

*Notice of Meeting and Agenda and Minutes
February 28, 2022*

SPECIAL, 2/28/2022 11:00:00 AM

BE IT REMEMBERED that on February 28, 2022, there was begun and holden a SPECIAL session of the Commissioners Court of Jefferson County, Texas, with the following members and officers present and participating except those absent as indicated:

Honorable Jeff Branick, County Judge

Commissioner Vernon Pierce, Commissioner Pct. No. 1

Commissioner Darrell Bush, Commissioner Pct. No. 2

Commissioner Michael Sinegal, Commissioner Pct. No. 3 (ABSENT)

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

Honorable Zena Stephens, Sheriff

Honorable Laurie Leister, County Clerk

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

Notice of Meeting and Agenda and Minutes
February 28, 2022

Jeff R. Branick, County Judge
 Vernon Pierce, Commissioner, Precinct One
 Darrell Bush, 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**
February 28, 2022

Notice is hereby given that the Commissioners' Court of Jefferson County, Texas, will meet at **11:00 AM**, on the **28th day of February 2022** 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:

10:30 a.m.-Announcement of an executive (closed) session pursuant to Texas Government Code Section 551.071 to consult with our attorney regarding pending or anticipated litigation.

10:45 a.m.- Announcement of an executive (closed) session pursuant to Texas Government Code Section 551.072 to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with a third person.

11:30 a.m.-To receive information from Pam Waggoner, Broadband Solutions Manager with Connected Nation regarding the program to expand broadband coverage in the Southeast Texas Region.

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 346-248-7799 Meeting ID: 917 160 6532# Participant ID: # 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

Notice of Meeting and Agenda and Minutes
February 28, 2022

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: Vernon Pierce, Commissioner, Precinct One - Invited
Rev. J. D. Roberts to give the Invocation**

PLEDGE OF ALLEGIANCE: Darrell Bush, Commissioner, Precinct Two

Notice of Meeting and Agenda and Minutes
February 28, 2022

PURCHASING:

1. Consider and approve Change Order No. 1 for Task Order #1 (RFP 21-024/YS), FEMA Grant Management and Insurance Advisory Services for Jefferson County for the HMGP application submitted in mid-January for an increase of \$6,623.75, bringing the total contract amount from \$17,500.00 up to \$24,123.75; pursuant to Chapter 262, Texas Local Government Code, the County Purchasing Act and 2 CFR Sections 200.318 – 326.

SEE ATTACHMENTS ON PAGES 10 - 13

Motion by: Commissioner Bush

Second by: Commissioner Pierce

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

2. Consider and approve a contract renewal for (IFB 19-004/YS), Term Contract for Lighting Supplies for Runway and Taxiway at Jack Brooks Regional Airport with Airport Lighting Company and blueglobes, llc for a third one (1) year renewal from March 1, 2022 through February 28, 2023.

Motion by: Commissioner Bush

Second by: Commissioner Pierce

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

3. Consider and approve a contract renewal for (IFB 21-001/YS), Term Contract for Motor Fuel for Jefferson County in Accordance with Chapter 262, Texas Local Government Code, the County Purchasing Act and 2 CFR Section 200.318-326 with Spidle Oil Co. for a first one (1) year renewal from March 11, 2022 through March 10, 2023.

Motion by: Commissioner Bush

Second by: Commissioner Pierce

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

Notice of Meeting and Agenda and Minutes
February 28, 2022

4. Consider and approve a contract renewal for (IFB 21-003/YS), Term Contract for Limestone Rock Asphalt for Jefferson County with Vulcan Construction Materials, LLC for a first one (1) year renewal from March 2, 2021 through March 1, 2023.

Motion by: Commissioner Bush

Second by: Commissioner Pierce

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

5. 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 14 - 16

Motion by: Commissioner Bush

Second by: Commissioner Pierce

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

6. Consider and approve disposal of scrap vehicles. 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 17 - 18

Motion by: Commissioner Bush

Second by: Commissioner Pierce

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

COUNTY AUDITOR:

7. Consider and approve budget transfer Road & Bridge Pct. 4 - additional cost for repairs.

114-0405-431-4018	ROAD MACHINERY	\$10,000.00	
114-0402-431-3079	CRUSHED STONE		\$10,000.00

SEE ATTACHMENTS ON PAGES 19 - 19

Motion by: Commissioner Alfred

Second by: Commissioner Pierce

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

Notice of Meeting and Agenda and Minutes
February 28, 2022

8. Consider and approve electronic disbursement for \$1,249.64 to Texas Department of Criminal Justice for March insurance reimbursement.

Motion by: Commissioner Alfred

Second by: Commissioner Pierce

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

9. Consider and approve electronic disbursement for \$558,408.42 to LaSalle for revenue received from entities for inmate housing.

Motion by: Commissioner Alfred

Second by: Commissioner Pierce

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

10. Receive and file Jefferson County Community Supervision and Corrections Department Audited Financial Statements for the Year Ended August 31, 2021.

SEE ATTACHMENTS ON PAGES 20 - 63

Motion by: Commissioner Alfred

Second by: Commissioner Pierce

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

11. Receive and file Financial Statement for the Texas Juvenile Justice Department Grant Funds for the Year Ended August 31, 2021.

SEE ATTACHMENTS ON PAGES 64 - 85

Motion by: Commissioner Alfred

Second by: Commissioner Pierce

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

12. Regular County Bills – check #492596 through check #492760.

SEE ATTACHMENTS ON PAGES 86 - 93

Motion by: Commissioner Alfred

Second by: Commissioner Pierce

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

Notice of Meeting and Agenda and Minutes
February 28, 2022

COUNTY COMMISSIONERS:

13. Consider and possibly authorize the County Judge to execute a Request for Release of Funds from the U.S. Department of Housing and Urban Development (HUD) for the Harvey Allocation Development Block Grant Recovery funds per DR 4332 for the Ditch 110-B repairs.

SEE ATTACHMENTS ON PAGES 94 - 97

Motion by: Commissioner Bush

Second by: Commissioner Alfred

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

14. Consider and possibly approve the appointment of Rich Courville to the Board of Jefferson County Emergency Services District No. 3 to fulfill the unexpired term of Roy Morrell who resigned. (This is an appointment of Judge Branick.)

Motion by: Commissioner Bush

Second by: Commissioner Alfred

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

15. Consider, possibly approve an order authorizing approval of proposed Texas Statewide Opiod Settlement Agreements and for the County Judge to sign settlement agreements releasing Jefferson County's Opiod claims, found in In re: Texas Opiod Litigation, MDL No. 2018-63587, against Big 3 Distributors, Endo Pharmaceuticals and Teva Pharmaceuticals.

SEE ATTACHMENTS ON PAGES 98 - 107

Motion by: Commissioner Bush

Second by: Commissioner Alfred

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

Notice of Meeting and Agenda and Minutes
February 28, 2022

COUNTY TREASURER:

16. Consider and possibly authorize the County Treasurer to execute Release of Excess Collateral with Wells Fargo Bank, N.A. for the funds of Jefferson County District and County Clerk Trust.

SEE ATTACHMENTS ON PAGES 108 - 109

Motion by: Commissioner Alfred

Second by: Commissioner Bush

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

17. Receive and File Investment Schedule for January, 2022, including the year to date total earnings on County funds.

SEE ATTACHMENTS ON PAGES 110 - 112

Motion by: Commissioner Alfred

Second by: Commissioner Bush

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

ENGINEERING:

18. Execute, receive and file Utility Permit 01-U-22 to Southern Broadband LLC for the placement of fiber optic internet cable for the Hamshire Fannett School District. This project is located in Precincts #2 and 3.

SEE ATTACHMENTS ON PAGES 113 - 119

Motion by: Commissioner Bush

Second by: Commissioner Pierce

In favor: County Judge Branick, Commissioner Pierce, Commissioner Bush, Commissioner Alfred

Action: APPROVED

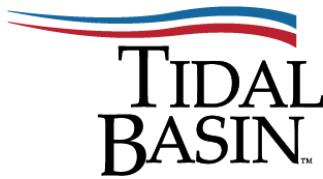
Other Business:

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

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

Notice of Meeting and Agenda and Minutes
February 28, 2022

Jeff R. Branick
County Judge


TIDAL BASIN GOVERNMENT CONSULTING, LLC
CORPORATE OFFICE

126 BUSINESS PARK DRIVE

UTICA, NEW YORK 13502

(703) 683-8551

OUTSIDE U.S (703) 683-8551

FAX (703) 683-8555

T.I.D.: 20-5926493

February 8, 2022

Jefferson County, Texas
 Attn: Jefferson County Auditors Office
 1149 Pearl Street
 7th Floor
 Beaumont, TX 77701

INVOICE FOR SERVICES

CLIENT	JEFFERSON COUNTY, TEXAS	
PROJECT NAME	Jefferson County, TX Grant Management	
DESCRIPTION	FEMA Grant Management & Insurance Advisory Services	
INVOICE #	JEFFERSON_CNTY-002-03	(PLEASE INCLUDE ON REMITTANCE)
PO #	084499	
CONTRACT #	CNT129	
FOR PERIOD	Jan 1, 2022 to Jan 31, 2022	
TERMS	Net 30 Days	

PROFESSIONAL FEES:

Staff Member	Position	Hours	Rate	Total
Gray, Jacob	Subject Matter Expert	3.00	185.00	555.00
Hebert, Andrea	Consultant	59.50	165.00	9,817.50
				10,372.50
Sub Total				10,372.50
Total Fees:				10,372.50
EXPENSES:				-
Total Expenses:	(No Expenses this Period)			-
Invoice Total				10,372.50

Please remit the above amount to:

Tidal Basin Government Consulting, LLLC
 Attn: Finance Department
 126 Business Park Drive
 Utica, NY 13502

Project	Date	Name	County	Applicant/Department	Task Group	Task	Site ID	PW Proj #	Add ID	Feder Grant ID	Comments	Time	Rate	Cost
JEFFERSON_CNTY-002	2022-01-04	Gray, Jacob	Jefferson	Projects	Site/Item Task or Expense	Data Collect & Dissemination	FY2021				Coordination on application with Andrea and call with JF County to discuss all.	1.50	185.00	\$277.50
JEFFERSON_CNTY-002	2022-01-12	Gray, Jacob	Jefferson	Projects	Site/Item Task or Expense	Data Collect & Dissemination	FY2021				Review of budget and narrative, scope and application edits for HMGP elevation application.	1.50	185.00	\$277.50

	Hours	Rate	Total
Indirect Task or Expense	0.00	\$ 185.00	-
Site/Item Task or Expense	3.00	\$ 185.00	555.00
Billable Total	3.00		555.00
Other	0		

Disaster Recovery Consulting - Time Summary

Name: Hebert, Andrea

Period: Jan 1, 2022 to Jan 31, 2022

JEFFERSON_CNTY-002-03 (Jan-2022)



TIDAL BASIN GOVERNMENT CONSULTING, LLC.

CORPORATE OFFICE
126 BUSINESS PARK DRIVE
UTICA, NEW YORK 13502
(703) 683-8551
OUTSIDE U.S. (703) 683-8551
FAX (703) 683-8555
T.I.D.: 20-5926493

February 8, 2022

Jefferson County, Texas
Attn: Jefferson County Auditors Office
1149 Pearl Street
7th Floor
Beaumont, TX 77701

JEFFERSON COUNTY, TEXAS

FEMA GRANT MANAGEMENT & INSURANCE ADVISORY SERVICES

Below is a recapulation of invoices to date as well as current payment status.
PO # 084499

Should you have any questions, please feel free to contact me.

Sincerely,

Mary A. Ricco

Senior Billing Coordinator
Finance Department - Accounts Receivable
mricco@rphc.com
Tel: 315-272-2107



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 *DC*
Purchasing Agent

Date: February 23, 2022

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

March 1, 2022

DEPARTMENT	DESCRIPTION OF PROPERTY	SERIAL NO.	ASSET NO.
AGRICULTURE	HP ELITE DESK 800 G4 DESKTOP PC		36476
AGRICULTURE	HP ELITE DESK 800 G4 DESKTOP PC		36477
AGRICULTURE	HP ELITE DESK 800 G3 DESKTOP PC		36231
AGRICULTURE	HP ELITE DESK 800 G3 DESKTOP PC		36232
AGRICULTURE	HP DESKJET D4160 PRINTER		30857
<i>contact person: Jennifer Coleman</i>			
AIRPORT	DRILL PRESS VICE UNIT 4	21568	
AIRPORT	TRANSMISSION JACK UNIT 8	21560	
AIRPORT	BLACKHAWK 20 TON AIR/HYDRO JACK UNIT 9	21584	
AIRPORT	SURFACE CLEANER UNIT 34	24268	
AIRPORT	CLUB CAR UNIT 37	29315	
AIRPORT	DIXIE CHOPPER EXCALIBUR 74" ZTR UNIT 43	33824	
AIRPORT	KENOWA 8000KW GENERATOR UNIT 115	30594	
AIRPORT	KENOWA 8000KW GENERATOR UNIT 116	30590	
AIRPORT	KENOWA 8000KW GENERATOR UNIT 117	30591	
AIRPORT	KENOWA 8000KW GENERATOR UNIT 118	30592	
AIRPORT	GAS BOY GAS PUMP UNIT 129	432141	
<i>contact person: Duke Youmans</i>			
CONSTABLE PCT. 8	CARPENTERS TIME CLOCK	23972	
<i>contact person: Jane Briscoe</i>			
CORRECTIONAL FACILITY	DRYER		
CORRECTIONAL FACILITY	12' ROLL UP DOOR		
CORRECTIONAL FACILITY	TANKLESS WATER HEATER		
CORRECTIONAL FACILITY	2-GATE OPENERS		
CORRECTIONAL FACILITY	2-DESKS		
CORRECTIONAL FACILITY	12-DOORS		

Approved by Commissioners' Court:

JEFFERSON COUNTY, TEXAS
1149 PEARL STREET
BEAUMONT, TX 77701

DISPOSAL OF SALVAGE PROPERTY

March 1, 2022

DEPARTMENT	DESCRIPTION OF PROPERTY	SERIAL NO.	ASSET NO.
CORRECTIONAL FACILITY	10-METAL BUNKS		
CORRECTIONAL FACILITY	14 FILING CABINETS		
CORRECTIONAL FACILITY	240' ANGLE IRON		
<i>contact person: Mistey Reeves</i>			
JAIL	CANON POWER SHOT A550 CAMERA	4122143533	
JAIL	CANON POWER SHOT A550 CAMERA	4822112976	
JAIL	CANON POWER SHOT A550 CAMERA	4822115158	
JAIL	STINGER SPIKE STRIPS MODEL 90200		
JAIL	STINGER SPIKE STRIPS MODEL 90200		
JAIL	STINGER SPIKE STRIPS MODEL 90200		
JAIL	STINGER SPIKE STRIPS MODEL 90200		
JAIL	STINGER SPIKE STRIPS MODEL 2015		
JAIL	TASER - MODEL X26	X00-491728	
JAIL	TASER - MODEL X26	X00-215429	
JAIL	TASER - MODEL X26	X00-252306	
JAIL	TASER - MODEL X26	X00-599134	
JAIL	TASER - MODEL X26	X00-731023	
JAIL	TASER - MODEL X26P	X12002M8F	
JAIL	TASER - MODEL X26P	X13002CAR	
JAIL	GENERAL DYNAMIC GO BOOK IN-CAR COMPUTER	BZGEG7200ZZ6995	
<i>contact person: Charlie Chance</i>			
SHERIFF	OLD CHAIR (Downtown location)	17996	
SHERIFF	MD-400 GENERAL ELECTRODYNAMICS WHEEL WEIGHTER		
SHERIFF	MD-400 GENERAL ELECTRODYNAMICS WHEEL WEIGHTER		
SHERIFF	MD-400 GENERAL ELECTRODYNAMICS WHEEL WEIGHTER		
SHERIFF	MD-400 GENERAL ELECTRODYNAMICS WHEEL WEIGHTER		

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 *DC*

Date: February 23, 2022

Re: Disposal of Scrap Property

Consider and possibly approve disposal of scrap vehicles. 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

March 1, 2022

DEPARTMENT	DESCRIPTION OF PROPERTY	VIN	ASSET NO.
AIRPORT	CHEVROLET TAHOE	1GNEK13V23R259237	27035
AIRPORT	FORD EXPLORER	1FM0V32X7VZB00225	29185
contact person: Duke Youmans			

Approved by Commissioners' Court: _____

Jefferson County



Precinct Four

Everette "Bo" Alfred
Commissioner

P.O. Box 4025
Beaumont, Texas 77704-4025
409-835-8443 phone
www.co.jefferson.tx.us/prct4/index.html

MEMO

TO: Ms. Fran Lee, Auditing

FROM: Commissioner Everette Alfred

DATE: February 17, 2022

RE: **Transfer Funds**

Please make the following transfer as indicated. Thank you.

- Transfer **\$10,000** from account # 114-0402-431.30-79 (Crushed Stone) into account # 114-0405-431.40-18 (Road Machinery) for additional cost of equipment repairs.

Thank you

EA/nr

**JEFFERSON COUNTY
COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED
AUGUST 31, 2021**

WITH INDEPENDENT AUDITOR'S REPORT

**JEFFERSON COUNTY
COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

YEAR ENDED AUGUST 31, 2021

TABLE OF CONTENTS

	<u>Page Number</u>
Independent Auditor's Report	1 – 2
BASIC FINANCIAL STATEMENTS	
Combined Statement of Financial Position.....	3
Combined Statement of Revenue, Expenditures and Changes in Fund Balance	4
Combining Statement of Revenues, Expenditures and Changes In Fund Balance All Community Corrections Funds	5
Combining Statement of Revenues, Expenditures and Changes in Fund Balance All Diversion Funds	6
Individual Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget, Actual and Variance – Basic Supervision	7
Individual Statement of Revenues, Expenditures, and Changes In Fund Balance – Budget, Actual and Variance – Community Corrections Programs.....	8 – 9
Individual Statement of Revenues, Expenditures, and Changes In Fund Balance – Budget, Actual and Variance – Diversion Programs	10 – 12
Notes to Financial Statements.....	13 – 16
SUPPLEMENTARY SCHEDULES	
Schedules of Differences Between Audit Report and CSCD Reports as Submitted to TDCJ-CJAD	17 – 22
COMPLIANCE SECTION	
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 <i>Government Auditing Standards</i>	23 – 24
Schedule of Findings and Questioned Costs.....	25
Schedule of Findings and Questioned Costs for Prior Year	26
Fiscal Year 2021 TDCJ-CJAD Compliance Checklist.....	27 – 33

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

INDEPENDENT AUDITOR'S REPORT

Jefferson County Community
Supervision and Corrections Department
Jefferson County, Texas

We have audited the accompanying financial statements of the Jefferson County Community Supervision and Corrections Department (CSCD), which comprise the combined statement of financial position as of August 31, 2021, the combined statement of revenue, expenditures and changes in fund balance, the combining statement of revenues, expenditures and changes in fund balance – all diversion funds, the combining statement of revenues, expenditures and changes in fund balance – all community correction funds, the individual statements of revenues, expenditures and changes in fund balance – budget, actual and variance for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 15, 2022.

Management's Responsibility for the Financial Statements

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

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 the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

OFFICE LOCATIONS

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

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, combined statement of financial position as of August 31, 2021, the combined statement of revenue, expenditures and changes in fund balance, the combining statement of revenues, expenditures and changes in fund balance - all diversion funds, the combining statement of revenues, expenditures and changes in fund balance - all community correction funds, the individual statements of revenues, expenditures and changes in fund balance - budget, actual and variance for the year ended August 31, 2021, and the related notes to the financial statements of Jefferson County CSCD, in accordance with the financial reporting provisions of the TDCJ-CJAD as described in Note 1.

Basis of Accounting

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

Emphasis of Matter

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

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Jefferson County CSCD's basic financial statements. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedules of Differences Between Audit Report and CSCD Reports as Submitted to TDCJ-CJAD are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 15, 2022 on our consideration of the Jefferson County CSCD's internal control over financial reporting and on our tests of its compliance with certain provisions of laws and regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Jefferson County CSCD's internal control over financial reporting and compliance.

Restriction of Use

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

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

Waco, Texas
February 15, 2022

BASIC FINANCIAL STATEMENTS

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**JEFFERSON COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

COMBINED STATEMENT OF FINANCIAL POSITION

AUGUST 31, 2021

ASSETS

	Basic Supervision	Community Corrections	Diversion Programs	Total
Cash and investments				
Bank balances	\$ 1,222,939	\$ 154,692	\$ 375,464	\$ 1,753,095
Petty cash	300	-	400	700
Total Cash and Investments	<u>1,223,239</u>	<u>154,692</u>	<u>375,864</u>	<u>1,753,795</u>
Accounts Receivable				
Community supervision fees	132,082	-	-	132,082
Other	56,481	-	20,818	77,299
Total Accounts Receivable	<u>188,563</u>	<u>-</u>	<u>20,818</u>	<u>209,381</u>
Total Assets	<u>\$ 1,411,802</u>	<u>\$ 154,692</u>	<u>\$ 396,682</u>	<u>\$ 1,963,176</u>

LIABILITIES AND FUND BALANCE

Liabilities				
Accounts payable	\$ 242,443	\$ 26,298	\$ 92,910	\$ 361,651
Due to TDCJ-CJAD	-	128,394	303,772	432,166
Total Liabilities	<u>242,443</u>	<u>154,692</u>	<u>396,682</u>	<u>793,817</u>
Fund Balance	<u>1,169,359</u>	<u>-</u>	<u>-</u>	<u>1,169,359</u>
Total Liabilities and Fund Balance	<u>\$ 1,411,802</u>	<u>\$ 154,692</u>	<u>\$ 396,682</u>	<u>\$ 1,963,176</u>

**JEFFERSON COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

FOR THE YEAR ENDED AUGUST 31, 2021

	Basic Supervision	Community Corrections	Diversion Programs	Total
REVENUE				
State aid	\$ 1,341,444	\$ 526,323	\$ 1,933,039	\$ 3,800,806
One-time/supplemental payment	-	-	8,750	8,750
Deobligation	-	-	(181,877)	(181,877)
Total State Aid Not Including SAFPF	<u>1,341,444</u>	<u>526,323</u>	<u>1,759,912</u>	<u>3,627,679</u>
State aid: SAFPF	42,375	-	-	42,375
Community supervision fees	1,939,507	-	-	1,939,507
Payments by program participants	381,976	-	70,370	452,346
Interest income	6,226	-	-	6,226
Other revenue	316,472	-	29,406	345,878
Total Revenue	<u>4,028,000</u>	<u>526,323</u>	<u>1,859,688</u>	<u>6,414,011</u>
EXPENDITURES				
Salaries and fringe benefits	3,505,198	453,897	1,449,743	5,408,838
Travel and furnished transportation	-	3,672	7,908	11,580
Contract services for offenders	-	-	21,430	21,430
Professional fees	125,326	5,395	16,002	146,723
Supplies and operating expenses	32,870	-	139,385	172,255
Facilities	-	-	69,713	69,713
Utilities	3,957	-	39,338	43,295
Equipment	-	5,545	34,264	39,809
Total Expenditures	<u>3,667,351</u>	<u>468,509</u>	<u>1,777,783</u>	<u>5,913,643</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	360,649	57,814	81,905	500,368
OTHER FINANCING SOURCES (USES)				
CC Interfund transfer	-	(63,859)	63,859	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(63,859)</u>	<u>63,859</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>808,710</u>	<u>134,439</u>	<u>158,008</u>	<u>1,101,157</u>
Refund due to TDCJ-CJAD	-	(128,394)	(303,772)	(432,166)
AUDITED YEAR ENDING FUND BALANCE	\$ 1,169,359	\$ -	\$ -	\$ 1,169,359

**JEFFERSON COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
ALL COMMUNITY CORRECTIONS FUNDS**

FOR THE YEAR ENDED AUGUST 31, 2021

	CC Program CSR	CC Program High Need	<u>Total</u>
REVENUE			
State aid	\$ 401,908	\$ 124,415	\$ 526,323
Total Revenue	<u>401,908</u>	<u>124,415</u>	<u>526,323</u>
EXPENDITURES			
Salaries and fringe benefits	334,395	119,502	453,897
Travel and furnished transportation	3,116	556	3,672
Professional fees	4,461	934	5,395
Equipment	<u>5,545</u>	-	<u>5,545</u>
Total Expenditures	<u>347,517</u>	<u>120,992</u>	<u>468,509</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	54,391	3,423	57,814
OTHER FINANCING SOURCES (USES)			
CC interfund transfer	(63,859)	-	(63,859)
Total Other Financing Sources (Uses)	<u>(63,859)</u>	<u>-</u>	<u>(63,859)</u>
PRIOR YEAR ENDING FUND BALANCE			
Refund to CJAD	119,234	15,205	134,439
Adjusted Beginning Fund Balance	<u>(109,766)</u>	<u>(18,628)</u>	<u>(128,394)</u>
Adjusted Beginning Fund Balance	<u>9,468</u>	<u>(3,423)</u>	<u>6,045</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**JEFFERSON COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
ALL DIVERSION FUNDS**

FOR THE YEAR ENDED AUGUST 31, 2021

	Women's Center	Intervention & Pre-Trial	Mental Health	Total
REVENUE				
State aid	\$ 1,346,621	\$ 446,254	\$ 140,164	\$ 1,933,039
One-time/supplemental payment	8,750	-	-	8,750
Deobligation	(113,079)	(60,042)	(8,756)	(181,877)
Total State Aid	<u>1,242,292</u>	<u>386,212</u>	<u>131,408</u>	<u>1,759,912</u>
Payments by program participants	-	70,370	-	70,370
Other revenue	29,406	-	-	29,406
Total Revenue	<u>1,271,698</u>	<u>456,582</u>	<u>131,408</u>	<u>1,859,688</u>
EXPENDITURES				
Salaries and fringe benefits	876,055	446,449	127,239	1,449,743
Travel and furnished transportation	5,106	1,148	1,654	7,908
Contract services for offenders	21,430	-	-	21,430
Professional fees	11,919	2,997	1,086	16,002
Supplies and operating expenses	136,522	2,863	-	139,385
Facilities	69,713	-	-	69,713
Utilities	39,338	-	-	39,338
Equipment	32,812	1,452	-	34,264
Total Expenditures	<u>1,192,895</u>	<u>454,909</u>	<u>129,979</u>	<u>1,777,783</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	78,803	1,673	1,429	81,905
OTHER FINANCING SOURCES (USES)				
CC Interfund transfer	32,580	27,445	3,834	63,859
Total Other Financing Sources (Uses)	<u>32,580</u>	<u>27,445</u>	<u>3,834</u>	<u>63,859</u>
PRIOR YEAR ENDING FUND BALANCE	106,585	44,745	6,678	158,008
Refund to CJAD	(217,968)	(73,863)	(11,941)	(303,772)
Adjusted Beginning Fund Balance	<u>(111,383)</u>	<u>(29,118)</u>	<u>(5,263)</u>	<u>(145,764)</u>
AUDITED YEAR ENDING FUND BALANCE	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>

**JEFFERSON COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

BASIC SUPERVISION

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD funding (state aid)	\$ 1,341,444	\$ 1,341,444	\$ -
State aid: SAFPF	50,000	42,375	(7,625)
Community supervision fees collected	1,875,000	1,939,507	64,507
Payments by program participants	248,250	381,976	133,726
Interest Income	20,000	6,226	(13,774)
Carry over from previous FY (prior year ending fund balance)	808,709	808,710	1
Other revenue	<u>124,000</u>	<u>316,472</u>	<u>192,472</u>
Total Revenue	<u>4,467,403</u>	<u>4,836,710</u>	<u>369,307</u>
TYPE OF EXPENDITURES			
Salaries and fringe benefits	3,700,251	3,505,198	195,053
Travel and furnished transportation	25,000	-	25,000
Contract services for offenders	4,000	-	4,000
Professional fees	136,619	125,326	11,293
Supplies and operating expenses	595,543	32,870	562,673
Utilities	<u>5,990</u>	<u>3,957</u>	<u>2,033</u>
Total Expenditures	<u>4,467,403</u>	<u>3,667,351</u>	<u>800,052</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	-	<u>1,169,359</u>	1,169,359
AUDITED YEAR ENDING FUND BALANCE - ACTUALS			\$ 1,169,359

**JEFFERSON COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

COMMUNITY CORRECTIONS PROGRAM
CSR

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD funding (state aid)	\$ 401,908	\$ 401,908	\$ -
Carry over from previous FY (prior year ending fund balance)	119,233	119,234	1
CC interfund transfer	(63,859)	(63,859)	-
Total Revenue	<u>457,282</u>	<u>457,283</u>	<u>1</u>
TYPE OF EXPENDITURES			
Salaries and fringe benefits	344,368	334,395	9,973
Travel and furnished transportation	8,500	3,116	5,384
Professional fees	6,015	4,461	1,554
Supplies and operating expenses	91,425	-	91,425
Equipment	6,974	5,545	1,429
Total Expenditures	<u>457,282</u>	<u>347,517</u>	<u>109,765</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
Refund to CJAD - actuals	-	109,766	109,766
AUDITED YEAR ENDING FUND BALANCE - ACTUALS	\$ -		

**JEFFERSON COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

**COMMUNITY CORRECTIONS PROGRAM
HIGH NEED**

FOR THE YEAR ENDED AUGUST 31, 2021

TYPE OF REVENUE	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Requested TDCJ-CJAD funding (state aid)	\$ 124,415	\$ 124,415	\$ -
Carry over from previous FY (prior year ending fund balance)	15,204	15,205	1
Total Revenue	<u>139,619</u>	<u>139,620</u>	<u>1</u>
TYPE OF EXPENDITURES			
Salaries and fringe benefits	119,800	119,502	298
Travel and furnished transportation	3,250	556	2,694
Professional fees	1,434	934	500
Supplies and operating expenses	<u>15,135</u>	<u>-</u>	<u>15,135</u>
Total Expenditures	<u>139,619</u>	<u>120,992</u>	<u>18,627</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
Refund to CJAD - actuals		<u>18,628</u>	<u>18,628</u>
AUDITED YEAR ENDING FUND BALANCE - ACTUALS	\$ <u> </u>		

**JEFFERSON COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

**DIVERSION PROGRAM
WOMEN'S CENTER**

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD funding (state aid)	\$ 1,242,292	\$ 1,346,621	\$ 104,329
Carry over from previous FY (prior year ending fund balance)	106,584	106,585	1
Other revenue	18,000	29,406	11,406
CC interfund transfer	32,580	32,580	-
Total Revenue	<u>1,399,456</u>	<u>1,515,192</u>	<u>115,736</u>
TYPE OF EXPENDITURES			
Salaries and fringe benefits	942,799	876,055	66,744
Travel and furnished transportation	20,000	5,106	14,894
Contract services for offenders	21,785	21,430	355
Professional fees	16,352	11,919	4,433
Supplies and operating expenses	224,660	136,522	88,138
Facilities	77,220	69,713	7,507
Utilities	43,100	39,338	3,762
Equipment	53,540	32,812	20,728
Total Expenditures	<u>1,399,456</u>	<u>1,192,895</u>	<u>206,561</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	322,297	322,297
OTHER FINANCING SOURCES (USES) ACTUALS			
One-time/supplemental payment - actuals	8,750		
Deobligation - actuals	(113,079)		
Total Other Financing Sources (Uses)	<u>(104,329)</u>		
Refund to CJAD - actuals	(217,968)		
AUDITED YEAR ENDING FUND BALANCE - ACTUALS	\$ _____	\$ _____	\$ _____

**JEFFERSON COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

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

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD funding (state aid)	\$ 386,212	\$ 446,254	\$ 60,042
Payments by program participants	68,500	70,370	1,870
Carry over from previous FY (prior year ending fund balance)	44,745	44,745	-
CC Interfund transfer	27,445	27,445	-
Total Revenue	<u>526,902</u>	<u>588,814</u>	<u>61,912</u>
TYPE OF EXPENDITURES			
Salaries and fringe benefits	492,509	446,449	46,060
Travel and furnished transportation	6,750	1,148	5,602
Professional fees	3,897	2,997	900
Supplies and operating expenses	21,146	2,863	18,283
Equipment	2,600	1,452	1,148
Total Expenditures	<u>526,902</u>	<u>454,909</u>	<u>71,993</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	133,905	133,905
OTHER FINANCING SOURCES (USES) ACTUALS			
Deobligation - actuals	(60,042)		
Total Other Financing Sources (Uses)	<u>(60,042)</u>		
Refund to CJAD - actuals	(73,863)		
AUDITED YEAR ENDING FUND BALANCE - ACTUALS	\$ -		

**JEFFERSON COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

**DIVERSION PROGRAM
MENTAL HEALTH**

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TYPE OF REVENUE			
Requested TDCJ-CJAD funding (state aid)	\$ 131,408	\$ 140,164	\$ 8,756
Carry over from previous FY (prior year ending fund balance)	6,677	6,678	1
CC interfund transfer	3,834	3,834	-
Total Revenue	<u>141,919</u>	<u>150,676</u>	<u>8,757</u>
TYPE OF EXPENDITURES			
Salaries and fringe benefits	127,772	127,239	533
Travel and furnished transportation	3,250	1,654	1,596
Professional fees	2,986	1,086	1,900
Supplies and operating expenses	7,911	-	7,911
Total Expenditures	<u>141,919</u>	<u>129,979</u>	<u>11,940</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES		- 20,697	20,697
OTHER FINANCING SOURCES (USES) ACTUALS			
Deobligation - actuals		(8,756)	
Total Other Financing Sources (Uses)		(8,756)	
Refund to CJAD - actuals		(11,941)	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ -	

**JEFFERSON COUNTY
COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statements include the revenue of the Jefferson County Community Supervision and Corrections Department (CSCD) related to the receipt of funds administered by the TDCJ-CJAD from state appropriations for the Basic Supervision Fund, Community Corrections funds, Diversion Program Grant Funds, local fees collected for the use of the CSCD, and the expenditures of those funds.

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

Basis of Accounting

Since the Department receives funding from state government, it must comply with the requirements of the State. Therefore, the financial statements were prepared using the basis of accounting prescribed by the TDCJ-CJAD, a comprehensive basis of accounting other than generally accepted accounting principles.

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the statements. The accounts of Jefferson County CSCD are organized on the basis of fund accounting, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in a fund based upon the source of the funds and the purposes for which they may be spent and the means by which the spending activities are controlled for the specific activities in accordance with laws, regulations, or other restrictions. Revenues and expenditures of Jefferson County CSCD are accounted for using the cash basis of accounting until the last quarter when the modified accrual basis of accounting is used in preparation of the fourth quarter reports submitted to TDCJ-CJAD.

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

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

Budgets (Accounting and Legal Compliance)

Pursuant to Government Code, Section 76.004 and 76.002, the budgets governing the funding to the programs are prepared biennially, then approved by the district judges and the criminal court-at-law judges with jurisdiction over the department and by the TDCJ-CJAD.

Only budget adjustment requests, at year end, received by September 30, will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept any budget adjustments after September 30 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD are referred to in performing the financial audit.

2. PRIOR PERIOD ADJUSTMENTS

The Department did not have any prior period adjustments during fiscal year 2021.

3. REFUNDS

The Department issued the following biennium refunds on November 9, 2021:

Program	Dollar Amour
Community Corrections Program - High Need	\$ 18,628
Community Corrections Program - CSR	109,766
Diversion Program - Women's Center	217,968
Diversion Program - Intervention & Pre-Trial Diversion	73,863
Diversion Program - Mental Health	11,941

4. BUDGET VARIANCES

The Department had no excess of expenditures over approved line item budget amounts in any program.

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

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the county depository by the CSCD.

During the fiscal year audited: The CSCD's state aid and net funds (revenues) received were deposited and held, and collection accounts' remaining net funds (revenues) were transferred into a special fund of the county treasury, on or before the next regular business day, or on or before the fifth business day after the day on which the money was received. All the CSCD's state aid and net funds (revenues) received were held, deposited, disbursed, invested, and otherwise cared for by the County on behalf of the CSCD as the CSCD directed (Government Code 509.011(c) and Local Government Code 113.022 and 140.003 (f)).

CSCD employees who have access to public funds are covered by a surety bond, which also covers those employees who maintain and administer change funds and/or petty cash.

The CSCD maintains a change fund totaling \$300, consisting of \$150 at the CSCD's office in Beaumont, Texas, and \$150 at the CSCD's office in Port Arthur, Texas. A change fund is not considered a petty cash fund and it is used strictly for making change in connection with collections that are due and payable to the CSCD.

The residential treatment program maintains a petty cash fund utilizing CSCD funds. The petty cash balance is \$400 and is used for miscellaneous office expenditures. Expenditures are processed through cash. The petty cash account is replenished through the county's purchase order system.

Idle funds are invested only within the depository of the County in a manner that protects the integrity of the principal and guarantees no loss of principal to the CSCD.

6. FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS

The Department utilized the following funds collected from sources other than TDCJ-CJAD which are required to be reported for the year ended August 31, 2021:

Source	Amount Received	Restrictions for Use	Expended in Accordance with Restrictions
Community Supervision Fees Collected	\$ 1,939,507	Texas Code of Criminal Procedure Art. 42A.652 (a); FMM for TDCJ-CJAD Funding restrictions	Yes
<u>Payments by Program Participants:</u>			
Alcohol/Drug Education Program			
DWI Class	\$ 5,559	FMM for TDCJ-CJAD Funding restrictions	Yes
Assessment Fees	8,187	FMM for TDCJ-CJAD Funding restrictions	Yes
DWI Intervention Fees	16,390	FMM for TDCJ-CJAD Funding restrictions	Yes
MRT Fee	5,606	FMM for TDCJ-CJAD Funding restrictions	Yes
Theft Class	1,885	FMM for TDCJ-CJAD Funding restrictions	Yes
UA Fees	75	FMM for TDCJ-CJAD Funding restrictions	Yes
Unclaimed Restitution	332,674	FMM for TDCJ-CJAD Funding restrictions	Yes
Batterer's Treatment Program (Pretrial Intervention Program Related Fees)	143	FMM for TDCJ-CJAD Funding restrictions	Yes
Drop Program Fee (Pretrial Intervention Program Related Fees)	11,457	Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.	Yes
Drug Diversion Fee (Pretrial Intervention Program Related Fees)	8,960	Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.	Yes
Total Payments by Program Participants:	61,410	Texas Code of Criminal Procedure Chapter 102.012; FMM for TDCJ-CJAD Funding restrictions.	Yes
Interest Income	\$ 452,346	Government Code, Sec. 76.015; Sec. 19, Art. 42.12 Code of Criminal Procedures; FMM for TDCJ-CJAD Funding restrictions.	Yes
	\$ 6,226	FMM for TDCJ-CJAD Funding restrictions	Yes

Other Revenue:

Transaction Administrative \$2 Fees	\$ 48,231	Code of Criminal Procedure Art. 102.072; FMM for TDCJ-CJAD Funding restrictions	Yes
Admin Fee Application	13,787	FMM for TDCJ-CJAD Funding restrictions	Yes
PSI Fees	249,486	FMM for TDCJ-CJAD Funding restrictions	Yes
Service fee	35	FMM for TDCJ-CJAD Funding restrictions	Yes
Food Stamp Prosecution	4,933	FMM for TDCJ-CJAD Funding restrictions	Yes
Global Tel Link Comm	11,729	FMM for TDCJ-CJAD Funding restrictions	Yes
Vending	7	FMM for TDCJ-CJAD Funding restrictions	Yes
Miscellaneous Supplies	1,667	FMM for TDCJ-CJAD Funding restrictions	Yes
Miscellaneous Sales	<u>16,003</u>	FMM for TDCJ-CJAD Funding restrictions	Yes
Total Other Revenue:	<u>\$ 345,878</u>		

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

7. COMMITMENTS AND CONTINGENCIES

The department had no commitments or contingencies that require disclosure.

8. SUBSEQUENT EVENTS

The department had no subsequent events that require disclosure.

SUPPLEMENTARY SCHEDULES

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**JEFFERSON COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

BASIC SUPERVISION

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Actual</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 1,341,444	\$ 1,341,444	\$ -
State aid: SAFPF payments	42,375	42,375	-
Community supervision fees	1,939,507	1,939,507	-
Payments by program participants	381,976	381,976	-
Interest income	6,226	6,226	-
Other revenue	316,472	316,472	-
Total Revenue	<u>4,028,000</u>	<u>4,028,000</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	3,505,198	3,505,198	-
Travel and furnished transportation	-	-	-
Professional fees	125,326	125,326	-
Supplies and operating expenses	32,870	32,870	-
Utilities	3,957	3,957	-
Total Expenditures	<u>3,667,351</u>	<u>3,667,351</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>360,649</u>	<u>360,649</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE	<u>808,710</u>	<u>808,710</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 1,169,359</u>	<u>\$ 1,169,359</u>	<u>\$ -</u>

**JEFFERSON COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

**COMMUNITY CORRECTIONS PROGRAM
CSR**

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Actual</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 401,908	\$ 401,908	\$ -
Total Revenue	<u>401,908</u>	<u>401,908</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	334,395	334,395	-
Travel and furnished transportation	3,116	3,116	-
Professional fees	4,461	4,461	-
Equipment	5,545	5,545	-
Total Expenditures	<u>347,517</u>	<u>347,517</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	54,391	54,391	-
OTHER FINANCING SOURCES (USES)			
CC Interfund transfer	(63,859)	(63,859)	-
Total Other Financing Sources (Uses)	<u>(63,859)</u>	<u>(63,859)</u>	<u>-</u>
PRIOR YEAR ENDING FUND BALANCE			
Refund due to CJAD	119,234	119,234	-
Adjusted Beginning Fund Balance	(109,766)	(109,766)	-
	<u>9,468</u>	<u>9,468</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	\$ -	\$ -	\$ -

**JEFFERSON COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

**COMMUNITY CORRECTIONS PROGRAM
HIGH NEED**

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Actual</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 124,415	\$ 124,415	\$ -
Total Revenue	<u>124,415</u>	<u>124,415</u>	<u>-</u>
EXPENDITURES			
Salaries and fringe benefits	119,502	119,502	-
Travel and furnished transportation	556	556	-
Professional fees	934	934	-
Total Expenditures	<u>120,992</u>	<u>120,992</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	3,423	3,423	-
PRIOR YEAR ENDING FUND BALANCE			
Refund due to CJAD	15,205	15,205	-
Adjusted Beginning Fund Balance	(18,628)	(18,628)	-
	<u>(3,423)</u>	<u>(3,423)</u>	<u>-</u>
AUDITED YEAR ENDING FUND BALANCE	\$ -	\$ -	\$ -

**JEFFERSON COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

**DIVERSION PROGRAM
WOMAN'S CENTER**

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Actual</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 1,346,621	\$ 1,346,621	\$ -
One-time/supplemental payment	8,750	8,750	-
Deobligation	(113,079)	(113,079)	-
Total State Aid	<u>1,242,292</u>	<u>1,242,292</u>	-
Other revenue	29,406	29,406	-
Total Revenue	<u>1,271,698</u>	<u>1,271,698</u>	-
EXPENDITURES			
Salaries and fringe benefits	876,055	876,055	-
Travel and furnished transportation	5,106	5,106	-
Contract services for offenders	21,430	21,430	-
Professional fees	11,919	11,919	-
Supplies and operating expenses	136,522	136,522	-
Facilities	69,713	69,713	-
Utilities	39,338	39,338	-
Equipment	32,812	32,812	-
Total Expenditures	<u>1,192,895</u>	<u>1,192,895</u>	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	78,803	78,803	-
OTHER FINANCING SOURCES (USES)			
CC Interfund transfer	32,580	32,580	-
Total Other Financing Sources (Uses)	<u>32,580</u>	<u>32,580</u>	-
PRIOR YEAR ENDING FUND BALANCE			
Refund due to CJAD	(217,968)	(217,968)	-
Adjusted Beginning Fund Balance	(111,383)	(111,383)	-
AUDITED YEAR ENDING FUND BALANCE	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>

**JEFFERSON COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

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

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Actual</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 446,254	\$ 446,254	\$ -
Deobligation	(60,042)	(60,042)	- -
Total State Aid	<u>386,212</u>	<u>386,212</u>	- -
Payments by program participants	70,370	70,370	- -
Total Revenue	<u>456,582</u>	<u>456,582</u>	- -
EXPENDITURES			
Salaries and fringe benefits	446,449	446,449	- -
Travel and furnished transportation	1,148	1,148	- -
Professional fees	2,997	2,997	- -
Supplies and operating expenses	2,863	2,863	- -
Equipment	1,452	1,452	- -
Total Expenditures	<u>454,909</u>	<u>454,909</u>	- -
EXCESS OF REVENUE OVER (UNDER)			
EXPENDITURES	1,673	1,673	- -
OTHER FINANCING SOURCES (USES)			
CC Interfund transfer	27,445	27,445	- -
Total Other Financing Sources (Uses)	<u>27,445</u>	<u>27,445</u>	- -
PRIOR YEAR ENDING FUND BALANCE			
Refund due to CJAD	(73,863)	(73,863)	- -
Adjusted Beginning Fund Balance	(29,118)	(29,118)	- -
AUDITED YEAR ENDING FUND BALANCE	\$ - -	\$ - -	\$ - -

**JEFFERSON COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

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

**DIVERSION PROGRAM
MENTAL HEALTH**

FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Actual</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
REVENUE			
State aid	\$ 140,164	\$ 140,164	\$ -
Deobligation	(8,756)	(8,756)	- -
Total Revenue	<u>131,408</u>	<u>131,408</u>	- -
EXPENDITURES			
Salaries and fringe benefits	127,239	127,239	- -
Travel and furnished transportation	1,654	1,654	- -
Professional fees	1,086	1,086	- -
Total Expenditures	<u>129,979</u>	<u>129,979</u>	- -
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	1,429	1,429	- -
OTHER FINANCING SOURCES (USES)			
CC interfund transfer	3,834	3,834	- -
Total Other Financing Sources (Uses)	<u>3,834</u>	<u>3,834</u>	- -
PRIOR YEAR ENDING FUND BALANCE			
Refund due to CJAD	6,678	6,678	- -
Adjusted Beginning Fund Balance	(11,941)	(11,941)	- -
	(5,263)	(5,263)	- -
AUDITED YEAR ENDING FUND BALANCE	<u>\$ - -</u>	<u>\$ - -</u>	<u>\$ - -</u>

COMPLIANCE SECTION

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PATTILLO, BROWN & HILL, L.L.P.
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**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**

Jefferson County Community
Supervision and Corrections Department
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 the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Jefferson County Community Supervision and Corrections Department (CSCD) as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise Jefferson County Community Supervision and Corrections Department's basic financial statements, and have issued our report thereon dated February 15, 2022.

Internal Control Over Financial Reporting

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

OFFICE LOCATIONS

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

Compliance and Other Matters

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

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 Jefferson County CSCD's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Jefferson County CSCD's Internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

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

Waco, Texas
February 15, 2022

**JEFFERSON COUNTY
COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2021

None.

**JEFFERSON COUNTY
COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE PRIOR YEAR ENDED AUGUST 31, 2020

None.

TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

The Compliance Checklist FORMAT AND CONTENT are NOT TO BE ALTERED.

Indicate whether these compliance requirements have been met by answering “YES,” “NO,” or “N/A” (Not Applicable). If “N/A” is blocked out, then answers must be either “YES” or “NO”. *Please contact your Fiscal Auditor if you have any questions.*

YES NO N/A

FINANCIAL POLICIES AND PROCEDURES (Questions 1-2)

An explanation is required to be reported in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs if questions 1 and 2 are answered NO.

Duties of the Fiscal Officer, FMM Fiscal Officer, Texas Government Code, Section 76.004 (Question 1)

Texas Government Code, Section 76.004, effective September 1, 2001 allows the judge(s) as described by Government Code section 76.002 the option to appoint a fiscal officer, other than the county auditor, to be responsible for the following: Managing and protecting funds, fees, state aid, and receipts to the same extent that a county auditor manages county funds and funds of other local entities; Ensuring that financial transactions of the department are lawful and allowable; and Prescribing accounting procedures for the department.

1. Yes Did the fiscal officer follow the applicable laws, guidelines, and duties as specified on Fiscal Officer section of the Financial Management Manual for TDCJ-CJAD Funding?

Cash Matching for Grants; FMM Grants, Donations, Fees (Question 2)

With prior TDCJ-CJAD approval, CSCDs may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, non-profit organizations, or private foundations, etc., for the purpose of expanding an existing program (CC, DP, or TAIP cash matching) or for funding an accepted Strategic Plan program (Basic Supervision or CC cash matching). All expenditures from the CSCD's matching funds shall be in accordance with the Financial Management Manual for TDCJ-CJAD Funding (see the Allowable and Unallowable Expenditures section of this manual).

2. N/A Was cash matching properly: authorized, budgeted, and expended?

FINANCIAL STATEMENTS (Questions 3-9)

An explanation is required in the corresponding note of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if questions 3, 5, 7, and 9 are answered NO. All sources identified in questions 4, 6, & 8-9 are required to be reported on their designated line item of the audited financial statements and in their corresponding note. See note for further instructions.

3. Yes Were expenditures and revenues supported by adequate documentation?

Interfund Transfers; FMM Financial Reports, Additional Reporting Requirements (Questions 4-5)

CSCDs cannot end a fiscal year with a negative fund balance in any program. Any negative fund balances in CC, DP, or TAIP must be covered by an interfund transfer from Basic Supervision.

Basic Supervision can transfer funds to CC, DP, and TAIP. CC can transfer funds to DP and TAIP. Basic Supervision cannot receive funds from any programs unless those programs are returning funds they received from Basic earlier in the fiscal year. Transfers from DP and TAIP can only go to CC if returning funds received from CC earlier in the fiscal year. Transfers between CCs are not allowed; they should be done by increasing/decreasing state aid. Apart from returning unused funds, transfers cannot come from DP (even to/from another DP program) unless approved by the TDCJ-CJAD Division Director.

4. Yes Did the CSCD have any interfund transfers and/or DP fund transfers in the fiscal year audited?

5. Yes If any, were all interfund transfers and/or DP fund transfers noted during the audit allowable?

Deobligation, Government Code, Chapter 509, Section 509.011 (h), FMM Deobligations (*Questions 6-7*)

Government Code, Chapter 509, Section 509.011 (h), allows CSCDs to deobligate any unencumbered state funds held by the department during a fiscal year (Basic Supervision, CC, DP, and TAIP). Deobligations are a reduction to state aid for funds that are in excess of the amount needed to operate the programs for the remainder of the year and are not to be reported as a refund.

6. Yes In the fiscal year audited, did any deobligation of funds occur because of an excess of funds allocated to programs?

7. Yes Were the appropriate budget adjustments made for any reallocated funds?

Budget Variances, FMM Budgets (*Question 8*)

All budget variances identified in the budget variance statements are to be reported in the Budget Variances note of the notes to the financial statements, see note for further instructions. If any budget variances in excess of the 15% rule, they are required to be reported in the Schedule of Findings and Questioned Costs.

Expenditure line-item differences over 15% of the last TDCJ-CJAD approved budget within each individual program for the fiscal year audited.

8. No Were any unfavorable budget variances in excess of the 15% rule identified in the Individual Statement of Revenues, Budget, Actual, and Variance for the fiscal year audited?

Prior Period Adjustments, FMM Financial Reports, Additional Reporting Requirements (*Question 9*)

Adjustment to beginning fund balance because of corrections and/or reporting adjustments to the general ledger of prior fiscal years, **not prior quarters of the current fiscal year**. This amount does not include prior-year refunds.

9. N/A If the CSCD had any **prior period adjustments** resulting from accounting corrections or reporting adjustments to the general ledger for the prior fiscal year(s), were they properly reported as prior period adjustments on the quarterly financial report in the corresponding quarter during which they were identified?

BASIS OF ACCOUNTING (*Questions 10-12*)

An explanation is required in the Basis of Accounting portion of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if questions 10-12 are answered NO.

Basis of Accounting Requirements, FMM Fiscal Officer, Duties of the Fiscal Officer and Financial Reports (*Questions 10-12*)

FMM, Fiscal Officer, Duties of the Fiscal Officers: Managing and protecting funds, fees, state aid, and other receipts of money. Each program is to be maintained utilizing a separate self-balancing set of financial books and accounting records in accordance with proper fund accounting.

FMM Financial Reports, Basis of Accounting: Although funding recipients are encouraged to use the modified accrual basis of accounting for each quarter, the first, second, and third quarter reports may be prepared on the cash basis method of accounting. The fourth quarter report, which closes out the fiscal year, must be prepared on the modified accrual basis of accounting.

For the funding recipient to report an accrual, as of August 31 on the fourth quarter report, TDCJ-CJAD requires that the expenditures be paid, and the item received by October 31.

10. Yes _____ Was separate accountability maintained for TDCJ-CJAD funds, i.e., fund accounting of self-balancing funds?
11. Yes _____ Was the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD?
12. Yes _____ Were proper cutoff procedures observed at the end of each fiscal period? *The cutoff date for revenues recognition and expenditures payments of the fiscal year audited is October 31, of the fiscal year audited.*

FUNDS COLLECTED FROM SOURCES OTHER THAN TDCJ-CJAD REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Questions 13-22)

An explanation is required in the Funds Collected from Sources Other Than TDCJ-CJAD Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements and in the Schedule of Findings and Questioned Costs, if questions 13-14, or 22, are answered NO or 16-17, or 20-21 answered YES.

If any of the fees identified in questions 15, 18, and 19 were collected, they are required to be reported in the Funds Collected from Sources Other Than TDCJ-CJAD Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements.

13. Yes _____ Were TDCJ-CJAD funds and locally generated revenues expended in accordance with the Financial Management Manual for TDCJ-CJAD funding (FMM), TDCJ-CJAD Standards, TDCJ-CJAD field correspondence, TDCJ-CJAD Policy Statements, Special Grant Conditions, and applicable laws?
14. Yes _____ Were locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to probationers' accounts, bank deposits, and statements?

Administrative Fees, Texas Government Code Section 76.015c, FMM Statutory Requirements (Questions 15-17)

Government Code Chapter 76 Community Supervision and Corrections Departments Section 76.015c states: A department may assess a reasonable administrative fee of not less than \$25 and not more than \$60 per month on an individual who participates in a program operated by the department or receives services from the department and who is not paying a monthly fee under Article 42A.652, Code of Criminal Procedure (i.e. Community Supervision Fees).

15. _____ No _____ Did the CSCD collect any **administrative fees of \$25-\$60** from **offender and/or non-offender individuals** who either participate in a TDCJ-CJAD funded program or receive services from the department and who are not paying a monthly fee under Articles 42A Code of Criminal Procedure (i.e. Community Supervision Fees)?
16. _____ N/A _____ If collected, when the CSCD assessed the administrative fee, did the CSCD assess less than \$25 or more than \$60 for the fee?
17. _____ N/A _____ If collected, did the CSCD assess administrative fees of \$25-\$60 for those individuals who also pay a monthly supervision fee under Articles 42A.652 Code of Criminal Procedure?

Fees for Pretrial Intervention Programs; Texas Code of Criminal Procedure Chapter 102.012, FMM Statutory Requirements (Question 18)

Code of Criminal Procedure Chapter 102 Subchapter A General Costs Article 102.012, Fees for Pretrial Intervention Program states: (a) A court that authorizes a defendant to participate in a pretrial intervention program established under Section 76.011, Government Code, may order the defendant to pay to the court a supervision fee in an amount not more than \$60 per month as a condition of participating in the program. (b) In addition to or in lieu of the supervision fee authorized by Subsection (a), the court may order the defendant to pay or reimburse a community supervision and corrections department for any other expense that is: (1) incurred as a result of the defendant's participation in the pretrial intervention program, other than an expense described by Article 102.0121; or (2) necessary to the defendant's successful completion of the program.

18. Yes Did the CSCD collect fees for **pretrial intervention programs** in the fiscal year audited?

Administrative Fee (i.e., Transaction Administrative Fee); Texas Code of Criminal Procedure, Article 102.072, FMM Statutory Requirements (Questions 19-22)

Texas Code of Criminal Procedure, Article 102.072; Administrative Fee states: An officer listed in Article 103.003 or a community supervision and corrections department may assess an administrative fee for each transaction made by the officer or department relating to the collection of fines, fees, restitution, or other costs imposed by a court. The fee may not exceed \$2 for each transaction. This article does not apply to a transaction relating to the collection of child support. A "transaction" is defined as an event that involves the collection of money for one or more purposes that results in a preparation of a single receipt. CSCDs shall not prepare separate receipts for money received during a single event for multiple purposes (i.e. to collect multiple \$2 administrative fees).

The "transaction" administrative \$2 fee is required to be budgeted and reported as Other Revenue in Basic Supervision.

19. Yes Did the CSCD collect **administrative fees (i.e. transaction administrative fees)** for each transaction made by the department relating to the collection of fines, fees, restitutions, or other costs imposed by a court during the fiscal year audited?

20. No If collected, did any single **transaction administrative** fee exceed the allowable \$2?

21. No If collected, during each transaction, does the CSCD issue separate receipts for each fine, fee, restitution, or other cost paid while charging the \$2 **transaction administrative fee** for each receipt?

22. Yes If collected, was the **transaction administrative fee** budgeted and recorded as Other Revenue in Basic Supervision and accounted for on a consistent basis (FMM Statutory Requirements)?

CASH, COLLECTIONS, CHANGE FUND, PETTY CASH (Questions 23-26)

An explanation is required to be reported in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and included in the Schedule of Findings and Questioned Costs if questions 23-26, 28, 32-33, and 34 are answered NO. All change fund and petty cash funds are required to be reported in the Cash, Collections, Change Fund, and Petty Cash & Investments note of the Notes to the Financial Statements.

Deposits and Disbursement Requirements, (Questions 23-26)

Government Code, Section 509.011 (c) Each department, county, or municipality shall deposit all state aid received from the division in a special fund of the county treasury or municipal treasury, as appropriate, to be used solely for the provision of services, programs, and facilities under this chapter or Subchapter H, Chapter 351, Local Government Code.

Local Government Code, Section 140.003 (f) Each specialized local entity (CSCD) shall deposit in the county treasury of the county in which the entity has jurisdiction the funds the entity receives. The county shall hold, deposit, disburse, invest, and

otherwise care for the funds on behalf of the specialized local entity (CSCD) as the entity (CSCD) directs. If a specialized local entity has jurisdiction in more than one county, the district judges having jurisdiction in those counties, by a majority vote, shall designate from among those counties the county responsible for managing the entity's funds.

Local Government Code, Section 113.022 (a) A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received. However, in a county with fewer than 50,000 inhabitants, the commissioner's court may extend the period during which funds must be deposited with the county treasurer, but the period may not exceed 15 days after the date the funds are received. (b) A county treasurer shall deposit the money received under Subsection (a) in the county depository in accordance with Section 116.113(a). In all cases, the treasurer shall deposit the money on or before the seventh business day after the date the treasurer receives the money.

Local Government Code, Section 113.001. COUNTY TREASURER AS CHIEF CUSTODIAN OF MONEY. The county treasurer, as chief custodian of county funds, shall keep in a designated depository and shall account for all money belonging to the county.

Local Government Code, Section 116.113. DEPOSIT OF FUNDS. (a) Immediately after the commissioner's court designates a county depository, the county treasurer shall transfer to the depository all of the county's funds and the funds of any district or municipal subdivision of the county that does not select its own depository. The treasurer shall also immediately deposit with the depository to the credit of the county, district, or municipality any money received after the depository is designated.

Local Government Code Section 116.115. CLEARINGHOUSE FOR MULTIPLE DEPOSITORYIES. If the funds of a county are deposited with more than one depository, the commissioner's court shall by order name one of the depositories to act as a clearinghouse for the others. All county orders for payment are finally payable at the depository named as the clearinghouse.

- | | |
|---|---|
| 23. <u>Yes</u> <input type="checkbox"/> | Were all the CSCD's state aid and net funds (revenues) received, deposited, and held in a special fund of the county treasury (county's bank account) during the fiscal year audited? |
| 24. <u>Yes</u> <input type="checkbox"/> | Were all the CSCD's state aid and net funds (revenues) received: held, deposited, disbursed, invested, and otherwise cared for by the county on behalf of the CSCD, as the CSCD directed during the fiscal year audited? |
| 25. <u>Yes</u> <input type="checkbox"/> | Were all the CSCD's state aid and net funds' (revenues) received deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022 during the fiscal year audited? |
| 26. <u>Yes</u> <input type="checkbox"/> | Were all the CSCD's collection accounts' remaining net funds (revenues) transferred to the county treasury (county's bank account) within the time period required by Local Government Code 113.022 during the fiscal year audited? |

Change Fund, Local Government Code, Chapter 130, Section 130.902 (a), FMM Fiscal Change Fund (Questions 27-28)

Local Government Code, Chapter 130, Section 130.902 (a) The commissioner's court of a county may set aside from the general fund of the county an amount approved by the county auditor for use as a change fund by any county or district official who collects public funds. The fund may be used only to make change in connection with collections that are due and payable to the county, the state, or another political subdivision of the state that are often made by the official. (b) The bond of that official who receives such a change fund must cover the official's responsibility for the correct accounting and disposition of the change fund.

27. Yes

Did the CSCD maintain a **change fund** authorized by the fiscal officer in the fiscal year audited? Change Funds are not to be confused with petty cash funds (*FMM Fiscal Officer*).

28. Yes

Was the **change fund *only*** used to make change in connection with collections that are due and payable to the CSCD?

Petty Cash Utilizing CSCD Funds, Local Government Code, Section 130.909, FMM Petty Cash (*Questions 29-33*)

Local Government Code, Section 130.909. (a) The commissioner's court of a county may set aside from the general fund of the county, for the establishment of a petty cash fund for any county or district official or department head approved by the commissioner's court, an amount approved by: (1) the county auditor, for a county with a population of 3.3 million or more; or (2) the commissioner's court, for a county with a population of less than 3.3 million. (FMM, State Payments, Financial Reports, Community Corrections Facility and Fiscal Officer)

29. Yes

Did the CSCD maintain **petty cash** in the fiscal year audited?

30. Yes

Was the petty cash fund maintained by **utilizing the CSCD's funds** authorized by the county auditor?

31. — No

Was the petty cash fund maintained by **utilizing NON-CSCD revenues** (i.e. vending machine revenues)?

32. Yes

Were **petty cash funds utilizing CSCD's funds** used only for specific purposes for allowable items as listed in the Financial Management Manual for TDCJ-CJAD Funding?

33. Yes

Were **petty cash funds utilizing CSCD's funds** expended only for emergency situations authorized by a written policy and approved by the CSCD director?

Employee Surety Bond Coverage, FMM Employee Surety Bond Coverage (*Question 34*)

CSCD directors shall ensure that all public funds are protected by requiring that all employees with access to funds are covered by Employee Surety Bond coverage and that all funds maintained on CSCD premises are protected by appropriate insurance or bonding. Funds on CSCD premises shall not exceed insurance/bond limits of coverage. CSCDs that have been authorized to have a change fund shall have Employee Surety Bond coverage on the employee who maintains and administers the change fund or petty cash fund, and the coverage shall include the employee's responsibility for the correct accounting and disposition of the change fund or petty cash fund.

34. Yes

Were all employees who had access to public funds and/or maintained and administered public funds, change funds and petty cash, which cover the employees' responsibility for the correct accounting and disposition of the change fund and petty cash, covered by an employee surety bond?

SCHEDULE OF DIFFERENCES (*Question 35*)

An explanation is required to be reported in the Schedule of Differences, Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if question 35 is answered NO.

35. Yes

Were revenues and expenditures as reported to TDCJ-CJAD on the quarterly financial reports in agreement with the funding recipient's accounting records (CSCD's actuals), the last approved budget, and with audited financial statements?

COMPLIANCE AND OTHER MATTERS Standards for Financial Audits; Chapter 4, Item 4.25 Government Auditing Standards (*Questions 36-40*)

An explanation is required to be reported in the Report on Compliance and Internal Control and in the Schedule of Findings and Questioned Costs If questions 36-40 are answered YES.

- | | |
|--|--|
| 36. <input type="checkbox"/> <u>No</u> | Were there any instances of deficiencies in internal control noted by the auditor? |
| 37. <input type="checkbox"/> <u>No</u> | Were there any instances of non-compliance noted by the auditor? |
| 38. <input type="checkbox"/> <u>No</u> | Were there any instances of fraud noted by the auditor? |
| 39. <input type="checkbox"/> <u>No</u> | Were there any instances of waste noted by the auditor? |
| 40. <input type="checkbox"/> <u>No</u> | Were there any instances of abuse noted by the auditor? |

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Standards for Financial Audits; Chapter 4, Item 4.05, Government Auditing Standards (*Questions 41-42*)

An explanation is required to be reported in Schedule of Findings and Questioned Costs for Prior Year if questions 41-42 are answered NO.

- | | |
|---|--|
| 41. <input type="checkbox"/> <u>N/A</u> | Do any action plans exist for significant findings from prior year audits? |
| 42. <input type="checkbox"/> <u>N/A</u> | If action plans exist from prior year audit findings, are they current? |

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**JEFFERSON COUNTY
JUVENILE PROBATION DEPARTMENT**
AUDIT REPORT
FOR THE YEAR ENDED AUGUST 31, 2021

**GRANT TJJD-A-21-123
GRANT TJJD-M-21-123
GRANT TJJD-W-21-123
GRANT TJJD-P-21-123
GRANT TJJD-R-21-123**

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

FOR THE YEAR ENDED AUGUST 31, 2021

TABLE OF CONTENTS

	<u>Page Number</u>
Independent Auditor's Report	1 - 2
 FINANCIAL SECTION	
Statement of Revenue, Expenditures, and Changes in Fund Balance by Contract – Budget and Actual (Regulatory Basis).....	3 - 5
Notes to Financial Statements.....	6 - 8
 COMPLIANCE SECTION	
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 <i>Government Auditing Standards</i>	9 - 10
Schedule of Findings and Questioned Costs	11
Schedule of Prior-Year Findings and Questioned Costs	12

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

INDEPENDENT AUDITOR'S REPORT

To the Juvenile Board and
 Director of Juvenile Probation Department
 Jefferson County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the Texas Juvenile Justice Department Grant Funds of Jefferson County Juvenile Probation Department (Department), which comprise the statement of revenues, expenditures and changes in fund balances-budget and actual-regulatory basis for the year ended August 31, 2021, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

OFFICE LOCATIONS

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the revenue earned and expenditures incurred compared to budgeted revenues and expenditures of the Department's Texas Juvenile Justice Department Grant funds for the year ended August 31, 2021, in accordance with the financial reporting provisions of the Texas Juvenile Justice Department as described in Note 1.

Basis of Accounting

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

Emphasis of Matter

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

Other Reporting Required by Government Auditing Standards

In accordance with GAGAS, we have also issued our report dated February 18, 2022 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with GAGAS in considering the Department's internal control over financial reporting and compliance.

Restriction on Use

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

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

Waco, Texas
February 18, 2022

FINANCIAL SECTION

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

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

FOR THE YEAR ENDED AUGUST 31, 2021

	A-21-123		Variance Favorable (Unfavorable)
	Final Budget	Actual	
REVENUE			
TJJD funds	\$ 1,372,164	\$ 1,372,164	\$ -
Total Revenue	<u>1,372,164</u>	<u>1,372,164</u>	<u>-</u>
EXPENDITURES			
Basic probation services	359,744	359,744	-
Community programs	466,376	466,376	-
Pre post adjudication	261,300	261,300	-
Commitment diversion	130,727	130,727	-
Mental health services	154,017	154,017	-
Total Expenditures	<u>1,372,164</u>	<u>1,372,164</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES			
	-	-	-
FUND BALANCE, BEGINNING OF YEAR			
	-	-	-
FUND BALANCE, END OF YEAR			
	\$ -	\$ -	\$ -

M-21-123

Final Budget	Actual	Variance Favorable (Unfavorable)
-----------------	--------	--

\$ 54,703	\$ 54,703	\$ -
<u>54,703</u>	<u>54,703</u>	<u>-</u>

54,703	54,703	-
-	-	-
-	-	-
-	-	-
<u>54,703</u>	<u>54,703</u>	<u>-</u>

-	-	-
<u>-</u>	<u>-</u>	<u>-</u>

\$ -	\$ -	\$ -
------	------	------

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

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

GRANT W 2021-123

FOR THE PERIOD ENDED AUGUST 31, 2021

	Total Budget	Prior Year Activity	Current Year Activity	To Date Activity	Budget Variance
REVENUE					
TJJD funds	\$ 2,178	\$ -	\$ 2,178	\$ 2,178	\$ -
Total Revenue	<u>2,178</u>	<u>-</u>	<u>2,178</u>	<u>2,178</u>	<u>-</u>
EXPENDITURES					
External Contracts	<u>2,178</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,178</u>
Total Expenditures	<u>2,178</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,178</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES					
	-	-	2,178	2,178	(2,178)
FUND BALANCE, BEGINNING OF YEAR					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR					
	\$ -	\$ -	\$ 2,178	\$ 2,178	\$ (2,178)

FINANCIAL SECTION

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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Entity

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

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

Basis of Accounting

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

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

2. RECONCILIATION OF INTEREST EARNED

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

	Interest Earned TJJD Funds FY 2021	Interest Earned Title IV-E Funds FY 2021	Total Interest
Beginning balance, Sept 1, 2020	\$ 95,329	\$ 272,406	\$ 367,735
Interest earned on funds received from the period of 9/01/20 - 8/31/21	2,661	1,353	4,014
Total interest at Aug 31, 2021	97,990	273,759	371,749
Minus interest expenditures in FY 2021	-	-	-
Ending balance, Aug 31, 2021	\$ 97,990	\$ 273,759	\$ 371,749

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

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

Operating Costs Jefferson County Pre-Adjudication Juvenile Facility For the Year Ended August 31, 2021

	TJJD Funding	Local Funding	Total
Salary and fringe	\$ -	\$ 1,599,849	\$ 1,599,849
Travel and training	-	955	955
Operating expenses	-	262,693	262,693
External contracts	-	37,084	37,084
 Total Operating Expenditures	 \$ -	 \$ 1,900,581	 \$ 1,900,581

4. FEDERAL FINANCIAL ASSISTANCE

The Texas Juvenile Justice Department administers, along with the Texas Department of Family and Protective Services, the Title IV-E Program (CFDA 93.658). TJJD disburses funds to Jefferson County Juvenile Probation Department on a cost reimbursement basis. The Department did not receive any Title IV-E funds during fiscal year 2021.

5. FINANCIAL MATCH REQUIREMENTS

To receive Texas Juvenile Department state funds, the juvenile probation departments are required to certify that the amount of local or county funds expended for juvenile services is equal to or greater than the amount spent in the 2006 county fiscal year, excluding construction and capital outlay expenses unless waived in accordance with provisions of the State Financial Assistance Fund grant. A confirmation of local funds for the year ending August 31, 2021 is required and presented below:

Local Funding Expended (less construction and capital outlay)

FY 2021	\$ 3,650,053
FY 2006	3,010,649

The Juvenile Probation Department certified the financial match requirements were fulfilled in FY 2021.

6. STATE FINANCIAL ASSISTANCE

- a. The Texas Juvenile Justice Department provided the County the following funds for the JJAEP Juvenile Reimbursement Grant funds. A confirmation of revenue received in the year ending August 31, 2021 is required and presented below.

<u>Contract Number</u>	Amount Received (Cash Basis)
P-21-123	<u>August 31, 2021</u> \$31,720

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

<u>Contract Number</u>	Amount Carried Forward to Fiscal Year August 31, 2021	Amount Brought Forward From Fiscal Year August 31, 2020
W-21-123	\$ 2,178	\$ -

- c. The Texas Juvenile Justice Department provided the County the following funds for the Grant R - Regional Diversion Alternatives (RDA) Program Reimbursement Grant funds. A confirmation of revenue received in the year ending August 31, 2021 is required and presented below.

<u>Contract Number</u>	Amount Received (Cash Basis)
R-21-123	<u>August 31, 2021</u> \$133,544

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COMPLIANCE SECTION

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PATTILLO, BROWN & HILL, L.L.P.
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**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**

To the Juvenile Board and
 Director of Juvenile Probation Department
 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 GAGAS issued by the GAO, the financial statements of the Texas Juvenile Justice Department Grant Funds of Jefferson County Juvenile Probation (Department) and have issued our report thereon dated February 18, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Department's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, and compliance with provisions of laws, regulations, contracts, grant agreements or instances of fraud, including the specific financial assurances contained in Section VIII.J. of the General Grant Requirements and any Targeted Grant requirements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

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

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

OFFICE LOCATIONS

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under GAGAS or TJJD's audit instructions.

Purpose of this Report

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

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

Waco, Texas
February 18, 2022

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2021

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

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

SCHEDULE OF PRIOR-YEAR FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2021

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

NAME

AMOUNT

CHECK NO.

TOTAL

86

JURY FUND

DAWN DONUTS

55.50

492722

55.50**

ROAD & BRIDGE PCT.#1

M&D SUPPLY 80.15 492619
 MUNRO'S 30.35 492620
 S.E. TEXAS BUILDING SERVICE 325.00 492634
 SOUTHEAST TEXAS WATER 7.00 492635
 AT&T 68.42 492636
 DEPARTMENT OF INFORMATION RESOURCES .06 492658
 VERIZON WIRELESS 76.00 492662
 LD CONSTRUCTION 1,180.29 492691
 ADVANCE AUTO PARTS 595.73 492712
 FUNCTION 4 LLC - WELLS FARGO FINANC 99.00 492745

2,462.00**

ROAD & BRIDGE PCT.#2

RITTER @ HOME 71.87 492630
 DEPARTMENT OF INFORMATION RESOURCES .02 492658
 BUMPER TO BUMPER 250.08 492679
 CY-FAIR TIRE 30.50 492736
 FUNCTION 4 LLC - WELLS FARGO FINANC 99.00 492745

451.47**

ROAD & BRIDGE PCT. # 3

SPIDLE & SPIDLE 3,074.03 492598
 FARM & HOME SUPPLY 28.91 492606
 ENTERGY 378.13 492608
 MUNRO'S 15.15 492620
 OFFICE DEPOT 209.45 492623
 S.E. TEXAS BUILDING SERVICE 65.00 492634
 TIME WARNER COMMUNICATIONS 141.99 492641
 HOWARD'S AUTO SUPPLY 17.36 492652
 VERIZON WIRELESS 37.99 492662
 NORTHERN TOOL AND EQUIPMENT 429.88 492704

4,397.89**

ROAD & BRIDGE PCT.#4

ABLE FASTENER, INC. 78.29 492596
 SPIDLE & SPIDLE 5,991.29 492598
 CITY OF BEAUMONT - WATER DEPT. 21.56 492602
 T. JOHNSON INDUSTRIES, INC. 368.57 492614
 MUNRO'S 97.72 492620
 CDW COMPUTER CENTERS, INC. 38.88 492655
 INTERSTATE ALL BATTERY CENTER - BMT 183.95 492692
 SUBURBAN PROPANE L.P. 155.52 492715
 FUNCTION 4 LLC - WELLS FARGO FINANC 99.00 492745

7,034.78**

ENGINEERING FUND

FUNCTION 4 LLC - WELLS FARGO FINANC

275.00

492745

275.00**

PARKS & RECREATION

SANITARY SUPPLY, INC. 3,227.79 492631
 PARKER LUMBER 76.93 492697
 NORTHERN TOOL AND EQUIPMENT 409.96 492704
 SPRINT WASTE SERVICES LP 687.36 492718
 ALL TERRAIN EQUIPMENT CO 516.25 492729

4,918.29**

GENERAL FUND

TAX OFFICE

HERNANDEZ OFFICE SUPPLY, INC. 1,482.05 492610
 ACE IMAGEWEAR 39.42 492632
 UNITED STATES POSTAL SERVICE 572.90 492665
 ROCHESTER ARMORED CAR CO INC 378.40 492698
 TEXAS ASSOCIATION OF COUNTIES 230.00 492730
 FUNCTION 4 LLC - WELLS FARGO FINANC 396.00 492745

3,098.77*

COUNTY HUMAN RESOURCES

NAME	AMOUNT	CHECK NO.	TOTAL
PINNACLE MEDICAL MANAGEMENT CORP	95.00	492626	
UNITED STATES POSTAL SERVICE	3.90	492665	
SOUTHEAST TEXAS OCCUPATIONAL MEDICI	174.00	492724	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	
			371.90*
AUDITOR'S OFFICE			
FRAN M. LEE	475.00	492649	
UNITED STATES POSTAL SERVICE	7.24	492665	
FUNCTION 4 LLC - WELLS FARGO FINANC	211.00	492745	
			693.24*
COUNTY CLERK			
TAC - TEXAS ASSN. OF COUNTIES	460.00	492639	
UNITED STATES POSTAL SERVICE	275.86	492665	
FUNCTION 4 LLC - WELLS FARGO FINANC	409.00	492745	
			1,144.86*
COUNTY JUDGE			
ROCKY LAUDERMILK	1,800.00	492673	
THE YOES LAW FIRM, LLP	500.00	492680	
FRED JACKSON	120.51	492688	
HARVEY L WARREN III	1,800.00	492694	
WYATT SNIDER	500.00	492702	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	
			4,819.51*
RISK MANAGEMENT			
UNITED STATES POSTAL SERVICE	17.22	492665	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	
			116.22*
COUNTY TREASURER			
UNITED STATES POSTAL SERVICE	151.25	492665	
PURCHASING DEPARTMENT			
UNITED STATES POSTAL SERVICE	.46	492665	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	
			99.46*
GENERAL SERVICES			
SPINDLETOP MHMR	34,666.91	492617	
TIME WARNER COMMUNICATIONS	227.66	492643	
ADVANCED STAFFING	97.50	492650	
TEXAS COFFEE COMPANY	143.39	492653	
ROCHESTER ARMORED CAR CO INC	6,054.23	492698	
FIBERLIGHT LLC	1,998.75	492747	
K2 TOWERS III, LLC	2,435.00	492756	
			45,623.44*
DATA PROCESSING			
OFFICE DEPOT	35.12	492623	
VERIZON WIRELESS	75.98	492662	
MHC DATACOMM	1,385.00	492690	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	
			1,595.10*
VOTERS REGISTRATION DEPT			
UNITED STATES POSTAL SERVICE	918.17	492665	
ELECTIONS DEPARTMENT			
DEPARTMENT OF INFORMATION RESOURCES	.01	492658	
UNITED STATES POSTAL SERVICE	288.92	492665	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	
			387.93*
DISTRICT ATTORNEY			
DALLAS CHILDRENS ADVOCACY CENTER	650.00	492604	
CASH ADVANCE ACCOUNT	1,334.79	492612	
OFFICE DEPOT	812.75	492623	
UNITED STATES POSTAL SERVICE	229.65	492665	

NAME	AMOUNT	CHECK NO.	TOTAL
THOMSON REUTERS-WEST GRACE NICHOLS MED LPC FUNCTION 4 LLC - WELLS FARGO FINANC	4,192.85 200.00 508.00	492714 492723 492745	7,928.04*
DISTRICT CLERK			
TAC - TEXAS ASSN. OF COUNTIES TAC - TEXAS ASSN. OF COUNTIES UNITED STATES POSTAL SERVICE FUNCTION 4 LLC - WELLS FARGO FINANC AERIALINK, LLC	460.00 460.00 282.99 99.00 175.06	492637 492640 492665 492745 492748	1,477.05*
CRIMINAL DISTRICT COURT			
FUNCTION 4 LLC - WELLS FARGO FINANC	198.00	492745	198.00*
58TH DISTRICT COURT			
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	99.00*
60TH DISTRICT COURT			
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	99.00*
172ND DISTRICT COURT			
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	99.00*
252ND DISTRICT COURT			
DOUGLAS M. BARLOW, ATTORNEY AT LAW OFFICE DEPOT UNITED STATES POSTAL SERVICE JAMES R. MAKIN, P.C. MATUSKA LAW FIRM FUNCTION 4 LLC - WELLS FARGO FINANC	3,412.50 79.51 48.21 1,087.50 900.00 99.00	492601 492623 492665 492701 492719 492745	5,626.72*
279TH DISTRICT COURT			
MARVA PROVO ANITA F. PROVO NATHAN REYNOLDS, JR. CHARLES ROJAS JOEL WEBB VAZQUEZ TONYA CONNELL TOUPS JASON ROBERT NICKS JONATHAN L. STOVALL BRITTANIE HOLMES THOMSON REUTERS-WEST WILLIAM FORD DISHMAN SHELANDER LAW OFFICE	700.00 715.00 110.00 220.00 875.00 275.00 275.00 550.00 330.00 57.00 1,210.00 165.00	492627 492628 492629 492657 492677 492687 492693 492699 492709 492714 492716 492753	5,482.00*
317TH DISTRICT COURT			
ANITA F. PROVO CHARLES ROJAS DONEANE E. BECKCOM LANGSTON ADAMS KIMBERLY PHELAN, P.C. MATUSKA LAW FIRM FUNCTION 4 LLC - WELLS FARGO FINANC	200.00 150.00 150.00 325.00 1,200.00 300.00 99.00	492628 492657 492667 492675 492681 492719 492745	2,424.00*
JUSTICE COURT-PCT 1 PL 1			
UNITED STATES POSTAL SERVICE FUNCTION 4 LLC - WELLS FARGO FINANC	51.10 99.00	492665 492745	150.10*
JUSTICE COURT-PCT 1 PL 2			
UNITED STATES POSTAL SERVICE	35.96	492665	35.96*
JUSTICE COURT-PCT 2			

NAME	AMOUNT	CHECK NO.	TOTAL
OFFICE DEPOT TEXAS JUSTICE CT.JUDGES ASSOC., INC.	369.15 150.00	492623 492682	519.15*
JUSTICE COURT-PCT 4			
DEPARTMENT OF INFORMATION RESOURCES	.04	492658	.04*
JUSTICE COURT-PCT 6			
KIRKSEY'S SPRINT PRINTING UNITED STATES POSTAL SERVICE TEXAS JUSTICE CT.JUDGES ASSOC., INC. FUNCTION 4 LLC - WELLS FARGO FINANC	24.95 41.86 75.00 99.00	492615 492665 492682 492745	240.81*
JUSTICE COURT-PCT 7			
DEPARTMENT OF INFORMATION RESOURCES	.16	492658	.16*
JUSTICE OF PEACE PCT. 8			
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	99.00*
COUNTY COURT AT LAW NO.1			
UNITED STATES POSTAL SERVICE FUNCTION 4 LLC - WELLS FARGO FINANC	99.46 99.00	492665 492745	99.46*
COUNTY COURT AT LAW NO. 2			
EDWARD B. GRIPON, M.D., P.A. UNITED STATES POSTAL SERVICE LANGSTON ADAMS FUNCTION 4 LLC - WELLS FARGO FINANC LAW OFFICE OF GILES R COLE & ASSOC THE WALKER LAW FIRM	595.00 7.84 300.00 99.00 650.00 250.00	492607 492665 492675 492745 492751 492755	1,901.84*
COUNTY COURT AT LAW NO. 3			
UNITED STATES POSTAL SERVICE	5.07	492665	5.07*
COURT MASTER			
UNITED STATES POSTAL SERVICE BUDDIE J HAHN FUNCTION 4 LLC - WELLS FARGO FINANC	13.93 940.47 99.00	492665 492738 492745	1,053.40*
MEDIATION CENTER			
UNITED STATES POSTAL SERVICE	7.45	492665	7.45*
COMMUNITY SUPERVISION			
VECTOR SECURITY FUNCTION 4 LLC - WELLS FARGO FINANC	5,655.92 396.00	492728 492745	6,051.92*
SHERIFF'S DEPARTMENT			
OFFICE DEPOT DEPARTMENT OF INFORMATION RESOURCES UNITED STATES POSTAL SERVICE THE MONOGRAM SHOP FUNCTION 4 LLC - WELLS FARGO FINANC	2.86 537.42 1,888.48 15.00 495.00	492623 492658 492665 492727 492745	2,938.76*
CRIME LABORATORY			
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	99.00*
JAIL - NO. 2			
CITY OF BEAUMONT - WATER DEPT. DEPARTMENT OF INFORMATION RESOURCES FUNCTION 4 LLC - WELLS FARGO FINANC	19,516.94 .20 818.00	492602 492658 492745	20,335.14*
JUVENILE PROBATION DEPT.			

NAME	AMOUNT	CHECK NO.	TOTAL
VERIZON WIRELESS	52.94	492662	
UNITED STATES POSTAL SERVICE	3.60	492665	
FUNCTION 4 LLC - WELLS FARGO FINANC	297.00	492745	
JUVENILE DETENTION HOME			353.54*
CITY OF BEAUMONT - WATER DEPT.	3,629.36	492602	
VANSCHECA SANDERS-CHEVIS	500.00	492684	
A1 FILTER SERVICE COMPANY	183.79	492705	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	
CONSTABLE PCT 1			4,412.15*
CASH ADVANCE ACCOUNT	701.42	492612	
VERIZON WIRELESS	227.94	492662	
UNITED STATES POSTAL SERVICE	60.54	492665	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	
CONSTABLE-PCT 2			1,088.90*
VERIZON WIRELESS	113.97	492662	
CONSTABLE-PCT 4			113.97*
VERIZON WIRELESS	113.97	492662	
CONSTABLE-PCT 6			113.97*
VERIZON WIRELESS	113.97	492662	
UNITED STATES POSTAL SERVICE	4.15	492665	
GALLS LLC	26.00	492720	
SAM HOUSTON STATE UNIVERSITY	125.00	492721	
CONSTABLE PCT. 7			269.12*
AT&T	34.21	492636	
VERIZON WIRELESS	113.97	492662	
CONSTABLE PCT. 8			148.18*
TAC - TEXAS ASSN. OF COUNTIES	95.00	492638	
VERIZON WIRELESS	113.97	492662	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	
AGRICULTURE EXTENSION SVC			307.97*
STARLA B. GARLICK	213.79	492597	
FUNCTION 4 LLC - WELLS FARGO FINANC	211.00	492745	
HEALTH AND WELFARE NO. 1			424.79*
ENTERGY	70.00	492609	
PETTY CASH - N C WELFARE	59.00	492624	
CLAYBAR HAVEN OF REST	4,160.00	492663	
UNITED STATES POSTAL SERVICE	92.79	492665	
RACHEL DRAGULSKI	132.80	492674	
PROCTOR'S MORTUARY INC	1,500.00	492695	
PROCTOR'S MORTUARY INC	1,500.00	492696	
KAYLEE BENNETT	29.25	492740	
FUNCTION 4 LLC - WELLS FARGO FINANC	198.00	492745	
EZEA D EDE MD	3,245.08	492746	
HEALTH AND WELFARE NO. 2			10,986.92*
FUNCTION 4 LLC - WELLS FARGO FINANC	198.00	492745	
EZEA D EDE MD	3,245.08	492746	
NURSE PRACTITIONER			3,443.08*
SERVET MUHITTIN SATIR	1,000.00	492752	
CHILD WELFARE UNIT			1,000.00*

NAME	AMOUNT	CHECK NO.	TOTAL
BEAUMONT OCCUPATIONAL SERVICE, INC.	155.00	492669	
J.C. PENNEY'S	496.71	492670	
S&M FAMILY OUTLET	500.00	492672	
ROSS DRESS FOR LESS, INC.	3,485.43	492683	4,637.14*
ENVIRONMENTAL CONTROL			
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	99.00*
INDIGENT MEDICAL SERVICES			
VERIZON WIRELESS	40.19	492662	
KING'S PHARMACY BEAUMONT	1,914.61	492707	1,954.80*
MAINTENANCE-BEAUMONT			
THE LABICHE ARCHITECTURAL GROUP	4,750.00	492599	
CITY OF BEAUMONT - WATER DEPT.	11,809.73	492602	
M&D SUPPLY	932.85	492619	
ACE IMAGEWEAR	208.40	492632	
AT&T	4,612.23	492636	
WARREN EQUIPMENT CO.	148.10	492647	
DEPARTMENT OF INFORMATION RESOURCES	1,321.90	492658	
OTIS ELEVATOR COMPANY	2,808.46	492676	
CINTAS CORPORATION	107.96	492725	
AT&T CORP	5,558.57	492749	32,258.20*
MAINTENANCE-PORT ARTHUR			
COCOMO JOE'S	108.00	492603	
TIME WARNER COMMUNICATIONS	114.02	492642	
TIME WARNER COMMUNICATIONS	459.87	492645	
HOWARD'S AUTO SUPPLY	403.14	492652	
DEPARTMENT OF INFORMATION RESOURCES	5.60	492658	
PARKER LUMBER	26.71	492697	
THE HOME DEPOT PRO	7.95	492735	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	1,224.29*
SERVICE CENTER			
SPIDLE & SPIDLE	11,911.26	492598	
J.K. CHEVROLET CO.	2,351.61	492611	
M&D SUPPLY	143.56	492619	
PHILPOTT MOTORS, INC.	2,246.60	492625	
JEFFERSON CTY. TAX OFFICE	7.50	492660	
JEFFERSON CTY. TAX OFFICE	7.50	492661	
BUMPER TO BUMPER	417.48	492679	
MIGHTY OF SOUTHEAST TEXAS	92.53	492703	
DENNIS LOWE	29.83	492726	
O'REILLY AUTO PARTS	67.98	492731	
THIS GUYS TOOLS, LLC	319.95	492734	
PREFERRED FACILITIES GROUP-USA, LLC	5,910.98	492750	23,506.78*
VETERANS SERVICE			
UNITED STATES POSTAL SERVICE	5.38	492665	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	104.38*
MOSQUITO CONTROL FUND			202,437.10**
MUNRO'S	71.94	492620	
SANITARY SUPPLY, INC.	254.83	492631	
FASTENAL	76.92	492654	
LJA ENGINEERING INC	3,222.50	492708	
SIMCO AUTOMOTIVE INC	598.00	492710	4,224.19**
J.C. FAMILY TREATMENT			
OFFICE DEPOT	199.99	492623	
MARY BEVIL	1,224.50	492742	1,424.49**
LAW LIBRARY FUND			

NAME

AMOUNT

CHECK NO.

TOTAL

THOMSON REUTERS-WEST FUNCTION 4 LLC - WELLS FARGO FINANC	114.00 99.00	492714 492745	213.00**
EMPG GRANT			
FUNCTION 4 LLC - WELLS FARGO FINANC	275.00	492745	275.00**
JUVENILE PROB & DET. FUND			
VERIZON WIRELESS	70.21	492662	70.21**
GRANT A STATE AID			
HAYS COUNTY	7,092.00	492648	7,092.00**
COMMUNITY SUPERVISION FND			
TIME WARNER COMMUNICATIONS DEPARTMENT OF INFORMATION RESOURCES VERIZON WIRELESS UNITED STATES POSTAL SERVICE REDWOOD TOXICOLOGY LABORATORY FUNCTION 4 LLC - WELLS FARGO FINANC	166.51 44.79 32.24 147.00 295.40 99.00	492644 492658 492662 492665 492685 492745	784.94**
JEFF. CO. WOMEN'S CENTER			
ENTERGY AT&T DEPARTMENT OF INFORMATION RESOURCES TEXAS FIRE & COMMUNICATIONS	672.24 146.14 .09 237.50	492608 492636 492658 492659	1,055.97**
COMMUNITY CORRECTIONS PRG			
M&D SUPPLY FUNCTION 4 LLC - WELLS FARGO FINANC	76.20 99.00	492619 492745	175.20**
DRUG DIVERSION PROGRAM			
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	99.00**
LAW OFFICER TRAINING GRT			
LAMAR UNIVERSITY	100.00	492616	100.00**
COUNTY CLERK - RECORD MGT			
TYLER TECHNOLOGIES INC	68,876.56	492737	68,876.56**
DEPT STATE HEALTH GRANT			
IMELDA TRISTAN MARCUS LAMBERT	4,300.00 4,300.00	492759 492760	8,600.00**
J.P. COURTROOM TECH. FUND			
VERIZON WIRELESS	227.94	492662	227.94**
HOTEL OCCUPANCY TAX FUND			
D&S SIGN & SUPPLY, INC. ENTERGY CASH ADVANCE ACCOUNT M&D SUPPLY MUNRO'S ULINE SHIPPING SUPPLY SPECIALI PRESS CLUB OF SOUTHEAST TEXAS DEPARTMENT OF INFORMATION RESOURCES UNITED STATES POSTAL SERVICE ALLIANCE MECHANICAL SERVICES MATERA PAPER COMPANY INC CITY OF GRAPEVINE - CVB AT&T CORP	144.00 1,543.78 402.84 407.54 266.87 98.85 30.00 2.61 15.76 285.00 74.58 150.00 265.00	492600 492608 492612 492619 492620 492646 492651 492658 492665 492678 492713 492739 492749	3,686.83**
DISTRICT CLK RECORDS MGMT			

NAME

AMOUNT

CHECK NO.

TOTAL

FUNCTION 4 LLC - WELLS FARGO FINANC	198.00	492745	198.00**
C O SERIES 2019 PROJECTS			
JOHNSON CONTROLS, INC.	11,741.00	492613	11,741.00**
AIRPORT FUND			
EASTEX RUBBER & GASKET	15.56	492605	
LOUIS' YAZOO SALES & SERVICE, LLC	599.95	492618	
NOACK LOCKSMITH	9.00	492621	
OFFICE DEPOT	68.88	492623	
SANITARY SUPPLY, INC.	188.77	492631	
SMART'S TRUCK & TRAILER, INC.	39.36	492633	
VERIZON WIRELESS	37.99	492662	
UNITED STATES POSTAL SERVICE	1.38	492665	
WILLIAM CECKA	211.19	492666	
WESTEND HARDWARE CO	29.89	492668	
LOWE'S HOME CENTERS, INC.	353.72	492671	
BLUE GLOBES	2,921.92	492686	
ALLIED ELECTRICAL SYSTEMS&SOLUTIONS	945.00	492689	
ROBERT GREEN	215.28	492700	
CRAWFORD ELECTRIC SUPPLY COMPANY	94.40	492711	
SOUTHEAST TEXAS PARTS AND EQUIPMENT	154.17	492717	
M&R FLEET SERVICES, INC.	2,660.76	492732	
TITAN AVIATION FUELS	24,234.80	492733	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	492745	32,881.02**
SHERIFF'S FORFEITURE FUND			
MARCIA GUILLORY	97.86	492758	97.86**
ARRC CORONAVIRUS RECOVERY			
STEPHEN HINTON	1,500.55	492656	
GOPHER INDUSTRIAL INC	3,549.25	492741	
EASTEX ASSETS LLC	13,000.00	492754	
LORYNDA MALBRUE	43.88	492757	18,093.68**
CNTY & DIST COURT TECH FD			
VERIZON WIRELESS	227.96	492662	227.96**
DISTRICT CRT RECORDS TECH			
Kofile TECHNOLOGIES INC	1,522.84	492706	1,522.84**
MARINE DIVISION			
OFFICE DEPOT	5.99	492623	5.99**
			383,705.71***

**AGENDA ITEM****February 28, 2022**

Consider and possibly authorize the County Judge to execute a Request for Release of Funds from the U.S. Department of Housing and Urban Development (HUD) for the Harvey Allocation Development Block Grant Recovery funds per DR 4332 for the Ditch 110-B repairs.

Request for Release of Funds and Certification

U.S. Department of Housing and Urban Development
Office of Community Planning and Development

OMB No. 2506-0087
(exp. 08/31/2023)

This form is to be used by Responsible Entities and Recipients (as defined in 24 CFR 58.2) when requesting the release of funds, and requesting the authority to use such funds, for HUD programs identified by statutes that provide for the assumption of the environmental review responsibility by units of general local government and States. Public reporting burden for this collection of information is estimated to average 36 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. This agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless that collection displays a valid OMB control number.

Part 1. Program Description and Request for Release of Funds (to be completed by Responsible Entity)

1. Program Title(s) Harvey Allocation Community Development Block Grant Disaster Recovery	2. HUD/State Identification Number DR 4332	3. Recipient Identification Number (optional)
4. OMB Catalog Number(s) 14.228 Community Development and Revitalization	5. Name and address of responsible entity County Judge, Jeff Branick Jefferson County Courthouse 1149 Pearl Street Beaumont, Texas 77701	
6. For information about this request, contact (name & phone number) Jeff Branick, County Judge, (409) 835-8466	7. Name and address of recipient (if different than responsible entity)	
8. HUD or State Agency and office unit to receive request Texas General Land Office Community Development and Revitalization PO Box 12873, Austin, TX 78711-2873		

The recipient(s) of assistance under the program(s) listed above requests the release of funds and removal of environmental grant conditions governing the use of the assistance for the following

9. Program Activity(ies)/Project Name(s) Drainage Improvements	10. Location (Street address, city, county, State) Behind 2750 S. Eighth Street, Beaumont, TX 77705
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11. Program Activity/Project Description

The Ditch 110-B project is a drainage project that will repair a damaged section of the ditch by replacing the failed concrete walls and bottom with a pre-case concrete box culvert. The culvert will be larger and will convey more floodwaters than the existing ditch. Additionally, the downstream end of the ditch will be reconstructed to provide better transition in the receiving stream. Fencing will have to be removed and replaced. Approximately 500 feet of the ditch will be repaired and improved. Grant Amount \$851,160. See Addendum for Mitigation.

Part 2. Environmental Certification (to be completed by responsible entity)

With reference to the above Program Activity(ies)/Project(s), I, the undersigned officer of the responsible entity, certify that:

1. The responsible entity has fully carried out its responsibilities for environmental review, decision-making and action pertaining to the project(s) named above.
2. The responsible entity has assumed responsibility for and complied with and will continue to comply with, the National Environmental Policy Act of 1969, as amended, and the environmental procedures, permit requirements and statutory obligations of the laws cited in 24 CFR 58.5; and also agrees to comply with the authorities in 24 CFR 58.6 and applicable State and local laws.
3. The responsible entity has assumed responsibility for and complied with and will continue to comply with Section 106 of the National Historic Preservation Act, and its implementing regulations 36 CFR 800, including consultation with the State Historic Preservation Officer, Indian tribes and Native Hawaiian organizations, and the public.
4. After considering the type and degree of environmental effects identified by the environmental review completed for the proposed project described in Part 1 of this request, I have found that the proposal did did not require the preparation and dissemination of an environmental impact statement.
5. The responsible entity has disseminated and/or published in the manner prescribed by 24 CFR 58.43 and 58.55 a notice to the public in accordance with 24 CFR 58.70 and as evidenced by the attached copy (copies) or evidence of posting and mailing procedure.
6. The dates for all statutory and regulatory time periods for review, comment or other action are in compliance with procedures and requirements of 24 CFR Part 58.
7. In accordance with 24 CFR 58.71(b), the responsible entity will advise the recipient (if different from the responsible entity) of any special environmental conditions that must be adhered to in carrying out the project.

As the duly designated certifying official of the responsible entity, I also certify that:

8. I am authorized to and do consent to assume the status of Federal official under the National Environmental Policy Act of 1969 and each provision of law designated in the 24 CFR 58.5 list of NEPA-related authorities insofar as the provisions of these laws apply to the HUD responsibilities for environmental review, decision-making and action that have been assumed by the responsible entity.
9. I am authorized to and do accept, on behalf of the recipient personally, the jurisdiction of the Federal courts for the enforcement of all these responsibilities, in my capacity as certifying officer of the responsible entity.

Signature of Certifying Officer of the Responsible Entity

X



Title of Certifying Officer

Judge Jeff Branick

Date signed

2-28-2022

Address of Certifying Officer

1149 Pearl Street, Beaumont, TX 77701

Part 3. To be completed when the Recipient is not the Responsible Entity

The recipient requests the release of funds for the programs and activities identified in Part 1 and agrees to abide by the special conditions, procedures and requirements of the environmental review and to advise the responsible entity of any proposed change in the scope of the project or any change in environmental conditions in accordance with 24 CFR 58.71(b).

Signature of Authorized Officer of the Recipient

X

Title of Authorized Officer

Date signed

Warning: HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Request for Release of Funds and Certification	U.S. Department of Housing and Urban Development Office of Community Planning and Development	OMB No. 2506-0087 (exp. 08/31/2023)
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MITIGATION ADDENDUM

Law, Authority, or Factor	Mitigation Measure
Endangered Species	<p>The site should be assessed prior to construction to prevent impact to wildlife and/or listed and endangered species. In addition, if wildlife enters the project area, the project construction activities should cease in that area and resume after the animal has had a chance to exit the area.</p>
Historic preservation	<p>Above-Ground Resources</p> <ul style="list-style-type: none"> • No historic properties are present or affected by the project as proposed. However, if historic properties are discovered or unanticipated effects on historic properties are found, work should cease in the immediate area; work can continue where no historic properties are present. Please contact the THC History Programs Division at 512-463-5853 as well as GLO to consult on further actions that may be necessary to protect historic properties. Archeology Comments • No identified historic properties, archeological sites, or other cultural resources are present or affected. However, if cultural materials are encountered during project activities, work should cease in the immediate area; work can continue where no cultural materials are present. Please contact the THC's Archeology Division at 512-463-6096 as well as GLO to consult on further actions that may be necessary to protect the cultural remains.

THE STATE OF TEXAS §

COUNTY OF JEFFERSON §

**ORDER AUTHORIZING APPROVAL OF PROPOSED TEXAS
STATEWIDE OPIOID SETTLEMENT AGREEMENTS**

BE IT REMEMBERED, at a regular meeting of the Commissioners Court of Jefferson County, Texas, held on the, 28th day of February, 2022, on motion made by Darrell Bush Commissioner of Precinct 2 and seconded by Everette "Bo" Alfred Commissioner of Precinct 4, the following Order (Resolution) was adopted:

WHEREAS Jefferson County, Texas obtained information indicating that certain drug companies and their corporate affiliates, parents, subsidiaries, and such other defendants as may be added to the litigation (collectively, "Defendants") have engaged in fraudulent and/or reckless marketing and/or distribution of opioids that have resulted in addictions and overdoses; and

WHEREAS, these actions, conduct and misconduct have resulted in significant financial costs in the past to the County and will undoubtedly result in significant financial costs in the future; and

WHEREAS the County brought or has investigated claims against (1) Endo Health Solutions, Inc., Endo Pharmaceuticals Inc., Endo International plc, Par Pharmaceutical Inc., or Par Pharmaceutical Companies, Inc. ("Endo Defendants"); (2) Teva Pharmaceutical Industries, Ltd., Teva Pharmaceuticals USA, Inc., Watson Laboratories, Inc., Actavis LLC, Actavis Pharma, and certain other defendants related to potentially released claims ("Actavis Defendants"); (3) McKesson Corporation, Cardinal Health, Inc., and AmerisourceBergen Corporation ("Distributor Defendants"), and (4) other defendants in the opioid supply chain on behalf of the County in *In Re: Texas Opioid Litigation*, MDL No. 2018-63587, currently pending in the 152d District Court of Harris County, Texas and/or removed pending remand; and

WHEREAS on January 14, 2022, the Endo Defendants in the opioid litigation brought by the County, the State of Texas, through the Office of the Attorney General, and a negotiation group for Texas political subdivisions entered into an Agreement entitled Corrected Endo/Par Texas State-Wide Opioid Settlement Agreement and Settlement Term Sheet (hereafter, the Texas Endo

Settlement); and

WHEREAS on January 14, 2022, the Teva Defendants in the opioid litigation brought by the County, the State of Texas, through the Office of the Attorney General, and a negotiation group for Texas political subdivisions entered into an Agreement in Principle to be entitled Teva Texas State-Wide Opioid Settlement and Consent Judgment (hereafter, the Texas Teva Agreed Judgment); and

WHEREAS on January 26, 2022, the Distributor Defendants in the opioid litigation brought by the County, the State of Texas, through the Office of the Attorney General, and a negotiation group for Texas political subdivisions entered into an Agreement in Principle to be entitled Distributors Texas Settlement Agreement (hereafter, the Texas Distributor Settlement); and

WHEREAS Special Counsel and the State of Texas have recommended that the Jefferson County, Texas Commissioners Court support the adoption and approval the Texas Endo Settlement in its entirety, the Texas Teva Agreed Judgment as proposed, and the Texas Distributor Settlement as proposed; and

WHEREAS even though the payments from the settlements reflect partial compensation to Jefferson County, Texas for the past damages it has suffered or the future damages it is likely to incur, given the risks of litigation, the fact that this is a settlement with three groups of Defendants, the fact that it is to the benefit of Texas and the County and its residents, and that it reduces the risks associated with protracted litigation.

NOW, THEREFORE, BE IT RESOLVED that we, the Commissioners Court of Jefferson County, Texas:

1. Support the adoption and approval the Texas Endo Settlement in its entirety; and
2. Support the adoption and approval the Texas Teva Agreed Judgment in its entirety; and
3. Support the adoption and approval the Texas Distributor Settlement in its entirety; and
4. Authorize the County to execute the Texas Release for the Texas Endo Settlement; and
5. Authorize the County to execute the Texas Release for the Texas Teva Settlement, to be held by Counsel in escrow until the Effective Date of the Settlement; and

6. Authorize the County to execute the Texas Release for the Distributor Settlement, to be held by Counsel in escrow until the Effective Date of the Settlement; and
7. Finds as follows:
 - a. There is a substantial need for repayment of past opioid-related expenditures and payment to help abate current and future opioid-related harms in and about Jefferson County, Texas; and
 - b. The County Commissioners Court supports in its entirety the Texas Endo Settlement, and the proposed Texas Teva Agreed Judgment and the proposed Texas Distributor Settlement. The County Commissioners Court understands that the purpose of each Settlement is to effectuate resolution of the Opioid Litigation against the Endo Defendants, the Teva Defendants, and the Distributor Defendants. We also understand that an additional purpose is to ensure the effective means of distributing any potential settlement funds obtained under settlements in Texas and under the jurisdiction of Texas Courts in a manner and means that would promote an effective and meaningful use of the funds in abating the opioid epidemic in this County and throughout Texas.

The County is hereby authorized to approve and accept the Texas Endo Settlement, the Texas Teva Agreed Judgment, and the Texas Distributor Settlement as set forth herein.

The County Judge is hereby authorized to execute and deliver the settlement documents recommended for approval by Special Counsel in the above referenced case and to approve such terms and provisions for the full and final settlement of all matters set forth therein.

DONE IN OPEN COURT on this the 28 day of February, 2022.

JEFFERSON COUNTY, TEXAS

County Judge

ATTEST:

Laurie Lester

LAURIE LESTER, County Clerk



**TEXAS SUBDIVISION AND SPECIAL DISTRICT
ELECTION AND RELEASE FORM (BIG 3 DISTRIBUTORS)**

The Texas governmental entity identified on the signature page below (“*Governmental Entity*”), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the Texas Settlement Agreement dated [●] (“*Distributor Texas Settlement*”), and acting through the undersigned authorized official, hereby elects to participate in the Distributors’ Texas Settlement, release all Released Claims against all Released Entities, and agrees as follows.

1. The Governmental Entity is aware of and has reviewed the Distributors’ Texas Settlement, understands that all terms in this Texas Participation Form have the meanings defined therein, and agrees that by signing this Texas Participation Form, the Governmental Entity elects to participate in the Distributors’ Texas Settlement and become a Participating Subdivision as provided therein.
2. The Governmental Entity shall, jointly with the Distributors, within 14 calendar days of the Effective Date file a dismissal with prejudice of any Released Claims that it has filed and file a joint motion with the Distributors to sever claims.
3. The Governmental Entity agrees to the terms of the Distributors’ Texas Settlement pertaining to Subdivisions as defined therein.
4. By agreeing to the terms of the Distributors’ Texas Settlement and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.
5. The Governmental Entity agrees to use any monies it receives through the Distributors’ Texas Settlement as provided therein.
6. The Governmental Entity submits to the jurisdiction of the Texas Consolidated Litigation Court.. If the Global Settlement becomes effective by July 1, 2022, the Governmental Entity agrees to arbitrate disputes before the National Arbitration Panel as described in Section VI.F.1, Section VI.F.2, Section VIII.C.1, Section XI.B.4, Section XIV.E.3, Section XIV.E.4, Section XIV.T.2, and Exhibit P, of the Global Settlement. For the avoidance of doubt, nothing contained in this Texas Participation Form, or in the Distributors’ Texas Settlement, constitutes consent, express or implied, by the Governmental Entity or its selected counsel, to the jurisdiction of any federal court, including without limitation the MDL, for any purpose.
7. The Governmental Entity has the right to enforce the Distributors’ Texas Settlement in the Texas Consolidated Litigation Court as provided therein.

8. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes in the Distributors' Texas Settlement, including, but not limited to, all provisions of Section X, and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in their official capacity elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in any forum whatsoever. The releases provided for in the Distributors' Texas Settlement are intended by the Parties to be broad and shall be interpreted so as to give the Released Entities the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The Distributors' Texas Settlement shall be a complete bar to any Released Claim.
9. The Governmental Entity shall have all rights and obligations of a Participating Subdivision as set forth in the Distributors' Texas Settlement.
10. In connection with the releases provided for in the Distributors' Texas Settlement, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

General Release; extent. A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release, and that if known by him or her would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the Distributors' Texas Settlement.

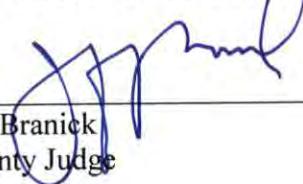
11. Nothing herein is intended to modify in any way the terms of the Distributors' Texas Settlement, to which Governmental Entity hereby agrees. To the extent this Texas Participation Form is interpreted differently from the Distributors' Texas Settlement in any respect, the Distributors' Texas Settlement controls.

I have all necessary power and authorization to execute this Texas Participation Form on behalf of the Governmental Entity.

Date: 2-28-, 2022

JEFFERSON COUNTY, TEXAS

By:


Jeff Branick
County Judge

Address: 1149 Pearl Street
Beaumont, Texas 77707
409-835-8466
jbranick@co.jefferson.tx.us

**TEXAS SUBDIVISION AND SPECIAL DISTRICT
ELECTION AND RELEASE FORM (ENDO)**

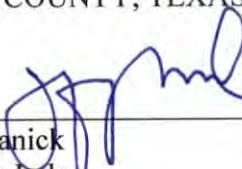
This Election and Release Form for Texas Participating Subdivisions¹ resolves opioid-related Claims against Endo/Par under the terms and conditions set forth in the Corrected Endo/Par Texas State-Wide Opioid Settlement Agreement between Endo/Par, the State of Texas, and the Counties of Dallas, Bexar, Harris and Tarrant (the “Agreement”), the provisions of which are here incorporated by reference in their entirety. Upon executing this Election and Release Form, a Participating Subdivision agrees that, in exchange for the consideration described in the Agreement, the Participating Subdivision is bound by all the terms and conditions of the Agreement, including but not limited to the Release found in Section VII of the Agreement and the provisions concerning participation by Subdivisions or Special Districts in Section VIII, and the Participating Subdivision and its signatories expressly represent and warrant on behalf of themselves that they have, or will have obtained on or before the Effective Date or on or before the execution of this Election and Release Form if executed after the Effective Date, the authority to settle and release, to the maximum extent of the Subdivision’s and Special District’s power, all Released Claims related to Covered Conduct. If this Election and Release Form is executed on or before the Initial Participation Date, the Participating Subdivision shall dismiss Endo/Par and all other Released Entities with prejudice from all pending cases in which the Participating Subdivision has asserted Covered Claims against Endo/Par or a Released Entity no later than the Initial Participation Date. If this Election and Release Form is executed after the Initial Participation Date, the Participating Subdivision shall dismiss Endo/Par and all other Released Entities with prejudice from all pending cases in which the Participating Subdivision has asserted

¹ The Agreement defines a “Participating Subdivision” as a Subdivision or Special District that signs this Election and Release Form and meets the requirements for becoming a Participating Subdivision under subsection VIII.A. of the Agreement.

Covered Claims against Endo/Par or a Released Entity concurrently with the execution of this form. By executing this Election and Release Form, the Participating Subdivision submits to the jurisdiction of the Honorable Robert Schaffer, *In Re: Texas Opioid Litigation*, MDL No. 18-0358, Master File No. 2018-63587, in the 152nd Judicial District Court, Harris County, Texas.

Date: 2.28, 2022

JEFFERSON COUNTY, TEXAS

By: 

Jeff Branick
County Judge

Address: 1149 Pearl Street
Beaumont, Texas 77707
409-835-8466
jbranick@co.jefferson.tx.us

**TEXAS SUBDIVISION AND SPECIAL DISTRICT
ELECTION AND RELEASE FORM (TEVA)**

This Election and Release Form for Texas Participating Subdivisions¹ resolves opioid-related Claims against Teva under the terms and conditions set forth in the Teva Texas State-Wide Opioid Settlement Agreement between Teva, the State of Texas, and the Counties of Dallas, Bexar, Harris and Tarrant (the “Agreement”), the provisions of which are here incorporated by reference in their entirety. Upon executing this Election and Release Form, a Participating Subdivision agrees that, in exchange for the consideration described in the Agreement, the Participating Subdivision is bound by all the terms and conditions of the Agreement, including but not limited to the Release found in Section VII of the Agreement and the provisions concerning participation by Subdivisions or Special Districts in Section VIII, and the Participating Subdivision and its signatories expressly represent and warrant on behalf of themselves that they have, or will have obtained on or before the Effective Date or on or before the execution of this Election and Release Form if executed after the Effective Date, the authority to settle and release, to the maximum extent of the Subdivision’s and Special District’s power, all Released Claims related to Covered Conduct. If this Election and Release Form is executed on or before the Initial Participation Date, the Participating Subdivision shall dismiss the Released Claims with prejudice and sever Teva and all other Released Entities from all pending cases in which the Participating Subdivision has asserted Covered Claims against Teva or a Released Entity no later than the Initial Participation Date. If this Election and Release Form is executed after the Initial Participation Date, the Participating Subdivision shall dismiss the Released Claims with prejudice and sever Teva and all other Released Entities from all pending cases in which the Participating Subdivision

¹ The Agreement defines a “Participating Subdivision” as a Subdivision or Special District that signs this Election and Release Form and meets the requirements for becoming a Participating Subdivision under subsection VIII.A. of the Agreement.

has asserted Covered Claims against Teva or a Released Entity concurrently with the execution of this form. By executing this Election and Release Form, the Participating Subdivision submits to the jurisdiction of the Honorable Robert Schaffer, *In Re: Texas Opioid Litigation*, MDL No. 18-0358, Master File No. 2018-63587, in the 152nd Judicial District Court, Harris County, Texas.

Date: 2.28, 2022

JEFFERSON COUNTY, TEXAS

By: 

Jeff Branick
County Judge

Address: 1149 Pearl Street
Beaumont, Texas 77707
409-835-8466
jbranick@co.jefferson.tx.us



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

February 23rd, 2022

Judge Jeff R. Branick
 County Commissioners
 Jefferson County
 Beaumont, TX 77701

Dear Judge and Commissioners:

Wells Fargo Bank is requesting release of the excess collateral pledged to the funds of Jefferson County District and County Clerk Trust through the Bank of New York-Mellon Trust Company.

Please consider for approval this release at your next Commissioner's Court meeting.

Sincerely,

A handwritten signature in blue ink that reads "Charlie Hallmark".

Charlie Hallmark CIO

FOR COMMISSIONERS COURT AGENDA FEBRUARY 28th, 2022
 Agenda should read:

Consider and possibly authorize the County Treasurer to execute Release of Excess Collateral with Wells Fargo Bank, N.A. for the funds of Jefferson County District and County Clerk Trust.

Middle Market COO
 Public Funds Collateral Management Team
 333 Market St 4th Floor
 MAC A0109-040
 San Francisco, CA 94105 - 2100
 publicfunds collateral@wellsfargo.com



February 08, 2022

Jefferson Co Dist & CO Clerks Trust
 Attn:

Tel #: 409-835-8510
 Fax #: 409-839-2347
 E-Mail:

Subject: Request to Release Excess Collateral

Respond By: 2/10/2022

Pledgee: PL-0001215 Custodian: Bank of New York Mellon Custodian #: WUB562

Wells Fargo Bank, N.A. currently holds pledged collateral in the name of your organization to cover deposits in excess of FDIC insurance limits. As of January, 1, 2013, the FDIC insures the deposits of governmental accounts a per Official Custodian basis as follows:

The aggregate balances in demand deposit accounts are insured up to \$250,000 per Official Custodian; and the aggregate balances in time and savings accounts are insured up to \$250,000 per Official Custodian.

Wells Fargo Bank, N.A. collateralizes balances in accordance with all applicable state and federal laws. The balances in your public fund account(s) and collateral levels are monitored daily. A recent analysis of your account and pledged collateral presented the following:

Total deposits net FDIC as of: 02/07/2022	
(Total deposits less applicable FDIC insurance x 100%)	\$0.00
Total Market Value of Collateral held as of: 02/07/2022	\$4,357,259.50
Excess Collateral:	\$4,357,259.50

We are requesting your approval to release collateral to meet your current collateral needs. Please sign below and return as soon as possible. The signed release form should be faxed to my attention at **1-866-686-5441**.

If you should have any questions, or if further information is needed to satisfy this request, please call our toll free number 1-877-479-6603. We sincerely appreciate the opportunity to provide you the highest quality service for your business needs.

Sincerely,

Sheila Lynch - Vice President
 Public Funds Collateral Management Team

I hereby authorize Wells Fargo Bank, N.A. to reduce the level of securities pledged to our public deposit account(s).

(Customer) Authorized Signature

Print Name

Date



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

February 23, 2022

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

Gentlemen:

Enclosed is the Investment Schedule as of January 31st, 2022, including interest earnings.

The 90 day Treasury discount rate on January 31st, 2022 was 0.24% and the interest on your checking accounts for the month of January was 0.30%

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 for February 28th, 2022, to be received and filed.

Sincerely,

Charlie Hallmark CIO
 Enclosure

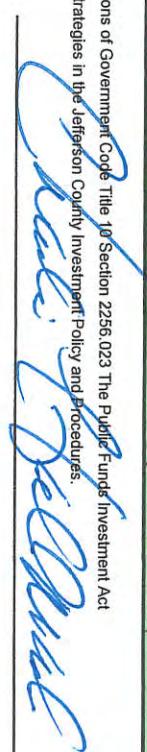
Agenda should read:

Receive and File Investment Schedule for January, 2022, including the year to date total earnings on County funds.

JEFFERSON COUNTY MONTH END JANUARY, 2022 INVESTMENT SCHEDULE

SECURITY DESCRIPTION	SETTLEMENT DATE	PAR AMOUNT	PRICE PAID	EX. YIELD	MATURITY DATE	CALL DATE	# Days to mat.	# Days Invested	CUSIP/C.D. NUMBER	BROKER DEALER	CURRENT VALUE	Current Price	ACCURED FROM PURCHASE COUPON	Coupon paid TO DATE	BOND VALUE ACCRUED INT.)
INVESTMENTS															
TEXAS CLASS		\$0.00		0.000%					NONE		TX-01-0485-4001		TEXAS CLASS	\$0.00	
CDs and Securities															\$166,224.40
* (Investment CDs)															\$0.00
INVESTMENT ACCTS															
CDs and Securities															
TOTAL ALL ACCTS:															
PLEDGE COLLATERAL REPORT WELLS FARGO															
ALL COUNTY FUNDS	AS OF JANUARY 31, 2022														
MARKET VALUE OF PLEDGE SECURITIES		\$250,000,000.00													
BALANCE IN ALL ACCOUNTS:		\$68,581,710.36													
OVER OR (UNDER) AMOUNT:		\$181,418,289.64													
		364.55%													
JANUARY 2022, 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															
CHECKING INTEREST															
POOLED CASH ACCT	JANUARY INTEREST				0.160%										
OTHER COUNTY ACCTS	JANUARY INTEREST				0.300%										
TAX LICENSE ACCT	JANUARY INTEREST				0.300%										
GENERAL FUNDING	JANUARY INTEREST														
TOTAL		\$0.00										\$18,320.98			

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.


Charlie Hallmark, Jefferson County Investment Officer

FISCAL YEAR 2021-2022

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	0.050%	\$17,244.34	0.160%	\$0.00	0.000%
NOVEMBER	0.050%	\$19,028.99	0.160%	\$0.00	0.000%
DECEMBER	0.060%	\$20,377.61	0.160%	\$0.00	0.000%
JANUARY	0.240%	\$18,320.98	0.300%	\$0.00	0.000%
FEBRUARY	0.000%	\$0.00	0.300%	\$0.00	0.000%
MARCH	0.000%	\$0.00	0.300%	\$0.00	0.000%
APRIL	0.000%	\$0.00	0.300%	\$0.00	0.000%
MAY	0.000%	\$0.00	0.300%	\$0.00	0.000%
JUNE	0.000%	\$0.00	0.300%	\$0.00	0.000%
JULY	0.000%	\$0.00	0.300%	\$0.00	0.000%
AUGUST	0.000%	\$0.00	0.300%	\$0.00	0.000%
SEPTEMBER	0.000%	\$0.00	0.300%	\$0.00	0.000%
ANNUAL TOTALS		\$74,971.92		\$0.00	\$74,971.92

Permit No. 01-U-22Precinct No. 263BOND# 91BSBID9873

NOTICE OF PROPOSED PLACEMENT OF
PUBLIC UTILITY LINE/COMMON CARRIER PIPELINE WITHIN
JEFFERSON COUNTY RIGHT-OF-WAY
(2003 REVISION)

Date February 14, 2022

HONORABLE COMMISSIONERS' COURT
JEFFERSON COUNTY
BEAUMONT, TEXAS 77701

Gentlemen:

RTA, Inc. (Company) does hereby make application to use lands belonging to Jefferson County, for the purpose of constructing, maintaining or repairing a utility or common carrier pipeline for the distribution of fiber optic internet cables, location of which is fully described as follows:

From NW corner of Alamo St. and 2nd St. (Hamshire-Fannett High School), East to Hamshire Rd, South to NW corner of Wise Rd. and E Hamshire Rd, East on E Hamshire Rd. to Wilber Rd, North to Craigen Rd, East on Craigen Rd. to Burrell-Wingate Rd, then NW on Burrell-Wingate to Hamshire-Fannett Elementary.

5 pages of drawings attached.

Construction will begin on or after March 7, 2022.

It is understood that all work will comply with the requirements of the Utility and Common Carrier Pipeline Policy adopted by Jefferson County Commissioners' Court on 02/22/22, and all subsequent revisions thereof to date.

Company RTA, Inc.

By Azmon Walker

Title OSP Fiber Design

Address 2840 Hwy 87

Crystal Beach, Tx 77650

Telephone 409-684-7021

Fax No. 409-684-3373

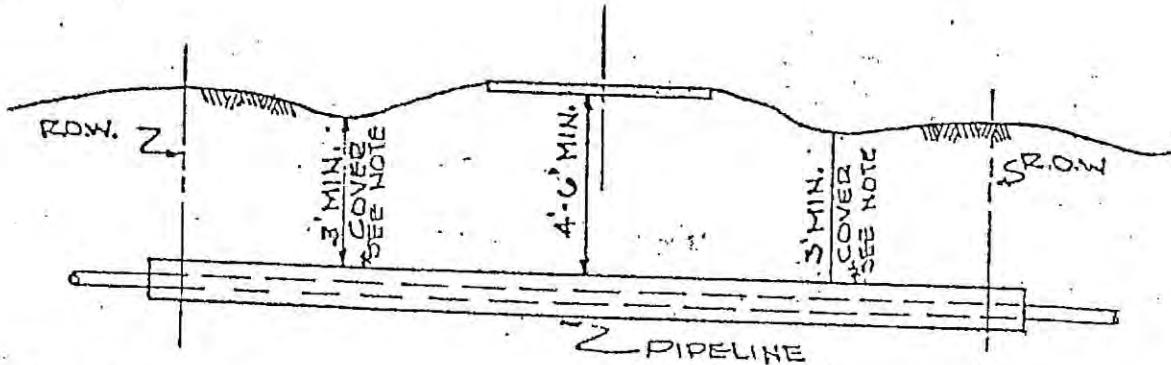
FOR COMMON CARRIER PIPELINE COMPANY ONLY

1. Common Carrier Determination form must be attached to application.
2. Corporation/Person product is to be purchased from/delivered to:

Enclosed, please find the required application fee:

7	road crossing @ \$100.00	\$ 700.00
8	miles parallel @ \$150.00/mile or fraction	\$ 1,200.00
TOTAL		\$ 1,900.00

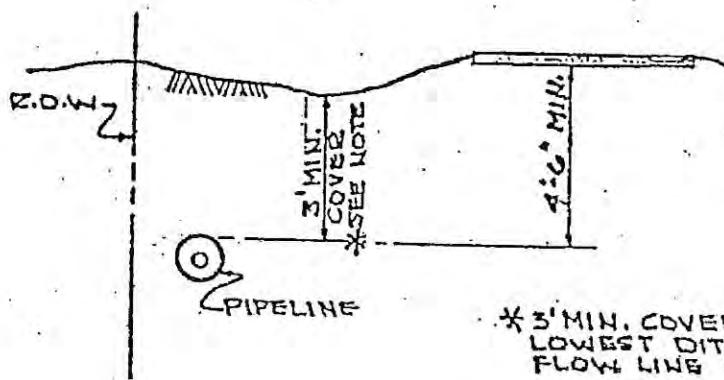
We understand that a Performance Bond will be required to protect against damage to Jefferson County's property. This will be \$5,000.00 per crossing and \$50,000.00 per mile or fraction thereof for parallel construction unless a special hazard to Jefferson County's property is judged to exist. No work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



* 3' MIN. COVER AT
LOWEST DITCH
FLOW LINE ELEV.

NOTE: CASING TO EXTEND
10' OUTSIDE R.O.W. EACH
SIDG OF ROAD.

1. STANDARD PIPELINE CROSSING



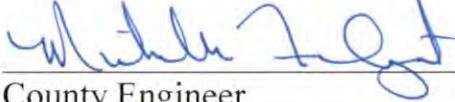
* 3' MIN. COVER AT
LOWEST DITCH
FLOW LINE ELEV.

2. STANDARD PARALLEL LINE

JEFFERSON COUNTY ENGINEERING DEPARTMENT	
PIPELINE DETAILS (STD.)	
12-7-79	NO SCALE

ENGINEERING ACTION FORM

The minimum standard bond required is \$435,000.00


Matthew Night
County Engineer

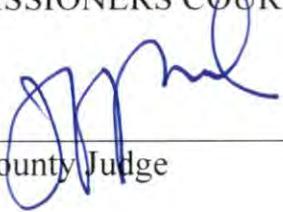
2-17-22
Date

COMMISSIONERS COURT ORDER

On this date the attached application of a utility or common carrier pipeline came on for the Courts consideration, and the Court having considered the application is of the opinion that the applicant is a utility or common carrier pipeline company meeting all the requirements of County Policy for installation of a line in County roads and that the plans or details presented with said application did not appear to violate the County Regulations. It is ORDERED that said applicant shall comply with all provisions of the Utility and Common Carrier Pipe Line Policy adopted by this Court, and all subsequent revisions. The bond required shall be \$435,000.00. Special conditions of construction (are/are not) attached hereto.

COMMISSIONERS COURT

By _____


County Judge

RIGHT OF WAY BOND

Bond No. 91BSBIU9873

KNOW ALL MEN BY THESE PRESENTS:

That, Southern Broadband, LLC hereinafter called the Principal, and Hartford Casualty Insurance Company hereinafter called the Surety, are held and firmly bound unto the Jefferson County, hereinafter called the Obligee, in the sum of Four Hundred Thirty-Five Thousand (\$435,000) Dollars, to the payment of which sum, well and truly to be made, the said Principal and the Surety bind themselves, their successors, heirs and assigns, jointly and severally, firmly by these presents.

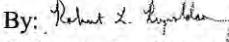
WHEREAS, Right of Way bond is required of said Principal to guarantee the proper restoration and replacement of street rights-of-way in accordance with the plans and specifications of the _____ and within the time specified for such completion, then this obligation shall be void at the expiration of the maintenance period of one (1) year; otherwise to remain in full force and effect.

Signed, sealed and dated this 10th day of February, 2022.

Southern Broadband, LLC
Principal

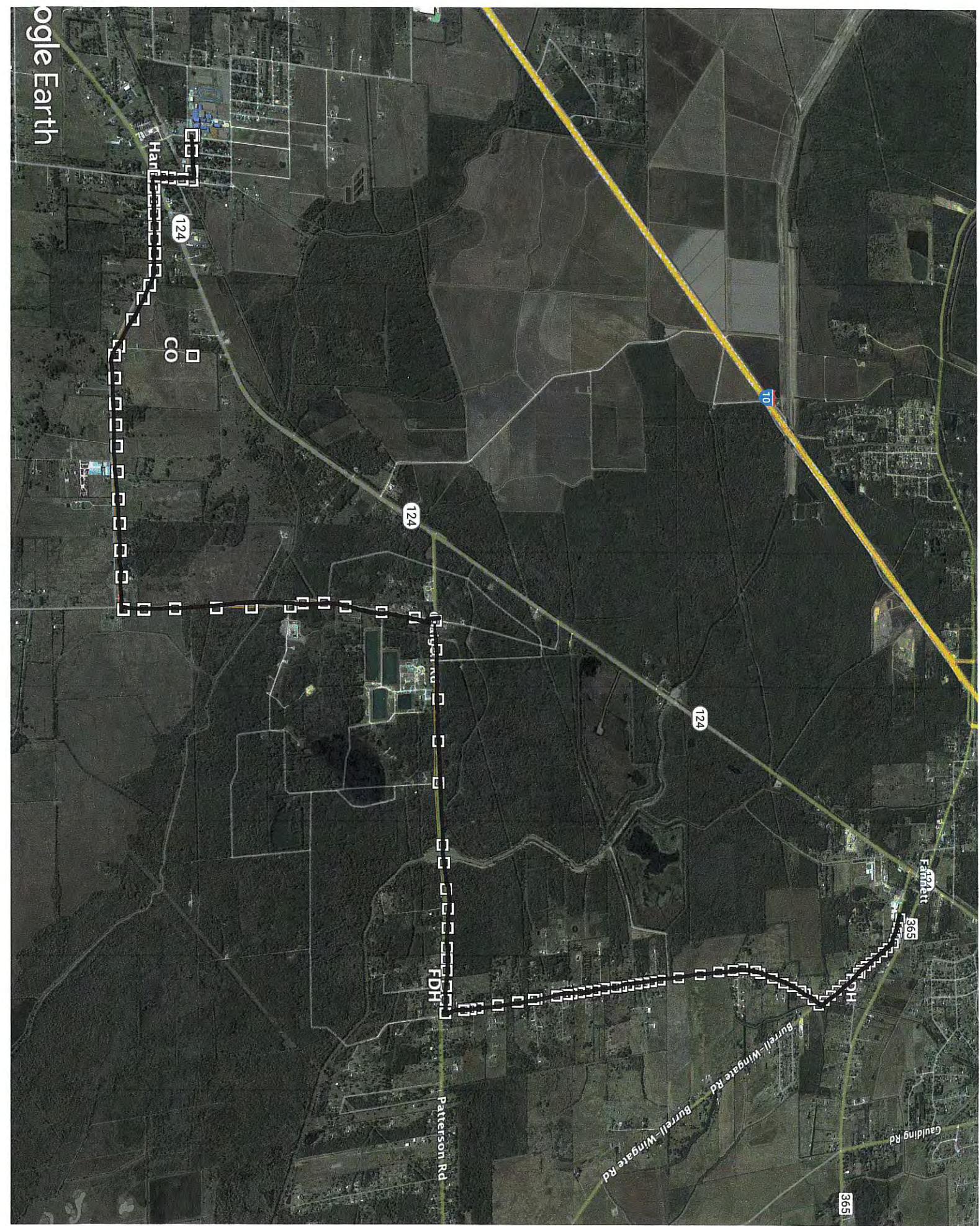
By: 
Donald G. Workman, President and Manager

Hartford Casualty Insurance Company
Surety

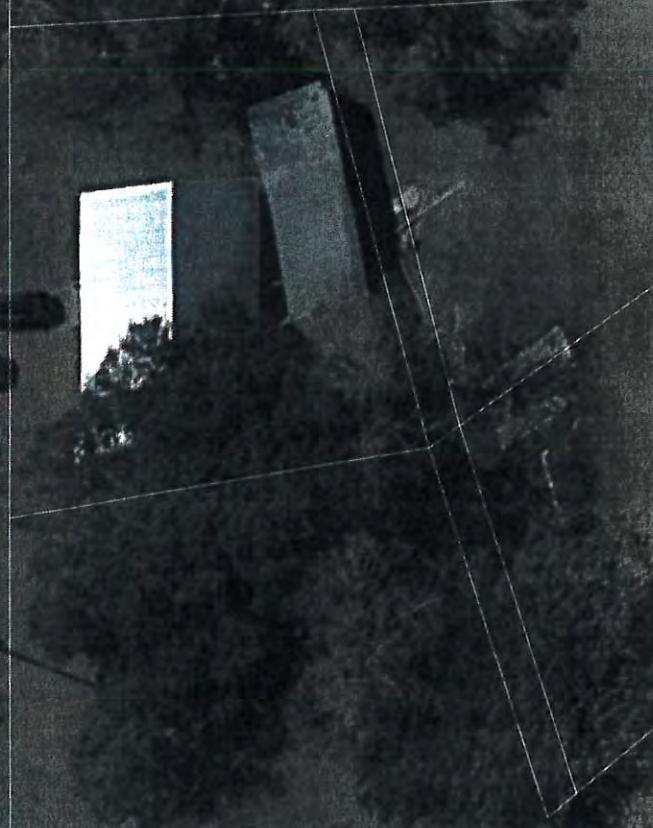
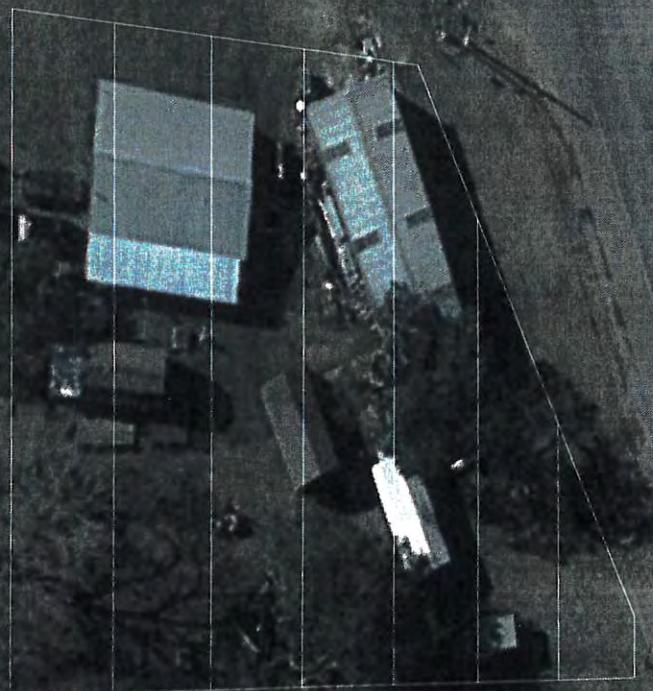
By: 
Robert L. Reynolds, Attorney-in-Fact



Google Earth



Typical Street Crossing and Boring Parallel to Streets



Special, February 28, 2022

There being no further business to come before the Court at this time,
same is now here adjourned on this date, February 28, 2022