

SPECIAL, 5/26/2020 10:30:00 AM

BE IT REMEMBERED that on May 26, 2020, there was begun and holden a SPECIAL session of the Commissioners Court of Jefferson County, Texas, with the following members and officers present and participating except those absent as indicated:

Honorable Jeff Branick, County Judge

Commissioner Eddie Arnold, Commissioner Pct. No. 1

Commissioner Brent Weaver, Commissioner Pct. No. 2 (ABSENT)

Commissioner Michael Sinegal, Commissioner Pct. No. 3

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

Honorable Zena Stephens, Sheriff (ABSENT)

CHIEF PORTER

Honorable Carolyn L. Guidry , County Clerk

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

Notice of Meeting and Agenda and Minutes
May 26, 2020

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
May 26, 2020**

Notice is hereby given that the Commissioners' Court of Jefferson County, Texas, will meet at **10:30 AM**, on the **26th** day of **May 2020** at its regular meeting place in the Commissioners' Courtroom, 4th Floor, Jefferson County Courthouse, 1149 Pearl Street, Beaumont, Texas.

Said meeting will be a **Special** 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:

Jefferson County has taken steps to minimize the exposure of COVID-19 by implementing the following steps to allow the public to view the Commissioner's Court meeting. The following options are available: View live with audio from the County Webpage: https://co.jefferson.tx.us/comm_crt/commlink.htm Listen to audio by calling 571-748-4021 PIN # 623-6974#. The court will also have a question and answer session at the end of the meeting. If you would like to ask any questions of the Court, please be on the phone call. The Court will give a question and answer session at the end of the meeting as time allows. You will be called upon by your last 4 digits of your phone number. If you do not have any questions, you can pass. Please be mindful that the audio portion of this meeting will be of better quality from the website.

INVOCATION: Eddie Arnold, Commissioner, Precinct One

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

PURCHASING:

1. Consider and approve, execute, receive and file Amendment I (one) to contract (RFP 18-049/YS) Security Services and Personnel for Jefferson County, pursuant to Chapter 262, Texas Local Government Code, the County Purchasing Act and 2 CFR Section 200.318-326 with Allied Universal Security Services. This amendment will add additional personnel and duties to County facilities in response to COVID 19.

SEE ATTACHMENTS ON PAGES 10 - 10

Motion by: Commissioner Alfred

Second by: Commissioner Arnold

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

Action: APPROVED

2. Consider and approve, execute, receive and file Amendment I (one) to contract (RFP 18-034/YS) Janitorial Services for Jefferson County, pursuant to Chapter 262, Texas Local Government Code, the County Purchasing Act and 2 CFR Section 200.318-326 with Southeast Texas Building Service, Inc. This amendment will add the service cost of \$3,200.00 per month for one (1) additional day porter (Monday- Friday, 8am-5pm) for the Jefferson County Sub-courthouse, Port Arthur, Texas; and \$3,200.00 per month for one (1) additional day porter (Monday- Friday, 8am-5pm) for the Jefferson County Courthouse, Beaumont, Texas. The additional service will be on a month-to-month basis, commencing June 1, 2020, with duties to include those listed in original specifications as well as in response to COVID 19.

SEE ATTACHMENTS ON PAGES 11 - 11

Motion by: Commissioner Alfred

Second by: Commissioner Arnold

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

Action: APPROVED

Notice of Meeting and Agenda and Minutes
May 26, 2020

3. Consider and approve, execute, receive and file a Professional Services Agreement (PROF 20-021/JW) with The Solco Group, LLC for aviation advisory services for the Jack Brooks Regional Airport for the development of an Independent Fee Estimate (IFE) for the proposed Taxiway Alpha Rehabilitation and Realignment Project for a cost not to exceed \$3,838.00; with reimbursement for these services to be requested in Airport Improvement Program (AIP) Grant No. 35.

SEE ATTACHMENTS ON PAGES 12 - 16

Motion by: Commissioner Alfred

Second by: Commissioner Arnold

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

Action: APPROVED

4. Consider and approve, execute, receive and file Job Order Contract (JOC 20-020/DC) with SETEX Facilities and Maintenance to furnish and install two (2) gas package air conditioning units for the Port Arthur Health & Welfare/Adult Probation Building, in the amount of \$15,951.27. This is in accordance with Choice Partners JOC Texas Contract 15/041JN-11-2015.

SEE ATTACHMENTS ON PAGES 17 - 20

Motion by: Commissioner Alfred

Second by: Commissioner Arnold

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

Action: APPROVED

5. Consider and approve disposition of a wrecked vehicle. This vehicle is a 2016 Chevrolet Tahoe, VIN # 1GNLCDE1GR294696 that was assigned to the Sheriff's Department.

SEE ATTACHMENTS ON PAGES 21 - 21

Motion by: Commissioner Alfred

Second by: Commissioner Arnold

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

Action: APPROVED

Notice of Meeting and Agenda and Minutes
May 26, 2020

6. Consider and approve disposition of a wrecked vehicle. This vehicle is a 2017 Ford Explorer, VIN # 1FM5K8AR2HGD57917 that was assigned to the Sheriff's Department.

SEE ATTACHMENTS ON PAGES 22 - 22

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

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

SEE ATTACHMENTS ON PAGES 23 - 24

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

8. Consider and approve disposition of salvage property as authorized by Local Government Code §263.152 (3), for broken or obsolete items.

SEE ATTACHMENTS ON PAGES 25 - 32

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

COUNTY AUDITOR:

9. Consider and approve budget transfer – Crime Lab – purchase of a laptop and software.

120-3060-421-6002	COMPUTER EQUIPMENT	\$951.00	
120-3060-421-4011	EQUIPMENT- MISCELLANEOUS		\$951.00

SEE ATTACHMENTS ON PAGES 33 - 33

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

Notice of Meeting and Agenda and Minutes
May 26, 2020

10. Consider and approve acceptance of grant award for the BJA FY20 Coronavirus Emergency Supplemental Funding Program for \$58,008, award number 2020-VD-BX-0517. This grant requires no match from Jefferson County.

SEE ATTACHMENTS ON PAGES 34 - 54

Motion by: Commissioner Sinegal

Second by: Commissioner Alfred

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

Action: APPROVED

11. Consider and approve electronic disbursement for \$436,770.86 to LaSalle for revenue received from entities for inmate housing.

Motion by: Commissioner Sinegal

Second by: Commissioner Alfred

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

Action: APPROVED

12. Receive and file Financial & Operating Statements – County Funds Only for the Month Ending April 30, 2020.

SEE ATTACHMENTS ON PAGES 55 - 69

Motion by: Commissioner Sinegal

Second by: Commissioner Alfred

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

Action: APPROVED

13. Regular County Bills – check #471920 through checks #472097.

SEE ATTACHMENTS ON PAGES 70 - 76

Motion by: Commissioner Sinegal

Second by: Commissioner Alfred

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

Action: APPROVED

ADDENDUMS

COUNTY CLERK:

14. Consider and approve an Interlocal Agreement with Travis County for the purchase of 10 Hart DAU eSlate voting machines with batteries. The total payment due is \$500.

SEE ATTACHMENTS ON PAGES 77 - 80

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

COUNTY COMMISSIONERS:

15. Consider, possibly approve and authorize the County Judge to extend the Declaration of Local Disaster dated 03-13-2020, Pursuant to Section 418.108 (b) of the Texas Government Code.

SEE ATTACHMENTS ON PAGES 81 - 81

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

16. Conduct a Public Hearing regarding establishing the Suez WTS USA, Inc.-Project Clear Reinvestment Zone, Pursuant to Sec.312.401, Texas Tax Code.

OPEN PUBLIC HEARING 10:43AM NO COMMENTS
CLOSED 10:45

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

Notice of Meeting and Agenda and Minutes
May 26, 2020

17. Consider and possibly approve an Order establishing the Suez WTS USA, Inc.- Project Clear Reinvestment Zone, Pursuant to Sec. 312.401, Texas Tax Code.

SEE ATTACHMENTS ON PAGES 82 - 85

Motion by: Commissioner Sinegal

Second by: Commissioner Alfred

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

Action: APPROVED

18. Consider, possibly approve, receive and file the annual audit report of Jefferson County Emergency Services District No. 4 for the fiscal year ended September 30, 2019, pursuant to Sec. 775.082 (b), Texas Health & Safety Code. **SEE ATTACHMENTS ON PAGES 95 - 130**

Motion by: Commissioner Arnold

Second by: Commissioner Sinegal

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

Action: APPROVED

19. Consider and approve Resolution regarding HAVA grant assurances related to the 2020 Help America Vote Act (HAVA) Cares Act sub-grant to Jefferson County.

SEE ATTACHMENTS ON PAGES 86 - 88

Motion by: Commissioner Arnold

Second by: Commissioner Sinegal

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

Action: APPROVED

20. Consider and possibly approve, receive and file the annual audit report of Jefferson County Emergency Services District No. 3 for the fiscal year ended September 30, 2019, pursuant to Sec. 775.082 (b), Texas Health & Safety Code. **SEE ATTACHMENTS ON PAGES 131 - 168**

Motion by: Commissioner Arnold

Second by: Commissioner Sinegal

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

Action: APPROVED

21. Consider, possibly approve and authorize the County Judge to execute a short term lease between Jefferson County and Mr. William E. Kestler for parking during construction work on the county healthcare facility.

SEE ATTACHMENTS ON PAGES 89 - 90

Motion by: Commissioner Arnold

Second by: Commissioner Sinegal

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

Action: APPROVED

COUNTY TREASURER:

22. Receive and File Investment Schedule for April, 2020, including the year to date total earnings on County funds.

SEE ATTACHMENTS ON PAGES 91 - 93

Motion by: Commissioner Alfred

Second by: Commissioner Arnold

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

Action: APPROVED

SHERIFF'S DEPARTMENT:

23. Consider and possibly adopt a Resolution recognizing Stacey Shettle for 30 years and 2 months of dedicated service to the Jefferson County Sheriff's Office and to the citizens of Jefferson County and wishing her well in her retirement.

SEE ATTACHMENTS ON PAGES 94 - 94

Motion by: Commissioner Arnold

Second by: Commissioner Sinegal

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

Action: APPROVED

Jeff R. Branick
County Judge



JEFFERSON COUNTY PURCHASING DEPARTMENT
Deborah Clark, Purchasing Agent

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

AMENDMENT I TO CONTRACT

May 26, 2020

Allied Universal Security Services
 4345 Phelan Boulevard, Suite 102
 Beaumont TX 77707
 Attention: Mr. John Milburn

Dear Mr. Milburn:

This letter will serve as Amendment I (one) to contract (RFP 18-049/YS), Security Services and Personnel for Jefferson County, pursuant to Chapter 262, Texas Local Government Code, the County Purchasing Act and 2 CFR Section 200.318-326, the additional service will be on a month to month basis, commencing June 1, 2020 in response to COVID 19.

Amendment I (one) will add additional personnel and services for the following locations:

Downtown Beaumont Facilities, Site Supervisor	7:30 am – 4:30 pm, Monday – Friday
Old Courthouse, Officer	7:00 am – 4:00 pm, Monday – Friday
New Courthouse, Officer	7:30 am – 4:30 pm, Monday – Friday
Annex 1, Officer	7:30 am – 4:30 pm, Monday – Friday
Annex 2, Officer	7:30 am – 4:30 pm, Monday – Friday
Annex 4, Officer	7:30 am – 4:30 pm, Monday – Friday
Justice of the Peace & Constable Pct.1, Officer	7:30 am – 4:30 pm, Monday – Friday
Mid County Tax Office, Officer	7:30 am – 4:30 pm, Monday – Friday
Mid County Offices, Officer	7:30 am – 4:30 pm, Monday – Friday
Hamshire Courthouse, Officer	7:30 am – 4:30 pm, Monday – Friday
Subcourthouse, Officer	7:30 am – 4:30 pm, Monday – Friday
Port Arthur Adult Probation, Officer	7:30 am – 4:30 pm, Monday – Friday
Rover 1 Officer	7:30 am – 4:30 pm, Monday – Friday
Rover 2 Officer	7:30 am – 4:30 pm, Monday – Friday
One vehicle to be used by Rover(s)	

Officer positions will be billed at \$19.46/hour; Site Supervisor will be billed at \$22.00/hour; fuel charge only to be billed for vehicle usage, with invoicing to be separate from regular security services provided. Officers will enforce social distancing and conduct temperature checks for all entering the facilities per County Re-Opening Plan, and provide disposable face masks to individuals. Jefferson County will provide Allied Universal Security Services with infrared thermometers, disposable face masks, and sanitizer as needed at each location.

Please sign below, and return to Yea-Mei Sauer, Contract Specialist via email at: ysauer@co.jefferson.tx.us


 Allied Universal Security Services

Jeff R. Branick
 Jefferson County Judge

5/22/2020
 Date

5/26/2020
 Date



JEFFERSON COUNTY PURCHASING DEPARTMENT
Deborah Clark, Purchasing Agent

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

AMENDMENT I TO CONTRACT

May 14, 2020

Southeast Texas Building Service, Inc.
 3304 Spurlock Road
 Nederland TX 77627
 Attention: Mr. Robert Bodin

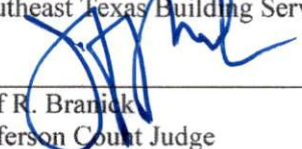
Dear Mr. Bodin:

This letter will serve as Amendment I (one) to contract (RFP 18-034/YS), Janitorial Services for Jefferson County.

Amendment I (one) will add the service cost of \$3,200.00 per month for one (1) additional day porter (Monday-Friday, 8am-5pm) for Jefferson County Subcourthouse, Port Arthur TX, and \$3,200.00 per month for one (1) additional day porter (Monday-Friday, 8am-5pm) for Jefferson County Courthouse, Beaumont TX, pursuant to Chapter 262, Texas Local Government Code, the County Purchasing Act and 2 CFR Section 200.318-326. The additional service will be on a month to month basis, commencing June 1, 2020, with duties to include those listed in original specifications as well as in response to COVID 19.

Please sign below, and return to Yea-Mei Sauer, Contract Specialist via email at: ysauer@co.jefferson.tx.us


 Southeast Texas Building Service, Inc.


 Jeff R. Branick
 Jefferson County Judge

5/18/20
 Date

5/20/2020
 Date



THE SOLCO GROUP, LLC

AVIATION TRANSPORTATION ADVICE AND STRATEGIC PLANNING

May 19, 2020

Alex Rupp, Airport Manager

Jack Brooks Regional Airport

5000 Jerry Ware Drive Suite 100, Beaumont TX 77705

Tel 409.719.4900 Fax 409.722.2830

Subject: Proposal for Professional Advisory Services (TXY A - IFE preparation)
Proposal No. 2020-05-1038

Dear Mr. Rupp (Alex),

The Solco Group, LLC is pleased to submit our proposal for providing aviation advisory services for Jack Brooks Regional Airport to assist your team by developing an Independent Fee Analysis and Independent Fee Estimate (IFE) for the proposed Taxiway Alpha rehabilitation and realignment project. We propose to offer the following:

1.0 Scope of Services

The Solco Group, LLC (TSG) will prepare an Independent Fee Estimate (IFE) for the Jack Brooks Regional Airport Taxiway Alpha Rehabilitation and Realignment Scope of Services. **The total Not-to-exceed contract fee for this service is \$3,838.00.**

TSG will support your organization by phone or in person at your corporate office or in other designated meeting locations. All services provided by TSG will be billed as shown below in the enclosed Not-to-exceed Contract Fee Schedule. The Not-to-exceed fee quote for services rendered by TSG is guaranteed for one year.

This fee covers services rendered by TSG that can be accomplished with typical office supplies and basic mobile technologies such a laptop computer and a cell phone. Any other necessary equipment or technology (if applicable) will need to be provided by your organization.

2.0 Performance of Work

TSG will provide services to your organization via telephone or in person (with mileage and other applicable expenses reimbursed back to TSG). TSG travel to your office or travel on your behalf to other designated meetings (if applicable); will originate from Beaumont, Texas.

TSG typically performs 100% of the work for this specific project proposal. However, TSG may consult with other affiliates if necessary, to provide any specialized services. TSG will provide deliverables (documents, reports, research, etc.) to your corporate

• The Solco Group, LLC PO Box 22001 Beaumont, Texas 77720 • Office: 817-564-6895•



THE SOLCO GROUP, LLC

AVIATION TRANSPORTATION ADVICE AND STRATEGIC PLANNING

offices either via US Postal Service, hand delivery, or electronic transmission (email or fax).

All other applicable services and agreements are explained in THE SOLCO GROUP, LLC ADVISORY / CONSULTING AGREEMENT enclosed with this letter. Thank you for your consideration.

Respectfully Submitted,

A handwritten signature in cursive script, reading 'Kelvin L. Solco', enclosed within a large, hand-drawn oval.

Kelvin L. Solco, P.E. MBA
President and CEO
The Solco Group, LLC
(A Texas Certified DBE Firm)

Enclosures: Not-to-exceed Contract Proposal
 The Solco Group, LLC Advisory / Consulting Agreement



Not-to-exceed Contract Fee Proposal

TSG Billable Fee Schedule*

Independent Fee Analysis / Estimate for Taxiway A Rehabilitation and Realignment - Tasks	Principal / Project MGR	Technical / Clerical	Totals
Initial scope review			
Prepare initial spreadsheets			
Conduct research / data collection			
Complete calculations			
Prepare initial IFA			
Consultation and negotiations			
Prepare final IFA / IFE			
Total Direct Costs	\$ 3,465.00	\$ 206.00	\$ 3,671.00
Non-Salary Costs			
Travel (Mileage)	\$ 127.00		
Printing / Mailing / Supplies**	\$ 40.00		
Total Non-Salary costs	\$ 167.00		
Total Fee for Services			\$ 3,838.00

Notes:

1. (*) Recommended minimum Not-to-exceed contract amount.
2. (**) For decision making and estimating purposes only.
3. If additional fees are needed for TSG affiliates additional costs may be added at rates to be determined and presented to the client in advance.



THE SOLCO GROUP, LLC

AVIATION TRANSPORTATION ADVICE AND STRATEGIC PLANNING

THE SOLCO GROUP, LLC ADVISORY / CONSULTING AGREEMENT

THE SOLCO GROUP, LLC appreciates the opportunity to work with you and provide professional advice regarding your specific project. To ensure a mutual understanding, we set forth the following pertinent information about our services. THE SOLCO GROUP, LLC (hereafter referred to as TSG), and the CLIENT (you) acknowledge and agree to the following.

1. The CLIENT is free to contact TSG to discuss the specific project immediately after the execution of this agreement.
2. The CLIENT acknowledges the TSG fee(s) for this specific project is shown on the attached fee schedule. TSG fees for travel and other related expenses will be billed to the CLIENT at a cost derived from the current GSA per diem rates plus applicable actual expenses.
3. The CLIENT agrees to provide TSG a signed contract for the Not-to-exceed (NTE) fee as identified on the TSG fee schedule, prior to utilizing TSG services on any specific project for which TSG services may be desired. Budget limits for TSG services or billing constraints must be communicated to TSG. Receipt of this agreement signed by the CLIENT shall bind this agreement. Once the NTE agreed amount is reached, a new contract as well as a contract addendum can be developed and negotiated and mutually agreed upon by the CLIENT and TSG.
4. All communication and information between the CLIENT and TSG is considered privileged and confidential (if desired and requested in writing), except for minimal information necessary for TSG marketing purposes. CLIENT authorization may be needed when TSG needs to assign work to its affiliates or associates. TSG may use the name, logo, or authorized image of the CLIENT for TSG marketing materials.
5. The CLIENT understands TSG invoices will be faxed or sent by e-mail unless the original is requested.
6. The CLIENT acknowledges the use of "*The Solco Group, LLC*" name in any manner is not authorized unless this signed agreement is returned to TSG, subject to privacy laws.
7. The CLIENT is responsible for payment of services rendered as stipulated in this agreement.



THE SOLCO GROUP, LLC

AVIATION TRANSPORTATION ADVICE AND STRATEGIC PLANNING

The CLIENT Specific project title: **Develop an Independent Fee Analysis and Estimate (IFE) for the proposed Taxiway Alpha rehabilitation and realignment project**

TSG File #: 2020-05-1038-BPT

Agreed to this 26th day of May, 2020

By (Client's organization): Jefferson County, Texas - Jack Brooks Regional Airport

(Client) Print Name: Mr. Alex Rupp, Airport Manger

(Client) Signature: _____

(Client) Title: _____

Jeff R. Branick, Jefferson County Judge

Anticipated date to Start Work: _____

Anticipated project duration (days): Not to exceed ten (10) business days

(TSGLLC) Signature: _____

(TSGLLC) Title: May 19, 2020

Thank you for allowing us to serve you!



ATTEST
DATE

Cathy L. Gandy
5/26/20

"Planning a better tomorrow while supporting the challenges of today"

• The Solco Group, LLC PO Box 22001 Beaumont, Texas 77720 • Office 817-564-6895





JOC 20-020/DC

Mailing Address:
P.O. Box 20658

Beaumont, Texas 77720-0658

May 15, 2020

Deb Clark
Jefferson County Purchasing
1149 Pearl
Beaumont, TX 77701

(409) 842-8181

(409) 842-2274

setex@setexconstruction.com

setexconstruction.com

Project: "Health and Welfare A/C Units"

Subject: "Proposal"

General Contracting

Dear Ms. Clark:

Job Order Contracting

We are pleased to submit our proposal utilizing our 15/041JN-11-2015 Choice Partners JOC Texas Contract based on local CCI and our coefficient of .89.

Proposal Recap:

Facilities Maintenance

Commercial

Industrial

Government

Healthcare

Infrastructure

Corporate

Education

Performing Arts

Historical

- Provide and install (2) gas package units.
- (1) 5ton gas package unit with economizer and hail guards.
- (1) 4ton gas package unit with economizer and hail guards.
- Disconnect, electrical, gas piping and drain
- Remove existing package units from the roof with crane and dispose of properly\Set curb adapters on existing curbs
- Set new package units with crane
- Reconnect electrical drain and gas piping
- Install new thermostats

Proposal Cost \$ 15,951.27

Exclusions:

Unforeseen items beyond specified scope listed above, overtime, and liquidated damages.

We estimate approximately **five (5)** working days to complete upon material delivery

This pricing is based on recommended work hours of Monday thru Friday 7:00 am to 5:00 pm. Once accepted this proposal turns into a lump sum contract. Please contact us at 409-842-8181 at your convenience to discuss this estimate.

Respectfully submitted,
SETEX Facilities & Maintenance, LLC.

Michael Waidler
Project Manager

cc: SETEX file
20-0058

JEFFERSON COUNTY, TEXAS

Jeff Branick, County Judge



Charles L. Guidry, County Clerk



Preliminary Estimate, by estimates
Lester Renfrow
 SETEX Facilities and Maintenance, LLC
 20150803 - SETX Purchasing Coop - Renewal - 1/01/2019 to 1/31/2020
 JC Health & Welfare AC - 20-0058
 Lester Renfrow

Estimator: Lester Renfrow

RTU's

Project Scope: Remove and Replace RTU

Division Summary (MF04)

01 - General Requirements	\$2,653.40	26 - Electrical	
02 - Existing Conditions	\$426.00	27 - Communications	
03 - Concrete		28 - Electronic Safety and Security	
04 - Masonry		31 - Earthwork	
05 - Metals		32 - Exterior Improvements	
06 - Wood, Plastics, and Composites		33 - Utilities	
07 - Thermal and Moisture Protection		34 - Transportation	
08 - Openings		35 - Waterway and Marine Transportation	
09 - Finishes		41 - Material Processing and Handling Equipment	
10 - Specialties		44 - Pollution Control Equipment	
11 - Equipment		46 - Water and Wastewater Equipment	
12 - Furnishings		48 - Electric Power Generation	\$3,656.26
13 - Special Construction		Alternate	
14 - Conveying Equipment		Trades	\$850.05
21 - Fire Suppression		Assemblies	
22 - Plumbing		FMR	
23 - Heating, Ventilating, and Air-Conditioning (HVAC)	\$13,675.00	MF04 Total (Without totalling components)	\$21,260.71
25 - Integrated Automation			

Totalling Components

Priced Line Items	\$21,260.71
RSMeans BEAUMONT, TX CCI 2020Q1, 84.30%	\$(3,337.93)

Material, Labor, and Equipment Totals (No Totalling Components)

Material:	\$8,800.00
Labor:	\$11,655.21
Equipment:	\$805.50
Other:	\$0.00
Laborhours:	129.21
Green Line Items:0	\$0.00

Nonpriced Line Items		
2015 Choice Partners JOC SETEX Texas Normal (-11.0000%)		* \$(1,971.51)

Priced/Non-Priced

Total Priced Items:	16	\$21,260.71	0.00%
Total Non-Priced Items:	0	\$0.00	
	16	\$21,260.71	

Grand Total \$15,951.27

Preliminary Estimate, by estimates

Estimator: Lester Renfrow

RTU's

Item	Description	UM	Quantity	Unit Cost	Total	Book
01 - General Requirements						
1	01-31-13-20-0240 Field personnel, superintendent, minimum 40*, 4=16 hrs	Week	0.4000	\$3,400.00	\$1,360.00	RSM19FAC L, O&P P
2	01-54-33-60-0150-1 Hourly operating cost for rent crane, flatbed mounted, 3 ton capacity	Ea.	16.0000	\$15.90	\$254.40	RSM19FAC E, O&P P
3	01-54-33-60-0150-2 Rent per day for rent crane, flatbed mounted, 3 ton capacity	Ea.	2.0000	\$214.50	\$429.00	RSM19FAC E, O&P P
4	01-54-33-60-4700-1 Hourly operating cost for rent hoist & tower personnel, electric, 3000 lb, 100' at 200 fpm	Ea.	0.0000	\$22.09		RSM19FAC E, O&P P
5	01-54-36-50-1300 Mobilization or demobilization, delivery charge for equipment, hauled on 3-ton capacity towed trailer deliver / disposal	Ea.	2.0000	\$305.00	\$610.00	RSM19FAC L, E, O&P P
6	01-93-09-50-8285 Moving equipment, floor mounted equipment, small, relocate, generally less than 2000 lb. move from edge to location ...location to edge *2=4	Ea.	0.0000	\$730.00		RSM19FAC L, E, O&P P
01 - General Requirements Total						
					\$2,653.40	
02 - Existing Conditions						
7	02-41-13-52-0100 Selective demolition, natural gas valves, fittings & regulators, stops, steel 1- 1/4", 2" close line item diconnect 2 reconnect 2, gas, drain, electrical 2*2*3 = 12.00	Ea.	12.0000	\$35.50	\$426.00	RSM19FAC L, O&P P
02 - Existing Conditions Total						
					\$426.00	
07 - Thermal and Moisture Protection						
8	07-72-33-10-0800 Roof hatch, with curb, 1" fiberglass insulation, galvanized steel curb & aluminum cover, 2'-6" x 4'-6" close line item for curb adapter	Ea.	0.0000	\$1,350.00		RSM19FAC M, L, O&P P
07 - Thermal and Moisture Protection Total						
					\$0.00	
23 - Heating, Ventilating, and Air-Conditioning (HVAC)						
9	23-74-33-10-1120 Rooftop air conditioner, single zone, electric cool, gas heat, 4 ton cooling, 95 MBH heating, includes, standard controls, curb and economizer	Ea.	1.0000	\$6,275.00	\$6,275.00	RSM19FAC M, L, O&P P
10	23-74-33-10-1120-1080 Labor adjustment factor (mechanical), general, 10' to 14.5' high, add to labor for elevated installation (above floor level), for Division 21, 22 and 23 only (Modified using 22-01-02-20-1080)	Ea.	0.0000	\$152.50		RSM19FAC L, O&P P

Preliminary Estimate, by estimates

Estimator: Lester Renfrow

RTUs

23 - Heating, Ventilating, and Air-Conditioning (HVAC)

Item	Description	UM	Quantity	Unit Cost	Total	Book
11	23-74-33-10-1120-4140 Labor adjustment factor (mechanical), general, add to labor for working in existing occupied office building, for Division 21, 22 and 23 only (Modified using 22-01-02-20-4140)	Ea.	0.0000	\$381.25		RSM19FAC L, O&P P
12	23-74-33-10-1140 Rooftop air conditioner, single zone, electric cool, gas heat, 5 ton cooling, 112 MBH heating, includes, standard controls, curb and economizer	Ea.	1.0000	\$7,400.00	\$7,400.00	RSM19FAC M, L, O&P P
13	23-74-33-10-1140-4140 Labor adjustment factor (mechanical), general, add to labor for working in existing occupied office building, for Division 21, 22 and 23 only (Modified using 22-01-02-20-4140)	Ea.	0.0000	\$412.50		RSM19FAC L, O&P P

23 - Heating, Ventilating, and Air-Conditioning (HVAC) Total

\$13,675.00

Alternate

14	23-74-33-10-1120 Demo - Rooftop air conditioner, single zone, electric cool, gas heat, 4 ton cooling, Ea. 95 MBH heating, includes, standard controls, curb and economizer Labor Adjustment: 75% of \$2,342.50 = \$-1,756.88	1.0000	\$1,756.88	\$1,756.88	CUSTOM L, O&P P
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Using O&P Pricing
Bare Costs: (M:\$3,575.00 L:\$1,525.00 E: O:0.61 LH:26.403)
O&P Labor Calc = O&P Total - (Bare Material + 10.000%) - (Bare Equipment + 10.000%)
\$6,275.00 - \$3,932.50 - \$0.00 = \$2,342.50
Labor w/CCI = \$2,342.50 * 100.000% = \$2,342.50

15	23-74-33-10-1140 Demo - Rooftop air conditioner, single zone, electric cool, gas heat, 5 ton cooling, Ea. 112 MBH heating, includes, standard controls, curb and economizer Labor Adjustment: -75% of \$2,532.50 = \$-1,899.38	1.0000	\$1,899.38	\$1,899.38	CUSTOM L, O&P P
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Using O&P Pricing
Bare Costs: (M:\$4,425.00 L:\$1,650.00 E: O:0.56 LH:28.521)
O&P Labor Calc = O&P Total - (Bare Material + 10.000%) - (Bare Equipment + 10.000%)
\$7,400.00 - \$4,867.50 - \$0.00 = \$2,532.50
Labor w/CCI = \$2,532.50 * 100.000% = \$2,532.50

Alternate Total

\$3,656.26

Trades

16	ELEC Electricians - 2020 RSMeans Facilities O&P Rate	Hour	9.0000	\$94.45	\$850.05	Trades L, O&P P
Trades Total					\$850.05	

Estimate Grand Total

15,951.27



JEFFERSON COUNTY PURCHASING DEPARTMENT

Deborah Clark, Purchasing Agent

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

MEMORANDUM

To: Commissioners' Court

From: Deborah Clark
Purchasing Agent

A handwritten signature in dark ink, appearing to be "DC" or a stylized "Deborah Clark", is written next to the name.

Date: May 20, 2020

Re: Disposal of Wrecked Vehicle

Consider and possibly approve disposition of wrecked vehicle. This vehicle is a 2016 Chevrolet Tahoe, VIN 1GNLCDE1GR294696 that was assigned to Sheriff department.

Thank you.



JEFFERSON COUNTY PURCHASING DEPARTMENT

Deborah Clark, Purchasing Agent

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

MEMORANDUM

To: Commissioners' Court

From: Deborah Clark
Purchasing Agent

A handwritten signature in dark ink, appearing to be "DC" or similar initials, is written over the name "Deborah Clark".

Date: May 20, 2020

Re: Disposal of Wrecked Vehicle

Consider and possibly approve disposition of wrecked vehicle. This vehicle is a 2017 Ford Explorer, VIN 1FM5K8AR2HGD57917 that was assigned to Sheriff department.

Thank you.



JEFFERSON COUNTY PURCHASING DEPARTMENT

Deborah Clark, Purchasing Agent

1149 Pearl Street, Beaumont, TX 77701

Phone: 409-835-8593 Fax: 409-835-8456

MEMORANDUM

To: Commissioners' Court

From: Deborah Clark 
Purchasing Agent

Date: May 20, 2020

Re: Disposal of Scrap Property

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

Thank you.

JEFFERSON COUNTY, TEXAS
1149 PEARL STREET
BEAUMONT, TX 77701

DISPOSAL OF SCRAP MATERIALS

May 26, 2020

DEPARTMENT	DESCRIPTION OF PROPERTY	SERIAL NO.	ASSET NO.
JUVENILE PROBATION	HOT WATER TANK		
JUVENILE PROBATION	ICE MACHINE	480120505	
contact person: Dennis Copeland			

Approved by Commissioners' Court: _____




JEFFERSON COUNTY PURCHASING DEPARTMENT

Deborah Clark, Purchasing Agent

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

MEMORANDUM

To: Commissioners' Court

From: Deborah Clark
Purchasing Agent 

Date: May 20, 2020

Re: Disposal of Salvage Property

Consider and possibly approve disposition of salvage property as authorized by Local Government Code §263.152 (3), for broken or obsolete items.

Thank you.

JEFFERSON COUNTY, TEXAS
1149 PEARL STREET
BEAUMONT, TX 77701

DISPOSAL OF SALVAGE PROPERTY

May 26, 2020

DEPARTMENT	DESCRIPTION OF PROPERTY	SERIAL NO.	ASSET NO.
COUNTY CLERK	FUJITSU 6770A SCANNER	2164	33465
COUNTY CLERK	FUJITSU 6770A SCANNER	2186	33464
COUNTY CLERK	FUJITSU 6770A SCANNER	2234	33467
COUNTY CLERK	FUJITSU 6770A SCANNER	6292	36014
COUNTY CLERK	TAN METAL DESK IN ELECTIONS #36		
COUNTY CLERK	FILING CABINET		4085
COUNTY CLERK	HP PRINTER/SCANNER LASERJET P3010	CN15AD12GS	
COUNTY CLERK	EPSON PRINTER/SCANNER WF-2750	X2V034188	
COUNTY CLERK	NORTEL NETWORK PHONE		
COUNTY CLERK	NORTEL NETWORK PHONE		
COUNTY CLERK	ITHACA POSJET 1500	SJ005227677	
COUNTY CLERK	ITHACA POSJET 1500	SM005254358	
<i>contact person: Haylee Fournier</i>			
COUNTY COURT AT LAW #2	CHAIR		32879
COUNTY COURT AT LAW #2	CHAIR		32883
<i>contact person: Trina Redmon</i>			
COUNTY COURT AT LAW #3	COURTROOM CHAIR		32565
COUNTY COURT AT LAW #3	COURTROOM CHAIR		32563
<i>contact person: Cynthia Renteria</i>			
JP PCT. 1, PL. 1	BROTHER INTELI FAX MACHINE	U61325M9W282050	
JP PCT. 1, PL. 1	(2) OFFICE CHAIRS		
<i>contact person: Karen Wiggins</i>			
MOSQUITO CONTROL	BLACK LEATHER CHAIR		30849
MOSQUITO CONTROL	BLUE OFFICE CHAIR		30909
<i>contact person: Denise Wheeler</i>			

Approved by Commissioners' Court: _____

JEFFERSON COUNTY, TEXAS
1149 PEARL STREET
BEAUMONT, TX 77701

DISPOSAL OF SALVAGE PROPERTY

May 26, 2020

DEPARTMENT	DESCRIPTION OF PROPERTY	SERIAL NO.	ASSET NO.
CORRECTIONAL FACILITY	KENWOOD RADIO	B6310483	
CORRECTIONAL FACILITY	KENWOOD RADIO	60400121	
CORRECTIONAL FACILITY	KENWOOD RADIO	6040081	
CORRECTIONAL FACILITY	KENWOOD RADIO	80300600	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600709	
CORRECTIONAL FACILITY	KENWOOD RADIO	B2400126	
CORRECTIONAL FACILITY	KENWOOD RADIO	60400124	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600316	
CORRECTIONAL FACILITY	KENWOOD RADIO	A8A00320	
CORRECTIONAL FACILITY	KENWOOD RADIO	60400125	
CORRECTIONAL FACILITY	KENWOOD RADIO	70200164	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600778	
CORRECTIONAL FACILITY	KENWOOD RADIO	50900162	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600315	
CORRECTIONAL FACILITY	KENWOOD RADIO	60400085	
CORRECTIONAL FACILITY	KENWOOD RADIO	B2400127	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600317	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600664	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600758	
CORRECTIONAL FACILITY	KENWOOD RADIO	B1201820	
CORRECTIONAL FACILITY	KENWOOD RADIO	40702310	
CORRECTIONAL FACILITY	KENWOOD RADIO	60400123	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600312	
CORRECTIONAL FACILITY	KENWOOD RADIO	50300965	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600761	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600656	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600710	
CORRECTIONAL FACILITY	KENWOOD RADIO	70200168	

Approved by Commissioners' Court: _____

JEFFERSON COUNTY, TEXAS
1149 PEARL STREET
BEAUMONT, TX 77701

DISPOSAL OF SALVAGE PROPERTY

May 26, 2020

DEPARTMENT	DESCRIPTION OF PROPERTY	SERIAL NO.	ASSET NO.
CORRECTIONAL FACILITY	KENWOOD RADIO	20600707	
CORRECTIONAL FACILITY	KENWOOD RADIO	60700632	
CORRECTIONAL FACILITY	KENWOOD RADIO	40200546	
CORRECTIONAL FACILITY	KENWOOD RADIO	206600762	
CORRECTIONAL FACILITY	KENWOOD RADIO	90700066	
CORRECTIONAL FACILITY	KENWOOD RADIO	60400090	
CORRECTIONAL FACILITY	KENWOOD RADIO	B2A01009	
CORRECTIONAL FACILITY	KENWOOD RADIO	B2400129	
CORRECTIONAL FACILITY	KENWOOD RADIO	80300629	
CORRECTIONAL FACILITY	KENWOOD RADIO	90700245	
CORRECTIONAL FACILITY	KENWOOD RADIO	71001591	
CORRECTIONAL FACILITY	KENWOOD RADIO	B1702552	
CORRECTIONAL FACILITY	KENWOOD RADIO	B2400122	
CORRECTIONAL FACILITY	KENWOOD RADIO	B1900914	
CORRECTIONAL FACILITY	KENWOOD RADIO	71000943	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600839	
CORRECTIONAL FACILITY	KENWOOD RADIO	90400287	
CORRECTIONAL FACILITY	KENWOOD RADIO	90700025	
CORRECTIONAL FACILITY	KENWOOD RADIO	80300559	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600702	
CORRECTIONAL FACILITY	KENWOOD RADIO	B3A00835	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600780	
CORRECTIONAL FACILITY	KENWOOD RADIO	60400089	
CORRECTIONAL FACILITY	KENWOOD RADIO	51202908	
CORRECTIONAL FACILITY	KENWOOD RADIO	40202490	
CORRECTIONAL FACILITY	KENWOOD RADIO	B1202004	
CORRECTIONAL FACILITY	KENWOOD RADIO	60400249	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600669	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600822	

Approved by Commissioners' Court: _____

JEFFERSON COUNTY, TEXAS
1149 PEARL STREET
BEAUMONT, TX 77701

DISPOSAL OF SALVAGE PROPERTY

May 26, 2020

DEPARTMENT	DESCRIPTION OF PROPERTY	SERIAL NO.	ASSET NO.
CORRECTIONAL FACILITY	KENWOOD RADIO	40601567	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600776	
CORRECTIONAL FACILITY	KENWOOD RADIO	71001594	
CORRECTIONAL FACILITY	KENWOOD RADIO	51202909	
CORRECTIONAL FACILITY	KENWOOD RADIO	80300626	
CORRECTIONAL FACILITY	KENWOOD RADIO	70200168	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600313	
CORRECTIONAL FACILITY	KENWOOD RADIO	60400122	
CORRECTIONAL FACILITY	KENWOOD RADIO	60400241	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600756	
CORRECTIONAL FACILITY	KENWOOD RADIO	90400312	
CORRECTIONAL FACILITY	KENWOOD RADIO	70200163	
CORRECTIONAL FACILITY	KENWOOD RADIO	50502404	
CORRECTIONAL FACILITY	KENWOOD RADIO	B5813265	
CORRECTIONAL FACILITY	KENWOOD RADIO	90700244	
CORRECTIONAL FACILITY	KENWOOD RADIO	70200152	
CORRECTIONAL FACILITY	KENWOOD RADIO	B3800273	
CORRECTIONAL FACILITY	KENWOOD RADIO	70200171	
CORRECTIONAL FACILITY	KENWOOD RADIO	B5100258	
CORRECTIONAL FACILITY	KENWOOD RADIO	B0400263	
CORRECTIONAL FACILITY	KENWOOD RADIO	90700148	
CORRECTIONAL FACILITY	KENWOOD RADIO	70200151	
CORRECTIONAL FACILITY	KENWOOD RADIO	A8A00011	
CORRECTIONAL FACILITY	KENWOOD RADIO	90700150	
CORRECTIONAL FACILITY	KENWOOD RADIO	A8A00013	
CORRECTIONAL FACILITY	KENWOOD RADIO	90700023	
CORRECTIONAL FACILITY	KENWOOD RADIO	70200157	
CORRECTIONAL FACILITY	KENWOOD RADIO	60400242	
CORRECTIONAL FACILITY	KENWOOD RADIO	B2A01286	

Approved by Commissioners' Court: _____

JEFFERSON COUNTY, TEXAS
1149 PEARL STREET
BEAUMONT, TX 77701

DISPOSAL OF SALVAGE PROPERTY

May 26, 2020

DEPARTMENT	DESCRIPTION OF PROPERTY	SERIAL NO.	ASSET NO.
CORRECTIONAL FACILITY	KENWOOD RADIO	50900163	
CORRECTIONAL FACILITY	KENWOOD RADIO	51202905	
CORRECTIONAL FACILITY	KENWOOD RADIO	B0400258	
CORRECTIONAL FACILITY	KENWOOD RADIO	50502405	
CORRECTIONAL FACILITY	KENWOOD RADIO	40202484	
CORRECTIONAL FACILITY	KENWOOD RADIO	41202442	
CORRECTIONAL FACILITY	KENWOOD RADIO	A8A00316	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600770	
CORRECTIONAL FACILITY	KENWOOD RADIO	50502401	
CORRECTIONAL FACILITY	KENWOOD RADIO	60400243	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600318	
CORRECTIONAL FACILITY	KENWOOD RADIO	70200165	
CORRECTIONAL FACILITY	KENWOOD RADIO	50502407	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600662	
CORRECTIONAL FACILITY	KENWOOD RADIO	20600663	
CORRECTIONAL FACILITY	KENWOOD RADIO	90800191	
CORRECTIONAL FACILITY	KENWOOD RADIO	B3A00830	
CORRECTIONAL FACILITY	KENWOOD RADIO	B4500237	
CORRECTIONAL FACILITY	KENWOOD RADIO	2060779	
CORRECTIONAL FACILITY	VCR		3638
CORRECTIONAL FACILITY	VCR		2240
<i>contact person: Mistey Reeves</i>			
SHERIFF	KRA405 RADAR ALTIMETER	3711	
SHERIFF	FLIGHT DISPLAY	15	
SHERIFF	KXP 750A	2044	
SHERIFF	KR21 MARKER BEACON	1929	
SHERIFF	PSE PM3000 INTERCOM	AA-10098	
SHERIFF	KMA 24 H AUDIO PANEL	82537	

Approved by Commissioners' Court: _____

JEFFERSON COUNTY, TEXAS
1149 PEARL STREET
BEAUMONT, TX 77701

DISPOSAL OF SALVAGE PROPERTY

May 26, 2020

DEPARTMENT	DESCRIPTION OF PROPERTY	SERIAL NO.	ASSET NO.
SHERIFF	KMA 24 H AUDIO PANEL	82202	
SHERIFF	DIRECTIONAL GYRO		
SHERIFF	HORIZON REFERENCE	990	
SHERIFF	CABIN ALTIMETER	11047-27	
SHERIFF	CONTROL INDICATOR	456 B	
SHERIFF	400 DME	6425	
SHERIFF	DME INDICATOR	3138	
SHERIFF	WULFSBERG C-1000	0736	
SHERIFF	KR85 ADF	6439	
SHERIFF	KLN 35A	P1039	
SHERIFF	KY96A RADIO	7068	
SHERIFF	KT76A RADIO	103422	
SHERIFF	K25 ISOLATION AMPLIFIER	9229	
SHERIFF	TECHNISONIC TDFM 6148	FD61044	
SHERIFF	KXP 750A TRANSPONDER	1763	
SHERIFF	FLTEPHONE RT-14	292	
SHERIFF	400 DME	6582	
SHERIFF	KDM 750 DME	2150	
SHERIFF	2-RADAR ALTIM. ANTENNAS	4395/4402	
SHERIFF	VOLTAGE REGULATOR	5329725	
SHERIFF	ANTENNA RADAR ALTIMETER	543-93279	
SHERIFF	ANTENNA RADAR ALTIMETER	543-93295	
SHERIFF	ANTENNA GARMIN	590 520 20	
SHERIFF	ANTENNA GARMIN GA-35	33758	
SHERIFF	CELL PHONE ADAPTER		
SHERIFF	MOTION TABLET	00355198-J5500	
SHERIFF	MOTION TABLET LE 1700	08258920-LE1700	
SHERIFF	9-MISC. AIRCRAFT ANTENNAS		
SHERIFF	ULTRAK K450 CCD CAMERA	3090369	

Approved by Commissioners' Court: _____

JEFFERSON COUNTY, TEXAS
1149 PEARL STREET
BEAUMONT, TX 77701

DISPOSAL OF SALVAGE PROPERTY

May 26, 2020

DEPARTMENT	DESCRIPTION OF PROPERTY	SERIAL NO.	ASSET NO.
SHERIFF	CELL SET 5000 SERIES	B5B615-318	
SHERIFF	QUAL COM SATELLITE PHONE	N1082D 2MC	
SHERIFF	FLASHPORT	328CDU0187	
SHERIFF	AVALEX MONITOR	061202N107	
SHERIFF	VERTEX UHF RADIO	5G460153	
SHERIFF	VERTEX UHF RADIO	5G460094	
SHERIFF	G.E. RADIO		
SHERIFF	VERTEX UHF RADIO	5H710011	
SHERIFF	MOTOROLA MAXTRAC RADIO	428 AVC 1485	
SHERIFF	MOTOROLA SPECTRA RADIO	624 AVC 0869	
SHERIFF	AVALEX MONITOR	050642E681	
SHERIFF	SPECTROLAB LIGHT CONTROL		
SHERIFF	SPECTROLAB SX5 LIGHT	0479	
SHERIFF	SPECTROLAB JUNCTION BOX	1366	
SHERIFF	HP COPIER SCANNER FAX	CN489DW0K4	
SHERIFF	AVIDYNE CD ROM	1405	
SHERIFF	COLLINS UHF 20	1002	
SHERIFF	GMA 340	96257853	
SHERIFF	KX 155	29377	
SHERIFF	KXP 750A	1591	
contact person: Mark Ellis			

Approved by Commissioners' Court: _____



JEFFERSON COUNTY SHERIFF'S OFFICE

Zena Stephens, Sheriff

5030 Hwy 69 S.
Beaumont, TX 77705
(409) 726-2500

Charlie Porter
Chief of Law Enforcement
cporter@co.jefferson.tx.us

John Shauburger
Chief of Corrections
jshauburger@co.jefferson.tx.us

TO: Fran Lee
Jefferson County Auditing Department

FROM: Chief John Shauburger
Jefferson County Sheriff's Department

RE: Transfer Funds

DATE: May 18, 2020

Please transfer \$951.00 from budget account 120-3060-421-40-11
(Miscellaneous Equipment) to budget account 120-3060-421-60-02 (Computer
Equipment) for the purchase of a laptop and software.


Chief John Shauburger



Department of Justice (DOJ)
Office of Justice Programs

Office of the Assistant Attorney General

Washington, D.C. 20531

May 14, 2020

The Honorable Jeff Branick
County of Jefferson
1149 Pearl St Ste 301
Beaumont, TX 77701-3631

Dear County Judge Branick:

On behalf of Attorney General William P. Barr, it is my pleasure to inform you that the Office of Justice Programs (OJP), U.S. Department of Justice (DOJ), has approved the application by County of Jefferson for an award under the OJP funding opportunity entitled "BJA FY 20 Coronavirus Emergency Supplemental Funding Program." The approved award amount is \$58,008. These funds are for the project entitled Jefferson County CESF.

The award document, including award conditions, is enclosed. The entire document is to be reviewed carefully before any decision to accept the award. Also, the webpage entitled "Legal Notices: Special circumstances as to particular award conditions" (ojp.gov/funding/Explore/LegalNotices-AwardReqs.htm) is to be consulted prior to an acceptance. Through that "Legal Notices" webpage, OJP sets out -- by funding opportunity -- certain special circumstances that may or will affect the applicability of one or more award requirements. Any such legal notice pertaining to award requirements that is posted through that webpage is incorporated by reference into the award.

Please note that award requirements include not only award conditions, but also compliance with assurances and certifications that relate to conduct during the period of performance for the award. Because these requirements encompass financial, administrative, and programmatic matters, as well as other important matters (e.g., specific restrictions on use of funds), it is vital that all key staff know the award requirements, and receive the award conditions and the assurances and certifications, as well as the application as approved by OJP. (Information on all pertinent award requirements also must be provided to any subrecipient of the award.)

Should County of Jefferson accept the award and then fail to comply with an award requirement, DOJ will pursue appropriate remedies for non-compliance, which may include termination of the award and/or a requirement to repay award funds.

Please direct questions regarding this award as follows:

- For program questions, contact Wendy Y. Rose, Program Manager at (202) 514-7842; and
- For financial questions, contact the Customer Service Center of OJP's Office of the Chief Financial Officer at (800) 458-0786, or at ask.ocfo@usdoj.gov.

We look forward to working with you.

Sincerely,

Katharine T. Sullivan
Principal Deputy Assistant Attorney General

Encl.



Department of Justice (DOJ)
Office of Justice Programs
Office of Civil Rights

Washington, DC 20531

May 14, 2020

The Honorable Jeff Branick
County of Jefferson
1149 Pearl St Ste 301
Beaumont, TX 77701-3631

Dear County Judge Branick:

Congratulations on your recent award. The Office for Civil Rights (OCR), Office of Justice Programs (OJP), U.S. Department of Justice (DOJ) has been delegated the responsibility for ensuring that recipients of federal financial assistance from the OJP, the Office of Community Oriented Policing Services (COPS), and the Office on Violence Against Women (OVW) are not engaged in discrimination prohibited by law. Several federal civil rights laws, such as Title VI of the Civil Rights Act of 1964 and Title IX of the Education Amendments of 1972, require recipients of federal financial assistance to give assurances that they will comply with those laws. In addition to those civil rights laws, many grant program statutes contain nondiscrimination provisions that require compliance with them as a condition of receiving federal financial assistance. For a complete review of these civil rights laws and nondiscrimination requirements, in connection with OJP and other DOJ awards, see <https://ojp.gov/funding/Explore/LegalOverview/CivilRightsRequirements.htm>

Under the delegation of authority, the OCR investigates allegations of discrimination against recipients from individuals, entities, or groups. In addition, the OCR conducts limited compliance reviews and audits based on regulatory criteria. These reviews and audits permit the OCR to evaluate whether recipients of financial assistance from the Department are providing services in a non-discriminatory manner to their service population or have employment practices that meet equal-opportunity standards.



If you are a recipient of grant awards under the Omnibus Crime Control and Safe Streets Act or the Juvenile Justice and Delinquency Prevention Act and your agency is part of a criminal justice system, there are two additional obligations that may apply in connection with the awards: (1) complying with the regulation relating to Equal Employment Opportunity Programs (EEOs); and (2) submitting findings of discrimination to OCR. For additional information regarding the EEO requirement, see 28 CFR Part 42, subpart E, and for additional information regarding requirements when there is an adverse finding, see 28 C.F.R. §§ 42.204(c), .205(c)(5). Please submit information about any adverse finding to the OCR at the above address.

We at the OCR are available to help you and your organization meet the civil rights requirements that are associated with OJP and other DOJ grant funding. If you would like the OCR to assist you in fulfilling your organization's civil rights or nondiscrimination responsibilities as a recipient of federal financial assistance, please do not hesitate to let us know.

Sincerely,


Michael L. Alston
Director


cc: Grant Manager
Financial Analyst


 <p>Department of Justice (DOJ) Office of Justice Programs Bureau of Justice Assistance</p>		Grant		PAGE 1 OF 16	
1. RECIPIENT NAME AND ADDRESS (Including Zip Code) County of Jefferson 1149 Pearl St Ste 301 Beaumont, TX 77701-3631		4. AWARD NUMBER: 2020-VD-BX-0517			
		5. PROJECT PERIOD: FROM 01/20/2020 TO 01/31/2022 BUDGET PERIOD: FROM 01/20/2020 TO 01/31/2022			
		6. AWARD DATE 05/14/2020		7. ACTION Initial	
2a. GRANTEE IRS/VENDOR NO. 746000291		8. SUPPLEMENT NUMBER 00			
2b. GRANTEE DUNS NO. 010807535		9. PREVIOUS AWARD AMOUNT \$ 0			
3. PROJECT TITLE Jefferson County CESF		10. AMOUNT OF THIS AWARD \$ 58,008			
		11. TOTAL AWARD \$ 58,008			
12. SPECIAL CONDITIONS THE ABOVE GRANT PROJECT IS APPROVED SUBJECT TO SUCH CONDITIONS OR LIMITATIONS AS ARE SET FORTH ON THE ATTACHED PAGE(S).					
13. STATUTORY AUTHORITY FOR GRANT This project is supported under FY20(BJA - CESF) Pub. L. No. 116-136, Div. B; 28 U.S.C. 530C					
14. CATALOG OF DOMESTIC FEDERAL ASSISTANCE (CFDA Number) 16.034 - Coronavirus Emergency Supplemental Funding Program					
15. METHOD OF PAYMENT GPRS					
AGENCY APPROVAL			GRANTEE ACCEPTANCE		
16. TYPED NAME AND TITLE OF APPROVING OFFICIAL Katharine T. Sullivan Principal Deputy Assistant Attorney General			18. TYPED NAME AND TITLE OF AUTHORIZED GRANTEE OFFICIAL Jeff Branick County Judge		
17. SIGNATURE OF APPROVING OFFICIAL 			19. SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL		19A. DATE 5/26/20
AGENCY USE ONLY					
20. ACCOUNTING CLASSIFICATION CODES FISCAL YEAR FUND CODE BUD. ACT. OFC. DIV. REG. SUB. POMS AMOUNT X B VD 80 00 00 58008			21. VVDUGT0518		


OJP FORM 4000/2 (REV. 5-87) PREVIOUS EDITIONS ARE OBSOLETE.


OJP FORM 4000/2 (REV. 4-88)


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<p align="center"><i>SPECIAL CONDITIONS</i></p> <p>1. Requirements of the award; remedies for non-compliance or for materially false statements</p> <p>The conditions of this award are material requirements of the award. Compliance with any assurances or certifications submitted by or on behalf of the recipient that relate to conduct during the period of performance also is a material requirement of this award.</p> <p>Limited Exceptions. In certain special circumstances, the U.S. Department of Justice ("DOJ") may determine that it will not enforce, or enforce only in part, one or more requirements otherwise applicable to the award. Any such exceptions regarding enforcement, including any such exceptions made during the period of performance, are (or will be during the period of performance) set out through the Office of Justice Programs ("OJP") webpage entitled "Legal Notices: Special circumstances as to particular award conditions" (ojp.gov/funding/Explore/LegalNotices-AwardReqs.htm), and incorporated by reference into the award.</p> <p>By signing and accepting this award on behalf of the recipient, the authorized recipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the recipient that relate to conduct during the period of performance.</p> <p>Failure to comply with one or more award requirements -- whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period -- may result in OJP taking appropriate action with respect to the recipient and the award. Among other things, the OJP may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OJP, also may take other legal action as appropriate.</p> <p>Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 34 U.S.C. 10271-10273), and also may lead to imposition of civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. 3729-3730 and 3801-3812).</p> <p>Should any provision of a requirement of this award be held to be invalid or unenforceable by its terms, that provision shall first be applied with a limited construction so as to give it the maximum effect permitted by law. Should it be held, instead, that the provision is utterly invalid or -unenforceable, such provision shall be deemed severable from this award.</p>		


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<p align="center"><i>SPECIAL CONDITIONS</i></p> <p>2. Applicability of Part 200 Uniform Requirements</p> <p>The Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by DOJ in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements") apply to this FY 2020 award from OJP.</p> <p>The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this FY 2020 award supplements funds previously awarded by OJP under the same award number (e.g., funds awarded during or before December 2014), the Part 200 Uniform Requirements apply with respect to all funds under that award number (regardless of the award date, and regardless of whether derived from the initial award or a supplemental award) that are obligated on or after the acceptance date of this FY 2020 award.</p> <p>For more information and resources on the Part 200 Uniform Requirements as they relate to OJP awards and subawards ("subgrants"), see the OJP website at https://ojp.gov/funding/Part200UniformRequirements.htm.</p> <p>Record retention and access: Records pertinent to the award that the recipient (and any subrecipient ("subgrantee") at any tier) must retain -- typically for a period of 3 years from the date of submission of the final expenditure report (SF 425), unless a different retention period applies -- and to which the recipient (and any subrecipient ("subgrantee") at any tier) must provide access, include performance measurement information, in addition to the financial records, supporting documents, statistical records, and other pertinent records indicated at 2 C.F.R. 200.333.</p> <p>In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.</p> <p>3. Compliance with DOJ Grants Financial Guide</p> <p>References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as posted on the OJP website (currently, the "DOJ Grants Financial Guide" available at https://ojp.gov/financialguide/DOJ/index.htm), including any updated version that may be posted during the period of performance. The recipient agrees to comply with the DOJ Grants Financial Guide.</p> <p>4. Reclassification of various statutory provisions to a new Title 34 of the United States Code</p> <p>On September 1, 2017, various statutory provisions previously codified elsewhere in the U.S. Code were editorially reclassified (that is, moved and renumbered) to a new Title 34, entitled "Crime Control and Law Enforcement." The reclassification encompassed a number of statutory provisions pertinent to OJP awards (that is, OJP grants and cooperative agreements), including many provisions previously codified in Title 42 of the U.S. Code.</p> <p>Effective as of September 1, 2017, any reference in this award document to a statutory provision that has been reclassified to the new Title 34 of the U.S. Code is to be read as a reference to that statutory provision as reclassified to Title 34. This rule of construction specifically includes references set out in award conditions, references set out in material incorporated by reference through award conditions, and references set out in other award requirements.</p>		


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5. Required training for Point of Contact and all Financial Points of Contact			
<p>Both the Point of Contact (POC) and all Financial Points of Contact (FPOCs) for this award must have successfully completed an "OJP financial management and grant administration training" by 120 days after the date of the recipient's acceptance of the award. Successful completion of such a training on or after January 1, 2018, will satisfy this condition.</p>			
<p>In the event that either the POC or an FPOC for this award changes during the period of performance, the new POC or FPOC must have successfully completed an "OJP financial management and grant administration training" by 120 calendar days after -- (1) the date of OJP's approval of the "Change Grantee Contact" GAN (in the case of a new POC), or (2) the date the POC enters information on the new FPOC in GMS (in the case of a new FPOC). Successful completion of such a training on or after January 1, 2018, will satisfy this condition.</p>			
<p>A list of OJP trainings that OJP will consider "OJP financial management and grant administration training" for purposes of this condition is available at https://www.ojp.gov/training/fmts.htm. All trainings that satisfy this condition include a session on grant fraud prevention and detection.</p>			
<p>The recipient should anticipate that OJP will immediately withhold ("freeze") award funds if the recipient fails to comply with this condition. The recipient's failure to comply also may lead OJP to impose additional appropriate conditions on this award.</p>			
6. Requirements related to "de minimis" indirect cost rate			
<p>A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(f), and that elects to use the "de minimis" indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.</p>			
7. Requirement to report potentially duplicative funding			
<p>If the recipient currently has other active awards of federal funds, or if the recipient receives any other award of federal funds during the period of performance for this award, the recipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the recipient must promptly notify the DOJ awarding agency (OJP or OVW, as appropriate) in writing of the potential duplication, and, if so requested by the DOJ awarding agency, must seek a budget-modification or change-of-project-scope grant adjustment notice (GAN) to eliminate any inappropriate duplication of funding.</p>			

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<p align="center"><i>SPECIAL CONDITIONS</i></p> <p>8. Requirements related to System for Award Management and Universal Identifier Requirements</p> <p>The recipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov/. This includes applicable requirements regarding registration with SAM, as well as maintaining the currency of information in SAM.</p> <p>The recipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide (to the recipient) the unique entity identifier required for SAM registration.</p> <p>The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OJP web site at https://ojp.gov/funding/Explore/SAM.htm (Award condition: System for Award Management (SAM) and Universal Identifier Requirements), and are incorporated by reference here.</p> <p>This condition does not apply to an award to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).</p>		

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<p>9. Employment eligibility verification for hiring under the award</p> <p>1. The recipient (and any subrecipient at any tier) must--</p> <p>A. Ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1) and (2).</p> <p>B. Notify all persons associated with the recipient (or any subrecipient) who are or will be involved in activities under this award of both--</p> <p>(1) this award requirement for verification of employment eligibility, and</p> <p>(2) the associated provisions in 8 U.S.C. 1324a(a)(1) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.</p> <p>C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and of the associated provisions of 8 U.S.C. 1324a(a)(1) and (2).</p> <p>D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form I-9 record retention requirements, as well as records of all pertinent notifications and trainings.</p> <p>2. Monitoring</p> <p>The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.</p> <p>3. Allowable costs</p> <p>To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.</p> <p>4. Rules of construction</p> <p>A. Staff involved in the hiring process</p> <p>For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all recipient (or any subrecipient) officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.</p> <p>B. Employment eligibility confirmation with E-Verify</p> <p>For purposes of satisfying the requirement of this condition regarding verification of employment eligibility, the recipient (or any subrecipient) may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the recipient (or subrecipient) uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.</p> <p>C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.</p> <p>D. Nothing in this condition shall be understood to authorize or require any recipient, any subrecipient at any tier, or</p>			

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<p align="center"><i>SPECIAL CONDITIONS</i></p> <p>any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.</p> <p>E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any recipient, any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(1) and (2).</p> <p>Questions about E-Verify should be directed to DHS. For more information about E-Verify visit the E-Verify website (https://www.e-verify.gov/) or email E-Verify at E-Verify@dhs.gov. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.</p> <p>Questions about the meaning or scope of this condition should be directed to OJP, before award acceptance.</p> <p>10. Requirement to report actual or imminent breach of personally identifiable information (PII)</p> <p>The recipient (and any "subrecipient" at any tier) must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient) -- (1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal information system" (OMB Circular A-130). The recipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OJP Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.</p> <p>11. All subawards ("subgrants") must have specific federal authorization</p> <p>The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements for authorization of any subaward. This condition applies to agreements that -- for purposes of federal grants administrative requirements -- OJP considers a "subaward" (and therefore does not consider a procurement "contract").</p> <p>The details of the requirement for authorization of any subaward are posted on the OJP web site at https://ojp.gov/funding/Explore/SubawardAuthorization.htm (Award condition: All subawards ("subgrants") must have specific federal authorization), and are incorporated by reference here.</p> <p>12. Specific post-award approval required to use a noncompetitive approach in any procurement contract that would exceed \$250,000</p> <p>The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements to obtain specific advance approval to use a noncompetitive approach in any procurement contract that would exceed the Simplified Acquisition Threshold (currently, \$250,000). This condition applies to agreements that -- for purposes of federal grants administrative requirements -- OJP considers a procurement "contract" (and therefore does not consider a subaward).</p> <p>The details of the requirement for advance approval to use a noncompetitive approach in a procurement contract under an OJP award are posted on the OJP web site at https://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed \$250,000)), and are incorporated by reference here.</p>		

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<p align="center"><i>SPECIAL CONDITIONS</i></p> <p>13. Unreasonable restrictions on competition under the award; association with federal government</p> <p>SCOPE. This condition applies with respect to any procurement of property or services that is funded (in whole or in part) by this award, whether by the recipient or by any subrecipient at any tier, and regardless of the dollar amount of the purchase or acquisition, the method of procurement, or the nature of any legal instrument used. The provisions of this condition must be among those included in any subaward (at any tier).</p> <p>1. No discrimination, in procurement transactions, against associates of the federal government</p> <p>Consistent with the (DOJ) Part 200 Uniform Requirements -- including as set out at 2 C.F.R. 200.300 (requiring awards to be "manage[d] and administer[ed] in a manner so as to ensure that Federal funding is expended and associated programs are implemented in full accordance with U.S. statutory and public policy requirements") and 200.319(a) (generally requiring "[a]ll procurement transactions [to] be conducted in a manner providing full and open competition" and forbidding practices "restrictive of competition," such as "[p]lacing unreasonable requirements on firms in order for them to qualify to do business" and taking "[a]ny arbitrary action in the procurement process") -- no recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by USDOJ.</p> <p>2. Monitoring</p> <p>The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.</p> <p>3. Allowable costs</p> <p>To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.</p> <p>4. Rules of construction</p> <p>A. The term "associate of the federal government" means any person or entity engaged or employed (in the past or at present) by or on behalf of the federal government -- as an employee, contractor or subcontractor (at any tier), grant recipient or subrecipient (at any tier), agent, or otherwise -- in undertaking any work, project, or activity for or on behalf of (or in providing goods or services to or on behalf of) the federal government, and includes any applicant for such employment or engagement, and any person or entity committed by legal instrument to undertake any such work, project, or activity (or to provide such goods or services) in future.</p> <p>B. Nothing in this condition shall be understood to authorize or require any recipient, any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.</p>		

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<p>14. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OJP authority to terminate award)</p> <p>The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements (including requirements to report allegations) pertaining to prohibited conduct related to the trafficking of persons, whether on the part of recipients, subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of the recipient or of any subrecipient.</p> <p>The details of the recipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OJP web site at https://ojp.gov/funding/Explore/ProhibitedConduct-Trafficking.htm (Award condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.</p> <p>15. Determination of suitability to interact with participating minors</p> <p>SCOPE. This condition applies to this award if it is indicated -- in the application for the award (as approved by DOJ)(or in the application for any subaward, at any tier), the DOJ funding announcement (solicitation), or an associated federal statute -- that a purpose of some or all of the activities to be carried out under the award (whether by the recipient, or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.</p> <p>The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.</p> <p>The details of this requirement are posted on the OJP web site at https://ojp.gov/funding/Explore/Interact-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.</p> <p>16. Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events</p> <p>The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable laws, regulations, policies, and official DOJ guidance (including specific cost limits, prior approval and reporting requirements, where applicable) governing the use of federal funds for expenses related to conferences (as that term is defined by DOJ), including the provision of food and/or beverages at such conferences, and costs of attendance at such conferences.</p> <p>Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears in the DOJ Grants Financial Guide (currently, as section 3.10 of "Postaward Requirements" in the "DOJ Grants Financial Guide").</p> <p>17. Requirement for data on performance and effectiveness under the award</p> <p>The recipient must collect and maintain data that measure the performance and effectiveness of work under this award. The data must be provided to OJP in the manner (including within the timeframes) specified by OJP in the program solicitation or other applicable written guidance. Data collection supports compliance with the Government Performance and Results Act (GPRA) and the GPRA Modernization Act of 2010, and other applicable laws.</p> <p>18. OJP Training Guiding Principles</p> <p>Any training or training materials that the recipient -- or any subrecipient ("subgrantee") at any tier -- develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subgrantees, available at https://ojp.gov/funding/Implement/TrainingPrinciplesForGrantees-Subgrantees.htm.</p>			



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- ## 19. Effect of failure to address audit issues

The recipient understands and agrees that the DOJ awarding agency (OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the DOJ awarding agency) the recipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

- ## 20. Potential imposition of additional requirements

The recipient agrees to comply with any additional requirements that may be imposed by the DOJ awarding agency (OJP or OVW, as appropriate) during the period of performance for this award, if the recipient is designated as "high-risk" for purposes of the DOJ high-risk grantee list.

21. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

22. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54


The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 54, which relates to nondiscrimination on the basis of sex in certain "education programs."


23. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38


The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38 (as may be applicable from time to time), specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.


Currently, among other things, 28 C.F.R. Part 38 includes rules that prohibit specific forms of discrimination on the basis of religion, a religious belief, a refusal to hold a religious belief, or refusal to attend or participate in a religious practice. Part 38, currently, also sets out rules and requirements that pertain to recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

The text of 28 C.F.R. Part 38 is available via the Electronic Code of Federal Regulations (currently accessible at <https://www.ecfr.gov/cgi-bin/ECFR?page=browse>), by browsing to Title 28-Judicial Administration, Chapter 1, Part 38, under e-CFR "current" data.

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<p align="center"><i>SPECIAL CONDITIONS</i></p> <p>24. Restrictions on "lobbying"</p> <p>In general, as a matter of federal law, federal funds awarded by OJP may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government. See 18 U.S.C. 1913. (There may be exceptions if an applicable federal statute specifically authorizes certain activities that otherwise would be barred by law.)</p> <p>Another federal law generally prohibits federal funds awarded by OJP from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.</p> <p>Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.</p> <p>25. Compliance with general appropriations-law restrictions on the use of federal funds (FY 2020) The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions that may be set out in applicable appropriations acts are indicated at https://ojp.gov/funding/Explore/FY20AppropriationsRestrictions.htm, and are incorporated by reference here. Should a question arise as to whether a particular use of federal funds by a recipient (or a subrecipient) would or might fall within the scope of an appropriations-law restriction, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.</p> <p>26. Reporting potential fraud, waste, and abuse, and similar misconduct</p> <p>The recipient, and any subrecipients ("subgrantees") at any tier, must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award-- (1) submitted a claim that violates the False Claims Act; or (2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct.</p> <p>Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by--(1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; and/or (3) by facsimile directed to the DOJ OIG Investigations Division (Attn: Grantee Reporting) at (202) 616-9881 (fax).</p> <p>Additional information is available from the DOJ OIG website at https://oig.justice.gov/hotline.</p>		

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<p align="center"><i>SPECIAL CONDITIONS</i></p> <p>27. Restrictions and certifications regarding non-disclosure agreements and related matters</p> <p>No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract with any funds under this award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts, or purports to prohibit or restrict, the reporting (in accordance with law) of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information.</p> <p>The foregoing is not intended, and shall not be understood by the agency making this award, to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.</p> <p>1. In accepting this award, the recipient--</p> <p>a. represents that it neither requires nor has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and</p> <p>b. certifies that, if it learns or is notified that it is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.</p> <p>2. If the recipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--</p> <p>a. it represents that--</p> <p>(1) it has determined that no other entity that the recipient's application proposes may or will receive award funds (whether through a subaward ("subgrant"), procurement contract, or subcontract under a procurement contract) either requires or has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and</p> <p>(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and</p> <p>b. it certifies that, if it learns or is notified that any subrecipient, contractor, or subcontractor entity that receives funds under this award is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds to or by that entity, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.</p>		

 <p>Department of Justice (DOJ) Office of Justice Programs Bureau of Justice Assistance</p>	<p align="center">AWARD CONTINUATION SHEET Grant</p>	<p align="center">PAGE 13 OF 16</p>
<p>PROJECT NUMBER 2020-VD-BX-0517 AWARD DATE 05/14/2020</p>		
<p align="center"><i>SPECIAL CONDITIONS</i></p> <p>28. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)</p> <p>The recipient (and any subrecipient at any tier) must comply with, and is subject to, all applicable provisions of 41 U.S.C. 4712, including all applicable provisions that prohibit, under specified circumstances, discrimination against an employee as reprisal for the employee's disclosure of information related to gross mismanagement of a federal grant, a gross waste of federal funds, an abuse of authority relating to a federal grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal grant.</p> <p>The recipient also must inform its employees, in writing (and in the predominant native language of the workforce), of employee rights and remedies under 41 U.S.C. 4712.</p> <p>Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.</p> <p>29. Encouragement of policies to ban text messaging while driving</p> <p>Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.</p> <p>30. Requirement to disclose whether recipient is designated "high risk" by a federal grant-making agency outside of DOJ</p> <p>If the recipient is designated "high risk" by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the recipient must disclose that fact and certain related information to OJP by email at OJP.ComplianceReporting@ojp.usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient. The recipient's disclosure must include the following: 1. The federal awarding agency that currently designates the recipient high risk, 2. The date the recipient was designated high risk, 3. The high-risk point of contact at that federal awarding agency (name, phone number, and email address), and 4. The reasons for the high-risk status, as set out by the federal awarding agency.</p> <p>31. Signing Authority</p> <p>This award must be signed by an authorized official of the applicant State, local, or tribal government, on behalf of that applicant State, unit of local government, or Tribe, unless the applicant designates an organizational unit to apply on its behalf. For example, if designated by a unit of local government, a Police Department or Sheriff's Office (or similar agency) may apply on behalf of the applicant jurisdiction, as long as the department, office, or agency is listed as the organizational unit on the SF-424. In that case, the head of the designated organizational unit (such as a Police Chief or Sheriff) may sign the award. Documentation of the designation by the appropriate governing body must be retained by the grant recipient.</p> <p>32. The "Emergency Appropriations for Coronavirus Health Response and Agency Operations" law (Public Law 116-136) includes definitions, reporting requirements, and certain other provisions that apply (whether in whole or in part) to this award. In addition, consistent with the CESF Program's purposes, which involve preparing for, preventing, and responding to the coronavirus national emergency, OJP will provide notice of any additional CESF program-specific grants administrative requirements on an award page, accessible at https://www.ojp.gov/funding/explore/CESF-program-specific-condition, that is incorporated by reference here.</p>		

 <p>Department of Justice (DOJ) Office of Justice Programs Bureau of Justice Assistance</p>	<p align="center">AWARD CONTINUATION SHEET Grant</p>	<p align="right">PAGE 14 OF 16</p>
<p>PROJECT NUMBER 2020-VD-BX-0517 AWARD DATE 05/14/2020</p>		
<p align="center"><i>SPECIAL CONDITIONS</i></p> <p>33. The recipient agrees to comply with OJP grant monitoring guidelines, protocols, and procedures, and to cooperate with BJA and OCFO on all grant monitoring requests, including requests related to desk reviews, enhanced programmatic desk reviews, and/or site visits. The recipient agrees to provide to BJA and OCFO all documentation necessary to complete monitoring tasks, including documentation related to any subawards made under this award. Further, the recipient agrees to abide by reasonable deadlines set by BJA and OCFO for providing the requested documents. Failure to cooperate with BJA's/OCFO's grant monitoring activities may result in sanctions affecting the recipient's DOJ awards, including, but not limited to: withholdings and/or other restrictions on the recipient's access to grant funds; referral to the Office of the Inspector General for audit review; designation of the recipient as a DOJ High Risk grantee; or termination of an award(s).</p> <p>34. FFATA reporting: Subawards and executive compensation</p> <p>The recipient must comply with applicable requirements to report first-tier subawards ("subgrants") of \$25,000 or more and, in certain circumstances, to report the names and total compensation of the five most highly compensated executives of the recipient and first-tier subrecipients (first-tier "subgrantees") of award funds. The details of recipient obligations, which derive from the Federal Funding Accountability and Transparency Act of 2006 (FFATA), are posted on the OJP web site at https://ojp.gov/funding/Explore/FFATA.htm (Award condition: Reporting Subawards and Executive Compensation), and are incorporated by reference here.</p> <p>This condition, including its reporting requirement, does not apply to-- (1) an award of less than \$25,000, or (2) an award made to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).</p> <p>35. Required monitoring of subawards</p> <p>The recipient must monitor subawards under this award in accordance with all applicable statutes, regulations, award conditions, and the DOJ Grants Financial Guide, and must include the applicable conditions of this award in any subaward. Among other things, the recipient is responsible for oversight of subrecipient spending and monitoring of specific outcomes and benefits attributable to use of award funds by subrecipients. The recipient agrees to submit, upon request, documentation of its policies and procedures for monitoring of subawards under this award.</p> <p>36. Use of program income</p> <p>Program income (as defined in the Part 200 Uniform Requirements) must be used in accordance with the provisions of the Part 200 Uniform Requirements. Program income earnings and expenditures both must be reported on the quarterly Federal Financial Report, SF 425.</p> <p>37. Justice Information Sharing</p> <p>Recipients are encouraged to comply any information-sharing projects funded under this award with DOJ's Global Justice Information Sharing Initiative (Global) guidelines. The recipient (and any subrecipient at any tier) is encouraged to conform to the Global Standards Package (GSP) and all constituent elements, where applicable, as described at: https://it.ojp.gov/gsp_grantcondition. The recipient (and any subrecipient at any tier) must document planned approaches to information sharing and describe compliance with the GSP and appropriate privacy policy that protects shared information.</p> <p>38. Avoidance of duplication of networks</p> <p>To avoid duplicating existing networks or IT systems in any initiatives funded by BJA for law enforcement information sharing systems which involve interstate connectivity between jurisdictions, such systems shall employ, to the extent possible, existing networks as the communication backbone to achieve interstate connectivity.</p>		



Department of Justice (DOJ)
Office of Justice Programs
Bureau of Justice Assistance

**AWARD CONTINUATION
SHEET
Grant**

PAGE 15 OF 16

PROJECT NUMBER 2020-VD-BX-0517

AWARD DATE 05/14/2020

SPECIAL CONDITIONS

39. Compliance with National Environmental Policy Act and related statutes


Upon request, the recipient (and any subrecipient at any tier) must assist BJA in complying with the National Environmental Policy Act (NEPA), the National Historic Preservation Act, and other related federal environmental impact analyses requirements in the use of these award funds, either directly by the recipient or by a subrecipient. Accordingly, the recipient agrees to first determine if any of the following activities will be funded by the grant, prior to obligating funds for any of these purposes. If it is determined that any of the following activities will be funded by the award, the recipient agrees to contact BJA. The recipient understands that this condition applies to new activities as set out below, whether or not they are being specifically funded with these award funds. That is, as long as the activity is being conducted by the recipient, a subrecipient, or any third party, and the activity needs to be undertaken in order to use these award funds, this condition must first be met. The activities covered by this condition are: a. New construction; b. Minor renovation or remodeling of a property located in an environmentally or historically sensitive area, including properties located within a 100-year flood plain, a wetland, or habitat for endangered species, or a property listed on or eligible for listing on the National Register of Historic Places; c. A renovation, lease, or any proposed use of a building or facility that will either (a) result in a change in its basic prior use or (b) significantly change its size; d. Implementation of a new program involving the use of chemicals other than chemicals that are (a) purchased as an incidental component of a funded activity and (b) traditionally used, for example, in office, household, recreational, or education environments; and e. Implementation of a program relating to clandestine methamphetamine laboratory operations, including the identification, seizure, or closure of clandestine methamphetamine laboratories. The recipient understands and agrees that complying with NEPA may require the preparation of an Environmental Assessment and/or an Environmental Impact Statement, as directed by BJA. The recipient further understands and agrees to the requirements for implementation of a Mitigation Plan, as detailed at [https:// bja.gov/ Funding/ nepa.html](https://bja.gov/Funding/nepa.html), for programs relating to methamphetamine laboratory operations. Application of This Condition to Recipient's Existing Programs or Activities: For any of the recipient's or its subrecipients' existing programs or activities that will be funded by these award funds, the recipient, upon specific request from BJA, agrees to cooperate with BJA in any preparation by BJA of a national or program environmental assessment of that funded program or activity.

40. Establishment of interest-bearing account

If award funds are being drawn down in advance, the recipient (or a subrecipient, with respect to a subaward) is required to establish an interest-bearing account dedicated specifically to this award. Recipients (and subrecipients) must maintain advance payments of federal awards in interest-bearing accounts, unless regulatory exclusions apply (2 C.F.R. 200.305(b)(8)). The award funds, including any interest, may not be used to pay debts or expenses incurred by other activities beyond the scope of the Coronavirus Emergency Supplemental Funding (CESF) program. The recipient also agrees to obligate the award funds in the account (including any interest earned) during the period of performance for the award and expend within 90 days thereafter. Any unobligated or unexpended funds, including interest earned, must be returned to OJP at the time of closeout.

41. Expenditures requiring prior approval

No funds under this award may be expended on individual items costing \$500,000 or more, or to purchase Unmanned Aerial Systems (UAS), Unmanned Aircraft (UA), and/or Unmanned Aerial Vehicles (UAV) without prior written approval from BJA. Prior approval must be obtained post-award, through the submission and approval of a Grant Adjustment Notice (GAN) through OJP's Grant Management System (GMS).

 <p>Department of Justice (DOJ) Office of Justice Programs Bureau of Justice Assistance</p>	<p align="center">AWARD CONTINUATION SHEET</p> <p align="center">Grant</p>	<p align="right">PAGE 16 OF 16</p>
<p>PROJECT NUMBER 2020-VD-BX-0517 AWARD DATE 05/14/2020</p>		
<p align="center"><i>SPECIAL CONDITIONS</i></p> <p>42. Authorization to obligate (federal) award funds to reimburse certain project costs incurred on or after January 20, 2020</p> <p>The recipient may obligate (federal) award funds only after the recipient makes a valid acceptance of the award. As of the first day of the period of performance for the award (January 20, 2020), however, the recipient may choose to incur project costs using non-federal funds, but any such project costs are incurred at the recipient's risk until, at a minimum-- (1) the recipient makes a valid acceptance of the award, and (2) all applicable withholding conditions are removed by OJP (via a Grant Adjustment Notice). (A withholding condition is a condition in the award document that precludes the recipient from obligating, expending, or drawing down all or a portion of the award funds until the condition is removed.)</p> <p>Nothing in this condition shall be understood to authorize the recipient (or any subrecipient at any tier) to use award funds to "supplant" State or local funds.</p> <p>43. Use of funds for DNA testing; upload of DNA profiles</p> <p>If award funds are used for DNA testing of evidentiary materials, any resulting eligible DNA profiles must be uploaded to the Combined DNA Index System ("CODIS," the DNA database operated by the FBI) by a government DNA laboratory with access to CODIS. No profiles generated under this award may be entered or uploaded into any non-governmental DNA database without prior express written approval from BJA. Award funds may not be used for the purchase of DNA equipment and supplies unless the resulting DNA profiles may be accepted for entry into CODIS.</p> <p>44. Body armor - compliance with NIJ standards and other requirements</p> <p>Ballistic-resistant and stab-resistant body armor purchased with award funds may be purchased at any threat level, make or model, from any distributor or manufacturer, as long as the body armor has been tested and found to comply with applicable National Institute of Justice ballistic or stab standards and is listed on the NIJ Compliant Body Armor Model List (https://nij.gov/topics/technology/body-armor/Pages/compliant-ballistic-armor.aspx). In addition, ballistic-resistant and stab-resistant body armor purchased must be made in the United States and must be uniquely fitted, as set forth in 34 U.S.C. 10202(c)(1)(A). The latest NIJ standard information can be found here: https://nij.gov/topics/technology/body-armor/pages/safety-initiative.aspx.</p>		



Department of Justice (DOJ)

Office of Justice Programs

Bureau of Justice Assistance

Washington, D.C. 20531

Memorandum To: Official Grant File

From: Orbin Terry, NEPA Coordinator

Subject: Categorical Exclusion for County of Jefferson

The Coronavirus Emergency Supplemental Funding (CESF) Program allows eligible states, local units of government, and tribes to support a broad range of activities including preventing, preparing for, and responding to the coronavirus.

All recipients of CESF funding must assist BJA in complying with NEPA and other related federal environmental impact analyses requirements in the use of grant funds, whether the funds are used directly by the grantee or by a sub-grantee or third party.


BJA's expectation is that none of the following activities will be conducted whether under this federal award or a related third party action:

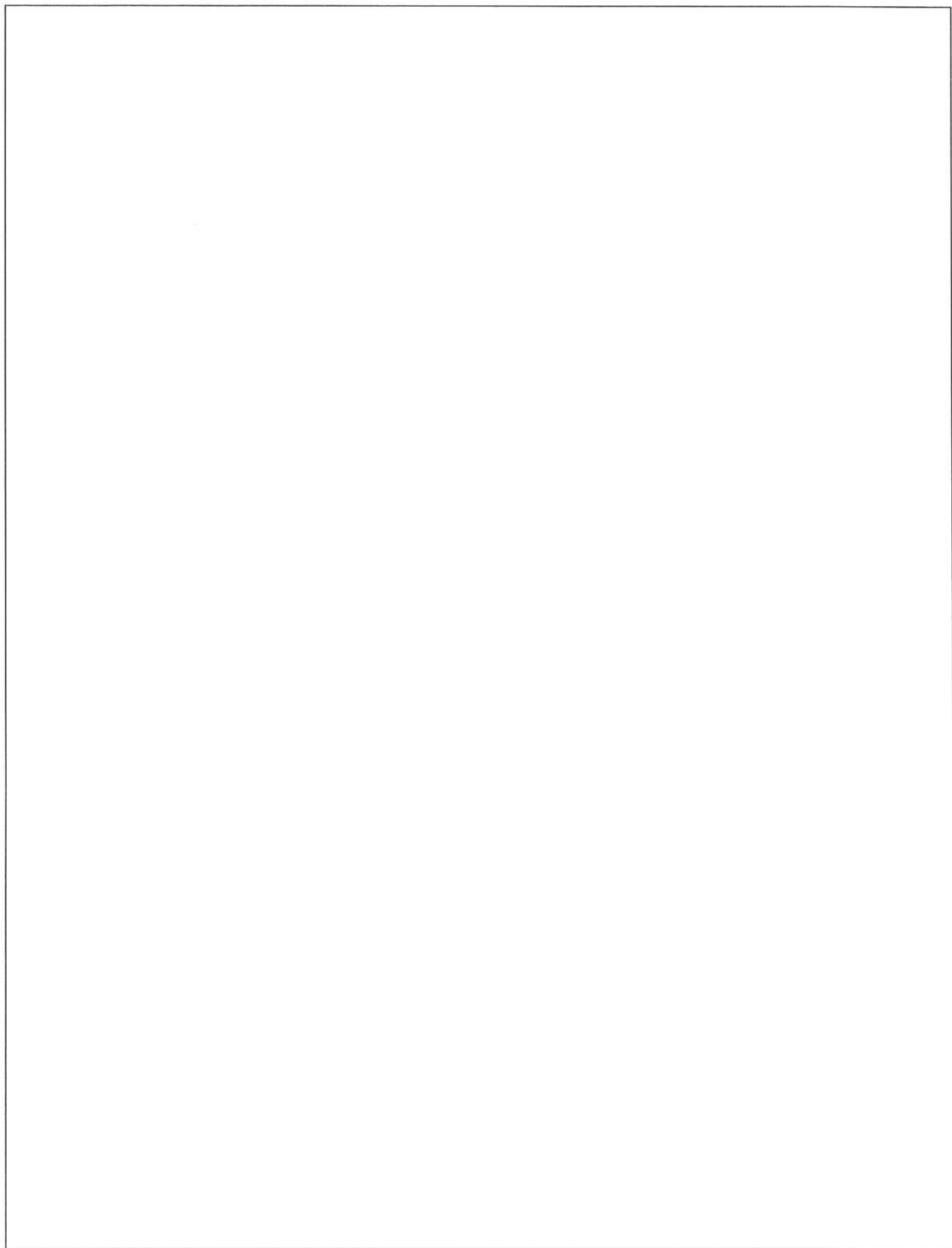
- (1) New construction
- (2) Any renovation or remodeling of a property located in an environmentally or historically sensitive area, including property (a) listed on or eligible for listing on the National Register of Historic Places, or (b) located within a 100-year flood plain, a wetland, or habitat for an endangered species
- (3) A renovation that will change the basic prior use of a facility or significantly change its size
- (4) Research and technology whose anticipated and future application could be expected to have an effect on the environment
- (5) Implementation of a program involving the use of chemicals (including the identification, seizure, or closure of clandestine methamphetamine laboratories) other than chemicals that are (a) purchased as an incidental component of a funded activity and (b) traditionally used, for example, in office, household, recreational, or education environments.

Consequently, the subject federal action meets the Office of Justice Programs' criteria for a categorical exclusion as contained in paragraph 4(b) of Appendix D to Part 61 of Title 28 of the Code of Federal Regulations.

If, however, award funds are proposed to be used for any of the enumerated projects or activities above, grant recipients must contact their grant manager, and receive written approval prior to commencing that project or activity.

Questions about this determination may be directed to your grant manager or Orbin Terry, Environmental Coordinator for BJA.

 <p>Department of Justice (DOJ) Office of Justice Programs Bureau of Justice Assistance</p>	<p align="center">GRANT MANAGER'S MEMORANDUM, PT. I: PROJECT SUMMARY</p> <p align="center">Grant</p>	
	<p>PROJECT NUMBER 2020-VD-BX-0517</p>	<p>PAGE 1 OF 1</p>
<p>This project is supported under FY20(BJA - CESF) Pub. L. No. 116-136, Div. B; 28 U.S.C. 530C</p>		
<p>1. STAFF CONTACT (Name & telephone number)</p> <p>Wendy Y. Rose (202) 514-7842</p>	<p>2. PROJECT DIRECTOR (Name, address & telephone number)</p> <p>Patrick Swain County Auditor 1149 Pearl St 7th Floor Beaumont, TX 77701-3635 (409) 835-8500</p>	
<p>3a. TITLE OF THE PROGRAM</p> <p>BJA FY 20 Coronavirus Emergency Supplemental Funding Program</p>		<p>3b. POMS CODE (SEE INSTRUCTIONS ON REVERSE)</p>
<p>4. TITLE OF PROJECT</p> <p>Jefferson County CESF</p>		
<p>5. NAME & ADDRESS OF GRANTEE</p> <p>County of Jefferson 1149 Pearl St Ste 301 Beaumont, TX 77701-3631</p>	<p>6. NAME & ADDRESS OF SUBGRANTEE</p>	
<p>7. PROGRAM PERIOD</p> <p>FROM: 01/20/2020 TO: 01/31/2022</p>	<p>8. BUDGET PERIOD</p> <p>FROM: 01/20/2020 TO: 01/31/2022</p>	
<p>9. AMOUNT OF AWARD</p> <p>\$ 58,008</p>	<p>10. DATE OF AWARD</p> <p>05/14/2020</p>	
<p>11. SECOND YEAR'S BUDGET</p>	<p>12. SECOND YEAR'S BUDGET AMOUNT</p>	
<p>13. THIRD YEAR'S BUDGET PERIOD</p>	<p>14. THIRD YEAR'S BUDGET AMOUNT</p>	
<p>15. SUMMARY DESCRIPTION OF PROJECT (See instruction on reverse)</p> <p>The Coronavirus Emergency Supplemental Funding (CESF) Program allows States, U.S. Territories, the District of Columbia, units of local government, and federally recognized tribal governments to support a broad range of activities to prevent, prepare for, and respond to the coronavirus. Funded projects or initiatives may include, but are not limited to, overtime, equipment (including law enforcement and medical personal protective equipment), hiring, supplies (such as gloves, masks, sanitizer), training, travel expenses (particularly related to the distribution of resources to the most impacted areas), and addressing the medical needs of inmates in state, local, and tribal prisons, jails, and detention centers.</p> <p>NCA/NCF</p>		



JEFFERSON COUNTY, TEXAS

FINANCIAL & OPERATING
STATEMENTS - COUNTY FUNDS ONLY

For the Month Ending April 30, 2020



Patrick Swain - County Auditor

PATRICK SWAIN
COUNTY AUDITOR
(409) 835-8500



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

May 14, 2020

Honorable Commissioners Court:
Judge Jeff R. Branick
Commissioner Eddie Arnold
Commissioner Brent Weaver
Commissioner Michael "Shane" Sinegal
Commissioner Everette "Bo" Alfred

Gentlemen:

In compliance with Section 114.023 of the Local Government Code, I herewith present the monthly report of the financial condition of Jefferson County as of April 30, 2020 together with the results of operations of the budget for the seventh period then ended.

Revenue:

Total budgeted revenue collected for the month ending April 30, 2020 is \$109,698,442. Budgeted Revenues are \$129,200,995 leaving \$19,502,553 in revenue to be collected in order to meet our budgetary revenue goals. Highlights of revenues are as follows:

Property Taxes:

Property tax collections are \$85,448,029 for the seven months of the year. This amount represents 97% of the budgeted amount of \$88,173,899.

Sales Taxes:

Fifty-nine percent of budgeted revenue for sales taxes has been collected. Sales Tax revenue is budgeted to be \$25,700,000.

Page Two

Licenses & Permits:

Revenue from Licenses & Permits have exceeded the budgeted amount of \$422,500 by \$80,478.

Intergovernmental:

Sixty-six percent of Intergovernmental Revenue has been collected. Intergovernmental Revenue is budgeted to be \$1,151,416.

Fees:

Fifty-six percent of the budgeted revenue for Fees has been collected. Revenue from Fees is budgeted to be \$11,187,180 for the year.

Fines and Forfeitures:

Fifty-four percent of Fines and Forfeitures have been collected. Revenues from Fines and Forfeitures are budgeted to be \$1,700,000.

Interest:

Seventy percent of revenue from Interest have been collected. Revenues from Interest are budgeted to be \$839,000.

Other Revenues:

\$38 of Other Revenues have been collected. Revenues from Other Revenues are budgeted to be \$27,000 for the year.

Expenditures:

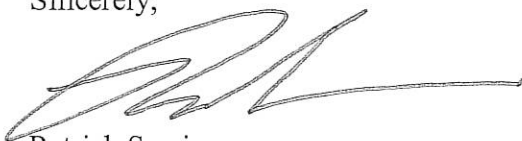
Overall for the County's budgeted funds, fifty-four percent of the expenditures have been spent.

Page Three

Expenditures are budgeted to be \$138,282,329, which includes General Funds and debt service funds, excluding budgeted transfers of \$4,472,191 for the fiscal year ending September 30, 2020.

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

Sincerely,

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

Patrick Swain
County Auditor

JEFFERSON COUNTY, TEXAS
 FINANCIAL & OPERATING
 STATEMENTS - COUNTY FUNDS ONLY
 FOR THE MONTH ENDING APRIL 30, 2020
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Jefferson County, Texas
Consolidated Balance Sheet
For the Month Ending April 30, 2020

	General Funds	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds	Total
<u>ASSETS</u>							
Cash and Cash Equivalents	\$ 89,959,857	17,047,356	9,324,906	4,966,186	(713,865)	534,086	\$ 121,118,526
Receivables & Prepaids	5,742,649	1,632	-	288,044	128,809	-	6,161,134
Intergovernmental Receivables	4,286,570	-	-	-	-	-	4,286,570
Due From Other Funds	150,000	-	-	-	-	-	150,000
Inventory	469,867	66,893	-	-	127,578	-	664,338
Other Assets	-	-	-	-	79,681,360	-	79,681,360
Total Assets	\$ 100,608,943	\$ 17,115,881	\$ 9,324,906	\$ 5,254,230	\$ 79,223,882	\$ 534,086	\$ 212,061,928

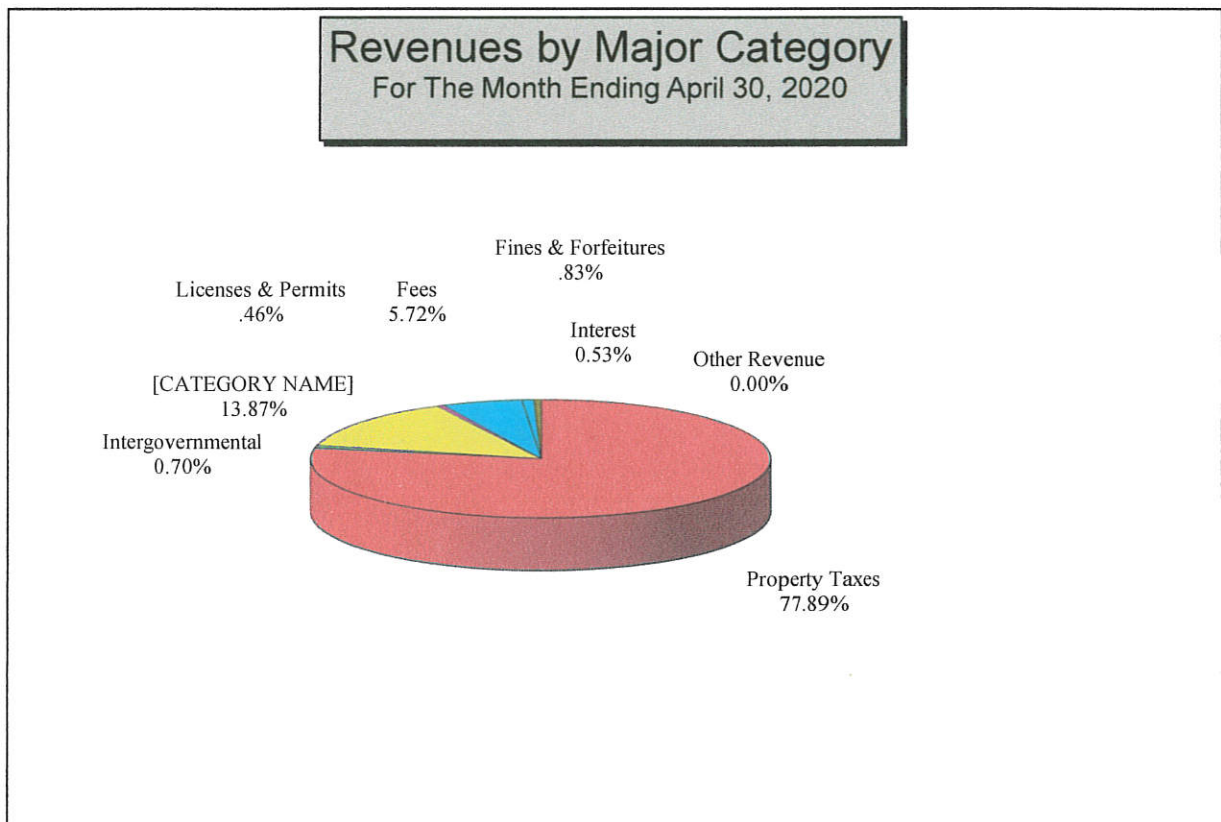
<u>LIABILITIES AND FUND BALANCE/EQUITY</u>							
Payables	\$ 4,686,211	1,460,684	-	-	1,681,290	2,182,039	\$ 10,010,224
Intergovernmental Payables	360	-	-	-	28	-	388
Due To Other Funds	-	-	-	-	-	-	-
Other Liabilities	9,169,613	634,010	-	278,615	747,468	-	10,829,706
Fund Balance/Equity	86,752,759	15,021,187	9,324,906	4,975,615	76,795,096	(1,647,953)	191,221,610
Total Liabilities and Fund Balance/Equity	\$ 100,608,943	\$ 17,115,881	\$ 9,324,906	\$ 5,254,230	\$ 79,223,882	\$ 534,086	\$ 212,061,928

Jefferson County, Texas
Statement of Changes in Fund Balances
For The Month Ending April 30, 2020

	3/31/2020	Month Ending April 30, 2020					4/30/2020
	Fund Balance	Receipts	Disbursements	Transfers In/(Out)	Prior Period Adjustment	Fund Balance	
Jury Fund	\$ 417,128	\$ 6,610	\$ 15,288	\$ -	\$ -	\$ 408,450	
Road & Bridge Pct. 1	4,255,113	47,493	143,610	-	-	4,158,996	
Road & Bridge Pct. 2	789,623	44,792	115,571	-	-	718,844	
Road & Bridge Pct. 3	464,176	38,410	207,835	-	-	294,751	
Road & Bridge Pct. 4	3,010,519	48,973	204,153	-	-	2,855,339	
Engineering Fund	571,530	3,611	67,931	-	-	507,210	
Parks & Recreation	205,480	5,054	9,217	-	-	201,317	
General Fund	76,707,813	3,883,598	7,738,016	(293,211)	-	72,560,184	
Mosquito Control Fund	1,752,598	7,325	94,073	-	-	1,665,850	
Tobacco Settlement Fund	3,374,570	7,248	-	-	-	3,381,818	
Total General Funds	91,548,550	4,093,114	8,595,694	(293,211)	-	86,752,759	
Total Special Revenue Funds	14,788,908	2,086,547	1,854,344	76	-	15,021,187	
Total Capital Project Funds	10,294,239	148,926	1,118,259	-	-	9,324,906	
Total Debt Service Funds	4,944,969	30,646	-	-	-	4,975,615	
Total Enterprise Funds	76,864,164	172,777	534,980	293,135	-	76,795,096	
Total Internal Service Funds	(2,043,877)	1,825,143	1,429,219	-	-	(1,647,953)	
Total Balances	\$ 196,396,953	\$ 8,357,153	\$ 13,532,496	\$ -	\$ -	\$ 191,221,610	

Jefferson County Texas
Statement of Revenues by Category - Compared with Budget Allocation
For The Month Ending April 30, 2020

Category	Cumulative Actual	Annual Budget	Unrealized Balance	Percentage Unrealized
Property Taxes	\$ 85,448,029	\$ 88,173,899	\$ 2,725,870	3.09%
Sales Taxes	15,210,990	25,700,000	10,489,010	40.81%
Licenses & Permits	502,978	422,500	(80,478)	-19.05%
Intergovernmental	763,804	1,151,416	387,612	33.66%
Fees	6,276,947	11,187,180	4,910,233	43.89%
Fines & Forfeitures	912,424	1,700,000	787,576	46.33%
Interest	583,232	839,000	255,768	30.48%
Other Revenue	38	27,000	26,962	99.86%
	<u>\$ 109,698,442</u>	<u>\$ 129,200,995</u>	<u>\$ 19,502,553</u>	<u>15.09%</u>



Jefferson County, Texas
Statement of Revenues - Compared With Budget Allocation
For The Month Ending April 30, 2020

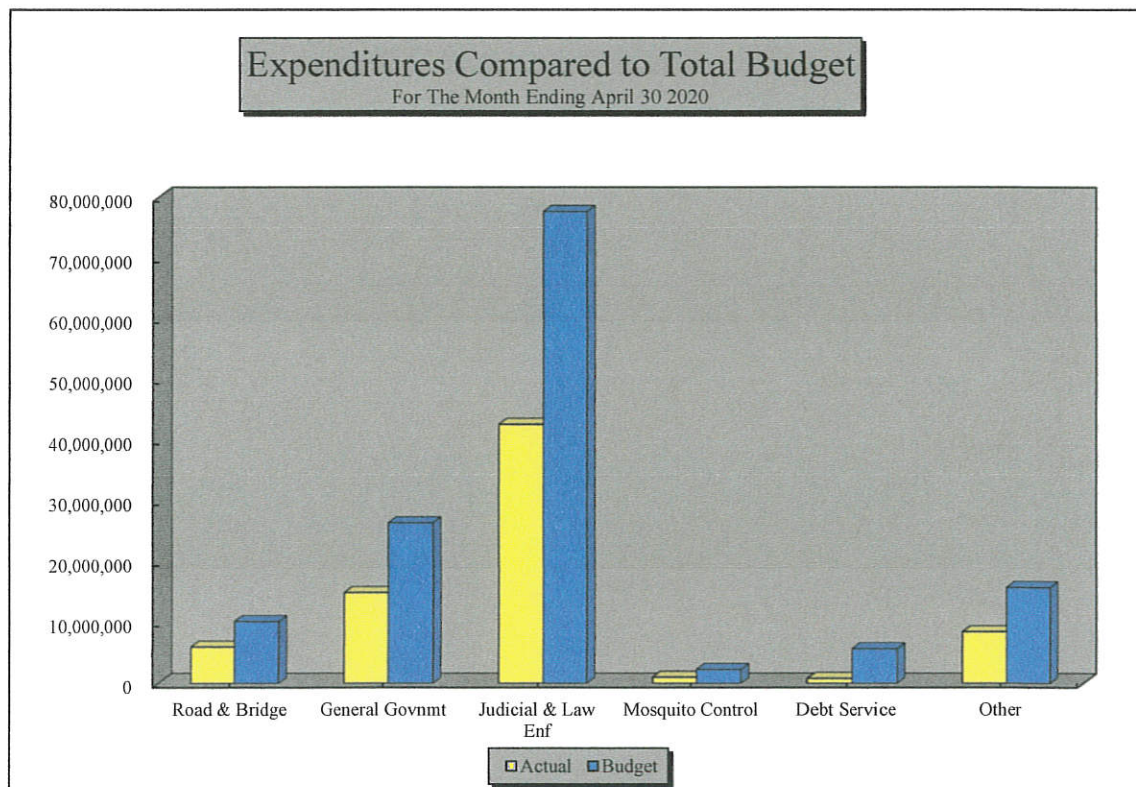
	October 2019				Cumulative Total	Annual Budget	Unrealized Balance
	-December	January	February	March			
Jury Fund							
Current Taxes	\$ 59,516	\$ 199,427	\$ 74,543	\$ 4,000	\$ 1,123	\$ 338,609	\$ 362,437
Delinquent Taxes	330	823	77	138	53	1,421	1,454
Jury Fees	10,270	3,858	4,477	5,224	5,274	29,103	55,000
Other Revenue	38,625	-	114	13,498	160	52,397	100,500
Road & Bridge Pct. 1							
Current Taxes	109,751	367,755	137,463	7,377	2,070	624,416	668,355
Delinquent Taxes	1,575	3,932	370	658	253	6,788	6,948
Intergovernmental Revenue	1,911	-	-	-	-	1,911	-
Auto Registration Fees	1	79,976	-	-	-	79,977	656,880
Road & Bridge Fees	116,479	58,781	39,377	48,465	19,839	282,941	588,455
Sales, Rentals & Services	-	1,200	390	-	400	1,990	-
Fines and Forfeitures	45,704	21,523	25,795	33,420	24,931	151,373	273,700
Road & Bridge Pct. 2							
Current Taxes	96,078	321,937	120,336	6,458	1,812	546,621	585,085
Delinquent Taxes	1,462	3,651	343	611	235	6,302	6,451
Intergovernmental Revenue	-	-	-	-	-	-	-
Auto Registration Fees	-	75,094	-	-	-	75,094	575,040
Road & Bridge Fees	108,146	54,576	36,561	44,998	18,420	262,701	515,140
Sales, Rentals & Services	-	-	-	-	2,500	2,500	-
Fines and Forfeitures	40,010	18,842	22,581	29,257	21,825	132,515	239,600
Road & Bridge Pct. 3							
Current Taxes	86,334	289,286	108,131	5,803	1,628	491,182	525,746
Delinquent Taxes	1,346	3,361	316	563	217	5,803	5,938
Intergovernmental Revenue	-	-	-	-	-	-	-
Auto Registration Fees	-	68,346	-	-	-	68,346	516,720
Road & Bridge Fees	99,542	50,234	33,651	41,418	16,954	241,799	462,895
Sales, Rentals & Services	-	-	-	268	-	268	-
Fines and Forfeitures	35,952	16,931	20,292	26,289	19,611	119,075	215,300
Road & Bridge Pct. 4							
Current Taxes	108,829	364,665	136,307	7,315	2,053	619,169	662,738
Delinquent Taxes	1,740	4,345	409	727	280	7,501	7,677
Intergovernmental Revenue	-	-	-	-	-	-	8,000
Auto Registration Fees	1	87,532	-	-	-	87,533	651,360
Road & Bridge Fees	128,707	64,952	43,511	53,553	21,921	312,644	583,510
Sales, Rentals & Services	473	605	(1,295)	100	-	(117)	-
Fines and Forfeitures	45,315	21,341	25,576	33,137	24,719	150,088	271,400
Other Revenue	-	-	-	-	-	-	-

Jefferson County, Texas
Statement of Revenues - Compared With Budget Allocation
For The Month Ending April 30, 2020

	October 2019 -December	January	February	March	April	Cumulative Total	Annual Budget	Unrealized Balance
Engineering Fund								
Current Taxes	\$ 165,657	\$ 555,081	\$ 207,482	\$ 11,135	\$ 3,124	\$ 942,479	\$ 1,008,799	\$ 66,320
Delinquent Taxes	2,404	6,005	565	1,005	387	10,366	10,610	244
Licenses and Permits	1,110	-	100	1,550	100	2,860	1,500	(1,360)
Sales, Rentals & Services	200	-	-	400	-	600	200	(400)
Parks & Recreation								
Current Taxes	11,589	38,834	14,516	779	219	65,937	70,576	4,639
Delinquent Taxes	151	375	35	63	24	648	663	15
Sales, Rentals & Services	21,226	7,266	7,049	6,381	4,811	46,733	70,200	23,467
General Fund								
Current Taxes	9,835,908	47,249,811	16,433,533	881,904	(865,057)	73,536,099	75,617,246	2,081,147
Delinquent Taxes	200,737	501,291	47,158	83,913	32,308	865,407	885,717	20,310
Sales Taxes	2,927,640	3,014,458	3,694,369	2,821,995	2,752,528	15,210,990	25,700,000	10,489,010
Other Taxes	-	38	-	-	-	38	27,000	26,962
Licenses and Permits	314,117	64,136	39,305	37,509	45,051	500,118	421,000	(79,118)
Intergovernmental Revenue	154,207	22,719	26,507	103,319	402,744	709,496	1,042,916	333,420
Fees of Office	938,686	328,530	393,663	342,035	339,914	2,342,828	4,118,315	1,775,487
Other Sales, Rentals & Svcs.	1,205,096	(214,406)	318,027	163,284	970,006	2,442,007	2,393,465	(48,542)
Fines & Forfeitures	123,588	38,971	54,371	39,596	102,847	359,373	700,000	340,627
Interest	130,894	72,486	95,424	127,586	103,257	529,647	775,000	245,353
Other Revenue	-	-	-	-	-	-	-	-
Mosquito Control Fund								
Current Taxes	344,540	1,154,484	431,531	23,158	6,498	1,960,211	2,098,148	137,937
Delinquent Taxes	5,141	12,837	1,208	2,149	827	22,162	22,682	520
Sales, Rentals & Services	-	-	-	-	-	-	-	-
Tobacco Settlement Fund								
Interest	7,736	2,870	3,319	4,673	7,248	25,846	30,000	4,154
Debt Service								
Current Taxes	938,486	3,144,675	1,175,438	63,080	17,700	5,339,379	5,574,769	235,390
Delinquent Taxes	15,393	30,277	3,702	5,856	2,301	57,529	51,860	(5,669)
Interest	2,340	3,134	4,786	6,835	10,644	27,739	34,000	6,261
Other, Sales, Rentals & Svcs.	-	-	-	-	-	-	-	-
Total	\$ 18,484,943	\$ 58,216,845	\$ 23,781,413	\$ 5,091,482	\$ 4,123,759	\$ 109,698,442	\$ 129,200,995	\$ 19,502,553

Jefferson County, Texas
Statement of Expenditures - Compared With Budget Allocation - 58% of Budget Expended
For The Month Ending April 30, 2020

	Cumulative Actual	Annual Budget	Unencumbered Balance	Percentage Unencumbered
Jury Fund	\$ 247,119	\$ 665,044	\$ 417,925	62.84%
Road & Bridge Funds	5,485,150	8,929,499	3,444,349	38.57%
Engineering Fund	504,702	1,094,887	590,185	53.90%
Parks & Recreation Fund	57,051	220,266	163,215	74.10%
General Fund:				
General Government	15,012,865	26,514,759	11,501,894	43.38%
Judicial	10,812,743	20,339,119	9,526,376	46.84%
Law Enforcement	31,612,005	56,627,997	25,015,992	44.18%
Education	223,771	440,459	216,688	49.20%
Health & Welfare	4,701,966	8,936,520	4,234,554	47.38%
Maintenance	2,345,994	4,238,567	1,892,573	44.65%
Other	1,112,945	2,110,843	997,898	47.27%
Mosquito Control Fund	1,019,067	2,294,719	1,275,652	55.59%
Tobacco Settlement	150,000	150,000	-	-
Debt Service Funds	797,645	5,719,650	4,922,005	86.05%
	<u>\$ 74,083,023</u>	<u>\$ 138,282,329</u>	<u>\$ 64,199,306</u>	<u>46.43%</u>



Jefferson County, Texas
Statement of Expenditures - Compared With Budget Allocation
For The Month Ending April 30, 2020

	October 2019					Cumulative		Annual		Unencumbered	
	December		January		February		Total	Budget	Balance		
	\$		\$		\$						
Jury Fund	146,719		26,892		17,318		247,119	665,044	417,925		
Road & Brdg Pct. 1	345,838		102,827		100,358		953,628	1,655,832	702,204		
Road & Brdg Pct. 2	642,236		123,584		112,608		1,390,143	2,221,045	830,902		
Road & Brdg Pct. 3	630,662		131,235		125,407		1,343,551	2,311,412	967,861		
Road & Brdg Pct. 4	642,537		466,500		120,669		1,797,828	2,741,210	943,382		
Engineering	227,590		67,553		68,918		504,702	1,094,887	590,185		
Parks & Recreation	11,288		7,489		9,288		57,051	220,266	163,215		
Tax Assessor/Coll.	1,074,485		315,762		303,624		2,301,918	4,333,989	2,032,071		
Human Resources	117,930		36,308		34,947		267,928	481,401	213,473		
County Auditor	449,636		114,824		115,195		913,427	1,620,041	706,614		
County Clerk	602,299		173,767		165,171		1,294,639	2,480,318	1,185,679		
County Judge	237,118		77,115		67,480		524,772	985,072	460,300		
Risk Management	72,625		21,825		21,144		157,579	277,738	120,159		
County Treasurer	106,824		30,988		31,208		232,051	418,310	186,259		
Printing Department	36,026		10,975		10,779		92,851	177,280	84,429		
Purchasing Department	155,802		44,385		44,668		349,948	608,991	259,043		
General Services	2,948,114		812,566		1,556,946		6,949,781	11,663,648	4,713,867		
MIS	602,876		148,738		156,829		1,215,775	2,333,984	1,118,209		
Voter's Registration	71,275		5,956		10,843		104,096	197,559	93,463		
Elections	321,273		(15,598)		46,786		608,100	936,428	328,328		
District Attorney	1,782,089		489,993		533,671		3,865,127	7,288,470	3,423,343		
District Clerk	552,216		159,188		159,326		1,199,687	2,120,765	921,078		
Criminal Dist. Court	345,037		116,997		145,987		851,065	1,580,079	729,014		
58th Dist. Court	77,687		22,805		22,657		170,687	323,182	152,495		
60th Dist. Court	82,807		24,313		24,476		181,331	341,846	160,515		
136th Dist. Court	82,504		24,987		23,951		182,115	331,927	149,812		
172nd Dist. Court	81,691		23,440		23,188		175,386	327,698	152,312		
252nd Dist. Court	257,021		93,339		99,847		630,106	1,182,507	552,401		
279th Dist. Court	87,918		25,475		32,207		211,700	444,105	232,405		
317th Dist. Court	197,318		55,390		62,796		428,065	839,993	411,928		
J.P. Pct. 1 Pl 1	106,331		30,731		30,947		230,132	413,217	183,085		
J.P. Pct. 1 Pl 2	107,750		31,199		31,114		232,347	406,326	173,979		
J.P. Pct. 2	73,228		23,929		24,350		167,002	368,598	201,596		
J.P. Pct. 4	100,799		29,247		29,648		219,621	405,406	185,785		
J.P. Pct. 6	103,614		30,455		29,052		221,271	409,105	187,834		
J.P. Pct. 7	100,035		30,239		30,798		221,237	404,824	183,587		
J.P. Pct. 8	93,457		27,351		27,204		204,849	397,789	192,940		
Cnty. Court at Law 1	135,768		39,969		39,888		295,255	531,051	235,796		
Cnty. Court at Law 2	142,606		36,985		38,994		308,749	646,878	338,129		
Cnty. Court at Law 3	205,386		56,530		63,644		448,898	795,187	346,289		
Court Master	115,820		33,701		33,579		231,202	504,015	272,813		

Jefferson County, Texas
Statement of Expenditures - Compared With Budget Allocation
For The Month Ending April 30, 2020

	October 2019					Encumbrances	Cumulative		Annual Budget	Unencumbered Balance
	December	January	February	March	April		Total			
Dispute Resolution	\$ 63,015	\$ 21,498	\$ 19,676	\$ 18,291	\$ 13,151	\$ 1,280	\$ 136,911	\$ 276,151	\$ 139,240	
Comm. Supervision	1,073	358	676	358	358	102	2,925	15,540	12,615	
Sheriff's Dept.	3,797,275	1,350,688	1,135,012	1,119,717	1,068,978	65,386	8,537,056	15,324,940	6,787,884	
Crime Lab	342,880	98,372	106,442	107,396	106,316	6,507	767,913	1,564,556	796,643	
Jail	7,401,284	2,349,936	2,439,174	2,888,791	1,793,019	1,011,337	17,883,541	31,040,701	13,157,160	
Juvenile Probation	357,933	104,948	110,044	109,703	109,130	3,661	795,419	1,755,014	959,595	
Juvenile Detention	497,541	158,054	157,397	158,473	140,111	99,921	1,211,497	2,323,910	1,112,413	
Constable Pct. 1	214,715	61,322	63,338	64,939	58,393	2,441	465,148	819,987	354,839	
Constable Pct. 2	119,943	35,495	35,130	35,219	35,399	-	261,186	497,485	236,299	
Constable Pct. 4	156,649	35,339	36,256	35,758	35,313	131	299,446	534,948	235,502	
Constable Pct. 6	191,807	49,697	81,550	50,748	45,878	-	419,680	679,462	259,782	
Constable Pct. 7	128,402	37,025	36,577	37,509	37,089	165	276,767	511,097	234,330	
Constable Pct. 8	125,722	36,651	36,841	36,928	36,640	635	273,417	500,357	226,940	
County Morgue	132,333	75,600	64,913	63,603	81,561	-	418,010	1,060,000	641,990	
Agriculture Ext.	101,414	29,542	32,551	29,961	29,252	1,051	223,771	440,459	216,688	
Public Health # 1	331,317	96,144	108,877	101,507	89,160	6,647	733,652	1,453,853	720,201	
Public Health # 2	323,967	87,824	91,973	96,855	91,066	4,615	696,300	1,391,445	695,145	
Nurse Practitioner	91,075	24,019	23,856	26,105	23,950	8,376	197,381	342,782	145,401	
Child Welfare	37,054	5,486	2,407	2,946	6,202	-	54,095	120,000	65,905	
Env. Control	107,468	30,601	30,346	31,656	30,519	184	230,774	433,004	202,230	
Ind. Medical Svcs.	341,301	1,902,589	85,848	70,327	125,495	148,960	2,674,520	4,940,346	2,265,826	
Emergency Mgmt.	53,206	15,508	15,511	15,509	15,510	-	115,244	255,090	139,846	
Beaumont Maintenance	513,581	172,636	179,482	253,627	175,170	331,318	1,625,814	3,009,223	1,383,409	
Port Arthur Maint.	230,643	59,528	49,665	93,621	58,921	89,800	582,178	959,482	377,304	
Mid-County Maint.	45,985	16,092	14,537	17,450	15,057	28,881	138,002	269,862	131,860	
Service Center	304,886	76,500	90,576	85,936	55,718	318,536	932,152	1,251,507	319,355	
Veteran Service	83,413	24,518	24,307	24,522	24,033	-	180,793	334,591	153,798	
Mosquito Control	344,491	264,567	96,724	155,317	94,073	63,895	1,019,067	2,294,719	1,275,652	
Tobacco Settlement	150,000	-	-	-	-	-	150,000	150,000	-	
Debt Service Funds	-	797,645	-	-	-	-	797,645	5,719,650	4,922,005	
Contingency	-	-	-	-	-	-	-	524,745	524,745	
Total	\$ 30,864,608	\$ 12,128,136	\$ 9,796,896	\$ 9,712,119	\$ 8,595,694	\$ 2,985,570	\$ 74,083,023	\$ 138,282,329	\$ 64,199,306	

Jefferson County, Texas
Statement of Bonded Indebtedness
For The Month Ending April 30, 2020

Issue	Beginning Amount	2019-2020 Requirements				2019-2020 Payments				Ending Amount
		Outstanding	Principal	Interest	Fees	Total	Principal	Interest	Fees	
2012 Refunding Bonds	\$ 24,290,000	\$ 3,620,000	\$ 1,020,000	\$ 4,000	\$ 4,644,000	\$ -	\$ 510,000	\$ 1,400	\$ 511,400	\$ 24,290,000
2019 Certificates of Obligation	15,395,000	500,000	571,650	4,000	1,075,650	-	285,825	420	286,245	15,395,000
	\$ 39,685,000	\$ 4,120,000	\$ 1,591,650	\$ 8,000	\$ 5,719,650	\$ -	\$ 795,825	\$ 1,820	\$ 797,645	\$ 39,685,000

Jefferson County, Texas
Statement of Transfers In and Out
For The Month Ending April 30, 2020

	<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
120	General Fund	-	1,218,296 (a)
120	General Fund	-	214,082 (b)
237	Community Corrections Program	-	25,306 (a)
239	Drug Diversion Program	25,306 (a)	-
241	Sheriff Department Grants	846 (b)	-
245	Crime Victim's Clearing	111,325 (b)	-
257	Auto Theft Grant	21,304 (b)	-
282	VAWA Fund	27,223 (b)	-
550	SETEC Fund	1,218,296 (a)	-
735	DA Forfeiture Funds	-	9,506 (b)
849	DA Special Crimes Grant	9,506 (b)	-
865	Marine Division		21,981 (b)
876	Sheriff-Spindletop Grant	53,384 (b)	
883	2018 Port Security Grant	21,981 (b)	-
		<u>\$1,489,171</u>	<u>\$1,489,171</u>

(a) Budgeted Transfer

(b) Grant Match

PGM: GMCOMMV2	DATE 05-26-2020	PAGE: 1
NAME	AMOUNT	CHECK NO. TOTAL
ROAD & BRIDGE PCT.#1		
SPIDLE & SPIDLE	1,237.87	471922
RB EVERETT & COMPANY, INC.	1,147.05	471941
GULF COAST SCREW & SUPPLY	144.34	471946
M&D SUPPLY	274.95	471957
MUNRO'S	31.35	471961
SANITARY SUPPLY, INC.	104.98	471971
TEJAS TRUCK & RV SUPERSTORE	566.44	471984
ADVANCE AUTO PARTS	12.56	472035
PETROLEUM MATERIALS LLC	390.63	472040
BEARCOM / KAY ELECTRONICS	102.10	472063
GULF COAST	2,102.40	472066
		6,114.67**
ROAD & BRIDGE PCT.#2		
CERTIFIED LABORATORIES	337.70	471934
MUNRO'S	20.00	471961
SMART'S TRUCK & TRAILER, INC.	87.78	471976
DEPARTMENT OF INFORMATION RESOURCES	.05	471996
BUMPER TO BUMPER	363.07	472011
CENTERPOINT ENERGY RESOURCES CORP	46.55	472012
NEW WAVE WELDING TECHNOLOGY	7.50	472019
ACT PIPE AND SUPPLY	151.80	472020
ELKINS TRACTOR AND HAULING SVC, LLC	240.00	472060
TRUX SERVICE BODY & RIGGING LLC	750.00	472065
GULF COAST	881.94	472066
		2,886.39**
ROAD & BRIDGE PCT. # 3		
SPIDLE & SPIDLE	1,023.24	471922
FARM & HOME SUPPLY	20.98	471942
ENTERGY	38.70	471947
LOUIS' YAZOO SALES & SERVICE, LLC	167.70	471956
MUNRO'S	23.85	471961
SEABREEZE CULVERT, INC.	1,298.80	471973
TIME WARNER COMMUNICATIONS	120.46	471980
SOUTHERN TIRE MART, LLC	45.24	471992
SPELL NURSERY	38.85	472027
SHOPPA'S FARM SUPPLY	689.45	472041
THE HOME DEPOT PRO	145.44	472062
		3,612.71**
ROAD & BRIDGE PCT.#4		
AUDILET TRACTOR SALES	8.65	471928
BEAUMONT ENTERPRISE	204.98	471939
M&D SUPPLY	279.85	471957
MUNRO'S	155.70	471961
SCOOTER'S LAWNMOWERS	121.14	471972
SMART'S TRUCK & TRAILER, INC.	95.76	471976
VULCAN MATERIALS CO.	17,501.47	471989
PETROLEUM SOLUTIONS, INC.	259.15	472009
LD CONSTRUCTION	59.34	472021
CINTAS CORPORATION	109.15	472047
O'REILLY AUTO PARTS	712.27	472058
GULF COAST	99.06	472066
		19,606.52**
PARKS & RECREATION		
ENTERGY	731.54	471947
M&D SUPPLY	1,102.34	471957
HOWARD'S AUTO SUPPLY	26.63	471994
ALL TERRAIN EQUIPMENT CO	108.40	472053
		1,968.91**
GENERAL FUND		
TAX OFFICE		
ACE IMAGEWEAR	23.90	471975
UNITED STATES POSTAL SERVICE	805.83	471999
APPRAISAL & COLLECTION TECHNOLOGIES	998.00	472022
		1,827.73*
COUNTY HUMAN RESOURCES		

PGM: GMCOMMV2	DATE 05-26-2020		PAGE: 2
NAME	AMOUNT	CHECK NO.	TOTAL
UNITED STATES POSTAL SERVICE	.84	471999	.84*
AUDITOR'S OFFICE			
OFFICE DEPOT	58.50	471962	
TEXAS ASSN. OF COUNTY AUDITORS	415.00	471985	
UNITED STATES POSTAL SERVICE	10.65	471999	484.15*
COUNTY CLERK			
UNITED STATES POSTAL SERVICE	154.70	471999	154.70*
COUNTY JUDGE			
BEAUMONT ENTERPRISE	40.88	471940	
OFFICE DEPOT	135.44	471962	
UNITED STATES POSTAL SERVICE	2.72	471999	
ROCKY LAWDERMILK	1,800.00	472003	
HARVEY L WARREN III	1,800.00	472023	
JAN GIROUARD & ASSOCIATES LLC	200.00	472046	3,979.04*
RISK MANAGEMENT			
UNITED STATES POSTAL SERVICE	4.51	471999	
COBRA RESOURCES, INC.	179.95	472000	184.46*
COUNTY TREASURER			
UNITED STATES POSTAL SERVICE	67.46	471999	67.46*
PURCHASING DEPARTMENT			
UNITED STATES POSTAL SERVICE	48.46	471999	48.46*
GENERAL SERVICES			
GARTH HOUSE	60,000.00	471944	
SPINDLETOP MHMR	34,323.66	471955	
REGION V EDUCATION SERVICE CENTER	300.00	471968	
TIME WARNER COMMUNICATIONS	223.30	471981	
ADVANCED STAFFING	97.50	471993	94,944.46*
VOTERS REGISTRATION DEPT			
UNITED STATES POSTAL SERVICE	23.09	471999	23.09*
ELECTIONS DEPARTMENT			
DEPARTMENT OF INFORMATION RESOURCES	.01	471996	.01*
DISTRICT ATTORNEY			
CAMEO / SABINE NECHES TRAVEL	1,288.20	471932	
RANDI A. KING	133.14	471953	
UNITED STATES POSTAL SERVICE	113.50	471999	
THOMSON REUTERS-WEST	404.25	472037	
HIGGINBOTHAM INSURANCE AGENCY INC	71.00	472043	
FUNCTION 4 LLC	396.00	472049	
RAYMOND SHEARER	230.00	472055	
HANNAH CLARK	261.00	472057	2,897.09*
DISTRICT CLERK			
OFFICE DEPOT	179.99	471962	
UNITED STATES POSTAL SERVICE	167.50	471999	
AERIALINK INC	122.49	472048	469.98*
CRIMINAL DISTRICT COURT			
DAVID GROVE	8,750.00	471923	
DONALD W. DUESLER & ASSOC.	8,750.00	471938	
UNITED STATES POSTAL SERVICE	8.45	471999	17,508.45*
252ND DISTRICT COURT			

PGM: GMCOMMV2	DATE 05-26-2020	PAGE: 3
NAME	AMOUNT	CHECK NO. TOTAL
UNITED STATES POSTAL SERVICE	1.57	471999
BRITTANIE HOLMES	8,750.00	472033
279TH DISTRICT COURT		8,751.57*
JACK LAWRENCE	700.00	471924
WENDELL RADFORD	325.00	471967
KIMBERLY PHELAN, P.C.	200.00	472015
MATUSKA LAW FIRM	325.00	472038
MELANIE AIREY	100.00	472044
317TH DISTRICT COURT		1,650.00*
JOEL WEBB VAZQUEZ	150.00	472010
PATRICIA VELASCO	2,465.42	472045
JUSTICE COURT-PCT 1 PL 1		2,615.42*
UNITED STATES POSTAL SERVICE	14.30	471999
JUSTICE COURT-PCT 2		14.30*
CDW COMPUTER CENTERS, INC.	52.23	471995
JUSTICE COURT-PCT 4		52.23*
DEPARTMENT OF INFORMATION RESOURCES	.07	471996
JUSTICE COURT-PCT 6		.07*
UNITED STATES POSTAL SERVICE	4.82	471999
JUSTICE COURT-PCT 7		4.82*
POSTMASTER	4,800.00	471966
DEPARTMENT OF INFORMATION RESOURCES	.04	471996
JUSTICE OF PEACE PCT. 8		4,800.04*
CASH ADVANCE ACCOUNT	464.90	471951
COUNTY COURT AT LAW NO. 2		464.90*
JACK LAWRENCE	400.00	471924
JOHN E MACEY ATTORNEY AT LAW PLLC	400.00	471958
COURT MASTER		800.00*
UNITED STATES POSTAL SERVICE	1.50	471999
MEDIATION CENTER		1.50*
BEAUMONT TROPHIES	180.00	471930
COMMUNITY SUPERVISION		180.00*
CDW COMPUTER CENTERS, INC.	101.55	471995
SHERIFF'S DEPARTMENT		101.55*
DEPARTMENT OF INFORMATION RESOURCES	537.28	471996
UNITED STATES POSTAL SERVICE	827.70	471999
JAIL - NO. 2		1,364.98*
CITY OF BEAUMONT - WATER DEPT.	14,522.36	471935
KOMMERICAL KITCHENS	1,165.00	471954
MCNEILL INSURANCE AGENCY	142.00	471960
MUNRO'S	459.00	471961
OFFICE DEPOT	479.13	471962
SANITARY SUPPLY, INC.	506.35	471971
SETZER HARDWARE, INC.	40.46	471974
TEXAS DEPT OF AGRICULTURE	125.00	471986

PGM: GMCOMMV2	DATE 05-26-2020	PAGE: 4
NAME	AMOUNT	CHECK NO.
		TOTAL
TRIANGLE COMPUTER & TELEPHONE	1,691.50	471987
ULINE SHIPPING SUPPLY SPECIALI	415.47	471988
DEPARTMENT OF INFORMATION RESOURCES	1.70	471996
LOWE'S HOME CENTERS, INC.	274.43	472002
TEXAS GAS SERVICE	605.81	472004
PARKER LUMBER	996.18	472024
MATERA PAPER COMPANY INC	429.71	472036
THOMSON REUTERS-WEST	189.00	472037
PV BUSINESS SOLUTION INC	298.50	472061
TRINITY SERVICES GROUP INC	15,702.53	472064
JUVENILE PROBATION DEPT.		38,044.13*
UNITED STATES POSTAL SERVICE	9.03	471999
JUVENILE DETENTION HOME		9.03*
CITY OF BEAUMONT - WATER DEPT.	2,692.91	471935
HYDRO-CLEAN SERVICES, INC.	560.00	471949
CHARMTX INC.	1,687.56	472005
FLOWERS FOODS	93.05	472006
BEN E KEITH FOODS	2,943.13	472008
CENTERPOINT ENERGY RESOURCES CORP	316.41	472012
AL FILTER SERVICE COMPANY	183.79	472028
VECTOR SECURITY	150.00	472050
BIG THICKET PLUMBING INC	150.00	472056
CONSTABLE PCT 1		8,776.85*
UNITED STATES POSTAL SERVICE	2.10	471999
CONSTABLE-PCT 6		2.10*
UNITED STATES POSTAL SERVICE	.84	471999
CONSTABLE PCT. 7		.84*
AT&T	32.58	471978
HEALTH AND WELFARE NO. 1		32.58*
OFFICE DEPOT	675.71	471962
AUSTIN CECIL WALKES MD PA	3,245.08	471991
UNITED STATES POSTAL SERVICE	50.94	471999
HEALTH AND WELFARE NO. 2		3,971.73*
BROUSSARD'S MORTUARY	1,500.00	471931
CLAYBAR FUNERAL HOME, INC.	1,040.00	471936
GABRIEL FUNERAL HOME, INC.	1,500.00	471943
HANNAH FUNERAL HOME, INC.	1,500.00	471948
AUSTIN CECIL WALKES MD PA	3,245.08	471991
UNITED STATES POSTAL SERVICE	49.02	471999
NURSE PRACTITIONER		8,834.10*
GEORGE V. ZUZUKIN, M.D.	1,000.00	471926
CHILD WELFARE UNIT		1,000.00*
ROSS DRESS FOR LESS, INC.	1,203.74	472016
ENVIRONMENTAL CONTROL		1,203.74*
POSTMASTER	330.00	471965
AT&T	61.92	471978
EMERGENCY MANAGEMENT		391.92*
VERIZON WIRELESS	150.00	471997
MAINTENANCE-BEAUMONT		150.00*

NAME	AMOUNT	CHECK NO.	TOTAL
SPIDLE & SPIDLE	1,375.95	471922	
JOHNSTONE SUPPLY	402.56	471925	
CITY OF BEAUMONT - WATER DEPT.	9,564.53	471935	
COBURN SUPPLY COMPANY INC	37.30	471937	
W.W. GRAINGER, INC.	460.84	471945	
M&D SUPPLY	218.51	471957	
MCCOWN PAINT & SUPPLY OF TEXAS	114.55	471959	
RALPH'S INDUSTRIAL ELECTRONICS	35.86	471970	
SANITARY SUPPLY, INC.	995.39	471971	
ACE IMAGEWEAR	179.80	471975	
AT&T	162.46	471978	
DEPARTMENT OF INFORMATION RESOURCES	633.07	471996	
A1 FILTER SERVICE COMPANY	732.70	472028	
CINTAS CORPORATION	96.72	472047	
			15,010.24*
MAINTENANCE-PORT ARTHUR			
ENTERGY	916.61	471947	
TIME WARNER COMMUNICATIONS	433.64	471982	
DEPARTMENT OF INFORMATION RESOURCES	.45	471996	
			1,350.70*
MAINTENANCE-MID COUNTY			
RITTER @ HOME	17.48	471969	
SANITARY SUPPLY, INC.	110.70	471971	
ACE IMAGEWEAR	35.77	471975	
CENTERPOINT ENERGY RESOURCES CORP	84.40	472012	
			248.35*
VETERANS SERVICE			
UNITED STATES POSTAL SERVICE	4.30	471999	
			4.30*
			222,421.91**
MOSQUITO CONTROL FUND			
JACK BROOKS REGIONAL AIRPORT	194.81	471950	
MUNRO'S	80.79	471961	
SETZER HARDWARE, INC.	24.08	471974	
CENTERPOINT ENERGY RESOURCES CORP	45.50	472012	
PARKER LUMBER	15.99	472024	
PRO CHEM INC	175.86	472030	
			537.03**
FEMA EMERGENCY			
A-1 GLASS CO.	5,400.00	471921	
OFFICE DEPOT	719.20	471963	
VERIZON WIRELESS	221.90	471997	
MARISSA PHILLIPS	637.50	472014	
SE TEX CONSTRUCTION CORPORATION	19,806.38	472017	
LD CONSTRUCTION	58.75	472021	
SAM'S CLUB DIRECT	214.46	472032	
BOUND TREE MEDICAL LLC	520.27	472034	
LOVE ASSISTING INC	2,420.00	472051	
SAF-T-BOX	120.25	472052	
GEORGIANA FLOURNOY	2,718.75	472068	
LORI MARTEL	435.00	472069	
TAMMY LOU MCCELVEY	1,410.00	472070	
RACHEL RENEE BULLOCK	1,380.00	472071	
LISA DARLENE PERKINS	945.00	472072	
JENNA BUTLER	405.00	472073	
DEANA BUNTING	255.00	472074	
KARLA PARSONS	75.00	472075	
CANDACE TATE	1,020.00	472076	
MICHELLE COURSIN	405.00	472077	
CHRISTINA FRANKLIN	532.50	472078	
LANA MCGRATH	540.00	472079	
AMY MORGAN	510.00	472080	
MISTY BUTLER	705.00	472081	
MICHELLE HUTTO	1,080.00	472082	
SHERRIE FONTENOT	945.00	472083	
CANDACE KNOWLES	1,356.25	472084	
SHIRLEY BROUSSARD	945.00	472085	
JENNIFER STANLEY	1,170.00	472086	

PGM: GMCOMMV2	DATE 05-26-2020	PAGE: 6
NAME	AMOUNT	CHECK NO. TOTAL
DARLA WALLACE	900.00	472087
RUSSELL WRIGHT	1,025.00	472088
LAURA THOMPSON	1,580.00	472089
SHERRY MCCOLLUM	840.00	472090
TEAKA SNELL	945.00	472091
MISTY JONES	1,620.00	472092
DAISY LOVE	461.25	472093
KELLY BUESING	810.00	472094
CHELSEA MEEKS	1,050.00	472095
WES VICE HARDWOODS & SUPPLY INC	1,312.00	472096
KARA PENT	255.00	472097
J.C. FAMILY TREATMENT		57,749.46**
BEAUMONT OCCUPATIONAL SERVICE, INC.	125.00	472001
PATRICIA VELASCO	40.00	472045
DEANN WILLS	1,224.50	472067
LAW LIBRARY FUND		1,389.50**
THOMSON REUTERS-WEST	448.69	472037
EMPG GRANT		448.69**
PORT ARTHUR NEWS, INC.	575.00	471964
VERIZON WIRELESS	135.99	471997
COMMUNITY SUPERVISION FND		710.99**
DEPARTMENT OF INFORMATION RESOURCES	.52	471996
UNITED STATES POSTAL SERVICE	300.39	471999
REDWOOD TOXICOLOGY LABORATORY	13.25	472018
JCCSC	195.00	472026
JEFF. CO. WOMEN'S CENTER		509.16**
A&A ELECTRIC CO OF BEAUMONT INC	95.00	471920
M&D SUPPLY	36.20	471957
AT&T	139.50	471978
SYSCO FOOD SERVICES, INC.	961.71	471979
BURT WALKER PARTNERS, LTD	4,500.00	471990
DEPARTMENT OF INFORMATION RESOURCES	.02	471996
BEN E KEITH FOODS	1,013.34	472007
SAM'S CLUB DIRECT	86.32	472031
MATERA PAPER COMPANY INC	371.20	472036
GLOBAL TEL*LINK CORP	2,000.00	472042
CINTAS CORPORATION	704.31	472047
DWI PRETRIAL DIVERSION		9,907.60**
OFFICE DEPOT	572.22	471962
MISDEMEANOR PRE-TRIAL		572.22**
OFFICE DEPOT	985.97	471962
VETERAN'S PRE-TRIAL PROG.		985.97**
OFFICE DEPOT	985.97	471962
HOTEL OCCUPANCY TAX FUND		985.97**
C. JOHNNIE-ON-THE-SPOT	280.00	471933
ENTERGY	752.98	471947
DEPARTMENT OF INFORMATION RESOURCES	.80	471996
CAPITAL PROJECTS FUND		1,033.78**
THE LABICHE ARCHITECTURAL GROUP	5,898.50	471927
SE TEX CONSTRUCTION CORPORATION	62,312.48	472017
C O SERIES 2019 PROJECTS		68,210.98**

PGM: GMCOMMV2	DATE 05-26-2020	PAGE: 7 76
NAME	AMOUNT	CHECK NO. TOTAL
JOHNSON CONTROLS, INC.	257,517.00	471952
AIRPORT FUND		257,517.00**
BEAUMONT TRACTOR COMPANY	270.00	471929
RALPH'S INDUSTRIAL ELECTRONICS	110.94	471970
S.E. TEXAS BUILDING SERVICE	4,246.66	471977
TIME WARNER COMMUNICATIONS	105.54	471983
LOWE'S HOME CENTERS, INC.	117.05	472002
CENTERPOINT ENERGY RESOURCES CORP	112.05	472012
ITA TRUCK SALES & SERVICE LLC	665.82	472039
TITAN AVIATION FUELS	7,209.26	472059
THE HOME DEPOT PRO	351.68	472062
		13,189.00**
SE TX EMP. BENEFIT POOL		
GROUP ADMINISTRATIVE CONCEPTS INC	146,989.46	472025
EXPRESS SCRIPTS INC	56,035.11	472054
		203,024.57**
SETEC FUND		
INDUSTRIAL & COMMERCIAL MECHANICAL	1,652.00	472029
		1,652.00**
WORKER'S COMPENSATION FD		
TRISTAR RISK MANAGEMENT	1,612.65	472013
		1,612.65**
		876,647.68***

**INTERLOCAL COOPERATION AGREEMENT BETWEEN
JEFFERSON COUNTY, TEXAS AND TRAVIS COUNTY, TEXAS
FOR PURCHASE AND SALE OF SURPLUS HART DAU eSLATE VOTING
MACHINES**

PARTIES

This Interlocal Agreement ("Agreement") is between the following parties: Jefferson County, Texas, a political subdivision of the State of Texas, ("Jefferson County"), and County of Travis, a corporate and political subdivision of the State of Texas ("Travis County").

RECITALS

Travis County has purchased a new voting system for use in its future elections. This purchase has resulted in the eSlate Machines used as voting machines in previous elections becoming redundant. Travis County Commissioners Court is now declaring the Hart DAU eSlate Voting Machines being sold under this agreement to be surplus property.

Jefferson County is enhancing its election process and needs 10 Hart DAU eSlate Voting Machines.

Jefferson County wants to buy these Hart DAU eSlate Voting Machines declared to be surplus property by Travis County and Travis County wants to sell this surplus property to Jefferson County.

Travis County is authorized by Texas Local Government Code, section 263.152 (a) (1) to sell this surplus property to another county without competitive bidding or auction. Both Jefferson County and Travis County are authorized to enter into this Agreement by the Interlocal Cooperation Act, Texas Government Code, Chapter 791.

AGREEMENT

1. Sale of Goods: Travis County shall sell, transfer and deliver to Jefferson County on or before May 30, 2020, the following surplus property: 10 Hart DAU eSlate Voting Machines with the batteries for each machine, as more particularly described and identified in Attachment A.
2. Consideration: Jefferson County shall accept the goods and pay Travis County \$50.00 dollars for each eSlate Machine. The total due is \$500.
3. Payment Terms: Using this agreement as the invoice, Jefferson County shall make payment for the goods within 30 days after delivery of the goods. Jefferson County may pay by check or electronic payment through ACH. Payments by check must be mailed or delivered to the address for notice for Travis County. For electronic payments, Jefferson County may contact the Auditor's Office, Disbursements Division at (512) 854-9125 for assistance with setting up electronic payment through ACH, which deposits payments directly into the Travis County account. Payment is deemed to have been made on the date of receipt of the ACH transfer of funds. Overdue payments accrue interest as specified in Texas Government Code, chapter 2251.

4. **Receipt Construed as Delivery:** The Hart DAU eSlate Voting Machines are deemed received and accepted by Jefferson County when Travis County delivers them to Jefferson County at the Travis County Purchasing Office Warehouse at 6011 Blue Bluff Road, Austin, Travis County, Texas 78724.
5. **Risk of Loss:** The risk of loss from any casualty to the Hart DAU eSlate Voting Machines, regardless of the cause, is the responsibility of Travis County until the Hart DAU eSlate Voting Machines have been delivered to Jefferson County at the Travis County Purchasing Office Warehouse at 6011 Blue Bluff Road, Austin, Travis County, Texas 78724.
6. **Disclaimer of Implied Warranty:** Jefferson County acknowledges and accepts that the Hart DAU eSlate Voting Machines are being sold "as is" and that no implied warranties apply to the Hart DAU eSlate Voting Machines being purchased. There is no warranty of fitness for any particular purpose and no warranty of merchantability.
7. **Warranty of Title:** Travis County does warrant that the Hart DAU eSlate Voting Machines are now free, and at the time of delivery will be free, from any security interest or other lien or encumbrance. Travis County further warrants that at the time of signing this agreement, Travis County does not know and has no reason to know of the existence of any outstanding title or claim of title hostile to the rights of Travis County in the Hart DAU eSlate Voting Machines being sold.
8. **Right of Inspection:** Jefferson County has the right to inspect the 10 Hart DAU eSlate Voting Machines before delivery.
9. **Current Revenue.** Jefferson County shall pay for its obligations under this agreement from current revenue funds available to Jefferson County.
10. **Applicable Law and Venue.** This Agreement shall be interpreted in accordance with the laws of the United States of America and of Texas. All obligations under this Agreement are performable in Travis County, Texas.
11. **Severability.** If any provision of this Agreement is held to be unenforceable, illegal or invalid by a court of competent jurisdiction, the remainder continues in full force and is in no way impaired by that holding.
12. **Immunity Not Waived.** The parties, individually and jointly, expressly agree that they do not intend that any provision of this Agreement in any way constitutes a waiver by that party of any immunities from suit or from liability that that party may have by operation of law.
13. **Notices.** All notices required under this Agreement are in writing. Notices are deemed to have been given to the party on the third day following mailing if placed in the United State Mail, postage prepaid, by registered or by certified mail, with return receipt requested. Each party may change its address for notice by giving notice of the change in compliance with the requirements of this section and delivering the notice to the County Clerk for attachment to this Agreement no later than ten (10) days after the effective date of the notice.

The address of Travis County for all purposes under this Agreement is:

<p>If by Mail</p> <p>Purchasing Agent, Travis County</p> <p>P.O. Box 1748</p> <p>Austin, Texas 78767</p>	<p>If by Personal Delivery</p> <p>Purchasing Agent, Travis County</p> <p>700 Lavaca, Suite 800</p> <p>Austin, Texas 78701</p>
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The address of Jefferson County for all purposes under this Agreement is:

<p>If by Mail</p> <p>Jefferson County Clerk's Office</p> <p>P.O. Box 1151</p> <p>Beaumont, Texas 77704</p>	<p>If by Personal Delivery</p> <p>Jefferson County Clerk's Office</p> <p>1085 Pearl St, First Floor</p> <p>Beaumont, Texas 77701</p>
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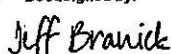
14. Assignment. Neither party may assign any of its rights or responsibilities under this Agreement without the prior written consent of the other. It is acknowledged by each party that no official, agent, employee or representative of the other party has any authority to grant such assignment unless expressly granted that specific authority by the party's governing body.

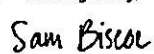
15. Entire Agreement. This Agreement replaces all prior contracts and all oral and written Agreements between the parties regarding the subjects and terms of this Agreement. Any agreement, covenant or understanding that is not included in this document has been superseded by it.

16. Duplicate Originals. This Agreement may be executed in duplicate originals.

JEFFERSON COUNTY

COUNTY OF TRAVIS

DocuSigned by:

 4CC6CCE32A63482...
 Jeff Branick
 County Judge, Jefferson County

DocuSigned by:

 CD20CF375B4C48F...
 Samuel T. Biscoe
 County Judge, Travis County

5/26/2020
 Date

5/26/2020
 Date

ATTACHMENT A

Surplus property to be sold to Jefferson County is listed below.

Item/Lot #	Description	SN/VIN
122690	Hart DAU eSlate Voting Machine	A05D03
108780	Hart DAU eSlate Voting Machine	A02680
108784	Hart DAU eSlate Voting Machine	A0265F
107646	Hart DAU eSlate Voting Machine	A02478
107672	Hart DAU eSlate Voting Machine	A0212A
107515	Hart DAU eSlate Voting Machine	A02464
107526	Hart DAU eSlate Voting Machine	A02519
107533	Hart DAU eSlate Voting Machine	A024EF
107539	Hart DAU eSlate Voting Machine	A024FF
107553	Hart DAU eSlate Voting Machine	A02364



Resolution

STATE OF TEXAS

§
§
§

COMMISSIONERS' COURT

COUNTY OF JEFFERSON

OF JEFFERSON COUNTY, TEXAS

BE IT REMEMBERED that at an emergency meeting of the Commissioners' Court of Jefferson County, Texas, held on the 26th day of May, 2020, on motion made by Eddie Arnold, Commissioner of Precinct No. 1, and seconded by Michael Sinegal, Commissioner of Precinct No. 3, the following Resolution was adopted:

WHEREAS, the Jefferson County Commissioners' Court finds that immediate action is required during times of an emergency; and

WHEREAS, the Jefferson County Commissioners' Court recognizes that the County Judge did sign a Disaster Declaration for Jefferson County on March 13, 2020; and

WHEREAS, the Jefferson County Commissioners' Court recognizes that this Disaster Declaration must be renewed pursuant to Section 418.108 (b), Government Code; and

WHEREAS, the Jefferson County Commissioners' Court recognizes that Jefferson County remains in a state of disaster as a result of the COVID-19 PANDEMIC and that the renewal of this Declaration of Disaster is necessary for the protection of life and property in Jefferson County;

NOW THEREFORE, BE IT RESOLVED that Commissioners' Court of Jefferson County, Texas, does hereby approve the renewal and extension of the Disaster Declaration entered on March 13, 2020.

SIGNED this 26th day of May, 2020.

JUDGE JEFF R. BRANICK
County Judge

COMMISSIONER EDDIE ARNOLD
Precinct No. 1

COMMISSIONER MICHAEL S. SINEGAL
Precinct No. 3

ABSENT

COMMISSIONER BRENT A. WEAVER
Precinct No. 2

COMMISSIONER EVERETTE D. ALFRED
Precinct No. 4



**AGENDA ITEM****May 26, 2020**

Consider and possibly approve an Order establishing the Suez WTS USA, Inc.-Project Clear Reinvestment Zone, Pursuant to Sec. 312.401, Texas Tax Code.

STATE OF TEXAS § IN THE COMMISSIONERS COURT
COUNTY OF JEFFERSON § OF JEFFERSON COUNTY, TEXAS

AN ORDER OF THE COMMISSIONERS COURT OF JEFFERSON COUNTY, TEXAS
DESIGNATING A REINVESTMENT ZONE PURSUANT TO SEC 312. 401 OF THE TAX CODE
(THE PROPERTY REDEVELOPMENT AND TAX ABATEMENT ACT)

BE IT REMEMBERED at a meeting of Commissioners Court of Jefferson County, Texas, held on the 26th day of May, 2020 on motion made by M. Sinegal, Commissioner of Precinct No 3, and seconded by E. Alfred, Commissioner of Precinct No 4, the following Order was adopted.


WHEREAS, the Commissioners Court of Jefferson County, Texas desires to create the proper economic and social environment to induce the Investment of private resources in productive business enterprises located in the county and to provide employment to residents of the area; and,

WHEREAS, it is in the best interest of the County to designate the Suez WTS USA, Inc. - Project Clear facility in Beaumont, TX a reinvestment zone, pursuant to Sec. 312. 401, Tax Code (The Property Redevelopment and Tax Abatement Act)

IT IS THEREFORE ORDERED BY THE COMMISSIONERS COURT OF JEFFERSON
COUNTY, TEXAS

- Section 1. That the Commissioners Court hereby designates the property, 10658 Highway 90, Beaumont, TX (mailing purposes only), Jefferson County, Texas 77705, further described in the legal description attached hereto as Exhibit "A", and made apart hereof for all purposes, as a Reinvestment Zone (the "Zone")
- Section 2. That the Commissioners Court finds that the Zone area meets the qualifications of the Texas Redevelopment and Tax Abatement Act (hereinafter referred to as the "Act").
- Section 3. That the Commissioners Court has heretofore adopted Guidelines and Criteria for Granting Tax Abatements in Reinvestment Zones in Jefferson County, Texas.
- Section 4. That the Commissioners Court held a public hearing to consider this Order on the 26 day of May, 2020.
- Section 5. The Commissioners Court finds that such improvements are feasible and will benefit the Zone after the expiration of the agreement.
- Section 6. The Commissioners Court finds that creation of the Zone is likely to contribute to the retention or expansion of primary employment in the area and/or would contribute to attract major investments that would be a benefit to the property and that would contribute to the economic development of the community.
- Section 7. That this Order shall take effect from and after its passage as the law in such cases provides.

SIGNED this 26th day of May, 2020.



JUDGE JEFF R. BRANICK
County Judge



COMMISSIONER EDDIE ARNOLD
Precinct No. 1

ABSENT

COMMISSIONER BRENT A. WEAVER
Precinct No. 2



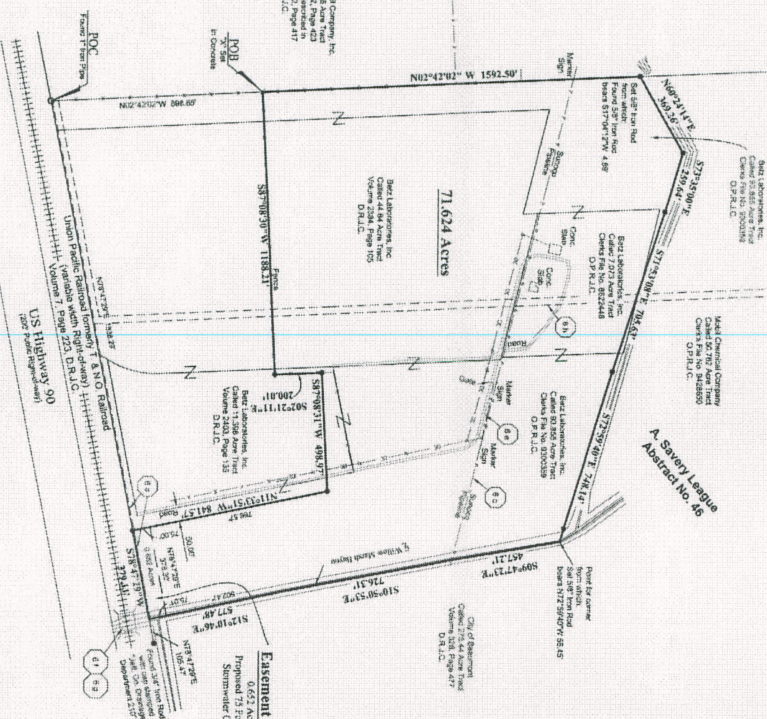
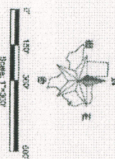
COMMISSIONER MICHAEL S. SINEGAL
Precinct No. 3



COMMISSIONER EVERETTE D. ALFRED
Precinct No. 4



DATE SURVEYED: November and December, 2015
DATE ISSUED: December 23, 2015
SURVEYOR: Richard Warkley
TRAFFIC REGISTRATION NO.: 4964



- | Legend & Abbreviations | |
|------------------------|--------|
| No. | Source |
| 1 | State |
| 2 | State |
| 3 | State |
| 4 | State |
| 5 | State |
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| 100 | State |

Notes Corresponding to Schedule B

Exceptions from coverage

Surveyor's Field Note Descriptions

[illegible]

BET

**AGENDA ITEM****May 26, 2020**

Consider and approve Resolution regarding HAVA grant assurances related to the 2020 Help America Vote Act (HAVA) Cares Act sub-grant to Jefferson County.



Resolution

STATE OF TEXAS

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COMMISSIONERS COURT

COUNTY OF JEFFERSON

OF JEFFERSON COUNTY, TEXAS

BE IT REMEMBERED at a meeting of Commissioners Court of Jefferson County, Texas, held on the 26nd day of May, 2020, on a motion made by Eddie Arnold, Commissioner of Precinct No. 1, and seconded by Michael Sinegal, Commissioner of Precinct No. 3, the following Resolution was adopted:

Jefferson County Commissioners Court agrees that the expenditure of the funds will be in accordance with applicable federal and state law and any agreement between Jefferson County and the State of Texas, Office of the Secretary of State as authorized under Section 101 of the Help America Vote Act of 2002 and in consultation and agreement with the county election official(s) as defined in Sections 12.001 and 31.091 of the Texas Election Code.

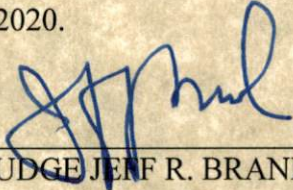
Jefferson County Commissioners Court agrees to assign a single point of contact (SPOC) to act on behalf of the county in communicating with the Office of the Secretary of State, including the submission of all necessary reports.

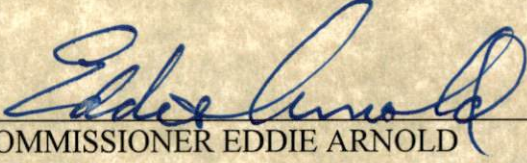
Jefferson County Commissioners Court agrees claims against the fund shall be audited and approved in the same manner as other claims against the county before they are paid.

Jefferson County Commissioners Court agrees that it will not consider the availability of the funds in adopting the county budget.

Jefferson County Commissioners Court agrees that in the event of loss, misuse, or noncompliance pursuant to any grant award agreement with the Secretary of State, Jefferson County Commissioners Court assures that the funds will be returned to the Office of the Secretary of State in full.

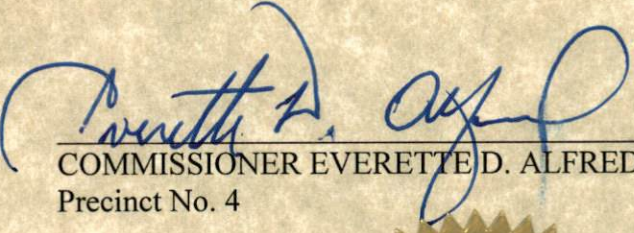
SIGNED this 26th day of May 2020.


JUDGE JEFF R. BRANICK
County Judge


COMMISSIONER EDDIE ARNOLD
Precinct No. 1


COMMISSIONER MICHAEL S. SINEGAL
Precinct No. 3

ABSENT
COMMISSIONER BRENT A. WEAVER
Precinct No. 2


COMMISSIONER EVERETTE D. ALFRED
Precinct No. 4



**AGENDA ITEM****May 26, 2020**

Consider, possibly approve and authorize the County Judge to execute a short term lease between Jefferson County and Mr. William E. Kestler for parking during construction work on the county healthcare facility.

Lease Agreement

In consideration of \$400.00 per month and other good and valuable consideration, Jefferson County agrees to lease certain tracts of land described as S 120' OF LT 15 THRU 18 & ADJOINING 10' ALLEY BLK 151 CITY OF PORT ARTHUR " from William Edward Kestler for the purposes of providing employee parking during the reconstruction work at the county healthcare facility. It is understood Jefferson County will maintain said property in a safe and useful manner for the purposes of parking passenger vehicles during working hours until reconstruction work is complete.

Beginning Date: May 1, 2020. Ending Date: TDB (end of healthcare reconstruction)

Signed and Agreed To By:

_____ Date _____

Jefferson County

_____ Date _____

William E. Kestler



Joleen E. Fregia
Chief Deputy
E-Mail
joleen@co.jefferson.tx.us

Charlie Hallmark
County Treasurer
1149 Pearl Street – Basement
Beaumont, Texas 77701

Office (409) 835-8509
Fax (409) 839-2347
E-Mail
challmark@co.jefferson.tx.us

May 21, 2020

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

Gentlemen:

Enclosed is the Investment Schedule as of April 30, 2020, including interest earnings.

The weighted average yield to maturity on the County's investments is 1.611%. The interest rate on funds invested in an investment account at Wells Fargo is currently 0.35%.

The 90 day Treasury discount rate on April 30th, 2020 was 0.10% and the interest on your checking accounts for the month of April was 0.35%

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

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

This should be on the agenda May 26th, 2020, to be received and filed.

Sincerely,

Charlie Hallmark
Enclosure

Agenda should read:

Receive and File Investment Schedule for April, 2020,
including the year to date total earnings on County funds.

JEFFERSON COUNTY
MONTH END APRIL 30, 2020 INVESTMENT SCHEDULE

SECURITY DESCRIPTION	SETTLEMENT DATE	PAR AMOUNT	AMOUNT PAID	PRICE PAID	EXP. YIELD	MATURITY DATE	CALL DATE	# Days to mat.	# Days Invested	CUSIP/C.D. NUMBER	BROKER DEALER	CURRENT VALUE	Current Price	ACCRUED FROM PURCHASE/COUPON	Coupon paid TO DATE	BOOK VALUE (ACCRUED INT.)
INVESTMENTS																
TEXAS CLASS	01-Apr-20	\$44,010,261.65	\$44,010,261.65	100	0.530%	30-Apr-20	NONE	30	30	TX-01-0485-4001	TEXAS CLASS	\$44,010,261.65			\$111,718.89	\$0.00
CDs and Securities																
FHLB 1.75%	14-Feb-20	\$4,000,000.00	\$4,000,000.00	100	1.750%	14-Feb-23	14-May-20	1020	1096	3130AJ5Q8	WELLS SECURITIES	\$4,001,194.04	\$100.0299	\$14,777.78		\$4,015,971.82
FHLB 1.70%	07-Feb-20	\$2,000,000.00	\$2,000,000.00	100	1.700%	07-Feb-23	07-Aug-20	1013	1096	3134GVAK4	WELLS SECURITIES	\$2,006,226.76	\$100.3113	\$7,838.89		\$2,014,065.65
FHLB 2.00%	26-Sep-19	\$2,000,000.00	\$1,999,800.00	99.995	2.000%	26-Sep-22	26-Jun-20	879	1096	3130AH5R0	WELLS SECURITIES	\$2,003,484.84	\$100.1742	\$3,777.78	\$20,000.00	\$2,007,262.62
FNMA 1.80%	08-Nov-19	\$4,000,000.00	\$3,999,600.00	99.94	1.800%	28-Oct-22	28-Oct-20	911	1085	3135G0W74	WELLS SECURITIES	\$4,016,702.52	\$100.4176	\$400.00	\$36,000.00	\$4,017,102.52
FHLMC 1.75%	22-Nov-19	\$2,000,000.00	\$2,000,000.00	100	1.750%	22-Nov-21	22-May-20	571	731	3134GJRK8	WELLS SECURITIES	\$2,001,684.24	\$100.0942	\$15,361.11		\$2,017,045.35
FAMAC 1.75%	06-Jan-20	\$2,000,000.00	\$2,000,000.00	100	1.750%	06-Jan-23	06-Jan-21	981	1096	31422BRJ1	WELLS SECURITIES	\$2,019,207.74	\$100.9604	\$11,083.33		\$2,030,291.07
* (Investment CD's)																
					WEIGHTED AVG. YLD				WEIGHTED AVG.	MATURITY		TOTAL MARKET VALUE				TOTAL BOOK VALUE
INVESTMENT ACCTS		TOTAL PAR	AMT. INVESTED													
CDs and Securities		\$44,010,261.65	\$44,010,261.65									\$44,010,261.65		0.00	\$111,718.89	
		\$16,000,000.00	\$15,999,500.00		1.611%				265	DAYS		\$16,048,500.14		53,238.89	\$56,000.00	
TOTALS ALL ACCTS:		\$60,010,261.65	\$60,009,761.65									\$60,058,761.79		53,238.89	\$167,718.89	\$16,101,739.03
PLEDGE COLLATERAL REPORT WELLS FARGO																
ALL COUNTY FUNDS AS OF APRIL 30, 2020																
COMPLIANCE STATEMENT																
This is an unaudited statement made in accordance with provisions of Government Code Title 10, Section 2256.023 The Public Funds Investment Act																
The investment portfolios of Jefferson County comply with the strategies in the Jefferson County Investment Policy and Procedures.																
MARKET VALUE OF PLEDGE SECURITIES			\$91,350,113.10													
BALANCE IN ALL ACCOUNTS:			\$73,612,870.08													
OVER OR (UNDER) AMOUNT:			\$17,737,243.02													
			124.10%													

Charlie Halburke, Jefferson County Investment Officer

Charlie Halburke

APRIL 2020, JEFFERSON COUNTY INVESTMENT MATURITIES MATURED SECURITIES AND INTEREST EARNED													
SECURITY DESCRIPTION	PURCHASE DATE	PAR AMOUNT	AMOUNT INVESTED	PRICE PAID	EXPECT. YIELD	MATURITY DATE	Coupon Pay DATE	# DAYS INVEST.	CUSIP/C.D. NUMBER	BROKER DEALER	INTEREST EARNINGS		
INVESTMENTS													
TEXAS CLASS	01-Apr-20	\$44,000,000.00	\$44,000,000.00		0.530%		30-Apr-20	30	TX-01-0485-4001	TEXAS CLASS	\$10,261.65		
FHLMC 1.90%	17-Oct-19	\$2,000,000.00	\$2,000,000.00	100	1.900%	17-Apr-20	17-Apr-20	183	3134GUGN4	WELLS SECURITIES	\$19,000.00	CALLED	
FFCB 1.77%	24-Jan-20	\$2,000,000.00	\$2,000,688.33	100	1.770%	20-Apr-20	20-Apr-20	87	3133ELHQ0	WELLS SECURITIES	\$9,145.00	CALLED	
FHLB 1.90%	28-Oct-19	\$2,500,000.00	\$2,500,000.00	100	1.900%	28-Apr-20	28-Apr-20	183	3130AHFX6	WELLS SECURITIES	\$23,750.00	CALLED	
FNMA 1.80%	08-Nov-19	\$4,000,000.00	\$3,999,600.00	99.94	1.800%	28-Oct-22	28-Apr-20	1085	3135G0W74	WELLS SECURITIES	\$36,000.00	COUPON	
CHECKING INTEREST													
POOLED CASH ACCT		APRIL INTEREST			0.350%			30	7783975381	WELLS FARGO	\$6,682.51		
OTHER COUNTY ACCTS		APRIL INTEREST			0.350%			30		WELLS FARGO	\$85.98		
TAX LICENSE ACCT		APRIL INTEREST						30	7783975274	WELLS FARGO	\$130.70		
REANALIZED INT		MAY 2019-MARCH 2020							7783975381	WELLS FARGO	\$50,699.61	\$57,598.80	
TOTAL		\$54,500,000.00	\$54,500,288.33								\$155,755.45	\$155,755.45	

FISCAL YEAR 2019-2020

YIELD TO MATURITY AND INTEREST EARNINGS

MONTH	90 DAY T. BILL YIELD	INVESTMENT INTEREST EARNED	CHECKING ACCOUNT YIELD	TEXAS CLASS INTEREST	TEXAS CLASS YIELD
OCTOBER	1.535%	\$111,225.81	1.750%	\$26,216.67	1.930%
NOVEMBER	1.550%	\$90,091.81	1.750%	\$3,853.35	1.700%
DECEMBER	1.549%	\$107,200.69	1.750%	\$0.00	1.640%
JANUARY	1.540%	\$134,474.29	1.600%	\$0.00	1.610%
FEBRUARY	1.284%	\$150,135.40	1.600%	\$0.00	1.610%
MARCH	0.092%	\$127,416.80	1.100%	\$0.00	1.040%
APRIL	0.100%	\$145,493.80	0.350%	\$10,261.65	0.530%
MAY					
JUNE					
JULY					
AUGUST					
SEPTEMBER					
ANNUAL TOTALS		\$866,038.60		\$40,331.67	\$906,370.27



Resolution

STATE OF TEXAS

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COMMISSIONERS COURT

COUNTY OF JEFFERSON

OF JEFFERSON COUNTY, TEXAS

BE IT REMEMBERED at a meeting of Commissioners Court of Jefferson County, Texas, held on the 26th day of May, 2020, on motion made by Eddie Arnold, Commissioner of Precinct No. 1, and seconded by Michael Sinegal, Commissioner of Precinct No. 3, the following Resolution was adopted:

WHEREAS, *Stacey Shettle.*, has devoted 30 years and 2 months of her life serving the people of Jefferson County with pride and professionalism; and

WHEREAS, *Stacey Shettle.*, has dedicated her talents and services as a District Court Clerk in the 252nd District Court and Laboratory Technician in the Crime Laboratory for the Jefferson County Sheriff's Office; and

WHEREAS, through hard work and commitment to excellence, ***Stacey Shettle.***, has earned the respect of her colleagues and the citizens of Jefferson County; and

WHEREAS, having made a significant contribution to Jefferson County and the Jefferson County Sheriffs' Office, ***Stacey Shettle.***, is recognized for her unselfish devotion to the common good and welfare of the citizens of Jefferson County; and will always be missed by her friends and co-workers.

NOW THEREFORE, BE IT RESOLVED that the Jefferson County Commissioners Court does hereby honor and commend ***Stacey Shettle.***, for her dedicated service as a valuable employee of Jefferson County and wishes her well in her retirement.

SIGNED this 26th day of May, 2020.

A handwritten signature in blue ink, appearing to read "Jeff Branick", written over a horizontal line.

JUDGE JEFF R. BRANICK
County Judge



A handwritten signature in blue ink, appearing to read "Eddie Arnold", written over a horizontal line.

COMMISSIONER EDDIE ARNOLD
Precinct No. 1

A handwritten signature in blue ink, appearing to read "Michael S. Sinegal", written over a horizontal line.

COMMISSIONER MICHAEL S. SINEGAL
Precinct No. 3

ABSENT

COMMISSIONER BRENT A. WEAVER
Precinct No. 2

A handwritten signature in blue ink, appearing to read "Everett D. Alfred", written over a horizontal line.

COMMISSIONER EVERETTE D. ALFRED
Precinct No. 4

**AGENDA ITEM****May 26, 2020**

Consider, possibly approve, receive and file the annual audit report of Jefferson County Emergency Services District No. 4 for the fiscal year ended September 30, 2019, pursuant to Sec. 775.082 (b), Texas Health & Safety Code.

BENCKENSTEIN & OXFORD, L.L.P.

ATTORNEYS AT LAW
 3535 CALDER AVENUE, SUITE 300
 BEAUMONT, TEXAS 77706
 PHONE: (409) 833-9182
 FAX: (409) 833-8819

Joshua C. Heinz

jheinz@benoxford.com

May 19, 2020

Via Email

Jefferson Co. Commissioners Court
 c/o Hon. Jeff Branick, County Judge
 Jefferson County Courthouse
 1001 Pearl St.
 Beaumont, Texas 77701

Re: Jefferson Co. ESD No. 4 – Fiscal Year 2018-19 Audit Report
 B&O File No. 87102.


Dear Judge Branick and County Commissioners,

Enclosed please find a copy of Jefferson County Emergency Services District No. 4's annual audit report for the fiscal year ended September 30, 2019, which is being submitted to the Jefferson County Commissioners' Court in accordance with Section 775.082 of the Texas Health & Safety Code.

Sincerely,

BENCKENSTEIN & OXFORD, L.L.P.

By: _____



Joshua C. Heinz

JCH/jcr
 Enclosure

cc: **Via Email**
 Fred Jackson
 Sandra Melton, District Treasurer
 Pat Larson, District Administrator

**JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT NO. 4**

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2019**


JEFFERSON COUNTY
EMERGENCY SERVICES
DISTRICT NO. 4

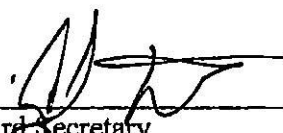
Annual Financial Report

For the Year Ended September 30, 2019

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4
CERTIFICATE OF BOARD

We, the undersigned, certify that this accompanying audit report of the above named district was reviewed and approved for the year ended September 30, 2019 at a meeting of the Board of Commissioners held on the 18th day of May, 2020.



Board President
Jeff Roebuck

Board Secretary
Bandy Walston

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
Annual Financial Report
For The Year Ended SEPTEMBER 30, 2019

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INTRODUCTORY SECTION

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4**JEFFERSON COUNTY, TEXAS****FOR THE YEAR ENDED SEPTEMBER 30, 2019****Board of Commissioners**

Jeffery Roebuck
Charles Reneau
Randy Walston
Sandra Melton
Robert Bordes

President
Vice President
Secretary
Treasurer
Asst. Treasurer

Command Staff

Jeremy Hansen

Fire Chief

FINANCIAL SECTION

J. R. Edwards & Associates, LLC

Certified Public Accountants

May 15, 2020

INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners
Jefferson County Emergency Services District No. 4
Jefferson County, Texas

We have audited the accompanying financial statements of the governmental activities, and each major fund of Jefferson County Emergency Services District No.4, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund the Jefferson County Emergency Services District No. 4, as of September 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Board of Commissioners
Jefferson County Emergency Services District No. 4
Jefferson County, Texas
Page 2
May 15, 2020

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 - 9 and page 23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

J.R. Edwards & Associates, LLC

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019

In this section of the Annual Financial Report, we, the managers of the Jefferson County Emergency Services District No. 4 (the District), discuss and analyze the District's financial performance for the fiscal year ended September 30, 2019. We encourage readers to consider the information presented here in conjunction with the independent auditors' report on page 2, and the District's Basic Financial Statements that begin on page 10.

FINANCIAL HIGHLIGHTS

- The District's total combined net position was \$1,511,679 at September 30, 2019, as compared to \$1,359,522 at September 30, 2018.
- During the year, the District's expenses were \$152,157 less than the \$607,968 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$547,148. All is for unrestricted use by the District. The prior year fund balance was \$749,556 at year end.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 SEPTEMBER 30, 2019

OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

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

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

The District has the following kinds of funds:

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

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

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

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

Notes to the Financial Statements. The notes provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 16-22 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* that further explains and supports the information in the financial statements. Required supplementary information can be found on page 23 of this report.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

The District's combined net position was \$1,511,679 at September 30, 2019. (See Table I)

Table I
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4
Net Position

	September 30, 2019	September 30, 2018
Current and Other Assets	\$ 596,260	\$ 810,614
Capital Assets	1,203,983	741,660
Total Assets	<u>1,800,243</u>	<u>1,552,274</u>
Long-term Liabilities	156,170	103,769
Other Liabilities	132,394	88,983
Total Liabilities	<u>288,564</u>	<u>192,752</u>
Net Assets:		
Invested in Capital Assets Net of Related Debt	937,403	568,614
Unrestricted	574,276	790,908
Total Net Position	<u>\$ 1,511,679</u>	<u>\$ 1,359,522</u>

A portion of the District's net position, \$937,403, reflects its investment in capital assets net of related debt. The District uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. The \$574,276 of unrestricted net position represents resources available to fund the programs of the District next year.

Changes in net position. The District's total revenues were \$607,968. For the current year most of the revenues resulted from property taxes levied and miscellaneous revenues accounted for less than one percent.

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

Total Cost of all programs and services was \$455,811. The net position of the District for the current year increased \$152,157 (see Table II on page 7 of this report).

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

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

TABLE II
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4
Changes in Net Position

	September 30, 2019	September 30, 2018
Revenues:		
General Revenues:		
Maintenance and Operations Taxes	571,454	559,329
Miscellaneous	36,514	189,638
Total Revenue	<u>607,968</u>	<u>748,967</u>
Expenses:		
General government	126,479	155,457
Fire and emergency services	329,332	258,086
Total Expenses Governmental Activities	<u>455,811</u>	<u>413,543</u>
Increase (Decrease) in Net Assets	152,157	335,424
Net Assets - October 1 (Beginning)	1,359,522	1,024,098
Net Assets - September 30 (Ending)	<u>\$ 1,511,679</u>	<u>\$ 1,359,522</u>

GOVERNMENTAL ACTIVITIES

- Property tax rates were set at \$.081291 per \$100 valuation for M&O. The rate for 2019-2020 is set at \$.076438 per \$100 of taxable valuation for M&O.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

GENERAL FUND BUDGETARY HIGHLIGHTS

There was one budget amendment for the 2018-2019 year and it was approved by the Commissioners.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019

CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

Capital Assets. At September 30, 2019 the District had \$1,203,983 (net of depreciation) invested in capital assets, buildings, equipment and vehicles.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4

Capital Assets
Governmental Activities

	September 30, 2019	September 30, 2018
Buildings and Improvements	\$ 67,155	\$ 67,155
Emergency equipment and vehicles	1,537,603	956,871
Totals	<u>1,604,758</u>	<u>1,024,026</u>
Less Accumulated Depreciation:		
Buildings and Improvements	(3,589)	(2,819)
Emergency equipment and vehicles	(397,187)	(279,548)
Total Accumulated Depreciation	<u>(400,776)</u>	<u>(282,367)</u>
Net Capital Assets	<u>\$ 1,203,982</u>	<u>\$ 741,659</u>

Long-Term Debt. At year-end, the District had \$266,580 in notes payable outstanding. More detailed information about the District's long-term liabilities is presented in the notes to the financial statements.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4

Outstanding Debt

	September 30, 2019	September 30, 2018
Governmental activities:		
Note Payable	\$ 266,580	\$ 173,045
Total	<u>\$ 266,580</u>	<u>\$ 173,045</u>

ECONOMIC FACTORS AND NEW YEAR'S BUDGETS AND RATES

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances as well as demonstrate accountability for funds the District receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Jefferson County Emergency Services District No 4.

BASIC FINANCIAL STATEMENTS

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4

EXHIBIT A

STATEMENT OF NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Primary Government Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 559,054
Taxes receivable - net of allowance	33,987
Other receivables	150
Prepays	3,069
Capital assets:	
Buildings, property, and equipment, net	1,203,983
Total Assets	<u>1,800,243</u>
LIABILITIES	
Accounts payable	21,984
Non-current liabilities:	
Due within one year	110,410
Due in more than one year	156,170
Total Liabilities	<u>288,564</u>
NET POSITION	
Net investment in capital assets	937,403
Unrestricted	574,276
Total Net Position	<u>\$ 1,511,679</u>

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4

EXHIBIT B

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2019

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities
Governmental activities:				
General government	\$ 126,479	\$ -	\$ -	\$ (126,479)
Fire and emergency services	329,332	-	-	(329,332)
Total governmental activities	455,811	-	-	(455,811)
Total Primary Government	\$ 455,811	\$ -	\$ -	\$ (455,811)
Property taxes, penalties and interest				571,454
Contributions not restricted to specific programs				
Other miscellaneous				36,514
Total general revenues				607,968
Change in Net Position				152,157
Net Position- Beginning				1,359,522
Net Position - Ending				\$ 1,511,679

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
 BALANCE SHEET - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C

	Total Governmental Funds <u>General Fund</u>
ASSETS:	
Cash and cash equivalents	\$ 559,054
Property taxes receivable (net of allowances for doubtful accounts)	33,987
Other receivables	150
Prepaid items	<u>3,069</u>
TOTAL ASSETS	<u><u>\$ 596,260</u></u>
LIABILITIES AND FUND BALANCES:	
LIABILITIES:	
Accounts payable	\$ 21,984
TOTAL LIABILITIES	<u>21,984</u>
DEFERRED INFLOWS OF RESOURCES:	
Unavailable revenue - property tax	<u>27,128</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>27,128</u>
FUND BALANCES:	
Unassigned Fund Balance	<u>547,148</u>
Total fund balances	<u>547,148</u>
 TOTAL LIABILITIES DEFERRED INFLOWS AND FUND BALANCE	 <u><u>\$ 596,260</u></u>

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4

EXHIBIT C-1

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO
 THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2019

Governmental fund balance as reported on the balance sheet for governmental funds.	\$ 547,148
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,203,983
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(266,580)
Recognition of deferred revenue as revenue increases net position.	<u>27,128</u>
Total net position as reported on the Statement of Net Position for Governmental Activities.	<u>\$ 1,511,679</u>

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4 EXHIBIT D
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Total Governmental Funds
	<u>General Fund</u>
REVENUES	
Property taxes, penalties and interest	\$ 585,678
Other miscellaneous	36,514
Total revenue	<u>622,192</u>
EXPENDITURES:	
Current:	
General government	126,479
Fire and emergency services	791,656
Total expenditures	<u>918,135</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(295,943)</u>
OTHER FINANCING SOURCES (USES)	
Issuance of debt	200,000
Principal payments on loan	<u>(106,465)</u>
Total other financing sources and uses	<u>93,535</u>
NET CHANGE IN FUND BALANCES	(202,408)
FUND BALANCES - BEGINNING	<u>749,556</u>
FUND BALANCES - ENDING	<u>\$ 547,148</u>

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4

EXHIBIT D-1

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Net change in fund balances - total governmental funds (Exhibit D) \$ (202,408)

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

Capital Outlay	\$ 580,732	
Depreciation	<u>(118,408)</u>	462,324

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Issuance of new debt	\$ (200,000)	
Principal payments on loan	<u>106,465</u>	(93,535)

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

(14,224)

Change in net position of governmental activities (Exhibit B)

\$ 152,157

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
 NOTES TO FINANCIAL STATEMENTS
 SEPTEMBER 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Jefferson County Emergency Services District No. 4 (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following represents the significant accounting policies used by the District.

A. Reporting Entity

On May 11, 2013, the voters of the District approved the formation of an emergency services district under Article III, Section 48-e of the Texas Constitution and Chapter 775 of the Health and Safety Code of the State of Texas. On May 11, 2013, the County Commissioners Court of Jefferson County, Texas approved the order to form the Jefferson County Emergency Services District No. 4. The District was formed on June 10, 2013 and operates under Board of Commissioners appointed by the Commissioners Court of Jefferson County. The District services the areas previously serviced by the Cheek Volunteer Fire Department and the Labelle-Fannett Volunteer Fire Department. The District is exempt from federal income taxes, state sales tax and state franchise tax.

B. Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information on all of the nonfiduciary activities of the primary government. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The District currently does not have any business-type activities or component units.

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

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

C. Fund Financial Statements

The fund financial statements provide information about the government's funds. The emphasis of fund financial statements is on major governmental funds. At this time the District only has one fund.

The District reports the following major governmental funds:

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
 NOTES TO FINANCIAL STATEMENTS
 SEPTEMBER 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period. Revenues are considered available when they are collectible within the current period or soon enough thereafter to be pay liabilities of the current period. For this purpose, the government considers revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, are recorded only when the payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

E. Budgetary Data

The following procedures are utilized in establishing the budgetary data reflected in the basic financial statements:

- a. The Fire Chief submits to the Commissioners a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them. The General Fund is the only Fund the District has at this time.
- b. A Public hearing is conducted, after proper official journal notification, to obtain taxpayer comments.
- c. Prior to September 30th, the budget is legally adopted.
- d. Budget appropriations lapse at year-end and are re-established in the succeeding year.
- e. Budgets for the governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

F. Cash and Investments

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

G. Property Taxes Receivable

Property appraisal within the District is the responsibility of the Jefferson County Appraisal District (Appraisal District). The Appraisal District is required under the Property Tax Code to appraise all property within the County on the basis of 100% of its market value.

In the governmental fund financial statements, property taxes that are measurable and available (receivable within the current period and collected within the current period or within 60 days thereafter to be used to pay liabilities of the current period) are recognized as revenue in the year of levy. Property taxes that are measurable, but not available, are recorded, net of estimated uncollectible amounts, as deferred revenues in the year of levy. Such deferred revenues are recognized as revenue in the fiscal year in which they become available.

H. Receivables

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

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

J. Capital Assets

Capital assets which include property, furniture, and equipment are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. When assets are retired or otherwise disposed of, the related costs or other recorded amounts are removed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	20-30
Leasehold Improvements	15-30
Furniture and Equipment	5-10
Vehicles	5-15

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

K. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount.

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

L. Fund Equity

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

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

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

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

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

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

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

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

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

M. Implementation of New Standards

GASB Statement 63 Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, amends the net asset reporting requirements in Statement No. 34 and other pronouncements by incorporating deferred outflows of the resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position rather than net assets. This is reflected in the District's financial statements.

N. Date of Management's Review

In preparing the financial statements, the District has evaluated events and transactions for potential recognition for disclosure through May 15, 2020, the date that the financial statements were available to be issued.

NOTE 2: CASH AND INVESTMENTS

At year-end, the District's carrying amount of deposits was \$559,054 and the bank balance was \$571,759. At September 30, 2019, the bank balance was covered by federal depository insurance. Deposits are exposed to custodial risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. The District's ending bank balance was \$571,759 as of September 30, 2019. Of this amount, \$250,000 was covered by FDIC insurance; the remainder was covered by \$811,875 of pledged securities held in the District's name, allowing the District to be collateralized.

NOTE 3: PROPERTY TAXES

Property taxes are collected by Allison Getz, Jefferson County Tax Assessor Collector, and are forwarded to the District through bank transfer. The tax rate held by the District during 2019 was \$.081291 per \$100 of assessed valuation. Property tax revenues are considered available when they become due or past due and are considered receivable within the current period, including those property taxes expected to be collected during a 60 day period after the close of the District's fiscal year. Property taxes are levied on October 1 of each year, a lien is placed on the property on January 1, and the taxes become due on January 31. The taxable assessed value for the roll of December 31, 2018 was \$683,324,182. Property taxes receivable for 2019 are \$33,987 net of allowance for doubtful accounts of \$27,157.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 4: CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended September 30, 2019 was as follows:

Governmental Activities	Beginning Balance	Current Year		Ending Balance
		Increases	Decreases	
Capital assets being depreciated:				
Buildings	\$ 67,155	\$ -	\$ -	\$ 67,155
Fire equipment and vehicles	956,871	580,732	-	1,537,603
Total capital assets being depreciated:	1,024,026	580,732	-	1,604,758
Less accumulated depreciation:				
Buildings	(2,819)	(769)	-	(3,588)
Fire equipment and vehicles	(279,548)	(117,639)	-	(397,187)
Total accumulated depreciation	(282,367)	(118,408)	-	(400,775)
Total capital assets being depreciated, net	741,659	462,324	-	1,203,983
Governmental activities capital assets, net	\$ 741,659	\$ 462,324	\$ -	\$ 1,203,983

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

Fire and Emergency Services	\$ 118,408
Total Depreciation Expense - Governmental Activities	\$ 118,408

NOTE 5: LONG TERM DEBT

The District entered into a loan agreement for the purchase of a vehicle for fire and emergency services.

Long-term debt at September 30, 2019, is summarized as follows:

Date Issued	Amount	Final Maturity	Annual Installments	% Rate	Outstanding Balance
2015	\$ 189,516	2020	\$ 41,011	2.686%	\$ 40,780
2016	152,000	2021	32,604	2.379%	62,952
2019	200,000	2023	44,540	3.694%	162,848
					\$ 266,580

Interest on the loan shall be computed at a fixed rate of 2.686% and 2.379% and 3.694% respectively, for five years provided that such rate shall not exceed the highest lawful rate. This note may be prepaid in full according to the early redemption value on due date of the loan in years three and four as shown on the table below.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 5: LONG TERM DEBT, Continued

Annual requirements to maturity for the loan is as follows:

Year Ending September 30,	Principal	Interest	Total	Early Redemption Value
2020	110,410	7,746	118,156	32,011
2021	71,793	5,351	77,144	N/A
2022	41,423	3,117	44,540	
2023	42,954	1,587	44,541	
Total	<u>\$ 266,580</u>	<u>\$ 17,801</u>	<u>\$ 284,381</u>	<u>\$ 32,011</u>

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2019, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Loans payable	173,045	200,000	106,465	266,580	110,410
Governmental activities					
Long-Term Liabilities	<u>\$ 173,045</u>	<u>\$ 200,000</u>	<u>\$ 106,465</u>	<u>\$ 266,580</u>	<u>\$ 110,410</u>

NOTE 6: OTHER INFORMATION

A. Risk Management

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

B. Contingent Liabilities

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

REQUIRED SUPPLEMENTARY INFORMATION

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4

EXHIBIT E

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL - GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes, penalties and interest	\$ 560,000	\$ 585,000	\$ 585,678	\$ 678
Other miscellaneous	61,500	43,000	36,514	(6,486)
Total revenue	621,500	628,000	622,192	(5,808)
EXPENDITURES				
Current:				
General government	122,170	127,720	126,479	1,241
Fire and emergency services	850,538	899,100	791,656	107,444
Total expenditures	972,708	1,026,820	918,135	108,685
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(351,208)	(398,820)	(295,943)	102,877
OTHER FINANCING SOURCES (USES)				
Proceeds from loan	200,000	200,000	200,000	-
Principal payments on loan	(69,276)	(106,428)	(106,465)	(37)
Total other financing sources and uses	130,724	93,572	93,535	(37)
NET CHANGE IN FUND BALANCES	(220,484)	(305,248)	(202,408)	102,840
FUND BALANCES AT BEGINNING OF YEAR	749,556	749,556	749,556	-
FUND BALANCE AT END OF YEAR	\$ 529,072	\$ 444,308	\$ 547,148	\$ 102,840

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

COMPLIANCE SECTION

J. R. Edwards & Associates, LLC

Certified Public Accountants

May 15, 2020

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

Board of Commissioners
Jefferson County Emergency Services District No. 4
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 governmental activities, and each major fund of Jefferson County Emergency Services District No. 4 (District), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 15, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Jefferson County Emergency Services District No. 4 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*.

Board of Commissioners
Jefferson County Emergency Services District No. 4
May 15, 2020

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.

J.R. Edwards & Associates, LLC

**AGENDA ITEM****May 26, 2020**

Consider and possibly approve, receive and file the annual audit report of Jefferson County Emergency Services District No. 3 for the fiscal year ended September 30, 2019, pursuant to Sec. 775.082 (b), Texas Health & Safety Code.

BENCKENSTEIN & OXFORD, L.L.P.

ATTORNEYS AT LAW
 3535 CALDER AVENUE, SUITE 300
 BEAUMONT, TEXAS 77706
 PHONE: (409) 833-9182
 FAX: (409) 833-8819

Joshua C. Heinz

jheinz@benoxford.com

May 21, 2020

Via Email

Jefferson Co. Commissioners Court
 c/o Hon. Jeff Branick, County Judge
 Jefferson County Courthouse
 1001 Pearl St.
 Beaumont, Texas 77701

Re: Jefferson Co. ESD No. 3 – Fiscal Year 2018-19 Audit Report
 B&O File No. 86971.

Dear Judge Branick and County Commissioners,

Enclosed please find a copy of Jefferson County Emergency Services District No. 3's annual audit report for the fiscal year ended September 30, 2019, which is being submitted to the Jefferson County Commissioners' Court in accordance with Section 775.082 of the Texas Health & Safety Code.

Sincerely,

BENCKENSTEIN & OXFORD, L.L.P.



By: _____
 Joshua C. Heinz

JCH/jcr
 Enclosure

cc: **Via Email**
 Mr. Fred Jackson
 Board of Commissioners, JCESD No. 3
 District Chief, JCESD No. 3

**JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT NO. 3**

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

JEFFERSON COUNTY
EMERGENCY SERVICES
DISTRICT NO. 3

Annual Financial Report

For the Year Ended September 30, 2019

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 3
CERTIFICATE OF BOARD

We, the undersigned, certify that this accompanying audit report of the above named district was reviewed and approved for the year ended September 30, 2019 at a meeting of the Board of Commissioners held on the 11th day of May, 2020.


Board President


Board Secretary

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3
Annual Financial Report
For The Year Ended SEPTEMBER 30, 2019

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INTRODUCTORY SECTION

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 3**JEFFERSON COUNTY, TEXAS****FOR THE YEAR ENDED SEPTEMBER 30, 2019****Board of Commissioners**

Terrence Simon
Brandon Rose
Roy Morrell
Mike Doguet
Bryan Phelps

President
Vice President
Secretary
Treasurer
Assistant Secretary

Command Staff

Doug Saunders

Fire Chief

FINANCIAL SECTION

J.R. Edwards & Associates, LLC

Certified Public Accountants

May 7, 2020

INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners
Jefferson County Emergency Services District No. 3
Jefferson County, Texas

We have audited the accompanying financial statements of the governmental activities, and each major fund of Jefferson County Emergency Services District No.3, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund the Jefferson County Emergency Services District No. 3, as of September 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Board of Commissioners
Jefferson County Emergency Services District No. 3
Page 2

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 - 9 and page 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

J.R. Edwards & Associates, LLC

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 3
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 SEPTEMBER 30, 2019

In this section of the Annual Financial Report, we, the managers of the Jefferson County Emergency Services District No. 3 (the District), discuss and analyze the District's financial performance for the fiscal year ended September 30, 2019. We encourage readers to consider the information presented here in conjunction with the independent auditors' report on page 2, and the District's Basic Financial Statements that begin on page 10.

FINANCIAL HIGHLIGHTS

- The District's total combined net position was \$1,181,470 at September 30, 2019.
- During the year, the District's revenues were \$47,342 less than the \$390,956 generated in expenses for governmental activities.
- The general fund reported a fund balance this year of \$227,752. All is for unrestricted use by the District.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 3
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 SEPTEMBER 30, 2019

OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

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

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

The District has the following kinds of funds:

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

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

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

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

Notes to the Financial Statements. The notes provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 16-24 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* that further explains and supports the information in the financial statements. Required supplementary information can be found on page 25 of this report.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 3
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

The District's combined net position was \$1,181,470 at September 30, 2019. (See Table I)

Table I
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 3
Net Position

	September 30, 2019	September 30, 2018
Current and Other Assets	\$ 263,239	\$ 281,860
Capital Assets	1,151,216	1,243,820
Total Assets	1,414,455	1,525,680
Long-term Liabilities	183,521	226,476
Other Liabilities	49,464	70,392
Total Liabilities	232,985	296,868
Net Assets:		
Invested in Capital Assets Net of Related Debt	932,319	948,194
Unrestricted	249,151	280,618
Total Net Position	\$ 1,181,470	\$ 1,228,812

Approximately \$932,000 of the District's net position represents investments in capital assets net of related debt. The \$249,151 of unrestricted net position represents resources available to fund the programs of the District next year.

Changes in net position. The Districts total revenues were \$343,614. For the current year most of the revenues resulted from property taxes levied and miscellaneous revenues accounted for less than one percent.

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

Total Cost of all programs and services was \$390,956. The net position of the District for the current year decreased \$47,342 (see Table II on page 7 of this report).

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 3
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

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

TABLE II
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 3
Changes in Net Position

	September 30, 2019	September 30, 2018
Revenues:		
General Revenues:		
Maintenance and Operations Taxes	316,275	309,594
Grants & Private Contribution	9,450	43,285
Miscellaneous	17,889	29,103
Total Revenue	<u>343,614</u>	<u>381,982</u>
Expenses:		
General government	51,429	47,759
Fire and emergency services	339,527	333,693
Total Expenses Governmental Activities	<u>390,956</u>	<u>381,452</u>
Increase (Decrease) in Net Assets	(47,342)	530
Net Position - October 1 (Beginning)	1,228,812	1,228,282
Net Position - September 30 (Ending)	<u>\$ 1,181,470</u>	<u>\$ 1,228,812</u>

GOVERNMENTAL ACTIVITIES

- Property tax rates were set at \$.083978 per \$100 valuation for M&O. The rate for 2019-2020 is set at \$.082627 per \$100 of taxable valuation for M&O.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

GENERAL FUND BUDGETARY HIGHLIGHTS

There were no budget amendments for the 2018-2019 year.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 3
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019

CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

Capital Assets. At September 30, 2019 the District had \$1.1 million (net of depreciation) invested in capital assets, buildings, equipment and vehicles.

	September 30, 2019	September 30, 2018
Buildings and Improvements	\$ 406,171	\$ 394,355
Emergency equipment and vehicles	1,186,068	1,186,068
Land	209,413	209,413
Totals	<u>1,801,652</u>	<u>1,789,836</u>
Less Accumulated Depreciation:		
Buildings and Improvements	(68,721)	(54,349)
Emergency equipment and vehicles	(581,715)	(491,667)
Total Accumulated Depreciation	<u>(650,436)</u>	<u>(546,016)</u>
Net Capital Assets	<u>\$ 1,151,216</u>	<u>\$ 1,243,820</u>

Long-Term Debt. At year-end, the District had \$218,897 in notes payable and tax exempt obligations outstanding. More detailed information about the District's long-term liabilities is presented in the notes to the financial statements.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 3
Outstanding Debt

	September 30, 2019	September 30, 2018
Governmental activities:		
Current Portion	\$ 35,376	\$ 69,150
Note Payable	183,521	226,476
Total	<u>\$ 218,897</u>	<u>\$ 295,626</u>

ECONOMIC FACTORS AND NEW YEAR'S BUDGETS AND RATES

- Appraised value used for 2019-2020 budget preparation increased slightly and the tax rate decreased slightly.
- The amount of taxes levied for the 2019-2020 fiscal year increased and expenditures are set to decrease, so fund balance is projected to increase for the next fiscal year.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 3
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances as well as demonstrate accountability for funds the District receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the District's Fire Chief, P.O. Box 697 China, Texas 77613.

BASIC FINANCIAL STATEMENTS

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3

EXHIBIT A

STATEMENT OF NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Primary Government Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 234,498
Taxes receivable - net of allowance	22,731
Prepays	6,010
Capital assets:	
Buildings, property, and equipment, net	941,803
Land	209,413
Total Assets	<u>1,414,455</u>
LIABILITIES	
Accounts payable	14,088
Non-current liabilities:	
Due within one year	35,376
Due in more than one year	183,521
Total Liabilities	<u>232,985</u>
NET POSITION	
Net investment in capital assets	932,319
Unrestricted	249,151
Total Net Position	<u>\$ 1,181,470</u>

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities
Governmental activities:				
General government	\$ 51,429	\$ -	\$ -	\$ (51,429)
Fire and emergency services	339,527	-	-	(339,527)
Total governmental activities	390,956	-	-	(390,956)
Total Primary Government	\$ 390,956	\$ -	\$ -	\$ (390,956)
Property taxes, penalties and interest				316,275
Contributions not restricted to specific programs				9,450
Other miscellaneous				17,889
Total general revenues				343,614
Change in Net Position				(47,342)
Net Position- Beginning				1,228,812
Net Position - Ending				\$ 1,181,470

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3
 BALANCE SHEET - GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2019

EXHIBIT C

	Total Governmental Funds <u>General Fund</u>
ASSETS:	
Cash and cash equivalents	\$ 234,498
Property taxes receivable (net of allowances for doubtful accounts)	22,731
Prepaid items	<u>6,010</u>
TOTAL ASSETS	<u><u>\$ 263,239</u></u>
LIABILITIES AND FUND BALANCES:	
LIABILITIES:	
Accounts payable	\$ 14,088
TOTAL LIABILITIES	<u>14,088</u>
DEFERRED INFLOWS OF RESOURCES:	
Unavailable revenue - property tax	<u>21,399</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>21,399</u>
FUND BALANCES:	
Unassigned Fund Balance	<u>227,752</u>
Total fund balances	<u>227,752</u>
TOTAL LIABILITIES DEFERRED INFLOWS AND FUND BALANCE	<u><u>\$ 263,239</u></u>

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3

EXHIBIT C-1

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO

THE STATEMENT OF NET POSITION

SEPTEMBER 30, 2019

Governmental fund balance as reported on the balance sheet for governmental funds.	\$ 227,752
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,151,216
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(218,897)
Recognition of deferred revenue as revenue increases net position.	<u>21,399</u>
Total net position as reported on the Statement of Net Position for Governmental Activities.	<u>\$ 1,181,470</u>

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT D

	Total Governmental Funds
	<u>General Fund</u>
REVENUES	
Property taxes, penalties and interest	\$ 315,204
Other miscellaneous	27,339
Total revenue	<u>342,543</u>
EXPENDITURES:	
Current:	
General government	51,429
Fire and emergency services	246,923
Total expenditures	<u>298,352</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>44,191</u>
OTHER FINANCING SOURCES (USES)	
Principal payments on loan	<u>(76,729)</u>
Total other financing sources and uses	<u>(76,729)</u>
NET CHANGE IN FUND BALANCES	(32,538)
FUND BALANCES - BEGINNING	<u>260,290</u>
FUND BALANCES - ENDING	<u>\$ 227,752</u>

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3

EXHIBIT D-1

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Net change in fund balances - total governmental funds (Exhibit D)		\$	(32,538)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.			
Capital Outlay	\$	11,816	
Depreciation		(104,420)	(92,604)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.			
			76,729
Because some revenues will not be collected for several months after the District's fiscal year end, they are not considered "available" revenue and are deferred in the governmental funds. Deferred revenues increased by this amount in the current period.			
			1,071
Change in net position of governmental activities (Exhibit B)		\$	(47,342)

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019

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

The financial statements of the Jefferson County Emergency Services District No. 3 (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following represents the significant accounting policies used by the District.

A. Reporting Entity

On November 8, 2011, the voters of the District approved the formation of an emergency services district under Article III, Section 48-e of the Texas Constitution and Chapter 775 of the Health and Safety Code of the State of Texas. On November 8, 2011, the County Commissioners Court of Jefferson County, Texas approved the order to form the Jefferson County Emergency Services District No. 3. The District was formed on October 1, 2012 and operates under Board of Commissioners appointed by the Commissioners Court of Jefferson County. The District services the areas previously serviced by the City of Nome and the City of China Volunteer Fire departments. The District is exempt from federal income taxes, state sales tax and state franchise tax.

B. Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information on all of the nonfiduciary activities of the primary government. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The District currently does not have any business-type activities or component units.

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

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

C. Fund Financial Statements

The fund financial statements provide information about the government's funds. The emphasis of fund financial statements is on major governmental funds. At this time the District only has one fund.

The District reports the following major governmental funds:

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3
 NOTES TO FINANCIAL STATEMENTS
 SEPTEMBER 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period. Revenues are considered available when they are collectible within the current period or soon enough thereafter to be pay liabilities of the current period. For this purpose, the government considers revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, are recorded only when the payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

E. Budgetary Data

The following procedures are utilized in establishing the budgetary data reflected in the basic financial statements:

- a. The Fire Chief submits to the Commissioners a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them. The General Fund is the only Fund the District has at this time.
- b. A Public hearing is conducted, after proper official journal notification, to obtain taxpayer comments.
- c. Prior to September 30th, the budget is legally adopted.
- d. Budget appropriations lapse at year-end and are re-established in the succeeding year.
- e. Budgets for the governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**F. Cash and Investments**

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

G. Property Taxes Receivable

Property appraisal within the District is the responsibility of the Jefferson County Appraisal District (Appraisal District). The Appraisal District is required under the Property Tax Code to appraise all property within the County on the basis of 100% of its market value.

In the governmental fund financial statements, property taxes that are measurable and available (receivable within the current period and collected within the current period or within 60 days thereafter to be used to pay liabilities of the current period) are recognized as revenue in the year of levy. Property taxes that are measurable, but not available, are recorded, net of estimated uncollectible amounts, as deferred revenues in the year of levy. Such deferred revenues are recognized as revenue in the fiscal year in which they become available.

H. Receivables

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

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

J. Capital Assets

Capital assets which include property, furniture, and equipment are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. When assets are retired or otherwise disposed of, the related costs or other recorded amounts are removed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	20-30
Leasehold Improvements	15-30
Furniture and Equipment	5-10
Vehicles	5-15

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

K. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

L. Fund Equity

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

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

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

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

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

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

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

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

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

M. Implementation of New Standards

GASB Statement 63 Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, amends the net asset reporting requirements in Statement No. 34 and other pronouncements by incorporating deferred outflows of the resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position rather than net assets. This is reflected in the District's financial statements.

N. Date of Management's Review

In preparing the financial statements, the District has evaluated events and transactions for potential recognition for disclosure through May 7, 2020, the date that the financial statements were available to be issued.

NOTE 2: CASH AND INVESTMENTS

At year-end, the District's carrying amount of deposits was \$234,498 and the bank balance was \$235,192. At September 30, 2019 the bank balance was covered by federal depository insurance. Deposits are exposed to custodial risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Of the bank balance, \$250,000 was covered by federal depository insurance. The remaining bank balance was collateralized by securities held by the District's agent in name of the District.

NOTE 3: PROPERTY TAXES

Property taxes are collected by Allison Nathan Getz, Jefferson County Tax Assessor Collector, and are forwarded to the District through bank transfer. The tax rate held by the District during 2019 was \$.083978 per \$100 of assessed valuation. Property tax revenues are considered available when they become due or past due and are considered receivable within the current period, including those property taxes expected to be collected during a 60 day period after the close of the District's fiscal year. Property taxes are levied on October 1 of each year, a lien is placed on the property on January 1, and the taxes become due on January 31. The taxable assessed value for the roll of December 31, 2018 was \$370,427,926. Property taxes receivable for 2019 are \$37,885 net of allowance for doubtful accounts of \$15,154.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 4: CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended September 30, 2019 was as follows:

Governmental Activities	Beginning Balance	Current Year		Ending Balance
		Increases	Decreases	
Capital assets being depreciated:				
Buildings	\$ 394,355	\$ 11,816	\$ -	\$ 406,171
Fire equipment and vehicles	1,186,068	-	-	1,186,068
Total capital assets being depreciated:	1,580,423	11,816	-	1,592,239
Less accumulated depreciation:				
Buildings	(54,349)	(14,372)	-	(68,721)
Fire equipment and vehicles	(491,667)	(90,048)	-	(581,715)
Total accumulated depreciation	(546,016)	(104,420)	-	(650,436)
Total capital assets being depreciated, net	1,034,407	(92,604)	-	941,803
Capital assets not being depreciated /				
Land	209,413	-	-	209,413
Governmental activities capital assets, net	\$ 1,034,407	\$ (92,604)	\$ -	\$ 1,151,216

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

Public Safety	\$ 104,420
Total Depreciation Expense - Governmental Activities	\$ 104,420

NOTE 5: SHORT TERM DEBT

The Texas Health & Safety Code section 775.031 authorizes Districts to borrow money in order to perform the functions of the district and to provide emergency services. Upon formation, the District obtained an unsecured line of credit to cover expenditures prior to receipt of initial tax revenue. The District's line of credit is with Community Bank of Texas, N.A. Borrowings are permitted up to \$100,000 and interest is payable monthly at a rate of 2.15% per annum based on year of 360 days. There was no outstanding balance as of September 30, 2019.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 6: LONG TERM DEBT

The District entered into loan agreements for the purchase of vehicles for fire and emergency services.

Long-term debt at September 30, 2019, is summarized as follows:

<u>Date Issued</u>	<u>Amount</u>	<u>Final Maturity</u>	<u>Annual Installments</u>	<u>% Rate</u>	<u>Outstanding Balance</u>
2013	132,475	2020	\$20,000	2.15%	12,475
2017	250,000	2027	\$29,882	3.38%	206,422
					<u>\$ 218,897</u>

Interest on the 2013 loan shall be computed at a fixed rate of 2.15% for three years; thereafter, until maturity, at a rate per annum which is sixty-six percent (66%) of the index, but in no event to exceed the highest lawful rate. Adjustments in the varying rate in interest will be made on each anniversary date of the note beginning March 1, 2016.

Annual requirements to maturity for the loan is as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	35,376	6,981	42,357
2021	23,675	6,207	29,882
2022	24,476	5,406	29,882
2023	25,304	4,578	29,882
2024	26,159	3,722	29,881
2025 and after	83,907	5,738	89,645
Total	<u>\$ 218,897</u>	<u>\$ 32,632</u>	<u>\$ 251,529</u>

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 6: LONG TERM DEBT, Continued

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2019, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Contractual Obligations	34,522	-	34,522	-	-
Loan payable	261,104	-	42,207	218,897	35,376
Governmental activities Long-Term Liabilities	<u>\$ 295,626</u>	<u>\$ -</u>	<u>\$ 76,729</u>	<u>\$ 218,897</u>	<u>\$ 35,376</u>

NOTE 7: OTHER INFORMATION

A. Interlocal Agreement

The District continues an agreement with the Orange County Emergency Services District No. 1 (ESD No. 1) of Orange County, Texas for the exchange of dispatch services. ESD No. 1 shall be responsible for providing necessary communication services to the District as stated in the agreement. All dispatch personnel shall be employees of ESD No. 1 and subject to all rules and regulations regarding ESD No. 1 employees. The District shall be responsible for maintaining its own radio equipment and related equipment maintenance as needed for the provision of communication services provided. The District agrees to pay the ESD No. 1 \$13,000 annually for these services. An amended agreement will be required if any additional costs are incurred.

B. Risk Management

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

C. Contingent Liabilities

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 8: LEASES

Operating Leases

The District is committed under an operating lease that can be canceled with 120 days' notice, for the use of the Nome Fire Station (in the General Fund). Future minimum operating lease commitments are as follows:

<u>Year ending September 30,</u>	
2020	\$ 600
2021	600
2022	600
Total	<u>\$ 1,800</u>

The above lease contains two automatic five year renewal terms.

REQUIRED SUPPLEMENTARY INFORMATION

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3 EXHIBIT E
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property taxes, penalties and interest	\$ 315,000	\$ 315,204	\$ 204
Other miscellaneous	27,700	27,339	(361)
Total revenue	342,700	342,543	(157)
EXPENDITURES			
Current:			
General government	57,988	51,429	6,559
Fire and emergency services	248,510	246,923	1,587
Total expenditures	306,498	298,352	8,146
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	36,202	44,191	7,989
OTHER FINANCING SOURCES (USES)			
Principal Payments on loan	(80,048)	(76,729)	3,319
Issuance of debt	-	-	-
Total other financing sources and uses	(80,048)	(76,729)	3,319
NET CHANGE IN FUND BALANCES	(43,846)	(32,538)	11,308
FUND BALANCES AT BEGINNING OF YEAR	260,290	260,290	-
FUND BALANCE AT END OF YEAR	\$ 216,444	\$ 227,752	\$ 11,308

* There were no budget amendments

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

COMPLIANCE SECTION

J. R. Edwards & Associates, LLC

Certified Public Accountants

May 7, 2020

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

Board of Commissioners
Jefferson County Emergency Services District No. 3
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 governmental activities, and each major fund of Jefferson County Emergency Services District No. 3 (District), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 7, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Jefferson County Emergency Services District No. 3 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

Jefferson County Emergency Services District No. 3
Page 2

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.

J.R. Edwards & Associates, LLC

Special, May 26, 2020

There being no further business to come before the Court at this time,
same is now here adjourned on this date, May 26, 2020