

**REGULAR, 3/12/2018 1:30:00 PM**

BE IT REMEMBERED that on March 12, 2018, there was begun and holden a REGULAR session of the Commissioners Court of Jefferson County, Texas, with the following members and officers present and participating except those absent as indicated:

Honorable Jeff Branick, County Judge

Commissioner Eddie Arnold, Commissioner Pct. No. 1

Commissioner Brent Weaver, Commissioner Pct. No. 2

Commissioner Michael Sinegal, Commissioner Pct. No. 3

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

Honorable Zena Stephens, Sheriff (ABSENT)

CHIEF DEPUTY COOPER

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 12, 2018*

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 12, 2018**

Notice is hereby given that the Commissioners' Court of Jefferson County, Texas, will meet at **1:30 PM**, on the **12th** day of **March 2018** at its regular meeting place in the Commissioners' Courtroom, 4th Floor, Jefferson County Courthouse, 1149 Pearl Street, Beaumont, Texas.

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

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

11:00 a.m.-Workshop- To receive information regarding the Estate Card Tax Savings and Economic Development Program.

Immediately following Commissioners Court- To receive annual report information from Heather Champion, Director of Business Development at Spindletop Center.

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

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

## **PURCHASING:**

1. Consider and approve award, execute, receive and file contract for (RFP 17-048/YS), Automated Teller Machines (ATM) Installation and Operation for Jefferson County with Citywide ATM.

**SEE ATTACHMENTS ON PAGES 5 - 5**

**Action: TABLED**

2. Consider and approve, execute, receive and file professional service agreement (PROF 18-005/DC) Fittz & Shipman for Structural Engineering Services for the Adult Probation Elevator Pit in the amount \$12,750.00. Funds available through Capital Projects.

**SEE ATTACHMENTS ON PAGES 6 - 7**

**Motion by: Commissioner Alfred**

**Second by: Commissioner Weaver**

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

**Action: APPROVED**

## **COUNTY AUDITOR:**

3. Receive and file Jefferson County Community Supervision and Corrections Department Audited Financial Statements for the Year ended August 31, 2017.

**SEE ATTACHMENTS ON PAGES 8 - 70**

**Motion by: Commissioner Arnold**

**Second by: Commissioner Sinegal**

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

**Action: APPROVED**

4. Receive and file Financial Statement for the Texas Juvenile Justice Department Grant Funds for the Year Ended August 31, 2017.

**SEE ATTACHMENTS ON PAGES 71 - 91**

**Motion by: Commissioner Arnold**

**Second by: Commissioner Sinegal**

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

**Action: APPROVED**

*Notice of Meeting and Agenda and Minutes*  
*March 12, 2018*

5. Regular County Bills - check #443946 through checks #444198.

**SEE ATTACHMENTS ON PAGES 92 - 101**

**Motion by: Commissioner Arnold**

**Second by: Commissioner Sinegal**

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

**Action: APPROVED**

**DISTRICT CLERK:**

6. Consider and authorize to increase the passport acceptance fee from \$25.00 to \$35.00 beginning Monday, April 2, 2018, as per the U.S. Department of State, and consider additional funding in next year's budget for this increase in revenue.

**Action: TABLED**

**Other Business:**

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

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

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

**ATM FREE PLACEMENT AGREEMENT**

Merchant Name: **Jefferson County**  
 ATM Supplied by: **Citywide ATM**  
 Cash Supplied by: **Citywide ATM**  
 Telephone Line supplied by: **Merchant**  
 Transaction Surcharge: **\$2.00**  
 Merchant Commission: **\$1.00**  
 Transaction/Statement Fees Per Month: **\$3.00**  
 Terms of this contract: **12 months**

- 1 The contract will renew annually over the next four (4) years from the date the contract is executed.
- 2 Merchant acknowledges and certifies that any early termination of this contract will result in liquidated damages against the Merchant for losses suffered by Citywide ATM. Not to exceed \$1,000.
- 3 In the event the Business is sold (change of ownership), the new owner will assume the contract "as is" for the remaining terms. Merchant will disclose terms of agreement to new ownership and personally guarantees full obligation under this contract. This agreement shall be in effect until above mentioned time period irrespective of the ownership or management change.
- 4 In the event the Merchant transfers or moves its business to a new location, the Merchant must notify Citywide 10 days prior to any such event, in writing (via fax, email or mail) and this contract shall be automatically appended to apply at the Merchants new location. Citywide ATM cannot prevent assumption of the contract under this paragraph.
- 5 Merchant will allow Citywide to be the exclusive ATM service provider for this location and Merchant will not allow any other cash back device in the location. Merchant will not permit any other company to install ATM, whether inside or outside, during the term of this contract. Merchant may not disconnect the ATM and keep it out of service for any reason.
- 6 In the event if any credit card networks change their processing fees or interchange fees or The US government imposes any new fees or cost to citywide ATM or if the location is underperforming, Citywide shall be permitted to increase or decrease surcharge amount at its sole discretion.
- 7 Merchant will allow Citywide and all customers access to ATM machine during Merchants normal business hours.
- 8 Merchant acknowledges and certifies, or otherwise represents to Citywide ATM that the merchant is entitled to lawfully enter into this contract, that there are no pre existing agreements or limitations prohibiting the company's processing services or placements of an ATM at the location.
- 9 In the event the ATM machine is down, damaged, or needs repair, Merchant is to notify Citywide @ 800-368-9316 within 24 hours and Citywide will make their best effort to conduct repairs within reasonable time at Citywide's expense unless the damages or repairs were caused by merchant's negligence. If Citywide is unable to repair, maintain, or replace the equipment if in disrepair or empty, this contract will be terminated within 30 days of repair notification. Merchant shall not be assessed any fees for ATM, machine minor maintenance or supplies.
- 10 Terms and conditions of this agreement will not be re-negotiated until the end of this contract. Citywide may assign this contract to its affiliate or a third party without the consent on the merchant.
- 11 Citywide is installing (1) NH2700 Machine at its own cost valued at \$3,000. SN# YA64001779. This machine and all monies contained in the machine shall remain the property of Citywide ATM.
- 12 In the event of a dispute between Merchant and Citywide ATM, Merchant must notify Citywide in writing by certified mail and allow 30 days from receipt of the letter to come and resolve the dispute.
- 13 The parties hereto stipulate that the venue for any dispute arising out of this contract will be a court of competent jurisdiction in Jefferson County, Texas.
- 14 Citywide will process merchant ATM commission on 15th of the following completed month.

Signature below by you or any party representing merchant indicates understanding and acceptance of the terms of this contract.

Merchant Name: **Jefferson County**

Address:

City, State:

Phone:

Signature/Title:

Print Name:

Terminal:

LK

Company: **Citywide ATM**

10661 Rockley Rd

Houston, TX 77099

281-530-5900 F: 281-530-5901

*Rick Ali*  
Rick Ali - Chief Operations Officer  
2/19/2018

**ATTEST:**

**Carolyn L. Guidry, County Clerk**

# Fittz & Shipman

INC.

Ronald D. Fittz, P.E., R.P.L.S. (1948-1987)  
 Terry G. Shipman, P.E., Senior Consultant  
 Billy J. Smith, Jr., President  
 Daniel A. Dotson, P.E., Vice President

*Consulting Engineers and Land Surveyors*

Donald R. King, P.E.  
 Benardino D. Tristian, P.E.  
 Jason R. Davis, P.E.  
 Mitch Brackin, R.P.L.S.

March 5, 2018

Ms. Debra Clark, Purchasing Agent  
 Jefferson County  
 1149 Pearl Street  
 Beaumont, TX 77701

## **\*\*Engagement Letter\*\***

Re: **Jefferson County Adult Probation - Elevator Pit**  
**820 Neches Street**  
**Beaumont, Texas**

Dear Ms. Clark:

We are pleased to provide this proposal for structural engineering services for the Jefferson County Adult Probation - Elevator Pit.

## **STRUCTURAL ENGINEERING SCOPE OF WORK AND FEE**

We propose to provide the following structural engineering services:

- Consultations with elevator manufacturer for the installation of a new elevator piston/shaft.
- Prepare construction documents to remove and replace the current elevator pit floor.
- Obtaining bids for the proposed work. Jefferson County will provide front end documents.
- Provide on-site observation when needed to provide construction assistance or resolve construction problems. Continuous on site observation of the construction is beyond the scope of this proposal.
- The new elevator piston/shaft purchase and installation will be provided by a separate contract. The new pit floor and wall installation will be coordinated with the elevator manufacturer.

**SPECIAL CONDITIONS:** The County will need to have the pit pumped out at least one time during the preparation of the documents. The pit will not be totally water tight after the construction is complete unless you want to spend extra funds to apply a water proof coating to the new pit bottom, new sides, and existing sides. In my judgment the amount of water seeping into the pit will be minimal without the extra water proofing efforts. A decision in this regard will be made during the preparation of the documents.

Ms. Debra Clark, Purchasing Agent  
 March 5, 2018  
 Page - 2

Engagement Letter  
 Jefferson County Adult Probation - Elevator Pit  
 Beaumont, Texas

# COMPENSATION – FIXED FEE

Costs for the outlined structural engineering services:

Preparation of Construction Documents	\$12,750
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We appreciate your use of *Fittz & Shipman, Inc.* for this project. If you wish to discuss our proposed scope of services or fees, please feel free to call.

Sincerely,

*FITZ & SHIPMAN, INC.*

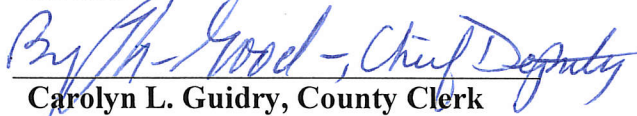


by: Terry G. Shipman, P.E., MASCE  
 For the Firm

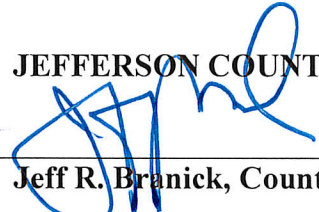
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ATTEST:

  
 Carolyn L. Guidry, County Clerk

JEFFERSON COUNTY, TEXAS

  
 Jeff R. Branick, County Judge

Date: March 12, 2018



**Fittz & Shipman, Inc.**

**JEFFERSON COUNTY  
COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED  
AUGUST 31, 2017**

**WITH INDEPENDENT AUDITORS' REPORT**



**JEFFERSON COUNTY  
COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**YEAR ENDED AUGUST 31, 2017**

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**JEFFERSON COUNTY  
COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**YEAR ENDED AUGUST 31, 2017**

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

## **INDEPENDENT AUDITORS' REPORT**

Jefferson County Community  
 Supervision and Corrections Department  
 Jefferson County, Texas

We have audited the accompanying financial statements of the Jefferson County Community Supervision and Corrections Department(CSCD), which comprise the combined statement of financial position as of August 31, 2017, and the related combined statements of activities for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 23, 2018.

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

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

### ***Auditors' 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 the 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 of 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 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 significant and appropriate to provide a basis for our opinions.

### ***Opinion***

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities of the Jefferson County Community Supervision and Corrections Department, as of August 31, 2017, and the respective changes in financial position for the year ended, in accordance with the financial reporting provisions of the TDCJ-CJAD as described in Note 1.

### ***Basis of Accounting***

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

### ***Emphasis of Matter***

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

### ***Other Matters***

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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 23, 2018, on our consideration of the Jefferson County Community and Supervision Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws and regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Jefferson County Community and Supervision Department's internal control over financial reporting and compliance.

### **Restriction of Use**

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

*Patricia Brown Hill, L.L.P.*

Waco, Texas  
February 23, 2018

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**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**COMBINED STATEMENT OF FINANCIAL POSITION**

**AUGUST 31, 2017**

**ASSETS**

	Basic Supervision	Community Corrections	Diversion Programs	Total
<b>Cash and investments</b>				
Bank balances	\$ 1,056,360	\$ 399,053	\$ 591,255	\$ 2,046,668
Total Cash and Investments	<u>1,056,360</u>	<u>399,053</u>	<u>591,255</u>	<u>2,046,668</u>
<b>Accounts Receivable</b>				
Community Supervision Fees	131,957	-	-	131,957
Other	<u>27,099</u>	<u>-</u>	<u>24,787</u>	<u>51,886</u>
Total Accounts Receivable	<u>159,056</u>	<u>-</u>	<u>24,787</u>	<u>183,843</u>
<b>Total Assets</b>	<u>\$ 1,215,416</u>	<u>\$ 399,053</u>	<u>\$ 616,042</u>	<u>\$ 2,230,511</u>

**LIABILITIES AND FUND BALANCE**

<b>Liabilities</b>				
Accounts payable	\$ 194,682	\$ 18,792	\$ 100,318	\$ 313,792
Due to TDCJ-CJAD	<u>-</u>	<u>380,261</u>	<u>515,724</u>	<u>895,985</u>
Total Liabilities	<u>194,682</u>	<u>399,053</u>	<u>616,042</u>	<u>1,209,777</u>
<b>Fund Balance</b>	<u>1,020,734</u>	<u>-</u>	<u>-</u>	<u>1,020,734</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 1,215,416</u>	<u>\$ 399,053</u>	<u>\$ 616,042</u>	<u>\$ 2,230,511</u>

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

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**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**COMBINED STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	Basic Supervision	Community Corrections	Diversion Programs	Total
<b>REVENUE</b>				
State aid (prior to one time payment)	\$ 1,496,820	\$ 547,584	\$ 2,032,939	\$ 4,077,343
One time payment (addition to state aid)	39,857	-	-	39,857
Total State Aid	<u>1,536,677</u>	<u>547,584</u>	<u>2,032,939</u>	<u>4,117,200</u>
State aid: SAFPF	87,812	-	-	87,812
Community Supervision Fees	1,928,515	-	-	1,928,515
Payments by program participants	220,341	-	230,126	450,467
Interest Income	9,037	-	-	9,037
Other revenue	217,410	-	21,539	238,949
Total Revenue	<u>3,999,792</u>	<u>547,584</u>	<u>2,284,604</u>	<u>6,831,980</u>
<b>EXPENDITURES</b>				
Salaries and fringe benefits	3,565,549	318,804	1,626,546	5,510,899
Travel and furnished transportation	40,276	8,290	54,423	102,989
Contract services for offenders	3,579	-	20,195	23,774
Professional fees	106,981	4,855	16,957	128,793
Supplies and operating expenses	40,803	942	157,978	199,723
Facilities	-	-	74,747	74,747
Utilities	10,059	1,343	49,320	60,722
Equipment	-	1,380	5,944	7,324
Total Expenditures	<u>3,767,247</u>	<u>335,614</u>	<u>2,006,110</u>	<u>6,108,971</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	232,545	211,970	278,494	723,009
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in from BS	-	-	3,119	3,119
Transfer out to DP	( 3,119)	-	-	( 3,119)
Total Other Financing Sources (Uses)	<u>( 3,119)</u>	<u>-</u>	<u>3,119</u>	<u>-</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>791,308</u>	<u>168,291</u>	<u>234,111</u>	<u>1,193,710</u>
Refund Due to CJAD	-	( 380,261)	( 515,724)	( 895,985)
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 1,020,734</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,020,734</u>

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

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**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**ALL COMMUNITY CORRECTIONS FUNDS**

**COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>CC Program CSR</u>	<u>CC Program High Need</u>	<u>Total</u>
<b>REVENUE</b>			
State aid	\$ 457,524	\$ 90,060	\$ 547,584
Total Revenue	<u>457,524</u>	<u>90,060</u>	<u>547,584</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	254,434	64,370	318,804
Travel & furnished transportation	6,877	1,413	8,290
Professional fees	4,180	675	4,855
Supplies and operating expenses	942	-	942
Utilities	1,343	-	1,343
Equipment	<u>1,380</u>	<u>-</u>	<u>1,380</u>
Total Expenditures	<u>269,156</u>	<u>66,458</u>	<u>335,614</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	188,368	23,602	211,970
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>146,645</u>	<u>21,646</u>	<u>168,291</u>
Refund Due to CJAD	( 335,013)	( 45,248)	( 380,261)
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**ALL DIVERSION PROGRAM FUNDS**

**COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	Women's Center	Intervention & Pre-Trial	Mental Health	Total
<b>REVENUE</b>				
State aid	\$ 1,446,621	\$ 446,254	\$ 140,064	\$ 2,032,939
Payments by program participants	159,613	70,513	-	230,126
Other revenue	21,539	-	-	21,539
Total Revenue	<u>1,627,773</u>	<u>516,767</u>	<u>140,064</u>	<u>2,284,604</u>
<b>EXPENDITURES</b>				
Salaries and fringe benefits	1,009,246	505,134	112,166	1,626,546
Travel and furnished transportation	48,845	4,357	1,221	54,423
Contract services for offenders	20,195	-	-	20,195
Professional fees	12,560	3,347	1,050	16,957
Supplies and operating expenses	153,049	4,929	-	157,978
Facilities	74,747	-	-	74,747
Utilities	46,627	893	1,800	49,320
Equipment	4,718	1,226	-	5,944
Total Expenditures	<u>1,369,987</u>	<u>519,886</u>	<u>116,237</u>	<u>2,006,110</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	257,786	( 3,119)	23,827	278,494
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in from BS	-	3,119	-	3,119
Total Other Financing Sources (Uses)	<u>-</u>	<u>3,119</u>	<u>-</u>	<u>3,119</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>205,481</u>	<u>-</u>	<u>28,630</u>	<u>234,111</u>
Refund Due to CJAD	( 463,267)	-	( 52,457)	( 515,724)
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**INDIVIDUAL STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE**

**BASIC SUPERVISION**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUE</b>			
State aid (prior to one time payment)	\$ 1,496,820	\$ 1,496,820	\$ -
One time payment (addition to state aid)	39,857	39,857	-
Total State Aid	<u>1,536,677</u>	<u>1,536,677</u>	<u>-</u>
State aid: SAFPF payments	80,000	87,812	7,812
Community supervision fees	2,000,000	1,928,515	( 71,485)
Payments by program participants	261,000	220,341	( 40,659)
Interest income	2,000	9,037	7,037
Other revenue	208,000	217,410	9,410
Total Revenue	<u>4,087,677</u>	<u>3,999,792</u>	<u>( 87,885)</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	3,902,236	3,565,549	336,687
Travel and furnished transportation	68,000	40,276	27,724
Contract services for offenders	3,000	3,579	( 579)
Professional fees	118,470	106,981	11,489
Supplies and operating expenses	699,330	40,803	658,527
Utilities	13,890	10,059	3,831
Total Expenditures	<u>4,804,926</u>	<u>3,767,247</u>	<u>1,037,679</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 717,249)	232,545	949,794
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer out to DP	( 74,059)	( 3,119)	70,940
Total Other Financing Sources (Uses)	<u>( 74,059)</u>	<u>( 3,119)</u>	<u>70,940</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>791,308</u>	<u>791,308</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ 1,020,734</u>	<u>\$ 1,020,734</u>

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

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**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**INDIVIDUAL STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE**

**COMMUNITY CORRECTIONS PROGRAM  
CSR**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUE</b>			
State aid	\$ 457,524	\$ 457,524	\$ -
Total Revenue	<u>457,524</u>	<u>457,524</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	334,018	254,434	79,584
Travel and Furnished Transportation	16,650	6,877	9,773
Professional fees	4,181	4,180	1
Supplies and operating expenses	244,896	942	243,954
Utilities	1,800	1,343	457
Equipment	<u>2,624</u>	<u>1,380</u>	<u>1,244</u>
Total Expenditures	<u>604,169</u>	<u>269,156</u>	<u>335,013</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 146,645)	188,368	335,013
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>146,645</u>	<u>146,645</u>	<u>-</u>
Refund Due to CJAD	<u>-</u>	( 335,013)	( 335,013)
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**INDIVIDUAL STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE**

**COMMUNITY CORRECTIONS PROGRAM  
HIGH NEED**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUE</b>			
State aid	\$ 90,061	\$ 90,060	\$( 1)
Total Revenue	<u>90,061</u>	<u>90,060</u>	<u>( 1)</u>
<b>EXPENDITURES</b>			
Salaries & Fringe Benefits	65,886	64,370	1,516
Travel & Furnished Transportation	5,250	1,413	3,837
Professional fees	675	675	-
Supplies & operating expenses	<u>39,896</u>	<u>-</u>	<u>39,896</u>
Total Expenditures	<u>111,707</u>	<u>66,458</u>	<u>45,249</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 21,646)	23,602	45,248
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>21,646</u>	<u>21,646</u>	<u>-</u>
Refund Due to CJAD	<u>-</u>	<u>( 45,248)</u>	<u>( 45,248)</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**INDIVIDUAL STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE**

**DIVERSION PROGRAM  
WOMEN'S CENTER**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUE</b>			
State aid	\$ 1,446,621	\$ 1,446,621	\$ -
Payments by Program Participants	163,000	159,613	( 3,387)
Other Revenue	2,000	21,539	19,539
Total Revenue	<u>1,611,621</u>	<u>1,627,773</u>	<u>16,152</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	1,129,949	1,009,246	120,703
Travel & Furnished Transportation	97,600	48,845	48,755
Contract Services for Offenders	28,760	20,195	8,565
Professional fees	18,950	12,560	6,390
Supplies and operating expenses	399,310	153,049	246,261
Facilities	77,100	74,747	2,353
Utilities	54,553	46,627	7,926
Equipment	10,880	4,718	6,162
Total Expenditures	<u>1,817,102</u>	<u>1,369,987</u>	<u>447,115</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 205,481)	257,786	463,267
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>205,481</u>	<u>205,481</u>	<u>-</u>
Refund Due to CJAD	<u>-</u>	( 463,267)	( 463,267)
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**INDIVIDUAL STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE**

**DIVERSION PROGRAM  
INTERVENTION AND PRE-TRIAL DIVERSION**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUE</b>			
State aid	\$ 446,254	\$ 446,254	\$ -
Payments by program participants	<u>73,500</u>	<u>70,513</u>	( 2,987)
Total Revenue	<u>519,754</u>	<u>516,767</u>	( 2,987)
<b>EXPENDITURES</b>			
Salaries and fringe benefits	562,516	505,134	57,382
Travel and furnished transportation	15,200	4,357	10,843
Professional fees	4,847	3,347	1,500
Supplies and operating expenses	7,000	4,929	2,071
Utilities	1,650	893	757
Equipment	<u>2,600</u>	<u>1,226</u>	1,374
Total Expenditures	<u>593,813</u>	<u>519,886</u>	<u>73,927</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 74,059)	( 3,119)	70,940
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in from BS	<u>74,059</u>	<u>3,119</u>	( 70,940)
Total Other Financing Sources (Uses)	<u>74,059</u>	<u>3,119</u>	( 70,940)
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**INDIVIDUAL STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE**

**DIVERSION PROGRAM  
MENTAL HEALTH**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUE</b>			
State aid	\$ 140,064	\$ 140,064	\$ -
Total Revenue	<u>140,064</u>	<u>140,064</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	115,479	112,166	3,313
Travel & Furnished Transportation	5,500	1,221	4,279
Professional fees	5,050	1,050	4,000
Supplies and operating expenses	40,865	-	40,865
Utilities	<u>1,800</u>	<u>1,800</u>	<u>-</u>
Total Expenditures	<u>168,694</u>	<u>116,237</u>	<u>52,457</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 28,630)	23,827	52,457
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>28,630</u>	<u>28,630</u>	<u>-</u>
Refund Due to CJAD	<u>-</u>	( 52,457)	( 52,457)
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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**JEFFERSON COUNTY  
COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED AUGUST 31, 2017**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

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

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

**Basis of Accounting**

Since the Department receives funding from State government, it must comply with the requirements of the State. Therefore, the financial statements were prepared using the basis of accounting prescribed by the TDCJ-CJAD, a comprehensive basis of accounting other than generally accepted accounting principles. This comprehensive basis of accounting is not in accordance with generally accepted accounting principles.

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the statements. The accounts of Jefferson County CSCD are organized on the basis of fund accounting, 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 balance, revenues, and expenditures. Resources are allocated to and accounted for in a fund based upon the source of the funds and the purposes for which they may be spent and the means by which the spending activities are controlled for the specific activities in accordance with laws, regulations, or other restrictions. Revenues and expenditures are accounted for using either the cash basis of accounting or the modified accrual basis of accounting until the last quarter when the modified accrual basis of accounting must be used.

The modified accrual basis of accounting is followed in that revenues are recorded when susceptible to accrual; i.e., earned, measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities for the current period. Revenues received by October 31, 2017 for financial activity performed by August 31, 2017, are considered available. Also purchases for which the commitment has been established by August 31, 2017, are considered liabilities regardless of whether possession of these goods has been received by August 31, 2017, provided that the liability purchase is received and is paid for by October 31, 2017. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

Funds of the Jefferson County CSCD are grouped into the agency fund type for the purpose of operation on the Jefferson County, Texas accounting system. Accounting agency funds are accounts established for deposit and disbursement of funds which are not controlled through the Jefferson County, Texas budget process and are held in purely a custodial capacity.

### **Budgets (Accounting and Legal Compliance)**

The budgets governing the funding to the programs are prepared at the beginning of each biennium and approved by the district judges and the criminal court-at-law judges with jurisdiction over the department in an open meeting and by the Texas Department of Criminal Justice - Community Justice Assistance Division. Only budget adjustment requests, at year end, received by September 30, 2017 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept any budget adjustments after September 30, 2017 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD are referred to in performing the financial audit.

### **Encumbrance Accounting**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is utilized. All encumbrances not liquidated by October 31, 2017 became part of the subsequent year's budget.

### **Compensated Absences**

All regular full-time employees shall earn four hours of sick leave per pay period and are limited to an accumulation of 1,440 hours at regular pay. Upon termination, employees hired prior to October 1, 2002 and with eight years of continuous service may receive payment for one-half of their unused sick leave up to a maximum of 720 hours. Employees that terminate and were hired after October 1, 2002 with eight years of continuous service may receive payment for 10% of their unused sick leave hours. The liability for sick leave at August 31, 2017 was \$314,202.

Based on tenure, employees shall earn from 80 hours to 200 hours per year of vacation time. Employees may carry over to the next year a maximum of 80 hours per year with approval. Employees who have completed at least twelve consecutive months of service shall be paid for any accrued but unused vacation to which they are entitled upon separation. The liability for vacation pay at August 31, 2017 was \$293,096.

There were no compensated absences recorded in these financial statements.

## **2. FUNDING SOURCES – STATE AID**

### **Basic Supervision**

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

### **Community Corrections Program Funds**

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

### **Diversion Program Grant Funds**

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

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

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

High/Medium Reduction Caseload Funding: Appropriations of the High/Medium Reduction Caseload funding are allocated by TDCJ-CJAD through the DP line item but are budgeted and reported by CSCD's as State aid under Basic Supervision.

Pre-Trial Funding: Funds were appropriated by the 85<sup>th</sup> Legislature. Appropriations of the Pre-Trial funding are allocated by TDCJ-CJAD through the DP line item but are budgeted and reported by CSCDs as state aid under Basic Supervision.

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

The Department utilized the following funds collected from sources other than TDCJ-CJAD which are required to be reported for the year ended August 31, 2017:

Source	Amount Received	Restrictions for Use	Expended in Accordance with Restrictions
Community Supervision Fees	\$ 1,928,515	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Payments by Program Participants	450,467	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Interest Income	9,037	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes
Other Revenue (Laundry, Vending, etc) - Women's Center and Basic Supervision	238,949	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions	Yes

Locally generated revenues are expended in accordance with the Financial Management Manual for TDCJ-CJAD Funding, TDCJ-CJAD Funding and Fiscal Management Updates, TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws.

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

The Department utilized the following funds collected from sources other than TDCJ-CJAD which are not required to be reported for the year ended August 31, 2017:

Source	Amount Received	Restrictions for Use	Expended in Accordance with Restrictions	Fund Balance at August 31, 2017
Victim restitution	\$ 467,861	Government Code 76.013. paid directly to victim within certain timelines.	Yes	\$ -
Court Costs	395,401	Local Government Code, Chapter 113, Section 113.022	Yes	-
Family Violence	1,315	Texas Code of Criminal Procedure, Article 42.12, Section 11 (a) (18) and Texas State Comptroller remittance timeline.	Yes	-
Fines	706,501	Code of Criminal Procedure, Article 42.12, Section 11(h)	Yes	-
Supervision Fee for Sex Offenders	5,560	Paid directly to County Treasurer	Yes	-
Attorney Fees	77,914	Paid directly to County Treasurer	Yes	-
Child Advocacy Center	100	Local Government Code, Chapter 113, Section 113.022	Yes	-
Crime Stoppers	23,661	Local Government Code, Chapter 113, Section 113.022	Yes	-
Lamar Scholarship Fund	2,374	Local Government Code, Chapter 113, Section 113.022	Yes	-
DWI PT Diversion	122,579	Local Government Code, Chapter 113, Section 113.022	Yes	-

Locally generated revenues are expended in accordance with the Financial Management Manual for TDCJ-CJAD Funding, TDCJ-CJAD Funding and Fiscal Management Updates, TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws.

**5. CASH, COLLECTIONS, CHANGE FUND, PETTY CASH AND INVESTMENTS**

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

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

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

#### **6. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS**

The Department had no excess expenditures over \$15,000 or 15% of the approved line item budget amount.

#### **7. ACCOUNTS RECEIVABLES AND/OR PAYABLES AS STATED ON THE COMBINED STATEMENT OF FINANCIAL POSITION AS OF AUGUST 31, 2017**

The accounts receivable consists of fees collected for the CSCD outstanding and employee receivables as of August 31, 2017. Accounts payable consists of miscellaneous operating expenses and refunds due to the State.

#### **8. INTERFUND TRANSFERS**

During the fiscal year there was a transfer of \$3,119 from the Basic Supervision Program to the Diversion Program – Intervention and Pre-Trial Program.

#### **9. VENDOR CONTRACTS FOR OFFENDER SERVICES**

The Department did not have any new vendors that provided services to offenders in excess of \$100,000.

#### **10. COMMITMENTS AND CONTINGENCIES**

The Department is contingently liable in respect to lawsuits and other claims in the ordinary course of its operations. The potential settlement (if any) of such contingencies under the budgetary process would require appropriation of revenues yet to be realized and in the opinion of Department management would not materially affect the financial position of the Department at August 31, 2017.

#### **11. DEOBLIGATIONS**

The Department did not have any deobligated funds in fiscal year 2017 that required disclosure.



**12. PRIOR PERIOD ADJUSTMENTS**

The Department did not have any prior period adjustments in fiscal year 2017 that required disclosure.

**13. REFUNDS**

During the fiscal year there were biennium refunds for CCP and DP in the amounts of \$380,261 and \$515,724 respectively.

**14. SUBSEQUENT EVENTS**

The department had no subsequent events that require disclosure.

**15. OTHER**

There are no other items that are noteworthy.

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## **SUPPLEMENTARY SCHEDULES**

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**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**BASIC SUPERVISION**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State aid (prior to one time payment)	\$ 1,496,820	\$ 1,496,820	\$ -
One time payment (addition to state aid)	<u>39,857</u>	<u>39,857</u>	<u>-</u>
Total State Aid	<u>1,536,677</u>	<u>1,536,677</u>	<u>-</u>
State aid: SAFPF payments	87,812	87,812	-
Community supervision fees	1,928,515	1,928,515	-
Payments by program participants	220,341	220,341	-
Interest income	9,037	9,037	-
Other revenue	<u>217,410</u>	<u>217,410</u>	<u>-</u>
Total Revenue	<u>3,999,792</u>	<u>3,999,792</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	3,565,549	3,565,549	-
Travel and furnished transportation	40,276	40,276	-
Contract services for offenders	3,579	3,579	-
Professional fees	106,981	106,981	-
Supplies and operating expenses	40,803	40,803	-
Utilities	<u>10,059</u>	<u>10,059</u>	<u>-</u>
Total Expenditures	<u>3,767,247</u>	<u>3,767,247</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	232,545	232,545	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer out to DP	<u>( 3,119)</u>	<u>( 3,119)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>( 3,119)</u>	<u>( 3,119)</u>	<u>-</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>791,308</u>	<u>791,308</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ 1,020,734</u>	<u>\$ 1,020,734</u>	<u>\$ -</u>

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**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**COMMUNITY CORRECTIONS PROGRAM  
CSR**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State aid	\$ 457,524	\$ 457,524	\$ -
Total Revenue	<u>457,524</u>	<u>457,524</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	254,434	254,434	-
Travel & furnished transportation	6,877	6,877	-
Professional fees	4,180	4,180	-
Supplies and operating expenses	942	942	-
Utilities	1,343	1,343	-
Equipment	<u>1,380</u>	<u>1,380</u>	<u>-</u>
Total Expenditures	<u>269,156</u>	<u>269,156</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER)</b>			
<b>EXPENDITURES</b>	188,368	188,368	-
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>146,645</u>	<u>146,645</u>	<u>-</u>
Refund Due to CJAD	<u>( 335,013)</u>	<u>( 335,013)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**COMMUNITY CORRECTIONS PROGRAM  
HIGH NEED**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State aid	\$ 90,060	\$ 90,060	\$ -
Total Revenue	<u>90,060</u>	<u>90,060</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	64,370	64,370	-
Travel & furnished transportation	1,413	1,413	-
Professional fees	<u>675</u>	<u>675</u>	<u>-</u>
Total Expenditures	<u>66,458</u>	<u>66,458</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER)</b>			
<b>EXPENDITURES</b>	23,602	23,602	-
	-		
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>21,646</u>	<u>21,646</u>	<u>-</u>
Refund Due to CJAD	<u>( 45,248)</u>	<u>( 45,248)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**DIVERSION TARGET PROGRAM  
WOMEN'S CENTER**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State aid	\$ 1,446,621	\$ 1,446,621	\$ -
Payments by program participants	159,613	159,613	-
Other revenue	<u>21,539</u>	<u>21,539</u>	<u>-</u>
Total Revenue	<u>1,627,773</u>	<u>1,627,773</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	1,009,246	1,009,246	-
Travel & furnished transportation	48,845	48,845	-
Contract services for offenders	20,195	20,195	-
Professional fees	12,560	12,560	-
Supplies and operating expenses	153,049	153,049	-
Facilities	74,747	74,747	-
Utilities	46,627	46,627	-
Equipment	<u>4,718</u>	<u>4,718</u>	<u>-</u>
Total Expenditures	<u>1,369,987</u>	<u>1,369,987</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	257,786	257,786	-
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>205,481</u>	<u>205,481</u>	<u>-</u>
Refund Due to CJAD	<u>( 463,267)</u>	<u>( 463,267)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**DIVERSION TARGET PROGRAM  
INTERVENTION AND PRE-TRIAL DIVERSION**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State aid	\$ 446,254	\$ 446,254	\$ -
Payments by program participants	<u>70,513</u>	<u>70,513</u>	<u>-</u>
Total Revenue	<u>516,767</u>	<u>516,767</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	505,134	505,134	-
Travel and furnished transportation	4,357	4,357	-
Professional fees	3,347	3,347	-
Supplies and operating expenses	4,929	4,929	-
Utilities	893	893	-
Equipment	<u>1,226</u>	<u>1,226</u>	<u>-</u>
Total Expenditures	<u>519,886</u>	<u>519,886</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	( 3,119)	( 3,119)	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in from BS	<u>3,119</u>	<u>3,119</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>3,119</u>	<u>3,119</u>	<u>-</u>
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**DIVERSION TARGET PROGRAM  
MENTAL HEALTH**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Audit</u>	<u>Per CSCD Report</u>	<u>Difference</u>
<b>REVENUE</b>			
State aid	\$ 140,064	\$ 140,064	\$ -
Total Revenue	<u>140,064</u>	<u>140,064</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and fringe benefits	112,166	112,166	-
Travel & furnished transportation	1,221	1,221	-
Professional fees	1,050	1,050	-
Utilities	<u>1,800</u>	<u>1,800</u>	<u>-</u>
Total Expenditures	<u>116,237</u>	<u>116,237</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER)</b>			
<b>EXPENDITURES</b>	23,827	23,827	-
<b>PRIOR YEAR ENDING FUND BALANCE</b>	<u>28,630</u>	<u>28,630</u>	<u>-</u>
Refund Due to CJAD	<u>( 52,457)</u>	<u>( 52,457)</u>	<u>-</u>
<b>AUDITED YEAR ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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## **COMPLIANCE SECTION**

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

### **Restriction of Use**

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

*Pastillo, Braun & Hill, L.L.P.*

Waco, Texas  
February 23, 2018

**JEFFERSON COUNTY  
COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

None.

**JEFFERSON COUNTY  
COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**






None.

## VI. TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

(Note: The Compliance Checklist FORMAT AND CONTENT are NOT TO BE ALTERED.)

Indicate whether these compliance requirements have been met by answering "Yes," "No," or "NA" (Not Applicable). If "N/A" is blocked out then answers must be "Yes" or "No". Please contact your Fiscal Auditor if you have any questions.

	YES	NO	N/A	
				<b><u>POLICIES AND PROCEDURES</u></b>
1.	<u>NO</u>			Are any TDCJ-CJAD funds used to pay judges' salaries (unless specifically approved by TDCJ-CJAD in a Program Budget; i.e., DWI Courts), community justice council members' salaries, or other court-related expenses? If any of these salaries or expenses are paid, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
2.	<u>YES</u>			Are all employees with access to funds covered by a surety bond? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
3.	<u>YES</u>			Did the Fiscal Officer follow the applicable laws, guidelines, and duties as specified on Fiscal Officer section of the <i>Financial Management Manual for TDCJ-CJAD Funding</i> ? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
4.	<u>YES</u>			Were purchasing laws, including required competitive bidding, followed as directed in accordance with the same procedures applicable to a county (Texas Local Government Code Section 140.003 and Chapter 262, <i>FMM</i> Purchasing)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
5.			<u>N/A</u>	Are expenditures that benefit both juveniles and adults prorated on an equitable basis? Is determination of the method of prorating such expenditures supported by adequate documentation, including an annual time study ( <i>FMM</i> Multiple Positions & Dual Departments)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
6.	<u>YES</u>			Have TDCJ-CJAD policies regarding contracts with vendors been followed, which includes maintaining a Contract Monitoring Plan (policy) to monitor vendor payments and compliance with contracts ( <i>CMM</i> and Pages 13-14 <i>SRF</i> of these Guidelines)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
7.	<u>YES</u>			Does the CSCD have a policy regarding eligibility for employee salary merit increases, if merit or one-time increases are given ( <i>FMM</i> Salaries Expenditure Items)? If such increases are given without a written policy, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
8.	<u>YES</u>			If a Judge allows an offender to pay a fee or donate goods to a local food bank or food pantry in the community in which the defendant resides or another nonprofit organization that: (A) has a 501 (a) IRS exemption as listed in Section 501 (c) (3) of that code and (B) provides services or assistance to needy individuals and families in the community in which the defendant resides in lieu of performing community service restitution (CSR) work hours, does the CSCD have a written <b>CSR Policy</b> stating that fact (As amended in Section 16 (f), Article 42.12, Code of Criminal Procedure)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings of Questioned Costs.

- With prior TDCJ-CJAD approval, CSCDs may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, non-profit organizations, or private foundations, etc., for the purpose of expanding an existing program. Was cash matching properly authorized, budgeted, and expended (*FMM* Grants, Donations, Fees...)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
9.           N/A  Local Benefit Coordinators shall participate in required ERS training. The TDCJ-CJAD Benefits Administrator will train local Benefit Coordinators on Benefits Administration and the ERS Online Website procedures. Did the Local Benefit Coordinators, as required each year by TDCJ-CJAD-PS-11 and ERS, attend an FY 2017 Refresher Training and the Annual Enrollment Training?
10. YES           
11. YES            Is equipment physically inventoried annually and adequately supported with a TDCJ-CJAD Equipment Inventory Form as instructed in the Equipment Section of the *FMM*? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
12. YES            Is surplus equipment disposed of in accordance with TDCJ-CJAD guidelines (*FMM* Disposable Surplus of Property)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
13. YES                Is there proper identification on motor vehicles that are issued exempt license plates (*FMM* P Statutory Requirements, Transportation Code, Chapter 721)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
14.           N/A      When the CSCD or a vendor operating a commissary for a CSCD purchase goods at retail outlets for resale at the commissary using sales tax exemption documentation, did the CSCD charge and collect state sales tax from the residents for items purchased? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
15.           N/A      If the CSCD charged and collected state sales tax from residents, does the CSCD have a sales tax permit issued by the Comptroller of Public Accounts? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
16.           N/A      Did the CSCD remit the collected sales taxes to the state either quarterly or yearly (with the permission of the Comptroller of Public Accounts)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
17.           N/A      Did the CSCD follow the procedures for tax return, record keeping, tax remittance regarding state sales tax as summarized in Rule §3.286 of the Texas Administrative Code? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- FINANCIAL STATEMENTS**
18. YES            Are expenditures and revenues supported by adequate documentation? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
19. YES                Were interfund transfers, if any, correctly identified in the financial statements (*FMM*, Financial Reports)? If not, explain in the Interfund Transfer note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

It is inappropriate for government funded programs to end a fiscal year in a deficit. If there were negative fund balances at the end of the fiscal year, were they covered by interfund transfers as described in the *Financial Management Manual* for TDCJ-CJAD Funding (*FMM* Fiscal Officer)? If not, explain in the Interfund Transfer note Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

20. YES ☐

In FY 2017, did the CSCD determine if funds allocated to program(s) were in excess of the actual needs to operate the programs for the remainder of the fiscal year, resulting in deobligation of funds? Government Code, Chapter 509, Section 509.011 (h), allows CSCDs to deobligate any unencumbered state funds held by the department during a fiscal year (Basic Supervision, CC, DP, and TAIP). If so, indicate the program(s) and the amount(s) in the Deobligation note of the Notes to the Financial Statements and in their specified line of the financial statements in the Independent Audit.

21. ☐ NO

Are the deobligated funds, if any, reported as reductions to State Aid (I.e. is the reported state aid the correct amount after deobligation)? If applicable. If not, explain in the Deobligation note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

22. ☐ ☐ N/A

If funds were deobligated, were the appropriate budget adjustments made for the reallocated funds? If not, explain in the Deobligation note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

23. ☐ ☐ N/A

Did the CSCD receive any One Time Payments in FY 2017? If so, include them in their specified line of the financial statements in the Independent Audit.

24. YES ☐

Were the One Time Payments, if any, expended or had a purchase order issued within their allotted time frame? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

25. YES ☐

Does the CSCD have any unfavorable budget variances from FY 2017 that require refunding back to TDCJ-CJAD? If so, identify them in the Excess of Expenditures Over Budgets note of the Note to the Financial Statements.

26. ☐ NO

If the CSCD had any unfavorable budget variance refunds for FY 2017, were these refunds properly reported as prior period adjustments on the Quarterly Financial Report in period that the funds were paid and returned to TDCJ-CJAD? If not, explain in the Prior Period Adjustment note of the Note to the Financial Statements.

27. ☐ ☐ N/A

#### **BASIS OF ACCOUNTING**

Is separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting of self-balancing funds? If not, explain in the Basis of Accounting portion of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

28. YES ☐

Are proper cutoff procedures observed at the end of each fiscal period? The cutoff date for revenues recognition and expenditures payments of FY 2017 is **October 31, 2017**. If not, explain in the Basis of Accounting portion of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

29. YES ☐

Is the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD? If not, explain in the Basis of Accounting portion of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

30. YES ☐

**BUDGET**

Does the CSCD have an existing policy on budget approval, operate by the policy, and the policy has been approved by the judges charged with oversight of the CSCD (Government Code, Section 76.002, and the Financial Management Manual for TDCJ-CJAD Funding (FMM Budgets)). If not, explain in the Budget note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

31. YES

If the CSCD determines that an increase or decrease in revenue or expenditures is required, were budget adjustments submitted to TDCJ-CJAD, by September 30, 2017, and in accordance with the Financial Management Manual for TDCJ-CJAD Funding (FMM Budgets)? If not, explain in the Budget note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

32. YES**FUNDS COLLECTED FROM SOURCES OTHER THAN TDCJ-CJAD**

Are TDCJ-CJAD funds and locally generated revenues expended in accordance with the Financial Management Manual for TDCJ-CJAD Funding (FMM), TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

33. YES

Are locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to probationers' accounts, bank deposits and statements? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

34. YES

Did the CSCD collect any administrative fees for Offender Program Participation on individuals who participate in a program operated by the department or receives services from the department and who is not paying a monthly fee under Articles 42A Code of Criminal Procedure (Supervision Fees)? If so, indicate whether they were accounted for as payments by program participants or as community supervision fees, as a separate line item, in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.

35. YES

If the CSCD collected administrative fees for Offender Program Participation, did the CSCD assess a reasonable administrative fee of not less than \$25 and not more than \$60 per Government Code, Section 76.015? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

36. YES

Did the CSCD collect pretrial diversion/intervention fees in fiscal year 2017? If so, indicate whether they were accounted for as payments by program participants or as community supervision fees, as a separate line item, in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.

37. YES

Were pretrial diversion/intervention fees properly accounted for, if collected (FMM Statutory Requirements, Government Code, Section 76.015 (c), Texas Code of Criminal Procedure, Article 102.012)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

38. YES



39. YES ☐ ☐ Did the CSCD collect transactions' administrative fees in fiscal year 2017? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports of the Notes to the Financial Statements.
40. YES ☐ ☐ Is the transactions' administrative fee budgeted and recorded as Other Revenue in Basic Supervision and accounted for on a consistent basis (FMM Statutory Requirements)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
41. YES ☐ ☐ Did the CSCD collect Supervision Fee's for Sex Offenders in fiscal year 2017? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports of the Notes to the Financial Statements.
42. YES ☐ ☐ The Texas Code of Criminal Procedure, Article 42.12, Section 19 (e) requires as a condition of probation that certain sex offenders pay \$5.00 per month during the period of supervision. These fees are in addition to court costs or any other fee imposed on the offender as court ordered. Are these fees remitted to the State Comptroller (FMM Statutory Requirements)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
43. YES ☐ ☐ Are Supervision Fee's for Sex Offenders expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
44. YES ☐ ☐ Did the CSCD collect Crime Victims' Compensation Funds in fiscal year 2017? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports of the Notes to the Financial Statements.
45. YES ☐ ☐ Article 42.12, Section 11 (a) (18), Code of Criminal Procedure authorizes the court to order a defendant, as a condition of community supervision, to reimburse the Crime Victims' Compensation Fund for any amounts paid from that fund to a victim of the defendant's offense or, if no reimbursement is required, make one payment to the fund in an amount not to exceed \$50 if the offense is a misdemeanor or not to exceed \$100 if the offense is a felony. Were these fees remitted to the State Comptroller in compliance with the timelines outlined by the State Comptroller's Office (FMM Statutory Requirements)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
46. YES ☐ ☐ Are Crime Victims' Compensation Funds expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
47. YES ☐ ☐ Did the CSCD collect Victim Restitution Funds in fiscal year 2017? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports of the Notes to the Financial Statements.
48. YES ☐ ☐ Are Victim Restitution Funds accounted for in accordance with Texas Government Code, Section 76.013 (FMM Statutory Requirements)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
49. YES ☐ ☐ Are Victim Restitution Funds unclaimed funds tracked for the required five-year period prior to sending to the State Comptroller? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

If a CSCD employee (or more than one employee where cumulative time is not over 10% of one full-time equivalent position) spends no more than 10% of his/her time on the Bond/Other Supervision Program activities (Pre-Trial Bond, Surety Bond, Bail etc.), separation of expenses is considered immaterial and is not required. However, all revenue generated from these fees must be accounted for separately in a local budget. Is this being properly captured (FMM Grants, Donations, Fees..., Statutory Requirements and TDCJ-CJAD Policy Statement No. CJAD-PS-09)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

50. YES

51. NO

Did the CSCD collect Personal Bond fees in fiscal year 2017? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.

52. N/A

Are Personal Bonds fees expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

53. YES

Did the CSCD collect Pre-Trial Bonds fees in fiscal year 2017? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.

54. YES

Are Pre-Trial Bonds fees expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

55. NO

Did the CSCD collect Surety Bonds fees in fiscal year 2017? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.

56. N/A

Are Surety Bonds fees expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

57. NO

Did the CSCD collect Bail fees Fiscal year 2017? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.

58. N/A









Are Bail fees expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

59. NO

Did the CSCD collect fees for occupational licenses issued by Drug Courts in fiscal year 2017? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.

60. N/A

Were fees for occupational licenses issued by Drug Courts expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

61. NO  Did the CSCD collect fees for ignition interlock installation upon conviction in fiscal year 2017? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
62. N/A  Were fees for ignition interlock installation upon conviction expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
63. NO  Attorney General (AG) Opinion No. LO-98-008 indicates that state aid provided to a CSCD under the authority of Chapter 509, Texas Government Code, may only be used to provide services to criminal defendants. Therefore, when hiring a person who is responsible for supervising offenders charged with a noncriminal offense, the person's salary, benefits, and related expenses must be paid with funds from sources other than funds provided by TDCJ-CJAD or from criminal supervision fees or other locally collected funds. Expenses for the supervision of noncriminal respondents must be paid from civil supervision fees or outside grants. Did the CSCD collect Civil fees from respondents on child support civil caseloads (or other noncriminal offenders)? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
64. N/A  If Civil fees were collected, were they accounted for as if they were a separate grant from as outside source (other than TDCJ-CJAD)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
65. N/A  If Civil fees were collected, were they deposited in a special fund of the county treasury, provided for by the Code of Criminal Procedure, to be used for Community Supervision? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
66. N/A  If Civil fees were collected, did the CSCD send a check from the civil fees fund (or from other outside grand funds) to the TDCJ-CJAD Cashier's office to reimburse the Basic Supervision Insurance reserve for these employee's insurance premiums (the employer portion)? Although these employees are eligible for state health insurance, the employer portion of the insurance premiums for these employees cannot be paid from the Basic Supervision reserve that is deducted from Basic Supervision funds each fiscal year, or from any other state funds. If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
67. YES  Are all non-TDCJ-CJAD funded program fees expended in accordance with applicable limitations; i.e., Court Costs, Federal grants and other fees, etc.? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- CASH, COLLECTIONS, CHANGE FUND, PETTY CASH**
68. YES  Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account)? (FMM State Payments; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General's Opinion DM-257, dated September 15, 1993) If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.

69. YES ☐ ☐ Are all of the CSCD's funds and collections disbursed by the county treasurer on behalf of the CSCD? (FMM State Payments; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General's Opinion DM-257, dated September 15, 1993) If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
70. YES ☐ ☐ Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022? (FMM State Payments) If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
71. YES ☐ ☐ Did the CSCD maintain a Change Fund authorized by the fiscal officer in fiscal year 2017? Change Funds are not to be confused with petty cash funds. (FMM Fiscal Officer) If so, indicate the Cash Change Fund amount in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements.
72. YES ☐ ☐ Was the Change Fund only used to make change in connection with collections that are due and payable to the CSCD? If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
73. YES ☐ ☐ Did the Employee Surety Bond coverage include the CSCD employee who maintains and administers such Change Fund and covered that employee's responsibility for the correct accounting and disposition of the change fund? If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
74. YES ☐ ☐ Did the CSCD maintain petty cash utilizing CSCD's funds authorized by the county auditor in the fiscal year 2017? If so, indicate the petty cash dollar amount in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements.
75. YES ☐ ☐ Are petty cash funds utilizing CSCD's funds used only for specific purposes for allowable items as listed in the Financial Management Manual for TDCJ-CJAD Funding? (FMM, State Payments, Financial Reports, Community Corrections Facility and Fiscal Officer) If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
76. YES ☐ ☐ Are petty cash funds utilizing CSCD's funds used expended only for emergency situations authorized by a written policy and approved by the CSCD director? If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
77. ☐ NO ☐ Did the CSCD maintain petty cash utilizing NON CSCD's revenues (i.e. vending machine revenues) in the fiscal year 2017? If so, indicate the petty cash as "other petty cash" and include the dollar amount in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements.
78. ☐ ☐ N/A Are petty cash funds utilizing NON CSCD's funds used only for specific purposes for allowable items as listed in the Financial Management Manual for TDCJ-CJAD Funding? If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

**SCHEDULE OF DIFFERENCES**

- Are Revenues and Expenditures reported to TDCJ-CJAD in agreement with, or reconcilable to, the funding recipient's accounting records and with audited expenditures in each budget category? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
79. YES \_\_\_\_\_
80. \_\_\_\_\_ NO
- Were there any differences identified in the Schedule of Differences?
- Was an explanation given in the Schedule of Differences for any changes or adjustments that were made to Revenues and Expenditures (by either the CSCD or the Independent Auditor) that adjusted the previous amounts reported to TDCJ-CJAD? If not, explain in the Schedule of Differences, Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
81. \_\_\_\_\_ N/A

**COMPLIANCE AND OTHER MATTERS**

- Were there any instances of fraud noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.
82. \_\_\_\_\_ NO
- Were there any instances of deficiencies in internal control noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.
83. \_\_\_\_\_ NO
- Were there any instances of non-compliance noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.
84. \_\_\_\_\_ NO
- Were there any instances of waste noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.
85. \_\_\_\_\_ NO
- Were there any instances of abuse noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.
86. \_\_\_\_\_ NO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

- Do any action plans exist for significant findings from prior audits (Chapter 4, Item 4.05, Government Auditing Standards)? If not, explain in the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs.
87. \_\_\_\_\_ N/A
- If action plans exist from prior audit findings, are they current (Chapter 4, Item 4.05, Government Auditing Standards)? If not, explain in the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs.
88. \_\_\_\_\_ N/A

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**JEFFERSON COUNTY  
JUVENILE PROBATION DEPARTMENT**

**AUDIT REPORT**

**FOR THE YEAR ENDED AUGUST 31, 2017**

**GRANT TJJD-A-17-123  
GRANT TJJD-M-17-123  
GRANT TJJD-W-17-123**

**JEFFERSON COUNTY  
JUVENILE PROBATION DEPARTMENT  
TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS  
REGULATORY BASIS**

**FOR THE YEAR ENDED AUGUST 31, 2017**

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

## **INDEPENDENT AUDITORS' REPORT**

Members of the Board  
 The Jefferson County Juvenile Board  
 Jefferson County, Texas

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Texas Juvenile Justice Department Grant Funds of Jefferson County Juvenile Probation Department (Department), which comprise the statement of revenues, expenditures and changes in fund balances – budget and actual-regulatory basis for the year ended August 31, 2017, and the related notes to the financial statements.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Texas Juvenile Justice Department. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 auditors' 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 opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the revenue earned and expenditures incurred compared to budgeted revenues and expenditures of the Department's Texas Juvenile Justice Department Grant funds for the year ended August 31, 2017, in accordance with the financial reporting provisions of the Texas Juvenile Justice Department as described in Note 1.

### ***Basis of Accounting***

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

### ***Emphasis of Matter***

As discussed in Note 1, the financial statement presents the results of operations of the Department's Texas Juvenile Justice Department Grant Funds only and is not intended to present fairly the results of operations of the County in conformity with accounting principles generally accepted in the United States of America.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2018, on our consideration of the Department'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 the Department's internal control over financial reporting and compliance.

***Restriction on Use***

This report is intended solely for the information and use of management, Jefferson County, others within Jefferson County Juvenile Probation Department and the Texas Juvenile Justice Department and is not intended to be and should not be used by anyone other than these specified parties.

*Pattillo, Brian & Hill, L.C.P.*

Waco, Texas  
February 27, 2018

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## **FINANCIAL SECTION**

**JEFFERSON COUNTY JUVENILE PROBATION DEPARTMENT  
TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE BY CONTRACT  
BUDGET AND ACTUAL (REGULATORY BASIS)**

**FOR THE YEAR ENDED AUGUST 31, 2017**

	A-2017-123		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
TJJD funds	\$ 1,458,945	\$ 1,458,945	\$ -
Total Revenue	<u>1,458,945</u>	<u>1,458,945</u>	<u>-</u>
<b>EXPENDITURES</b>			
Basic probation services	317,084	317,084	-
Community programs	475,165	475,165	-
Pre post adjudication	299,248	299,248	-
Commitment diversion	231,932	231,932	-
Mental health services	<u>135,516</u>	<u>135,516</u>	<u>-</u>
Total Expenditures	<u>1,458,945</u>	<u>1,458,945</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	-	-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ADDITIONAL INFORMATION:**

Refunds paid to TJJD for the Period of Fiscal Year 2017:  
October 30, 2017

\$ 511

M-2017-123			W-2017-123				
Budget	Actual	Variance Favorable (Unfavorable)	Total Budget	Prior Year Activity	Current Year Activity	To Date Activity	Budget Variance
\$ 54,703	\$ 54,703	\$ -	\$ 4,562	\$ -	\$ 4,562	\$ 4,562	-
54,703	54,703	-	4,562	-	4,562	4,562	-
-	-	-	-	-	-	-	-
54,703	54,703	-	4,562	-	4,562	4,562	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
54,703	54,703	-	4,562	-	4,562	4,562	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -			\$ -				



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**JEFFERSON COUNTY  
JUVENILE PROBATION DEPARTMENT  
TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED AUGUST 31, 2017**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Entity**

The Texas Juvenile Justice Department Grant Funds of Jefferson County (the "Funds") were established to account for juvenile probation services funded by the Texas Juvenile Justice Department (TJJD) in Jefferson County, Texas.

The Funds provide separate accountability as required under the State Financial Assistance Contract, by TJJD. The Funds are used to account for each separate program, matching funds and all related expenditures incurred.

**Basis of Accounting**

The financial statements were prepared in conformity with the accounting practices prescribed by TJJD, which prescribes policies and procedures for county probation departments, which is a comprehensive basis of accounting other than generally accepted accounting principles. These accounting practices include the following:

- The financial statements are reported using the accrual basis of accounting. Revenues are recorded when all eligibility requirements have been met and expenditures are recorded when incurred.
- The accompanying financial statements do not represent financial statements prepared in accordance with provisions for governmental funds as prescribed by the Governmental Accounting Standards Board.
- The accompanying financial statements are prepared in a format to facilitate uniform financial reporting by county probation departments.

## 2. RECONCILIATION OF INTEREST EARNED

Idle funds were maintained in an interest bearing account. The reconciliation of interest earned on funds received from TJJD is as follows:

	Interest Earned TJJD Funds Fiscal Year 2017	Interest Earned Title IV-E Funds Fiscal Year 2016	Total Interest
Beginning balance, September 1, 2016	\$ 62,699	\$ 253,327	\$ 316,026
Interest earned on funds received from TJJD in the period of September 1, 2016 - August 31, 2017	<u>2,953</u>	<u>1,842</u>	<u>4,795</u>
Total interest at August 31, 2017	<u>65,652</u>	<u>255,169</u>	<u>320,821</u>
Minus interest expenditures in FY 2017	<u>-</u>	<u>-</u>	<u>-</u>
Ending balance, August 31, 2017	<u>\$ 65,652</u>	<u>\$ 255,169</u>	<u>\$ 320,821</u>

## 3. OPERATING COSTS FOR A SECURE JUVENILE FACILITY OPERATED BY JEFFERSON COUNTY

The Department operates one secure juvenile facility – a pre-adjudication facility. The schedule of expenditures for each facility is as follows:

Operating Costs  
Jefferson County Pre-Adjudication Juvenile Facility  
For the Year Ended August 31, 2017

	TJJD Funding	Local Funding	Total
Salary related expenses	\$ -	\$ 1,894,633	\$ 1,894,633
Student related expenses	-	41,870	41,870
Facility expenses	<u>-</u>	<u>291,321</u>	<u>291,321</u>
Total Operating Expenditures	<u>\$ -</u>	<u>\$ 2,227,824</u>	<u>\$ 2,227,824</u>

## 4. FEDERAL FINANCIAL ASSISTANCE

The Texas Juvenile Justice Department administers, along with the Texas Department of Family and Protective Services, the Title IV-E Program (CFDA 93.658). TJJD disburses funds to Jefferson County Juvenile Probation Department on a cost reimbursement basis. The Department did not receive any Title IV-E funds during fiscal year 2017.

## 5. FINANCIAL MATCH REQUIREMENTS

To receive Texas Juvenile Department state funds, the juvenile probation departments are required to certify that the amount of local or county funds expended for juvenile services is at least equal to or greater than the amount spent in the 2006 county fiscal year excluding construction and capital outlay expenses. A confirmation of local funds for the year ending August 31, 2017 is required and presented below:

### Local Funding Expended (less construction and capital outlay)

FY 2017	\$ 3,869,461
FY 2006	3,010,649

The Juvenile Probation Department certified the financial match requirements were fulfilled in FY 2017.

## 6. STATE FINANCIAL ASSISTANCE

- a. The Texas Juvenile Justice Department provided the County the following funds for the JJAEP Juvenile Reimbursement Grant funds. A confirmation of revenue receipted in the year ending August 31, 2017 is required and presented below.

	Amount Received (Cash Basis)
<u>Contract Number</u>	<u>August 31, 2017</u>
P-17-123	\$33,397

- b. The Texas Juvenile Justice Department provided approval for the County for the following funds: Grant W Juvenile Justice Alternative Education Program Discretionary Grant funds that can be used over a two year period. The following indicates the amounts that are available to be carried forward to the subsequent year and amounts that were expended from prior year contracts.

	Amounts Carried Forward to	Amount Brought Forward
	Fiscal Year August 31, 2017	From
<u>Contract Number</u>	<u>Fiscal Year August 31, 2017</u>	<u>Fiscal Year August 31, 2016</u>
W-17-123	\$ -	\$ -

- c. The Texas Juvenile Justice Department provided the County the following funds for the Grant R - Regional Diversion Alternatives (RDA) Program Reimbursement Grant funds. A confirmation of revenue receipted in the year ending August 31, 2017 is required and presented below.

	Amount Received (Cash Basis)
<u>Contract Number</u>	<u>August 31, 2017</u>
R-17-123	\$39,760

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## **COMPLIANCE SECTION**

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

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

Members of the Board  
 The Jefferson County Juvenile Board  
 Jefferson County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Texas Juvenile Justice Department Grant Funds of Jefferson County Juvenile Probation Department, and have issued our report thereon dated February 27, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Jefferson County Juvenile Probation Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Jefferson County Juvenile Probation Department's internal control. Accordingly, we do not express an opinion on the effectiveness of Jefferson County Juvenile Probation Department's internal control.

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



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

#### Compliance and Other Matters

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

#### Purpose of this Report

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

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

Waco, Texas  
February 27, 2018

**JEFFERSON COUNTY  
JUVENILE PROBATION DEPARTMENT  
TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**FOR THE YEAR ENDED AUGUST 31, 2017**

There were no findings or questioned costs in the current year.

**JEFFERSON COUNTY  
JUVENILE PROBATION DEPARTMENT  
TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2017**

There were no findings or questioned costs in the prior year.

PGM: GMCOMMV2	DATE 03-12-2018	PAGE: 1 92 TOTAL
NAME	AMOUNT	CHECK NO.
JURY FUND		
TRI-CITY COFFEE SERVICE	882.50	444045
COMMUNICATION AXESS ABILITY GROUP	1,470.00	444101
DAWN DONUTS	91.00	444170
		2,443.50**
ROAD & BRIDGE PCT.#1		
M&D SUPPLY	206.90	444007
MUNRO'S	211.65	444011
ROLLINS TRUCK & TRAILER REPAIR	80.00	444055
SOUTHERN TIRE MART, LLC	733.25	444056
ATTABOY TERMITE & PEST CONTROL	30.00	444116
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132
MARTIN MARIEETA MATERIALS	274.74	444167
REPUBLIC SERVICES	58.50	444169
GULF COAST	989.90	444181
		2,654.94**
ROAD & BRIDGE PCT.#2		
ENTERGY	169.45	443999
MUNRO'S	20.00	444011
RITTER @ HOME	11.18	444024
NETCJCA	225.00	444128
DE LAGE LANDEN PUBLIC FINANCE	90.00	444132
REPUBLIC SERVICES	94.38	444169
		610.01**
ROAD & BRIDGE PCT. # 3		
A&A EQUIPMENT	278.86	443973
FARM & HOME SUPPLY	146.05	443995
W.W. GRAINGER, INC.	282.52	443998
ENTERGY	320.62	443999
CASH ADVANCE ACCOUNT	612.04	444003
MUNRO'S	483.52	444011
OIL CITY TRACTORS, INC.	303.50	444016
W. JEFFERSON COUNTY M.W.D.	27.14	444048
STRATTON INC.	207.58	444049
HOWARD'S AUTO SUPPLY	210.75	444062
LOWE'S HOME CENTERS, INC.	271.23	444084
TEXAS GAS SERVICE	363.30	444089
DE LAGE LANDEN PUBLIC FINANCE	140.00	444132
SMITTY'S HAMSHIRE GULF	57.00	444177
		3,704.11**
ROAD & BRIDGE PCT.#4		
ABLE FASTENER, INC.	137.92	443975
KAY ELECTRONICS, INC.	99.00	444004
M&D SUPPLY	135.36	444007
OFFICE DEPOT	16.25	444015
PARTS EXCHANGE COMPANY, INC.	195.00	444018
W. JEFFERSON COUNTY M.W.D.	82.21	444048
UNITED STATES POSTAL SERVICE	1.42	444080
UNDERGROUND INC.	182.50	444091
ALL SERV INDUSTRIAL LLC	235.50	444113
LIBERTY TIRE RECYCLING LLC	941.38	444115
DE LAGE LANDEN PUBLIC FINANCE	229.79	444132
ON TIME TIRE	516.28	444141
SUBURBAN PROPANE L.P.	325.95	444149
SOUTHEAST TEXAS PARTS AND EQUIPMENT	2,346.80	444154
REPUBLIC SERVICES	165.23	444169
GULF COAST	418.88	444181
		6,029.47**
ENGINEERING FUND		
DE LAGE LANDEN PUBLIC FINANCE	460.94	444132
		460.94**
PARKS & RECREATION		
ADAMS BACKHOE SERVICE	581.00	443976
BAUDVILLE, INC.	384.58	443982
ENTERGY	216.31	443999
AT&T	50.95	444034

PGM: GMCOMMV2	DATE 03-12-2018	PAGE: 2
NAME	AMOUNT	CHECK NO. TOTAL
W. JEFFERSON COUNTY M.W.D.	54.28	444048
LOWE'S HOME CENTERS, INC.	32.32	444084
FRED MILLER'S OUTDOOR EQUIPMENT LLC	439.95	444164
GENERAL FUND		1,759.39**
MOTIVA ENTERPRISES LLC	7,126,932.17	444114
TAX OFFICE		7,126,932.17*
POSTMASTER	1,210.00	444022
SOUTHEAST TEXAS WATER	228.50	444031
AT&T	108.09	444033
UNITED STATES POSTAL SERVICE	680.16	444080
UNITED STATES POSTAL SERVICE	61.16	444081
DE LAGE LANDEN PUBLIC FINANCE	370.00	444132
CINTAS CORPORATION	86.68	444176
COUNTY HUMAN RESOURCES		2,744.59*
PINNACLE EMPLOYEE TESTING	210.00	444021
SETHRA	260.00	444030
UNITED STATES POSTAL SERVICE	2.03	444080
JEFFERSON COUNTY CREDIT CARDS	150.00	444125
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132
SOUTHEAST TEXAS OCCUPATIONAL MEDICI	475.00	444175
AUDITOR'S OFFICE		1,167.03*
OFFICE DEPOT	52.01	444015
SOUTHEAST TEXAS WATER	29.95	444031
UNITED STATES POSTAL SERVICE	15.75	444080
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132
COUNTY CLERK		167.71*
UNITED STATES POSTAL SERVICE	274.80	444080
UNITED STATES POSTAL SERVICE	92.92	444081
DE LAGE LANDEN PUBLIC FINANCE	1,052.82	444132
COUNTY JUDGE		1,420.54*
JEFFERSON COUNTY CREDIT CARDS	515.00	444125
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132
DUNHAM HALLMARK PLLC	500.00	444136
HIGGINBOTHAM INSURANCE AGENCY INC	71.00	444163
JAN GIROUARD & ASSOCIATES LLC	400.00	444173
RISK MANAGEMENT		1,556.00*
UNITED STATES POSTAL SERVICE	4.14	444080
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132
COUNTY TREASURER		74.14*
UNITED STATES POSTAL SERVICE	245.52	444080
DE LAGE LANDEN PUBLIC FINANCE	331.89	444132
PRINTING DEPARTMENT		577.41*
OLMSTED-KIRK PAPER	315.50	444017
TRIANGLE BLUE PRINT CO., INC.	25.00	444044
DE LAGE LANDEN PUBLIC FINANCE	1,200.00	444132
FUNCTION 4 LLC	270.00	444182
PURCHASING DEPARTMENT		1,810.50*
OFFICE DEPOT	112.84	444015
UNITED STATES POSTAL SERVICE	70.41	444080
JEFFERSON COUNTY CREDIT CARDS	89.99	444125
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132
GENERAL SERVICES		343.24*

NAME	AMOUNT	CHECK NO.	TOTAL
JEFFERSON CTY. APPRAISAL DISTRICT	240,769.17	444002	
CASH ADVANCE ACCOUNT	80.00	444003	
OLMSTED-KIRK PAPER	2,228.00	444017	
TEXAS WILDLIFE DAMAGE MGMT FUND	2,700.00	444041	
INTERFACE EAP	1,383.75	444054	
ADVANCED STAFFING	78.00	444059	
JUSTICE OF THE PEACE, PCT. 1, PL. 2	10.00	444064	
VERIZON WIRELESS	303.92	444078	
JEFFERSON COUNTY CREDIT CARDS	10.29	444125	
SAM'S CLUB DIRECT	30.21	444143	
SPOK INC	3.00	444157	
			247,596.34*
DATA PROCESSING			
FED EX	16.65	443996	
CDW COMPUTER CENTERS, INC.	775.01	444063	
JEFFERSON COUNTY CREDIT CARDS	1,918.93	444125	
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132	
SPOK INC	12.08	444157	
			2,792.67*
VOTERS REGISTRATION DEPT			
UNITED STATES POSTAL SERVICE	162.00	444080	
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132	
			232.00*
ELECTIONS DEPARTMENT			
UNITED STATES POSTAL SERVICE	119.38	444080	
TOI A LINTON	14.01	444111	
JEFFERSON COUNTY CREDIT CARDS	92.97	444125	
DE LAGE LANDEN PUBLIC FINANCE	271.65	444132	
NAOMI DOYLE	17.85	444197	
			515.86*
DISTRICT ATTORNEY			
CAMEO / SABINE NECHES TRAVEL	240.00	443985	
FED EX	71.16	443996	
OFFICE DEPOT	838.22	444015	
CDW COMPUTER CENTERS, INC.	296.60	444063	
UNITED STATES POSTAL SERVICE	262.79	444080	
DANIELA BRYANT	194.98	444118	
DE LAGE LANDEN PUBLIC FINANCE	480.00	444132	
THOMSON REUTERS-WEST	2,446.96	444146	
TRANSUNION RISK AND ALTERNATIVE	111.80	444162	
			4,942.51*
DISTRICT CLERK			
OFFICE DEPOT	61.38	444015	
TAC - TEXAS ASSN. OF COUNTIES	195.00	444037	
TRI-CITY COFFEE SERVICE	217.15	444045	
UNITED STATES POSTAL SERVICE	470.56	444080	
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132	
			1,014.09*
CRIMINAL DISTRICT COURT			
DAVID GROVE	8,750.00	443978	
DAVID W BARLOW	4,375.00	443981	
DONALD W. DUESLER & ASSOC.	8,750.00	443992	
MARSHA NORMAND	8,750.00	444013	
NATHAN REYNOLDS, JR.	700.00	444023	
KEVIN PAULA SEKALY PC	8,750.00	444027	
KEVIN S. LAINE	900.00	444061	
JOHN D WEST	2,550.00	444066	
UNITED STATES POSTAL SERVICE	6.67	444080	
TEMPLETON & BRINKLEY	2,400.00	444087	
JOEL WEBB VAZQUEZ	1,825.00	444096	
DE LAGE LANDEN PUBLIC FINANCE	441.64	444132	
			48,198.31*
58TH DISTRICT COURT			
SOUTHEAST TEXAS WATER	29.95	444031	
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132	
			99.95*
60TH DISTRICT COURT			

PGM: GMCOMMV2	DATE 03-12-2018	AMOUNT	CHECK NO.	PAGE: 4 95 TOTAL
NAME				
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132		70.00*
136TH DISTRICT COURT				
UNITED STATES POSTAL SERVICE	.41	444080		
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132		70.41*
172ND DISTRICT COURT				
UNITED STATES POSTAL SERVICE	7.08	444080		
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132		77.08*
252ND DISTRICT COURT				
DAVID W BARLOW	4,375.00	443981		
THOMAS J. BURBANK PC	795.92	443984		
MIKE VAN ZANDT	8,750.00	444046		
BRACK JONES JR.	8,750.00	444057		
KEVIN S. LAINE	800.00	444061		
UNITED STATES POSTAL SERVICE	51.30	444080		
SUMMER TANNER	2,871.20	444105		
ALLEN PARKER	8,750.00	444120		
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132		
BRITTANIE HOLMES	900.00	444144		
SAMUEL & SON LAW FIRM PLLC	8,750.00	444160		44,863.42*
279TH DISTRICT COURT				
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132		70.00*
317TH DISTRICT COURT				
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132		70.00*
JUSTICE COURT-PCT 1 PL 1				
UNITED STATES POSTAL SERVICE	15.68	444080		
DE LAGE LANDEN PUBLIC FINANCE	90.00	444132		105.68*
JUSTICE COURT-PCT 1 PL 2				
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132		70.00*
JUSTICE COURT-PCT 4				
DE LAGE LANDEN PUBLIC FINANCE	90.00	444132		90.00*
JUSTICE COURT-PCT 6				
UNITED STATES POSTAL SERVICE	29.44	444080		
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132		99.44*
JUSTICE OF PEACE PCT. 8				
F.B. TAYLOR INSURANCE	71.00	444058		
UNITED STATES POSTAL SERVICE	112.27	444081		
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132		253.27*
COUNTY COURT AT LAW NO.1				
UNITED STATES POSTAL SERVICE	3.33	444080		
DE LAGE LANDEN PUBLIC FINANCE	245.92	444132		
EFFIE KEFFER	33.47	444174		282.72*
COUNTY COURT AT LAW NO. 2				
JOHN D WEST	250.00	444066		
UNITED STATES POSTAL SERVICE	2.86	444080		
ANTOINE FREEMAN	250.00	444109		
JEFFERSON COUNTY CREDIT CARDS	60.00	444125		
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132		
MATUSKA LAW FIRM	250.00	444156		882.86*
COUNTY COURT AT LAW NO. 3				

PGM: GMCOMMV2	DATE 03-12-2018	PAGE: 5 96 TOTAL
NAME	AMOUNT	CHECK NO.
NATHAN REYNOLDS, JR.	250.00	444023
BRANDI SEWELL	688.70	444060
UNITED STATES POSTAL SERVICE	1.88	444080
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132
SAMUEL & SON LAW FIRM PLLC	300.00	444159
THE MAYO LAW FIRM PLLC	250.00	444183
		1,560.58*
COURT MASTER		
UNITED STATES POSTAL SERVICE	7.00	444080
LEXIS-NEXIS	68.00	444082
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132
		145.00*
MEDIATION CENTER		
OFFICE DEPOT	247.41	444015
UNITED STATES POSTAL SERVICE	4.90	444080
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132
KARA HAWTHORN	853.70	444135
		1,176.01*
COMMUNITY SUPERVISION		
DE LAGE LANDEN PUBLIC FINANCE	280.00	444132
		280.00*
SHERIFF'S DEPARTMENT		
JEFFERSON CTY. SHERIFF'S DEPARTMENT	1,092.00	444000
OFFICE DEPOT	251.32	444015
AT&T	66.78	444033
RICARDO VEGA	480.00	444047
UNITED STATES POSTAL SERVICE	1,375.23	444080
FIVE STAR FEED	214.50	444090
JEFFERSON COUNTY CREDIT CARDS	211.09	444125
DE LAGE LANDEN PUBLIC FINANCE	800.00	444132
REPUBLIC SERVICES	45.00	444169
		4,535.92*
CRIME LABORATORY		
SAFARILAND	3,624.69	444119
IMADA INC	239.82	444122
DE LAGE LANDEN PUBLIC FINANCE	90.00	444132
RDB SERVICES	500.00	444138
		4,454.51*
JAIL - NO. 2		
AAA LOCK & SAFE	87.50	443972
CITY OF BEAUMONT - WATER DEPT.	16.00	443986
W.W. GRAINGER, INC.	454.96	443998
ENTERGY	30,890.10	443999
JACK BROOKS REGIONAL AIRPORT	1,151.82	444001
KOMMERCIAL KITCHENS	2,540.00	444006
OFFICE DEPOT	1,052.08	444015
SANITARY SUPPLY, INC.	3,388.70	444026
LOWE'S HOME CENTERS, INC.	480.45	444084
OTIS ELEVATOR COMPANY	470.00	444093
FIRETROL PROTECTION SYSTEMS, INC.	170.00	444112
DE LAGE LANDEN PUBLIC FINANCE	1,280.00	444132
INDEPENDENT STATIONERS	268.56	444134
REPUBLIC SERVICES	2,053.00	444169
IMPACT WASTE LLC	360.00	444180
FOOD MARKETING CONCEPTS INC	17,366.78	444185
HARDIE'S FRESH FOODS	2,850.85	444186
BIMBO BAKERIES USA INC	1,014.04	444187
		65,894.84*
JUVENILE PROBATION DEPT.		
OFFICE DEPOT	323.21	444015
CHERYL TARVER	98.10	444052
UNITED STATES POSTAL SERVICE	11.87	444080
LATRICIA COLEMAN	131.89	444085
SHANNA CITIZEN	32.15	444086
LYNN BIERHALTER	98.10	444103
SHARON STREETMAN	43.60	444104



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NAME	AMOUNT	CHECK NO.
DE LAGE LANDEN PUBLIC FINANCE	140.00	444132
ROXANA MITCHELL	261.60	444166
CHRISTAL CHANNELL	165.68	444168
SUMMER KENNERSON	138.43	444178
ANNIE JONES	128.07	444184
SHERONDA LEE	184.21	444193
JUVENILE DETENTION HOME		1,756.91*
EPS	305.65	443993
ENTERGY	6,137.87	443999
SANITARY SUPPLY, INC.	192.60	444026
SOUTHWEST BUILDING SYSTEMS	365.36	444032
AT&T	690.88	444033
CHARMTX INC.	798.40	444092
FLOWERS FOODS	81.49	444094
BEN E KEITH FOODS	168.06	444095
VANSCHUCA SANDERS-CHEVIS	400.00	444106
DE LAGE LANDEN PUBLIC FINANCE	229.79	444132
EXCEL MEDICAL WASTE LLC	70.00	444165
REPUBLIC SERVICES	550.55	444169
CONSTABLE PCT 1		9,990.65*
OFFICE DEPOT	89.55	444015
UNITED STATES POSTAL SERVICE	105.95	444080
DE LAGE LANDEN PUBLIC FINANCE	323.13	444132
CONSTABLE-PCT 4		518.63*
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132
TRANSUNION RISK AND ALTERNATIVE	70.00	444162
CONSTABLE-PCT 6		140.00*
OFFICE DEPOT	448.24	444015
UNITED STATES POSTAL SERVICE	8.57	444080
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132
CONSTABLE PCT. 8		526.81*
DE LAGE LANDEN PUBLIC FINANCE	322.93	444132
COUNTY MORGUE		322.93*
BJ TRANSPORT SERVICE, INC.	6,050.00	443980
FMMS HOLDINGS OF TEXAS LLC	32,400.00	444140
AGRICULTURE EXTENSION SVC		38,450.00*
OFFICE DEPOT	581.87	444015
TEXAS A&M UNIVERSITY	35.37	444053
DE LAGE LANDEN PUBLIC FINANCE	200.00	444132
PAULA TACKER	14.17	444194
HEALTH AND WELFARE NO. 1		831.41*
CLAYBAR FUNERAL HOME, INC.	1,998.00	443988
COMMUNITY FUNERAL CHAPEL, INC.	1,500.00	443990
MERCY FUNERAL HOME	1,500.00	444010
PETTY CASH - N C WELFARE	145.25	444019
UNITED STATES POSTAL SERVICE	79.19	444080
PROCTOR'S MORTUARY INC	1,500.00	444121
ESSLINE KNOX	175.66	444127
DE LAGE LANDEN PUBLIC FINANCE	372.43	444132
HEALTH AND WELFARE NO. 2		7,270.53*
NSO - NURSES SERVICE ORGANIZATION	109.00	443974
O.W. COLLINS APARTMENTS	164.84	443989
MCKESSON MEDICAL-SURGICAL INC	426.79	444065
UNITED STATES POSTAL SERVICE	162.51	444081
JEFFERSON COUNTY CREDIT CARDS	39.22	444125

PGM: GMCOMMV2	DATE 03-12-2018	PAGE: 7 98	TOTAL
NAME	AMOUNT	CHECK NO.	
DE LAGE LANDEN PUBLIC FINANCE	140.00	444132	1,042.36*
NURSE PRACTITIONER			
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132	
EXCEL MEDICAL WASTE LLC	35.00	444165	105.00*
ENVIRONMENTAL CONTROL			
DE LAGE LANDEN PUBLIC FINANCE	323.13	444132	323.13*
INDIGENT MEDICAL SERVICES			
CARDINAL HEALTH 110 INC	22,875.21	444148	22,875.21*
MAINTENANCE-BEAUMONT			
CONSOLIDATED ELECTRICAL DIST INC.	355.60	443991	
W.W. GRAINGER, INC.	115.30	443998	
ENTERGY	2,111.66	443999	
MCCOWN PAINT & SUPPLY OF TEXAS	89.84	444009	
RALPH'S INDUSTRIAL ELECTRONICS	474.81	444025	
ACE IMAGEWEAR	199.03	444028	
AT&T	1,063.90	444033	
TEXAS DEPT OF LICENSING &	210.00	444043	
CENTERPOINT ENERGY RESOURCES CORP	4,504.18	444098	
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132	
REPUBLIC SERVICES	1,651.65	444169	
AT&T	13,047.61	444172	
ADVANTAGE INTEREST INC	5,469.00	444188	29,362.58*
MAINTENANCE-PORT ARTHUR			
TEXAS DEPT OF LICENSING &	20.00	444042	
PARKER LUMBER	56.84	444123	
DE LAGE LANDEN PUBLIC FINANCE	140.00	444132	216.84*
MAINTENANCE-MID COUNTY			
CITY OF NEDERLAND	77.48	443987	
ENTERGY	445.25	443999	
ACE IMAGEWEAR	31.53	444028	
AT&T	704.83	444033	
W. JEFFERSON COUNTY M.W.D.	27.14	444048	
BUBBA'S AIR CONDITIONING	145.00	444051	
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132	
REPUBLIC SERVICES	70.85	444169	1,572.08*
SERVICE CENTER			
SPIDLE & SPIDLE	6,033.60	443977	
KINSEL FORD, INC.	66.52	444005	
MUNRO'S	39.70	444011	
PHILPOTT MOTORS, INC.	1,145.04	444020	
JEFFERSON CTY. TAX OFFICE	16.75	444067	
JEFFERSON CTY. TAX OFFICE	16.75	444068	
JEFFERSON CTY. TAX OFFICE	16.75	444069	
JEFFERSON CTY. TAX OFFICE	16.75	444070	
JEFFERSON CTY. TAX OFFICE	16.75	444071	
JEFFERSON CTY. TAX OFFICE	7.50	444072	
JEFFERSON CTY. TAX OFFICE	7.50	444073	
JEFFERSON CTY. TAX OFFICE	7.50	444074	
JEFFERSON CTY. TAX OFFICE	7.50	444075	
JEFFERSON CTY. TAX OFFICE	7.50	444076	
JEFFERSON CTY. TAX OFFICE	7.50	444077	
BUMPER TO BUMPER	533.16	444097	
DE LAGE LANDEN PUBLIC FINANCE	70.00	444132	
MIGHTY OF SOUTHEAST TEXAS	112.84	444137	
EASTEX PRESSURE WASHERS	130.90	444139	
SPANKY'S WRECKER SERVICE INC	150.00	444142	
SOUTHEAST TEXAS PARTS AND EQUIPMENT	561.54	444154	
1800RADIATOR & AC	169.00	444161	
REPUBLIC SERVICES	94.38	444169	

PGM: GMCOMMV2	DATE 03-12-2018	AMOUNT	CHECK NO.	PAGE: 8 99 TOTAL
MIDNIGHT AUTO		99.95	444179	
CONNECT LEARNING		265.00	444195	
				9,600.38*
VETERANS SERVICE				
UNITED STATES POSTAL SERVICE		7.18	444080	
UNITED STATES POSTAL SERVICE		8.91	444081	
HILARY GUEST		100.17	444088	
DE LAGE LANDEN PUBLIC FINANCE		240.00	444132	
				356.26*
				7,692,498.51**
MOSQUITO CONTROL FUND				
CITY OF NEDERLAND		114.04	443987	
MUNRO'S		50.45	444011	
AT&T		22.91	444033	
PARKER LUMBER		161.88	444123	
JEFFERSON COUNTY CREDIT CARDS		392.29	444125	
DE LAGE LANDEN PUBLIC FINANCE		70.00	444132	
AERO PERFORMANCE		26.32	444155	
REPUBLIC SERVICES		94.38	444169	
				932.27**
FEMA EMERGENCY				
JEFFERSON COUNTY CREDIT CARDS		444.95	444125	
SILSBEE FORD INC		75,957.11	444150	
SILSBEE FORD INC		75,957.11	444151	
SILSBEE FORD INC		75,957.11	444152	
SILSBEE FORD INC		75,957.11	444153	
				304,273.39**
FAMILY GROUP CONFERENCING				
DE LAGE LANDEN PUBLIC FINANCE		70.00	444132	
				70.00**
J.C. FAMILY TREATMENT				
BEAUMONT OCCUPATIONAL SERVICE, INC.		127.95	444083	
PATRICIA VELASCO		1,190.00	444171	
				1,317.95**
LAW LIBRARY FUND				
DE LAGE LANDEN PUBLIC FINANCE		70.00	444132	
				70.00**
EMPG GRANT				
JEFFERSON COUNTY CREDIT CARDS		2,070.00	444125	
				2,070.00**
JUVENILE PROB & DET. FUND				
HOUGHTON MIFFLIN HARCOURT PUBLISHIN		200.00	444189	
				200.00**
GRANT A STATE AID				
CASH ADVANCE ACCOUNT		458.49	444003	
TEXAS PROBATION ASSOCIATION		750.00	444039	
				1,208.49**
COMMUNITY SUPERVISION FND				
OFFICE DEPOT		467.36	444015	
PAMELA G. STEWART		2.30	444035	
TIME WARNER COMMUNICATIONS		88.61	444038	
TEXAS PROBATION ASSOCIATION		300.00	444040	
UNITED STATES POSTAL SERVICE		66.39	444080	
UNITED STATES POSTAL SERVICE		168.28	444081	
JCCSC		64.00	444126	
EXCEL MEDICAL WASTE LLC		420.00	444165	
				1,576.94**
JEFF. CO. WOMEN'S CENTER				
BELL'S LAUNDRY		1,051.83	443983	
MARKET BASKET		38.50	444008	
SYSCO FOOD SERVICES, INC.		1,123.20	444036	
PETTY CASH - RESTITUTION I		196.83	444050	

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NAME	AMOUNT	CHECK NO. TOTAL
BEN E KEITH FOODS	1,224.45	444095
CENTERPOINT ENERGY RESOURCES CORP	118.12	444098
ATTABOY TERMITE & PEST CONTROL	50.00	444116
DE LAGE LANDEN PUBLIC FINANCE	140.00	444132
SPOK INC	16.44	444157
REPUBLIC SERVICES	117.39	444169
		4,076.76**
COMMUNITY CORRECTIONS PRG		
M&D SUPPLY	84.22	444007
OFFICE DEPOT	179.98	444015
TEXAS PROBATION ASSOCIATION	300.00	444040
DE LAGE LANDEN PUBLIC FINANCE	90.00	444132
		654.20**
DRUG DIVERSION PROGRAM		
DE LAGE LANDEN PUBLIC FINANCE	80.00	444132
		80.00**
COUNTY CLERK - RECORD MGT		
MANATRON	11,106.62	444108
		11,106.62**
DRUG INTERVENTION COURT		
SANITARY SUPPLY, INC.	189.31	444026
		189.31**
HOTEL OCCUPANCY TAX FUND		
CITY OF BEAUMONT - WATER DEPT.	104.47	443986
BEAUMONT ENTERPRISE	323.68	443994
CASH ADVANCE ACCOUNT	664.87	444003
MUNRO'S	96.98	444011
UNITED STATES POSTAL SERVICE	7.25	444080
DE LAGE LANDEN PUBLIC FINANCE	315.00	444132
REPUBLIC SERVICES	94.38	444169
		1,606.63**
DISTRICT CLK RECORDS MGMT		
DE LAGE LANDEN PUBLIC FINANCE	140.00	444132
		140.00**
AIRPORT FUND		
SPIDLE & SPIDLE	1,368.60	443977
FJORD AVIATION FUELING	166.71	443979
CITY OF NEDERLAND	641.45	443987
NOACK LOCKSMITH	28.50	444012
S.E. TEXAS BUILDING SERVICE	2,000.00	444029
DISH NETWORK	100.51	444107
ROBERT'S TEXACO XPRESS LUBE	7.00	444110
UNIFIRST HOLDINGS INC	145.83	444117
DE LAGE LANDEN PUBLIC FINANCE	140.00	444132
CRAWFORD ELECTRIC SUPPLY COMPANY	404.74	444145
EASTERN AVIATION FUELS INC	17,494.47	444158
REPUBLIC SERVICES	283.14	444169
		22,780.95**
SE TX EMP. BENEFIT POOL		
STANDARD INSURANCE COMPANY	22,722.61	444100
RELIANCE STANDARD LIFE INSURANCE	6,051.33	444102
SANDRA CANTUE	170.83	444147
EXPRESS SCRIPTS INC	76,509.69	444190
UNITEDHEALTHCARE INSURANCE COMPANY	1,189.44	444191
UNITEDHEALTHCARE INSURANCE COMPANY	98,977.05	444192
		205,620.95**
SETEC FUND		
REPUBLIC SERVICES	1,437.37	444169
		1,437.37**
LIABILITY CLAIMS ACCOUNT		
SHELLY BRACK	5,414.14	444198
		5,414.14**
WORKER'S COMPENSATION FD		

PGM: GMCOMMV2	DATE 03-12-2018	AMOUNT	CHECK NO.	PAGE: 10 101 TOTAL
TRISTAR RISK MANAGEMENT		5,445.03	444099	5,445.03**
BAIL BONDING FUND				
JOHN WERNER		5,500.00	444196	5,500.00**
D.A.'S FORFEITURED FUNDS				
TRACE ARCHITECTURAL SPECIALTIES LLC		3,508.00	444133	3,508.00**
PAYROLL FUND				
JEFFERSON CTY. - FLEXIBLE SPENDING		14,446.00	443946	
CLEAT		288.00	443947	
JEFFERSON CTY. TREASURER		14,869.39	443948	
RON STADTMUELLER - CHAPTER 13		150.00	443949	
INTERNAL REVENUE SERVICE		475.00	443950	
JEFFERSON CTY. ASSN. OF D.S. & C.O.		4,320.00	443951	
JEFFERSON CTY. COMMUNITY SUP.		9,482.39	443952	
JEFFERSON CTY. TREASURER - HEALTH		516,359.04	443953	
JEFFERSON CTY. TREASURER - GENERAL		20.00	443954	
JEFFERSON CTY. TREASURER - PAYROLL		1,716,639.64	443955	
JEFFERSON CTY. TREASURER - PAYROLL		600,731.68	443956	
MONY LIFE INSURANCE OF AMERICA		116.23	443957	
POLICE & FIRE FIGHTERS' ASSOCIATION		2,552.25	443958	
TGSLC		638.83	443959	
US DEPARTMENT OF EDUCATION		214.32	443960	
JEFFERSON CTY. TREASURER - TCDS		648,873.92	443961	
OPPENHEIMER FUNDS DISTRIBUTOR, INC		1,564.99	443962	
JEFFERSON COUNTY TREASURER		2,817.10	443963	
JEFFERSON COUNTY - TREASURER -		6,899.80	443964	
NECHES FEDERAL CREDIT UNION		45,556.78	443965	
JEFFERSON COUNTY - NATIONWIDE		52,452.92	443966	
WILLIAM E HEITKAMP		748.53	443967	
JOHN TALTON		2,066.15	443968	
IL DEPT OF HEALTCARD AND FAMILY SER		49.85	443969	
BELINDA M ZURITA		230.77	443970	
CONSERVE		165.46	443971	
MARINE DIVISION				3,642,729.04**
GT DISTRIBUTORS, INC.		289.75	443997	
JACK BROOKS REGIONAL AIRPORT		622.29	444001	
OFFICE DEPOT		13.71	444015	
RITTER @ HOME		88.30	444024	
JEFFERSON COUNTY CREDIT CARDS		46.62	444125	1,060.67**
ASAP - CONSTABLE				
TRISTAR RISK MANAGEMENT		120.59	444099	120.59**
				11,933,350.17***

**Regular, March 12, 2018**

There being no further business to come before the Court at this time,  
same is now here adjourned on this date, March 12, 2018