

Notice of Meeting and Agenda
March 29, 2022

Special, 3/29/2022 10:30:00 AM

BE IT REMEMBERED that on March 29, 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

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

Honorable Zena Stephens, Sheriff (ABSENT)

Chief Donta Miller and Chief John Shauberger

Honorable Laurie Leister, County Clerk

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

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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
March 29, 2022**

Notice is hereby given that the Commissioners' Court of Jefferson County, Texas, will meet at **10:30 AM**, on the **29th** day of **March 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** meeting for the purpose of transacting the routine business of the County. Persons with disabilities requiring auxiliary aids for services who wish to attend this meeting should contact the County Judge's Office to arrange for assistance.

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

9: 30 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.

9:45 A.M.- Announcement of an executive (closed) session pursuant to Texas Government Code Section 551.0725 to deliberate business and financial issues relating to a contract being negotiated, that deliberation in open meeting, would have a detrimental effect on the Commissioners Court in negotiations with a third person.

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.

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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 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

PLEDGE OF ALLEGIANCE: Darrell Bush, Commissioner, Precinct Two

PURCHASING:

1. Consider and approve, execute, receive and file a Certificate of Completion with Jet Aeration of Texas, LLC. for (IFB 21-044/JW) Phase VI: First-Time Sanitary Sewer Improvements Project for Jefferson County (Community Development Block Grant) (TxCDBG No. 7218240); pursuant to Chapter 262, Texas Local Government Code, the County Purchasing Act and 2 CFR Sections 200.318 – 326.

SEE ATTACHMENTS ON PAGES 12 - 13

Motion by: Alfred

Second by: Sinegal

In Favor: Branick, Pierce, Bush, Sinegal, Alfred

Action: APPROVED

2. Request approval to release retainage in the amount of \$42,834.43 to Jet Aeration of Texas, LLC. for (IFB 21-004/JW) Phase VI: First-Time Sanitary Sewer Improvements Project for Jefferson County (Community Development Block Grant) (TxCDBG No. 7218240); pursuant to Chapter 262, Texas Local Government Code, the County Purchasing Act and 2 CFR Sections 200.318 – 326.

SEE ATTACHMENTS ON PAGES 14 - 14

Motion by: Alfred

Second by: Sinegal

In Favor: Branick, Pierce, Bush, Sinegal, Alfred

Action: APPROVED

3. Consider and approve, execute a Letter of Authorization with Harris Recording Solutions-Aumentum Recorder or HRS for the Extract of Court Data for Jefferson County in the amount of \$6,750.00. The data will be downloaded into the Tyler Technologies System.

SEE ATTACHMENTS ON PAGES 15 - 16

Motion by: Alfred

Second by: Sinegal

In Favor: Branick, Pierce, Bush, Sinegal, Alfred

Action: APPROVED

4. Consider and approve execute, receive and file a contract for CS1000 Phone System Upgrade to Enterprise Systems Corporation in the amount of \$ 518,024.19. This is in accordance with TIPS Interlocal Purchasing System Networking Equipment, Software, and Services Contract 21050301.

SEE ATTACHMENTS ON PAGES 17 - 45

Action: TABLED

COUNTY AUDITOR:

5. Receive and file Jefferson County Annual Comprehensive Financial Report for the fiscal year ended September 30, 2021.

SEE ATTACHMENTS ON PAGES 46 - 239

Motion by: Bush

Second by: Pierce

In Favor: Branick, Pierce, Bush, Sinegal, Alfred

Action: APPROVED

6. Receive and file the SAS 114 Letter from Pattillo, Brown & Hill LLP for the fiscal year ended September 30, 2021.

SEE ATTACHMENTS ON PAGES 240 - 243

Motion by: Bush

Second by: Pierce

In Favor: Branick, Pierce, Bush, Sinegal, Alfred

Action: APPROVED

7. Receive and file Financial & Operating Statements – County Funds Only for the Three Months Ending December 31, 2021.

SEE ATTACHMENTS ON PAGES 244 - 260

Motion by: Bush

Second by: Pierce

In Favor: Branick, Pierce, Bush, Sinegal, Alfred

Action: APPROVED

8. Receive and file Financial & Operating Statement – County Funds Only for the Month Ending January 31, 2022.

SEE ATTACHMENTS ON PAGES 261 - 275

Motion by: Bush

Second by: Pierce

In Favor: Branick, Pierce, Bush, Sinegal, Alfred

Action: APPROVED

9. Receive and file Financial & Operating Statements – County Funds Only for the Month Ending February 28, 2022.

SEE ATTACHMENTS ON PAGES 276 - 290

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

10. Consider and approve electronic disbursement for \$699,620.83 to LaSalle for revenue received from entities for inmate housing.

NO ATTACHMENTS

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

11. Regular County Bills - check #493504 through check #493700

SEE ATTACHMENTS ON PAGES 291 - 299

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

DISTRICT ATTORNEY:

12. Consider, approve and ratify out of state travel for assistant district attorneys, Jimmy Hamm and Michael Laird to attend AGACL (Association of Government Attorneys in Capital Litigation) annual conference, to be held in New Orleans, LA July 27-30, 2022. This continuing legal education seminar is beneficial to the murders, that are prosecuted in the Criminal District Court by Jimmy Hamm and Michael Laird for the Jefferson County Criminal District Attorney's Office. The seminar is budgeted out of the District Attorney's Travel Fund.

SEE ATTACHMENTS ON PAGES 300 - 308

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

CONSTABLE PRECINCT 2:

13. Consider and possibly approve the hiring of Ashley Malbrough as a Reserve Deputy Constable with Constable Precinct 2 in accordance with Local Government Code (LGC) 86.011.

SEE ATTACHMENTS ON PAGES 309 - 309

Motion by: Sinegal

Second by: Alfred

In Favor: Branick, Pierce, Bush, Sinegal, Alfred

Action: APPROVED

COUNTY COMMISSIONERS:

14. Consider and possibly approve a Resolution for LeRoy McCall, Jr.

SEE ATTACHMENTS ON PAGES 310 - 310

Motion by: Sinegal

Second by: Alfred

In Favor: Branick, Pierce, Bush, Sinegal, Alfred

Action: APPROVED

15. Consider and possibly approve adding “Inns of Court” to the list of organizations that are exempt from paying for security during their scheduled events while using county facilities such as the Jury Impaneling Room.

The security expense will be paid via budgeted (courthouse security fee fund).

NO ATTACHMENTS

Motion by: Sinegal

Second by: Alfred

In Favor: Branick, Pierce, Bush, Sinegal, Alfred

Action: APPROVED

16. Receive and file executed Texas Department of Agriculture Texas Community Development Block Grant Program Amendment No. 3, Contract No. 7218240.

SEE ATTACHMENTS ON PAGES 311 - 321

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

17. Consider and possibly approve action by the Commissioners Court to formally cancel the contract for sale of Ford Park for default by purchase.

NO ATTACHMENTS

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

18. Consider and possibly approve a Resolution recognizing the 94th Birthday and service of Commissioner Edward C. Moore.

SEE ATTACHMENTS ON PAGES 322 - 322

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

TAX OFFICE:

19. Consider and possibly approve a Resolution giving permission to the Sheriff to conduct an auction to sell property currently held by Jefferson County and the entities for which it collects. The auction will be held on the first Tuesday of June 2022.

SEE ATTACHMENTS ON PAGES 323 - 323

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

COUNTY TREASURER:

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

SEE ATTACHMENTS ON PAGES 324 - 326

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

21. Receive and File certificates for Jefferson County Treasurer, Charlie Hallmark, to verify completion of: (a) Mandatory County Treasurer Continuing Education Training required under Local Government Code 83.002 and, (b) Mandatory Public Funds Continuing Education Training required by Government Code 2256.008 (2) also known as the Public Funds Investment Act.

SEE ATTACHMENTS ON PAGES 327 - 331

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

22. Consider and possibly authorize the County Treasurer to execute Release of Excess Collateral with Wells Fargo Bank, N.A. through the Bank of New York- Mellon, for the funds of Jefferson County.

SEE ATTACHMENTS ON PAGES 332 - 333

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

HUMAN RESOURCES:

23. Consider and possibly approve accepting donations for the 2022 Retirement Seminar.

NO ATTACHMENTS

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

MAINTENANCE (BEAUMONT):

24. Consider and approve budget transfer – Beaumont Maintenance – installation of backflow preventer.

SEE ATTACHMENTS ON PAGES 334 - 335

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120-6083-416-4009	BUILDINGS AND GROUNDS		\$9,946.00
120-6083-416-6003	BUILDING - COURTHOUSE	\$9,946.00	

Motion by: Bush

Second by: Sinegal

In Favor: Branick, Pierce, Bush, Sinegal, Alfred

Action: APPROVED

ROAD & BRIDGE PCT. 3:

25. Consider and possibly approve a Resolution commending Kenneth Kelly for 9 years of service to Jefferson County Precinct 3 Maintenance Department and wishing him well in his retirement.

SEE ATTACHMENTS ON PAGES 336 - 336

Motion by: Sinegal

Second by: Alfred

In Favor: Branick, Pierce, Bush, Sinegal, Alfred

Action: APPROVED

26. Consider and possibly approve a Resolution commending Edward Wayne McBryde for 15 years of service to Jefferson County Precinct 3 Maintenance Department and wishing him well in his retirement.

SEE ATTACHMENTS ON PAGES 337 - 337

Motion by: Sinegal

Second by: Alfred

In Favor: Branick, Pierce, Bush, Sinegal, Alfred

Action: APPROVED

ROAD & BRIDGE PCT. 4:

27. Consider and approve budget transfer Road & Bridge Pct.4 – additional cost for repairs.

SEE ATTACHMENTS ON PAGES 338 - 338

114-0402-431-3079	CRUSHED STONE		\$28,000.00
114-0405-431-4018	ROAD MACHINERY	\$28,000.00	

Motion by: Alfred

Second by: Pierce

In Favor: Branick, Pierce, Bush, Sinegal, Alfred

Action: APPROVED

SHERIFF'S DEPARTMENT:

28. Consider and possibly approve a Resolution commending Paul G. Gomez Jr. for 20 years of service to Jefferson County Sheriff's Office and wishing him well in his retirement.

SEE ATTACHMENTS ON PAGES 339 - 339

Motion by: Sinegal

Second by: Bush

In Favor: Branick, Pierce, Bush, Sinegal, Alfred

Action: APPROVED

OTHER BUSINESS:

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

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

Jeff R. Branick
County Judge



COMMUNITY DEVELOPMENT & REVITALIZATION
The Texas General Land Office
Certificate of Construction Completion

Subrecipient: Contract #: Date:

This is to certify that a final inspection of the project described below was conducted on

Contract was entered into on between the city/county of and

for the construction of

This is to further certify that:

1. The work has been completed in accordance with the plans and specifications and all addenda, change orders, and supplemental agreements thereto, with the following exceptions:

2. The sum of , deducted from the final payment to the Contractor is a fair and equitable settlement for the foregoing excepted work.

3. The Contractor has presented on behalf of itself and its sureties, satisfactory evidence that he or she will repair, replace or make good any faulty workmanship and/or materials discovered in the work within a period of from this date, as provided in the Contract.

4. Amount of Original Contract:	<input type="text" value="117909.25"/>
Cumulative Change Orders:	<input type="text" value="27376"/>
Final Amount of Contract:	<input type="text" value="145285.25"/>
Less Previous Payments:	<input type="text" value="102450.82"/>
Less Deductions (from #2 above):	<input type="text"/>
FINAL PAYMENT (Balance):	<input type="text" value="42834.43"/>

5. The Final Payment in the amount above is now due and payable.

6. Final Quantities:

Activity Code (dropdown)	Project Name (from Performance Standard)	Description (What is your Activity?)	Quantity	Metric (dropdown)
1b - Sewer Facilities	Residential Grinder Stations	Furnish and Install Grind	13	# of Public Facilities
1b - Sewer Facilities	Residential OSSF	Furnish and Install OSSF	3	# of Public Facilities



COMMUNITY DEVELOPMENT & REVITALIZATION
The Texas General Land Office
Certificate of Construction Completion

Activity Code (dropdown)	Project Name (from Performance Standard)	Description (What is your Activity?)	Quantity	Metric (dropdown)

Certified by :

Engineer's Signature	Contractor's Signature	Subrecipient's Signature
Toby J. Davis	Sam Stroud	Jeff R. Branick
Engineer's Name and Title (Printed)	Contractor's Name and Title (Printed)	Subrecipient Name and Title (Printed)

LJA Engineering	JET Aeration of Texas	Jefferson County
Firm	Firm	City/County of

***Disclaimer:** The Texas General Land Office has made every effort to ensure the information contained on this form is accurate and in compliance with the most up-to-date CDBG-DR and/or CDBG-MIT federal rules and regulations, as applicable. It should be noted that the Texas General Land Office assumes no liability or responsibility for any error or omission on this form that may result from the interim period between the publication of amended and/or revised federal rules and regulations and the Texas General Land Office's standard review and update schedule.*



ATTEST
DATE 3-29-2022
COUNTY CLERK

IFB 21-004/JW
PO# 082909

JEFFERSON COUNTY, TEXAS									
PHASE VI: FIRST-TIME SANITARY SEWER IMPROVEMENTS PROJECT									
TDA - TxCDBG CONTRACT NO. 7218240									
CONTRACTOR:		JET AERATION OF TEXAS							
MONTHLY ESTIMATE NO.:		5		PERIOD ENDING		1/31/2022			
ORIGINAL CONTRACT AMOUNT:		\$117,909.25		WORKING DAYS (FINAL COMPLETION)		100			
CONTRACT AMOUNT WITH CHANGE ORDER #1		\$124,184.25							
CONTRACT AMOUNT WITH CHANGE ORDER #2		\$136,034.25							
CONTRACT AMOUNT WITH CHANGE ORDER #3		\$145,285.25							
CONTRACT DATE:		June 8, 2021		WORKING DAYS USED THIS PERIOD		15			
TIME CHARGES BEGAN:		June 28, 2021		TOTAL CONTRACT DAYS USED		142			
WORK COMPLETED:		100.00%		CONTRACT TIME USED		142.00%			
ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	CURRENT QUANTITY	TOTAL QUANTITY	CURRENT AMOUNT	TOTAL AMOUNT	
BASE BID ITEMS									
1	Mobilization	LS	1	\$3,434.25		1.00	\$0.00	\$3,434.25	
2	Furnish and Install Sanitary Sewer Grinder Pump Station	EA	9	\$5,575.00		9.00	\$0.00	\$50,175.00	
3	Construct Near Side Sanitary Sewer Service Connection	EA	5	\$900.00		5.00	\$0.00	\$4,500.00	
4	Construct Far Side Sanitary Sewer Service Connection	EA	4	\$1,500.00		4.00	\$0.00	\$6,000.00	
5	Abandon Existing On-site Sanitary Sewer Facility	EA	12	\$250.00	4.00	12.00	\$1,000.00	\$3,000.00	
6	Furnish and Install On-site Sanitary Sewer Facility at 9529 Gilbert Road	LS	1	\$7,850.00		1.00	\$0.00	\$7,850.00	
7	Furnish and Install On-site Sanitary Sewer Facility at 14252 Dubois Road	LS	1	\$8,450.00		1.00	\$0.00	\$8,450.00	
8	Furnish and Install On-site Sanitary Sewer Facility at 16539 Sandell Drive	LS	1	\$8,250.00		1.00	\$0.00	\$8,250.00	
9	Provide Trench Safety Plan	LS	1	\$1,550.00	1.00	1.00	\$1,550.00	\$1,550.00	
10	Trench Safety System	LF	1,200	\$5.00	1,200.00	1,200.00	\$6,000.00	\$6,000.00	
11	Special shoring	SP	500	\$5.00	500.00	500.00	\$2,500.00	\$2,500.00	
ALTERNATIVE BID ITEMS									
A1	Construct 2" PVC SDR 21 Sanitary Sewer Force Main	LF	1,200	\$13.50		1,200.00	\$0.00	\$16,200.00	
CHANGE ORDER NO.1									
2	Addition - Furnish and Install Sanitary Sewer Grinder Pump Station	EA	3	\$5,575.00	2.00	3.00	\$11,150.00	\$16,725.00	
3	Deletion - Construct Near Side Sanitary Sewer Service Connection	EA	1	(\$900.00)		1.00	\$0.00	(\$900.00)	
4	Addition - Construct Far Side Sanitary Sewer Service Connection	EA	4	\$1,500.00		4.00	\$0.00	\$6,000.00	
6	Deletion - Furnish and Install On-site Sanitary Sewer Facility at 9529 Gilbert Road	LS	1	(\$7,850.00)		1.00	\$0.00	(\$7,850.00)	
A1	Deletion - Construct 2" PVC SDR 21 Sanitary Sewer Force Main	LF	1200	(\$13.50)		1200.00	\$0.00	(\$16,200.00)	
12	Addition - Furnish and Install On-site Sanitary Sewer Facility at 14410 Shellhammer	LS	1	\$8,500.00		1.00	\$0.00	\$8,500.00	
CHANGE ORDER NO.2									
CO2.1	Furnish and Install Drip System for 16539 Sandell Drive	EA	1	\$11,850.00		1.00	\$0.00	\$11,850.00	
CHANGE ORDER NO.3									
2	Furnish and Install Sanitary Sewer Grinder Pump Station	EA	1	\$5,575.00	1.00	1.00	\$5,575.00	\$5,575.00	
4	Construct Far Side Sanitary Sewer Service Connection	EA	1	\$1,500.00	1.00	1.00	\$1,500.00	\$1,500.00	
5	Abandon Existing On-site Sanitary Sewer Facility	EA	1	\$250.00	1.00	1.00	\$250.00	\$250.00	
CO3.1									
CO3.1	Furnish and Install Electrical Subpanels	EA	2	\$963.00	2.00	2.00	\$1,926.00	\$1,926.00	
APPROVED BY:					TOTAL AMOUNT OF WORK DONE THIS PERIOD \$31,451.00				
JARED DEFRANCIS, EIT LJA ENGINEERING, INC.					MATERIALS ON HAND USED THIS PERIOD \$0.00				
DATE 3/21/2022					TOTAL AMOUNT OF WORK DONE \$145,285.25				
DATE 2-21-22					MATERIALS ON HAND \$0.00				
DATE 3/29/2022					TOTAL VALUE OF WORK DONE \$145,285.25				
DATE 3/29/2022					LESS RETAINAGE (10%) \$14,528.53				
DATE 3/29/2022					DIFFERENCE \$130,756.72				
DATE 3/29/2022					LESS SPECIAL DEDUCTIONS \$0.00				
DATE 3/29/2022					LESS LIQUIDATED DAMAGES \$0.00				
DATE 3/29/2022					LESS PREVIOUS PAYMENTS \$102,450.82				
DATE 3/29/2022					AMOUNT DUE THIS ESTIMATE \$28,305.90				
DATE 3/29/2022					RELEASE OF RETAINAGE (10%) \$14,528.53				
DATE 3/29/2022					TOTAL AMOUNT DUE AS FINAL PAYMENT \$42,834.43				

ATTEST *Lauri Kersh*
DATE 3-29-2022
COUNTY CLERK





LETTER OF AUTHORIZATION

March 21, 2022

Jeff Ross
Jefferson County Clerk
1149 Pearl St
Beaumont, TX 77701

Dear Mr. Ross:

This Letter of Authorization ("LOA") will confirm Jefferson County's request for the following professional services at the price(s) indicated. This LOA will be an addendum to any existing Master Agreement between Jefferson County (the "County") and Manatron, Inc. ("Harris Recording Solutions – Aumentum Recorder" or "HRS"). All the terms and conditions of that agreement will pertain.

PROFESSIONAL SERVICES

Quantity	Description	One-Time Fees
1	Extract of Court document data: <ul style="list-style-type: none"> Utilize Recorder's internal export function to run multiple jobs over a two week period to extract data from the three courts modules Set up and configure export jobs each day to run on evenings and weekends Review output to ensure jobs ran successfully 	\$6,750.00
Total Professional Services Fees		\$6,750.00

Professional Services Fees will be invoiced upon contract signing and payable in accordance with invoice(s) that shall be sent to the County. Work related to the services described herein will not begin until payment is received. All invoices are due upon receipt of invoice.

Approval of this letter of authorization will allow Harris Recording Solutions to perform the services described herein. Upon approval and signing, please return this letter to Harris Recording Solutions via the following method:

- Email a scanned image of the signed LOA to rdelia@harriscomputer.com

Acceptance: Jefferson County, TX	Acceptance: Harris Recording Solutions
BY:	BY:
PRINTED NAME:	PRINTED NAME:
TITLE:	TITLE:
DATE:	DATE:



DELIVERABLE ACCEPTANCE STATEMENT ("DAS")

Purpose:

The purpose of this acceptance form is for the County to sign off on the completion of the professional services detailed in the LOA.

Acceptance Criteria:

- All professional services detailed in the LOA have been performed.

These services were completed on the following date: _____.

The County response period for this DAS is ten (10) business days. After that time, this deliverable will be considered accepted unless otherwise documented in a formal response to Harris Recording Solutions with detailed rationale for rejecting this DAS. Rejection of a DAS will result in immediate escalation.

Billing and Signatures:

We, the undersigned, agree that this project is complete upon signing this DAS.

Jefferson County, CA	Harris Recording Solutions
BY:	BY:
PRINTED NAME:	PRINTED NAME:
TITLE:	TITLE:
DATE:	DATE:

Cancellation Policy

In the event of cancellation of the Agreement by either party for any reason, Purchaser agrees to pay for all Software Applications delivered, any Professional Services rendered, and T&L expenses incurred prior to the cancellation. Initial down payment of deposit is non-refundable. Purchaser must provide written notification to Harris if it wishes to cancel the Agreement.

Cancellation of any on-site Services by Purchaser is allowed for any reason if done in writing more than fourteen (14) days in advance of such Services. Cancellation by Purchaser with fourteen (14) days or less of scheduled on-site Services will be billed at fifty percent (50%) of the on-site fee, plus any non-recoverable costs incurred by Harris due to advance scheduling of travel. Additionally, Purchaser hereby acknowledges that cancellation of on-site Services means that such on-site Services will be rescheduled as Harris' then current schedule permits. Harris is not responsible for any delay in Purchaser's project resulting from Purchaser's cancellation of consulting. If additional services are required because the Purchaser was not adequately prepared for the on-site services, Harris will provide a Change Order to the Purchaser for the additional services.

PROJECT CONTRACT

This agreement made this 7th day of March, 2022, by and between the County of Jefferson, Texas represented by the County Judge, party of the first part, and Enterprise Systems Corporation his/their executors, administrators, heirs, successors or assigns, the Contractor, party of the second part.

WHEREAS, the County desires to enter into a contract for Migrate C51k to Avaya Subscription as shown and described in the Contract Documents (Quote #002712 v1, that includes plans, drawings, specifications, addenda, special provisions, and this Contract documents itself) included herein, and

WHEREAS, the Contractor has been engaged in and now does such work and represents that he is fully equipped, competent and capable of performing the desired and herein outlined work and is ready and willing to perform such work in accordance with the unit prices listed herein and the provisions of the herein included in the Contract Documents, and special provisions now

WITNESSETH: That for and in consideration of the unit prices listed herein, a part of this contract, the Contractor agrees to do, at his own proper cost and expense, all the work necessary for project completion as shown and described in the plans and in accordance with the provisions of the plans, drawings, specifications, addenda, and special provisions which are a part of this contract.

CONTRACTOR'S REPRESENTATIONS:

In order to induce Jefferson County to enter into this Agreement, Contractor makes the following representations:

Contractor has examined and carefully studied the Contract Documents (including plans, drawings, specifications, addenda, special provisions) identified in the Bidding Documents.

Contractor has visited the Site and/or become familiar with and is satisfied as to the general, local, and site conditions that may affect cost, progress, and performance of the Work.

Contractor is familiar with and is satisfied as to all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Work.

Contractor is aware of the general nature of any work to be performed by Jefferson County and the others at the Site that relates to the Work as indicated in the Contract Documents.

Contractor has given Jefferson County written notice of all conflicts, errors, ambiguities, or discrepancies that contractor has discovered in the Contract Documents, and the written resolution thereof by Engineer or Purchasing Department is acceptable to the Contactor.

The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

CONTRACT PRICE:

Jefferson County shall pay Contractor the lump sum amount of **\$518,024.19** for completion of the Work in accordance with Contract Documents including plans, specifications, addenda, and special provisions for Project: Migrate C51k to Avaya 5subscription

Progress payments will be made by Jefferson County for project on agreed upon milestone objectives being reached.

Project Change control will be the responsibility of the PM to work with the customer, ESC Account Executive {AE} and other ESC associates to facilitate and obtain approval of the change{s} to the project. No new work will begin until a signed copy of the Change Control Form is received by the ESC PM with all the appropriate sales documentation completed.

Project deliverable and assumption detail is covered extensively in document Enterprise Systems Corporation Quote #002712 v1

Payment terms are 50 percent upon execution, 40 percent upon delivery of hardware and software and 10 percent upon completion and acceptance of project deliverables.

PURCHASE IS VIA THE INTERLOCAL PURCHASING SYSTEM (TIPS)

All specific cash allowances are included in the above price and have been calculated in accordance with bid specifications and addenda (if applicable).

CONTRACT TIMES:

Time for completion of this contract shall be calculated beginning on the effective date given in the Notice to Proceed.

The County, in consideration of the full and true performance of said work by the Contractor, hereby agrees and binds itself to pay the Contractor for the quantities of work performed in compliance with this contract at the respective unit prices set forth herein, subject to adjustment as herein provided. The following items of work and respective unit prices are those contained in the original proposal and are a part of this contract.

The Contractor expressly warrants that he has employed no third person to solicit or obtain this contract in his behalf, or to cause or procure the same to be obtained upon compensation in any way contingent, in whole or in part, upon such procurement, or in compensation for services in connection therewith, any brokerage commission or percentage upon the amount receivable by him hereunder; and that he has not in estimating the contract price demanded by him, included any sum by reason of any such brokerage, commission or percentage; and that all moneys payable to him hereunder are free from all obligation of any other person for services rendered, or supposed

to have been rendered, in the procurement of this contract. He further agrees that any breach of this warranty shall constitute adequate cause for the annulment of this contract by the County or for deduction from any sum due or to become due thereunder an amount equal to any brokerage commission or percentage so paid or agreed to be paid or both.

In the employment of labor in the performance of this contract, preference shall be given, other conditions being equal, to honorably discharged service personnel, but no other preference or discrimination among citizens of the United States shall be made.

It is acknowledged and agreed by the parties hereto that this contract is the full and complete contract for the construction of the work called for and described herein.

IN WITNESS WHEREOF, the parties hereto have set their hands the date herein named.

COUNTY OF JEFFERSON

Party of the First Part

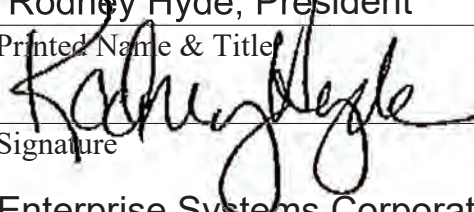
Certified as being executed for the purpose and effect of activating and/or carrying out the orders, established policies, or work programs hereto approved and authorized by the Commissioners' Court of Jefferson County:

By: _____
Jeff R. Branick, County Judge

CONTRACTOR

Party of the Second Part

By: Rodney Hyde, President

Printed Name & Title


Signature
Enterprise Systems Corporation

Firm/Company Name

ATTEST: _____ DATE: _____
Laurie Leister, County Clerk

Phone: (713) 343-1212

Email: brogers@enter-sys.com

Web: www.enter-sys.com

Confidential Solutions Proposal

Migrate CS1k to Avaya Subscription

Quote # 002712

Version 1

TIPS Contract 210303 TELEPHONE AND COMMUNICATIONS DATA SYSTEMS

Prepared for:

Jefferson County Texas

Prepared by:

Bill Rogers

Phone: (713) 343-1212

Email: brogers@enter-sys.com

Web: www.enter-sys.com

Annual Subscription and Hardware Support		MSRP	Price	Qty	Ext. Price
405416	UC BASIC LICENSE FIXED SUBS ADJ LP	\$55.32	\$13.82	311	\$4,298.02
405418	UC CORE LICENSE FIXED SUBS ADJ LP	\$81.84	\$37.58	1500	\$56,370.00
405787	CC BASIC VOICE LICENSE FIXED SUBS ADJ LP	\$641.52	\$292.61	1	\$292.61
405793	3RD PARTY CTI LICENSE FIXED SUBS ADJ LP	\$23.64	\$0.00	271	\$0.00
230170	SA PARTS NBD SUPT CM MEDIUM GATEWAY 3YR AN PREPD	\$600.00	\$471.60	3	\$1,414.80
230140	SA PARTS NBD SUPT CM SMALL GATEWAY 3YR AN PREPD	\$504.00	\$396.14	3	\$1,188.42
230020	SA PARTS NBD SUPT CM SMALL SERVER 3YR AN PREPD	\$396.00	\$311.33	1	\$311.33
351655	SA PREFER SUPT AVAYA MSG R11 ADV ST 3YR AN PREPD	\$14.64	\$10.66	1000	\$10,660.00
3 Year Avaya Software Subscription hardware replacement (excludes stations) billed annually.					
Subtotal:					\$74,535.18

Courthouse		MSRP	Price	Qty	Ext. Price
405362641	POWER CORD USA	\$23.00	\$10.58	4	\$42.32
700394661	MM711 ANALOG MEDIA MODULE RHS	\$1,600.00	\$736.00	1	\$736.00
700394703	MM716 ANALOG MEDIA MODULE 24 FXS RHS	\$3,000.00	\$1,380.00	8	\$11,040.00
700506955	G450 MP160 MEDIA GATEWAY	\$10,525.00	\$4,841.50	2	\$9,683.00
700507394	G450 R2 POWER SUPPLY	\$1,000.00	\$460.00	2	\$920.00
700512394	J159 IP PHONE	\$370.00	\$121.48	1500	\$182,220.00
Subtotal:					\$204,641.32

Jail		MSRP	Price	Qty	Ext. Price
405362641	POWER CORD USA	\$23.00	\$10.58	2	\$21.16
700394661	MM711 ANALOG MEDIA MODULE RHS	\$1,600.00	\$736.00	1	\$736.00
700394703	MM716 ANALOG MEDIA MODULE 24 FXS RHS	\$3,000.00	\$1,380.00	3	\$4,140.00

Phone: (713) 343-1212

Email: brogers@enter-sys.com

Web: www.enter-sys.com

Jail		MSRP	Price	Qty	Ext. Price
700506955	G450 MP160 MEDIA GATEWAY	\$10,525.00	\$4,715.20	1	\$4,715.20
700507394	G450 R2 POWER SUPPLY	\$1,000.00	\$460.00	1	\$460.00
700508924	S8300E SERVER	\$3,600.00	\$1,656.00	1	\$1,656.00
Subtotal:					\$11,728.36

Sub-Courthouse		MSRP	Price	Qty	Ext. Price
405362641	POWER CORD USA	\$23.00	\$11.11	1	\$11.11
700394661	MM711 ANALOG MEDIA MODULE RHS	\$1,600.00	\$736.00	1	\$736.00
700394703	MM716 ANALOG MEDIA MODULE 24 FXS RHS	\$3,000.00	\$1,380.00	1	\$1,380.00
700512173	G430 MP40 MEDIA GATEWAY GSA	\$2,100.00	\$966.00	1	\$966.00
Subtotal:					\$3,093.11

Juvenile		MSRP	Price	Qty	Ext. Price
405362641	POWER CORD USA	\$23.00	\$11.11	1	\$11.11
700394661	MM711 ANALOG MEDIA MODULE RHS	\$1,600.00	\$736.00	1	\$736.00
700512173	G430 MP40 MEDIA GATEWAY GSA	\$2,100.00	\$966.00	1	\$966.00
Subtotal:					\$1,713.11

Adult Probation		MSRP	Price	Qty	Ext. Price
405362641	POWER CORD USA	\$23.00	\$11.11	1	\$11.11
700394661	MM711 ANALOG MEDIA MODULE RHS	\$1,600.00	\$736.00	1	\$736.00
700512173	G430 MP40 MEDIA GATEWAY GSA	\$2,100.00	\$966.00	1	\$966.00
Subtotal:					\$1,713.11

Avaya Messaging Upgrade		MSRP	Price	Qty	Ext. Price
403221	AVAYA MESSAGING MODEL UPG ADDS	\$0.00	\$0.00	1	\$0.00
410019	AVAYA MESSAGING R11 CONSOLIDATED SERVER TRACKING	\$0.00	\$0.00	1	\$0.00

Phone: (713) 343-1212

Email: brogers@enter-sys.com

Web: www.enter-sys.com

Avaya Messaging Upgrade		MSRP	Price	Qty	Ext. Price
410041	AVAYA MESSAGING R11 CONTENT SYNCH ENGINE TRACKING	\$0.00	\$0.00	1	\$0.00
410705	AV MSG R11 ADVANCED SEAT ENTITLEMENT ENSA MIGRATION LIC:NU	\$0.00	\$0.00	1000	\$0.00
Subtotal:					\$0.00

Call Recording Upgrade		MSRP	Price	Qty	Ext. Price
INST-UPG-10	Engage Professional Services Remote Installation New Engage VM	\$4,500.00	\$3,300.00	1	\$3,300.00
INST-UPG-12	Admin training for Major Software Upgrade	\$2,400.00	\$1,320.00	1	\$1,320.00
INST-IVR-100	Engage Upgrade and Data Migration Prof Services	\$3,800.00	\$1,980.00	1	\$1,980.00
INST-IVR-101	Voice Platform Migration Prof Services	\$4,500.00	\$3,300.00	1	\$3,300.00
INST-UPG-10	Engage Professional Services Remote Upgrade - Cust 911 Radio Interface	\$2,950.00	\$1,980.00	1	\$1,980.00
INST-UPG-12	Admin training for Major Software Upgrade 911 Radio Interface	\$2,400.00	\$1,320.00	1	\$1,320.00
Subtotal:					\$13,200.00

Services		MSRP	Price	Qty	Ext. Price
INS-HRLY	System Installer	\$125.00	\$100.00	838	\$83,800.00
SP-HRLY	System and Software Programmer	\$150.00	\$120.00	390	\$46,800.00
SSP-HRLY	Special Applications Programming	\$225.00	\$180.00	250	\$45,000.00
PM-HRLY	Project Management	\$150.00	\$120.00	145	\$17,400.00
TR-HRLY	Administration and End User Training	\$150.00	\$120.00	120	\$14,400.00
Subtotal:					\$207,400.00

Project Management

Project Organization

The Enterprise Systems Corp (ESC) Project Management Team is charged with leading the project implementation for the solution that the customer has purchased from start to finish. The ESC Project Manager (PM) will bring additional ESC Resource Teams into the project and assign tasks as required by this SOW. These additional team members will report to the ESC PM for this project and report all updates to the ESC PM weekly.

ESC Project Manager Responsibilities

ESC will assign a Project Manager (PM) who is responsible for overseeing the project from start to finish. The PM will be the single point of contact (SPOC) for the customer from SOW signing forward regarding system implementation. The PM will direct the implementation team to ensure the milestone dates and the requested upgrade date are met. Project Management activities may be completed remotely via teleconference. These activities may include, but are not limited to:

- Project kick-off meeting with Customer's Single Point of Contact
- Project Plan and Milestone Schedule
- Environmental Specifications provided to Customer
- Equipment delivery and inventory coordination
- Managing change requests with the ESC Account Executive
- Project Status Updates
- Cutover Support
- First Day of Business Support

Customer Responsibilities

The Customer will be required to assign a person who will be the single point of contact (SPOC) for the project from start to finish. Customer responsibilities will be as follows:

- Assign a SPOC as project coregister the system and ordinator to work with ESC PM to be responsible for customer activities, milestone responsibilities, and project planning
- Accept shipment of equipment and provide secure location for storage
- Provide equipment room and power to meet specifications
- Provide rack space and shelves for equipment or server installation according to specific hardware specifications
- For converged systems with IP endpoints, complete a Network Readiness Assessment, or signed Network Assessment Waiver
- Provide facility and system access for ESC resources
- Notwithstanding any provision in the Agreement to the contrary, the Services representing the Project shall be invoiced in accordance with the payment milestone schedule specified in the proposal.

Project Change Control

Project Change control will be the responsibility of the PM to work with the customer, ESC Account Executive (AE) and other ESC associates to facilitate and obtain approval of the change(s) to the project. No new work will begin until a signed copy of the Change Control Form is received by the ESC PM with all the appropriate sales documentation completed.

Project Escalation

The ESC Project Escalation Process is a clearly defined internal and external process. The Customer Escalation document will be provided to you by the assigned Project Manager and contains all names, telephone numbers and e-mail addresses of all ESC personnel in the management escalation. If the customer requires an escalation based on an issue, Customer's first contact should be with the ESC PM. If

Customer feels that further escalation is necessary, it is the Customer's right to escalate as Customer sees appropriate.

Project Communication Plan

The Project Communication Plan that is followed by the ESC PM is meant to give clear and concise updates to the customer on all aspects of the ongoing project. On a weekly basis the ESC PM will update the customer SPOC on all activities that are going to occur and the expected outcome. If the project is a larger and/or longer-term project the agreed method of communication and the frequency of the project updates will be agreed upon by both parties.

PROJECT STAGES

PLANNING AND DESIGN

Project Kickoff

Internal Meeting - The purpose of the ESC Internal Project Kickoff Meeting is to have a detailed review to understand all aspects of the project for a clean handoff to the implementation team.

External Meeting - The purpose of the Customer Project Kickoff meeting, held via conference call unless otherwise specified, is for ESC PM and the Customer to initiate the project, review scope, milestones and schedule, and to understand the roles and deliverables of each project team member. ESC and Customer will review the required tasks and responsibilities of the Customer and of ESC that will be necessary in order to achieve a successful implementation.

Project Work Hours

Most of the ESC implementation activities will be completed during working hours, between 8 am and 5 pm, local time of the site location, Monday through Friday, excluding ESC designated holidays. Cutover activities will be performed after hours. Any work performed Saturday or Sunday may incur overtime charges. Any activities requested during or on ESC designated holidays will require prior approval and will incur premium charges.)

Site Requirements

ESC will provide the customer with the appropriate site requirements, including power, grounding and HVAC requirements for the equipment that ESC is providing. The customer will be responsible for meeting these site requirements. The customer will be responsible for determining and meeting the appropriate site requirements for all customer provided equipment.

System IP Requirements

The ESC Engineer will hold an engineering meeting with the customer's SPOC to review the IP Network if required per Solution Description Statement. The customer will be required to provide the necessary IP Networking schema. Enterprise Systems will be available to answer questions regarding recommended network configurations during Pre and Post Installation.

Customer is responsible for providing the network design for approval before the scheduled implementation date. Upon review of the design, Enterprise Systems may require customer to change certain things in order to properly support VoIP. Customer is responsible for making those changes.

- An accurate, current Network Diagram is required.
- Due to the wide variety of firewalls, customer will be responsible for configuring firewall(s) to allow communication between IP Equipment and Network.
- Due to the wide variety of routers and switches, customer will be responsible for configuring router(s) and switch(es) to allow communicate between the IP Equipment and Network. Customer will be responsible to ensure routing equipment is provisioned to prioritize the voice IP packets over any network medium.
- Customer will ensure all network equipment has been upgraded to the recommended software/firmware level to support the implementation.
- Best practice calls for voice equipment to reside on a separate VLAN or dedicated network. Customer should ensure VLANs are provisions using 802.1p and 802.1q to prioritize voice over application data.

- Customer's routers and switches should be manageable to allow proper configuration of Quality of Service (QoS).
- Customer is responsible for providing a qualified contact person to assist with remote access issues and configuration/hardware remediation where necessary.
- Customer is responsible for Domain Name Server (DNS) administration.
- When required, or preferred, customer will provide third party security certificates.

PROJECT IMPLEMENTATION

Site Survey

The ESC PM will work with the customer's SPOC to determine if a site survey is required. If one is required, a local technician resource will complete a site survey prior to equipment delivery. Activities may include, but are not limited to:

- Equipment room inspection
- Verification of power requirements
- Verification of electrical grounding requirements
- Verification of environmental specifications
- Validating wiring MDF and IDFs/type of terminations/telecommunication demarcations

Solution Staging Process

ESC stages most provided equipment, hardware, servers and applications prior to installation. If staging cannot occur within a reasonable time due to an expedited order, the equipment may be configured and installed directly on customer site.

System Network Translations

The ESC PM will coordinate with the customer and ESC Resources to schedule time for system reviews so that ESC Resource Teams can gather all the required information for the implementation.

Documentation may be collected via workbook, spreadsheet, or other electronic method. Customer agrees to fill out and return information as expeditiously possible to meet schedule milestones.

Installation

Hardware and Software Installation will be in accordance with Solution Deployment Statement

Hardware Installation

The ESC Technician will complete the following tasks during installation:

- Unpack, inspect, and inventory hardware
- Install hardware and connect all adjuncts included in the associated Service Descriptions
- Install any software and/or firmware included in the associated Service Descriptions
- Install UPS (if applicable and included in the associated Service Descriptions)
- Observe units upon power up and verify successful completion of self-test diagnostics

Remote Access

If remote access is required for alarming, administration, and/or provisioning, ESC will verify connectivity to a remote access modem or remote access server. It is the customer's responsibility to provide remote access lines or network access, as required.

TESTING

Upon completion of the installation of the solution, the system will be tested with the customer and the required ESC Teams. ESC will provide a test plan based upon the components of the solution provided. Functionality testing specific to the customer will need to be provided by the customer and agreed upon by the project team. The customer will be required to participate in the functionality testing.

KNOWLEDGE TRANSFER

Training for end-users and Administrators in accordance with Solution Deployment Statement. Training may be delivered remotely and will be conducted on consecutive days, Monday through Friday during standard business hours.

SOLUTION CUT-OVER

ESC will cut over the customer solution at a time that is mutually agreed upon by the Parties. ESC will provide the required resources via remote access or onsite, as detailed in this SOW. Prior to this, the customer and the ESC PM will agree on a “freeze” for any changes that need to be made to the existing system, if upgrading, or migrating to a new system. During the cutover no major changes will be made to the configuration of the system.

PROJECT CLOSURE**Final Registration**

The ESC PM will coordinate final registration with the manufacturer to register the system and its remote access. This will be conducted during the initial setup of the solution or during cutover of the solution.

Customer Documentation

Upon completion of the project, a complete set of all applicable customer documentation, drawings, spreadsheets and any other pertinent information that was utilized during the system implementation will be e-mailed to the customer.

SDS - Avaya Aura

SOLUTION DELIVERY STATEMENT- CS1000 MIGRATION TO AVAYAAURA IN CUSTOMER VM ENVIRONMENT

Conduct a platform migration of CS1000 to Avaya Aura CM Main duplex server Release 8.1.x release in customer virtualized environment. Existing call routing and stations be rebuilt in new platform. The migration will be performed with a phased approach with location and timeframes to be negotiated during project planning.

The following application servers are included in this migration:

- Avaya Communication Manager (Duplex) - Courthouse
- Avaya System Manager - Courthouse
- Avaya Session Manager - Courthouse
- Avaya Branch Session Manager - Jail
- Avaya Enablement Services Server - Courthouse
- Remote Survivable Server - Jail
- Avaya Session Border Controllers - Courthouse and Jail
- Upgrade Avaya Messaging - Courthouse
- Upgrade Call Recording Server - Courthouse
- Media Gateways - As identified

Project Scope:

Enterprise Systems (ESC) Deliverables

ESC will:

- Conduct a system review with customer.
- Gather required information to be prepared for the migration process.
- Install application software on customer provided VM Servers Avaya Product Licensing and Delivery system and authentication files.
- Rebuild current call flows and update them to the new software and server platform.
- Install media gateways, media modules and handsets.
- Test hardware, software and applications as defined during Planning and Design Stage.
- Support customer with activating the new system.

Customer Responsibilities

- Be available during the migration and upgrade process.
- Ensure that non-Avaya adjuncts which are connected to Communication Manager, are compatible with the target software version of Communication Manager.
- Back-up all system data to a server on the customer local area network (LAN) prior to Avaya performing the migration or upgrade.
- Provide a representative to support go-live.

Project Scope Assumptions and Exclusions

Phone: (713) 343-1212

Email: brogers@enter-sys.com

Web: www.enter-sys.com

- The following is excluded:
- Product training certification and installation training.
- Avaya AAEP Server (IVR) and EMC are not in production and not included in this project

SDS - Avaya Media Gateways

SOLUTION DELIVERY STATEMENT- AVAYAAURA MEDIA GATEWAYDEPLOYMENT

Provide physical installation and configuration of G430 AND G450 Media Gateways
All Services are delivered during standard business hours.

DESCRIPTION OF SERVICE

Implementation

Enterprise Systems will implement and/or configure the following:

- Implement media gateways and Power Supplies
- Verify connectivity to gateways or back-up servers, if required.
- Provide appropriate version of application software.
- Install Analog Circuit Packs
- Install firmware updates on gateways, circuit packs and media modules, as applicable.
- Connect 25 ft Cable Assembly and terminate to wall
- Perform station cross-connects

Validation and Testing

Enterprise Systems will:

- Validate Gateway Registration
- Port assignment program capability

****Additional testing cases and UAT are the responsibility of the customer.**

Responsibilities

General Responsibilities - Customer

- Provide space for rack-mountable hardware.
- Provide and install main distribution frame (MDF) or wall field for station wire terminations.
- Provide all station, riser, feeder and inter-building cable and wire and verify that all meet industry standards.
- Ensure that the network circuits are fully extended, terminated, labeled and tested per industry standards.
- Coordinate network testing date and time and obtain signaling, framing and network programming information from network vendor
- Provide .wav files, if required.
- Provide a representative to support go-live
- Provide a USB keyboard, mouse and monitor during installation, if necessary.

General Responsibilities - Enterprise Systems

- Application Install and Configuration
- Create and download license file from PLDS, if applicable.

- Register/Update system with the Avaya Global Registration Tool.

EXCLUSIONS

- Installation or testing of Customer-provided components.
- Product training certification and installation training.
- Resolving inter-operability issues with Customer's third-party vendors.
- Providing any engineering, or re-engineering, of existing equipment, whether previously supplied by Avaya or by third-party vendors.
- Resolve network issues, such as bandwidth, static, call quality, packet loss, jitter, delay, etc.
- Installation, configuration, tuning or any kind of troubleshooting of VMware provided technology and applications.
- Any additional functionality not mentioned in the scope

SDS - Avaya Session Border Controllers

SOLUTION DELIVERY STATEMENT- Avaya SESSION BORDER CONTROLLER SERVICES

Implement Avaya Session Border Controller supporting maximum licensed capacity for session initiation protocol (SIP) sessions for trunking in a High Availability configuration on customer provided virtual platform .Service affecting services are delivered outside standard business hours.

Session Border Controllers provides the following features:

- SIP Trunking
- Remote Worker connectivity
- Encryption
- High Availability Options

DESCRIPTION OF SERVICE

Implementation

Enterprise Systems will perform the following services involved with implementing and/or configuring the following:

- Review high-level network topology and complete SBCE technical requirements with customer.
- Perform a test plan, to verify installation and basic functionality
- Generate and install Avaya license file for Session Border Controller.
- Configure Session Border Controller and provision system parameters based on planning forms.
- Configure the Element Management System Application
- Validate SBC connectivity to customer network, internet protocol (IP) data, signaling and management networks
- Provision Avaya System for SIP Trunking
- Review and consult with customer regarding additional trunk groups, dial plans and call routing
- Provision Trunk group and dial plan changes
- Perform test calls to validate basic call flows through the SBC Server(s)
- Conduct functional end-to-end testing.
- Perform any related required troubleshooting
- Verify functionality and communication from Element Management System application to the Session Border Controller
- Review basic system functionality and configuration parameters
- Decommission PRI Trunk Connectivity
- Provide up to two hours of implementation support next business day
- Work may be performed remotely
- Some work may be performed after local normal working hours

The following features or options are excluded:

- Deploying remote workers unless specified elsewhere

****Additional testing cases and UAT are the responsibility of the customer.**

Knowledge Transfer and Training

Enterprise Systems will provide up to two hours administrative overview of the included features for up to (2) two Administrators.

Responsibilities

General Responsibilities - Customer

- Provide accurate and current topology maps of wide area network (WAN) and LAND infrastructure, end-point internet protocol addresses, virtual local area network (VLAN) assignments for trusted and un-trusted networks, port assignments and gateway Internet Protocol addresses for the edge routers at each location.
- Provide dialing plans, numbering schemes and required call routing information.
- Provide network cabling to the Session Border Controller-terminated to Customer -designated switching platform (slot and port assignments to be provided by customer.
- Provide networking information requested via installation workbook, prior to deployment.
- Provide remote access capability, if required, via VPN or remote desktop

General Responsibilities - Enterprise Systems

- Application Install and Configuration
- Perform Specific System/Session Manager Configuration.
- Software updated to the latest Patch level at time of install
- Patches made available to address issues discovered during installation will be applied at no additional cost
- Additional Patches after initial install may incur additional charges
- Apply License and configure connectivity to the licensing server
- SMGR changes specific to integrating applications that are part of this scope*
- Generate SMGR certs if applicable
- Create and download license file from PLDS, if applicable.
- Register/Update system with the Avaya

EXCLUSIONS

- Installation or testing of Customer-provided components.
- Product training certification and installation training.
- Resolving inter-operability issues with Customer's third-party vendors.
- Providing any engineering, or re-engineering, of existing equipment, whether previously supplied by Avaya or by third-party vendors.
- Resolve network issues, such as bandwidth, static, call quality, packet loss, jitter, delay, etc.
- Installation, configuration, tuning or any kind of troubleshooting of VMware provided technology and applications.
- Any additional functionality not mentioned in the scope

SDS - Upgrade Avaya Messaging

SOLUTION DELIVERY STATEMENT- AVAYAMESSAGING UPGRADE

Conduct a platform upgrade of One OfficeLync 10.5 Messaging Platform to Avaya Messaging Release 11 on customer provided VM Server

Project Scope:

Enterprise Systems Deliverables

Enterprise Systems will:

- Conduct a system review with customer.
- Gather required information to be prepared for the upgrade process.
- Install application on customer provided VM server and Operating System via Avaya Product Licensing and Delivery system and authentication files.
- Migrate the current translations and update them to the new software and server platform.
- Test hardware, software and applications as defined during Planning and Design Stage.
- Support customer with activating the new system.

Customer Responsibilities

- Be available during the upgrade process.
- Back-up all system data to a server on the customer local area network (LAN) prior to Enterprise Systems performing the migration or upgrade.
- Provide a representative to support go-live.

Project Scope Assumptions and Exclusions

- For security certificates, Avaya can install third-party certificates if provided by customer. Otherwise, Avaya will obtain the certificates from System Manager (SMGR) Certificate Authority
- The following is excluded:
- Product training certification and installation training.
- No addition for gateways, media modules, or more stations
- Loading of TLS certificates
- Configurations changes and new features enablement are not included.

Call Recording Notes

Expansion Serial#: V2016101251

Licenses Quoted: None – Current License Count (88) Recording Seats

Current Platform: CS1000 (TDM & IP)

Migration: Avaya CM Release 8.1.3 (Single Step Conferencing)

Professional Services: *Jefferson County Sheriff's department is planning on migrating from the current CS1000 to an Avaya CM. This quote includes the necessary professional services required to complete the installation of 5.7.x on new Engage server, upgrade existing Engage from 4.2 to 5.7 required to support a slow migration.*

Note – In order to continue to use the existing Engage server, the current IP users on the CS1000 will be required to migrate at the same time to the Avaya CM. Engage can support both the CS1000 TDM phones and Avaya IP phones on the same platform, but will not support two IP Interfaces

1. Quotation Notes

Thank you for considering our TelStrat Engage WFO call recording and workforce optimization solution! Please take a moment to review key facts about the solution proposed below.

This Engage quotation includes the licenses listed on the cover sheet of this document.

2. Data / Server / Voice Platform Migration

This proposal includes migration of one or more Engage servers. TelStrat performs server migrations either on-site or remotely dependent on the purchased support. The TelStrat server migration procedures are listed below.

- Server Migration review
- Site specific detail and required service interruption duration
- Backup up all customer SQL databases
- Customer to copy all WAV files from recording cache to the new server
- Install Engage software on the new server.
- Reconfigure Engage to connect to the new voice platform
- Complete testing of all loaded applications

Customer/Distributor Requirements

- The Migration assumes that all required hardware meets the required minimum specifications

3. Maintenance

• Warranty and Maintenance Program (Existing System)

Co-terming of Maintenance Term for Expansion Orders. We are now co-terming the expansion order maintenance with the existing system maintenance end date. If this proposal is for an expansion of additional licenses on a current site, please note that the existing system maintenance end date is now provided in this quote as well as the expected order date which you so graciously provided to us. We are quoting Monthly Maintenance fees required to co-term this expansion with their existing system. This will also help ensure that your invoice will match your PO/Order Form and your agreement with your customer. Please be sure to inform your TelStrat Sales Manager of any changes to your expected order date so that we can revise this quote for you.

The Engage application must be under maintenance at the time of the installation and the existing system end date is: April 17, 2022.

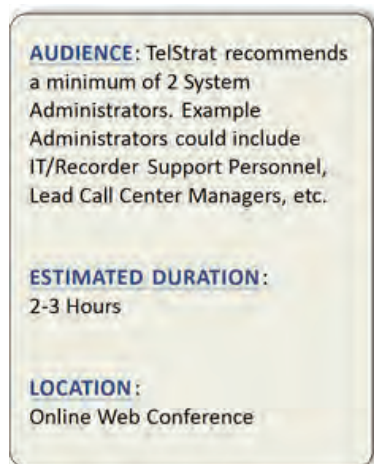
4. Training for Major Upgrades

This quote includes training for the end user's staff to familiarize them with the operation of the system. The customer will be responsible for providing an available training / conference room, PC connected to network, projector, and speaker phone if training is provided remotely. The following is a summary description of the training provided.

Administrator Training

Course Summary: In this session, Administrators will be trained on all aspects of the system. This includes:

- Basic User functions such as Logging In, Searching for calls, Playback/download/email .WAV and/or URL of calls, Live Monitor (if in use), Reports, Dashboards



- Setup and User configurations such as setting of recording criteria, creation of accounts and users, management (addition/modify/deletion) of users, agents, ports, groups, dialed numbers etc. depending on site configuration.
- Maintenance activities such as database back-ups, archiving, SOA Services running on the server and all general knowledge of getting support should troubles or questions arise.
- Recorder/PBX Communication: For VOIP systems the administrators are shown how to add, remove and modify phones to be recorded. For systems including the TelStrat Application Line Cards (TALC), the system administrators are trained in the operation, configuration, and maintenance of these cards.

5. Server Recommendations

1. Operating Systems

Engage Record supports Windows Server 2016 Standard edition for new deployments; however, a minimum voice platform release may be required depending on your voice platform. Refer to the *Integration Requirements* section of this document for 2012 support. Some deployments support Windows Server 2016. The solution specific notes will note if this version is supported.

Virtual Machine

Virtual Server Compatibility: All installations of Engage come complete with virtual machine (VM) compatibility. Beginning with Engage 5.5 and newer, Engage supports the following virtual server and (Live Migration) environments

- Microsoft Hyper-V Server 2012 R2 or 2016
 - Hyper-V Live Migration
- VMware ESXi 4.0 and above
 - vMotion & SRM (Site Recovery Manager)
- Citrix XenServer
 - XenMotion

Engage Record is a real time application that records calls as they happen, and the VM / guest resources must meet the same minimum requirements as those of a stand-alone server.

- Cores - allocated to Engage Record VM / guest (Reservation – guaranteed minimum CPU allocation for the Engage VM and cores should be assigned from multiple sockets)
- Memory – allocated to Engage Record VM / guest (Private – backed by the host memory and not shared)

Warning: Hardware Tap card recording solutions are not supported by VM servers. Spanning recording solutions are supported with VMware, Citrix XenServer or Hyper-V 2012 R2 and above. If spanning or port mirroring is required for call recording, a dedicated physical NIC on the virtual machine host shall be required.

SQL Server

Engage requires Microsoft SQL to store system data. If SQL is not available, Engage will be installed with the free of charge SQL Express edition; however only the most recent 2 million call records will be available when searching for calls.

Mass archive stores any number of call records limited only by available SQL database storage. Mass archive requires one of the following SQL editions (or better)

- SQL 2012 Standard or better
- SQL 2014 Standard or better
- SQL 2016 Standard or better

Customers with an existing SQL server that meets the above version and edition may use that server to host Engage data.

Server Specifications

1 Call Recording Server(s) Required - 88 Seats

Component	Specifications
Operating Systems	Windows Server 2016 Standard ed.
CPU	4 Cores
Memory	12 GB RAM
HDD Partitions	C:\ 100 GB – OS D:\ 150 GB – SQL Database & Web Storage E:\ TBD GB – Voice Cache (Must exceed current space used to allow for voice file migration)
NIC	2

6. Storage

1. On Premise Call Storage (Cache)

When a call recording is created, Engage creates a call record in a MS SQL database and creates a .WAV file in a storage location. This initial storage is referred to as Call Cache, and it can be configured to keep calls for a maximum number of days if desired.

Archiving can be configured to store calls on an external File share such SAN or NAS that is UNC path accessible to Engage for long term retention. Multiple archives can be created to group related calls and each has a configurable retention policy.

- Storage Requirements
 - Cache must be a Local drive partition, Attached Storage, or Storage Area Network (SAN)
- Storage Retention
 - Storage estimates assume that each recorded device generates an average of 3.5 hours of call recording per business day with 5 business days per week
 - The following are basic guidelines when calculating estimated disk space:
 - G.711 with (GSM) disabled = 18.5 hours of talk time per GB
 - G.729 = 150 hours of talk time per GB
 - G.711 with (GSM) enabled = 180 hours of talk time per GB
 - Engage Capture stores (15) hours of screen recordings per GB
 - When calculating actual disk space required, the following is required:
 - Number of calls per device to be recorded per month
 - Average talk time rounded (up) to the whole minute
 - Desired retention period to keep call and screen recordings
- SQL Database
 - SQL 2012/2014/2016 Express is available for no charge and keeps up to 2M most recent call records. SLQ Express cannot support mass storage archiving.
 - Customer Provided SQL 2012/2014/2016 Standard (or better) supports up to 7 Million of the most recent call records in cache. Mass archive can store an unlimited number of call recordings as long as sufficient storage is available.

Note: In the event that SQL is offline call records will be stored locally until connectivity is restored. The call records are then pushed to the SQL server.

2. Customer Provided SAN with Premise Recording

Calls will be archived to customer provided storage area network or Network Attached Storage. A storage location (UNC Path) must be available at time of installation so the mass archive can be setup and tested at time of installation

Customer must provide the following:

- Mass archive storage location (any UNC Path): Network Attached Storage (NAS), SAN, or folder on a remote server.
- Customer provided SQL 2012, SQL 2014, or SQL 2016 (standard or better).

If archiving is enabled, Engage will copy files from cache and store into one or more mass archive location(s). Each mass archive location can be configured with a retention policy in days or can be size limited. Archiving can be scheduled for off peak hours to conserve resources.

Customers may use mass archive to store calls in date ranges and then archive to a media type of their choosing such as DVD, Blue Ray, or Tape Backup if desired.

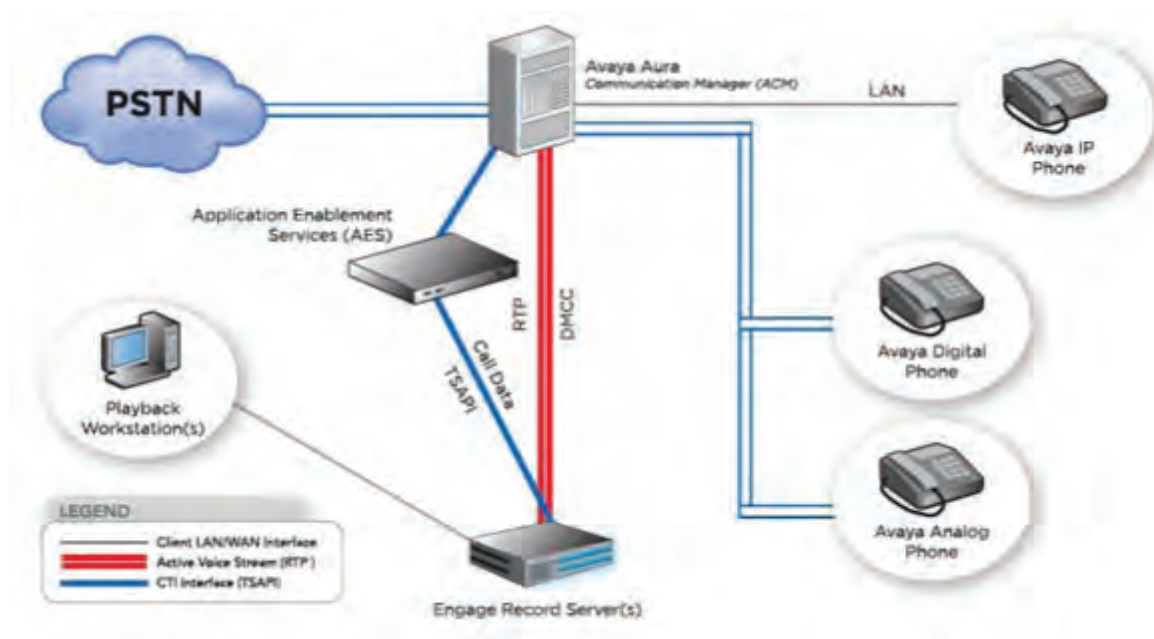
7. Integration to Voice and Contact Center Platform Requirements

Avaya Communication Manager can be recorded utilizing Single Step Conference or Port Mirroring.

Avaya CM - Single Step Conference

In the Single Step Conference method, Engage Record's soft phones are conferenced into recorded calls and the Device, Media, and Call Control API (DMCC) routes the voice packets to the recorder. Call detail and control information is sent to the Engage Record Server from the Avaya Telephony Server API (TSAPI). Single Step Conference supports any VoIP, digital, or analog phone. Consider the lower cost Avaya CM port spanning with TSAPI which now supports DHCP phones and workstations for soft phones and does not require DMCC licenses.

All recorded streams are mono due to the conferencing feature, and port spanning may be preferred for speech analytics deployments desiring speaker separation.



INTEGRATION REQUIREMENTS:

- **Avaya Aura Communication Manager 3.0 and higher**
- **Application Enablement Services (AES) Server 3.1 and higher** to provide call data and events.
- **Contact Center Support**
 - Avaya Elite Contact Center supported with agent ID, unique ID (UCID), UUI
 - SMS Interface supports VDI name and Skillset name (Engage Release 5.3 and higher)
 - AACC-SIP is supported with Engage Release 5.3.1 and higher.
 - "Nodal CCT Contact Centre Voice Terminals" licenses are required on Avaya for Engage to monitor the Agents (Agent ID) for events. One (1) license is required for each AACC agent (Agent ID) that is monitored by Engage.

- **On Demand Phone soft keys supported for phones that support XML applications**
 - **Start / Stop Recording**
 - **Conversation Save invoked during the call records the call from the beginning**
 - **Do not record key (Optional key to prevent recording during the call)**
- **Windows Server 2012 on Engage** requires Avaya CM Release 6.3.3 or later.
- **Windows Server 2016 on Engage** requires Avaya CM Release 7.1 or later.
- **Two (2) NIC ports** are recommended on the Engage Server to separate the voice network from the data network.
- **All phone types** are supported including VoIP, digital, or analog phones.
- **Avaya Recording Licenses** for each phone configured for recording:
 - One (1) TSAPI Basic license per Engage Server for the softphone conferencing.
 - One (1) TSAPI Basic license per monitored phone.
 - One (1) TSAPI Basic license for each concurrent voice stream.
 - One (1) TSAPI Basic license for each Hunt Group
 - One (1) Full DMCC license for each concurrent voice stream.

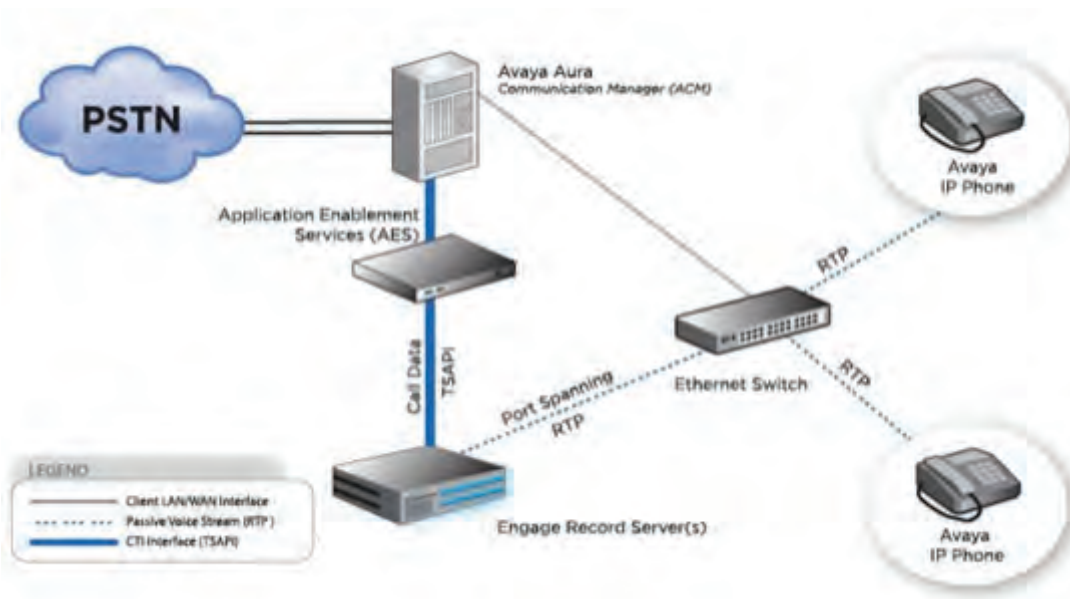
For example, recording 100 stations would require 201 TSAPI Basic plus 100 DMCC Full licenses.

Note: Single Step Recording may require an **Avaya IP Media Processor** for older Avaya systems that do not already support IP phones. Systems that support IP phones already include this capability.

Avaya CM - Port Spanning with TSAPI

For a high-quality lower licensing cost solution, Engage Record now supports recording of any IP station using port mirroring for DHCP or static devices (IP phones or softphones). All phones to be recorded are port mirrored to a single contact point on the network where the Engage Record Server connects. A second NIC in the Engage Record Server is connected to the Avaya Telephony Server API (TSAPI) for call detail information.

Another benefit of this port spanning method is that the audio streams are recorded in stereo, providing speaker separation- which can be critical for speech analytics applications.



INTEGRATION REQUIREMENTS:

- Now supports dynamically learned DHCP IP addresses, Static IP, or MAC address configuration.
- **Avaya Aura Communication Manager 3.0 and higher**
- **Application Enablement Services (AES) Server 3.1 and higher** to provide call data and events.
- **System Management Service (SMS) web service** must be installed to support dynamic learning of DHCP endpoints (Engage Release 5.3 and higher). Static IP or MAC address can be supported without SMS interface.
- **Contact Center Support**
 - Avaya Elite Contact Center supported with agent ID, unique ID (UCID), UUI, VDI number, skillset number.
 - SMS Interface supports VDI name and Skillset name instead of VDI number and Skillset number (Engage Release 5.3 and higher)
 - AACC-SIP is supported with Engage Release 5.3.1 and higher.
 - "Nodal CCT Contact Centre Voice Terminals" licenses are required on Avaya for Engage to monitor the Agents (Agent ID) for events. One (1) license is required for each AACC agent (Agent ID) that is monitored by Engage.
- **On Demand Phone soft keys supported for phones that support XML applications**
 - Start / Stop Recording
 - Conversation Save invoked during the call records the call from the beginning
 - Do not record key (Optional key to prevent recording during the call)
- **Windows Server 2012 on Engage** requires Avaya CM Release 6.3.3 or later.
- **Windows Server 2016 on Engage** requires Avaya CM Release 7.1 or later
- **Three (3) NIC ports** are recommended on the Engage Server. One for administration, one for voice network TSAPI, and one for port spanning traffic.
- Any **Avaya VoIP** or remote phones.
- **Layer 2 Ethernet switch(es)** with switch port analyzer (SPAN) capabilities.

Phone: (713) 343-1212

Email: brogers@enter-sys.com

Web: www.enter-sys.com

- **Avaya Recording Licenses:**

- One (1) TSAPI Basic license per Engage Server.
- One (1) TSAPI Basic license per monitored phone.
- One (1) TSAPI Basic license for each Hunt Group

For example, recording 100 stations would require 101 TSAPI Basic licenses plus one per recorded hunt group.

Phone: (713) 343-1212

Email: brogers@enter-sys.com

Web: www.enter-sys.com

Purchasing - TIPS

PURCHASE VIA THE INTERLOCAL PURCHASING SYSTEM (TIPS)

Please reference TIPS Contract 210303 TELEPHONE AND COMMUNICATIONS DATASYSTEMS on all correspondence, including purchase orders. **Please submit TIPS Quote & PO (payable to the awarded TIPS Vendor) both referencing the TIPS Contract Number, to**

TIPSP@TIPS-USA.COM

More details regarding TIPS procurement procedures can be found at https://www.tips-usa.com/assets/documents/docs/MEMBER_Purchase_Order_Processing_Procedure.pdf

Services and Deliverables - Enterprise Systems

Project Overview

Jefferson County "customer" has a centralized Avaya CS1000 PBX system supporting multiple sites with IP, digital and analog devices, located at and known as The Courthouse (or Pearl Street). There are numerous sites located throughout the county that are also networked to The Courthouse. Jefferson County has a Telstrat Call Recording solution supporting call recording and the Sheriff's Office. Office365 messaging platform relocating office and needs to move network and voice equipment from current location to Cyrus One Data Center. The purpose of this statement of work is to outline specific responsibilities and deliverables required by Enterprise Systems to execute this objective.

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Migrate CS1k to Avaya Subscription

Prepared by:

Enterprise Systems
10910 W Sam Houston Tollway
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Suite 500
Houston, TX 77064

Bill Rogers
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Prepared for:

Jefferson County Texas
 1149 Pearl St
 6th Floor
 Beaumont, TX 77701
 Jeff Ross
 409-835-8447
 ross@co.jefferson.tx.us

Quote Information:

Quote #: 002712
 Version: 1
 Delivery Date: 12/07/2021
 Expiration Date: 01/31/2022

Quote Summary		Amount
Annual Subscription and Hardware Support		\$74,535.18
Courthouse		\$204,641.32
Jail		\$11,728.36
Sub-Courthouse		\$3,093.11
Juvenile		\$1,713.11
Adult Probation		\$1,713.11
Avaya Messaging Upgrade		\$0.00
Call Recording Upgrade		\$13,200.00
Services		\$207,400.00
Total:		\$518,024.19

Summary of Selected Payment Options		Amount
Down Payment: 50%		
Total of Payments		\$259,012.09

Due Upon Delivery: 40%		
Total of Payments		\$207,209.68

Due Upon Completion: 10%		
Total of Payments		\$51,802.42

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

Phone: (713) 343-1212

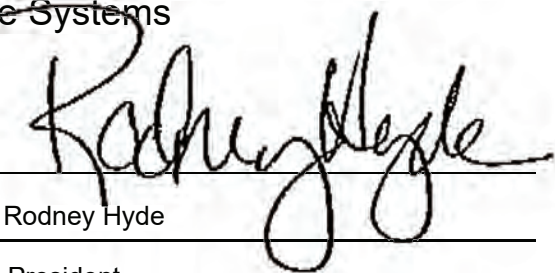
Email: brogers@enter-sys.com

Web: www.enter-sys.com

Enterprise Systems

Jefferson County Texas

Signature:



Name:

Rodney Hyde

Title:

President

Date:

01/13/2022

Signature:

Name:

Date:

JEFFERSON COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For The Fiscal Year Ended
September 30, 2021



JEFFERSON COUNTY, TEXAS



ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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



JEFFERSON COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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JEFFERSON COUNTY, TEXAS
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INTRODUCTORY SECTION

PATRICK SWAIN
COUNTY AUDITOR
(409) 835-8500



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

March 18, 2022

Citizens of Jefferson County, Texas:

Honorable District Judges:

Randy Shelton, Presiding Judge, 279th District Court
John Stevens, Jr., Judge, Criminal District Court
Kent Walston, Judge, 58th District Court
Justin Sanderson, 60th District Court
Baylor Wortham, Judge, 136th District Court
Mitch Templeton, Judge, 172nd District Court
Raquel West, Judge, 252nd District Court
Larry Thorne, Judge, 317th District Court

Honorable Commissioners' Court:

Jeff Branick, County Judge
Vernon Pierce, Commissioner, Precinct No. 1
Darrell Bush, Commissioner, Precinct No. 2
Michael "Shane" Sinegal, Commissioner, Precinct No. 3
Everette "Bo" Alfred, Commissioner, Precinct No. 4

The County Auditor's Office ("the Auditor's Office") is pleased to present the Annual Comprehensive Financial Report ("Annual Report") of Jefferson County, Texas (the "County") for the fiscal year ended September 30, 2021. This report is submitted in accordance with Section 114.025 of the Texas Local Government Code and has been prepared by the County Auditor's staff.

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

Pattillo, Brown & Hill, LLP, Certified Public Accountants, has issued an unmodified ("clean") opinion on the County's financial statements for the year ended September 30, 2021. The independent auditors' report is located at the front of the financial section of this report.

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

PROFILE OF THE GOVERNMENT

Jefferson County was created in 1836 and organized in 1837 as one of the original counties of the Republic of Texas. It is a 954 square mile county that is located on the upper Texas Coast and is a component of the Beaumont-Port Arthur-Orange Metropolitan Statistical Area. According to the U.S. Department of Commerce-Bureau of the Census, the 2020 population of the County was 251,565. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

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

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

The combined financial statements of the County as a financial reporting entity report all activities, organizations, and functions of the County, both as the primary government and its legally separate components units for which (1) the elected officials of the County are financially accountable and/or (2) exclusion of component units activities would cause the County's financial statements to be misleading or incomplete. The County's component units have been reported as blended with the County as the primary government or as discrete (separate) component unit, as appropriate. Criteria used by the County for including activities in preparing these financial statements are in conformity with GASB 14, *The Financial Reporting Entity*, GASB 39, *Determining Whether Certain Organizations are Component Units*, GASB 61, *The Financial Reporting Entity: Omnibus- an amendment of GASB Statements No. 14 and No 34*, and GASB 80, *Blending Requirements for Certain Component Units*. Based on the requirements of these accounting standards, the County reports the Southeast Texas Government Employee Benefits Pool as a blended component unit.

The County is required to adopt a final budget no later than close of the fiscal year. This annual budget serves as the foundation for the County's financial planning and control. The level of budgetary control is the department within the individual funds. The County maintains an encumbrance accounting system as a method to accomplish budgetary control. Department heads

may transfer resources within a department as needed. Transfers between departments, however, require approval by Commissioners' Court.

FACTORS AFFECTING FINANCIAL CONDITIONS

Local economy

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

The area is served by deep-water ports located at Beaumont, Port Arthur, Orange, and Sabine Pass. The Sabine Neches Waterway provides deep-water access to ocean-going vessels, which are served by public ports within the County. The waterway is the third largest port in the U.S. by tonnage, the largest U.S. exporter of crude oil, LNG, and home to over 60% of the U.S. strategic petroleum reserves. With the completion of Golden Pass LNG and Sempra LNG approximately 600 ships annually will be added to the local waterways which we anticipate will make this area the largest U.S. port.

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

The economy of the County is based primarily on petroleum refining; the production and processing of petrochemicals, bio-fuels other chemicals, and synthetic rubber; the fabrication of steel and steel products; shipping activity; the manufacture of wood, pulp, food and feed products; agriculture; and health care services. The County continues to diversify its economic base as evidenced by the increase of jobs in the services and government sectors. The County is also home to the largest military off-load port in the world. Jefferson County is home to Lamar University, Lamar Institute of Technology, and Lamar State College – Port Arthur. Lamar is recognized nationally as one of the premier institutions for providing engineering, business, education, and pre-med degrees at a very cost-competitive value. Lamar Institute of Technology along with industry and union training organization are providing the preparation for tomorrow's careers in our ever-expanding industrial base.

Several large projects are in construction, permitting, and development for the area and the County continues to work with other taxing entities to create a business environment conducive to this growth. These include such notables as Lucite, Air Products, Vitol, Golden Pass Products, OCI, Exxon Mobil, Golden Pass LNG, Sempra Energy, Valero, Total/BASF, Phillips 66, Entergy Transfer Partners, American Ethane, Sunoco Partners, and Coastal Caverns.

Petrochemical expansions at the Exxon Mobil, Total, and Valero facilities located in Jefferson County represent approximately \$15 billion in project improvements. In addition, hundreds of millions of dollars are being spent on terminal and pipeline facilities to support these projects. In addition, recent rail terminal facility expansions and new construction has significantly increased the transportation of Canadian tar sands oil and bitumen to our area for processing by area refineries. Additional rail expansions are currently in construction.

Cheniere, one of two companies with Liquefied Natural Gas Terminals on the border of the Texas/Louisiana Coast, is completing construction of a \$10 billion liquefaction facility. Golden Pass LNG opened their terminal in mid-2011. With their opening, our ship channel is now home to over 40% of the nation's LNG capacity. Golden Pass LNG received the permits allowing it to build a \$10 billion gas liquefaction facility in Jefferson County and is currently under construction with over 4,000 construction workers on site as of March 2022. Sempra Energy has received permitting from federal authorities and has begun construction activities.

The County has participated in a study by the U.S. Army Corps of Engineers into the feasibility of deepening the Sabine-Neches waterway. This will allow ports in Southeast Texas, the third largest in the nation, to accommodate newer deep draft vessels and thus remain competitive with other ports on the Gulf Coast. Recently, the U.S. Army Corps of Engineers issued their "Chief's Report" which paves the way for federal funding of this project. The U.S. House and Senate recently passed legislation, which was signed by the President authorizing the construction of the waterway improvements at a cost in excess of \$1 billion. Congressional appropriations for the project have been made and construction has begun. Just recently, the first "useable increment" of the waterway deepening was completed bringing further federal appropriations. Work on the deepening project is expected to be completed on the 65 mile long waterway in 2028.

The County continues to work with industry leaders, the Texas Workforce Commission, Lamar Institute of Technology, Lamar University and non-profit groups to supply a workforce able to handle the growing labor needs of the County. This is especially critical given the interest of the international community in locating facilities in our county.

The resurgence in U. S. oil and gas exploration and production has made the County the place of choice for those industrial sectors seeking to exploit opportunities to profit from historically low priced energy commodities. Our excellent water bound, rail, highway, and pipeline infrastructure, the readily availability of water resources, and our business-friendly governmental environment, coupled with a lower than average tax environment, has caught the attention of energy and manufacturing companies worldwide. As a result, the County fully expects a significant increase in industrial and commercial ad valorem values over the next ten years totaling in excess of 61 billion dollars.

Long-term financial planning & relevant financial policies

Commissioners' Court continues to follow their policy guideline for budgetary and planning purposes of building and maintaining an unassigned fund balance in the general fund of at least 15% of total general fund expenditures and transfers. The County's General Fund ended the fiscal year with an unassigned fund balance of 32.7% of total general fund expenditures and transfers. This falls within the policy guidelines.

Major Initiatives

The Commissioners' Court set the property tax rate at \$.364977 per \$100 of assessed property valuation to provide funds for services and debt service for fiscal year 2021. Budget initiatives for fiscal year 2021 included:

- Provide a 3% salary increase for Sheriff Association union employees, 2.5% salary increase for Constable Association union employees, and a 2% salary increase for all other employees.
- Commissioners' Court utilized previously transferred funds to complete outstanding capital projects.
- Maintained capital expenditures for durable goods to replace needed equipment to necessary levels.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Jefferson County, Texas for its Annual Comprehensive Financial Report for the fiscal year ended September 30, 2020. This was the twenty-third consecutive year that the government has achieved this prestigious award.

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

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

ACKNOWLEDGEMENTS

The preparation of this report could not have been accomplished without the dedicated services of the staff of the County Auditor's Office. I express my sincere appreciation to all the members of this office who contributed to its preparation. In addition, I express my appreciation to the members of the Commissioners' Court, their staff, and all other County officials and employees who have given their support in planning and conducting the financial operations of Jefferson County, Texas in a responsible manner.

REQUEST FOR INFORMATION

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

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

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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Jefferson County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2020

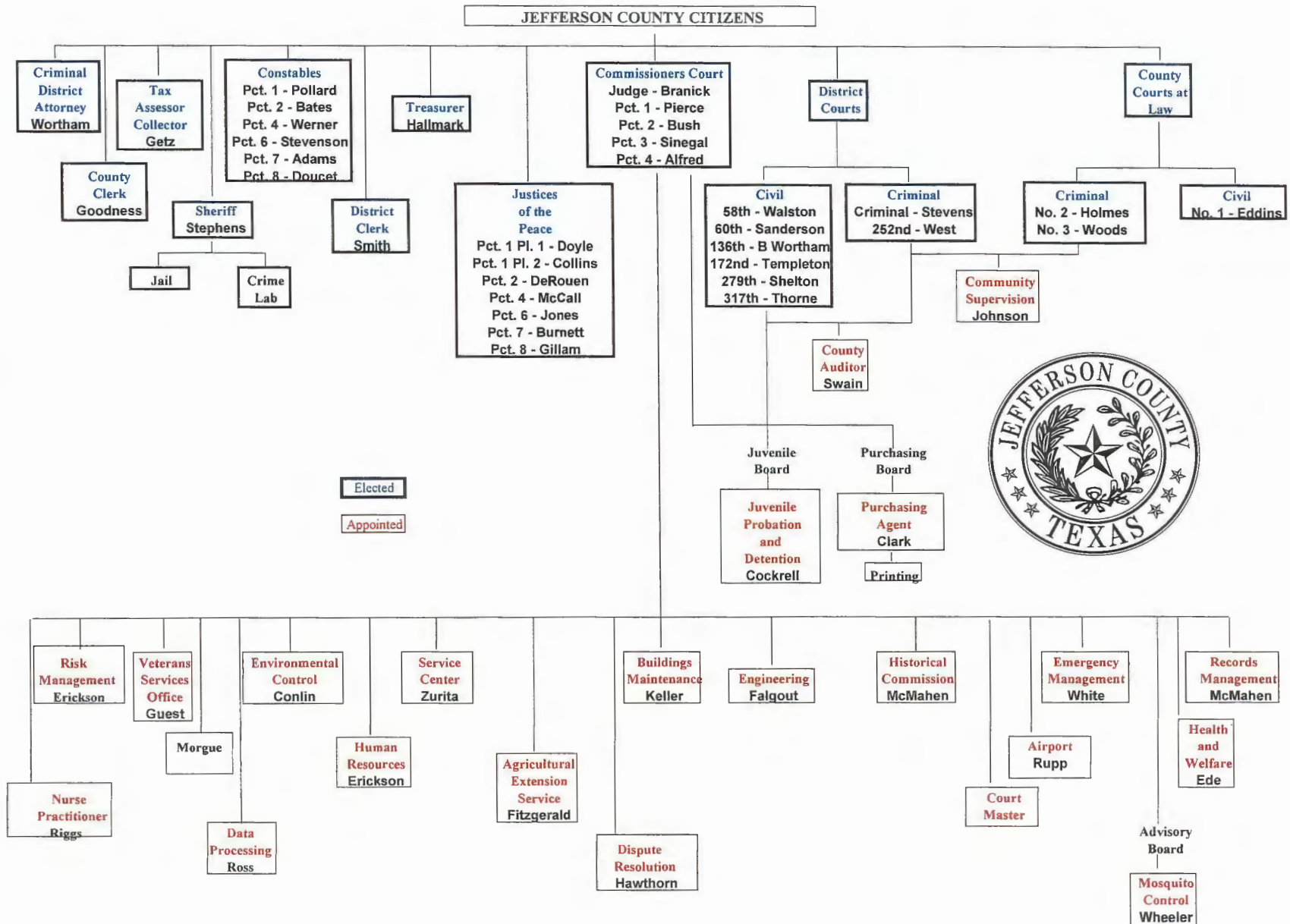
Christopher P. Morill

Executive Director/CEO



ORGANIZATION CHART OF JEFFERSON COUNTY

As of September 30, 2021



ELECTED OFFICIALS

As of September 30, 2021

COMMISSIONERS' COURT

County Judge	Jeff Branick
Commissioner Pct. 1	Vernon Pierce
Commissioner Pct. 2	Darrell Bush
Commissioner Pct. 3	Michael Sinegal
Commissioner Pct. 4	Bo Alfred

SHERIFF	Zena Stephens
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TAX ASSESSOR - COLLECTOR	Allison Getz
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DISTRICT CLERK	Jamie Smith
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COUNTY CLERK	Theresa Goodness
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COUNTY TREASURER	Charles Hallmark
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JUSTICES OF THE PEACE

J.P. Pct. 1 Pl. 1	Naomi Doyle
J.P. Pct. 1 Pl. 2	Benjamin Collins
J.P. Pct. 2	Marcus DeRouen
J.P. Pct. 4	Roy McCall
J.P. Pct. 6	Duce Jones
J.P. Pct. 7	Brad Burnett
J.P. Pct. 8	Tom Gillam

CONSTABLES

Constable Pct. 1	Jevonne Smith-Pollard
Constable Pct. 2	Christopher Bates
Constable Pct. 4	Bryan Werner
Constable Pct. 6	Joseph Stevenson
Constable Pct. 7	Bobby Adams
Constable Pct. 8	Harold Doucet

COUNTY COURTS AT LAW

County Court at Law No. 1	Gerald Eddins
County Court at Law No. 2	Terrence Holnes
County Court at Law No. 3	Clint Woods

DISTRICT JUDGES

Criminal Court	John Stevens, Jr.
252nd District Court	Raquel West
58th District Court	Kent Walston
60th District Court	Justin Sanderson
136th District Court	Baylor Wortham
172nd District Court	Mitch Templeton
279th District Court	Randy Shelton
317th District Court	Larry Thorne

DISTRICT ATTORNEY	Bob Wortham
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APPOINTED OFFICIALS

As of September 30, 2021

Agricultural Extension Service	Tyler Fitzgerald
Airport	Alex Rupp
Auditor	Patrick Swain
Auto Service Center	Jose Zurita
Buildings Maintenance	Greg Keller
Community Supervision	Jerry Johnson
Court Master	Vacant
Data Processing	Jeff Ross
Dispute Resolution Center	Kara Hawthorn
Emergency Management	Mike White
Engineering	Michelle Falgout
Environmental Control	Ronda Conlin
Health and Welfare	Dr. Ezea Ede
Human Resources	Cary Erickson
Juvenile Probation & Detention	Edward Cockrell
Mosquito Control	Denise Wheeler
Nurse Practitioner	Leslie Riggs
Purchasing Agent\Printing	Deborah Clark
Risk Management	Cary Erickson
Veterans Services Office	Hilary Guest



FINANCIAL
SECTION



INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and
Commissioners Court
Jefferson County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Texas, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Jefferson County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Texas, as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

OFFICE LOCATIONS

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

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in fiscal year 2021 the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 18, 2022 on our consideration of Jefferson County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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, Texas' internal control over financial reporting and compliance.

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

Waco, Texas
March 18, 2022

Jefferson County, Texas
Management's Discussion and Analysis

As management of Jefferson County, we offer readers of the Jefferson County's financial statements this narrative overview and analysis of the financial activities of the county for the fiscal year ended September 30, 2021. Please read it in conjunction with the additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

- The assets and deferred outflows of resources of Jefferson County were exceeded by its liabilities and deferred inflows of resources at the close of fiscal year 2021 by \$74,622,809 (net deficit), an increase of \$8,742,607 in net position from the previous year. As a result, the County's overall financial position has improved from the previous year.
- Of the net position, \$140,634,634 is net investment in capital assets, \$27,893,333 is restricted for specific uses, and \$(243,150,776) is unrestricted.
- As of the close of fiscal year 2021, Jefferson County's governmental funds reported combined ending fund balances of \$88,323,818, an increase of \$4,516,237 in comparison with the prior year. About 47% of the total amount, \$41,151,564 is available for spending at the County's discretion (unassigned fund balance).
- At the end of fiscal year 2021, unassigned fund balance for the General Fund was \$42,916,483, or 32.7% of total General Fund expenditures and transfers. In addition, the General Fund had a nonspendable fund balance of \$1,237,726 and assigned fund balance of \$16,809,047.
- The Emergency Rental Assistance fund is classified as a major fund. It had zero fund balance.
- The ARPA Coronavirus fund is classified as a major fund. It had zero fund balance.
- The County's total bonds payable decreased by \$4,705,013 during the current fiscal year.

Overview of the Financial Statements

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

Jefferson County, Texas
Management's Discussion and Analysis

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

The Statement of Net Position presents information on all County assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference representing net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

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

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

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

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

Jefferson County, Texas
Management's Discussion and Analysis

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

The County maintains 67 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the major governmental funds. Data from other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County's fiduciary funds are one investment trust fund and 11 custodial funds.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found starting on page 29 of this report.

Required Supplementary Information is presented concerning the County's General Fund budgetary schedule. The County adopts an annual budget for this fund. A

Jefferson County, Texas
Management's Discussion and Analysis

budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget. Also included are schedules for pensions and other post-employment benefits. As part of the section are a schedule showing the changes in net pension liability and related ratios, a schedule of employer contributions to the retirement system with notes about these contributions, and a schedule of the changes in total other post-employment benefits liability and related ratios. Required supplementary information can be found starting on page 67 of this report.

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

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources were exceeded by its liabilities and deferred inflows of resources by \$74,622,809. For fiscal year 2020, assets and deferred outflows of resources were exceeded by liabilities and deferred inflows of resources by \$83,365,416.

The largest portion of the County's current fiscal year net position (\$140,634,634) reflects its investments in capital assets (e.g. land, improvements, buildings, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding plus any unspent bond proceeds. The main use of these capital assets is to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Another portion of the County's current fiscal year net position (\$27,893,333) represents resources that are subject to external restrictions on how they may be used. The County's current fiscal year net position is reduced by (\$243,150,776) for the negative unrestricted net position. Unrestricted net position may be negative when entities incur long-term liabilities which are not offset by corresponding assets or when it covers post-retirement benefits on a pay-as-you-go basis rather than advance-funding such costs in a trust account.

Jefferson County, Texas
Management's Discussion and Analysis

Condensed Statement of Net Position
September 30, 2021
Primary Government

	Governmental Activities	Business-type Activities	Reclassifications	Total
Current and other assets	\$ 144,388,193	\$ 3,688,232	\$ -	\$148,076,425
Capital Assets	99,237,984	74,958,578	-	174,196,562
Total Assets	\$ 243,626,177	\$ 78,646,810	\$ -	\$322,272,987
Total Deferred Outflows of Resources	\$ 69,097,422	\$ 621,873	\$ -	\$ 69,719,295
Current and other liabilities	\$ 45,815,772	\$ 2,194,870	\$ -	\$ 48,010,642
Long-term liabilities	326,770,554	1,365,952	-	328,136,506
Total Liabilities	\$ 372,586,326	\$ 3,560,822	\$ -	\$376,147,148
Total Deferred Inflows of Resources	\$ 90,140,185	\$ 327,758	\$ -	\$ 90,467,943
Net Position:				
Net investment in capital assets	\$ 84,359,502	\$ 74,958,578	\$ (18,683,446)	\$140,634,634
Restricted net position	27,893,333	-	-	27,893,333
Unrestricted net position	(262,255,747)	421,525	18,683,446	(243,150,776)
Total Net Position	<u>\$(150,002,912)</u>	<u>\$ 75,380,103</u>	<u>\$ -</u>	<u>\$(74,622,809)</u>

Condensed Statement of Net Position
September 30, 2020
Primary Government

	Governmental Activities	Business-type Activities	Reclassifications	Total
Current and other assets	\$ 110,147,737	\$ 2,076,259	\$ -	\$112,223,996
Capital Assets	100,475,738	78,206,312	-	178,682,050
Total Assets	\$ 210,623,475	\$ 80,282,571	\$ -	\$290,906,046
Total Deferred Outflows of Resources	\$ 59,872,652	\$ 216,395	\$ -	\$ 60,089,047
Current and other liabilities	\$ 11,279,343	\$ 2,160,617	\$ -	\$ 13,439,960
Long-term liabilities	367,967,828	1,164,008	-	369,131,836
Total Liabilities	\$ 379,247,171	\$ 3,324,625	\$ -	\$382,571,796
Total Deferred Inflows of Resources	\$ 51,555,305	\$ 233,408	\$ -	\$ 51,788,713
Net Position:				
Net investment in capital assets	\$ 85,447,244	\$ 78,206,312	\$ (21,393,888)	\$142,259,668
Restricted net position	25,307,410	-	-	25,307,410
Unrestricted net position	(271,061,003)	(1,265,379)	21,393,888	(250,932,494)
Total Net Position	<u>\$(160,306,349)</u>	<u>\$ 76,940,933</u>	<u>\$ -</u>	<u>\$(83,365,416)</u>

Jefferson County, Texas
Management's Discussion and Analysis

At the end of the fiscal year 2021 and the 2020 fiscal year, the County reported positive net position in two of the three categories as a whole. The County reported positive balances in two of the three categories of net position for its governmental activities for fiscal year 2021 and fiscal year 2020. Business-type activities had positive balances in two categories of net position for fiscal year 2021 and in one of two of the categories of net position for fiscal year 2020.

The County had a reclassification of \$18,683,446 in fiscal year 2021 and \$21,393,888 in the prior fiscal year to move the debt associated with the construction of Ford Park from Unrestricted net position to Net investment in capital assets. The capital assets are reported in the business-type activities and the debt is reported in the governmental activities.

The County's net position increased by \$8,742,607 during the current fiscal year. The following table indicates changes in net position for governmental and business-type activities:

Jefferson County, Texas
Management's Discussion and Analysis

Statement of Activities
For the Year Ended September 30, 2021

	Governmental Activities	Business-type Activities	Total
Revenues:			
Program revenues:			
Charges for services	\$ 18,346,637	\$ 5,780,317	\$ 24,126,954
Operating grants and contributions	15,657,720	2,315,118	17,972,838
Capital grants and contributions	1,007,189	790,697	1,797,886
General revenues:			
Taxes - levied for general purposes	82,300,542	-	82,300,542
Taxes - levied for debt service	5,887,220	-	5,887,220
Sales taxes	35,960,535	-	35,960,535
Investment earnings	217,947	2,802	220,749
Miscellaneous	449,595	228	449,823
Total revenues	159,827,385	8,889,162	168,716,547
Expenses:			
General government	25,978,115	-	25,978,115
Judicial and law enforcement	90,685,785	-	90,685,785
Education and recreation	1,192,114	-	1,192,114
Health and welfare	13,619,698	-	13,619,698
Maintenance - equipment and structures	15,437,913	-	15,437,913
Interest and charges on long-term debt	1,055,497	-	1,055,497
Airport	-	5,761,526	5,761,526
Entertainment Complex	-	6,243,292	6,243,292
Total expenses	147,969,122	12,004,818	159,973,940
Excess (deficiency) before transfers	11,858,263	(3,115,656)	8,742,607
Transfers	(1,554,826)	1,554,826	-
Change in net position	10,303,437	(1,560,830)	8,742,607
Net position - beginning	(160,306,349)	76,940,933	(83,365,416)
Net position - ending	<u>\$(150,002,912)</u>	<u>\$ 75,380,103</u>	<u>\$ (74,622,809)</u>

Jefferson County, Texas
Management's Discussion and Analysis

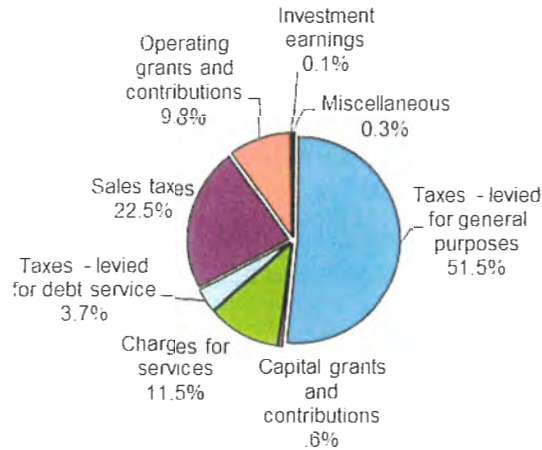
Statement of Activities
For the Year Ended September 30, 2020

	Governmental Activities	Business-type Activities	Total
Revenues:			
Program revenues:			
Charges for services	\$ 23,165,709	\$ 5,969,731	\$ 29,135,440
Operating grants and contributions	18,734,846	1,162,165	19,897,011
Capital grants and contributions	1,558,225	85,012	1,643,237
General revenues:			
Taxes - levied for general purposes	81,648,945	-	81,648,945
Taxes - levied for debt service	5,567,408	-	5,567,408
Sales taxes	35,721,184	-	35,721,184
Investment earnings	1,095,256	5,955	1,101,211
Miscellaneous	348,503	5,276	353,779
Total revenues	167,840,076	7,228,139	175,068,215
Expenses:			
General government	40,371,411	-	40,371,411
Judicial and law enforcement	90,135,263	-	90,135,263
Education and recreation	1,219,082	-	1,219,082
Health and welfare	16,942,064	-	16,942,064
Maintenance - equipment and structures	16,722,371	-	16,722,371
Interest and charges on long-term debt	1,240,987	-	1,240,987
Airport	-	5,194,816	5,194,816
Entertainment Complex	-	7,298,085	7,298,085
Total expenses	166,631,178	12,492,901	174,124,079
Excess (deficiency) before transfers	1,208,898	(5,264,762)	(4,055,864)
Transfers	(3,984,294)	3,984,294	-
Change in net position	(2,775,396)	(1,280,468)	(4,055,864)
Net position - beginning	(157,530,953)	78,665,966	(78,864,987)
Prior period adjustment	-	(444,565)	(444,565)
Net position - beginning - restated	(157,530,953)	78,221,401	(79,309,552)
Net position - ending	<u><u>\$(160,306,349)</u></u>	<u><u>\$ 76,940,933</u></u>	<u><u>\$ (83,365,416)</u></u>

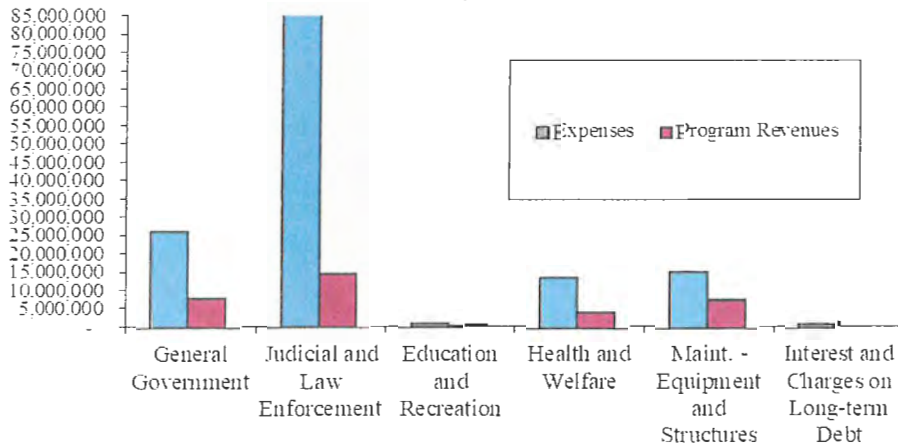
Jefferson County, Texas
Management's Discussion and Analysis

Governmental activities

Revenues by Source - Governmental Activities
 Year Ended September 30, 2021



Expenses and Program Revenues - Governmental Activities
 Year Ended September 30, 2021



Governmental activities increased the County's net position by \$10,303,437.

This increase is due to a net of multiple factors. The net effect of pension related liability, deferred inflows and outflows account for \$3.3 million of the increase. OPEB related liability, deferred inflows and outflows account for another \$4.9 million of the increase. Additionally, \$3.9 for in principal payments for bonds and capital leases account for and portion of the increase in County's net position. These increases were offset by decrease in several other areas such as depreciation on capital assets, and

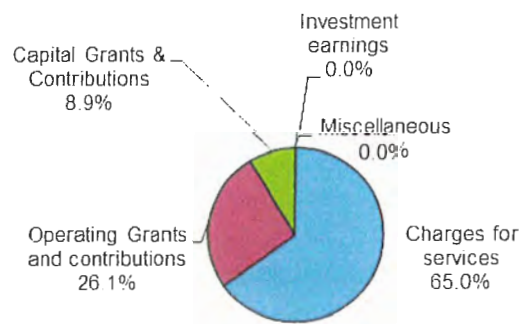
Jefferson County, Texas
Management's Discussion and Analysis

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

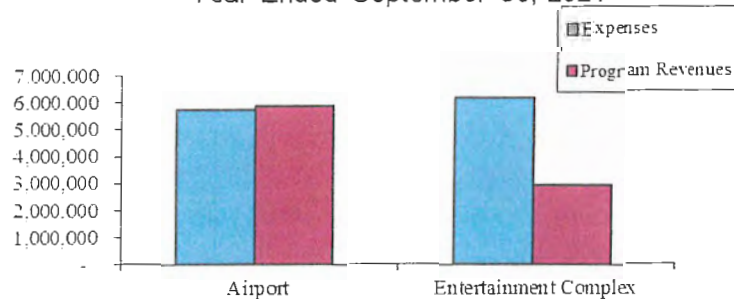
Business-type activities

Business-type activities decreased the County's net position by \$1,560,830. The largest area of decline is reduction in Net Investment in Capital Assets due to depreciation of assets. The County continues to look for additional revenues sources as well as cost saving measures to have these business-type activities self-supporting without having to rely on transfers from the General Fund to subsidize operations.

Revenue by Source - Business-type Activities
Year Ended September 30, 2021



Expenses and Program Revenues - Business-type Activities
Year Ended September 30, 2021



Jefferson County, Texas
Management's Discussion and Analysis

Financial Analysis of the Government's Funds

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

As of the end of the current fiscal year, Jefferson County's governmental funds reported combined ending fund balances of \$88,323,818 an increase of \$4,516,237 in comparison with the prior year. About 47% of this total amount (\$41,154,564) constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder of fund balance is nonspendable, committed, restricted, or assigned to indicate that it is not available for new spending.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$42,916,483 while total fund balance reached \$60,963,256. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and transfers. Unassigned fund balance represents 32.7 percent of total General Fund expenditures and transfers, while total fund balances represents 46.5 percent of that same amount.

The fund balance of the County's General Fund increased by \$2,193,542 during the current fiscal year. This increase is in mostly due to an increase of \$0.8 million for property tax revenue and an increase of \$0.3 million for sales tax revenue. Both are results of area industrial expansion ongoing. In addition, transfers for grant match and subsidy of proprietary funds decreased by \$0.6 million mainly due to additional grants for Airport operations.

The Emergency Rental Assistance fund had an ending fund balance of zero. The County will continue administrating this part of CARES act assistance to local residents.

The ARPA Coronavirus Recovery had an ending fund balance of zero. The County will continue administrating the local allocation of the American Rescue Plan Act of 2021

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

The Jack Brooks Regional Airport Fund is used to account for the day-to-day operations of the County airport. As of September 30, 2021, unrestricted net position is positive \$116,005, an increase of \$1,379,143 from the prior year negative unrestricted net position. This increase is mostly due increase grant funding from FAA for operations.

Jefferson County, Texas
Management's Discussion and Analysis

The Ford Park Fund is used to account for the day-to-day operations of Ford Park. As of September 30, 2021, unrestricted net position is positive \$305,520, an increase of \$307,761 from the prior year positive net position. This increase is mostly due to lower cost of goods for the types of shows that available during the pandemic.

General Fund Budgetary Highlights

The total original budget adopted on September 15, 2020 did not have to be amended during the year. Budget transfers were done during the year to adjust departments as needed.

During the year actual revenues and other financing sources including transfers in were more than budgetary estimates by \$10,107,168. Actual expenditures and transfers out were less than budgetary estimates by \$7,024,688. The budget had a projected reduction of \$14,938,314 to the fund balance. The net effect of over-realization of revenues and under-utilization of appropriations resulted in a positive variance of \$17,131,856 thus increasing the existing fund balance of \$2,193,542 on a budgetary basis.

The largest positive variance of \$8,726,944 is due to an increase in Sales Tax revenue. The area continues several large industrial expansions.

Revenue from Property Taxes had the largest negative variance of \$661,523 due to adjustments to property valuations after the adoption of the budget.

Many departments achieved savings over the fiscal year mostly due to unfilled staff positions and moving employees through their salary ranges whereby leaving unspent funds. The total amount of savings for salary and fringe benefits was about \$4.1 million. Departments also did well in controlling their spending in other budgetary areas.

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

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2021, amounted to \$174,196,562 (net of accumulated depreciation). This investment in capital assets includes land, improvements, structures, park improvements and facilities, infrastructure, equipment, vehicles, machinery, other tangible and intangible assets, and construction in progress.

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

Jefferson County, Texas
Management's Discussion and Analysis

- The County had a variety of building improvements, purchases of equipment, roads and bridges construction, construction of airport facilities, and energy conservation projects.
- At September 30, 2021, the ending fund balance for all capital projects funds was \$8.40 million.

For further information regarding capital assets, see Note 5.

	Balance September 30, 2021	Balance September 30, 2020
<u>Governmental Activities:</u>		
Land	\$ 3,840,787	\$ 3,840,787
Construction in progress	16,001,316	16,202,391
Infrastructure	65,456,939	65,282,231
Buildings & Improvements	124,071,582	123,073,154
Equipment	55,689,405	52,529,377
	<u>265,060,029</u>	<u>260,927,940</u>
Less: Accumulated depreciation	<u>(165,822,045)</u>	<u>(160,452,202)</u>
Total governmental activities	<u>\$ 99,237,984</u>	<u>\$ 100,475,738</u>
 <u>Business-type Activities:</u>		
Land	\$ 5,154,600	\$ 5,154,600
Construction in progress	1,770,652	10,469,923
Buildings & Improvements	143,427,193	134,440,658
Equipment	11,121,112	10,794,350
	<u>161,473,557</u>	<u>160,859,531</u>
Less: Accumulated depreciation	<u>(86,514,979)</u>	<u>(82,683,219)</u>
Total business-type activities	<u>\$ 74,958,578</u>	<u>\$ 78,176,312</u>

Long-Term Liabilities. At September 30, 2021, the County had total long-term liabilities outstanding of \$328,136,506. Refer to Note 7 for further information on the County's long-term liabilities. County officials, citizens, and investors will find the ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita as useful indicators of the County's debt position. This information is presented in the statistical section of this report.

Jefferson County, Texas
Management's Discussion and Analysis

<u>Governmental Activities:</u>	<u>Outstanding at September 30, 2021</u>	<u>Outstanding at September 30, 2020</u>
Bonds Payable	\$ 33,767,620	\$ 38,472,633
Capital leases	372,752	-
Claims & Judgments	3,707,567	2,782,406
Compensated Absences	11,523,127	11,789,605
Pension Liability	65,665,140	52,013,886
OPEB Liabilities	211,734,348	262,909,298
Total governmental activities	<u>\$ 326,770,554</u>	<u>\$ 367,967,828</u>
 <u>Business-type Activities:</u>		
Compensated Absences	\$ 162,313	\$ 210,596
Pension Liability	1,203,639	953,412
Total business-type activities	<u>\$ 1,365,952</u>	<u>\$ 1,164,008</u>

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

Economic Factors and Next Year's Budgets and Rates

The Commissioner's Court adopted the County's 2021-2022 budget on September 7, 2021 for the General Fund and Debt Service funds. The budget was adopted based on estimated balances that would be available at the end of fiscal year 2021 and estimated revenues to be received in fiscal year 2022. The total resources for all funds for fiscal year 2022 are estimated to be \$197.2 million. The budget was adopted with estimated expenditures in the amount of \$152.8 million. The 2021-2022 budget forecast utilizing \$16,809,047 of fund balance.

For 2021-2022, the property tax rate will remain \$.363184 per \$100 of taxable assessed value and taxable assessed property values are anticipated to increase by 4.5% for the 2021-2022 budget year.

The average unemployment rate for Jefferson County for September 2021 was 8.3%; this is a decrease from the prior year rate of 12.8%. The state's average unemployment rate for September 2021 was 4.9%.

Request for Information

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

BASIC
FINANCIAL STATEMENTS

JEFFERSON COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	PRIMARY GOVERNMENT			
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	RECLASSIFICATIONS	TOTAL
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 125,645,813	2,230,154	-	127,875,967
INTEREST RECEIVABLE	665	11	-	676
ACCOUNTS RECEIVABLE, Net	1,776,087	269,010	-	2,045,097
DUE FROM OTHER GOVERNMENTAL ENTITIES	8,630,092	981,233	-	9,611,325
INVENTORIES, At Cost	787,608	149,792	-	937,400
PREPAID ITEMS	507,622	58,032	-	565,654
DELINQUENT TAXES RECEIVABLE, Net	2,783,761	-	-	2,783,761
PENALTY AND INTEREST RECEIVABLE, Net	1,969,051	-	-	1,969,051
OTHER RECEIVABLES, Net	2,133,394	-	-	2,133,394
DEPOSITS	154,100	-	-	154,100
CAPITAL ASSETS:				
LAND	3,840,787	5,154,600	-	8,995,387
CONSTRUCTION IN PROGRESS	16,001,316	1,770,652	-	17,771,968
OTHER CAPITAL ASSETS, Net of depreciation	79,395,881	68,033,326	-	147,429,207
TOTAL ASSETS	\$ 243,626,177	78,646,810	-	322,272,987
DEFERRED OUTFLOWS OF RESOURCES:				
DEFERRED LOSS ON BOND REFUNDING	\$ 395,220	-	-	395,220
DEFERRED OUTFLOWS RELATED TO PENSIONS	33,926,596	621,873	-	34,548,469
DEFERRED OUTFLOWS RELATED TO OPEB	34,775,606	-	-	34,775,606
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 69,097,422	621,873	-	69,719,295
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 11,426,442	1,004,347	-	12,430,789
INTEREST PAYABLE	198,475	-	-	198,475
DUE TO OTHER GOVERNMENTAL ENTITIES	221,460	-	-	221,460
UNEARNED REVENUE	33,969,395	1,165,523	-	35,134,918
CUSTOMER DEPOSITS	-	25,000	-	25,000
LONG-TERM LIABILITIES				
DUE WITHIN ONE YEAR	9,267,872	50,059	-	9,317,931
DUE IN MORE THAN ONE YEAR	317,502,682	1,315,893	-	318,818,575
TOTAL LIABILITIES	\$ 372,586,326	3,560,822	-	376,147,148
DEFERRED INFLOWS OF RESOURCES:				
DEFERRED INFLOWS RELATED TO PENSIONS	\$ 17,880,989	327,758	-	18,208,747
DEFERRED INFLOWS RELATED TO OPEB	72,259,196	-	-	72,259,196
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 90,140,185	327,758	-	90,467,943
NET POSITION (DEFICIT)				
NET INVESTMENT IN CAPITAL ASSETS	\$ 84,359,502	74,958,578	(18,683,446)	140,634,634
RESTRICTED FOR:				
DEBT SERVICE	434,551	-	-	434,551
ENVIRONMENTAL PROJECTS	3,346,484	-	-	3,346,484
PUBLIC INTEREST	4,867,085	-	-	4,867,085
JUDICIAL & LAW ENFORCEMENT	5,774,932	-	-	5,774,932
EDUCATION & RECREATION	3,927,520	-	-	3,927,520
HEALTH & WELFARE	4,039,777	-	-	4,039,777
MAINTENANCE OF STRUCTURES & EQUIPMENT	5,502,984	-	-	5,502,984
UNRESTRICTED	(262,255,747)	421,525	18,683,446	(243,150,776)
TOTAL NET POSITION (DEFICIT)	\$ (150,002,912)	75,380,103	-	(74,622,809)

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

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

**JEFFERSON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		
		CHARGES FOR	OPERATING	CAPITAL
PRIMARY GOVERNMENT		SERVICES	GRANTS AND	GRANTS AND
			CONTRIBUTIONS	CONTRIBUTIONS
GOVERNMENTAL ACTIVITIES:				
GENERAL GOVERNMENT	\$ 25,978,115	\$ 6,875,215	\$ 1,211,119	\$ -
JUDICIAL AND LAW ENFORCEMENT	90,685,785	5,218,486	9,563,953	-
EDUCATION AND RECREATION	1,192,114	119,480	-	-
HEALTH AND WELFARE	13,619,698	516,103	3,760,861	-
MAINTENANCE - EQUIPMENT				
AND STRUCTURES	15,437,913	5,617,353	1,121,787	1,007,189
INTEREST AND CHARGES				
ON LONG-TERM DEBT	1,055,497	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 147,969,122	\$ 18,346,637	\$ 15,657,720	\$ 1,007,189
BUSINESS-TYPE ACTIVITIES:				
AIRPORT	5,761,526	2,887,422	2,315,118	720,697
ENTERTAINMENT COMPLEX	6,243,292	2,892,895	-	70,000
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 12,004,818	\$ 5,780,317	\$ 2,315,118	\$ 790,697
TOTAL PRIMARY GOVERNMENT	\$ 159,973,940	\$ 24,126,954	\$ 17,972,838	\$ 1,797,886
GENERAL REVENUES				
TAXES:				
PROPERTY TAXES LEVIED FOR GENERAL PURPOSES				
PROPERTY TAXES LEVIED FOR DEBT SERVICE				
SALES TAXES				
UNRESTRICTED INVESTMENT EARNINGS				
MISCELLANEOUS				
TRANSFERS				
TOTAL GENERAL REVENUE AND TRANSFERS				
CHANGE IN NET POSITION				
NET POSITION - BEGINNING				
NET POSITION - ENDING				

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

NET (EXPENSES) REVENUES AND CHANGES IN NET
POSITION

PRIMARY GOVERNMENT		
GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
\$ (17,891,781)	\$ -	\$ (17,891,781)
(75,903,346)	-	(75,903,346)
(1,072,634)	-	(1,072,634)
(9,342,734)	-	(9,342,734)
(7,691,584)	-	(7,691,584)
(1,055,497)	-	(1,055,497)
<u>\$ (112,957,576)</u>	<u>\$ -</u>	<u>\$ (112,957,576)</u>
-	161,711	161,711
-	(3,280,397)	(3,280,397)
<u>\$ -</u>	<u>\$ (3,118,686)</u>	<u>\$ (3,118,686)</u>
<u>\$ (112,957,576)</u>	<u>\$ (3,118,686)</u>	<u>\$ (116,076,262)</u>
\$ 82,300,542	\$ -	\$ 82,300,542
5,887,220	-	5,887,220
35,960,535	-	35,960,535
217,947	2,802	220,749
449,595	228	449,823
(1,554,826)	1,554,826	-
<u>\$ 123,261,013</u>	<u>\$ 1,557,856</u>	<u>\$ 124,818,869</u>
\$ 10,303,437	\$ (1,560,830)	\$ 8,742,607
(160,306,349)	76,940,933	(83,365,416)
<u>\$ (150,002,912)</u>	<u>\$ 75,380,103</u>	<u>\$ (74,622,809)</u>

**JEFFERSON COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	GENERAL	EMERGENCY RENTAL ASSISTANCE	ARPA CORONAVIRUS RECOVERY	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS:					
CASH AND CASH EQUIVALENTS	\$ 61,077,061	8,007,141	24,366,636	29,423,294	122,874,132
ACCOUNTS RECEIVABLE, Net	185,342	818,989	-	355,082	1,359,413
INTEREST RECEIVABLE	513	-	-	140	653
DUE FROM OTHER FUNDS	1,085,162	-	-	-	1,085,162
DUE FROM OTHER GOVERNMENTAL ENTITIES	6,057,042	-	-	2,384,626	8,441,668
DELINQUENT TAXES RECEIVABLE, Net	2,598,633	-	-	185,128	2,783,761
PENALTY AND INTEREST RECEIVABLE, Net	1,838,103	-	-	130,948	1,969,051
INVENTORIES, At Cost	730,312	-	-	57,296	787,608
PREPAID ITEM	507,414	-	-	208	507,622
TOTAL ASSETS	\$ 74,079,582	8,826,130	24,366,636	32,536,722	139,809,070
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES:					
ACCOUNTS PAYABLE	\$ 8,680,366	-	55,486	2,131,095	10,866,947
COMPENSATED ABSENCES PAYABLE	39,723	-	-	13,605	53,328
DUE TO OTHER FUNDS	-	-	-	1,085,162	1,085,162
DUE TO OTHER GOVERNMENTAL ENTITIES	360	-	-	221,100	221,460
UNEARNED REVENUE	204,456	8,826,130	24,311,150	627,659	33,969,395
TOTAL LIABILITIES	\$ 8,924,905	8,826,130	24,366,636	4,078,621	46,196,292
DEFERRED INFLOWS OF RESOURCES:					
UNAVAILABLE REVENUE- PROPERTY TAXES	\$ 4,191,421	-	-	298,599	4,490,020
UNAVAILABLE REVENUE- GRANTS	-	-	-	798,940	798,940
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 4,191,421	-	-	1,097,539	5,288,960
FUND BALANCES:					
NONSPENDABLE FOR:					
INVENTORY	\$ 730,312	-	-	57,296	787,608
PREPAID ITEMS	507,414	-	-	208	507,622
RESTRICTED FOR:					
DEBT SERVICE	-	-	-	434,551	434,551
CONSTRUCTION	-	-	-	3,346,484	3,346,484
PUBLIC INTEREST	-	-	-	4,867,085	4,867,085
JUDICIAL & LAW ENFORCEMENT	-	-	-	5,750,981	5,750,981
EDUCATION & RECREATION	-	-	-	3,927,520	3,927,520
HEALTH & WELFARE	-	-	-	4,039,777	4,039,777
MAINTENANCE OF STRUCTURES & EQUIPMENT	-	-	-	5,502,160	5,502,160
COMMITTED FOR:					
CONSTRUCTION CONTRACTS	-	-	-	1,199,419	1,199,419
ASSIGNED FOR ADOPTED BUDGET UTILIZATION OF FUND BALANCE	16,809,047	-	-	-	16,809,047
UNASSIGNED (DEFICIT)	42,916,483	-	-	(1,764,919)	41,151,564
TOTAL FUND BALANCES	\$ 60,963,256	-	-	27,360,562	88,323,818
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 74,079,582	8,826,130	24,366,636	32,536,722	139,809,070

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

JEFFERSON COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

Total fund balances for governmental funds \$ 88,323,818

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

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

Land	\$	3,840,787	
Construction in progress		16,001,316	
Infrastructure, net of \$48,019,856 accumulated depreciation		17,437,083	
Buildings, net of \$77,845,283 accumulated depreciation		46,226,299	
Equipment, net of \$39,956,906 accumulated depreciation		15,732,499	
Total capital assets			99,237,984

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

Balances as of September 30, 2021 were:

Accrued interest on bonds and loans	\$	(198,475)	
Bonds payable		(31,295,000)	
Total OPEB Liabilities		(211,734,348)	
Net Pension Liability		(65,665,140)	
Capital leases		(372,752)	
Compensated absences		(11,469,799)	
Pensions - Contributions after 12/31/2020		11,270,783	
Pensions - Economic/demographic (gains)		18,425	
Pensions - Economic/demographic losses		(918,170)	
Pensions - Investment (gains) or losses		(16,962,819)	
Pensions - Changes in Assumption		22,637,388	
OPEB - Changes in Assumption Outflows		34,775,606	
OPEB - Changes in Assumption (Inflows)		(18,482,487)	
OPEB - Economic/demographic (gains)		(53,776,709)	
Gain/Loss on Refunding Bonds		395,220	
Premium/Discounts on Bonds		(2,472,620)	
			(344,250,897)

Internal service funds are used by the County. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. Internal service fund net position is: (736,171)

Some of the County's receivables are classified as long-term and therefore are not reported in the funds. Receivable reported net of \$2,298,468 allowance for uncollectible accounts. 2,133,394

Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are reported as unavailable resources in the funds. 5,288,960

Total net position of governmental activities \$ (150,002,912)

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

JEFFERSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	GENERAL	EMERGENCY RENTAL ASSISTANCE	ARPA CORONAVIRUS RECOVERY	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES:					
PROPERTY TAXES	\$ 82,820,021	-	-	5,902,107	88,722,128
SALES TAXES	34,376,944	-	-	1,583,591	35,960,535
FEES	9,086,877	-	-	4,517,776	13,604,653
LICENSES	805,528	-	-	-	805,528
INTERGOVERNMENTAL	1,453,346	1,181,011	120,626	11,689,245	14,444,228
SALES, RENTAL & SERVICES	2,637,197	-	-	2,257,827	4,895,024
FINES AND FORFEITURES	1,557,804	-	-	132,309	1,690,113
INTEREST	155,066	-	-	61,609	216,675
MISCELLANEOUS	31,042	-	-	-	31,042
CONTRIBUTIONS AND DONATIONS	125	-	-	223,441	223,566
TOTAL REVENUES	\$ 132,923,950	1,181,011	120,626	26,367,905	160,593,492
EXPENDITURES:					
CURRENT					
GENERAL GOVERNMENT	\$ 27,223,153	-	-	581,763	27,804,916
JUDICIAL AND LAW ENFORCEMENT	77,478,027	-	-	15,371,598	92,849,625
EDUCATION AND RECREATION	358,361	-	-	850,795	1,209,156
HEALTH AND WELFARE	10,391,413	1,181,011	120,626	1,900,299	13,593,349
MAINTENANCE OF STRUCTURES AND EQUIPMENT	13,033,895	-	-	42,428	13,076,323
CAPITAL OUTLAY	-	-	-	1,256,043	1,256,043
DEBT SERVICE					
PRINCIPAL	85,108	-	-	4,270,000	4,355,108
INTEREST AND COMMISSION	15,092	-	-	1,407,900	1,422,992
TOTAL EXPENDITURES	\$ 128,585,049	1,181,011	120,626	25,680,826	155,567,512
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 4,338,901	-	-	687,079	5,025,980
OTHER FINANCING SOURCES (USES):					
TRANSFERS IN	\$ -	-	-	1,410,775	1,410,775
TRANSFERS OUT	(2,603,219)	-	-	(193,712)	(2,796,931)
CAPITAL LEASE OBLIGATION	457,860	-	-	-	457,860
INSURANCE PROCEEDS	-	-	-	418,553	418,553
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,145,359)	-	-	1,635,616	(509,743)
NET CHANGE IN FUND BALANCES	\$ 2,193,542	-	-	2,322,695	4,516,237
FUND BALANCES, BEGINNING	\$ 58,769,714	-	-	25,037,867	83,807,581
FUND BALANCES, ENDING	\$ 60,963,256	-	-	27,360,562	88,323,818

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

JEFFERSON COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Net change in fund balances - total governmental funds \$ 4,516,237

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

Capital Expenditures	\$ 6,248,752	
Capital asset donations to Business type activities	(168,670)	
Net adjustment for sale or disposal of capital assets	(92,454)	
Depreciation Expense	(7,225,382)	
Net adjustment		(1,237,754)

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

Debt issued:		
Capital Lease	\$ (457,860)	
Repayments:		
To paying agent for bond principal	4,270,000	
Capital Lease principal	85,108	
Net adjustment		3,897,248

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

Compensated absences	\$ 271,760	
Total OPEB Liabilities	51,174,950	
Net Pension Liability	(13,651,254)	
Pensions - Economic/demographic (gains)	(9,212)	
Pensions - Economic/demographic losses	350,808	
Pensions - Change in assumptions	22,060,044	
Pensions - Investment (gains) of losses	(5,498,147)	
Pensions - Difference in Contributions	70,246	
OPEB - Change in assumptions outflows	(12,793,207)	
OPEB - Change in assumptions inflows	(9,059,111)	
OPEB - Economic/demographic (gains)	(24,378,430)	
Amortization of bond premium	435,013	
Amortization of refunding difference	(103,101)	
Accrued interest on debt	35,583	
Combined adjustment		8,905,942

Internal service funds are used by the County. The change in net position of the internal service funds are reported with governmental activities. (1,304,560)

Some of the County's receivables are classified as long-term and therefore the net of revenue and bad debt expense associated with these receivables are not reported in the funds. (135,492)

Because some revenues will not be collected for several months after the County's fiscal year end, they do not provide current financial resources and they are not reported as revenues in the funds. (4,338,184)

Total change in net position of governmental activities \$ 10,303,437

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

JEFFERSON COUNTY, TEXAS
STATEMENT OF NET POSITION -
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

	ENTERPRISE FUNDS			
	JACK BROOKS REGIONAL AIRPORT	FORD PARK	TOTAL	INTERNAL SERVICE FUNDS
ASSETS:				
CURRENT ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 975,229	1,254,925	2,230,154	2,771,681
ACCOUNTS RECEIVABLE, Net	90,420	178,590	269,010	416,674
INTEREST RECEIVABLE	8	3	11	12
DUE FROM OTHER GOVERNMENTAL ENTITIES	497,143	484,090	981,233	188,424
PREPAID ITEMS	-	58,032	58,032	-
INVENTORY, At Cost	96,756	53,036	149,792	-
DEPOSITS	-	-	-	154,100
TOTAL CURRENT ASSETS	\$ 1,659,556	2,028,676	3,688,232	3,530,891
NONCURRENT ASSETS:				
CAPITAL ASSETS:				
LAND	3,024,815	2,129,785	5,154,600	-
CONSTRUCTION IN PROGRESS	735,647	1,035,005	1,770,652	-
OTHER CAPITAL ASSETS, NET OF DEPRECIATION	28,961,107	39,072,219	68,033,326	-
TOTAL NONCURRENT ASSETS	\$ 32,721,569	42,237,009	74,958,578	-
TOTAL ASSETS	\$ 34,381,125	44,265,685	78,646,810	3,530,891
DEFERRED OUTFLOWS OF RESOURCES:				
DEFERRED OUTFLOWS RELATED TO PENSIONS	\$ 621,873	-	621,873	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 621,873	-	621,873	-
LIABILITIES:				
CURRENT LIABILITIES:				
ACCOUNTS PAYABLE	\$ 403,631	600,716	1,004,347	559,495
CLAIMS LIABILITY	-	-	-	3,707,567
CURRENT PORTION - COMPENSATED ABSENCES	37,732	12,327	50,059	-
UNEARNED REVENUE	55,410	1,110,113	1,165,523	-
CUSTOMER DEPOSITS	25,000	-	25,000	-
TOTAL CURRENT LIABILITIES	\$ 521,773	1,723,156	2,244,929	4,267,062
NONCURRENT LIABILITIES:				
NONCURRENT PORTION - COMPENSATED ABSENCES	112,254	-	112,254	-
PENSION LIABILITY	1,203,639	-	1,203,639	-
TOTAL NONCURRENT LIABILITIES	\$ 1,315,893	-	1,315,893	-
TOTAL LIABILITIES	\$ 1,837,666	1,723,156	3,560,822	4,267,062
DEFERRED INFLOWS OF RESOURCES:				
DEFERRED INFLOWS RELATED TO PENSIONS	\$ 327,758	-	327,758	-
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 327,758	-	327,758	-
NET POSITION:				
NET INVESTMENT IN CAPITAL ASSETS	\$ 32,721,569	42,237,009	74,958,578	-
UNRESTRICTED	116,005	305,520	421,525	(736,171)
TOTAL NET POSITION	\$ 32,837,574	42,542,529	75,380,103	(736,171)

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

JEFFERSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION -
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	<u>ENTERPRISE FUNDS</u>			
	<u>JACK</u>			<u>INTERNAL</u>
	<u>BROOKS</u>			<u>SERVICE</u>
	<u>REGIONAL</u>			<u>FUNDS</u>
	<u>AIRPORT</u>	<u>FORD PARK</u>	<u>TOTAL</u>	
OPERATING REVENUES:				
CHARGES FOR SERVICES	\$ 2,887,422	2,892,895	5,780,317	21,094,588
INTERGOVERNMENTAL	2,315,118	-	2,315,118	-
EMPLOYEE CONTRIBUTIONS	-	-	-	2,819,195
TOTAL OPERATING REVENUES	\$ 5,202,540	2,892,895	8,095,435	23,913,783
OPERATING EXPENSES:				
SALARIES & BENEFITS	\$ 1,875,496	1,232,553	3,108,049	-
MATERIALS AND SUPPLIES	9,752	73,161	82,913	-
MAINTENANCE AND REPAIRS	172,771	201,338	374,109	-
UTILITIES	163,001	909,730	1,072,731	-
COST OF GOODS SOLD	1,298,082	1,024,320	2,322,402	-
MISCELLANEOUS	581,041	152,051	733,092	-
ADMINISTRATIVE	-	448,875	448,875	1,708,532
INCURRED & ESTIMATED CLAIMS	-	-	-	25,883,967
DEPRECIATION	1,661,383	2,201,264	3,862,647	-
TOTAL OPERATING EXPENSES	\$ 5,761,526	6,243,292	12,004,818	27,592,499
OPERATING INCOME (LOSS)	\$ (558,986)	(3,350,397)	(3,909,383)	(3,678,716)
NONOPERATING REVENUES:				
INTEREST REVENUE	\$ 2,063	739	2,802	3,842
GAIN/(LOSS) ON SALE OF CAPITAL ASSETS	228	-	228	-
REFUNDS AND RECOVERIES	-	-	-	2,370,314
TOTAL NONOPERATING REVENUES	\$ 2,291	739	3,030	2,374,156
INCOME (LOSS) BEFORE TRANSFERS				
AND CAPITAL CONTRIBUTIONS	\$ (556,695)	(3,349,658)	(3,906,353)	(1,304,560)
CAPITAL CONTRIBUTIONS	749,497	209,870	959,367	-
TRANSFER IN	-	1,386,156	1,386,156	-
CHANGE IN NET POSITION	\$ 192,802	(1,753,632)	(1,560,830)	(1,304,560)
NET POSITION, BEGINNING	32,644,772	44,296,161	76,940,933	568,389
NET POSITION, ENDING	\$ 32,837,574	42,542,529	75,380,103	(736,171)

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

JEFFERSON COUNTY, TEXAS
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	ENTERPRISE FUNDS			
	JACK BROOKS REGIONAL AIRPORT	FORD PARK	TOTAL	INTERNAL SERVICE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES:				
RECEIPTS FROM CUSTOMERS AND USERS	\$ 2,970,219	3,435,888	6,406,107	2,370,662
RECEIPTS FROM EMPLOYEES	-	-	-	2,751,397
PAYMENTS TO SUPPLIERS	(2,124,805)	(2,641,127)	(4,765,932)	(1,707,465)
PAYMENTS TO EMPLOYEES	(1,963,929)	(1,253,304)	(3,217,233)	-
INTERNAL ACTIVITY-RECEIPTS(PAYMENTS) FROM (TO) OTHER FUNDS	-	-	-	19,278,253
CLAIMS PAID	-	-	-	(24,958,806)
RECEIPTS FROM OPERATING GRANTS	2,242,046	-	2,242,046	-
OTHER RECEIPTS	-	-	-	2,239,414
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 1,123,531	(458,543)	664,988	(26,545)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
TRANSFERS (TO) FROM OTHER FUNDS	\$ -	1,386,156	1,386,156	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	\$ -	1,386,156	1,386,156	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CAPITAL GRANTS FROM FEDERAL ENTITIES	\$ 692,573	-	692,573	-
ACQUISITION AND CONSTRUCTION OF CAPITAL ASSETS	(884,777)	-	(884,777)	-
NET CASH PROVIDED (USED) BY CAPITAL FINANCING ACTIVITIES	\$ (192,204)	-	(192,204)	-
CASH FLOWS FROM INVESTMENT ACTIVITIES:				
RECEIPTS OF INTEREST	2,478	923	3,401	6,348
NET CASH PROVIDED BY INVESTMENT ACTIVITIES	\$ 2,478	923	3,401	6,348
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS - BEGINNING	\$ 933,805 41,424	928,536 326,389	1,862,341 367,813	(20,197) 2,791,878
CASH AND CASH EQUIVALENTS - ENDING	\$ 975,229	1,254,925	2,230,154	2,771,681
RECONCILIATION OF OPERATING INCOME(LOSS) TO NET CASH PROVIDED(USED) BY OPERATING ACTIVITIES:				
OPERATING INCOME(LOSS)	\$ (558,986)	(3,350,397)	(3,909,383)	(3,678,716)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
DEPRECIATION	1,661,383	2,201,264	3,862,647	-
OTHER NON-OPERATING REVENUES (EXPENSES)	-	-	-	2,370,314
CHANGES IN ASSETS AND LIABILITIES:				
ACCOUNTS RECEIVABLE	83,352	255,053	338,405	(198,697)
DUE FROM OTHER GOVERNMENTAL ENTITIES	(73,072)	130,761	57,689	17,186
PREPAID ITEMS	-	(20,973)	(20,973)	-
INVENTORY	(5,561)	(9,920)	(15,481)	-
DEFERRED OUTFLOWS RELATED TO PENSIONS	(405,478)	-	(405,478)	-
ACCOUNTS PAYABLE	105,403	178,268	283,671	538,207
CLAIMS LIABILITY	-	-	-	925,161
DEFERRED INFLOWS RELATED TO PENSIONS	94,350	-	94,350	-
OTHER LIABILITIES	222,140	157,401	379,541	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 1,123,531	(458,543)	664,988	(26,545)
NON-CASH OPERATING, CAPITAL AND RELATED FINANCING, AND INVESTING ACTIVITIES				
CAPITAL CONTRIBUTIONS	\$ 28,800	209,870	238,670	-

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

JEFFERSON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2021

	INVESTMENT TRUST FUND	CUSTODIAL FUNDS
<u>ASSETS</u>		
CASH AND CASH EQUIVALENTS	\$ 1,800,788	16,248,314
ACCOUNTS RECEIVABLE, NET DUE FROM OTHER GOVERNMENTAL ENTITIES	-	37,714
TOTAL	\$ 1,800,788	16,603,890
<u>LIABILITIES</u>		
ACCOUNTS PAYABLE DUE TO OTHER GOVERNMENTAL ENTITIES	-	2,485
TOTAL	\$ -	1,196,892
NET POSITION		
RESTRICTED FOR:		
POOL PARTICIPANTS	\$ 1,800,788	-
INDIVIDUALS AND ORGANIZATIONS	-	15,404,513
TOTAL NET POSITION	\$ 1,800,788	15,404,513

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

JEFFERSON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	INVESTMENT TRUST FUND	CUSTODIAL FUNDS
<u>INCREASES</u>		
CONTRIBUTIONS FROM JUDGEMENTS	\$ 271,220	7,301,034
BONDS RECEIVED	-	2,095,748
DEPOSITS HELD	-	2,421,761
TAXES COLLECTED ON BEHALF OF TAXING ENTITIES	-	585,931,883
PROBATIONER PAYMENTS	-	586,503
INTEREST INCOME	7,060	744
TOTAL INCREASES	\$ 278,280	598,337,673
<u>DECREASES</u>		
BONDS REFUNDED	\$ -	958,916
COLLECTIONS DISTRIBUTED	-	5,884,588
DEPOSITS RETURNED	-	2,407,634
DISBURSEMENTS TO BENEFICIARIES	260,398	1,988,951
TAXES DISBURSED TO TAXING ENTITIES	-	585,084,459
TOTAL DECREASES	\$ 260,398	596,324,548
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	\$ 17,882	2,013,125
NET POSITION - BEGINNING - Restated	1,782,906	13,391,388
NET POSITION - ENDING	\$ 1,800,788	15,404,513

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



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 1 - Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

As required by GAAP, the financial statements of the reporting entity include those of the County (the primary government) and its component units in conformity with GASB Statement No. 14, *The Financial Reporting Entity* ("GASB 14"), GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units* ("GASB 39"), GASB Statement No. 61, *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34*, ("GASB 61"), GASB Statement No. 80, *Blending Requirements for Certain Component Units*, clarifies the financial statement presentation requirements for certain component units which are incorporated as not-for-profit entities.

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

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

Blended Component Units:

For financial reporting purposes, the Southeast Texas Government Employee Benefits Pool (The Pool) is included in the operations and activities of the County as a blended component unit. The



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 1 - Summary of Significant Accounting Policies (continued)

Pool is a public entity risk pool (see Note 13), which the County is the sponsor government. The Pool provides services almost entirely to the County. The Pool is accounted for as an internal service fund.

Excluded from the reporting entity:

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

B. Implementation of New Standards

In the current year, the County implemented the following new standard:

GASB Statement 84, *Fiduciary Activities* ("GASB 84"), establishes criteria for identifying fiduciary activities of all state and local governments. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (2) private-purpose trust funds, and (4) custodial funds. The required changes due to the implementation of GASB 84 are reflected in the County's financial statements and notes to those statements. As this statement was implemented retroactively it resulted in a restatement of the prior period net position of Fiduciary Activities.

Jefferson County Fiduciary Funds	
Statement of Net Position	
Net Position at September 30, 2020, as previously reported	\$ -
Addition of Net Position as calculated pursuant to GASB 84	15,174,294
Net Position September 30, 2020, as restated	<u>\$ 15,174,294</u>

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

Government-wide Statements

Government-wide financial statements consist of the Statement of Net Position and the Statement of Activities. These statements report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used are not eliminated



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 1 - Summary of Significant Accounting Policies (continued)

in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is financially accountable.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of cash flows. Property taxes are recognized as revenues in the year for which they are levied. Fines and forfeitures are recognized when they have been assessed and adjudicated and earned. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Statement of Activities demonstrates the degree to which the direct expenses of the County's programs are offset by those programs' revenues. Program revenues include; 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by the program and; 2) grants and contributions that are restricted to meeting the operational and/or capital requirements of a particular program. Program revenues include those generated from General Government, Judicial and Law Enforcement, Education and Recreation, Health and Welfare, Contract Services, and Maintenance of Equipment and Structures. Taxes and other items not included among program revenues are reported instead as general revenues.

Miscellaneous general revenues consist of non-program specific contributions.

Fiduciary funds are excluded in the government-wide presentation of the financial statements.

Fund-level Statements

All governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes and other revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on governmental long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Grant and entitlement revenues are also susceptible to accrual. Encumbrances are used during the year and any remaining encumbrances are liquidated at fiscal year end. These funds are accounted for on a spending "financial flow" measurement focus. This means that only current assets, deferred outflows (inflows) of resources, and current liabilities are generally included on their balance sheets. Their reported fund balance (net position) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 1 - Summary of Significant Accounting Policies (continued)

other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

All proprietary funds, including the enterprise funds and internal service funds, and fiduciary funds, are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses when they are incurred. Claims incurred but not reported are included in payables and expenses. These funds are accounted for using a cost of service or “capital maintenance” measurement focus. This means that all assets and liabilities (whether current or non-current) associated with their activity are included in the funds’ balance sheets.

The accounts of the County are organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures/expenses. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

Funds are classified into three categories: Governmental, Proprietary, and Fiduciary. The County reports the following major funds:

GOVERNMENTAL FUNDS: Used to account for all or most of a government’s general activity.

General Fund – used to account for the general operations of the County.

Emergency Rental Assistance – used to account for the funding provided for rental assistance program under the CARES Act grant fund.

ARPA Coronavirus Recovery – used to account for the funding provided for by the American Rescue Plan Act of 2021.

PROPRIETARY FUNDS: Used to account for operations that are financed in a manner similar to those in the private sector, where the determination of net income is appropriate for sound financial administration.

Jack Brooks Regional Airport – used to account for the day-to-day operation of the County airport. These facilities are financed primarily through user charges.

Ford Park – used to account for the day-to-day operation of Ford Park. These facilities are financed primarily through user charges.

Additionally, the County reports the following fund types:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 1 - Summary of Significant Accounting Policies (continued)

Internal Service Funds – used to account for the financing of goods and services provided by one department or agency of the County to other County departments or agencies on a cost reimbursement basis. The County reports three internal service fund: 1) Liability Insurance – to account for the County’s contribution and payment for liability claims, 2) Workers’ Compensation – to account for County’s contribution and payment for workers’ compensation claims, and 3) Southeast Texas Government Employee Benefits Pool - to account for the County’s Public Entity Risk Pool, which provides group health insurance programs for member governments including comprehensive major medical and dental care.

FIDUCIARY FUNDS: Used to report assets held in a trustee or fiduciary capacity for others and therefore cannot be used to support the government’s own programs. Fiduciary funds are used to account for assets held by the County as an agent on behalf of a third party. The County reports twelve fiduciary funds held by the County as an agent on behalf for various third parties outside the primary government: Treasurer Maintained Fund, County Clerk Fund, District Clerk Fund, Sheriff’s Fund, Justice of the Peace Fund, Tax Assessor/Collector Fund, District Attorney’s Seizure Fund, Community Supervision Trust Fund, Juvenile Probation Trust Fund, Flexible Spending, and Women’s Center Trust Fund.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing goods in connection with the proprietary fund’s principal operations. The principal operating revenues of the Jack Brooks Regional Airport and Ford Park are user fees. Operating revenues in the Internal Service Funds consist primarily of charges to the various County departments. Operating expenses in the enterprise and internal service funds include the cost of sales and services, administrative expenses, incurred and estimated claims, salaries & benefits, materials and supplies, maintenance and repairs, utilities, miscellaneous, and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then unrestricted resources to the extent they are needed.

D. Budgets

The County follows these procedures in establishing the budgetary data reflected in the financial statements.

- Department annual budget requests are submitted by the Department or Agency Head to the County Auditor’s office during the third quarter of the fiscal year for the upcoming fiscal year to begin October 1.
- The County Auditor’s office prepares an estimate of available resources for the upcoming fiscal year.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 1 - Summary of Significant Accounting Policies (continued)

- The County Auditor's office prepares the proposed annual operating budget to be presented to the Commissioners' Court for their consideration. The budget represents the financial plan for the new fiscal year.
- Public hearings are held on the proposed budget.
- The Commissioners' Court must adopt an annual operating budget by a majority vote of the Commissioners' Court before October 1. The adopted budget must be balanced; that is, available resources must be sufficient to support annual appropriations.
- The department is the legal level of budgetary control. Commissioners' Court approval is necessary to transfer appropriations between departments. Transfers may not increase the total budget.
- The Commissioners' Court may approve expenditures as an amendment to the budget in an emergency situation that could not have been foreseen at the time the original budget was approved.
- Annual budgets are legally adopted for the General Fund and Debt Service Funds. Budgets for Grant Funds are established pursuant to grant awards and budgets for Capital Projects are established on a project basis.
- Appropriations lapse at year-end for all budgeted funds.
- Budgets are prepared on a basis consistent with GAAP.

E. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposits, balances in privately managed local government investments pools, and short-term investments with original maturities of three months or less from the date of acquisition. The County's local government investments pools are recorded at amortized cost, which approximates fair value, as permitted by GASB Statement No. 79, *Certain Investment Pools and Pool Participants*.

State statute authorizes the County to invest in obligations of the U.S. Treasury and Federal Agencies, commercial paper, repurchase agreements, Bankers' acceptances, money market mutual funds, public funds investments pools, and direct obligations of the State of Texas.

Investments for the County are stated at fair value, which is based on quoted market prices with the difference between the purchase price and market price being recorded as earnings on investments.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 1 - Summary of Significant Accounting Policies (continued)

F. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed. All encumbrances are liquidated at fiscal year end.

G. Receivables and Payables

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1, 2020 and past due after January 31, 2021. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Receivables from other governments include amount due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements. Receivables are shown net of an allowance for uncollectible.

Lending or borrowing between funds is reflected as "due to" or "due from" (current portion) or "advances to/from other funds" (non-current). Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. Interfund activity reflected in "due to" or "due from" is eliminated on the government-wide statements.

H. Interfund Transactions

During the course of normal operations, the County has many transactions between funds. The accompanying fund level financial statements reflect as transfers the resources provided and the expenditures used to provide services, construct assets, and meet debt service requirements. The effect of interfund activity has been eliminated in the Government-Wide financial statements, except for transactions between governmental and business-type activities.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 1 - Summary of Significant Accounting Policies (continued)

I. Inventories and Prepaid Items

Inventories are valued at cost, which approximates market, using the “first-in/first-out” method. Reported inventories in the governmental funds are offset by a fund balance reserve, which indicates they are unavailable for appropriations even though they are a component of net current assets. Inventory policy on government-wide statements is consistent with fund statements.

Certain payments to vendors reflect cost applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and in the fund financial statements are offset by a fund balance reserve, which indicates they are unavailable for appropriations even though they are a component of net current assets.

The cost of governmental fund type inventories and prepaid items are recorded as expenditures when consumed rather than when they are purchased (consumption method).

J. Capital Assets and Infrastructure

Capital assets include: land, land improvements, buildings and building improvements, park improvements and facilities, equipment, machinery, vehicles, other tangible and intangible assets, and infrastructure that are used in the County’s operations and benefits more than a single fiscal year. Infrastructure assets are long-lived assets that are generally stationary in nature and can typically be preserved for a significantly greater number of years than other capital assets. Infrastructure assets of the County include roads and bridges.

Capital assets of the County are defined as assets with individual costs of \$10,000 or more and estimated useful lives in excess of one year. All capital assets are stated at historical cost or estimated historical cost if actual cost is not available. Donated capital assets are recorded at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date.

It is the County’s policy not to capitalize interest on construction for capital assets reported in the governmental activities of the government-wide financial statements.

Capital assets are depreciated in the government-wide financial statements using the straight-line method over the following useful lives:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 1 - Summary of Significant Accounting Policies (continued)

<u>Asset</u>	<u>Years</u>
Runways	20-35
Buildings	40
Building Improvements	15-25
Equipment	3-7
Machinery	15
Vehicles	4-15
Other tangible assets	7-10
Computer software	3-5
Infrastructure:	
Bridges	25
Roads	40

K. Compensated Absences

Accumulated compensatory leave, vacation and sick leave that have matured (reimbursable leave still outstanding following an employee's resignation or retirement) are reported as expenditures in the respective governmental funds. Accumulated compensated absences that have not matured are reported as long-term liabilities in the governmental activities column of the government-wide Statement of Net Position. The majority of these have typically been liquidated from the General Fund in previous years. Accumulated compensated absences of Proprietary Funds are recorded as an expense and liability in the respective fund and the business-type activities column of the government-wide Statement of Activities as the benefit accrues for the employee.

Employees are allowed to accrue 13 days of sick leave per year. Sick leave benefits are recognized as expenditures as they are used by the employees. Employees may accumulate up to 1,440 hours of sick leave. For employees with 8 years of service and hired prior to October 1, 2002, unused sick leave benefits are paid at 50% at termination. For employees with 8 years of service and hired after October 1, 2002, unused sick leave benefits are paid at 10% at termination.

Employees with more than one year of service accrue from two to five weeks of vacation per year, depending on years of service. Unused vacation benefits lapse on March 15 for the previous calendar year. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

Non-exempt employees earn compensatory time at one and one-half times their full rate of pay times the excess of 40 hours per week worked. The compensatory time balance for non-exempt employees may not exceed 80 hours except for law enforcement employees, which may accumulate up to 480 hours. Hours in excess of the maximum must be paid to the non-exempt employee at the rate of one and a half times the regular rate. Upon termination, non-exempt employees will be paid for compensatory time at their wage rate at time of termination. Compensatory time is carried forward indefinitely.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 1 - Summary of Significant Accounting Policies (continued)

L. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financial sources while discounts on debt issuances are reported as other financing uses.

M. Deferred outflows/inflows of resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has three items that qualify for reporting in this category. The first is deferred loss on refunding bonds reported in the government-wide statement of net position. A deferred loss on refunding bonds results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second is deferred outflows related to pensions. The third is deferred outflows related to OPEB.

In addition to liabilities in the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three items that qualify for reporting in this category. The first arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, that item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, and grants. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second item is deferred inflows related to pensions and is only recorded in the government-wide financials. The third item is deferred inflows related to OPEB and is only recorded in the government-wide financials.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expenses, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to/deductions



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 1 - Summary of Significant Accounting Policies (continued)

from TCDRS's Fiduciary Net Position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value.

O. Other Post-employment benefits

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expenses, the amounts have been determined by an actuary under GASB Statements No. 75. The County does not pre-fund benefits and the current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The total OPEB liability is the portion of actuarial present value of projects benefit payments that is attributable to past periods of member service using the Entry Age Normal cost method. The deferred outflows and deferred inflows of resources represent the portion of changes in total OPEB liability that is not immediately recognized in OPEB expense, which can include differences between expected and actual experience, changes in assumptions, and differences between expected and actual earnings on plan investments.

P. Net Position and Fund Balances

Net Position Classifications

Net position represents the difference between assets, deferred outflows (inflows) of resources, and liabilities.

Net position in the proprietary fund financial statements and the government-wide financial statements are classified in three categories: 1) Net investment in capital assets, 2) Restricted net position, and 3) Unrestricted net position.

In the proprietary fund financial statements and in the government-wide financial statements, restricted net position is reported for amounts that are externally restricted by 1) creditors (eg. bond covenants), grantors, contributions, or laws and regulations of other governments, or 2) law through constitutional provision or enabling legislation.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 1 - Summary of Significant Accounting Policies (continued)

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or not expected to be converted to cash within the next year.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributions, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by court resolution of the Commissioners' Court, the County's highest level of decision making authority. These amounts cannot be used for any other purpose unless the Commissioners' Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- **Assigned:** This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. When it is appropriate for fund balance to be assigned, the Commissioners' Court retains the responsibility to assign funds. Assignments may occur subsequent to fiscal year end.
- **Unassigned:** This classification includes the residual fund balances for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

When expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted fund to have been spent first. When expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned.

Q. Statement of Cash Flows

For purposes of cash flows, the County considers all highly liquid investments (including restricted) with a maturity of three months or less when purchased to be cash equivalents.

R. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 1 - Summary of Significant Accounting Policies (continued)

the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Deposits and Investments

The County categorizes its fair value measurements within the fair value hierarchy established by general accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. As of September 30, 2021, the County held no investments.

Interest Rate Risk – Fair value fluctuates with interest rates and increasing rates may cause fair value to decline below cost. In compliance with the County’s Investment Policy, the County minimized interest rate risk by limiting the weighted average maturity of the portfolio to 1,096 days with a stated final maturity date not to exceed 3 years from the date of purchase. In addition, the portfolio is structured so that securities mature to meet cash flow requirements, thereby avoiding the need to sell securities prior to maturity and below the original cost.

Credit Risk – In compliance with the County’s investment policy, as of September 30, 2021, all of the County’s purchased investments in U.S. Agency Securities were rated AA+ and Aaa by Standard & Poor’s and Moody’s respectively. Texas CLASS was rated AAAm by Standard & Poor’s. As of September 30, 2021, the County held no investments or securities subject to credit risk.

Concentration Risk – The County’s investment policy is to diversify its portfolio to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of investment.

Custodial Credit Risk - Deposits – In the case of deposits, this is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. The County’s investment policy is to have all checking accounts placed at the County Depository Bank under a depository contract. The \$150,603,482 bank balance was covered by federal depository insurance or collateralized with securities held by the Bank of New York Mellon Trust Company.

Custodial Credit Risk – Investments – Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty (e.g. broker/dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of another party. The County’s policy requires that the investments of the County be secured through third-party custodial and safekeeping procedures as designated by the County. As of September 30, 2021, the County held no investments or securities subject to custodial credit risk.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 3 - Property Taxes and Other Receivables

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and payable by January 31 of the following year. The County bills and collects its own property taxes and it also bills and collects taxes for Jefferson County Navigation District, Jefferson County Drainage District #3, #6, and #7, Port of Beaumont, Port of Port Arthur, Water District #10, Nederland Independent School District, Northwest Forest Municipal Utility District, Emergency Services District #1, #2, #3, #4, Trinity Bay Conservation District, Port of Sabine Pass, Sabine Pass Independent School District, Port Arthur Independent School District, City of Port Arthur, Hamshire Fannett Independent School District, Port Neches-Groves Independent School District, Beaumont Independent School District, City of Beaumont, City of Groves, City of Nederland, City of Port Neches, City of Bevil Oaks, and City of Taylor Landing. Collections of these taxes and remittance of them to the various districts are accounted for in the Tax Assessor - Collector Agency Fund. The County is permitted by the State Constitution to levy taxes up to \$.80 per \$100 of assessed valuation for general government services and the payment of principal and interest on Long-Term Debt. In addition to its taxes subject to the \$.80 tax limitation, the County's voters have authorized the levy of a special tax of \$.15 per \$100 assessed valuation solely for road maintenance expenses. The County is also authorized by the voters to levy the Farm to Market and Lateral Road Tax of \$.30 per \$100 of assessed value for the purpose of maintaining roads and bridges.

For the year ended September 30, 2021, the combined tax rate to finance general government services and the payment of principal and interest on long-term debt was \$.364977.

On February 1 of the following calendar year the tax bill becomes delinquent and penalty and interest is assessed by the County. The County Commissioners issue a tax levy for the County's General and Debt Service Funds. The levy and collections are restricted to the funds they are allocated for. The delinquent tax receivables and penalty and interest receivables represent the past thirty years of uncollected tax levies. The allowance for uncollectible was set at fifty-five percent of the gross tax receivable and sixty percent on penalty and interest as of September 30, 2021. The allowance has been recorded for property taxes and Penalty and Interest, which are estimated to be uncollectible as required by generally accepted accounting.

Property tax receivables of \$2,783,761 as of September 30, 2021 are reported net of an allowance for uncollectible taxes of \$3,402,374.

Penalty and Interest receivables of \$1,969,051 as of September 30, 2021 are reported net of an allowance for uncollectible accounts of \$2,953,576.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 3 - Property Taxes and Other Receivables (continued)

Receivables as of September 30, 2021 consist of the following:

	General	Emergency Rental Assistance	Non Major Funds	Jack Brooks Regional Airport	Ford Park	Internal Service Funds	Fiduciary Funds	Total
Receivables:								
Accounts	\$ 179,880	\$ 818,989	\$ 353,658	\$ 90,675	\$ 178,590	\$ 416,674	\$ 37,714	\$ 2,076,180
Employee	5,462	-	1,424	-	-	-	-	6,886
Interest	513	-	140	8	3	12	-	676
Taxes	5,774,740	-	411,395	-	-	-	-	6,186,135
Penalty & Interest	4,595,258	-	327,369	-	-	-	-	4,922,627
Inter- governmental	6,057,042	-	2,384,626	497,143	484,090	188,424	317,862	9,929,187
Gross Receivables	\$ 16,612,895	\$ 818,989	\$ 3,478,612	\$ 587,826	\$ 662,683	\$ 605,110	\$ 355,576	\$ 23,121,691
Allowance for Uncollectible	(5,933,262)	-	(422,688)	(255)	-	-	-	(6,356,205)
Net total receivables	\$ 10,679,633	\$ 818,989	\$ 3,055,924	\$ 587,571	\$ 662,683	\$ 605,110	\$ 355,576	\$ 16,765,486

As of September, 30, 2021, the various components of unearned revenue reported in the governmental funds were as follows:

	Unearned
Advanced Funding (Non-major Special Revenue Funds)	\$33,969,395
Total Unearned Revenue for Governmental Funds	\$33,969,395

Note 4 – Interfund Receivables, Payables, and Transfers

In the fund financial statements, interfund balances are the result of normal transactions between funds and will be liquidated in the subsequent fiscal year. Balances between individual governmental funds and between governmental funds and internal services funds are eliminated in the government-wide financial statements.

The composition of interfund balances as of September 30, 2021, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Non-major governmental funds	\$ 1,085,162
	Total	\$ 1,085,162



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 4 – Interfund Receivables, Payables, and Transfers (continued)

All of the due to/from transactions are routine in nature and are typically a result of timing differences between the payment for expenditures and receipt of the corresponding revenues.

The following is a summary of the County's transfers for the year ended September 30, 2021:

	<u>Transfers Out:</u>		
	<u>General Fund</u>	<u>Non-major Governmental</u>	<u>Total</u>
Transfers In:			
General	\$ -	\$ -	\$ -
Non-major Funds	1,217,063	193,712	1,410,775
Ford Park	<u>1,386,156</u>	<u>-</u>	<u>1,386,156</u>
	<u>\$ 2,603,219</u>	<u>\$ 193,712</u>	<u>\$ 2,796,931</u>

Transfers in the amount of \$1,386,156 to Ford Park were to subsidize operations of the complex. All other transfers are routine in nature such as grant matches, ongoing capital projects, and residual fund balance transfers for close out of funds.

Transfers in the amount of \$28,800 for the Jack Brooks Regional Airport and \$139,870 for Ford Park were made between governmental activities and business-type activities for capital assets purchases which were donated to business-type activities in the government wide statements.

Note 5 – Capital Assets

Capital asset activity for the year ended September 30, 2021 was as follows:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 5 – Capital Assets (continued)

	Balance October 1, 2020	Additions	Deletions	Transfer	Balance September 30, 2021
Governmental Activities:					
Land	\$ 3,840,787	\$ -	\$ -	\$ -	\$ 3,840,787
Construction work in progress	16,202,391	1,137,378	-	(1,338,453)	16,001,316
Total capital assets not depreciated	\$ 20,043,178	\$ 1,137,378	\$ -	\$ (1,338,453)	\$ 19,842,103
Infrastructure	65,282,231	174,708	-	-	65,456,939
Buildings & Improvements	123,073,154	116,715	-	881,713	124,071,582
Equipment	52,529,377	4,651,281	(1,947,993)	456,740	55,689,405
Total capital assets depreciated	\$ 240,884,762	\$ 4,942,704	\$ (1,947,993)	\$ 1,338,453	\$ 245,217,926
Less accumulated depreciation for:					
Infrastructure	(47,260,602)	(759,254)	-	-	(48,019,856)
Buildings & Improvements	(75,184,632)	(2,659,010)	-	(1,641)	(77,845,283)
Equipment	(38,006,968)	(3,807,118)	1,855,539	1,641	(39,956,906)
Total accumulated depreciation	\$ (160,452,202)	\$ (7,225,382)	\$ 1,855,539	\$ -	\$ (165,822,045)
Total capital assets depreciated, net	\$ 80,432,560	\$ (2,282,678)	\$ (92,454)	\$ 1,338,453	\$ 79,395,881
Governmental activities capital assets, net	\$ 100,475,738	\$ (1,145,300)	\$ (92,454)	\$ -	\$ 99,237,984
Business-type Activities:					
Land	\$ 5,154,600	\$ -	\$ -	\$ -	\$ 5,154,600
Construction work in progress	10,469,923	287,264	-	(8,986,535)	1,770,652
Total capital assets not depreciated	\$ 15,624,523	\$ 287,264	\$ -	\$ (8,986,535)	\$ 6,925,252
Buildings & Improvements	134,440,658	-	-	8,986,535	143,427,193
Equipment	10,794,350	327,650	(888)	-	11,121,112
Total capital assets depreciated	\$ 145,235,008	\$ 327,650	\$ (888)	\$ 8,986,535	\$ 154,548,305
Less accumulated depreciation for:					
Buildings & Improvements	(74,252,104)	(3,583,223)	-	-	(77,835,327)
Equipment	(8,401,115)	(279,424)	887	-	(8,679,652)
Total accumulated depreciation	\$ (82,653,219)	\$ (3,862,647)	\$ 887	\$ -	\$ (86,514,979)
Total capital assets depreciated, net	\$ 62,581,789	(3,534,997)	\$ (1)	\$ 8,986,535	\$ 68,033,326
Business-type activities capital assets, net	\$ 78,206,312	\$ (3,247,733)	\$ (1)	\$ -	\$ 74,958,578



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 5 – Capital Assets (continued)

Depreciation expense was charged to the programs of the primary government as follows:

Governmental activities:

General Government	\$ 685,639
Judicial & Law Enforcement	2,759,141
Health & Welfare	246,575
Maintenance - Equipment & Structures	<u>3,534,027</u>
Total depreciation expense - governmental activities	<u>\$7,225,382</u>

Business-type activities:

Jack Brooks Regional Airport	\$1,661,383
Ford Park	<u>2,201,264</u>
Total depreciation expense - business-type activities	<u>\$3,862,647</u>

Note 6 - Operating Leases

County as Lessor

The County has entered into various operating leases of County-owned property to others as described below:

The County's airport conducts a major part of its operations from leased facilities, which include office and parking lot spaces for car rental agencies, terminal space for one airline, a travel agency, and hanger space. All leases are classified as operating leases. The rental payments under the leases for the car rental agencies are based on a minimum rental plus a percentage of sales. The rental payments under the leases for the hanger spaces and travel agent are based on a fixed amount per square foot of space leased. All of the operating leases are month to month and will expire over the next two years and include 30-day cancellation clauses. In most cases, the County expects that in the normal course of business, leases will be renewed or replaced by other leases.

The County's airport has fourteen leases for land located either in the Private Hangar Park or surrounding the Airport. These leases are classified as operating leases. The rental payments under the leases for the land are a fixed amount ranging five, ten, twenty-five, thirty-year, thirty-nine, and forty-nine period. These leases are noncancellable.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 6 - Operating Leases (continued)

The following schedule provides an analysis of the County's investment in property on operating leases and property held for lease by major classes as of September 30, 2021:

Airport Terminal & Buildings	\$ 12,317,015
Airport Private Hangar Park and Land	3,249,396
	<u>\$ 15,566,411</u>
Less: accumulated depreciation	(6,423,674)
	<u><u>\$ 9,142,737</u></u>

The following is a schedule by years of minimum future rentals on noncancellable operating leases as of September 30, 2021:

<u>Fiscal Year Ended September 30</u>	
2022	\$ 535,894
2023	369,672
2024	293,743
2025	239,424
2026	218,970
2027-2031	885,593
2032-2036	745,178
2037-2041	776,164
2042-2046	631,297
2047-2051	458,650
2052-2056	480,688
2057-2061	486,914
2062-2066	471,164
2067-2069	264,436
Total	<u><u>\$ 6,857,787</u></u>

Minimum future rentals do not include contingent rentals, which may be received as stipulated in the lease contracts. These contingent rental payments occur only if the use exceeds a certain level of activity each year. There were no contingent rentals on Airport cancellable operating leases for the year ended September 30, 2021.

Note 7 - Long-Term Liabilities

General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. All of the 2012 Refunding Bonds, and approximately 5% (\$706,552) of the 2019 Certificates of Obligation funded and benefited business-type activities, though resources of the governmental activities are being used to liquidate the debt. All other General obligation bonds have



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 7 - Long-Term Liabilities (continued)

been issued for governmental-type activities. The total original amount of general obligation bonds issued is \$62,700,000.

General obligation bonds are direct obligation and pledge the full faith and credit on the government. General obligation bonds currently outstanding are as follows:

\$47,305,000 2012 Refunding Bonds due in annual installments from \$780,000 to \$4,465,000 through August 1, 2025; interest rates ranging from 2.0% to 5.0%.	\$ 16,925,000
\$15,395,000 2019 Certificates of Obligation due in annual installments from \$500,000 to \$1,040,000 through August 1, 2039; interest rates ranging from 3.0% to 5.0%	14,370,000
Total General Obligation Bonds	<u>\$ 31,295,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

Fiscal Year Ended September 30	Governmental Activities		Total
	Principal	Interest	
2022	\$ 4,515,000	\$ 1,190,850	\$ 5,705,850
2023	4,745,000	965,100	5,710,100
2024	4,930,000	727,850	5,657,850
2025	5,100,000	567,850	5,667,850
2026	665,000	402,150	1,067,150
2027-2031	3,825,000	1,523,900	5,348,900
2032-2036	4,485,000	866,100	5,351,100
2037-2039	3,030,000	183,600	3,213,600
Total	<u>\$ 31,295,000</u>	<u>\$ 6,427,400</u>	<u>\$ 37,722,400</u>

There is currently \$434,551 available in the Debt Service Funds to service the general obligation bonds. The County has no authorized but unissued bonds at September 30, 2021.

There are a number of limitations and restrictions contained in the various bond debentures regarding authorized uses of bond proceeds. The County is in compliance with all significant limitations and restrictions.

Should the County default on its outstanding bonds, any registered owner of the certificates is entitled to seek a writ of mandamus from a court of proper jurisdiction requiring specific performance from the County.

Capital Lease Obligations:

The county has entered into lease agreement for financing the acquisition of 71 copiers. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 7 - Long-Term Liabilities (continued)

present value of their future minimum lease payments as of the inception date. The asset acquired through capital leases is recorded at \$457,860 for governmental funds. The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2021, were as follows:

<u>Year Ending September 30</u>	<u>Governmental Activities</u>
2022	\$ 100,200
2023	100,200
2024	100,200
2025	100,200
Total minimum lease payments	\$ 400,800
Less: amount representing interest	(28,048)
Present value of minimum lease payments	<u>\$ 372,752</u>

Conduit Debt Obligations

The County has issued Housing Finance Corporation Bonds and Industrial Development Corporation Bonds to provide financial assistance to private-sector entities for the acquisition and construction of facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity serviced by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2021, there were two series of Jefferson County Housing Finance Corporation Bonds with an aggregate principal amount payable of \$16,231,960, and one series of Jefferson Industrial Development Bonds with an aggregate principal amount payable of \$10,000,000.

Arbitrage Rebate Liability

The Tax Reform Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local government bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due and remit the amount due at least every five years. As of September 30, 2021, there are no estimated liabilities for arbitrage rebate on governmental debt. The Debt Service Fund and the residual balance in the Capital Project Fund have typically been used to liquidate the arbitrage liability in previous years.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 7 - Long-Term Liabilities (continued)

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Governmental Activities:					
Bonds Payable					
General obligation bonds	\$ 35,565,000	\$ -	\$ (4,270,000)	\$ 31,295,000	\$ 4,515,000
Premiums	2,907,633	-	(435,013)	2,472,620	-
Total bonds payable	\$ 38,472,633	\$ -	\$ (4,705,013)	\$ 33,767,620	\$ 4,515,000
Capital Leases	-	457,860	(85,108)	372,752	100,200
Claims and Judgments	2,782,406	27,287,907	(26,362,746)	3,707,567	3,707,567
Compensated Absences	11,789,605	1,210,616	(1,477,094)	11,523,127	945,105
Pension Liability	52,013,886	80,045,019	(66,393,765)	65,665,140	-
Total OPEB Liability	262,909,298	12,007,538	(63,182,488)	211,734,348	-
Governmental Activities					
Long-term liabilities	\$ 367,967,828	\$ 121,008,940	\$ (162,206,214)	\$ 326,770,554	\$ 9,267,872
Business-type Activities:					
Compensated Absences	\$ 210,596	\$ 17,186	\$ (65,469)	\$ 162,313	\$ 50,059
Pension Liability	953,412	1,467,221	(1,216,994)	1,203,639	-
Business-type Activities					
Long-term liabilities	\$ 1,164,008	\$ 1,484,407	\$ (1,282,463)	\$ 1,365,952	\$ 50,059

Compensated absences liabilities are normally liquidated by the general fund for governmental activities and by the corresponding enterprise fund for business type activities. Claims and judgments of governmental funds are normally paid from the corresponding internal service fund. Claims and judgments of the public entity risk pool are normally paid from the corresponding internal service fund. Pension liabilities are normally liquidated by the General Fund with a small portion in non-major special revenue funds that have employees and the Jack Brooks Airport fund for business type activities. Total OPEB liability are normally liquidated by the General Fund.

Note 8 – Defined Benefit Pension Plan

Plan Description. The County participates in a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (“TCDRS”). The Board of Trustees of TCERS is responsible for the administration of the statewide agent, multiple-employer, public employee retirement system consisting of nontraditional defined benefit pension plans. TCERS issues a publicly available annual comprehensive financial report (“Annual report”) that can be obtained at www.tcders.org.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 8 – Defined Benefit Pension Plan (continued)

All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

Benefits Provided. TCDRS provides retirement, disability and death benefits for all eligible employees. Benefit terms are established by the TCDRS act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the Commissioners' Court, within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. By law, employee accounts earn 7% interest. At retirement, death or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. The County's current match is 200%.

Employees covered by benefit terms

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	964
Inactive employees entitled to but not yet receiving benefits	771
Active employees	<u>1,145</u>
	<u>2,880</u>

Contributions. The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 8 – Defined Benefit Pension Plan (continued)

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 20.27% and 20.02% in calendar years 2020 and 2021, respectively. The County's contributions to TCDRS for the year ended September 30, 2021, were \$14,330,834, and were equal to the required contributions.

Net Pension Liability. The County's Net Pension Liability (NPL) was measured as of December 31, 2020, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	4.60% per year
Investment rate of return	7.5%, net of pension plan investment expense, including inflation

The plan does not have an automatic cost-of-living adjustment ("COLA") and one is not considered to be substantively automatic under GASB No. 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculation or in the funding valuation. Each year, the plans may elect an ad-hoc COLA for its retirees.

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Health Annuitant Mortality Table for males and 110% of the RP-2014 Health Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

The actuarial cost method was Entry Age Normal, as required by GASB No. 68. Straight-line amortization over Expected Working Life with a 5 year smoothing period, and a non-asymptotic recognition method with no corridor were utilized in the actuarial calculation.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 8 – Defined Benefit Pension Plan (continued)

The actuarial assumptions that determined the total pension liability as of December 31, 2020, were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016.

The long-term expected rate of return on pension plan investments is 7.60%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2021 information for a 10-year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2021. The target allocation and best estimates of geometric real rates return for each major assets class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.25%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	5.70%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U. S. Treasury	2.00%	-0.70%

⁽¹⁾ Target asset allocation adopted at the March 2021 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.0%, per Cliffwater's 2021 capital market assumptions.

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 8 – Defined Benefit Pension Plan (continued)

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.6%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2019	\$ 514,158,271	\$ 461,190,973	\$ 52,967,298
Changes for the year:			
Service cost	9,316,375	-	9,316,375
Interest on total pension liability ⁽¹⁾	41,229,591	-	41,229,591
Effect on plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	(698,248)	-	(698,248)
Effect of assumptions changes or inputs	30,344,488	-	-
Refund of contributions	(889,083)	(889,083)	-
Benefit payments	(28,620,135)	(28,620,135)	-
Administrative expenses	-	(364,375)	364,375
Member contributions	-	4,951,412	(4,951,412)
Net investment income	-	47,623,237	(47,623,237)
Employer contributions	-	14,337,862	(14,337,862)
Other ⁽³⁾	-	(257,411)	257,411
Balance at 12/31/2020	<u>\$ 564,841,259</u>	<u>\$ 497,972,480</u>	<u>\$ 66,868,779</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ No plan changes valued.

⁽³⁾ Relates to allocation of system-wide items.

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 7.6%, as well as what the County's net pension liability would be if it were calculated using a



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 8 – Defined Benefit Pension Plan (continued)

discount rate that is 1-percentage-point lower (6.6%) or 1-percentage-higher (8.6%) than the current rate:

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
Total pension liability	\$ 634,172,617	\$ 564,841,259	\$ 506,221,358
Fiduciary net position	497,972,480	497,972,480	497,972,480
Net pension liability/(asset)	<u>\$ 136,200,137</u>	<u>\$ 66,868,779</u>	<u>\$ 8,248,878</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. The report may be obtained on the Internet at www.tcdrs.org.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2021, the County recognized pension expense of \$14,071,465 and \$259,369 in the governmental and business-type activities, respectively.

At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual economic experience	\$ 935,000	\$ 18,763
Changes in actuarial assumptions	-	23,052,330
Net difference between projected and actual investment earnings	17,273,747	-
Contributions subsequent to the measurement date	-	11,477,376
Total	<u>\$ 18,208,747</u>	<u>\$ 34,548,469</u>

\$11,477,376 reported as deferred outflows of resources related to pension resulting from contributions made after the measurement date but before the end of the County's fiscal year ending September 30, 2021 will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 8 – Defined Benefit Pension Plan (continued)

For the Year Ended December 31,

2021	\$ 1,885,082
2022	6,690,081
2023	(1,573,355)
2024	(2,139,462)
	\$ 4,862,346

Note 9 – Other Post-Employment Benefits

Plan Description. The County sponsors a single-employer defined benefit post-employment benefit (OPEB) plan for health and dental care benefits.

Benefits Provided.

Retirees Benefits

The County provides post-retirement health and dental care benefits to all employees who retired on or after April 9, 1990. Effective January 1, 1997, Commissioners' Court adopted the following policy detailing eligibility requirements for participation in this benefit:

- A) employee must have retired under the Texas County and District Retirement System (TCDRS) guidelines described in Note 8; and
- B) employee must have at least 8 years of TCDRS credible service with Jefferson County.

For retirees prior to February 1, 2003, the County pays 100 percent of health insurance premiums for those retirees that qualify. After February 1, 2003, the County will pay on the following scale for retirees that qualify:

Years of Service	Percentage Paid by Retiree	Percentage Paid by County
8-11	30%	70%
12-15	20%	80%
16-19	10%	90%
20+	0%	100%

Effective January 1, 2016, all new employees will not be eligible for County paid post-retirement health care benefits.

Retiree Spouse Benefits

The employee's spouse is eligible for County paid health and dental insurance benefits following the employee's retirement if:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 9 – Other Post-Employment Benefits (continued)

- A) employee met the above requirements A and B; hired prior to January 1, 2016 and,
- B) employee's spouse was enrolled in the health plan either as a dependent or an active County employee.

Spouse participation will end in the event of a divorce, at which time COBRA continuation will be offered as described below.

For retirees prior to February 1, 2003, the County pays 100 percent of health and dental insurance premiums for those retirees' spouses that qualify. For retirees between February 1, 2003 and February 28, 2005, the County will pay the same scale as described above for retirees' spouses that qualify. For retirees after February 28, 2005, the County requires the following premiums to be paid for retirees' spouses that qualify:

Age of Spouse	Premium Amount Due
Less than 65 during ten year maximum	Equal to the active employee contribution made for a spouse
Less than 65 after ten year maximum	Full Premium
Over 65	Same percentage as retiree see table above

Individuals covered by benefits terms

At the October 1, 2020 valuation date, the following individuals were covered by the benefits terms:

Active employees hired prior to January 1, 2016	633
Retirees	542
Surviving Spouses & Beneficiaries	<u>32</u>
	<u>1,207</u>

Contributions. The Plan is funded on a pay-as-go basis and is not administered through an irrevocable trust. The County does not make contributions as defined by GASB 75. For the fiscal year 2021, the County did make payments as established by Commissioners' Court under the Plan based on the combination of premiums and prior year costs of the self-funded portion of the plan of \$6,535,363.

Total OPEB Liability. The County's Total OPEB liability of \$211,734,348 was measured as of September 30, 2021 and was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected forward to the measurement date. Any significant changes during this period have been reflected as prescribed by GASB 74 and 75.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 9 – Other Post-Employment Benefits (continued)

Actuarial Assumptions and Other Inputs

The Total OPEB Liability in the October 1, 2020, actuarial valuation was determined using the following actuarial assumptions:

Discount Rate	2.26%
20 Year Tax-Exempt Municipal Bond Yield	2.26%
Inflation	2.20%
Salary increases included inflation	3.00%

The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Index.

The actuarial cost method was Entry Age normal. The trend rates for medical of 4.6% for pre-65 for 2020 will then trend upward to as high as 5.6% during years 2021 and the slowly grade downward yearly to ultimately reaching trend medical rates of 3.7% for years 2073 and beyond . The trend rated for medical post-65 of 4.3% and 4.0% for dental rates for 2020 will trend will slowly grade downward yearly to ultimately reaching trend medical rates of 3.7% for post-65, and dental rates of 3.7% for years 2073 and beyond.

There has not been a separate, audited GAAP-basis postemployment benefit plan report issued.

Changes in the Total OPEB Liability

	Increase (Decrease) Total OPEB Liability
Balance at 9/30/2020	\$ 262,909,298
Changes for the year:	
Service cost	6,133,513
Interest on total OPEB liability	5,874,025
Effect of economic/demographic (gains) or losses	(41,182,537)
Effect of assumptions changes or inputs	(15,464,588)
Benefit payments	(6,535,363)
Balance at 9/30/2021	<u>\$ 211,734,348</u>

Sensitivity Analysis

The following presents the total OPEB liability of the County, calculated using the discount rate of 2.26%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.26%) or 1-percentage-higher (3.26%) than the current rate:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 9 – Other Post-Employment Benefits (continued)

	1% Decrease 1.26%	Current Discount Rate 2.26%	1% Increase 3.26%
Total OPEB liability	\$ 246,855,972	\$ 211,734,348	\$ 183,653,773

The following presents the total OPEB liability of the County, calculated using the current healthcare cost trends as well as what the County's total OPEB liability would be if it were calculated using trend rates that are 1-percentage-point lower or 1-percentage-higher than the current rate:

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB liability	\$ 177,856,120	\$ 211,734,348	\$ 255,637,289

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2021, the County recognized OPEB expense of \$1,591,161.

At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual economic experience	\$ 53,776,709	\$ -
Change in actuarial assumptions	18,482,487	34,775,606
Total	<u>\$ 72,259,196</u>	<u>\$ 34,775,606</u>

Amounts reported as deferred outflows and inflows of resources related to other postemployment benefits will be recognized in OPEB expenses as follows:

For the Year Ended September 30,	
2022	\$ (10,416,377)
2023	(10,091,436)
2024	(7,369,083)
2025	(9,606,694)
	<u>\$ (37,483,590)</u>



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 10 - Deferred Compensation Plan

Employees of Jefferson County, Texas may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is administered by an unrelated financial institution. Amendments to the laws governing Section 457 deferred compensation plans substantially became effective January 1, 1997. The County approved plan amendments such that plan assets are held in trust by a third party custodian, for the exclusive benefit of the plan participants and their beneficiaries. The assets will not be diverted to any other purpose. The County's beneficial ownership of plan assets will be held for the further exclusive benefit of the plan for the exclusive benefit of participants and beneficiaries.

Accordingly, the County performs minimal administrative functions and does not perform any investment functions for the plan. Consequently, the assets held by the custodian are not included in the financial statements as of September 30, 2021.

Note 11 - Individual Funds Deficit Equity Balances

The following funds had deficit equity balances as of September 30, 2021:

<u>Governmental Activities</u>	
General Land Office Grants	\$ 234,556
Regional Communication	6,531
JAG Grant	265
Auto Theft Grant	25,130
Port Security Grants	266,289
Total for Governmental Activities	<u>\$ 532,771</u>

<u>Business-type Activities</u>	
Southeast Texas Government Employee Benefits Pool Fund	\$1,439,336
Total for Business-type Activities	<u>\$1,439,336</u>

If funding does not become available to cover these deficit fund balances from other governmental entities, the County plans to transfer funds from General Fund to cover the deficit fund balance.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 12 - Risk Management

The Liability Insurance Fund was established to account for the contributions from the General Fund for payment of general liability claims. Under the laws of the State of Texas, claims for torts are limited to \$100,000 per person and \$300,000 per incident. The Liability Fund records a claim as payable when information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering recent claim settlement trends. Changes in the Liability Insurance Fund's claims liability (including an estimate for claims incurred but not reported) were:

	2021	2020
Liability for claims, beginning of fiscal year	\$359,105	\$355,072
Incurring claims and changes in estimates	423,139	58,387
Claim payments	(424,922)	(54,354)
Liability for claims, end of fiscal year	<u>\$357,322</u>	<u>\$359,105</u>

The Workers' Compensation Fund was established to account for the County's workers' compensation claims. Contributions are made from the General, Special Revenue, and Enterprise Funds for employees covered under the County's workers' compensation policy. Contributions to the fund are determined by position class code within each department. From October 1, 1999, to February 14, 2005 the County was fully insured for workers' compensation claims and employers' liability. As of February 15, 2005, the County is self insured for workers' compensation claims and employers' liability. The County has excess coverage for workers' compensation claims and employers' liability claims limiting the County's liability to \$500,000 per occurrence for losses occurring prior to October 1, 1999 and after February 15, 2005. Settled claims have not exceeded commercial coverages in any of the past three fiscal years. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering recent claim settlement trends. Changes in the Worker's Compensation Fund's claims liability (including an estimate for claims incurred but not reported) were:

	2021	2020
Liability for claims, beginning of fiscal year	\$527,627	\$608,044
Incurring claims and changes in estimates	533,233	400,206
Claim payments	(591,628)	(480,623)
Liability for claims, end of fiscal year	<u>\$469,232</u>	<u>\$527,627</u>



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 13 – Public Entity Risk Pool

On November 27, 2000, the Jefferson County Commissioners' Court pursuant to Texas Local Government Code Ann. Sec. 172.001 organized the Southeast Texas Government Employee Benefits Pool (The Pool). The Pool was organized for the benefit of Texas Political Subdivisions and Special Districts to make available accident, life, and health benefits for Pool member employees. Twelve trustees govern the Pool. Five of these trustees are the Jefferson County Auditor, Jefferson County Insurance and Benefits Manager, Jefferson County Human Resources Director, Jefferson County Purchasing Agent, and the Jefferson County Assistant District Attorney. Two of the trustees are members of Commissioners' Court. The remaining five trustees are appointed by Commissioners' Court.

The Pool is responsible for adopting underwriting standards, qualifications for membership in the pool, and establishing the types of benefits to be provided and associated fees for these benefits. The members of the Pool are responsible for their members' eligibility in the pool and payment of monthly contributions for participation in the Pool. The Pool members are not subject to supplemental assessments in the event of deficiencies. If the assets of the Pool were to be exhausted, members would not be responsible for the Pool's liabilities. Pool members currently include Jefferson County, Texas (reporting entity), Jefferson County Drainage District #3, and Jefferson County Drainage District #6. The total number of members in the Pool is 1,739. Operations of the Pool are accounted for as an internal service fund.

The Pool uses reinsurance agreements to reduce its exposure to large losses on medical and prescription claims. For the fiscal year ended September 30, 2021, the Pool had stop loss insurance contracts to limit the medical and prescription claims per individual member to \$125,000 in a calendar year with a \$300,000 aggregating group deductible. The Pool did exceed these limits during fiscal year 2021 by \$1,210,354, but did not exceed these limits during fiscal year 2020, and did exceed these limits by \$651,427 during fiscal year 2019.

Liabilities of the Pool are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering recent claim settlements trends.

Changes in the Pool's claims liability (including an estimate of claims incurred but not reported and claim adjustment expenses) were:

	2021	2020
Liability for claims, beginning of fiscal year	\$1,895,674	\$1,427,065
Incurred claims and changes in estimates	26,331,535	20,551,272
Claim payments	(25,346,196)	(20,082,663)
Liability for claims, end of fiscal year	<u>\$2,881,013</u>	<u>\$1,895,674</u>

Additional information including ten-year revenue and claim development are addressed in a separate annual report. The annual report may be obtained from Southeast Texas Governmental Employee Benefits Pool, 215 Franklin Street Suite 200, Beaumont, Texas 77701.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 14 - Construction and Other Significant Commitments

As of September 30, 2021, the County had the following commitments with respect to unfinished projects:

	<u>Project</u>	<u>Remaining Commitment</u>	<u>Expected Date of Completion</u>
<u>Governmental Activities</u>			
<u>Nonmajor funds</u>			
County Clerk Records Management	Court Management Software Implementation	\$ 1,113,201	10/1/2022
County Records Management	Historic Preservation Survey & Plan	223,361	3/31/2023
GLO Disaster Recovery	Harvey Infrastructure Improvement	384,443	8/31/2023
GLO Disaster Grant Home	GLO Home Buyout Program	255,002	4/30/2023
2020 Port Security Grant	Camera System for Helicopter	415,212	12/31/2021
C O Series 2019 Projects	Energy Conservation Measures	93,939	3/31/2022
Total Nonmajor Funds		<u>\$ 2,485,158</u>	
Total Governmental Activities		<u>\$ 2,485,158</u>	
<u>Business-type Activities</u>			
Jack Brooks Regional Airport	Airport Improvements	\$ 638,848	9/30/2023
Total for Business-type Activities		<u>\$ 638,848</u>	

Note 15 - Contingent Liabilities

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

The County is involved in lawsuits and other claims in the ordinary course of operations. The outcome of these lawsuits and other claims are not presently determinable and the resolutions of these matters are not expected to have a material effect on the financial condition of the County.

Note 16 – Tax Abatements

The County enters into property tax abatement agreements with local businesses under the state Property Redevelopment and Tax Abatement Act, Chapter 312 of the Texas Tax Code, as well as its own guidelines and criteria, which is required under the Act. Under the Act, including its guidelines and criteria, the County may grant property tax abatements for creation of additional value to eligible facilities. The creation must be made subsequent to and specified in an abatement agreement between the County and the property owner or lessee. In addition, the County requires the following economic qualifications in order to grant the tax abatement:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 16 – Tax Abatements (continued)

- (1) Must create an increased appraised ad valorem tax value based upon the Jefferson County Appraisal District's assessment of the eligible property; and
- (2) Must prevent the loss of payroll or retain, increase or create payroll (full-time employment) on a permanent basis in the County.
- (3) Must not have the effect of displacing workers or transferring employment from one part of the County to another.
- (4) Must demonstrate by an independent economic impact analysis that the local economic benefit will be substantially in excess of the amount of anticipated foregone tax revenues resulting from the abatement.

The County's guidelines and criteria focus on creating new wealth to the community rather than recirculating dollars within the community, and attracting industries that have demonstrated a commitment to protecting our environment—all without creating a substantial adverse effect on the competitive position of existing companies operating in the County. The agreement used for this purpose provides for termination of the agreement in the event its counterparty discontinues producing product as well as recapturing property taxes abated in that calendar year. These abatements may be granted for up to ten years.

The County has also entered into one agreement under the state County Development and Growth, Chapter 381 of the Texas Local Government code that will rebate a percentage of property taxes for up to twenty years. The agreement was granted for twenty years.

For the fiscal year ended September 30, 2021, the County abated property tax revenue totaling \$13,430,540 based on property tax values of \$3,679,832,735 for 15 entities.

Note 17 – Recent Accounting Pronouncements

GASB Statement 87, *Leases* ("GASB 87"), require recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. GASB 87 will be implemented by the County in fiscal year 2022 and the impact has not yet been determined.

GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period* ("GASB 89"), This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 17 – Recent Accounting Pronouncements – (continued)

capital asset reported in a business-type activity or enterprise fund. This statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. GASB 89 will be implemented by the County in fiscal year 2022 and the impact has not yet been determined.

GASB Statement No. 91, *Conduit Debt Obligations* (“GASB 91”). The Statement provides a single method of reporting conduit debt obligation by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. GASB 91 will be implemented by the County in fiscal year 2023 and the impact has not yet been determined.

GASB Statement No. 92, *Omnibus 2020* – (“GASB 92”), objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. GASB 92 will be implemented by the County in fiscal year 2022 and the impact has not yet been determined.

GASB Statement No. 93, *Replacement of Interbank Offered Rates* – (“GASB 93”), some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. GASB 93 will be implemented by the County in fiscal year 2022 and the impact has not yet been determined.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* – (“GASB 94”), primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. GASB 94 will be implemented by the County in fiscal year 2023 and the impact has not yet been determined.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* – (“GASB 96”), This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 17 – Recent Accounting Pronouncements (continued)

criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. GASB 96 will be implemented by the County in fiscal year 2023 and the impact has not yet been determined.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32* – (“GASB 97”), The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. GASB 97 will be implemented by the County in fiscal year 2022 and the impact has not yet been determined.

REQUIRED SUPPLEMENTARY INFORMATION

JEFFERSON COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2021

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNT</u>	<u>FINAL BUDGET</u>
REVENUES:				
TAXES:				
PROPERTY	\$ 83,481,544	83,481,544	82,820,021	(661,523)
SALES TAX	25,650,000	25,650,000	34,376,944	8,726,944
FEES	8,761,850	8,761,850	9,086,877	325,027
LICENSES	446,500	446,500	805,528	359,028
SALES, RENTALS, AND SERVICES	1,928,415	1,928,415	2,637,197	708,782
INTERGOVERNMENTAL	1,195,873	1,195,873	1,453,346	257,473
FINES AND FORFEITURES	1,475,000	1,475,000	1,557,804	82,804
INTEREST	308,400	308,400	155,066	(153,334)
MISCELLANEOUS	27,000	27,000	31,042	4,042
CONTRIBUTIONS AND DONATIONS	60	60	125	65
TOTAL REVENUES	\$ 123,274,642	123,274,642	132,923,950	9,649,308
EXPENDITURES:				
GENERAL GOVERNMENT	\$ 28,776,422	28,697,769	27,223,153	1,474,616
JUDICIAL AND LAW ENFORCEMENT	80,137,009	80,275,615	77,478,027	2,797,588
EDUCATION AND RECREATION	443,355	443,355	358,361	84,994
HEALTH AND WELFARE	11,653,097	11,654,039	10,391,413	1,262,626
MAINTENANCE - EQUIPMENT AND STRUCTURES	14,471,055	14,290,040	13,033,895	1,256,145
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE				
PRINCIPAL	-	85,108	85,108	-
INTEREST AND COMMISSION	-	15,092	15,092	-
TOTAL EXPENDITURES	\$ 135,480,938	135,461,018	128,585,049	6,875,969
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	\$ (12,206,296)	(12,186,376)	4,338,901	16,525,277
OTHER FINANCING SOURCES (USES):				
CAPITAL LEASE OBLIGATIONS	-	-	457,860	457,860
TRANSFERS OUT	\$ (2,732,018)	(2,751,938)	(2,603,219)	148,719
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,732,018)	(2,751,938)	(2,145,359)	606,579
NET CHANGE IN FUND BALANCES	\$ (14,938,314)	(14,938,314)	2,193,542	17,131,856
FUND BALANCES, BEGINNING	\$ 58,769,714	58,769,714	58,769,714	-
FUND BALANCES, ENDING	\$ 43,831,400	43,831,400	60,963,256	17,131,856



JEFFERSON COUNTY, TEXAS
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2021

1. Budgetary Basis

- Budgets are prepared on a basis consistent with GAAP.
- The department is the legal level of budgetary control. Commissioners' Court approval is necessary to transfer appropriations between departments. Transfers may not increase the total budget.
- Annual budgets are legally adopted for the General Fund and the Debt Service Funds.

2. Analysis of Significant Expenditure Variances from Original Budget

Commissioners' Court approved approximately \$1,450,000 in budget transfers over the original budget for various cost associated with Jail operations. The transfers were due to various impacts from Covid-19. The impacts include an increased inmate population due to a reduction in the number of the jury trials, delays in the transfer of inmates to the State of Texas prison system, increases in overtime due to staff shortages and cost increases for food and medical for the increased number of inmates.

In addition, the Court approved approximately \$174,000 in budget transfers over the original budget for the County Morgue to cover the increase in cost and number of autopsies.

These transfers were not part of the original budget. The above budget transfers were funded with the savings from various departments. Commissioners' Court was able to achieve \$7,024,688 in actual savings from the total budget, with the assistance from all County departments.

JEFFERSON COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
LAST SEVEN MEASUREMENT YEARS

Plan Year Ended December 31	2014	2015	2016	2017	2018	2019	2020
Total Pension Liability							
Service Cost	\$ 8,802,884	\$ 9,087,096	\$ 10,064,449	\$ 9,240,166	\$ 9,167,537	\$ 8,921,172	\$ 9,316,375
Interest total pension liability	31,100,211	32,905,759	34,577,662	36,386,446	38,052,890	39,598,336	41,229,591
Effect of plan changes	-	(1,753,160)	-	-	-	-	-
Effect of assumption changes or inputs	-	4,437,711	-	1,469,816	-	-	30,344,488
Effect of economic/demographic (gains) or losses	970,401	(1,826,418)	(3,026,782)	(699,117)	(678,722)	37,525	(698,248)
Benefit payments/refunds of contributions	(19,372,249)	(20,730,737)	(22,041,227)	(25,201,451)	(26,323,006)	(28,143,943)	(29,509,218)
Net change in total pension liability	\$ 21,501,247	\$ 22,120,251	\$ 19,574,102	\$ 21,195,860	\$ 20,218,699	\$ 20,413,090	\$ 50,682,988
Total pension liability - beginning	<u>389,135,022</u>	<u>410,636,269</u>	<u>432,756,520</u>	<u>452,330,622</u>	<u>473,526,482</u>	<u>493,745,181</u>	<u>514,158,271</u>
Total pension liability - ending (a)	<u>\$ 410,636,269</u>	<u>\$ 432,756,520</u>	<u>\$ 452,330,622</u>	<u>\$ 473,526,482</u>	<u>\$ 493,745,181</u>	<u>\$ 514,158,271</u>	<u>\$ 564,841,259</u>
Plan Fiduciary Net Position							
Employer contributions	\$ 11,131,001	\$ 12,012,562	\$ 11,654,736	\$ 11,611,789	\$ 12,199,912	\$ 12,767,990	\$ 14,337,862
Member contributions	4,514,879	4,761,495	4,632,780	4,758,530	4,616,186	4,776,915	4,951,412
Investment income net of investment expenses	23,395,891	1,207,991	26,503,470	55,064,738	(8,008,077)	66,649,542	47,623,237
Benefit payments/refunds of contributions	(19,372,249)	(20,730,737)	(22,041,227)	(25,201,451)	(26,323,006)	(28,143,943)	(29,509,218)
Administrative expenses	(270,923)	(259,107)	(288,421)	(282,006)	(325,932)	(351,445)	(364,375)
Other	<u>445,436</u>	<u>72,744</u>	<u>(1,075,190)</u>	<u>(121,010)</u>	<u>(418,931)</u>	<u>(297,899)</u>	<u>(257,411)</u>
Net change in plan fiduciary net position	\$ 19,844,035	\$(2,935,052)	\$ 19,386,148	\$ 45,830,590	\$(18,259,848)	\$ 55,401,160	\$ 36,781,507
Plan fiduciary net position - beginning	<u>341,923,940</u>	<u>361,767,975</u>	<u>358,832,923</u>	<u>378,219,071</u>	<u>424,049,661</u>	<u>405,789,813</u>	<u>461,190,973</u>
Plan fiduciary net position - ending (b)	<u>\$ 361,767,975</u>	<u>\$ 358,832,923</u>	<u>\$ 378,219,071</u>	<u>\$ 424,049,661</u>	<u>\$ 405,789,813</u>	<u>\$ 461,190,973</u>	<u>\$ 497,972,480</u>
Net pension liability - ending (a) - (b)	<u>\$ 48,868,294</u>	<u>\$ 73,923,597</u>	<u>\$ 74,111,551</u>	<u>\$ 49,476,821</u>	<u>\$ 87,955,368</u>	<u>\$ 52,967,298</u>	<u>\$ 66,868,779</u>
Fiduciary net position as a percentage of total pension liability	88.10%	82.92%	83.62%	89.55%	82.19%	89.70%	88.16%
Pensionable covered payroll	\$ 63,934,561	\$ 68,021,353	\$ 66,182,567	\$ 67,510,440	\$ 65,945,517	\$ 68,241,637	\$ 70,734,450
Net pension liability as a percentage of covered payroll	76.43%	108.68%	111.98%	73.29%	133.38%	77.62%	94.53%

* Reporting began in fiscal year 2015. Additional years will be reported as it becomes available.

JEFFERSON COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS

Fiscal Year Ended	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
2014	\$ 10,889,473	\$ 10,889,473	\$ -	\$ 63,521,999	17.1%
2015	11,476,313	11,476,313	-	65,197,649	17.6%
2016	11,644,582	11,644,582	-	66,074,018	17.6%
2017	11,699,132	11,699,132	-	67,589,717	17.3%
2018	11,920,988	11,920,988	-	65,695,117	18.1%
2019	12,532,809	12,532,809	-	67,188,223	18.7%
2020	14,035,386	14,035,386	-	70,719,630	19.8%
2021	14,330,834	14,330,834	-	71,342,609	20.1%

(1) Payroll is calculated based on contributions as reported to TCDRS.

* Reporting began in fiscal year 2014. Additional years will be reported as it becomes available.

JEFFERSON COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Valuation Date Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	15.0 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation.
Investment Rate of Return	7.5%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Health Annuitant Mortality Table for males and 110% of the RP-2014 Health Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected.
	2017: New mortality assumptions were reflected
	2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule*	2015: No changes in plan provisions.
	2016: No changes in plan provisions.
	2017: New Annuity Purchase Rates were reflected for benefits earned after 2017
	2018: No changes in plan provisions.
	2019: No changes in plan provisions.
	2020: No changes in plan provisions.

* Only changes effective 2015 and later are shown in the Notes in Schedule. Additional years will be reported as it becomes available

JEFFERSON COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST FOUR FISCAL YEARS

Plan Year Ended September 30	2018	2019	2020	2021
Total OPEB Liability				
Service Cost	\$ 9,576,801	\$ 6,020,230	\$ 7,703,213	\$ 6,133,513
Interest total OPEB liability	8,585,089	9,428,912	6,354,719	5,874,025
Effect of plan changes	-	-	-	-
Effect of assumption changes or inputs	(19,171,693)	48,420,854	20,744,958	(15,464,588)
Effect of economic/demographic (gains) or losses	-	(46,197,295)	-	(41,182,537)
Benefit payments/refunds of contributions	(5,544,058)	(5,898,029)	(6,138,914)	(6,535,363)
Net change in total pension liability	\$(6,553,861)	\$ 11,774,672	\$ 28,663,976	\$(51,174,950)
Total OPEB liability - beginning	<u>229,024,511</u>	<u>222,470,650</u>	<u>234,245,322</u>	<u>262,909,298</u>
Total OPEB liability - ending	<u>\$ 222,470,650</u>	<u>\$ 234,245,322</u>	<u>\$ 262,909,298</u>	<u>\$ 211,734,348</u>
OPEB covered-employee payroll	\$ 55,723,780	\$ 45,105,747	\$ 45,105,747	\$ 40,373,418
Total OPEB liability as a percentage of covered-employee payroll	399.24%	519.32%	582.87%	524.44%

* Reporting began in fiscal year 2018. Additional years will be reported as it becomes available.

COMBINING AND INDIVIDUAL FUND
INFORMATION AND OTHER
SUPPLEMENTARY INFORMATION

JEFFERSON COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (GAAP)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNT</u>	<u>FINAL BUDGET</u>
GENERAL GOVERNMENT:				
TAX ASSESSOR-COLLECTOR	\$ 4,418,993	4,244,993	4,019,726	225,267
HUMAN RESOURCES	493,126	493,126	454,824	38,302
COUNTY AUDITOR	1,652,662	1,652,662	1,588,148	64,514
COUNTY CLERK	2,462,620	2,462,620	2,104,877	357,743
COUNTY JUDGE	997,670	997,670	877,189	120,481
RISK MANAGEMENT	287,481	293,910	289,369	4,541
COUNTY TREASURER	417,682	418,662	411,926	6,736
PRINTING DEPARTMENT	157,296	152,296	139,411	12,885
PURCHASING AGENT	624,671	629,671	609,549	20,122
GENERAL SERVICES	12,796,582	12,974,520	12,835,670	138,850
DATA PROCESSING	3,049,691	2,959,691	2,881,288	78,403
VOTERS REGISTRATION DEPARTMENT	146,207	146,207	102,959	43,248
ELECTIONS DEPARTMENT	938,349	938,349	592,931	345,418
VETERANS SERVICE	333,392	333,392	315,286	18,106
TOTAL GENERAL GOVERNMENT	\$ 28,776,422	28,697,769	27,223,153	1,474,616
JUDICIAL AND LAW ENFORCEMENT:				
DISTRICT ATTORNEY	\$ 7,394,060	7,135,140	6,759,138	376,002
DISTRICT CLERK	2,152,164	2,152,164	2,111,579	40,585
CRIMINAL DISTRICT COURT	1,587,127	1,586,847	1,429,684	157,163
58TH DISTRICT COURT	323,835	323,835	303,229	20,606
60TH DISTRICT COURT	344,388	344,388	335,852	8,536
136TH DISTRICT COURT	331,553	340,050	326,416	13,634
172ND DISTRICT COURT	322,708	322,708	312,424	10,284
252ND DISTRICT COURT	1,187,074	1,186,794	1,026,176	160,618
279TH DISTRICT COURT	447,839	481,939	469,761	12,178
317TH DISTRICT COURT	840,409	840,409	760,537	79,872
JURY	669,286	339,513	291,517	47,996
J.P. PRECINCT NO. 1 - PLACE NO. 1	422,601	432,801	406,824	25,977
J.P. PRECINCT NO. 1 - PLACE NO. 2	416,201	416,201	410,700	5,501
J.P. PRECINCT NO. 2	376,593	376,593	299,283	77,310
J.P. PRECINCT NO. 4	419,328	419,328	390,165	29,163
J.P. PRECINCT NO. 6	416,782	416,782	402,227	14,555
J.P. PRECINCT NO. 7	412,638	412,638	391,862	20,776
J.P. PRECINCT NO. 8	406,177	406,177	364,510	41,667
COUNTY COURT AT LAW NO. 1	533,944	533,944	520,526	13,418
COUNTY COURT AT LAW NO. 2	646,618	661,338	623,288	38,050
COUNTY COURT AT LAW NO. 3	806,172	825,392	803,722	21,670
COURT MASTER	482,006	434,726	322,995	111,731
DISPUTE RESOLUTION CENTER	284,558	284,558	238,731	45,827
COMMUNITY SUPERVISION	15,878	15,878	12,467	3,411
SHERIFF	15,639,445	14,879,445	14,476,230	403,215
CRIME LABORATORY	1,556,589	1,456,589	1,358,195	98,394
JAIL	32,950,320	34,705,720	34,406,030	299,690
JUVENILE CORRECTIONAL PROBATION	1,714,299	1,489,299	1,349,316	139,983
JUVENILE DETENTION HOME	2,376,954	2,151,954	1,913,717	238,237
CONSTABLE PRECINCT NO. 1	866,717	901,447	856,260	45,187
CONSTABLE PRECINCT NO. 2	514,621	514,621	481,962	32,659
CONSTABLE PRECINCT NO. 4	516,169	537,441	489,691	47,750
CONSTABLE PRECINCT NO. 6	630,773	630,773	579,176	51,597
CONSTABLE PRECINCT NO. 7	556,377	556,377	534,017	22,360
CONSTABLE PRECINCT NO. 8	514,806	514,806	485,724	29,082
COUNTY MORGUE	1,060,000	1,247,000	1,234,096	12,904
TOTAL JUDICIAL AND LAW ENFORCEMENT	\$ 80,137,009	80,275,615	77,478,027	2,797,588

[CONTINUED]

JEFFERSON COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (GAAP)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNT</u>	<u>FINAL BUDGET</u>
EDUCATION AND RECREATION:				
AGRICULTURAL EXTENSION SERVICE	\$ 443,355	443,355	358,361	84,994
TOTAL EDUCATION AND RECREATION	\$ 443,355	443,355	358,361	84,994
HEALTH AND WELFARE:				
PUBLIC HEALTH UNIT 1	\$ 1,481,209	1,481,209	1,315,863	165,346
PUBLIC HEALTH UNIT 2	1,382,092	1,382,092	1,250,577	131,515
NURSE PRACTITIONER	348,093	349,035	339,574	9,461
CHILD WELFARE	120,000	120,000	112,562	7,438
ENVIRONMENTAL CONTROL	427,925	427,925	367,859	60,066
INDIGENT MEDICAL SERVICE	5,086,267	5,086,267	4,751,247	335,020
MOSQUITO CONTROL	2,358,559	2,358,559	1,835,156	523,403
EMERGENCY MANAGEMENT	248,952	248,952	218,575	30,377
TOBACCO SETTLEMENT FUND	200,000	200,000	200,000	-
TOTAL HEALTH AND WELFARE	\$ 11,653,097	11,654,039	10,391,413	1,262,626
MAINTENANCE - EQUIPMENT & STRUCTURES:				
COURTHOUSE & ANNEXES	\$ 2,975,816	2,705,816	2,453,832	251,984
PORT ARTHUR BUILDINGS	888,220	904,172	838,638	65,534
MID-COUNTY BUILDINGS	255,377	255,377	237,809	17,568
ROAD & BRIDGE PCT. 1	1,752,134	1,752,134	1,638,618	113,516
ROAD & BRIDGE PCT. 2	1,928,480	1,928,480	1,770,906	157,574
ROAD & BRIDGE PCT. 3	1,985,704	2,035,799	1,904,542	131,257
ROAD & BRIDGE PCT. 4	2,165,131	2,168,131	1,893,657	274,474
ENGINEERING	1,104,199	1,138,199	1,044,265	93,934
PARKS & RECREATION	221,434	207,372	142,194	65,178
SERVICE CENTER	1,194,560	1,194,560	1,109,434	85,126
TOTAL MAINTENANCE - EQUIPMENT & STRUCTURES	\$ 14,471,055	14,290,040	13,033,895	1,256,145
CAPITAL OUTLAY:	\$ -	-	-	-
DEBT SERVICE:				
PRINCIPAL	\$ -	85,108	85,108	-
INTEREST AND COMMISSION	-	15,092	15,092	-
TOTAL DEBT SERVICE	\$ -	100,200	100,200	-
TOTAL OPERATING EXPENDITURES	\$ 135,480,938	135,461,018	128,585,049	6,875,969
OTHER FINANCING USES:				
TRANSFERS OUT	\$ 2,732,018	2,751,938	2,603,219	148,719
TOTAL OTHER FINANCING USES	\$ 2,732,018	2,751,938	2,603,219	148,719
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 138,212,956	138,212,956	131,188,268	7,024,688

NONMAJOR GOVERNMENTAL FUNDS

JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SUMMARY
SEPTEMBER 30, 2021

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 20,511,895	8,494,327	417,072	29,423,294
ACCOUNTS RECEIVABLE, Net	355,082	-	-	355,082
INTEREST RECEIVABLE	94	44	2	140
DUE FROM OTHER GOVERNMENTAL ENTITIES	2,264,178	120,448	-	2,384,626
DELINQUENT TAXES RECEIVABLE, Net	-	-	185,128	185,128
PENALTY AND INTEREST RECEIVABLE, Net	-	-	130,948	130,948
INVENTORY, At Cost	24,567	32,729	-	57,296
PREPAID ITEM	208	-	-	208
TOTAL ASSETS	\$ 23,156,024	8,647,548	733,150	32,536,722
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 2,039,593	91,502	-	2,131,095
COMPENSATED ABSENCES	13,605	-	-	13,605
DUE TO OTHER FUNDS	932,237	152,925	-	1,085,162
DUE TO OTHER GOVERNMENTAL ENTITIES	221,100	-	-	221,100
UNEARNED REVENUE	627,659	-	-	627,659
TOTAL LIABILITIES	\$ 3,834,194	244,427	-	4,078,621
DEFERRED INFLOWS OF RESOURCES:				
UNAVAILABLE REVENUE- PROPERTY TAXES	\$ -	-	298,599	298,599
UNAVAILABLE REVENUE- GRANTS	798,940	-	-	798,940
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 798,940	-	298,599	1,097,539
FUND BALANCES:				
NONSPENDABLE FOR:				
INVENTORY	\$ 24,567	32,729	-	57,296
PREPAID ITEMS	208	-	-	208
RESTRICTED FOR:				
DEBT SERVICE	-	-	434,551	434,551
ENVIRONMENTAL PROJECTS	-	3,346,484	-	3,346,484
PUBLIC INTEREST	4,867,085	-	-	4,867,085
JUDICIAL & LAW ENFORCEMENT	5,750,981	-	-	5,750,981
EDUCATION & RECREATION	3,927,520	-	-	3,927,520
HEALTH & WELFARE	4,039,777	-	-	4,039,777
MAINTENANCE OF STRUCTURES & EQUIPMENT	445,523	5,056,637	-	5,502,160
COMMITTED FOR:				
CONTRACTS	1,199,419	-	-	1,199,419
UNASSIGNED (DEFICIT)	(1,732,190)	(32,729)	-	(1,764,919)
TOTAL FUND BALANCES	\$ 18,522,890	8,403,121	434,551	27,360,562
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 23,156,024	8,647,548	733,150	32,536,722

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SUMMARY
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES:				
PROPERTY TAXES	\$ -	-	5,902,107	5,902,107
SALES TAXES	1,583,591	-	-	1,583,591
FEES	4,517,776	-	-	4,517,776
INTERGOVERNMENTAL	10,187,120	1,502,125	-	11,689,245
SALES, RENTAL & SERVICES	1,701,427	556,400	-	2,257,827
FINES AND FORFEITURES	132,309	-	-	132,309
CONTRIBUTIONS AND DONATIONS	223,441	-	-	223,441
INTEREST	41,423	14,936	5,250	61,609
TOTAL REVENUES	\$ 18,387,087	2,073,461	5,907,357	26,367,905
EXPENDITURES:				
CURRENT				
GENERAL GOVERNMENT	\$ 581,763	-	-	581,763
JUDICIAL AND LAW ENFORCEMENT	15,371,598	-	-	15,371,598
EDUCATION AND RECREATION	850,795	-	-	850,795
HEALTH AND WELFARE	1,900,299	-	-	1,900,299
MAINTENANCE OF STRUCTURES AND EQUIPMENT	42,428	-	-	42,428
CAPITAL OUTLAY	-	1,256,043	-	1,256,043
DEBT SERVICE				
PRINCIPAL	-	-	4,270,000	4,270,000
INTEREST AND COMMISSION	-	-	1,407,900	1,407,900
TOTAL EXPENDITURES	\$ 18,746,883	1,256,043	5,677,900	25,680,826
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (359,796)	817,418	229,457	687,079
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ 1,380,663	30,112	-	1,410,775
TRANSFERS OUT	(193,712)	-	-	(193,712)
INSURANCE PROCEEDS	418,553	-	-	418,553
TOTAL OTHER FINANCING SOURCES (USES)	\$ 1,605,504	30,112	-	1,635,616
NET CHANGE IN FUND BALANCES	\$ 1,245,708	847,530	229,457	2,322,695
FUND BALANCES, BEGINNING	\$ 17,277,182	7,555,591	205,094	25,037,867
FUND BALANCES, ENDING	\$ 18,522,890	8,403,121	434,551	27,360,562

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources other than expendable trusts, or major capital projects that are legally restricted to expenditures for specified purposes. Included in this heading are the following individual funds:

Lateral Road Funds - This fund is used to account for expenditures of materials incurred in the maintenance of the lateral roads of the County. Financing is provided by contributions from the State.

Breath Alcohol Testing Fund - This fund is used to account for fees collected by the courts on D.W.I. convictions and the expenditure of those funds.

Law Library Fund - This fund is used to account for the maintenance of the County Law Library. Financing is provided by fees from law suits filed in the District Courts and County Courts-at-Law.

Juvenile Probation and Detention Fund - This fund is used to account for receipts specifically designated for use in juvenile programs.

County Clerk Records Management and Preservation Fund - This fund is used to account for fees collected by the County Clerk for the maintenance of their records and the expenditure of those funds.

County Clerk Records Archive Fund - This fund is used to account for fees collected by the County Clerk for the preservation of records prior to 1990 and the expenditure of those funds.

Local Truancy Prevention - This fund is used to account for fees collected by the courts and the expenditure of those funds for juvenile programs.

County Records Management and Preservation Fund - This fund is used to account for fees collected by the County Clerk, District Clerk, and Sheriff for the maintenance of County records and the expenditure of those funds.

Justice Court Building Security - This fund is used to account for fees collected by the justice courts to finance security services and equipment for justice courts not located in the County courthouse.

Hotel Occupancy Tax Fund - This fund is used to account for the collection of a 2% Hotel/Motel Occupancy tax. Revenues collected from this tax are to be used for tourism projects in the County.

County Clerk HAVA Fund – This fund is used to account for funds received by the County Clerk for election related cost.

County and District Court Technology Fund – This fund is used to account for fees collected from defendants convicted in a County, Statutory County, or District court and the expenditures of those funds on technological enhancements for the previously mentioned courts.

Sheriff and Constable Education Fund - This fund is used to account for the expenditures associated with the education of Sheriff's deputies and Constables of the County.

Tax Office Auto Dealer Fund - This fund is used to account for taxes collected from Local Auto Dealerships to be used by the County's Tax Office.

Unclaimed Funds Management Fund - This fund is used to account for Unclaimed Funds for all County departments.

Family Protection Fund - This fund is used to account for fees collected by the District Clerk for family violence prevention or intervention and the expenditure of this money.

District Attorney Special Funds - This fund is used to account for the fees and forfeitures received by the District Attorney associated with District Attorney Forfeitures from criminal convictions, funds received from the Governor's office for costs related to Special Crimes, and Hot Check fees for the prosecution of hot check offenders and the expenditure of those funds.

JC Assistance District 4 Fund - This fund is used to account for sales taxes received by the special district of JP Assistance District 4 and the expenditure of those funds.

Justice of the Peace Courtroom Technology Fund – This fund is used to account for the fees collected by the Justices of the Peace on misdemeanor convictions and the expenditure of those funds on technological enhancements for the justices' courts.

District Clerk Records Management Fund - This fund is used to account for fees collected by the District Clerk for the maintenance of their records and the expenditure of those funds.

County Clerk Election Contracts - This fund is used to account for fees collected by the County Clerk for election contracts with local governments and the expenditure of those funds.

Child Abuse Prevention - This fund is used to account for fees collected for certain child sexual assault and related convictions and the expenditure of those funds.

Sheriff's Special Revenue Funds - This fund is used to account for fees, forfeitures, and other revenue received by the Sheriff in association with Security Fees, Law Officer Training fees, D.A.R.E. Contributions, Sheriff's Forfeitures, Sheriff's Commissary, Sheriff – Spindletop Grant, and the Marine Division reimbursements, and the expenditure of those funds.

Guardianship Fee Fund - This fund is used to account for fees collected by the County Clerk to supplement the support of the judiciary in cases involving guardianships.

Juvenile Delinquency Prevention - This fund is used to account for fees collected by the courts for certain offenses and the expenditures associated with juvenile delinquency prevention and graffiti eradication measures.

District Court Records Technology - This fund is used to account for fees collected by the District Clerk for the preservation and restoration of District Court records.

Probation Department Funds - These funds are used to account for the expenditures of maintaining probation services as authorized by the County and District Courts. Financing is provided by State grant and probationary fees. Included in this heading are the following individual funds:

Juvenile Probation and Detention - State Aid
Pretrial Diversion Programs
IV-E Foster Care Fund
Juvenile Grant A – State Aid
Mentally Impaired Offenders
Community Supervision
Women's Center
Community Corrections
DWI Pretrial Diversion
Drug Diversion Program

Grant Funds - These funds are used to account for receipts of Federal and State grants designated for special projects or services. Included in this heading are the following individual funds:

Family Group Conferencing
General Land Office Grants
Sheriff Training Grant
JAG Grant
Sheriff Dept Grants
SCAAP Grant
FEMA Emergency
Regional Communication
Crime Victims Clearing - 2
EMPG Grant
Crime Lab CJD Grant
Port Security Grants
Auto Theft Grant
Health Grant
Drug Intervention Grant
Violence Against Women - 1
Violence Against Women - 2
Family Treatment Court
COVID-19 Grants
Cheek Water and Sewer Phase 6
CJD Sheriff Grants



**JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
SEPTEMBER 30, 2021**

	LATERAL ROAD FUNDS	BREATH ALCOHOL TESTING FUND	LAW LIBRARY FUND	JUVENILE PROBATION & DETENTION FUND
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 448,719	26,268	17,167	695,699
ACCOUNTS RECEIVABLE, Net	-	-	-	-
INTEREST RECEIVABLE	2	-	-	4
DUE FROM OTHER				
GOVERNMENTAL ENTITIES	-	-	-	7,297
INVENTORY, At Cost	824	-	-	-
PREPAID ITEMS	-	-	-	-
TOTAL ASSETS	\$ 449,545	26,268	17,167	703,000
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 3,198	-	4,919	1,497
COMPENSATED ABSENCES	-	-	-	2,185
DUE TO OTHER FUNDS	-	-	-	-
DUE TO OTHER				
GOVERNMENTAL ENTITIES	-	-	-	-
UNEARNED REVENUE - GRANTS	-	-	-	-
TOTAL LIABILITIES	\$ 3,198	-	4,919	3,682
DEFERRED INFLOWS OF RESOURCES:				
UNAVAILABLE REVENUE-GRANTS	\$ -	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	-	-	-
FUND BALANCES:				
NONSPENDABLE FOR:				
INVENTORY	\$ 824	-	-	-
PREPAID ITEMS	-	-	-	-
RESTRICTED FOR:				
PUBLIC INTEREST	-	-	-	-
JUDICIAL & LAW				
ENFORCEMENT	-	26,268	-	699,318
EDUCATION & RECREATION	-	-	12,248	-
HEALTH & WELFARE	-	-	-	-
MAINTENANCE OF				
STRUCTURES & EQUIPMENT	445,523	-	-	-
COMMITTED FOR:				
CONTRACTS	-	-	-	-
UNASSIGNED (DEFICIT)	-	-	-	-
TOTAL FUND BALANCES	\$ 446,347	26,268	12,248	699,318
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 449,545	26,268	17,167	703,000

COUNTY CLERK RECORDS MGMT. AND PRESERVATION FUND	COUNTY CLERK RECORDS ARCHIVE FUND	LOCAL TRUANCY PREVENTION	COUNTY RECORDS MGMT. AND PRESERVATION FUND
1,938,580	1,885,796	49,658	363,593
-	-	-	51,129
10	10	-	2
-	-	-	26,552
-	-	-	-
-	-	-	-
<u>1,938,590</u>	<u>1,885,806</u>	<u>49,658</u>	<u>441,276</u>
8,134	3,780	-	1,737
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>8,134</u>	<u>3,780</u>	<u>-</u>	<u>1,737</u>
-	-	-	2,499
-	-	-	2,499
-	-	-	-
-	-	-	-
1,930,456	1,882,026	-	437,040
-	-	49,658	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>1,930,456</u>	<u>1,882,026</u>	<u>49,658</u>	<u>437,040</u>
<u>1,938,590</u>	<u>1,885,806</u>	<u>49,658</u>	<u>441,276</u>

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**JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
SEPTEMBER 30, 2021**

	JUSTICE COURT BUILDING SECURITY	HOTEL OCCUPANCY TAX FUND	COUNTY CLERK HAVA FUND	COUNTY & DISTRICT COURT TECHNOLOGY FUND
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 195,363	3,833,769	2,886	17,705
ACCOUNTS RECEIVABLE, Net	-	137,031	-	-
INTEREST RECEIVABLE	1	20	-	-
DUE FROM OTHER				
GOVERNMENTAL ENTITIES	-	-	-	-
INVENTORY, At Cost	-	-	-	-
PREPAID ITEMS	-	-	-	-
TOTAL ASSETS	\$ 195,364	3,970,820	2,886	17,705
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ -	55,548	-	-
COMPENSATED ABSENCES	-	-	-	-
DUE TO OTHER FUNDS	-	-	-	-
DUE TO OTHER				
GOVERNMENTAL ENTITIES	-	-	2,886	-
UNEARNED REVENUE - GRANTS	-	-	-	-
TOTAL LIABILITIES	\$ -	55,548	2,886	-
DEFERRED INFLOWS OF RESOURCES:				
UNAVAILABLE REVENUE-GRANTS	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCES:				
NONSPENDABLE FOR:				
INVENTORY	\$ -	-	-	-
PREPAID ITEMS	-	-	-	-
RESTRICTED FOR:				
PUBLIC INTEREST	-	-	-	-
JUDICIAL & LAW				
ENFORCEMENT	195,364	-	-	17,705
EDUCATION & RECREATION	-	3,915,272	-	-
HEALTH & WELFARE	-	-	-	-
MAINTENANCE OF				
STRUCTURES & EQUIPMENT	-	-	-	-
COMMITTED FOR:				
CONTRACTS	-	-	-	-
UNASSIGNED (DEFICIT)	-	-	-	-
TOTAL FUND BALANCES	\$ 195,364	3,915,272	-	17,705
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 195,364	3,970,820	2,886	17,705

SHERIFF AND CONSTABLE EDUCATION FUND	TAX OFFICE AUTO DEALER FUND	UNCLAIMED FUNDS MANAGEMENT FUND	FAMILY PROTECTION FUND	DISTRICT ATTORNEY SPECIAL FUNDS	JC ASSISTANCE DISTRICT 4 FUND	JP COURTROOM TECHNOLOGY FUND
72,436	227,073	2,538	14,587	512,996	177,812	467,165
-	-	-	-	-	-	-
-	1	-	-	-	1	2
-	-	-	-	33,776	12,490	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>72,436</u>	<u>227,074</u>	<u>2,538</u>	<u>14,587</u>	<u>546,772</u>	<u>190,303</u>	<u>467,167</u>
2,225	-	2,500	-	10,904	1,307	87,155
-	-	-	-	-	-	-
-	-	-	-	23,882	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,225</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>34,786</u>	<u>1,307</u>	<u>87,155</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	227,074	38	-	-	-	-
70,211	-	-	14,587	511,986	188,996	380,012
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>70,211</u>	<u>227,074</u>	<u>38</u>	<u>14,587</u>	<u>511,986</u>	<u>188,996</u>	<u>380,012</u>
<u>72,436</u>	<u>227,074</u>	<u>2,538</u>	<u>14,587</u>	<u>546,772</u>	<u>190,303</u>	<u>467,167</u>

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**JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
SEPTEMBER 30, 2021**

	DISTRICT CLERK RECORDS MANAGEMENT	COUNTY CLERK ELECTION CONTRACTS	CHILD ABUSE PREVENTION	SHERIFF'S SPECIAL REVENUE FUNDS
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 22,215	41,379	22,612	1,483,367
ACCOUNTS RECEIVABLE, Net	-	-	-	62,710
INTEREST RECEIVABLE	-	-	-	1
DUE FROM OTHER				
GOVERNMENTAL ENTITIES	-	-	-	802,557
INVENTORY, At Cost	-	-	-	16,018
PREPAID ITEMS	-	-	-	-
TOTAL ASSETS	\$ 22,215	41,379	22,612	2,364,653
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 518	1,688	-	237,839
COMPENSATED ABSENCES	-	-	-	-
DUE TO OTHER FUNDS	-	-	-	668,179
DUE TO OTHER				
GOVERNMENTAL ENTITIES	-	-	-	-
UNEARNED REVENUE - GRANTS	-	-	-	-
TOTAL LIABILITIES	\$ 518	1,688	-	906,018
DEFERRED INFLOWS OF RESOURCES:				
UNAVAILABLE REVENUE-GRANTS	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCES:				
NONSPENDABLE FOR:				
INVENTORY	\$ -	-	-	16,018
PREPAID ITEMS	-	-	-	-
RESTRICTED FOR:				
PUBLIC INTEREST	-	39,691	-	-
JUDICIAL & LAW ENFORCEMENT	21,697	-	22,612	1,442,617
EDUCATION & RECREATION	-	-	-	-
HEALTH & WELFARE	-	-	-	-
MAINTENANCE OF STRUCTURES & EQUIPMENT	-	-	-	-
COMMITTED FOR:				
CONTRACTS	-	-	-	-
UNASSIGNED (DEFICIT)	-	-	-	-
TOTAL FUND BALANCES	\$ 21,697	39,691	22,612	1,458,635
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 22,215	41,379	22,612	2,364,653

GUARDIANSHIP FEE FUND	JUVENILE DELINQUENCY PREVENTION	DISTRICT COURT RECORDS TECHNOLOGY	PROBATION DEPARTMENT FUNDS	GRANT FUNDS	TOTAL
350,758	102	52,993	3,671,755	3,916,904	20,511,895
-	-	-	5,989	98,223	355,082
2	-	-	19	19	94
-	-	-	119,876	1,261,630	2,264,178
-	-	-	7,725	-	24,567
-	-	-	208	-	208
350,760	102	52,993	3,805,572	5,276,776	23,156,024
-	-	-	935,917	680,727	2,039,593
-	-	-	11,420	-	13,605
-	-	-	-	240,176	932,237
-	-	-	218,214	-	221,100
-	-	-	627,659	-	627,659
-	-	-	1,793,210	920,903	3,834,194
-	-	-	-	796,441	798,940
-	-	-	-	796,441	798,940
-	-	-	7,725	-	24,567
-	-	-	208	-	208
350,760	-	-	-	-	4,867,085
-	102	52,993	2,004,429	52,426	5,750,981
-	-	-	-	-	3,927,520
-	-	-	-	4,039,777	4,039,777
-	-	-	-	-	445,523
-	-	-	-	1,199,419	1,199,419
-	-	-	-	(1,732,190)	(1,732,190)
350,760	102	52,993	2,012,362	3,559,432	18,522,890
350,760	102	52,993	3,805,572	5,276,776	23,156,024

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	LATERAL ROAD FUND	BREATH ALCOHOL TESTING FUND	LAW LIBRARY FUND	JUVENILE PROBATION & DETENTION FUND
REVENUES:				
TAXES	\$ -	-	-	-
FEES	-	4,013	52,780	17,355
FINES AND FORFEITURES	-	-	-	-
SALES, RENTAL & SERVICES	-	-	-	-
INTERGOVERNMENTAL	29,308	-	-	137,465
INTEREST	860	48	8	1,758
CONTRIBUTIONS AND DONATIONS	-	-	-	-
TOTAL REVENUES	\$ 30,168	4,061	52,788	156,578
EXPENDITURES:				
GENERAL GOVERNMENT	\$ -	-	-	-
JUDICIAL AND LAW ENFORCEMENT	-	3,544	-	197,926
EDUCATION AND RECREATION	-	-	42,921	-
HEALTH AND WELFARE	-	-	-	-
MAINTENANCE OF STRUCTURES AND EQUIPMENT	23,678	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	\$ 23,678	3,544	42,921	197,926
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 6,490	517	9,867	(41,348)
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ -	-	-	71,340
TRANSFERS OUT	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	-	-	71,340
NET CHANGE IN FUND BALANCES	\$ 6,490	517	9,867	29,992
FUND BALANCES, BEGINNING	\$ 439,857	25,751	2,381	669,326
FUND BALANCES, ENDING	\$ 446,347	26,268	12,248	699,318

COUNTY CLERK RECORDS MGMT. AND PRESERVATION FUND	COUNTY CLERK RECORDS ARCHIVE FUND	LOCAL TRUANCY PREVENTION	COUNTY RECORDS MGMT. AND PRESERVATION FUND
-	-	-	-
442,405	452,600	33,680	116,503
-	-	-	-
-	-	-	-
-	-	-	24,053
3,229	3,051	59	679
-	-	-	-
<u>445,634</u>	<u>455,651</u>	<u>33,739</u>	<u>141,235</u>
166,644	66,253	-	63,896
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>166,644</u>	<u>66,253</u>	<u>-</u>	<u>63,896</u>
<u>278,990</u>	<u>389,398</u>	<u>33,739</u>	<u>77,339</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>278,990</u>	<u>389,398</u>	<u>33,739</u>	<u>77,339</u>
<u>1,651,466</u>	<u>1,492,628</u>	<u>15,919</u>	<u>359,701</u>
<u>1,930,456</u>	<u>1,882,026</u>	<u>49,658</u>	<u>437,040</u>

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JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	JUSTICE COURT BUILDING SECURITY	HOTEL OCCUPANCY TAX FUND	COUNTY CLERK HAVA FUND	COUNTY & DISTRICT COURT TECHNOLOGY FUND
REVENUES:				
TAXES	\$ -	1,507,187	-	-
FEES	34,591	66,700	-	5,642
FINES AND FORFEITURES	-	-	-	-
SALES, RENTAL & SERVICES	-	-	-	-
INTERGOVERNMENTAL	-	-	45,740	-
INTEREST	326	6,147	254	28
CONTRIBUTIONS AND DONATIONS	-	-	-	-
TOTAL REVENUES	<u>\$ 34,917</u>	<u>1,580,034</u>	<u>45,994</u>	<u>5,670</u>
EXPENDITURES:				
GENERAL GOVERNMENT	\$ -	-	55,193	-
JUDICIAL AND LAW ENFORCEMENT	-	-	-	3,732
EDUCATION AND RECREATION	-	807,874	-	-
HEALTH AND WELFARE	-	-	-	-
MAINTENANCE OF STRUCTURES AND EQUIPMENT	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>807,874</u>	<u>55,193</u>	<u>3,732</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 34,917</u>	<u>772,160</u>	<u>(9,199)</u>	<u>1,938</u>
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ -	-	9,199	-
TRANSFERS OUT	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>-</u>	<u>9,199</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ 34,917</u>	<u>772,160</u>	<u>-</u>	<u>1,938</u>
FUND BALANCES, BEGINNING	<u>\$ 160,447</u>	<u>3,143,112</u>	<u>-</u>	<u>15,767</u>
FUND BALANCES, ENDING	<u><u>\$ 195,364</u></u>	<u><u>3,915,272</u></u>	<u><u>-</u></u>	<u><u>17,705</u></u>

SHERIFF AND CONSTABLE EDUCATION FUND	TAX OFFICE AUTO DEALER FUND	UNCLAIMED FUNDS MANAGEMENT FUND	FAMILY PROTECTION FUND	DISTRICT ATTORNEY SPECIAL FUNDS	JC ASSISTANCE DISTRICT 4 FUND	JP COURTROOM TECHNOLOGY FUND
-	-	-	-	-	76,404	-
-	4,203	-	12,660	855	-	33,362
-	-	-	-	48,436	-	-
-	-	-	-	-	-	-
25,906	-	-	-	148,281	-	-
146	7,151	-	14	776	283	1,190
-	-	-	-	-	-	-
26,052	11,354	-	12,674	198,348	76,687	34,552
-	-	-	-	-	-	-
24,645	-	-	10,500	242,843	-	325,040
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	18,750	-
-	-	-	-	-	-	-
24,645	-	-	10,500	242,843	18,750	325,040
1,407	11,354	-	2,174	(44,495)	57,937	(290,488)
-	-	-	-	28,005	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	28,005	-	-
1,407	11,354	-	2,174	(16,490)	57,937	(290,488)
68,804	215,720	38	12,413	528,476	131,059	670,500
70,211	227,074	38	14,587	511,986	188,996	380,012

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JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	DISTRICT CLERK RECORDS MANAGEMENT	COUNTY CLERK ELECTION CONTRACTS	CHILD ABUSE PREVENTION	SHERIFF'S SPECIAL REVENUE FUNDS
REVENUES:				
TAXES	\$ -	-	-	-
FEES	16,535	-	3,626	334,181
FINES AND FORFEITURES	-	-	-	83,873
SALES, RENTAL & SERVICES	-	42,948	-	1,651,387
INTERGOVERNMENTAL	-	-	-	2,741,573
INTEREST	38	44	37	2,604
CONTRIBUTIONS AND DONATIONS	-	218,519	-	3,900
TOTAL REVENUES	\$ 16,573	261,511	3,663	4,817,518
EXPENDITURES:				
GENERAL GOVERNMENT	\$ -	228,277	-	-
JUDICIAL AND LAW ENFORCEMENT	15,855	-	-	5,424,279
EDUCATION AND RECREATION	-	-	-	-
HEALTH AND WELFARE	-	-	-	-
MAINTENANCE OF STRUCTURES AND EQUIPMENT	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	\$ 15,855	228,277	-	5,424,279
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 718	33,234	3,663	(606,761)
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ -	-	-	645,294
TRANSFERS OUT	-	-	-	(129,853)
INSURANCE PROCEEDS	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	-	-	515,441
NET CHANGE IN FUND BALANCES	\$ 718	33,234	3,663	(91,320)
FUND BALANCES, BEGINNING	\$ 20,979	6,457	18,949	1,549,955
FUND BALANCES, ENDING	\$ 21,697	39,691	22,612	1,458,635

GUARDIANSHIP FEE FUND	JUVENILE DELINQUENCY PREVENTION	DISTRICT COURT RECORDS TECHNOLOGY	PROBATION DEPARTMENT FUNDS	GRANT FUNDS	TOTAL
-	-	-	-	-	1,583,591
29,780	-	32,730	2,823,575	-	4,517,776
-	-	-	-	-	132,309
-	-	-	-	7,092	1,701,427
-	-	-	4,449,437	2,585,357	10,187,120
614	-	129	6,286	5,664	41,423
-	-	-	-	1,022	223,441
30,394	-	32,859	7,279,298	2,599,135	18,387,087
1,500	-	-	-	-	581,763
-	-	52,212	7,457,019	1,614,003	15,371,598
-	-	-	-	-	850,795
-	-	-	-	1,900,299	1,900,299
-	-	-	-	-	42,428
-	-	-	-	-	-
1,500	-	52,212	7,457,019	3,514,302	18,746,883
28,894	-	(19,353)	(177,721)	(915,167)	(359,796)
-	-	-	63,859	562,966	1,380,663
-	-	-	(63,859)	-	(193,712)
-	-	-	-	418,553	418,553
-	-	-	-	981,519	1,605,504
28,894	-	(19,353)	(177,721)	66,352	1,245,708
321,866	102	72,346	2,190,083	3,493,080	17,277,182
350,760	102	52,993	2,012,362	3,559,432	18,522,890



JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - PROBATION DEPARTMENT FUNDS
SEPTEMBER 30, 2021

	JUVENILE PROBATION AND DETENTION-- STATE AID	PRETRIAL DIVERSION PROGRAMS	IV-E FOSTER CARE FUND	JUVENILE GRANT A - STATE AID
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 28,530	103,735	493,428	62,412
ACCOUNTS RECEIVABLE, Net	-	-	-	-
INTEREST RECEIVABLE	-	1	3	-
DUE FROM OTHER				
GOVERNMENTAL ENTITIES	4,559	-	-	115,317
INVENTORY, At Cost	-	-	-	-
PREPAID ITEMS	-	-	-	-
TOTAL ASSETS	\$ 33,089	103,736	493,431	177,729
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 4,425	-	-	87,605
COMPENSATED ABSENCES	-	-	-	-
DUE TO OTHER				
GOVERNMENTAL ENTITIES	-	-	-	-
UNEARNED REVENUE	-	-	-	-
TOTAL LIABILITIES	\$ 4,425	-	-	87,605
FUND BALANCES:				
NONSPENDABLE FOR:				
INVENTORY	\$ -	-	-	-
PREPAID ITEMS	-	-	-	-
RESTRICTED FOR: JUDICIAL & LAW ENFORCEMENT	28,664	103,736	493,431	90,124
UNASSIGNED (DEFICIT)	-	-	-	-
TOTAL FUND BALANCES	\$ 28,664	103,736	493,431	90,124
TOTAL LIABILITIES AND FUND BALANCES	\$ 33,089	103,736	493,431	177,729

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JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - PROBATION DEPARTMENT FUNDS
SEPTEMBER 30, 2021

		MENTALLY IMPAIRED OFFENDERS PROGRAM	COMMUNITY SUPERVISION	WOMEN'S CENTER
ASSETS:				
CASH AND CASH EQUIVALENTS	\$	45,429	1,636,024	524,042
ACCOUNTS RECEIVABLE, Net		-	1,424	4,565
INTEREST RECEIVABLE		-	13	-
DUE FROM OTHER				
GOVERNMENTAL ENTITIES		-	-	-
INVENTORY, At Cost		-	-	7,725
PREPAID ITEMS		-	208	-
TOTAL ASSETS	\$	<u>45,429</u>	<u>1,637,669</u>	<u>536,332</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
ACCOUNTS PAYABLE	\$	21,053	265,903	289,973
COMPENSATED ABSENCES		-	11,420	-
DUE TO OTHER				
GOVERNMENTAL ENTITIES		-	218,214	-
UNEARNED REVENUE		<u>23,361</u>	<u>218,498</u>	<u>224,138</u>
TOTAL LIABILITIES	\$	<u>44,414</u>	<u>714,035</u>	<u>514,111</u>
FUND BALANCES:				
NONSPENDABLE FOR				
INVENTORY	\$	-	-	7,725
PREPAID ITEMS		-	208	-
RESTRICTED FOR: JUDICIAL &				
LAW ENFORCEMENT		1,015	923,426	14,496
UNASSIGNED (DEFICIT)		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	\$	<u>1,015</u>	<u>923,634</u>	<u>22,221</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u>45,429</u>	<u>1,637,669</u>	<u>536,332</u>

COMMUNITY CORRECTIONS	DWI PRETRIAL DIVERSION	DRUG DIVERSION PROGRAM	TOTAL
254,283	338,760	185,112	3,671,755
-	-	-	5,989
-	2	-	19
-	-	-	119,876
-	-	-	7,725
-	-	-	208
254,283	338,762	185,112	3,805,572

158,204	5,799	102,955	935,917
-	-	-	11,420
-	-	-	218,214
87,286	-	74,376	627,659
245,490	5,799	177,331	1,793,210

-	-	-	7,725
-	-	-	208
8,793	332,963	7,781	2,004,429
-	-	-	-
8,793	332,963	7,781	2,012,362
254,283	338,762	185,112	3,805,572



JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - PROBATION DEPARTMENT FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	JUVENILE PROBATION AND DETENTION- STATE AID	PRETRIAL DIVERSION PROGRAMS	IV-E FOSTER CARE FUND	JUVENILE GRANT A - STATE AID
REVENUES:				
FEEs	\$ -	24,788	-	-
INTERGOVERNMENTAL	54,703	-	-	1,373,033
INTEREST	-	171	911	-
TOTAL REVENUES	\$ 54,703	24,959	911	1,373,033
EXPENDITURES:				
JUDICIAL AND LAW ENFORCEMENT	\$ 54,697	2,889	4,984	1,372,358
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	\$ 54,697	2,889	4,984	1,372,358
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 6	22,070	(4,073)	675
OTHER FINANCIAL SOURCES (USES):				
TRANSFERS IN	\$ -	-	-	-
TRANSFERS OUT	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	-	-	-
NET CHANGE IN FUND BALANCES	\$ 6	22,070	(4,073)	675
FUND BALANCES, BEGINNING	28,658	81,666	497,504	89,449
FUND BALANCES, ENDING	\$ 28,664	103,736	493,431	90,124

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JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - PROBATION DEPARTMENT FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	MENTALLY IMPAIRED OFFENDERS PROGRAM	COMMUNITY SUPERVISION	WOMEN'S CENTER
REVENUES:			
FEES	\$ -	2,609,955	30,876
INTERGOVERNMENTAL	119,467	1,167,999	1,024,175
INTEREST	<u>-</u>	<u>4,580</u>	<u>-</u>
TOTAL REVENUES	\$ 119,467	3,782,534	1,055,051
EXPENDITURES:			
JUDICIAL AND LAW ENFORCEMENT	\$ 130,235	3,682,076	1,181,936
CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	\$ 130,235	3,682,076	1,181,936
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (10,768)	100,458	(126,885)
OTHER FINANCIAL SOURCES (USES):			
TRANSFERS IN	\$ 3,834	-	32,580
TRANSFERS OUT	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	\$ 3,834	-	32,580
NET CHANGE IN FUND BALANCES	\$ (6,934)	100,458	(94,305)
FUND BALANCES, BEGINNING	7,949	823,176	116,526
FUND BALANCES, ENDING	\$ <u>1,015</u>	<u>923,634</u>	<u>22,221</u>

COMMUNITY CORRECTIONS	DWI PRETRIAL DIVERSION	DRUG DIVERSION PROGRAM	TOTAL
-	88,141	69,815	2,823,575
397,711	-	312,349	4,449,437
-	624	-	6,286
397,711	88,765	382,164	7,279,298
466,250	106,234	455,360	7,457,019
-	-	-	-
466,250	106,234	455,360	7,457,019
(68,539)	(17,469)	(73,196)	(177,721)
-	-	27,445	63,859
(63,859)	-	-	(63,859)
(63,859)	-	27,445	-
(132,398)	(17,469)	(45,751)	(177,721)
141,191	350,432	53,532	2,190,083
8,793	332,963	7,781	2,012,362

JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - GRANT FUNDS
SEPTEMBER 30, 2021

		FAMILY GROUP CONFERENCING PROJECT	GENERAL LAND OFFICE GRANTS	SHERIFF TRAINING GRANT	JAG GRANT	SHERIFF DEPT GRANTS
ASSETS:						
CASH AND CASH EQUIVALENTS	\$	29,119	-	-	-	-
ACCOUNTS RECEIVABLE , Net		-	-	-	-	-
INTEREST RECEIVABLE		-	-	-	-	-
DUE FROM OTHER GOVERNMENTAL ENTITIES		-	273,634	5,693	12,697	1,660
TOTAL ASSETS	\$	29,119	273,634	5,693	12,697	1,660
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES:						
ACCOUNTS PAYABLE	\$	-	138,574	1,833	-	1,197
DUE TO OTHER FUNDS		-	135,060	3,860	12,697	463
TOTAL LIABILITIES	\$	-	273,634	5,693	12,697	1,660
DEFERRED INFLOWS OF RESOURCES:						
UNAVAILABLE REVENUE-GRANTS	\$	-	234,556	-	265	-
TOTAL DEFERRED INFLOWS OF RESOURCES	\$	-	234,556	-	265	-
FUND BALANCES:						
RESTRICTED FOR:						
JUDICIAL & LAW ENFORCEMENT	\$	29,119	-	-	-	-
HEALTH & WELFARE		-	-	-	-	-
COMMITTED FOR:						
CONTRACTS		-	639,446	-	-	-
UNASSIGNED (DEFICIT)		-	(874,002)	-	(265)	-
TOTAL FUND BALANCES	\$	29,119	(234,556)	-	(265)	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$	29,119	273,634	5,693	12,697	1,660

SCAAP GRANT	FEMA EMERGENCY	REGIONAL COMMUNICATION	CRIME VICTIMS CLEARING - 2	EMPG GRANT	CRIME LAB CJD GRANT
22,311	3,675,381	1,000	404	66,295	-
-	98,223	-	-	-	-
-	19	-	-	-	-
-	527,846	7,531	23,213	16,685	15,678
22,311	4,301,469	8,531	23,617	82,980	15,678
-	111,695	-	23,617	1,829	749
-	-	7,531	-	-	14,929
-	111,695	7,531	23,617	1,829	15,678
-	262,670	7,531	-	-	-
-	262,670	7,531	-	-	-
22,311	-	-	-	-	-
-	3,927,104	-	-	81,151	-
-	-	-	-	-	-
-	-	(6,531)	-	-	-
22,311	3,927,104	(6,531)	-	81,151	-
22,311	4,301,469	8,531	23,617	82,980	15,678

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JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - GRANT FUNDS
SEPTEMBER 30, 2021

	PORT SECURITY GRANTS	AUTO THEFT GRANT	HEALTH GRANT	DRUG INTERVENTION GRANT
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 88,763	-	31,522	-
ACCOUNTS RECEIVABLE , Net	-	-	-	-
INTEREST RECEIVABLE	-	-	-	-
DUE FROM OTHER GOVERNMENTAL ENTITIES	266,289	44,305	-	15,810
TOTAL ASSETS	\$ 355,052	44,305	31,522	15,810
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 355,052	8,431	-	-
DUE TO OTHER FUNDS	-	35,874	-	15,810
TOTAL LIABILITIES	\$ 355,052	44,305	-	15,810
DEFERRED INFLOWS OF RESOURCES:				
UNAVAILABLE REVENUE-GRANTS	\$ 266,289	25,130	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 266,289	25,130	-	-
FUND BALANCES:				
RESTRICTED FOR:				
JUDICIAL & LAW ENFORCEMENT	\$ -	-	-	-
HEALTH & WELFARE	-	-	31,522	-
COMMITTED FOR:				
CONTRACTS	415,212	-	-	-
UNASSIGNED (DEFICIT)	(681,501)	(25,130)	-	-
TOTAL FUND BALANCES	\$ (266,289)	(25,130)	31,522	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 355,052	44,305	31,522	15,810

VIOLENCE AGAINST WOMEN - 1	VIOLENCE AGAINST WOMEN - 2	FAMILY TREATMENT COURT	COVID - 19 GRANTS	CHEEK WATER AND SEWER PHASE 6	CJD SHERIFF GRANTS	TOTAL
-	2,109	-	-	-	-	3,916,904
-	-	-	-	-	-	98,223
-	-	-	-	-	-	19
-	10,194	10,472	-	29,923	-	1,261,630
-	12,303	10,472	-	29,923	-	5,276,776
-	12,303	1,524	-	23,923	-	680,727
-	-	7,952	-	6,000	-	240,176
-	12,303	9,476	-	29,923	-	920,903
-	-	-	-	-	-	796,441
-	-	-	-	-	-	796,441
-	-	996	-	-	-	52,426
-	-	-	-	-	-	4,039,777
-	-	-	-	144,761	-	1,199,419
-	-	-	-	(144,761)	-	(1,732,190)
-	-	996	-	-	-	3,559,432
-	12,303	10,472	-	29,923	-	5,276,776

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - GRANT FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

		FAMILY GROUP CONFERENCING PROJECT	GENERAL LAND OFFICE GRANTS	SHERIFF TRAINING GRANT	JAG GRANT	SHERIFF DEPT GRANTS
REVENUES:						
INTERGOVERNMENTAL	\$	-	108,601	21,313	32,352	18,046
INTEREST		54	-	-	-	-
SALES, RENTAL & SERVICES		-	-	-	-	-
CONTRIBUTIONS AND DONATIONS		-	-	-	-	-
TOTAL REVENUES	\$	54	108,601	21,313	32,352	18,046
EXPENDITURES:						
JUDICIAL AND LAW ENFORCEMENT	\$	372	-	19,600	17,452	23,134
HEALTH & WELFARE		-	304,078	-	-	-
CAPITAL OUTLAY		-	-	-	-	-
TOTAL EXPENDITURES	\$	372	304,078	19,600	17,452	23,134
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$	(318)	(195,477)	1,713	14,900	(5,088)
OTHER FINANCING SOURCES (USES):						
TRANSFERS IN	\$	-	-	-	-	5,088
INSURANCE PROCEEDS		-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$	-	-	-	-	5,088
NET CHANGE IN FUND BALANCES	\$	(318)	(195,477)	1,713	14,900	-
FUND BALANCES, BEGINNING		29,437	(39,079)	(1,713)	(15,165)	-
FUND BALANCES, ENDING	\$	29,119	(234,556)	-	(265)	-

SCAAP GRANT	FEMA EMERGENCY	REGIONAL COMMUNICATION	CRIME VICTIMS CLEARING - 2	EMPG GRANT	CRIME LAB CJD GRANT
-	1,457,706	142,510	92,025	33,370	29,857
79	5,407	-	-	124	-
-	7,092	-	-	-	-
-	-	-	22	-	-
79	1,470,205	142,510	92,047	33,494	29,857
57,675	-	150,041	355,720	-	29,857
-	1,503,709	-	-	30,389	-
-	-	-	-	-	-
57,675	1,503,709	150,041	355,720	30,389	29,857
(57,596)	(33,504)	(7,531)	(263,673)	3,105	-
-	-	-	263,673	-	-
-	418,553	-	-	-	-
-	418,553	-	263,673	-	-
(57,596)	385,049	(7,531)	-	3,105	-
79,907	3,542,055	1,000	-	78,046	-
22,311	3,927,104	(6,531)	-	81,151	-

[CONTINUED]

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - GRANT FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

		PORT SECURITY GRANTS	AUTO THEFT GRANT	HEALTH GRANT	DRUG INTERVENTION GRANT
REVENUES:					
INTERGOVERNMENTAL	\$	123,270	70,311	-	55,368
INTEREST		-	-	-	-
SALES, RENTAL & SERVICES		-	-	-	-
CONTRIBUTIONS AND DONATIONS		-	-	-	-
TOTAL REVENUES	\$	<u>123,270</u>	<u>70,311</u>	<u>-</u>	<u>55,368</u>
EXPENDITURES:					
JUDICIAL AND LAW ENFORCEMENT	\$	519,412	131,748	-	52,453
HEALTH & WELFARE		-	-	-	-
CAPITAL OUTLAY		-	-	-	-
TOTAL EXPENDITURES	\$	<u>519,412</u>	<u>131,748</u>	<u>-</u>	<u>52,453</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$	<u>(396,142)</u>	<u>(61,437)</u>	<u>-</u>	<u>2,915</u>
OTHER FINANCING SOURCES (USES):					
TRANSFERS IN	\$	129,853	61,439	-	-
INSURANCE PROCEEDS		-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$	<u>129,853</u>	<u>61,439</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	\$	(266,289)	2	-	2,915
FUND BALANCES, BEGINNING		<u>-</u>	<u>(25,132)</u>	<u>31,522</u>	<u>(2,915)</u>
FUND BALANCES, ENDING	\$	<u>(266,289)</u>	<u>(25,130)</u>	<u>31,522</u>	<u>-</u>

VIOLENCE AGAINST WOMEN - 1	VIOLENCE AGAINST WOMEN - 2	FAMILY TREATMENT COURT	COVID - 19 GRANTS	CHEEK WATER AND SEWER PHASE 6	CJD SHERIFF GRANTS	TOTAL
80,000	10,194	35,977	189,334	48,923	36,200	2,585,357
-	-	-	-	-	-	5,664
-	-	-	-	-	-	7,092
-	-	1,000	-	-	-	1,022
80,000	10,194	36,977	189,334	48,923	36,200	2,599,135
168,795	14,907	36,637	-	-	36,200	1,614,003
-	-	-	13,200	48,923	-	1,900,299
-	-	-	-	-	-	-
168,795	14,907	36,637	13,200	48,923	36,200	3,514,302
(88,795)	(4,713)	340	176,134	-	-	(915,167)
98,200	4,713	-	-	-	-	562,966
-	-	-	-	-	-	418,553
98,200	4,713	-	-	-	-	981,519
9,405	-	340	176,134	-	-	66,352
(9,405)	-	656	(176,134)	-	-	3,493,080
-	-	996	-	-	-	3,559,432



CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all resources used for the acquisition or construction of capital facilities except those financed by Enterprise Funds or Internal Service Funds. Included in this heading are the following individual funds:

Coastal Restoration Projects - This fund is used to account for the proceeds received related to Coastal Restoration projects including the BP Deepwater Horizon lawsuit settlement and the Gulf of Mexico Energy Security Act. Planned expenditures for these proceeds will be for the County shoreline and dune restoration project starting in Sabine Pass to High Island.

Capital Projects Fund - This fund is used to account for all other capital projects of the County for which a separate fund has not been established.

TCEQ – First Time Sewer - This fund is used to account for the expenditures for the installation of a low-pressure sewer system to approximately 81 low income residential customers in the Candlelight and Martel subdivisions. Funds for this project are from penalties assessed by the Texas Commission on Environmental Quality.

CETRZ Grant - This fund is used to account for the revenues and expenditures related to the County Energy Transportation Reinvestment Zone (CETRZ) Grant from the State of Texas. This grant will be used to rehabilitate County roads within all the Road & Bridge precincts.

C O Series 2019 Projects – This fund is used to account for the expenditures of proceeds from \$15,395,000 in Certificates of Obligation issued in June 2019. The proceeds will be spent on various energy conservation projects.



JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
SEPTEMBER 30, 2021

	COASTAL RESTORATION PROJECTS	CAPITAL PROJECTS FUND
ASSETS:		
CASH AND CASH EQUIVALENTS	\$ 3,280,693	4,955,636
INTEREST RECEIVABLE	17	26
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-
INVENTORY	-	-
TOTAL ASSETS	\$ 3,280,710	4,955,662
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
ACCOUNTS PAYABLE	\$ 9,000	70,851
DUE TO OTHER FUNDS	-	-
TOTAL LIABILITIES	\$ 9,000	70,851
FUND BALANCES:		
NONSPENDABLE FOR:		
INVENTORY	\$ -	-
RESTRICTED FOR:		
ENVIRONMENTAL PROJECTS	3,271,710	-
MAINTENANCE OF STRUCTURES & EQUIPMENT	-	4,884,811
UNASSIGNED (DEFICIT)	-	-
TOTAL FUND BALANCES	\$ 3,271,710	4,884,811
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 3,280,710	4,955,662

TCEQ - FIRST TIME SEWER	CETRZ GRANT	C O SERIES 2019 PROJECTS	TOTAL
74,774	-	183,224	8,494,327
-	-	1	44
-	120,448	-	120,448
-	32,729	-	32,729
<u>74,774</u>	<u>153,177</u>	<u>183,225</u>	<u>8,647,548</u>
-	252	11,399	91,502
-	152,925	-	152,925
-	153,177	11,399	244,427
-	32,729	-	32,729
74,774	-	-	3,346,484
-	-	171,826	5,056,637
-	(32,729)	-	(32,729)
<u>74,774</u>	<u>-</u>	<u>171,826</u>	<u>8,403,121</u>
<u>74,774</u>	<u>153,177</u>	<u>183,225</u>	<u>8,647,548</u>

JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	COASTAL RESTORATION PROJECTS	CAPITAL PROJECTS FUND
REVENUES:		
INTERGOVERNMENTAL	\$ 906,860	474,817
SALES, RENTAL & SERVICES	-	555,000
INTEREST	<u>5,397</u>	<u>8,963</u>
TOTAL REVENUES	<u>\$ 912,257</u>	<u>1,038,780</u>
EXPENDITURES:		
CAPITAL OUTLAY	<u>\$ 108,000</u>	<u>821,316</u>
TOTAL EXPENDITURES	<u>\$ 108,000</u>	<u>821,316</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 804,257</u>	<u>217,464</u>
OTHER FINANCING SOURCES (USES):		
TRANSFERS IN	<u>\$ -</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	\$ 804,257	217,464
FUND BALANCES, BEGINNING	<u>2,467,453</u>	<u>4,667,347</u>
FUND BALANCES, ENDING	<u><u>\$ 3,271,710</u></u>	<u><u>4,884,811</u></u>

TCEQ - FIRST TIME SEWER	CETRZ GRANT	C O SERIES	
		2019 PROJECTS	TOTAL
-	120,448	-	1,502,125
1,400	-	-	556,400
-	-	576	14,936
1,400	120,448	576	2,073,461
-	150,560	176,167	1,256,043
-	150,560	176,167	1,256,043
1,400	(30,112)	(175,591)	817,418
-	30,112	-	30,112
-	30,112	-	30,112
1,400	-	(175,591)	847,530
73,374	-	347,417	7,555,591
74,774	-	171,826	8,403,121



DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for each specific long -term debt. These funds account for the accumulation of resources and subsequent disbursement of such resources to pay principal, interest, and commissions. Included in this heading are the following individual funds:

2012 Refunding Bond - This fund is used to account for the revenues and expenditures associated with the \$47,305,000 General Obligation Refunding Bonds issued in May 2012.

2019 Certificates of Obligation - This fund is used to account for the revenues and expenditures associated with the \$15,395,000 Certificate of Obligation Bonds issued in June 2019.

JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS - DEBT SERVICE
SEPTEMBER 30, 2021

		2012 REFUNDING BOND	2019 CERTIFICATES OF OBLATION	TOTAL
ASSETS:				
CASH AND CASH EQUIVALENTS	\$	286,292	130,780	417,072
INTEREST RECEIVABLE		1	1	2
DELINQUENT TAXES RECEIVABLE, Net		149,746	35,382	185,128
PENALTY AND INTEREST RECEIVABLE, Net		105,921	25,027	130,948
TOTAL ASSETS	\$	541,960	191,190	733,150
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
DEFERRED INFLOWS OF RESOURCES				
UNAVAILABLE REVENUE-PROPERTY TAXES	\$	241,531	57,068	298,599
TOTAL DEFERRED INFLOWS OF RESOURCES	\$	241,531	57,068	298,599
FUND BALANCES:				
RESTRICTED FOR DEBT SERVICE	\$	300,429	134,122	434,551
TOTAL FUND BALANCES	\$	300,429	134,122	434,551
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$	541,960	191,190	733,150

JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	2012 REFUNDING BOND	2019 CERTIFICATES OF OBLIGATION	TOTAL
REVENUES:			
PROPERTY TAXES	\$ 4,772,452	1,129,655	5,902,107
INTEREST	<u>4,321</u>	<u>929</u>	<u>5,250</u>
TOTAL REVENUES	\$ <u>4,776,773</u>	<u>1,130,584</u>	<u>5,907,357</u>
EXPENDITURES:			
DEBT SERVICE:			
PRINCIPAL	\$ 3,745,000	525,000	4,270,000
INTEREST AND COMMISSION	<u>859,600</u>	<u>548,300</u>	<u>1,407,900</u>
TOTAL EXPENDITURES	\$ <u>4,604,600</u>	<u>1,073,300</u>	<u>5,677,900</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ <u>172,173</u>	<u>57,284</u>	<u>229,457</u>
NET CHANGE IN FUND BALANCES	\$ 172,173	57,284	229,457
FUND BALANCES, BEGINNING	<u>128,256</u>	<u>76,838</u>	<u>205,094</u>
FUND BALANCES, ENDING	\$ <u><u>300,429</u></u>	<u><u>134,122</u></u>	<u><u>434,551</u></u>

JEFFERSON COUNTY, TEXAS
 COMBINED SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
 DEBT SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>WITH FINAL</u>
				<u>BUDGET</u>
REVENUES:				
PROPERTY TAXES	\$ 5,735,209	5,735,209	5,902,107	166,898
INTEREST	<u>6,200</u>	<u>6,200</u>	<u>5,250</u>	<u>(950)</u>
TOTAL REVENUES	<u>\$ 5,741,409</u>	<u>5,741,409</u>	<u>5,907,357</u>	<u>165,948</u>
EXPENDITURES:				
DEBT SERVICE:				
PRINCIPAL	\$ 4,270,000	4,270,000	4,270,000	-
INTEREST AND COMMISSION	<u>1,410,350</u>	<u>1,410,350</u>	<u>1,407,900</u>	<u>2,450</u>
TOTAL EXPENDITURES	<u>\$ 5,680,350</u>	<u>5,680,350</u>	<u>5,677,900</u>	<u>2,450</u>
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	<u>\$ 61,059</u>	<u>61,059</u>	<u>229,457</u>	<u>168,398</u>
NET CHANGE IN FUND BALANCES	<u>\$ 61,059</u>	<u>61,059</u>	<u>229,457</u>	<u>168,398</u>
FUND BALANCES, BEGINNING	<u>205,094</u>	<u>205,094</u>	<u>205,094</u>	<u>-</u>
FUND BALANCES, ENDING	<u><u>\$ 266,153</u></u>	<u><u>266,153</u></u>	<u><u>434,551</u></u>	<u><u>168,398</u></u>

JEFFERSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
DEBT SERVICE - 2012 REFUNDING BONDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>WITH FINAL</u>
				<u>BUDGET</u>
REVENUES:				
PROPERTY TAXES	\$ 4,638,072	4,638,072	4,772,452	134,380
INTEREST	<u>5,000</u>	<u>5,000</u>	<u>4,321</u>	<u>(679)</u>
TOTAL REVENUES	<u>\$ 4,643,072</u>	<u>4,643,072</u>	<u>4,776,773</u>	<u>133,701</u>
EXPENDITURES:				
DEBT SERVICE:				
PRINCIPAL	\$ 3,745,000	3,745,000	3,745,000	-
INTEREST AND COMMISSION	<u>860,700</u>	<u>860,700</u>	<u>859,600</u>	<u>1,100</u>
TOTAL EXPENDITURES	<u>\$ 4,605,700</u>	<u>4,605,700</u>	<u>4,604,600</u>	<u>1,100</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 37,372</u>	<u>37,372</u>	<u>172,173</u>	<u>134,801</u>
NET CHANGE IN FUND BALANCE	<u>\$ 37,372</u>	<u>37,372</u>	<u>172,173</u>	<u>134,801</u>
FUND BALANCES, BEGINNING	<u>128,256</u>	<u>128,256</u>	<u>128,256</u>	<u>-</u>
FUND BALANCES, ENDING	<u><u>\$ 165,628</u></u>	<u><u>165,628</u></u>	<u><u>300,429</u></u>	<u><u>134,801</u></u>

JEFFERSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
DEBT SERVICE - 2019 CERTIFICATES OF OBLIGATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>WITH FINAL</u>
				<u>BUDGET</u>
REVENUES:				
PROPERTY TAXES	\$ 1,097,137	1,097,137	1,129,655	32,518
INTEREST	<u>1,200</u>	<u>1,200</u>	<u>929</u>	<u>(271)</u>
TOTAL REVENUES	\$ <u>1,098,337</u>	<u>1,098,337</u>	<u>1,130,584</u>	<u>32,247</u>
EXPENDITURES:				
DEBT SERVICE:				
PRINCIPAL	\$ 525,000	525,000	525,000	-
INTEREST AND COMMISSION	<u>549,650</u>	<u>549,650</u>	<u>548,300</u>	<u>1,350</u>
TOTAL EXPENDITURES	\$ <u>1,074,650</u>	<u>1,074,650</u>	<u>1,073,300</u>	<u>1,350</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ <u>23,687</u>	<u>23,687</u>	<u>57,284</u>	<u>33,597</u>
NET CHANGE IN FUND BALANCE	\$ 23,687	23,687	57,284	33,597
FUND BALANCES, BEGINNING	<u>76,838</u>	<u>76,838</u>	<u>76,838</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u><u>100,525</u></u>	<u><u>100,525</u></u>	<u><u>134,122</u></u>	<u><u>33,597</u></u>



INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other agencies of the government and to other government units, on a cost reimbursement basis. Included in this heading are the following individual funds:

Liability Insurance Fund - This fund is used to account for the County's contribution and payment for liability claims.

Workers' Compensation Fund - This fund is used to account for the County's contribution and payment for workers' compensation claims.

Southeast Texas Government Employee Benefits Pool – This fund is used to account for the County's group health insurance program, which includes comprehensive major medical and dental care.

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION -
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2021

	LIABILITY INSURANCE FUND	WORKERS' COMPENSATION FUND	SOUTHEAST TEXAS GOVERNMENT EMPLOYEE BENEFITS POOL FUND	TOTAL
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 558,921	895,293	1,317,467	2,771,681
ACCOUNTS RECEIVABLE	-	-	416,674	416,674
INTEREST RECEIVABLE	3	2	7	12
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	188,424	188,424
INSURANCE DEPOSIT	-	75,500	78,600	154,100
TOTAL ASSETS	\$ 558,924	970,795	2,001,172	3,530,891
LIABILITIES:				
ACCOUNTS PAYABLE	\$ -	-	559,495	559,495
CLAIMS LIABILITY	357,322	469,232	2,881,013	3,707,567
TOTAL LIABILITIES	\$ 357,322	469,232	3,440,508	4,267,062
NET POSITION:				
UNRESTRICTED	\$ 201,602	501,563	(1,439,336)	(736,171)
TOTAL NET POSITION	\$ 201,602	501,563	(1,439,336)	(736,171)

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION -
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	LIABILITY INSURANCE FUND	WORKERS' COMPENSATION FUND	SOUTHEAST TEXAS GOVERNMENT EMPLOYEE BENEFITS POOL FUND	TOTAL
OPERATING REVENUES:				
EMPLOYEE CONTRIBUTIONS	\$ -	-	2,819,195	2,819,195
CHARGES FOR SERVICES	-	500,000	20,594,588	21,094,588
TOTAL OPERATING REVENUES	\$ -	500,000	23,413,783	23,913,783
OPERATING EXPENSES:				
ADMINISTRATIVE	\$ -	-	1,708,532	1,708,532
INCURRED & ESTIMATED CLAIMS	429,010	533,233	24,921,724	25,883,967
TOTAL OPERATING EXPENSES	\$ 429,010	533,233	26,630,256	27,592,499
OPERATING INCOME (LOSS)	\$ (429,010)	(33,233)	(3,216,473)	(3,678,716)
NONOPERATING REVENUES:				
INTEREST	\$ 1,275	1,230	1,337	3,842
REFUNDS AND RECOVERIES	-	-	2,370,314	2,370,314
TOTAL NONOPERATING REVENUES	\$ 1,275	1,230	2,371,651	2,374,156
CHANGE IN NET POSITION	\$ (427,735)	(32,003)	(844,822)	(1,304,560)
NET POSITION, BEGINNING	629,337	533,566	(594,514)	568,389
NET POSITION, ENDING	\$ 201,602	501,563	(1,439,336)	(736,171)

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS -
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	LIABILITY INSURANCE FUND	WORKERS' COMPENSATION FUND	SOUTHEAST TEXAS GOVERNMENT EMPLOYEE BENEFITS POOL FUND	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES:				
RECEIPTS FROM CUSTOMERS AND USERS	\$ -	-	2,370,662	2,370,662
RECEIPTS FROM EMPLOYEES	-	-	2,751,397	2,751,397
PAYMENTS TO SUPPLIERS	-	-	(1,707,465)	(1,707,465)
INTERNAL ACTIVITY-RECEIPTS(PAYMENTS) FROM (TO) OTHER FUNDS	-	500,000	18,778,253	19,278,253
CLAIMS PAID	(430,793)	(591,628)	(23,936,385)	(24,958,806)
OTHER RECEIPTS	-	-	2,239,414	2,239,414
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (430,793)	(91,628)	495,876	(26,545)
CASH FLOWS FROM INVESTMENT ACTIVITIES:				
INTEREST	\$ 2,163	2,116	2,069	6,348
NET CASH PROVIDED BY INVESTMENT ACTIVITIES	\$ 2,163	2,116	2,069	6,348
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS - BEGINNING	\$ (428,630) 987,551	(89,512) 984,805	497,945 819,522	(20,197) 2,791,878
CASH AND CASH EQUIVALENTS - ENDING	\$ 558,921	895,293	1,317,467	2,771,681
RECONCILIATION OF OPERATING INCOME(LOSS) TO NET CASH PROVIDED(USED) BY OPERATING ACTIVITIES:				
OPERATING INCOME(LOSS)	\$ (429,010)	(33,233)	(3,216,473)	(3,678,716)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
OTHER NON-OPERATING REVENUES	-	-	2,370,314	2,370,314
CHANGES IN ASSETS AND LIABILITIES:				
ACCOUNTS RECEIVABLE	-	-	(198,697)	(198,697)
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	17,186	17,186
ACCOUNTS PAYABLE	-	-	538,207	538,207
CLAIMS LIABILITY	(1,783)	(58,395)	985,339	925,161
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ (430,793)	(91,628)	495,876	(26,545)



FIDUCIARY FUNDS

FIDUCIARY FUNDS

The Fiduciary Funds are used to account for assets held by the County as a trustee or agent for individuals, private organizations, and other units of government. Such funds are operated by carrying out specific terms of trust indentures, ordinances, grant requirements, or other governing regulations. Included in this heading are the following individual funds:

Investment Trust Funds:

District Clerk Trust Fund - This fund is used to account for the collection and distribution of the investments held in trust by the Clerk of the District Courts.

Custodial Funds:

Treasurer Maintained Fund - This fund is used to account for various monies deposited with the County Treasurer for distribution to other individuals and/or government entities.

County Clerk Fund - This fund is used to account for the collection and distribution of money held in trust by the Clerk of the County Courts.

District Clerk Fund - This fund is used to account for the collection and distribution of the money held in trust by the Clerk of the District Courts.

Sheriff's Fund - This fund is used to account for the collection and distribution of money held in trust by the Sheriff.

Justice of the Peace Fund - This fund is used to account for the collection and distribution of money held in trust by the Justices of the Peace.

Tax Assessor/Collector Fund - This fund is used to account for the collection and distribution of money held in trust by the Tax Assessor/Collector .

District Attorney's Seizure Fund - This fund is used to account for the seizure and subsequent distribution of seized personal property.

Community Supervision Trust Fund - This fund is used to account for the collection and distribution of money held in trust by the Community Supervision Department.

Juvenile Probation Trust Fund - This fund is used to account for the collection and distribution of money held in trust by the Juvenile Probation Department.

Flexible Spending - This fund is used to account for the collection and distribution of money collected under the Internal Revenue Code Section 125 benefit plan.

Women's Center Trust Fund - This fund is used to account for the collection and distribution of money held in trust by the Women's Center .



JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2021

	<u>INVESTMENT TRUST FUNDS</u>	
	<u>DISTRICT CLERK TRUST</u>	<u>TOTAL INVESTMENT TRUST FUNDS</u>
<u>ASSETS</u>		
CASH AND CASH EQUIVALENTS	\$ 1,800,788	1,800,788
ACCOUNTS RECEIVABLE, NET	-	-
DUE FROM OTHER		
GOVERNMENTAL ENTITIES	-	-
TOTAL	\$ <u>1,800,788</u>	<u>1,800,788</u>
<u>LIABILITIES</u>		
ACCOUNTS PAYABLE	\$ -	-
DUE TO OTHER		
GOVERNMENTAL ENTITIES	-	-
TOTAL	\$ <u>-</u>	<u>-</u>
NET POSITION		
RESTRICTED FOR:		
POOL PARTICIPANTS	\$ 1,800,788	1,800,788
INDIVIDUALS AND		
ORGANIZATIONS	-	-
TOTAL NET POSITION	\$ <u>1,800,788</u>	<u>1,800,788</u>

CUSTODIAL FUNDS

<u>TREASURER MAINTAINED FUND</u>	<u>COUNTY CLERK FUND</u>	<u>DISTRICT CLERK FUND</u>	<u>SHERIFF'S FUND</u>	<u>JUSTICE OF THE PEACE FUND</u>
1,579,206	2,145,774	4,849,509	269,381	148,326
5,152	-	32,562	-	-
310,352	-	-	251	-
<u>1,894,710</u>	<u>2,145,774</u>	<u>4,882,071</u>	<u>269,632</u>	<u>148,326</u>
2,485	-	-	-	-
510,308	64,943	129,494	27,707	121,863
<u>512,793</u>	<u>64,943</u>	<u>129,494</u>	<u>27,707</u>	<u>121,863</u>
-	-	-	-	-
<u>1,381,917</u>	<u>2,080,831</u>	<u>4,752,577</u>	<u>241,925</u>	<u>26,463</u>
<u>1,381,917</u>	<u>2,080,831</u>	<u>4,752,577</u>	<u>241,925</u>	<u>26,463</u>

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JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2021

	<u>CUSTODIAL FUNDS</u>		
	<u>TAX ASSESSOR COLLECTOR FUND</u>	<u>DISTRICT ATTORNEY'S SEIZURE FUND</u>	<u>COMMUNITY SUPERVISION TRUST FUND</u>
<u>ASSETS</u>			
CASH AND CASH EQUIVALENTS	\$ 6,407,775	446,107	376,549
ACCOUNTS RECEIVABLE, NET	-	-	-
DUE FROM OTHER			
GOVERNMENTAL ENTITIES	5,653	-	-
TOTAL	\$ 6,413,428	446,107	376,549
<u>LIABILITIES</u>			
ACCOUNTS PAYABLE	\$ -	-	-
DUE TO OTHER			
GOVERNMENTAL ENTITIES	-	-	342,577
TOTAL	\$ -	-	342,577
NET POSITION			
RESTRICTED FOR:			
POOL PARTICIPANTS	\$ -	-	-
INDIVIDUALS AND			
ORGANIZATIONS	6,413,428	446,107	33,972
TOTAL NET POSITION	\$ 6,413,428	446,107	33,972

CUSTODIAL FUNDS

<u>JUVENILE PROBATION TRUST FUND</u>	<u>FLEXIBLE SPENDING FUND</u>	<u>WOMEN'S CENTER TRUST FUND</u>	<u>TOTAL CUSTODIAL FUNDS</u>	<u>TOTAL FIDUCIARY FUNDS</u>
4,309	20,083	1,295	16,248,314	18,049,102
-	-	-	37,714	37,714
-	1,606	-	317,862	317,862
<u>4,309</u>	<u>21,689</u>	<u>1,295</u>	<u>16,603,890</u>	<u>18,404,678</u>
-	-	-	2,485	2,485
-	-	-	1,196,892	1,196,892
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,199,377</u>	<u>1,199,377</u>
-	-	-	-	1,800,788
<u>4,309</u>	<u>21,689</u>	<u>1,295</u>	<u>15,404,513</u>	<u>15,404,513</u>
<u>4,309</u>	<u>21,689</u>	<u>1,295</u>	<u>15,404,513</u>	<u>17,205,301</u>

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	<u>INVESTMENT TRUST FUNDS</u>	
	<u>DISTRICT CLERK TRUST</u>	<u>TOTAL INVESTMENT TRUST FUNDS</u>
<u>INCREASES</u>		
CONTRIBUTIONS FROM		
JUDGEMENTS	\$ 271,220	271,220
BONDS RECEIVED	-	-
DEPOSITS HELD	-	-
TAXES COLLECTED ON BEHALF		
OF TAXING ENTITIES	-	-
PROBATIONER PAYMENTS	-	-
INTEREST INCOME	7,060	7,060
TOTAL INCREASES	\$ 278,280	278,280
<u>DECREASES</u>		
BONDS REFUNDED	\$ -	-
COLLECTIONS DISTRIBUTED	-	-
DEPOSITS RETURNED	-	-
DISBURSEMENTS TO		
BENEFICIARIES	260,398	260,398
TAXES DISBURSED TO TAXING		
ENTITIES	-	-
TOTAL DECREASES	\$ 260,398	260,398
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	\$ 17,882	17,882
NET POSITION - BEGINNING - Restated	1,782,906	1,782,906
NET POSITION - ENDING	\$ 1,800,788	1,800,788

CUSTODIAL FUNDS

TREASURER MAINTAINED FUND	COUNTY CLERK FUND	DISTRICT CLERK FUND	SHERIFF'S FUND	JUSTICE OF THE PEACE FUND
2,271,814	902,980	1,855,455	1,210,282	1,060,503
741,000	256,860	475,938	613,300	8,650
-	-	-	1,865,678	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>3,012,814</u>	<u>1,159,840</u>	<u>2,331,393</u>	<u>3,689,260</u>	<u>1,069,153</u>
148,500	185,566	29,950	587,400	7,500
2,271,814	444,849	855,388	1,210,282	1,058,848
-	-	-	1,815,957	-
-	414,664	1,031,661	-	-
-	-	-	-	-
<u>2,420,314</u>	<u>1,045,079</u>	<u>1,916,999</u>	<u>3,613,639</u>	<u>1,066,348</u>
592,500	114,761	414,394	75,621	2,805
<u>789,417</u>	<u>1,966,070</u>	<u>4,338,183</u>	<u>166,304</u>	<u>23,658</u>
<u>1,381,917</u>	<u>2,080,831</u>	<u>4,752,577</u>	<u>241,925</u>	<u>26,463</u>

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JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	CUSTODIAL FUNDS		
	TAX ASSESSOR COLLECTOR FUND	DISTRICT ATTORNEY'S SEIZURE FUND	COMMUNITY SUPERVISION TRUST FUND
<u>INCREASES</u>			
CONTRIBUTIONS FROM			
JUDGEMENTS	\$ -	-	-
BONDS RECEIVED	-	-	-
DEPOSITS HELD	-	154,131	-
TAXES COLLECTED ON BEHALF OF TAXING ENTITIES	585,931,883	-	-
PROBATIONER PAYMENTS	-	-	579,893
INTEREST INCOME	-	736	-
TOTAL INCREASES	\$ 585,931,883	154,867	579,893
<u>DECREASES</u>			
BONDS REFUNDED	\$ -	-	-
COLLECTIONS DISTRIBUTED	-	-	43,154
DEPOSITS RETURNED	-	198,991	-
DISBURSEMENTS TO BENEFICIARIES	-	-	536,056
TAXES DISBURSED TO TAXING ENTITIES	585,084,459	-	-
TOTAL DECREASES	\$ 585,084,459	198,991	579,210
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	\$ 847,424	(44,124)	683
NET POSITION-BEGINNING-Restated	5,566,004	490,231	33,289
NET POSITION - ENDING	\$ 6,413,428	446,107	33,972

CUSTODIAL FUNDS				
JUVENILE PROBATION TRUST FUND	FLEXIBLE SPENDING FUND	WOMEN'S CENTER TRUST FUND	TOTAL CUSTODIAL FUNDS	TOTAL FIDUCIARY FUNDS
-	-	-	7,301,034	7,572,254
-	-	-	2,095,748	2,095,748
-	388,713	13,239	2,421,761	2,421,761
-	-	-	585,931,883	585,931,883
6,610	-	-	586,503	586,503
8	-	-	744	7,804
<u>6,618</u>	<u>388,713</u>	<u>13,239</u>	<u>598,337,673</u>	<u>598,615,953</u>
-	-	-	958,916	958,916
253	-	-	5,884,588	5,884,588
-	379,122	13,564	2,407,634	2,407,634
6,570	-	-	1,988,951	2,249,349
-	-	-	585,084,459	585,084,459
<u>6,823</u>	<u>379,122</u>	<u>13,564</u>	<u>596,324,548</u>	<u>596,584,946</u>
(205)	9,591	(325)	2,013,125	2,031,007
<u>4,514</u>	<u>12,098</u>	<u>1,620</u>	<u>13,391,388</u>	<u>15,174,294</u>
<u>4,309</u>	<u>21,689</u>	<u>1,295</u>	<u>15,404,513</u>	<u>17,205,301</u>



STATISTICAL SECTION

STATISTICAL SECTION

This part of the Jefferson County, Texas annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents	Page
Financial Trends <i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	135
Revenue Trends <i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	142
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	146
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	150
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	152

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.



TABLE I

JEFFERSON COUNTY, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities:										
Net Investment in capital assets	\$ 82,640,727	\$ 84,123,857	\$ 85,095,478	\$ 93,814,603	\$ 96,137,672	\$ 91,366,714	\$ 91,380,403	\$ 88,843,451	\$ 85,447,244	\$ 84,359,502
Restricted	18,017,919	25,433,198	28,919,622	24,695,909	25,282,712	24,514,807	22,333,791	32,663,849	25,307,410	27,893,333
Unrestricted	(43,402,923)	(53,259,615)	(64,427,876)	(106,962,928)	(122,326,487)	(146,062,087)	(269,515,413)	(279,038,253)	(271,061,003)	(262,255,747)
Total governmental activities net position	<u>\$ 57,255,723</u>	<u>\$ 56,297,440</u>	<u>\$ 49,587,224</u>	<u>\$ 11,547,584</u>	<u>\$ (906,103)</u>	<u>\$ (30,180,566)</u>	<u>\$ (155,801,219)</u>	<u>\$ (157,530,953)</u>	<u>\$ (160,306,349)</u>	<u>\$ (150,002,912)</u>
Business-type activities:										
Net Investment in capital assets	\$ 90,441,044	\$ 87,043,444	\$ 84,297,573	\$ 83,107,097	\$ 82,294,523	\$ 81,842,002	\$ 79,849,183	\$ 79,014,242	\$ 78,206,312	\$ 74,958,578
Unrestricted	620,635	592,300	479,535	(634,858)	55,359	96,202	(20,118)	(348,276)	(1,265,379)	421,525
Total business-type activities net position	<u>\$ 91,061,679</u>	<u>\$ 87,635,744</u>	<u>\$ 84,777,108</u>	<u>\$ 82,472,239</u>	<u>\$ 82,349,882</u>	<u>\$ 81,938,204</u>	<u>\$ 79,829,065</u>	<u>\$ 78,665,966</u>	<u>\$ 76,940,933</u>	<u>\$ 75,380,103</u>
Reclassifications:										
Net Investment in capital assets	\$ (50,438,282)	\$ (46,786,666)	\$ (43,072,050)	\$ (39,220,834)	\$ (37,614,654)	\$ (33,254,522)	\$ (29,615,115)	\$ (25,890,708)	\$ (21,393,888)	\$ (18,683,446)
Unrestricted	50,438,282	46,786,666	43,072,050	39,220,834	37,614,654	33,254,522	29,615,115	25,890,708	21,393,888	18,683,446
Total reclassifications	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Primary government:										
Net Investment in capital assets	\$ 122,643,489	\$ 124,380,635	\$ 126,321,001	\$ 137,700,866	\$ 140,817,541	\$ 139,954,194	\$ 141,614,471	\$ 141,966,985	\$ 142,259,668	\$ 140,634,634
Restricted	18,017,919	25,433,198	28,919,622	24,695,909	25,282,712	24,514,807	22,333,791	32,663,849	25,307,410	27,893,333
Unrestricted	7,655,994	(5,880,649)	(20,876,291)	(68,376,952)	(84,656,474)	(112,711,363)	(239,920,416)	(253,495,821)	(250,932,494)	(243,150,776)
Total primary government net position	<u>\$ 148,317,402</u>	<u>\$ 143,933,184</u>	<u>\$ 134,364,332</u>	<u>\$ 94,019,823</u>	<u>\$ 81,443,779</u>	<u>\$ 51,757,638</u>	<u>\$ (75,972,154)</u>	<u>\$ (78,864,987)</u>	<u>\$ (83,363,416)</u>	<u>\$ (74,622,809)</u>

Note: The reclassification is for the debt associated with the construction of Ford Park and for Energy Conservation measures for Ford Park and the Airport.
The assets are accounted for in the Business-type activities column and the debt is accounted for in the Governmental activities column.

TABLE 2

**JEFFERSON COUNTY, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities:										
General Government	\$ 32,862,570	\$ 37,253,918	\$ 42,933,889	\$ 40,203,444	\$ 40,583,261	\$ 44,626,177	\$ 36,877,298	\$ 40,243,871	\$ 40,371,411	\$ 25,978,115
Judicial and Law Enforcement	81,522,130	85,995,590	82,058,360	80,018,632	84,656,946	85,700,169	82,243,174	90,143,691	90,135,263	90,685,785
Education and Recreation	1,315,819	1,369,159	1,416,537	1,425,539	1,214,705	1,275,949	1,232,840	1,360,492	1,219,082	1,192,114
Health and Welfare	17,758,075	10,917,065	10,570,568	10,362,461	10,490,353	17,478,616	20,779,392	13,299,080	16,942,064	13,619,698
Maintenance - Equipment and Structures	15,552,976	17,162,873	14,859,687	14,076,436	14,693,137	18,698,878	12,446,937	17,101,085	16,722,371	15,437,913
Interest and Charges on Long-term Debt	1,936,302	1,762,428	1,611,661	1,423,776	1,320,790	1,181,005	1,016,850	1,371,705	1,240,987	1,055,497
Total governmental activities expenses	\$ 150,947,872	\$ 154,461,033	\$ 153,450,702	\$ 147,510,288	\$ 152,959,192	\$ 168,960,794	\$ 154,596,491	\$ 163,519,924	\$ 166,631,178	\$ 147,969,122
Business-type activities:										
Airport	\$ 6,618,247	\$ 7,386,238	\$ 6,943,749	\$ 5,894,518	\$ 5,478,254	\$ 5,492,750	\$ 5,703,795	\$ 5,801,068	\$ 5,194,816	\$ 5,761,526
Entertainment Complex	10,248,457	9,771,707	9,760,675	7,752,545	7,510,076	7,286,876	7,515,064	7,226,121	7,298,085	6,243,292
Total Business-type expenses	\$ 16,866,704	\$ 17,157,945	\$ 16,704,424	\$ 13,647,063	\$ 12,988,330	\$ 12,779,626	\$ 13,218,859	\$ 13,027,189	\$ 12,492,901	\$ 12,004,818
Total primary government expenses	\$ 167,814,576	\$ 171,618,978	\$ 170,155,126	\$ 161,157,351	\$ 165,947,522	\$ 181,740,420	\$ 167,815,350	\$ 176,547,113	\$ 179,124,079	\$ 159,973,940
Program Revenues										
Governmental activities:										
Charges for services:										
General Government	\$ 9,076,015	\$ 7,279,674	\$ 6,234,887	\$ 4,697,503	\$ 5,219,872	\$ 6,211,869	\$ 5,672,872	\$ 7,490,710	\$ 7,992,079	\$ 6,875,215
Judicial and Law Enforcement	9,859,550	9,234,538	10,067,596	10,602,406	10,307,890	9,322,352	10,545,334	10,027,836	9,153,446	5,218,486
Education and Recreation	74,005	84,613	66,517	73,649	13,428	37,096	61,387	64,113	60,233	119,480
Health and Welfare	369,503	392,612	430,032	411,006	401,391	1,471,797	589,599	463,627	521,311	516,103
Maintenance - Equipment and Structures	5,362,121	5,837,681	5,535,713	5,482,157	5,612,682	5,470,153	6,294,131	6,124,206	5,438,640	5,617,353
Operating grants and contributions	18,243,076	19,150,824	13,417,014	10,935,535	11,359,382	14,563,279	13,995,269	20,646,204	18,734,846	15,657,720
Capital grants and contributions	11,938,532	5,222,624	4,287,420	8,711,241	4,246,945	5,432,451	703,625	715,238	1,558,225	1,007,189
Total governmental activities program revenues	\$ 54,922,802	\$ 47,202,566	\$ 40,039,179	\$ 40,913,497	\$ 37,161,590	\$ 42,508,997	\$ 37,862,217	\$ 45,531,934	\$ 43,458,780	\$ 35,011,546
Business-type activities:										
Charges for services:										
Airport	\$ 3,712,848	\$ 3,978,820	\$ 4,526,324	\$ 3,493,616	\$ 2,780,094	\$ 3,253,212	\$ 3,281,881	\$ 3,215,924	\$ 2,464,946	\$ 2,887,422
Entertainment Complex	6,274,380	5,536,308	5,564,686	3,445,635	3,288,418	3,249,799	3,528,209	3,497,310	3,504,785	2,892,895
Operating grants and contributions	-	-	-	-	50,000	50,000	50,000	50,000	1,162,165	2,315,118
Capital grants and contributions	1,960,880	943,357	231,418	2,442,839	3,012,750	2,382,339	1,360,827	2,066,091	85,012	790,697
Total business-type activities program revenues	\$ 11,948,108	\$ 10,458,485	\$ 10,322,428	\$ 9,382,090	\$ 9,131,262	\$ 8,935,350	\$ 8,220,917	\$ 8,829,325	\$ 7,216,908	\$ 8,886,132
Total primary government program revenues	\$ 66,870,910	\$ 57,661,051	\$ 50,361,607	\$ 50,295,587	\$ 46,292,852	\$ 51,444,347	\$ 46,083,134	\$ 54,361,259	\$ 50,675,688	\$ 43,897,678
Net (expense)/revenue										
Governmental activities	\$ (96,025,070)	\$ (107,258,467)	\$ (113,411,523)	\$ (106,596,791)	\$ (115,797,602)	\$ (126,451,797)	\$ (116,734,274)	\$ (117,987,990)	\$ (123,172,398)	\$ (112,957,576)
Business-type activities	(4,918,596)	(6,699,460)	(6,381,996)	(4,264,973)	(3,857,068)	(3,844,276)	(4,997,942)	(4,197,864)	(5,275,993)	(3,118,686)
Total primary government net expense	\$ (100,943,666)	\$ (113,957,927)	\$ (119,793,519)	\$ (110,861,764)	\$ (119,654,670)	\$ (130,296,073)	\$ (121,732,216)	\$ (122,185,854)	\$ (128,448,391)	\$ (116,076,262)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes	\$ 79,416,013	\$ 83,036,649	\$ 84,616,538	\$ 83,122,853	\$ 80,099,108	\$ 78,728,457	\$ 80,487,467	\$ 82,425,768	\$ 87,216,353	\$ 88,187,762
Sales taxes	23,864,675	24,695,194	24,064,857	23,047,286	24,595,048	24,984,470	30,911,766	32,759,242	33,497,873	33,621,425
Alcoholic Beverage Tax	484,988	475,162	614,384	656,678	673,135	689,240	743,739	753,954	590,925	755,519
Hotel Occupancy Tax	1,064,165	1,015,651	1,150,383	1,291,716	1,211,569	1,187,625	1,696,852	1,422,345	1,537,054	1,507,187
County Assistance District Tax	n/a ^	n/a ^	n/a ^	n/a ^	n/a ^	n/a ^	n/a ^	48,980	95,332	76,404
Investment earnings	541,703	281,672	311,546	468,561	353,495	238,304	425,510	1,836,916	1,095,256	217,947
Miscellaneous	25,206	35,918	30,355	29,686	27,589	33,113	24,062	31,605	348,503	449,595
Transfers	(4,183,564)	(3,223,628)	(3,470,353)	(2,594,492)	(3,733,600)	(3,430,561)	(2,868,585)	(3,020,554)	(3,984,294)	(1,554,826)
Total governmental activities	\$ 101,213,186	\$ 106,316,618	\$ 107,317,710	\$ 106,022,288	\$ 103,226,344	\$ 102,430,648	\$ 111,420,811	\$ 116,258,256	\$ 120,397,002	\$ 123,261,013
Business-type activities:										
Investment earnings	\$ 935	\$ 269	\$ 550	\$ 788	\$ 1,111	\$ 1,516	\$ 4,318	\$ 14,211	\$ 5,955	\$ 2,802
Miscellaneous	71,950	49,628	52,457	52,260	-	521	15,900	-	5,276	228
Transfers	4,183,564	3,223,628	3,470,353	2,594,492	3,733,600	3,430,561	2,868,585	3,020,554	3,984,294	1,554,826
Total business-type activities	\$ 4,256,449	\$ 3,273,525	\$ 3,523,360	\$ 2,647,540	\$ 3,734,711	\$ 3,432,598	\$ 2,888,803	\$ 3,034,765	\$ 3,995,525	\$ 1,557,856
Total primary government	\$ 105,469,635	\$ 109,590,143	\$ 110,841,070	\$ 108,669,828	\$ 106,961,055	\$ 105,863,246	\$ 114,309,614	\$ 119,293,021	\$ 124,392,527	\$ 124,818,869
Changes in Net Position										
Governmental activities	\$ 5,188,116	\$ (941,849)	\$ (6,093,813)	\$ (574,503)	\$ (12,571,258)	\$ (24,021,149)	\$ (5,313,463)	\$ (1,729,734)	\$ (2,775,396)	\$ 10,303,437
Business-type activities	(662,147)	(3,425,935)	(2,858,636)	(1,617,433)	(122,357)	(411,678)	(2,109,139)	(1,163,099)	(1,280,468)	(1,560,830)
Total primary government	\$ 4,525,969	\$ (4,367,784)	\$ (8,952,449)	\$ (2,191,936)	\$ (12,693,615)	\$ (24,432,827)	\$ (7,422,602)	\$ (2,892,833)	\$ (4,055,864)	\$ 8,742,607

^ District was formed and began collecting sales taxes in FY 2019.

TABLE 3

JEFFERSON COUNTY, TEXAS
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	County Assistance District Tax	Total
2012	\$ 79,416,013	\$ 23,864,675	\$ 484,988	\$ 1,064,165	n/a ^	\$ 95,648,833
2013	83,036,649	24,695,194	475,162	1,015,651	n/a ^	104,829,841
2014	84,616,538	24,064,857	614,384	1,150,383	n/a ^	110,446,162
2015	83,122,853	23,047,286	656,678	1,291,716	n/a ^	108,118,533
2016	80,099,108	24,595,048	673,135	1,211,569	n/a ^	106,578,860
2017	78,728,457	24,984,470	689,240	1,187,625	n/a ^	105,589,792
2018	80,487,467	30,911,766	743,739	1,696,852	n/a ^	113,839,824
2019	82,425,768	32,759,242	753,954	1,422,345	\$ 48,980	117,410,289
2020	87,216,353	33,497,873	590,925	1,537,054	95,332	122,937,537
2021	88,187,762	33,621,425	755,519	1,507,187	76,404	124,148,297

^ District was formed and began collecting sales taxes in FY 2019.

TABLE 4

JEFFERSON COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year									
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Fund:										
Nonspendable	898,536	1,043,407	897,102	873,260	889,865	903,116	926,860	847,849	1,130,195	1,237,726
Assigned	2,295,347	4,312,676	10,082,383	9,952,977	12,478,022	12,922,519	12,736,699	13,494,504	14,938,314	16,809,047
Unassigned	39,034,450	41,269,536	36,284,915	37,054,620	34,142,140	31,652,055	35,632,532	39,868,798	42,701,205	42,916,483
Total general fund	<u>\$ 42,228,333</u>	<u>\$ 46,625,619</u>	<u>\$ 47,264,400</u>	<u>\$ 47,880,857</u>	<u>\$ 47,510,027</u>	<u>\$ 45,477,690</u>	<u>\$ 49,296,091</u>	<u>\$ 54,211,151</u>	<u>\$ 58,769,714</u>	<u>\$ 60,963,256</u>
 All other governmental funds:										
Nonspendable	58,197	41,047	49,781	56,535	32,858	16,396	22,029	67,190	272,086	57,504
Restricted	18,116,476	25,561,948	28,846,726	24,613,120	25,229,322	24,490,362	21,973,717	32,082,766	25,035,324	27,868,558
Committed	3,047,323	1,902,675	2,919,885	6,649,085	532,034	-	259,134	3,992,895	172,231	1,199,419
Assigned	8,499,277	2,064,217	1,697,319	1,799,539	1,664,791	1,536,694	-	-	-	-
Unassigned (Deficit)	(2,670,874)	(787,118)	(2,925,831)	(4,489,815)	(583,320)	(19,668)	(439,515)	(2,149,518)	(441,774)	(1,764,919)
139 Total all other governmental funds	<u>\$ 27,050,399</u>	<u>\$ 28,782,769</u>	<u>\$ 30,587,880</u>	<u>\$ 28,628,464</u>	<u>\$ 26,875,685</u>	<u>\$ 26,023,784</u>	<u>\$ 21,815,365</u>	<u>\$ 33,993,333</u>	<u>\$ 25,037,867</u>	<u>\$ 27,360,562</u>

TABLE 5

JEFFERSON COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
REVENUES:										
Property Taxes	\$ 79,446,316	\$ 82,593,407	\$ 84,262,722	\$ 82,850,758	\$ 80,400,650	\$ 78,856,965	\$ 80,704,782	\$ 82,794,242	\$ 87,564,321	\$ 88,722,128
Sales Taxes	25,413,828	26,186,007	25,829,624	24,995,680	26,479,752	26,861,335	33,352,357	34,984,521	35,721,184	35,960,535
Fees	13,056,182	13,101,871	13,811,818	14,337,616	14,111,539	13,562,054	14,702,517	14,065,127	13,170,695	13,604,653
Licenses	465,720	590,148	480,386	459,198	502,532	437,175	875,585	741,707	722,912	805,528
Intergovernmental	30,138,180	23,807,603	18,488,048	16,668,364	16,558,057	17,962,425	14,128,320	19,000,069	18,953,897	14,444,228
Sales, Rental & Services	3,819,630	3,369,016	3,053,808	4,754,414	3,085,858	3,850,471	3,292,213	3,885,848	3,496,591	4,895,024
Fines and Forfeitures	2,130,801	2,074,656	1,900,630	2,120,860	2,081,063	1,905,652	2,824,377	1,974,510	1,698,652	1,690,113
Interest	536,993	254,207	307,434	478,763	332,235	222,285	395,424	1,860,589	1,086,297	216,675
Miscellaneous	25,206	35,918	30,355	29,495	27,589	33,113	24,062	31,605	28,173	31,042
Contributions and Donations	1,412,098	4,700	184,819	57,842	12,123	31,970	4,362	1,471,149	2,062,787	223,566
Total Revenues	\$ 156,444,954	\$ 152,017,533	\$ 148,349,644	\$ 146,752,990	\$ 143,591,398	\$ 143,723,445	\$ 150,303,999	\$ 160,809,367	\$ 164,505,509	\$ 160,593,492
EXPENDITURES:										
General Government	\$ 20,252,981	\$ 21,237,703	\$ 22,666,968	\$ 23,786,927	\$ 22,470,110	\$ 24,286,380	\$ 24,215,125	\$ 25,591,885	\$ 26,582,152	\$ 27,804,916
Judicial and Law Enforcement	79,934,077	84,561,028	80,101,133	80,546,836	81,871,609	79,315,978	82,172,119	83,964,269	91,197,309	92,849,625
Education and Recreation	1,304,505	1,361,048	1,409,870	1,439,979	1,264,975	1,919,925	1,317,498	1,448,817	1,629,890	1,209,156
Health and Welfare	10,345,286	10,622,898	10,416,839	10,479,518	10,267,776	14,208,718	20,728,899	12,870,996	16,779,028	13,593,349
Maintenance of Structures and Equipment	12,115,480	11,792,372	12,677,678	12,178,205	11,850,940	11,674,025	12,491,590	12,887,696	14,076,969	13,076,323
Capital Outlay	11,913,277	6,777,118	8,270,112	12,829,173	7,818,394	6,039,315	1,987,390	15,363,395	10,740,633	1,256,043
Debt Services										
Principal	55,731,843	4,344,169	4,498,094	4,420,000	4,913,395	5,022,110	3,981,008	3,799,636	4,481,214	4,355,108
Interest and Commission	4,123,025	1,976,429	1,922,689	1,695,044	1,586,336	1,453,179	1,298,050	1,593,007	1,604,116	1,422,992
Total Expenditures	\$ 195,720,474	\$ 142,672,765	\$ 141,963,383	\$ 147,375,682	\$ 142,043,535	\$ 143,919,630	\$ 148,191,679	\$ 157,519,701	\$ 167,091,311	\$ 155,567,512
Excess (Deficiency) of Revenues Over Expenditures	\$ (39,275,520)	\$ 9,344,768	\$ 6,386,261	\$ (622,692)	\$ 1,547,863	\$ (196,185)	\$ 2,112,320	\$ 3,289,666	\$ (2,585,802)	\$ 5,025,980

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
OTHER FINANCING SOURCES (USES):										
Transfer In	\$ 6,709,370	\$ 6,590,699	\$ 5,310,045	\$ 1,598,717	\$ 1,498,879	\$ 1,521,015	\$ 4,800,783	\$ 4,062,875	\$ 1,179,196	\$ 1,410,775
Transfer Out	(9,523,951)	(9,789,377)	(8,167,733)	(4,064,677)	(5,169,565)	(4,250,626)	(7,303,121)	(6,884,199)	(3,240,627)	(2,796,931)
Proceeds from Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Capital Lease Obligations	-	-	-	1,707,363	-	-	-	-	-	457,860
Insurance Proceeds	-	-	-	-	-	-	-	-	320,330	418,553
Issuance of Debt	47,305,000	-	1,340,000	-	-	-	-	15,395,000	-	-
Premium on Debt Issued	4,970,522	-	-	-	-	-	-	1,159,686	-	-
Payment to Refunding Bond Escrow Agent	-	-	(1,298,192)	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 49,460,941	\$ (3,198,678)	\$ (2,815,880)	\$ (758,597)	\$ (3,670,686)	\$ (2,729,611)	\$ (2,502,338)	\$ 13,733,362	\$ (1,741,101)	\$ (509,743)
Net Change in Fund Balances	\$ 10,185,421	\$ 6,146,090	\$ 3,570,381	\$ (1,381,289)	\$ (2,122,823)	\$ (2,925,796)	\$ (390,018)	\$ 17,023,028	\$ (4,326,903)	\$ 4,516,237
Debt Service As A Percentage of Noncapital Expenditures	31.8%	4.6%	4.7%	4.6%	4.9%	4.7%	3.7%	3.5%	4.0%	3.9%

JEFFERSON COUNTY, TEXAS
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	County Assistance District Tax	Total
2012	\$ 79,446,316	\$ 23,864,675	\$ 484,988	\$ 1,064,165	n/a ^	\$ 104,860,144
2013	82,593,407	24,695,194	475,162	1,015,651	n/a ^	108,779,414
2014	84,262,722	24,064,857	614,384	1,150,383	n/a ^	110,092,346
2015	82,850,758	23,047,286	656,678	1,291,716	n/a ^	107,846,438
2016	80,400,650	24,595,048	673,135	1,211,569	n/a ^	106,880,402
2017	78,856,965	24,984,470	689,240	1,187,625	n/a ^	105,718,300
2018	80,704,782	30,911,766	743,739	1,696,852	n/a ^	114,057,139
2019	82,794,242	32,759,242	753,954	1,422,345	\$ 48,980	117,778,763
2020	87,564,321	33,497,873	590,925	1,537,054	95,332	123,285,505
2021	88,722,128	33,621,425	755,519	1,507,187	76,404	124,682,663

^ District was formed and began collecting sales taxes in FY 2019.

TABLE 6

JEFFERSON COUNTY, TEXAS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year Ended September 30	Real Property		Personal Property		Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value (a) as a Percentage of Actual Value
	Residential Property	Commercial Property	Motor Vehicles	Other					
2012	\$7,989,089,195	\$12,510,887,710	\$51,129,790	\$5,421,135,950	\$2,819,185,882	\$23,153,056,763	0.365000	\$23,199,553,509	89.32%
2013	7,912,100,439	14,408,052,759	62,242,770	6,068,922,220	3,198,328,907	25,252,989,281	0.365000	25,274,550,281	88.83%
2014	7,974,453,458	17,857,917,342	66,248,570	6,675,937,170	6,667,443,764	25,907,112,776	0.365000	25,914,410,662	79.55%
2015	8,081,673,579	16,701,727,909	68,532,930	6,926,838,120	6,385,170,071	25,393,602,467	0.365000	25,404,515,574	79.94%
2016	8,279,899,361	17,082,882,495	75,061,930	5,867,214,193	6,399,625,866	24,905,432,113	0.365000	24,916,084,230	79.59%
2017	8,568,478,324	16,366,360,029	79,893,490	5,363,369,718	6,033,364,824	24,344,736,737	0.365000	24,362,151,992	80.20%
2018	8,889,166,293	17,403,345,487	79,433,190	5,725,297,404	7,709,373,774	24,387,868,600	0.364977	24,399,250,958	76.02%
2019	8,730,543,858	17,128,750,951	89,422,160	6,291,014,537	7,921,774,579	24,317,956,927	0.364977	24,325,403,054	75.45%
2020	9,358,201,823	18,275,367,049	81,563,400	6,641,611,442	8,807,616,190	25,549,127,524	0.364977	25,567,684,207	74.42%
2021	9,852,804,731	17,725,271,180	85,760,892	6,461,341,223	9,328,538,631	24,796,639,395	0.364977	24,815,196,078	72.72%

Source: Jefferson County Appraisal District

Note: Property in the county is reassessed annually. The county assesses property at 100% of actual value for all types of real and personal property.

However, each homestead residential property can only increase by a maximum of 10% in any given year. Estimated actual value is calculated by adding back the loss to the limit on homestead residential properties to the total taxable assessed value. Tax rates are per \$100 of assessed value.

(a) Includes tax-exempt property.

TABLE 7

**JEFFERSON COUNTY, TEXAS
PROPERTY TAX RATES
DIRECT AND OVERLAPPING (a) GOVERNMENTS
LAST TEN FISCAL YEARS**

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Fiscal Year	Operating Rate	Debt Service Rate	Total County Rate	Overlapping Rates								Total Direct & Overlapping Rates
				Cities				School Districts				
				Operating Rate	Debt Service Rate	Total City Rate	Operating Rate	Debt Service Rate	Total School Rate	Special Districts		
2012	\$ 0.336	\$ 0.029	\$ 0.365	\$ 0.401	\$ 0.185	\$ 0.586	\$ 1.059	\$ 0.230	\$ 1.289	\$ 0.193	\$ 2.433	
2013	0.340	0.025	0.365	0.412	0.182	0.594	1.059	0.217	1.276	0.194	2.429	
2014	0.341	0.024	0.365	0.419	0.189	0.608	1.058	0.235	1.293	0.193	2.459	
2015	0.340	0.025	0.365	0.430	0.186	0.616	1.059	0.244	1.303	0.203	2.487	
2016	0.342	0.023	0.365	0.441	0.175	0.616	1.059	0.259	1.318	0.206	2.505	
2017	0.339	0.026	0.365	0.422	0.147	0.569	1.059	0.267	1.326	0.203	2.463	
2018	0.345	0.020	0.365	0.426	0.150	0.576	1.099	0.238	1.337	0.201	2.479	
2019	0.346	0.019	0.365	0.488	0.145	0.633	1.117	0.236	1.353	0.308	2.659	
2020	0.342	0.023	0.365	0.443	0.140	0.583	1.015	0.284	1.299	0.231	2.478	
2021	0.341	0.024	0.365	0.443	0.134	0.577	1.002	0.304	1.306	0.223	2.471	

Source: Jefferson County Tax Assessor Collector

(a) Overlapping rates are those of local governments that apply to property owners within Jefferson County. Not all overlapping rates apply to all Jefferson County property owners. (e.g., the rates for special districts apply only to the proportion of the County's property owners whose property is located within the geographic boundaries of the special district.)

Note: Rates are per \$100 of taxable value. Rates for overlapping entities are an average tax rate of all cities (7), school districts (7), and special districts (14) located within Jefferson County. For fiscal year 2021, total rates ranged between .231 and .792 for cities, 1.163 and 1.586 for school districts, and .0249 and .6222 for special districts.

TABLE 8

JEFFERSON COUNTY, TEXAS
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayers	2021			2012		
	Taxable Assessed Value (b)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (b)	Rank	Percentage of Total Taxable Assessed Value
Motiva Refinery	\$ 2,787,158,817	1	11.24%	\$ 3,472,234,080	1	15.00%
ExxonMobil Oil Corporation	2,200,913,554	2	8.88%	2,476,234,780	2	10.70%
Premcor Refining Group Inc	1,110,358,879	3	4.48%	737,662,180	4	3.19%
Sunoco Partners Mktg & Term LP	596,642,374	4	2.41%	-	-	-
Total Petrochemicals USA	525,725,432	5	2.12%	846,864,500	3	3.66%
Huntsman Petrochemical Corp	401,120,789	6	1.62%	434,957,770	5	-
Entergy Texas Inc.	363,512,673	7	1.47%	284,994,300	8	-
Golden Pass Pipeline LLC	358,537,969	8	1.45%	-	-	-
Enterprise Texas Pipeline LP	353,112,321	9	1.42%	263,803,360	9	-
Chevron Phillips Chemical Co	259,065,391	10	1.04%	252,966,270	10	-
BASF-Atofina Joint Venture	-	-	-	353,387,280	6	1.53%
Sun Marine Terminals Inc	-	-	-	316,996,630	7	1.37%
TOTAL	\$8,956,148,199		36.13%	\$9,440,101,150		35.45%

Source: Jefferson County Appraisal District.

(b) Amounts shown for these taxpayers do not include assessed values attributable to certain subsidiaries and affiliates which are not grouped on the tax roll with the taxpayers shown.

TABLE 9

**JEFFERSON COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended September 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	\$ 83,503,220	\$ 82,381,734	98.66%	\$ 877,786	\$ 83,259,520	99.71%
2013	89,371,741	88,220,195	98.71%	863,731	89,083,926	99.68%
2014	92,555,112	91,329,673	98.68%	936,206	92,265,879	99.69%
2015	90,442,172	89,246,776	98.68%	873,721	90,120,497	99.64%
2016	88,888,440	87,788,574	98.76%	715,747	88,504,321	99.57%
2017	87,382,825	86,272,257	98.73%	697,130	86,969,387	99.53%
2018	87,851,499	86,900,639	98.92%	463,881	87,364,520	99.45%
2019	83,611,157	82,230,903	98.35%	765,274	82,996,177	99.26%
2020	87,953,875	86,812,624	98.70%	310,049	87,122,673	99.05%
2021	88,065,653	86,846,043	98.62%	-	86,846,043	98.62%

TABLE 10

**JEFFERSON COUNTY, TEXAS
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

	Fiscal Year	General Obligation Bonds	Notes Payable	Capital Leases	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
146	2012	\$ 56,704,005	\$ 597,263	\$ -	\$ 57,301,268	0.59%	\$ 227
	2013	52,482,467	218,094	-	52,700,561	0.55%	\$ 209
	2014	49,281,192	-	-	49,281,192	0.49%	\$ 195
	2015	44,444,323	-	1,707,363	46,151,686	0.46%	\$ 183
	2016	39,437,454	-	1,383,968	40,821,422	0.38%	\$ 161
	2017	34,337,146	-	1,051,858	35,389,004	0.31%	\$ 139
	2018	30,319,638	-	710,850	31,030,488	0.27%	\$ 121
	2019	43,027,646	-	361,214	43,388,860	0.35%	\$ 170
	2020	38,472,633	-	-	38,472,633	0.27%	\$ 153
	2021	33,767,620	-	372,752	34,140,372	0.26%	\$ 133

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a) See the Schedule of Demographic and Economics Statistics in Table 14 for personal income and population data.

TABLE 11

JEFFERSON COUNTY, TEXAS
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Fund	Total	Percentage of Estimated Actual Taxable Value (a) of Property	Per Capita (b)
2012	\$ 56,704,005	\$ 716,106	\$ 55,987,899	0.25%	221
2013	52,482,467	1,071,014	51,411,453	0.22%	204
2014	49,281,192	1,010,241	48,270,951	0.19%	191
2015	44,444,323	1,096,051	43,348,272	0.17%	172
2016	39,437,454	602,071	38,835,383	0.15%	153
2017	34,337,146	700,149	33,636,997	0.14%	132
2018	30,319,638	550,264	29,769,374	0.12%	116
2019	43,027,646	450,811	42,576,835	0.18%	167
2020	38,472,633	205,094	38,267,539	0.15%	152
2021	33,767,620	434,551	33,333,069	0.13%	130

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property in Table 6 for property value data.

(b) See the Schedule of Demographic and Economics Statistics in Table 14 for population data.

TABLE 12

JEFFERSON COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2021

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (a)</u>	<u>Estimated Share of Overlapping Debt</u>
JEFFERSON COUNTY DIRECT DEBT	\$38,472,633	100.0%	\$38,472,633
Total Direct Debt			\$38,472,633
OVERLAPPING DEBT REPAYED WITH PROPERTY TAXES:			
CITIES:			
BEAUMONT	179,908,350	100.0%	179,908,350
BEVIL OAKS	1,465,000	100.0%	1,465,000
GROVES	12,679,000	100.0%	12,679,000
NEDERLAND	11,530,000	100.0%	11,530,000
PORT ARTHUR	113,145,000	100.0%	113,145,000
PORT NECHES	15,395,000	100.0%	15,395,000
TAYLOR LANDING	-	100.0%	-
SCHOOL DISTRICTS:			
BEAUMONT	273,690,000	100.0%	273,690,000
HAMSHIRE FANNETT	51,105,000	100.0%	51,105,000
HARDIN JEFFERSON	16,570,824	50.1%	8,301,983
NEDERLAND	149,453,333	100.0%	149,453,333
PORT ARTHUR	353,925,000	100.0%	353,925,000
PORT NECHES	201,490,000	100.0%	201,490,000
SABINE PASS	35,108,638	100.0%	35,108,638
PORT DISTRICTS:			
BEAUMONT	72,655,000	100.0%	72,655,000
PORT ARTHUR	97,110,000	100.0%	97,110,000
SABINE PASS	9,036,921	100.0%	9,036,921
DRAINAGE DISTRICTS:			
DRAINAGE DISTRICTS #3	-	100.0%	-
DRAINAGE DISTRICTS #6	-	100.0%	-
DRAINAGE DISTRICTS #7	14,515,000	100.0%	14,515,000
NAVIGATION DISTRICTS:			
SABINE NECHES	8,365,000	100.0%	8,365,000
MUNICIPAL UTILITY DISTRICTS:			
NORTHWEST FOREST	-	100.0%	-
WATER DISTRICTS:			
WATER DISTRICT #10	7,915,000	100.0%	7,915,000
EMERGENCY SERVICE DISTRICTS:			
EMERGENCY SERVICE DISTRICT #1	-	100.0%	-
EMERGENCY SERVICE DISTRICT #2	-	100.0%	-
EMERGENCY SERVICE DISTRICT #3	-	100.0%	-
EMERGENCY SERVICE DISTRICT #4	-	100.0%	-
CONSERVATION DISTRICTS:			
TRINITY BAY	-	100.0%	-
IMPROVEMENT DISTRICT:			
CARDINAL MEADOWS	-	100.0%	-
Total Overlapping Debt			\$1,616,793,225
TOTAL DIRECT AND OVERLAPPING DEBT			\$1,655,265,858

Sources: Debt outstanding data was provided by each of the taxing entities.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Jefferson County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(a) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of taxing entity that is within the County's boundaries and dividing it by the taxing entity's total taxable assessed value.

TABLE 13

**JEFFERSON COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(amounts expressed in thousands)**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt limit	\$ 5,124,994	\$ 5,580,038	\$ 6,458,093	\$ 6,195,850	\$ 6,340,696	\$ 6,233,710	\$ 6,573,128	\$ 6,464,824	\$ 6,908,392	\$ 6,894,519
Total net debt applicable to limit	60,416	48,404	44,070	39,564	35,468	30,680	27,190	39,234	35,360	30,860
Legal debt margin	<u>\$ 5,064,578</u>	<u>\$ 5,531,634</u>	<u>\$ 6,414,023</u>	<u>\$ 6,156,286</u>	<u>\$ 6,305,228</u>	<u>\$ 6,203,030</u>	<u>\$ 6,545,938</u>	<u>\$ 6,425,590</u>	<u>\$ 6,873,032</u>	<u>\$ 6,863,659</u>
Total net debt applicable to the limit as a percentage of debt limit	1.20%	1.18%	0.87%	0.68%	0.64%	0.56%	0.49%	0.41%	0.51%	0.45%

Legal Debt Margin Calculation for Fiscal Year 2021

Assessed Value of Real Property	\$ 27,578,076
Debt limit (25% of assessed value of real property)	6,894,519
Debt applicable to limit:	
General obligation bonds	31,295
Less: Amount set aside for repayment of general obligation debt	435
Total net debt applicable to limit	<u>\$ 30,860</u>
Legal debt margin	<u>\$ 6,863,659</u>

Note: Under Article III, Section 52 of the State Constitution, Jefferson County's outstanding general obligation debt should not exceed 25% of assessed valuation of real property. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

TABLE 14

**JEFFERSON COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

	Fiscal Year	Population (a)	Personal Income (amounts expressed in thousands)	Per Capita Personal Income (a)	Median Age (a)	School Enrollment (a)	Unemployment Rate (b)
150	2012	252,802	\$ 9,786,471	\$ 38,712	35.9	63,371	10.2%
	2013	251,813	\$ 9,658,791	\$ 38,357	36.0	63,433	10.1%
	2014	252,358	\$ 10,083,721	\$ 39,958	35.9	63,350	7.8%
	2015	252,235	\$ 9,971,354	\$ 39,532	35.9	61,768	6.6%
	2016	254,308	\$ 10,809,362	\$ 42,505	35.9	60,809	7.4%
	2017	254,679	\$ 11,451,641	\$ 44,965	36.0	59,927	8.5%
	2018	256,299	\$ 11,524,485	\$ 44,965	36.0	59,927	6.2%
	2019	255,001	\$ 12,358,113	\$ 48,463	36.0	59,845	5.6%
	2020	251,565	\$ 14,036,572	\$ 55,797	37.1	59,784	13.1%
	2021	256,526	\$ 13,146,444	\$ 51,248	37.1	59,784	8.3%

Data sources

(a) Bureau of Census

(b) Texas Workforce Commission

TABLE 15

JEFFERSON COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	2021			2012		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
State of Texas	3,340	1	3.43%	4,600	1	4.21%
Christus Health Southeast Texas	2,372	2	2.44%	1,940	4	1.78%
Beaumont ISD	2,223	3	2.28%	3,000	2	2.75%
ExxonMobil Oil Corporation	2,000	4	2.05%	2,030	3	1.86%
Motiva Enterprises	1,659	5	1.70%	1,350	5	1.24%
Memorial Hermann Baptist Hospital	1,503	6	1.54%	1,300	6	1.19%
Port Arthur ISD	1,325	7	1.36%	1,265	8	1.16%
City of Beaumont	1,245	8	1.28%	1,284	7	1.18%
Jefferson County	1,125	9	1.16%	1,180	9	1.08%
Valero	779	10	0.80%	850	10	0.78%
TOTAL	17,571		18.04%	18,799		17.23%

Source: Employment numbers provided by each entity

TABLE 16

JEFFERSON COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function	Full-time Equivalent Employees as of September 30									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government	164	166	165	165	168	155	161	163	157	157
Judicial & Law Enforcement										
Deputies	134	138	138	143	146	148	145	141	135	134
Detention Officers	238	241	238	237	237	231	232	230	221	216
Others	442	436	443	440	439	415	419	413	409	410
Education & Recreation	15	15	15	15	15	12	14	15	13	15
Health & Welfare	60	60	60	60	61	52	59	58	57	52
Maintenance - Equipment & Structures										
Road & Bridges	66	64	64	60	64	61	64	68	65	65
Engineering	10	10	10	10	10	9	10	10	9	10
Maintenance	28	30	27	28	28	25	26	26	27	27
Jack Brooks Regional Airport	23	24	25	24	24	24	24	23	25	24
Ford Park	20	23	21	20	21	22	22	19	12	15
TOTAL	<u>1,200</u>	<u>1,207</u>	<u>1,206</u>	<u>1,202</u>	<u>1,213</u>	<u>1,154</u>	<u>1,176</u>	<u>1,166</u>	<u>1,130</u>	<u>1,125</u>

Sources: County and Ford Park payroll records

TABLE 17

**JEFFERSON COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

Function	FISCAL YEAR									
	2012	2013	2014	2015	2016	2017	2018	2019	2020*	2021*
Judicial & Law Enforcement										
Courts										
Number of Indigent Cases Heard	2,413	3,249	3,392	3,727	3,969	3,252	2,944	3,336	2,751	4,202
Number of Justice of Peace Cases	48,363	43,205	41,359	33,717	28,130	31,835	33,428	36,461	26,313	26,381
Sheriff										
Number of Arrests	6,023	5,898	5,517	5,730	5,337	4,644	5,227	5,159	3,045	3,054
Number of Citations	1,081	915	1,558	1,615	1,861	2,231	2,240	2,970	1,994	1,887
Jail										
Average Daily Population of Inmates	815	767	855	830	819	731	713	752	732	920
Constables										
Number of Papers Served	15,344	15,472	17,348	18,276	16,618	16,561	15,831	16,053	11,965	12,555
Education & Recreation										
Visitor Center										
Number of Visitors	67,349	67,309	64,440	66,230	53,050	64,536	58,938	46,661	-	11,746
Health & Welfare										
Health & Welfare										
Number of Patients Seen in Clinic	11,644	7,433	11,314	10,508	10,401	11,937	8,508	8,794	7,936	7,494
Mosquito Control										
Number of Acreage Sprayed	1,328,128	700,672	1,048,256	563,520	839,680	594,148	789,504	451,840	377,856	150,528
Maintenance - Equipment & Structures										
Road & Bridge										
Road Miles Maintained	369	370	370	369	369	366	366	376	371	373
Airport										
Number of Aircraft Operations	22,515	20,351	19,109	15,462	14,842	15,757	17,755	18,310	16,863	17,556
Number of Enplaned	5,666	24,669	36,605	34,879	27,245	24,934	25,514	28,498	10,098	15,506
Number of Deplaned	5,328	24,351	35,340	34,517	28,098	24,467	24,705	27,619	9,700	15,190
Health Insurance Risk Pool										
Number of Participants in Plan	1,581	1,612	1,807	1,652	1,667	1,702	1,722	1,734	1,743	1,739
Entertainment Complex										
Number of Events	185	176	174	170	183	40	102	99	91	92
Total Attendance	712,688	668,718	650,089	303,562	336,555	348,710	361,468	302,903	125,722	186,613

Sources: Various county departments

Note: Indicators are not available for the general government functions.

* COVID-19 Pandemic

TABLE 18

**JEFFERSON COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS**

Function	FISCAL YEAR									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Judicial & Law Enforcement										
Sheriff										
Patrol Units	122	126	121	123	141	132	142	141	139	133
Aviation Units	4	4	3	3	3	4	4	4	4	4
Marine Units	11	11	11	11	10	10	10	10	10	12
Jail										
Dorms	23	23	23	23	23	23	23	23	24	24
Bed Capacity	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268
Constables										
Patrol Units	24	29	32	32	34	28	33	24	24	22
Health & Welfare										
Mosquito Control										
Mosquito Spray Trucks	8	8	8	8	8	8	8	8	8	8
Weed Control Trucks	2	2	2	2	2	2	2	2	2	2
Aviation Units	3	3	3	3	3	3	3	3	3	3
Maintenance - Equipment & Structures										
Road (miles)	369	370	370	369	369	366	366	376	371	373
Bridges	65	65	65	65	65	65	65	65	65	65
Airport										
Runways (linear feet)	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820
T-Hangar & Open Span Hangars (square feet)	150,470	150,470	150,470	150,470	150,470	150,470	150,470	108,270	108,270	108,270
Office Space (square feet)	18,885	43,850	43,850	43,850	45,850	45,850	45,850	44,304	44,304	44,304
Entertainment Complex										
Number of venues	5	5	5	5	5	5	5	5	5	5
Softball Fields	12	12	12	12	12	12	12	12	12	12
Exhibit Floor Space (square feet)	142,000	142,000	142,000	142,000	142,000	142,000	142,000	142,000	142,000	142,000
Seating Capacity	23,500	23,500	23,500	23,500	23,500	23,500	23,500	23,500	23,500	23,500

Sources: Various county departments

Note: Indicators are not available for the general government function.





Honorable County Judge and
Commissioners' Court
Jefferson County, Texas

We have audited the financial statements of Jefferson County, Texas as of and for the year ended September 30, 2021, and have issued our report thereon dated March 18, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated August 17, 2021, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Jefferson County, Texas solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

We will assist in preparing the schedule of expenditures of federal and state awards of Jefferson County, Texas in conformity with U.S. generally accepted accounting principles, the U.S. Office of Management and Budget (OMB) *Compliance Supplement*, and the State of Texas *Uniform Grant Management Standards* based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

OFFICE LOCATIONS

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

In order to ensure we maintain our independence for performing these nonaudit services certain safeguards were applied to this engagement. Management assumed responsibility for the schedule of expenditures of federal and state awards and any other nonaudit services we provided. Management acknowledged, in the management representation letter, our assistance with the preparation of the schedule of expenditures of federal and state awards and that this was reviewed and approved prior to their issuance and accepted responsibility for them. Further, the nonaudit services were overseen by an individual within management that has the suitable skill, knowledge, or experience; evaluated the adequacy and results of the services; and accepted responsibility for them.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Jefferson County, Texas is included in Note I to the financial statements. As described in the notes to the financial statements, during the year, the entity changed its method of accounting for fiduciary activities by adopting Governmental Accounting Standards (GASB) Statement No. 84, Fiduciary Activities. Accordingly, the cumulative effect of the accounting change as of the beginning of the year has been reported in the financial statements. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the allowance for uncollectible property taxes is based on a historical collection rate of outstanding property taxes at September 30, 2021. We evaluated the key factors and assumptions used to develop the allowance for uncollectible property taxes in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for uncollectible court fines and fees receivable is based on a historical collection rate of outstanding court fines and fees at September 30, 2021. We evaluated the key factors and assumptions used to develop the allowance for uncollectible court fines in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the accumulated depreciation is based on the related estimated useful lives of capital assets. We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the annual OPEB cost and net OPEB obligation is based on economic and demographic assumptions related to future claims/premiums paid on behalf of retirees. We evaluated the key factors and assumptions used to develop the annual OPEB cost and net OPEB obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and deferred outflows/inflows related to TCDRS is based on actuarial assumptions which are determined by the demographics of the plan and future projections that the actuarial makes based on historical information of the plan and the investment market. We evaluated the key factors and assumptions used to develop the net pension liability and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Jefferson County Texas' financial statements relate to the pension and OPEB liabilities. The disclosures in the financial statements are neutral, consistent and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relation to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Jefferson County, Texas' financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated March 18, 2022.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Jefferson County, Texas, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Jefferson County, Texas' auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This report is intended solely for the information and use of the Commissioners Court and management of Jefferson County, Texas 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
March 18, 2022

JEFFERSON COUNTY, TEXAS

FINANCIAL & OPERATING
STATEMENTS - COUNTY FUNDS ONLY

For the Three Months Ending December 31, 2021



Patrick Swain - County Auditor

PATRICK SWAIN
COUNTY AUDITOR
(409) 835-8500



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

March 18, 2022

Honorable Commissioners Court:
Judge Jeff R. Branick
Commissioner Vernon Pierce
Commissioner Darrell Bush
Commissioner Michael "Shane" Sinegal
Commissioner Everette "Bo" Alfred

Gentlemen:

In compliance with Section 114.023 of the Local Government Code, I herewith present the monthly report of the financial condition of Jefferson County as of December 31, 2021 together with the results of operations of the budget for the third period then ended.

Revenue:

Total budgeted revenue collected for the three months ending December 31, 2021 is \$27,576,742. Budgeted Revenues are \$135,814,134 leaving \$108,237,392 in revenue to be collected in order to meet our budgetary revenue goals. Highlights of revenues are as follows:

Property Taxes:

Property tax collections are \$21,557,358 for the first three months of the year. This amount represents 23% of the budgeted amount of \$92,577,815.

Sales Taxes:

Ten percent of budgeted revenue for sales taxes has been collected. Sales Tax revenue is budgeted to be \$29,580,000.

Page Two

Licenses & Permits:

Seventeen percent of budgeted revenue from Licenses & Permits has been collected. Licenses & Permits are budgeted to be \$403,000 for the year.

Intergovernmental:

Twenty-four percent of Intergovernmental Revenue has been collected. Intergovernmental Revenue is budgeted to be \$1,166,084.

Fees:

Twenty-four percent of the budgeted revenue for Fees has been collected. Revenue from Fees is budgeted to be \$10,342,535 for the year.

Fines and Forfeitures:

Twelve percent of Fines and Forfeitures have been collected. Revenues from Fines and Forfeitures are budgeted to be \$1,575,000.

Interest:

Twenty-nine percent of revenue from Interest have been collected. Revenues from Interest are budgeted to be \$142,700.

Other Revenues:

Nothing of Other Revenues have been collected. Revenues from Other Revenues are budgeted to be \$27,000 for the year.

Expenditures:

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

Page Three

Expenditures are budgeted to be \$150,026,001, which includes General Funds and debt service funds, excluding budgeted transfers of \$2,745,362 for the fiscal year ending September 30, 2022.

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

Sincerely,

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

Patrick Swain
County Auditor

JEFFERSON COUNTY, TEXAS
 FINANCIAL & OPERATING
 STATEMENTS - COUNTY FUNDS ONLY
 FOR THE THREE MONTHS ENDING DECEMBER 31, 2021
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Jefferson County, Texas
Consolidated Balance Sheet
For The Three Months Ending December 31, 2021

	General Funds	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds	Total
<u>ASSETS</u>							
Cash and Cash Equivalents	\$ 58,562,112	48,663,019	8,411,531	1,754,893	1,481,731	1,720,179	\$ 120,593,465
Receivables & Prepaids	4,469,206	1,632	-	316,075	86,951	-	4,873,864
Intergovernmental Receivables	(213,405)	33,434	-	-	-	-	(179,971)
Due From Other Funds	150,000	-	-	-	-	-	150,000
Inventory	730,312	24,567	32,729	-	96,755	-	884,363
Other Assets	-	-	-	-	75,580,451	-	75,580,451
Total Assets	\$ <u>63,698,225</u>	\$ <u>48,722,652</u>	\$ <u>8,444,260</u>	\$ <u>2,070,968</u>	\$ <u>77,245,888</u>	\$ <u>1,720,179</u>	\$ <u>201,902,172</u>
<u>LIABILITIES AND FUND BALANCE/EQUITY</u>							
Payables	\$ 6,066,563	731,592	-	-	1,332,259	3,383,113	\$ 11,513,527
Intergovernmental Payables	360	218,214	-	-	39	-	218,613
Other Liabilities	4,191,419	627,659	-	298,599	887,744	-	6,005,421
Fund Balance/Equity	<u>53,439,883</u>	<u>47,145,187</u>	<u>8,444,260</u>	<u>1,772,369</u>	<u>75,025,846</u>	<u>(1,662,934)</u>	<u>184,164,611</u>
Total Liabilities and Fund Balance/Equity	\$ <u>63,698,225</u>	\$ <u>48,722,652</u>	\$ <u>8,444,260</u>	\$ <u>2,070,968</u>	\$ <u>77,245,888</u>	\$ <u>1,720,179</u>	\$ <u>201,902,172</u>

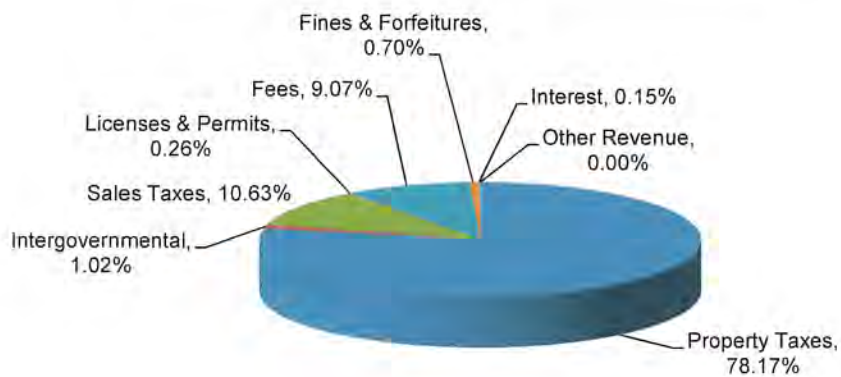
Jefferson County, Texas
Statement of Changes in Fund Balances
For The Three Months Ending December 31, 2021

	9/30/2021	Three Months Ending December 31, 2021				12/31/2021
	Fund Balance	Receipts	Disbursements	Transfers In/(Out)	Prior Period Adjustment	Fund Balance
Jury Fund	\$ 430,510	\$ 90,582	\$ 106,368	\$ -	\$ -	\$ 414,724
Road & Bridge Pct. 1	4,839,848	323,239	481,308	-	-	4,681,779
Road & Bridge Pct. 2	906,495	323,239	391,805	-	-	837,929
Road & Bridge Pct. 3	202,393	323,239	491,853	-	-	33,779
Road & Bridge Pct. 4	3,219,450	526,780	729,381	-	-	3,016,849
Engineering Fund	120,796	272,293	300,017	-	-	93,072
Parks & Recreation	105,609	26,468	24,251	-	-	107,826
General Fund	46,797,979	23,930,076	30,312,906	(374,961)	-	40,040,188
Mosquito Control Fund	1,138,569	421,505	349,447	-	-	1,210,627
Tobacco Settlement Fund	3,201,607	1,503	200,000	-	-	3,003,110
Total General Funds	60,963,256	26,238,924	33,387,336	(374,961)	-	53,439,883
Total Special Revenue Funds	18,522,890	35,976,448	7,457,503	103,352	-	47,145,187
Total Capital Project Funds	8,403,121	120,695	79,556	-	-	8,444,260
Total Debt Service Funds	434,551	1,337,818	-	-	-	1,772,369
Total Enterprise Funds	75,460,659	852,960	1,559,382	271,609	-	75,025,846
Total Internal Service Funds	(736,171)	5,709,547	6,636,310	-	-	(1,662,934)
Total Balances	\$ 163,048,306	\$ 70,236,392	\$ 49,120,087	\$ -	\$ -	\$ 184,164,611

Jefferson County Texas
Statement of Revenues by Category - Compared with Budget Allocation
For The Three Months Ending December 31, 2021

Category	Cumulative Actual	Annual Budget	Unrealized Balance	Percentage Unrealized
Property Taxes	\$ 21,557,358	\$ 92,577,815	\$ 71,020,457	76.71%
Sales Taxes	2,931,490	29,580,000	26,648,510	90.09%
Licenses & Permits	70,146	403,000	332,854	82.59%
Intergovernmental	281,974	1,166,084	884,110	75.82%
Fees	2,501,870	10,342,535	7,840,665	75.81%
Fines & Forfeitures	191,845	1,575,000	1,383,155	87.82%
Interest	42,059	142,700	100,641	70.53%
Other Revenue	-	27,000	27,000	100.00%
	<u>\$ 27,576,742</u>	<u>\$ 135,814,134</u>	<u>\$ 108,237,392</u>	<u>79.70%</u>

Revenues by Major Category
For The Three Months Ending December 31, 2021



Jefferson County, Texas
Statement of Revenues - Compared With Budget Allocation
For The Three Months Ending December 31, 2021

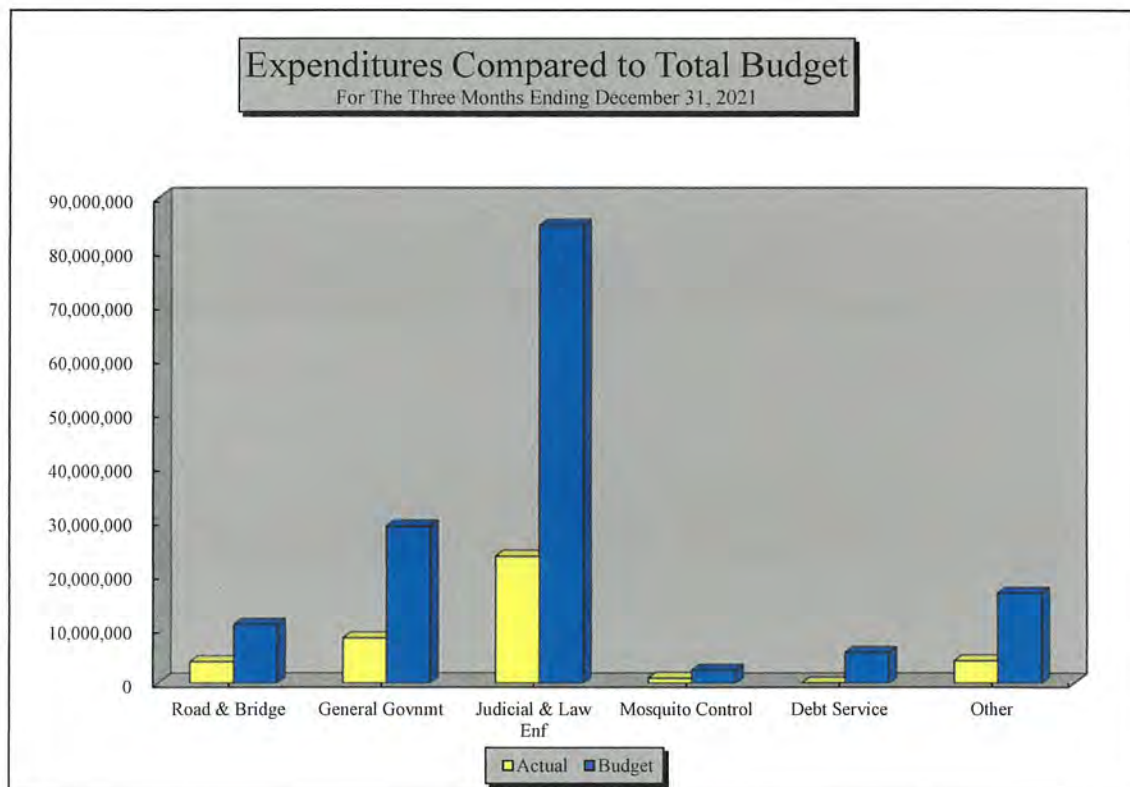
	October 2021 -December	Cumulative Total	Annual Budget	Unrealized Balance
Jury Fund				
Current Taxes	\$ 45,703	\$ 45,703	\$ 197,734	\$ 152,031
Delinquent Taxes	991	991	2,878	1,887
Jury Fees	14,648	14,648	60,000	45,352
Other Revenue	29,240	29,240	100,300	71,060
Road & Bridge Pct. 1				
Current Taxes	174,655	174,655	755,638	580,983
Delinquent Taxes	2,805	2,805	8,148	5,343
Intergovernmental Revenue	-	-	-	-
Auto Registration Fees	-	-	575,000	575,000
Road & Bridge Fees	117,910	117,910	500,000	382,090
Sales, Rentals & Services	-	-	-	-
Fines and Forfeitures	27,869	27,869	225,000	197,131
Road & Bridge Pct. 2				
Current Taxes	174,655	174,655	755,638	580,983
Delinquent Taxes	2,805	2,805	8,148	5,343
Intergovernmental Revenue	-	-	-	-
Auto Registration Fees	-	-	575,000	575,000
Road & Bridge Fees	117,910	117,910	500,000	382,090
Sales, Rentals & Services	-	-	-	-
Fines and Forfeitures	27,869	27,869	225,000	197,131
Road & Bridge Pct. 3				
Current Taxes	174,655	174,655	755,638	580,983
Delinquent Taxes	2,805	2,805	8,148	5,343
Intergovernmental Revenue	-	-	-	-
Auto Registration Fees	-	-	575,000	575,000
Road & Bridge Fees	117,910	117,910	500,000	382,090
Sales, Rentals & Services	-	-	-	-
Fines and Forfeitures	27,869	27,869	225,000	197,131
Road & Bridge Pct. 4				
Current Taxes	174,655	174,655	755,638	580,983
Delinquent Taxes	2,805	2,805	8,148	5,343
Intergovernmental Revenue	-	-	8,000	8,000
Auto Registration Fees	-	-	575,000	575,000
Road & Bridge Fees	117,910	117,910	500,000	382,090
Sales, Rentals & Services	203,544	203,544	-	(203,544)
Fines and Forfeitures	27,866	27,866	225,000	197,134
Other Revenue	-	-	-	-

Jefferson County, Texas
Statement of Revenues - Compared With Budget Allocation
For The Three Months Ending December 31, 2021

	October 2021 -December	Cumulative Total	Annual Budget	Unrealized Balance
Engineering Fund				
Current Taxes	\$ 267,589	\$ 267,589	\$ 1,157,711	\$ 890,122
Delinquent Taxes	3,954	3,954	11,484	7,530
Licenses and Permits	750	750	3,000	2,250
Sales, Rentals & Services	-	-	1,000	1,000
Parks & Recreation				
Current Taxes	9,087	9,087	39,316	30,229
Delinquent Taxes	43	43	124	81
Sales, Rentals & Services	17,338	17,338	80,060	62,722
General Fund				
Current Taxes	18,464,131	18,464,131	79,883,216	61,419,085
Delinquent Taxes	297,177	297,177	863,189	566,012
Sales Taxes	2,931,490	2,931,490	29,580,000	26,648,510
Other Taxes	-	-	27,000	27,000
Licenses and Permits	69,396	69,396	400,000	330,604
Intergovernmental Revenue	252,734	252,734	1,057,784	805,050
Fees of Office	906,841	906,841	3,573,610	2,666,769
Other Sales, Rentals & Svcs.	887,859	887,859	2,327,865	1,440,006
Fines & Forfeitures	80,372	80,372	675,000	594,628
Interest	40,076	40,076	130,000	89,924
Other Revenue	-	-	-	-
Mosquito Control Fund				
Current Taxes	413,508	413,508	1,789,022	1,375,514
Delinquent Taxes	7,997	7,997	23,229	15,232
Sales, Rentals & Services	-	-	-	-
Tobacco Settlement Fund				
Interest	1,503	1,503	4,800	3,297
Debt Service				
Current Taxes	1,314,051	1,314,051	5,488,265	4,174,214
Delinquent Taxes	23,287	23,287	66,503	43,216
Interest	480	480	7,900	7,420
Other, Sales, Rentals & Svcs.	-	-	-	-
Total	\$ 27,576,742	\$ 27,576,742	\$ 135,814,134	\$ 108,237,392

Jefferson County, Texas
Statement of Expenditures - Compared With Budget Allocation - 25% of Budget Expended
For The Three Months Ending December 31, 2021

	Cumulative Actual	Annual Budget	Unencumbered Balance	Percentage Unencumbered
Jury Fund	\$ 111,565	\$ 677,274	\$ 565,709	83.53%
Road & Bridge Funds	3,636,633	9,488,000	5,851,367	61.67%
Engineering Fund	306,540	1,299,471	992,931	76.41%
Parks & Recreation Fund	40,894	212,644	171,750	80.77%
General Fund:				
General Government	8,424,092	29,245,516	20,821,424	71.20%
Judicial	5,242,749	21,464,363	16,221,614	75.57%
Law Enforcement	18,281,701	62,711,208	44,429,507	70.85%
Education	94,086	459,866	365,780	79.54%
Health & Welfare	1,466,832	9,281,631	7,814,799	84.20%
Maintenance	1,592,005	4,494,859	2,902,854	64.58%
Other	805,814	2,382,749	1,576,935	66.18%
Mosquito Control Fund	892,181	2,397,570	1,505,389	62.79%
Tobacco Settlement	200,000	200,000	-	-
Debt Service Funds	-	5,710,850	5,710,850	100.00%
	<u>\$ 41,095,092</u>	<u>\$ 150,026,001</u>	<u>\$ 108,930,909</u>	<u>72.61%</u>



Jefferson County, Texas
Statement of Expenditures - Compared With Budget Allocation
For The Three Months Ending December 31, 2021

	October 2021		Cumulative	Annual	Unencumbered
	December	Encumbrances	Total	Budget	Balance
Jury Fund	\$ 106,368	\$ 5,197	\$ 111,565	\$ 677,274	\$ 565,709
Road & Brdg Pct. 1	481,308	487,002	968,310	2,430,829	1,462,519
Road & Brdg Pct. 2	391,805	449,641	841,446	2,251,072	1,409,626
Road & Brdg Pct. 3	491,853	278,021	769,874	2,291,443	1,521,569
Road & Brdg Pct. 4	729,381	327,622	1,057,003	2,514,656	1,457,653
Engineering	300,017	6,523	306,540	1,299,471	992,931
Parks & Recreation	24,251	16,643	40,894	212,644	171,750
Tax Assessor/Coll.	1,111,564	11,422	1,122,986	4,537,630	3,414,644
Human Resources	125,429	4,067	129,496	509,503	380,007
County Auditor	480,258	52	480,310	1,715,715	1,235,405
County Clerk	577,213	4,227	581,440	2,539,787	1,958,347
County Judge	255,433	240	255,673	1,030,545	774,872
Risk Management	79,443	-	79,443	300,836	221,393
County Treasurer	110,924	-	110,924	431,176	320,252
Printing Department	29,530	16,049	45,579	161,128	115,549
Purchasing Department	158,196	21,338	179,534	639,478	459,944
General Services	3,547,264	179,189	3,726,453	13,061,955	9,335,502
MIS	1,302,020	21,534	1,323,554	3,141,199	1,817,645
Voter's Registration	67,912	963	68,875	206,119	137,244
Elections	280,711	39,114	319,825	970,445	650,620
District Attorney	1,982,663	13,436	1,996,099	7,784,691	5,788,592
District Clerk	572,178	17,964	590,142	2,259,985	1,669,843
Criminal Dist. Court	327,143	517	327,660	1,613,696	1,286,036
58th Dist. Court	82,544	270	82,814	334,885	252,071
60th Dist. Court	89,011	1,283	90,294	352,759	262,465
136th Dist. Court	89,491	-	89,491	350,653	261,162
172nd Dist. Court	84,607	3,811	88,418	339,758	251,340
252nd Dist. Court	245,807	187	245,994	1,198,108	952,114
279th Dist. Court	118,256	439	118,695	480,477	361,782
317th Dist. Court	185,829	920	186,749	853,261	666,512
J.P. Pct. 1 Pl 1	100,778	190	100,968	441,548	340,580
J.P. Pct. 1 Pl 2	113,420	130	113,550	441,829	328,279
J.P. Pct. 2	79,878	37	79,915	390,871	310,956
J.P. Pct. 4	107,898	99	107,997	433,137	325,140
J.P. Pct. 6	104,829	19	104,848	431,432	326,584
J.P. Pct. 7	102,450	-	102,450	426,782	324,332
J.P. Pct. 8	101,059	847	101,906	419,914	318,008
Cnty. Court at Law 1	143,961	-	143,961	564,082	420,121
Cnty. Court at Law 2	149,602	539	150,141	669,176	519,035
Cnty. Court at Law 3	229,360	587	229,947	830,727	600,780
Court Master	119,867	419	120,286	558,123	437,837

Jefferson County, Texas
Statement of Expenditures - Compared With Budget Allocation
For The Three Months Ending December 31, 2021

	October 2021		Cumulative	Annual	Unencumbered
	December	Encumbrances	Total	Budget	Balance
Dispute Resolution	\$ 62,682	\$ 7,742	\$ 70,424	\$ 288,469	\$ 218,045
Comm. Supervision	1,560	-	1,560	19,408	17,848
Sheriff's Dept.	4,027,015	92,350	4,119,365	16,375,486	12,256,121
Crime Lab	405,609	27,530	433,139	1,697,933	1,264,794
Jail	8,363,570	3,226,109	11,589,679	35,436,128	23,846,449
Juvenile Probation	378,171	2,806	380,977	1,784,885	1,403,908
Juvenile Detention	505,494	124,639	630,133	2,457,441	1,827,308
Constable Pct. 1	213,294	1,035	214,329	869,982	655,653
Constable Pct. 2	125,619	81,720	207,339	618,066	410,727
Constable Pct. 4	129,699	63	129,762	526,675	396,913
Constable Pct. 6	146,983	5,403	152,386	629,803	477,417
Constable Pct. 7	137,492	-	137,492	542,432	404,940
Constable Pct. 8	134,150	38,340	172,490	577,969	405,479
County Morgue	110,525	2,525	113,050	1,175,000	1,061,950
Agriculture Ext.	92,750	1,336	94,086	459,866	365,780
Public Health # 1	307,748	350	308,098	1,527,160	1,219,062
Public Health # 2	315,119	251	315,370	1,419,100	1,103,730
Nurse Practitioner	86,218	827	87,045	359,985	272,940
Child Welfare	20,673	-	20,673	120,000	99,327
Env. Control	96,162	-	96,162	461,574	365,412
Ind. Medical Svcs.	291,051	288,111	579,162	5,134,880	4,555,718
Emergency Mgmt.	60,322	-	60,322	258,932	198,610
Beaumont Maintenance	464,450	704,061	1,168,511	3,274,779	2,106,268
Port Arthur Maint.	170,583	153,161	323,744	959,846	636,102
Mid-County Maint.	49,343	50,407	99,750	260,234	160,484
Service Center	273,937	443,344	717,281	1,241,410	524,129
Veteran Service	86,159	2,374	88,533	348,165	259,632
Mosquito Control	349,447	542,734	892,181	2,397,570	1,505,389
Tobacco Settlement	200,000	-	200,000	200,000	-
Debt Service Funds	-	-	-	5,710,850	5,710,850
Contingency	-	-	-	793,174	793,174
Total	\$ 33,387,336	\$ 7,707,756	\$ 41,095,092	\$ 150,026,001	\$ 108,930,909

Jefferson County, Texas
Statement of Bonded Indebtedness
For The Three Months Ending December 31, 2021

Issue	Beginning Amount Outstanding	2021-2022 Requirements				2021-2022 Payments				Ending Amount Outstanding
		Principal	Interest	Fees	Total	Principal	Interest	Fees	Total	
2012 Refunding Bonds	\$ 16,925,000	\$ 3,965,000	\$ 670,450	\$ 2,500	\$ 4,637,950	\$ -	\$ -	\$ -	\$ -	\$ 16,925,000
2019 Certificates of Obligation	14,370,000	550,000	520,400	2,500	1,072,900	-	-	-	-	14,370,000
	<u>\$ 31,295,000</u>	<u>\$ 4,515,000</u>	<u>\$ 1,190,850</u>	<u>\$ 5,000</u>	<u>\$ 5,710,850</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,295,000</u>

Jefferson County, Texas
Statement of Transfers In and Out
For The Three Months Ending December 31, 2021

<u>Fund</u>		<u>Transfers In</u>	<u>Transfers Out</u>
120	General Fund	-	271,609 (a)
120	General Fund	-	103,352 (b)
230	Community Supervision Fund	-	35,643 (a)
239	Drug Diversion Program	35,643 (a)	-
241	Sheriff Department Grants	629 (b)	-
245	Crime Victim's Clearing	55,514 (b)	-
257	Auto Theft Grant	5,556 (b)	-
282	VAWA Fund	10,988 (b)	-
550	SETEC Fund	271,609 (a)	-
876	Sheriff-Spindletop Grant	30,665 (b)	-
		<u>\$410,604</u>	<u>\$410,604</u>

(a) Budgeted Transfer

(b) Grant Match

Jefferson County, Texas
Statement of Comp-Time Liability
For The First Quarter - December 31, 2021

Department	Cumulative Hours	Current Liability
Road & Bridge # 1	197.25	\$ 5,318.13
Road & Bridge # 2	497.43	14,039.42
Road & Bridge # 3	429.94	11,608.38
Road & Bridge # 4	77.15	2,031.01
Engineering	80.75	2,624.71
Tax Assessor/Collector	182.03	4,362.27
Human Resources	-	-
County Auditor	100.84	3,396.63
County Clerk	162.29	3,885.64
County Judge	69.13	2,011.70
Treasurer	0.01	0.11
Printing	0.55	15.18
Purchasing Department	8.75	206.68
MIS	393.94	13,121.98
Voter Registration	16.27	437.73
Elections Department	239.63	6,075.12
District Clerk	652.55	15,471.98
Criminal District Court	89.51	2,583.05
58th District Court	1.63	46.89
172nd District Court	-	-
252nd District Court	2.37	81.66
317th District Court	0.01	0.13
Justice of Peace Pct. 1 Pl. 1	22.00	530.03
Justice of Peace Pct. 1 Pl. 2	210.25	5,145.23
Justice of Peace Pct. 2	-	-
Justice of Peace Pct. 4	0.01	0.14
Justice of Peace Pct. 6	0.88	20.11
Justice of Peace Pct. 7	50.38	1,408.03
Justice of Peace Pct. 8	-	-
County Court at Law #2	34.50	995.72
County Court at Law #3	0.01	0.10
Court Master	0.01	0.12
Dispute Resolution Center	74.37	1,537.63
Sheriff's Department	13,780.61	523,520.24
Crime Lab	229.60	8,586.85
Correctional Facility	12,219.10	356,973.19
Juvenile Probation	55.26	1,170.62
Juvenile Detention Home	450.73	8,317.15
Constable Pct. 1	121.51	3,298.94

Jefferson County, Texas
Statement of Comp-Time Liability
For The First Quarter - December 31, 2021

Department	Cumulative Hours	Current Liability
Constable Pct. 2	84.00	\$ 3,698.91
Constable Pct. 4	131.75	5,801.56
Constable Pct. 6	49.57	1,669.19
Constable Pct. 7	17.29	663.29
Constable Pct. 8	36.00	1,080.05
Public Health No. 1	23.25	487.44
Public Health No. 2	0.45	8.16
Environmental Control	-	-
Indigent Health	-	-
Emergency Management	78.75	2,595.36
Mosquito Control	532.66	13,551.04
Maintenance - Beaumont	189.83	4,447.26
Maintenance - Port Arthur	56.50	1,448.97
Maintenance- Mid County	79.75	2,034.26
Service Center	25.50	666.20
Veterans' Services Office	0.63	16.57
Airport	1,041.14	22,563.24
Visitors' Center	73.13	1,168.77
Grant A Basic Probation	10.63	217.28
Grant A Mental Health Service	0.01	0.15
Grant A Community Programs	71.50	1,455.69
Grant A Pre and Post Adjudication	-	-
Misdemeanor Pre-Trial	-	-
Community Supervision	202.93	4,638.25
Women's Center	416.86	6,441.85
Adult Surveillance Program	-	-
Community Corrections	30.76	611.28
High Need Program	10.50	239.65
TJPC Grant Contract M	18.75	373.30
Drug Diversion	37.75	673.45
Juvenile Probation and Detention	99.00	1,429.89
Mentally Impaired Offender	6.00	129.77
Auto Theft	-	-
Sheriff Mental Health Liaison -Cnty	32.50	1,194.52
Sheriff Mental Health Liaison	148.26	5,000.74
Marine Division	3,159.87	121,315.19
Courthouse Security	245.00	9,748.80
Total	<u>37,361.77</u>	<u>\$ 1,214,192.58</u>
Comp-Time Liability at 12/31/20	22,568.16	\$750,159.98

JEFFERSON COUNTY, TEXAS

FINANCIAL & OPERATING
STATEMENTS - COUNTY FUNDS ONLY

For the Month Ending January 31, 2022



Patrick Swain - County Auditor

PATRICK SWAIN
COUNTY AUDITOR
(409) 835-8500



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

March 18, 2022

Honorable Commissioners Court:
Judge Jeff R. Branick
Commissioner Vernon Pierce
Commissioner Darrell Bush
Commissioner Michael "Shane" Sinegal
Commissioner Everette "Bo" Alfred

Gentlemen:

In compliance with Section 114.023 of the Local Government Code, I herewith present the monthly report of the financial condition of Jefferson County as of January 31, 2022 together with the results of operations of the budget for the fourth period then ended.

Revenue:

Total budgeted revenue collected for the month ending January 31, 2022 is \$79,869,522. Budgeted Revenues are \$135,814,134 leaving \$55,944,612 in revenue to be collected in order to meet our budgetary revenue goals. Highlights of revenues are as follows:

Property Taxes:

Property tax collections are \$69,882,898 for the first four months of the year. This amount represents 75% of the budgeted amount of \$92,577,815.

Sales Taxes:

Twenty percent of budgeted revenue for sales taxes has been collected. Sales Tax revenue is budgeted to be \$29,580,000.

Page Two

Licenses & Permits:

Twenty-seven percent of budgeted revenue from Licenses & Permits has been collected. Licenses & Permits are budgeted to be \$403,000 for the year.

Intergovernmental:

Twenty-seven percent of Intergovernmental Revenue has been collected. Intergovernmental Revenue is budgeted to be \$1,166,084.

Fees:

Thirty-two percent of the budgeted revenue for Fees has been collected. Revenue from Fees is budgeted to be \$10,342,535 for the year.

Fines and Forfeitures:

Eighteen percent of Fines and Forfeitures have been collected. Revenues from Fines and Forfeitures are budgeted to be \$1,575,000.

Interest:

Forty percent of revenue from Interest have been collected. Revenues from Interest are budgeted to be \$142,700.

Other Revenues:

Nothing of Other Revenues have been collected. Revenues from Other Revenues are budgeted to be \$27,000 for the year.

Expenditures:

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

Page Three

Expenditures are budgeted to be \$150,026,001, which includes General Funds and debt service funds, excluding budgeted transfers of \$2,745,362 for the fiscal year ending September 30, 2022.

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

Sincerely,

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

Patrick Swain
County Auditor

JEFFERSON COUNTY, TEXAS
 FINANCIAL & OPERATING
 STATEMENTS - COUNTY FUNDS ONLY
 FOR THE MONTH ENDING JANUARY 31, 2022
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Jefferson County, Texas
Consolidated Balance Sheet
For The Month Ending January 31, 2022

	<u>General Funds</u>	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Debt Service Funds</u>	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Total</u>
<u>ASSETS</u>							
Cash and Cash Equivalents	\$ 98,319,072	48,600,796	8,390,958	4,151,249	1,647,173	783,276	\$ 161,892,524
Receivables & Prepaids	4,468,554	1,632	-	316,075	86,951	-	4,873,212
Intergovernmental Receivables	(197,880)	33,434	-	-	-	-	(164,446)
Due From Other Funds	150,000	-	-	-	-	-	150,000
Inventory	730,312	24,567	32,729	-	96,755	-	884,363
Other Assets	-	-	-	-	75,580,451	-	75,580,451
Total Assets	\$ <u>103,470,058</u>	\$ <u>48,660,429</u>	\$ <u>8,423,687</u>	\$ <u>4,467,324</u>	\$ <u>77,411,330</u>	\$ <u>783,276</u>	\$ <u>243,216,104</u>
<u>LIABILITIES AND FUND BALANCE/EQUITY</u>							
Payables	\$ 6,066,563	731,592	-	-	1,332,259	3,383,113	\$ 11,513,527
Intergovernmental Payables	360	218,214	-	-	-	-	218,574
Other Liabilities	4,191,419	627,659	-	298,599	887,744	-	6,005,421
Fund Balance/Equity	<u>93,211,716</u>	<u>47,082,964</u>	<u>8,423,687</u>	<u>4,168,725</u>	<u>75,191,327</u>	<u>(2,599,837)</u>	<u>225,478,582</u>
Total Liabilities and Fund Balance/Equity	\$ <u>103,470,058</u>	\$ <u>48,660,429</u>	\$ <u>8,423,687</u>	\$ <u>4,467,324</u>	\$ <u>77,411,330</u>	\$ <u>783,276</u>	\$ <u>243,216,104</u>

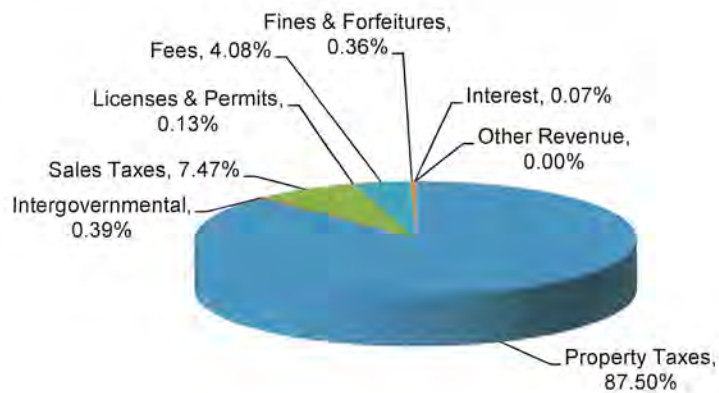
Jefferson County, Texas
Statement of Changes in Fund Balances
For The Month Ending January 31, 2022

	12/31/2021	Month Ending January 31, 2022				1/31/2022
	Fund Balance	Receipts	Disbursements	Transfers In(/Out)	Prior Period Adjustment	Fund Balance
Jury Fund	\$ 414,724	\$ 108,469	\$ 17,895	\$ -	\$ -	\$ 505,298
Road & Bridge Pct. 1	4,681,779	521,854	100,845	-	-	5,102,788
Road & Bridge Pct. 2	837,929	521,854	116,333	-	-	1,243,450
Road & Bridge Pct. 3	33,779	521,854	124,290	-	-	431,343
Road & Bridge Pct. 4	3,016,849	522,515	137,229	-	-	3,402,135
Engineering Fund	93,072	609,468	79,141	-	-	623,399
Parks & Recreation	107,826	25,054	7,155	-	-	125,725
General Fund	40,040,188	45,524,200	8,667,477	(185,770)	-	76,711,141
Mosquito Control Fund	1,210,627	942,478	90,106	-	-	2,062,999
Tobacco Settlement Fund	3,003,110	328	-	-	-	3,003,438
Total General Funds	53,439,883	49,298,074	9,340,471	(185,770)	-	93,211,716
Total Special Revenue Funds	47,145,187	968,201	1,030,621	197	-	47,082,964
Total Capital Project Funds	8,444,260	10,386	30,959	-	-	8,423,687
Total Debt Service Funds	1,772,369	2,994,706	598,350	-	-	4,168,725
Total Enterprise Funds	75,025,846	625,225	645,317	185,573	-	75,191,327
Total Internal Service Funds	(1,662,934)	1,939,381	2,876,284	-	-	(2,599,837)
Total Balances	\$ 184,164,611	\$ 55,835,973	\$ 14,522,002	\$ -	\$ -	\$ 225,478,582

Jefferson County Texas
Statement of Revenues by Category - Compared with Budget Allocation
For The Month Ending January 31, 2022

Category	Cumulative Actual	Annual Budget	Unrealized Balance	Percentage Unrealized
Property Taxes	\$ 69,882,898	\$ 92,577,815	\$ 22,694,917	24.51%
Sales Taxes	5,966,515	29,580,000	23,613,485	79.83%
Licenses & Permits	106,809	403,000	296,191	73.50%
Intergovernmental	311,474	1,166,084	854,610	73.29%
Fees	3,260,149	10,342,535	7,082,386	68.48%
Fines & Forfeitures	285,035	1,575,000	1,289,965	81.90%
Interest	56,642	142,700	86,058	60.31%
Other Revenue	-	27,000	27,000	100.00%
	<u>\$ 79,869,522</u>	<u>\$ 135,814,134</u>	<u>\$ 55,944,612</u>	<u>41.19%</u>

Revenues by Major Category
For The Month Ending January 31, 2022



Jefferson County, Texas
Statement of Revenues - Compared With Budget Allocation
For The Month Ending January 31, 2022

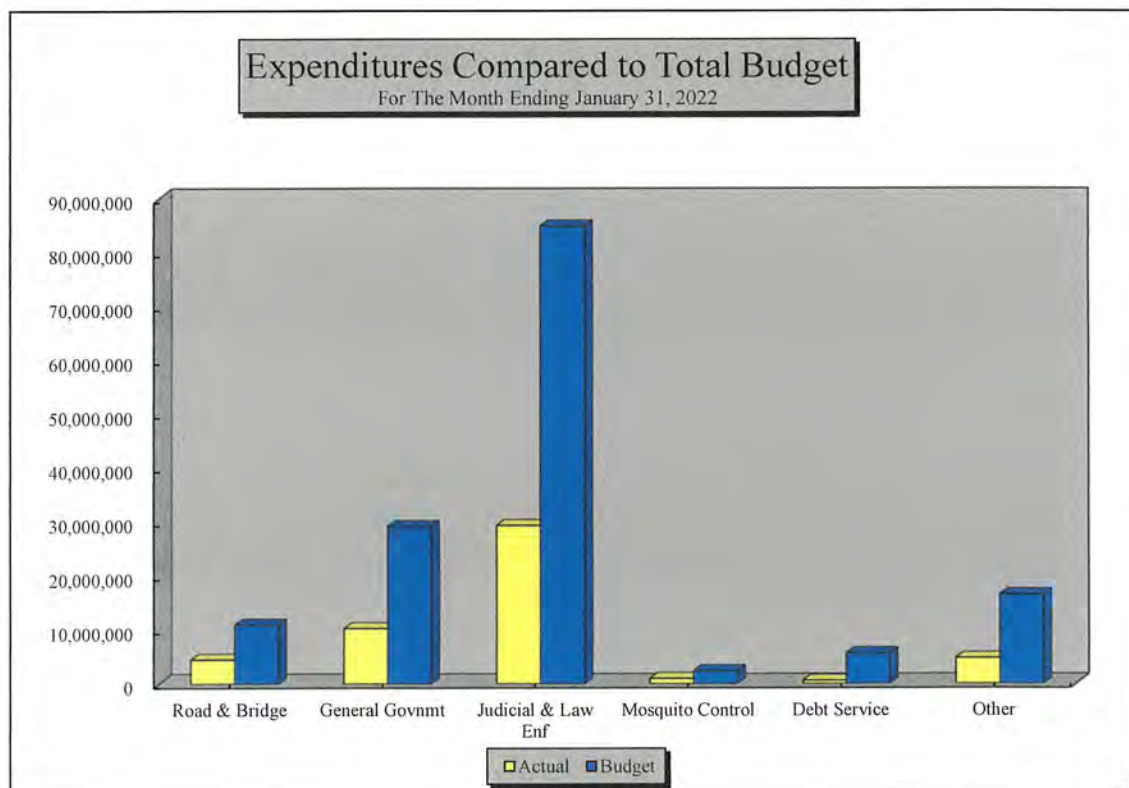
	October 2021 -December	January	Cumulative Total	Annual Budget	Unrealized Balance
Jury Fund					
Current Taxes	\$ 45,703	\$ 103,859	\$ 149,562	\$ 197,734	\$ 48,172
Delinquent Taxes	991	347	1,338	2,878	1,540
Jury Fees	14,648	4,195	18,843	60,000	41,157
Other Revenue	29,240	68	29,308	100,300	70,992
Road & Bridge Pct. 1					
Current Taxes	174,655	396,896	571,551	755,638	184,087
Delinquent Taxes	2,805	983	3,788	8,148	4,360
Intergovernmental Revenue	-	-	-	-	-
Auto Registration Fees	-	78,606	78,606	575,000	496,394
Road & Bridge Fees	117,910	35,511	153,421	500,000	346,579
Sales, Rentals & Services	-	-	-	-	-
Fines and Forfeitures	27,869	9,858	37,727	225,000	187,273
Road & Bridge Pct. 2					
Current Taxes	174,655	396,896	571,551	755,638	184,087
Delinquent Taxes	2,805	983	3,788	8,148	4,360
Intergovernmental Revenue	-	-	-	-	-
Auto Registration Fees	-	78,606	78,606	575,000	496,394
Road & Bridge Fees	117,910	35,511	153,421	500,000	346,579
Sales, Rentals & Services	-	-	-	-	-
Fines and Forfeitures	27,869	9,858	37,727	225,000	187,273
Road & Bridge Pct. 3					
Current Taxes	174,655	396,896	571,551	755,638	184,087
Delinquent Taxes	2,805	983	3,788	8,148	4,360
Intergovernmental Revenue	-	-	-	-	-
Auto Registration Fees	-	78,606	78,606	575,000	496,394
Road & Bridge Fees	117,910	35,511	153,421	500,000	346,579
Sales, Rentals & Services	-	-	-	-	-
Fines and Forfeitures	27,869	9,858	37,727	225,000	187,273
Road & Bridge Pct. 4					
Current Taxes	174,655	396,896	571,551	755,638	184,087
Delinquent Taxes	2,805	983	3,788	8,148	4,360
Intergovernmental Revenue	-	-	-	8,000	8,000
Auto Registration Fees	-	78,606	78,606	575,000	496,394
Road & Bridge Fees	117,910	35,511	153,421	500,000	346,579
Sales, Rentals & Services	203,544	661	204,205	-	(204,205)
Fines and Forfeitures	27,866	9,858	37,724	225,000	187,276
Other Revenue	-	-	-	-	-

Jefferson County, Texas
Statement of Revenues - Compared With Budget Allocation
For The Month Ending January 31, 2022

	October 2021 -December	January	Cumulative Total	Annual Budget	Unrealized Balance
Engineering Fund					
Current Taxes	\$ 267,589	\$ 608,083	\$ 875,672	\$ 1,157,711	\$ 282,039
Delinquent Taxes	3,954	1,385	5,339	11,484	6,145
Licenses and Permits	750	-	750	3,000	2,250
Sales, Rentals & Services	-	-	-	1,000	1,000
Parks & Recreation					
Current Taxes	9,087	20,651	29,738	39,316	9,578
Delinquent Taxes	43	15	58	124	66
Sales, Rentals & Services	17,338	4,388	21,726	80,060	58,334
General Fund					
Current Taxes	18,464,131	41,958,861	60,422,992	79,883,216	19,460,224
Delinquent Taxes	297,177	104,092	401,269	863,189	461,920
Sales Taxes	2,931,490	3,035,025	5,966,515	29,580,000	23,613,485
Other Taxes	-	-	-	27,000	27,000
Licenses and Permits	69,396	36,663	106,059	400,000	293,941
Intergovernmental Revenue	252,734	29,432	282,166	1,057,784	775,618
Fees of Office	906,841	306,649	1,213,490	3,573,610	2,360,120
Other Sales, Rentals & Svcs.	887,859	(14,082)	873,777	2,327,865	1,454,088
Fines & Forfeitures	80,372	53,758	134,130	675,000	540,870
Interest	40,076	13,802	53,878	130,000	76,122
Other Revenue	-	-	-	-	-
Mosquito Control Fund					
Current Taxes	413,508	939,677	1,353,185	1,789,022	435,837
Delinquent Taxes	7,997	2,801	10,798	23,229	12,431
Sales, Rentals & Services	-	-	-	-	-
Tobacco Settlement Fund					
Interest	1,503	328	1,831	4,800	2,969
Debt Service					
Current Taxes	1,314,051	2,986,123	4,300,174	5,488,265	1,188,091
Delinquent Taxes	23,287	8,130	31,417	66,503	35,086
Interest	480	453	933	7,900	6,967
Other, Sales, Rentals & Svcs.	-	-	-	-	-
Total	\$ 27,576,742	\$ 52,292,780	\$ 79,869,522	\$ 135,814,134	\$ 55,944,612

Jefferson County, Texas
Statement of Expenditures - Compared With Budget Allocation - 33% of Budget Expended
For The Month Ending January 31, 2022

	<u>Cumulative Actual</u>	<u>Annual Budget</u>	<u>Unencumbered Balance</u>	<u>Percentage Unencumbered</u>
Jury Fund	\$ 128,861	\$ 677,274	\$ 548,413	80.97%
Road & Bridge Funds	4,107,644	9,568,365	5,460,721	57.07%
Engineering Fund	385,083	1,299,471	914,388	70.37%
Parks & Recreation Fund	54,842	212,644	157,802	74.21%
General Fund:				
General Government	10,345,072	29,290,236	18,945,164	64.68%
Judicial	6,772,877	21,464,363	14,691,486	68.45%
Law Enforcement	22,565,005	62,711,208	40,146,203	64.02%
Education	124,162	459,866	335,704	73.00%
Health & Welfare	1,802,551	9,281,631	7,479,080	80.58%
Maintenance	1,792,199	4,494,859	2,702,660	60.13%
Other	875,780	2,257,664	1,381,884	61.21%
Mosquito Control Fund	983,641	2,397,570	1,413,929	58.97%
Tobacco Settlement	200,000	200,000	-	-
Debt Service Funds	598,350	5,710,850	5,112,500	89.52%
	<u>\$ 50,736,067</u>	<u>\$ 150,026,001</u>	<u>\$ 99,289,934</u>	<u>66.18%</u>



Jefferson County, Texas
Statement of Expenditures - Compared With Budget Allocation
For The Month Ending January 31, 2022

	October 2021		Encumbrances	Cumulative		Annual	Unencumbered
	December	January		Total	Budget	Balance	
Jury Fund	\$ 106,368	\$ 17,895	\$ 4,598	\$ 128,861	\$ 677,274	\$ 548,413	
Road & Brdg Pct. 1	481,308	100,845	485,103	1,067,256	2,430,829	1,363,573	
Road & Brdg Pct. 2	391,805	116,333	445,433	953,571	2,251,072	1,297,501	
Road & Brdg Pct. 3	491,853	124,290	284,366	900,509	2,371,808	1,471,299	
Road & Brdg Pct. 4	729,381	137,229	319,698	1,186,308	2,514,656	1,328,348	
Engineering	300,017	79,141	5,925	385,083	1,299,471	914,388	
Parks & Recreation	24,251	7,155	23,436	54,842	212,644	157,802	
Tax Assessor/Coll.	1,111,564	298,105	13,321	1,422,990	4,537,630	3,114,640	
Human Resources	125,429	37,223	3,177	165,829	509,503	343,674	
County Auditor	480,258	123,538	111	603,907	1,715,715	1,111,808	
County Clerk	577,213	110,516	13,151	700,880	2,539,787	1,838,907	
County Judge	255,433	70,551	730	326,714	1,030,545	703,831	
Risk Management	79,443	23,148	-	102,591	300,836	198,245	
County Treasurer	110,924	31,824	387	143,135	431,176	288,041	
Printing Department	29,530	10,166	14,322	54,018	161,128	107,110	
Purchasing Department	158,196	46,815	21,051	226,062	639,478	413,416	
General Services	3,547,264	941,124	184,194	4,672,582	13,061,955	8,389,373	
MIS	1,302,020	164,339	17,748	1,484,107	3,185,919	1,701,812	
Voter's Registration	67,912	8,026	9,587	85,525	206,119	120,594	
Elections	280,711	34,678	41,343	356,732	970,445	613,713	
District Attorney	1,982,663	573,244	16,285	2,572,192	7,784,691	5,212,499	
District Clerk	572,178	167,946	19,640	759,764	2,259,985	1,500,221	
Criminal Dist. Court	327,143	112,567	212	439,922	1,613,696	1,173,774	
58th Dist. Court	82,544	23,908	235	106,687	334,885	228,198	
60th Dist. Court	89,011	25,986	844	115,841	352,759	236,918	
136th Dist. Court	89,491	25,960	46	115,497	350,653	235,156	
172nd Dist. Court	84,607	28,160	-	112,767	339,758	226,991	
252nd Dist. Court	245,807	73,965	255	320,027	1,198,108	878,081	
279th Dist. Court	118,256	33,663	347	152,266	480,477	328,211	
317th Dist. Court	185,829	56,906	920	243,655	853,261	609,606	
J.P. Pct. 1 Pl 1	100,778	28,983	406	130,167	441,548	311,381	
J.P. Pct. 1 Pl 2	113,420	33,459	214	147,093	441,829	294,736	
J.P. Pct. 2	79,878	22,933	37	102,848	390,871	288,023	
J.P. Pct. 4	107,898	31,225	1,633	140,756	433,137	292,381	
J.P. Pct. 6	104,829	29,600	19	134,448	431,432	296,984	
J.P. Pct. 7	102,450	30,035	-	132,485	426,782	294,297	
J.P. Pct. 8	101,059	29,545	725	131,329	419,914	288,585	
Cnty. Court at Law 1	143,961	42,436	174	186,571	564,082	377,511	
Cnty. Court at Law 2	149,602	40,931	1,715	192,248	669,176	476,928	
Cnty. Court at Law 3	229,360	59,892	667	289,919	830,727	540,808	
Court Master	119,867	34,453	9	154,329	558,123	403,794	

Jefferson County, Texas
Statement of Expenditures - Compared With Budget Allocation
For The Month Ending January 31, 2022

	October 2021			Cumulative		Annual	Unencumbered
	December	January	Encumbrances	Total	Budget	Balance	
Dispute Resolution	\$ 62,682	\$ 25,874	\$ 3,510	\$ 92,066	\$ 288,469	\$ 196,403	
Comm. Supervision	1,560	124	5,656	7,340	19,408	12,068	
Sheriff's Dept.	4,027,015	1,160,639	105,384	5,293,038	16,375,126	11,082,088	
Crime Lab	405,609	93,600	27,745	526,954	1,697,933	1,170,979	
Jail	8,363,570	2,563,996	3,038,076	13,965,642	35,436,488	21,470,846	
Juvenile Probation	378,171	111,263	4,471	493,905	1,784,885	1,290,980	
Juvenile Detention	505,494	160,662	116,924	783,080	2,457,441	1,674,361	
Constable Pct. 1	213,294	62,099	1,672	277,065	869,982	592,917	
Constable Pct. 2	125,619	36,335	81,860	243,814	618,066	374,252	
Constable Pct. 4	129,699	36,625	-	166,324	526,675	360,351	
Constable Pct. 6	146,983	43,346	5,232	195,561	629,803	434,242	
Constable Pct. 7	137,492	40,564	247	178,303	542,432	364,129	
Constable Pct. 8	134,150	39,495	37,900	211,545	577,969	366,424	
County Morgue	110,525	111,909	-	222,434	1,175,000	952,566	
Agriculture Ext.	92,750	30,275	1,137	124,162	459,866	335,704	
Public Health # 1	307,748	83,383	12,565	403,696	1,527,160	1,123,464	
Public Health # 2	315,119	94,837	12,086	422,042	1,419,100	997,058	
Nurse Practitioner	86,218	25,753	8,477	120,448	359,985	239,537	
Child Welfare	20,673	11,427	-	32,100	120,000	87,900	
Env. Control	96,162	23,630	150	119,942	461,574	341,632	
Ind. Medical Svcs.	291,051	113,853	219,912	624,816	5,134,880	4,510,064	
Emergency Mgmt.	60,322	19,185	-	79,507	258,932	179,425	
Beaumont Maintenance	464,450	178,405	665,372	1,308,227	3,274,779	1,966,552	
Port Arthur Maint.	170,583	56,323	143,573	370,479	959,846	589,367	
Mid-County Maint.	49,343	18,877	45,273	113,493	260,234	146,741	
Service Center	273,937	93,660	394,162	761,759	1,241,410	479,651	
Veteran Service	86,159	25,488	2,374	114,021	348,165	234,144	
Mosquito Control	349,447	90,106	544,088	983,641	2,397,570	1,413,929	
Tobacco Settlement	200,000	-	-	200,000	200,000	-	
Debt Service Funds	-	598,350	-	598,350	5,710,850	5,112,500	
Contingency	-	-	-	-	668,089	668,089	
Total	\$ 33,387,336	\$ 9,938,821	\$ 7,409,910	\$ 50,736,067	\$ 150,026,001	\$ 99,289,934	

Jefferson County, Texas
Statement of Bonded Indebtedness
For The Month Ending January 31, 2022

Issue	Beginning Amount Outstanding	2021-2022 Requirements				2021-2022 Payments				Ending Amount Outstanding
		Principal	Interest	Fees	Total	Principal	Interest	Fees	Total	
2012 Refunding Bonds	\$ 16,925,000	\$ 3,965,000	\$ 670,450	\$ 2,500	\$ 4,637,950	\$ -	\$ 335,225	\$ 1,400	\$ 336,625	\$ 16,925,000
2019 Certificates of Obligation	14,370,000	550,000	520,400	2,500	1,072,900	-	260,200	1,525	261,725	14,370,000
	<u>\$ 31,295,000</u>	<u>\$ 4,515,000</u>	<u>\$ 1,190,850</u>	<u>\$ 5,000</u>	<u>\$ 5,710,850</u>	<u>\$ -</u>	<u>\$ 595,425</u>	<u>\$ 2,925</u>	<u>\$ 598,350</u>	<u>\$ 31,295,000</u>

Jefferson County, Texas
Statement of Transfers In and Out
For The Month Ending January 31, 2022

<u>Fund</u>		<u>Transfers In</u>	<u>Transfers Out</u>
120	General Fund	-	457,182 (a)
120	General Fund	-	103,549 (b)
230	Commuity Supervision Fund	-	35,643 (a)
239	Drug Diversion Program	35,643 (a)	-
241	Sheriff Department Grants	826 (b)	-
245	Crime Victim's Clearing	55,514 (b)	-
257	Auto Theft Grant	5,556 (b)	-
282	VAWA Fund	10,988 (b)	-
550	SETEC Fund	457,182 (a)	-
865	Marine Division	-	118,150 (b)
876	Sheriff-Spindletop Grant	30,665 (b)	-
884	2020 Port Security Grant	108,165 (b)	-
884	2021 Port Security Grant	9,985 (b)	-
		<u>\$714,524</u>	<u>\$714,524</u>

(a) Budgeted Transfer

(b) Grant Match

JEFFERSON COUNTY, TEXAS

FINANCIAL & OPERATING
STATEMENTS - COUNTY FUNDS ONLY

For the Month Ending February 28, 2022



Patrick Swain - County Auditor

PATRICK SWAIN
COUNTY AUDITOR
(409) 835-8500



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

March 22, 2022

Honorable Commissioners Court:
Judge Jeff R. Branick
Commissioner Vernon Pierce
Commissioner Darrell Bush
Commissioner Michael "Shane" Sinegal
Commissioner Everette "Bo" Alfred

Gentlemen:

In compliance with Section 114.023 of the Local Government Code, I herewith present the monthly report of the financial condition of Jefferson County as of February 28, 2022 together with the results of operations of the budget for the fifth period then ended.

Revenue:

Total budgeted revenue collected for the month ending February 28, 2022 is \$101,461,468. Budgeted Revenues are \$135,814,134 leaving \$34,352,666 in revenue to be collected in order to meet our budgetary revenue goals. Highlights of revenues are as follows:

Property Taxes:

Property tax collections are \$88,114,118 for the first five months of the year. This amount represents 95% of the budgeted amount of \$92,577,815.

Sales Taxes:

Thirty percent of budgeted revenue for sales taxes has been collected. Sales Tax revenue is budgeted to be \$29,580,000.

Page Two

Licenses & Permits:

Thirty-seven percent of budgeted revenue from Licenses & Permits has been collected. Licenses & Permits are budgeted to be \$403,000 for the year.

Intergovernmental:

Thirty percent of Intergovernmental Revenue has been collected. Intergovernmental Revenue is budgeted to be \$1,166,084.

Fees:

Thirty-four percent of the budgeted revenue for Fees has been collected. Revenue from Fees is budgeted to be \$10,342,535 for the year.

Fines and Forfeitures:

Twenty-five percent of Fines and Forfeitures have been collected. Revenues from Fines and Forfeitures are budgeted to be \$1,575,000.

Interest:

Sixty-five percent of revenue from Interest have been collected. Revenues from Interest are budgeted to be \$142,700.

Other Revenues:

Nothing of Other Revenues have been collected. Revenues from Other Revenues are budgeted to be \$27,000 for the year.

Expenditures:

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

Page Three

Expenditures are budgeted to be \$150,021,482, which includes General Funds and debt service funds, excluding budgeted transfers of \$2,749,881 for the fiscal year ending September 30, 2022.

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

Sincerely,

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

Patrick Swain
County Auditor

JEFFERSON COUNTY, TEXAS
 FINANCIAL & OPERATING
 STATEMENTS - COUNTY FUNDS ONLY
 FOR THE MONTH ENDING FEBRUARY 28, 2022
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Jefferson County, Texas
Consolidated Balance Sheet
For The Month Ending February 28, 2022

	General Funds	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds	Total
<u>ASSETS</u>							
Cash and Cash Equivalents	\$ 105,022,249	46,768,703	8,365,054	5,282,321	1,222,857	360,448	\$ 167,021,632
Receivables & Prepaids	5,043,839	1,632	-	316,075	86,951	-	5,448,497
Intergovernmental Receivables	(228,677)	26,705	-	-	-	-	(201,972)
Due From Other Funds	150,000	-	-	-	-	-	150,000
Inventory	730,312	16,842	32,729	-	96,755	-	876,638
Other Assets	-	-	-	-	75,580,451	-	75,580,451
Total Assets	\$ <u>110,717,723</u>	\$ <u>46,813,882</u>	\$ <u>8,397,783</u>	\$ <u>5,598,396</u>	\$ <u>76,987,014</u>	\$ <u>360,448</u>	\$ <u>248,875,246</u>
<u>LIABILITIES AND FUND BALANCE/EQUITY</u>							
Payables	\$ 6,066,563	732,033	-	-	1,332,259	3,383,113	\$ 11,513,968
Intergovernmental Payables	360	-	-	-	-	-	360
Other Liabilities	4,191,419	627,659	-	298,599	887,744	-	6,005,421
Fund Balance/Equity	<u>100,459,381</u>	<u>45,454,190</u>	<u>8,397,783</u>	<u>5,299,797</u>	<u>74,767,011</u>	<u>(3,022,665)</u>	<u>231,355,497</u>
Total Liabilities and Fund Balance/Equity	\$ <u>110,717,723</u>	\$ <u>46,813,882</u>	\$ <u>8,397,783</u>	\$ <u>5,598,396</u>	\$ <u>76,987,014</u>	\$ <u>360,448</u>	\$ <u>248,875,246</u>

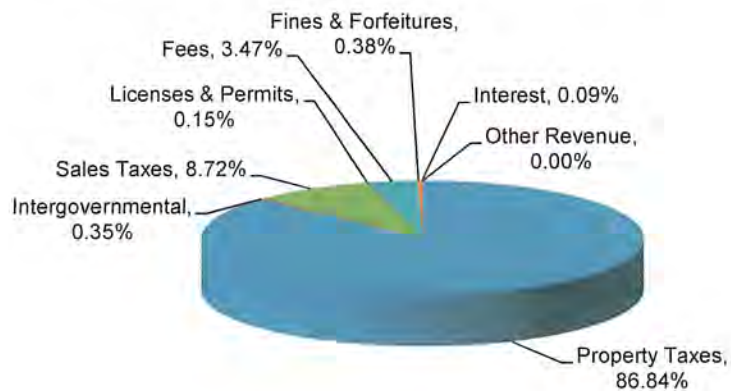
Jefferson County, Texas
Statement of Changes in Fund Balances
For The Month Ending February 28, 2022

	1/31/2022	Month Ending February 28, 2022				2/28/2022
	Fund Balance	Receipts	Disbursements	Transfers In(/Out)	Prior Period Adjustment	Fund Balance
Jury Fund	\$ 505,298	\$ 44,006	\$ 17,619	\$ -	\$ -	\$ 531,685
Road & Bridge Pct. 1	5,102,788	201,378	110,366	-	-	5,193,800
Road & Bridge Pct. 2	1,243,450	201,378	165,732	-	-	1,279,096
Road & Bridge Pct. 3	431,343	201,696	137,120	-	-	495,919
Road & Bridge Pct. 4	3,402,135	102,109	(963)	-	-	3,505,207
Engineering Fund	623,399	231,884	78,015	-	-	777,268
Parks & Recreation	125,725	11,278	18,955	-	-	118,048
General Fund	76,711,141	19,110,663	12,334,343	(92,250)	-	83,395,211
Mosquito Control Fund	2,062,999	355,704	259,772	-	-	2,158,931
Tobacco Settlement Fund	3,003,438	778	-	-	-	3,004,216
Total General Funds	93,211,716	20,460,874	13,120,959	(92,250)	-	100,459,381
Total Special Revenue Funds	47,082,964	(104,185)	1,531,908	7,319	-	45,454,190
Total Capital Project Funds	8,423,687	26,995	52,899	-	-	8,397,783
Total Debt Service Funds	4,168,725	1,131,072	-	-	-	5,299,797
Total Enterprise Funds	75,191,327	274,683	783,930	84,931	-	74,767,011
Total Internal Service Funds	(2,599,837)	1,766,814	2,189,642	-	-	(3,022,665)
Total Balances	\$ 225,478,582	\$ 23,556,253	\$ 17,679,338	\$ -	\$ -	\$ 231,355,497

Jefferson County Texas
Statement of Revenues by Category - Compared with Budget Allocation
For The Month Ending February 28, 2022

Category	Cumulative Actual	Annual Budget	Unrealized Balance	Percentage Unrealized
Property Taxes	\$ 88,114,118	\$ 92,577,815	\$ 4,463,697	4.82%
Sales Taxes	8,846,913	29,580,000	20,733,087	70.09%
Licenses & Permits	147,342	403,000	255,658	63.44%
Intergovernmental	350,539	1,166,084	815,545	69.94%
Fees	3,519,960	10,342,535	6,822,575	65.97%
Fines & Forfeitures	389,657	1,575,000	1,185,343	75.26%
Interest	92,939	142,700	49,761	34.87%
Other Revenue	-	27,000	27,000	100.00%
	<u>\$ 101,461,468</u>	<u>\$ 135,814,134</u>	<u>\$ 34,352,666</u>	<u>25.29%</u>

Revenues by Major Category
For The Month Ending February 28, 2022



Jefferson County, Texas
Statement of Revenues - Compared With Budget Allocation
For The Month Ending February 28, 2022

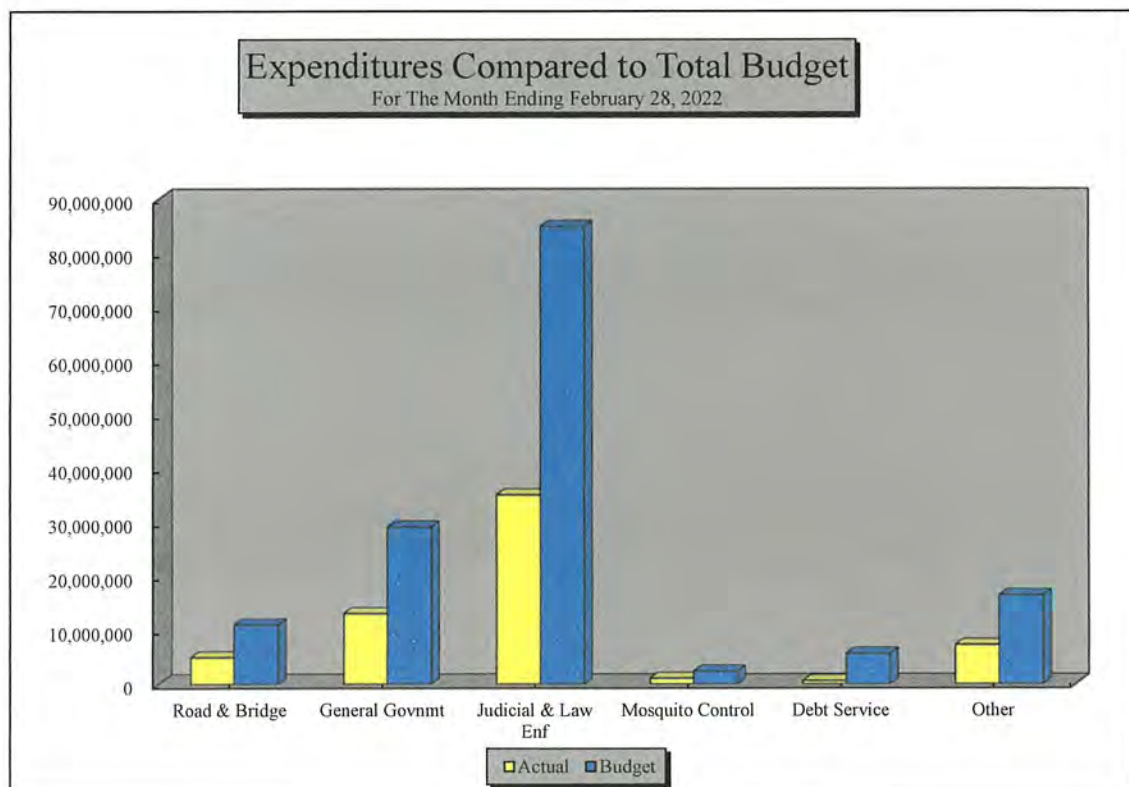
	October 2021 -December	January	February	Cumulative Total	Annual Budget	Unrealized Balance
Jury Fund						
Current Taxes	\$ 45,703	\$ 103,859	\$ 39,098	\$ 188,660	\$ 197,734	\$ 9,074
Delinquent Taxes	991	347	243	1,581	2,878	1,297
Jury Fees	14,648	4,195	4,665	23,508	60,000	36,492
Other Revenue	29,240	68	-	29,308	100,300	70,992
Road & Bridge Pct. 1						
Current Taxes	174,655	396,896	149,414	720,965	755,638	34,673
Delinquent Taxes	2,805	983	687	4,475	8,148	3,673
Intergovernmental Revenue	-	-	-	-	-	-
Auto Registration Fees	-	78,606	-	78,606	575,000	496,394
Road & Bridge Fees	117,910	35,511	38,695	192,116	500,000	307,884
Sales, Rentals & Services	-	-	-	-	-	-
Fines and Forfeitures	27,869	9,858	12,582	50,309	225,000	174,691
Road & Bridge Pct. 2						
Current Taxes	174,655	396,896	149,414	720,965	755,638	34,673
Delinquent Taxes	2,805	983	687	4,475	8,148	3,673
Intergovernmental Revenue	-	-	-	-	-	-
Auto Registration Fees	-	78,606	-	78,606	575,000	496,394
Road & Bridge Fees	117,910	35,511	38,695	192,116	500,000	307,884
Sales, Rentals & Services	-	-	-	-	-	-
Fines and Forfeitures	27,869	9,858	12,582	50,309	225,000	174,691
Road & Bridge Pct. 3						
Current Taxes	174,655	396,896	149,414	720,965	755,638	34,673
Delinquent Taxes	2,805	983	687	4,475	8,148	3,673
Intergovernmental Revenue	-	-	-	-	-	-
Auto Registration Fees	-	78,606	-	78,606	575,000	496,394
Road & Bridge Fees	117,910	35,511	38,695	192,116	500,000	307,884
Sales, Rentals & Services	-	-	318	318	-	(318)
Fines and Forfeitures	27,869	9,858	12,582	50,309	225,000	174,691
Road & Bridge Pct. 4						
Current Taxes	174,655	396,896	149,414	720,965	755,638	34,673
Delinquent Taxes	2,805	983	687	4,475	8,148	3,673
Intergovernmental Revenue	-	-	-	-	8,000	8,000
Auto Registration Fees	-	78,606	-	78,606	575,000	496,394
Road & Bridge Fees	117,910	35,511	38,695	192,116	500,000	307,884
Sales, Rentals & Services	203,544	661	(99,268)	104,937	-	(104,937)
Fines and Forfeitures	27,866	9,858	12,581	50,305	225,000	174,695
Other Revenue	-	-	-	-	-	-

Jefferson County, Texas
Statement of Revenues - Compared With Budget Allocation
For The Month Ending February 28, 2022

	October 2021			Cumulative		Annual	Unrealized
	-December	January	February	Total		Budget	Balance
Engineering Fund							
Current Taxes	\$ 267,589	\$ 608,083	\$ 228,916	\$ 1,104,588	\$	1,157,711	\$ 53,123
Delinquent Taxes	3,954	1,385	968	6,307		11,484	5,177
Licenses and Permits	750	-	2,000	2,750		3,000	250
Sales, Rentals & Services	-	-	-	-		1,000	1,000
Parks & Recreation							
Current Taxes	9,087	20,651	7,774	37,512		39,316	1,804
Delinquent Taxes	43	15	10	68		124	56
Sales, Rentals & Services	17,338	4,388	3,494	25,220		80,060	54,840
General Fund							
Current Taxes	18,464,131	41,958,861	15,795,641	76,218,633		79,883,216	3,664,583
Delinquent Taxes	297,177	104,092	72,757	474,026		863,189	389,163
Sales Taxes	2,931,490	3,035,025	2,880,398	8,846,913		29,580,000	20,733,087
Other Taxes	-	-	-	-		27,000	27,000
Licenses and Permits	69,396	36,663	38,533	144,592		400,000	255,408
Intergovernmental Revenue	252,734	29,432	39,065	321,231		1,057,784	736,553
Fees of Office	906,841	306,649	332,541	1,546,031		3,573,610	2,027,579
Other Sales, Rentals & Svcs.	887,859	(14,082)	(136,719)	737,058		2,327,865	1,590,807
Fines & Forfeitures	80,372	53,758	54,295	188,425		675,000	486,575
Interest	40,076	13,802	34,152	88,030		130,000	41,970
Other Revenue	-	-	-	-		-	-
Mosquito Control Fund							
Current Taxes	413,508	939,677	353,746	1,706,931		1,789,022	82,091
Delinquent Taxes	7,997	2,801	1,958	12,756		23,229	10,473
Sales, Rentals & Services	-	-	-	-		-	-
Tobacco Settlement Fund							
Interest	1,503	328	778	2,609		4,800	2,191
Debt Service							
Current Taxes	1,314,051	2,986,123	1,124,142	5,424,316		5,488,265	63,949
Delinquent Taxes	23,287	8,130	5,563	36,980		66,503	29,523
Interest	480	453	1,367	2,300		7,900	5,600
Other, Sales, Rentals & Svcs.	-	-	-	-		-	-
Total	\$ 27,576,742	\$ 52,292,780	\$ 21,591,946	\$ 101,461,468	\$	135,814,134	\$ 34,352,666

Jefferson County, Texas
Statement of Expenditures - Compared With Budget Allocation - 42% of Budget Expended
For The Month Ending February 28, 2022

	Cumulative Actual	Annual Budget	Unencumbered Balance	Percentage Unencumbered
Jury Fund	\$ 146,362	\$ 677,274	\$ 530,912	78.39%
Road & Bridge Funds	4,485,455	9,646,470	5,161,015	53.50%
Engineering Fund	463,125	1,299,471	836,346	64.36%
Parks & Recreation Fund	66,692	212,644	145,952	68.64%
General Fund:				
General Government	13,192,515	29,320,156	16,127,641	55.01%
Judicial	8,414,010	21,464,363	13,050,353	60.80%
Law Enforcement	26,634,230	62,706,689	36,072,459	57.53%
Education	153,922	459,866	305,944	66.53%
Health & Welfare	3,955,914	9,282,381	5,326,467	57.38%
Maintenance	2,054,447	4,494,859	2,440,412	54.29%
Other	952,284	2,148,889	1,196,605	55.68%
Mosquito Control Fund	1,067,524	2,397,570	1,330,046	55.47%
Tobacco Settlement	200,000	200,000	-	-
Debt Service Funds	598,350	5,710,850	5,112,500	89.52%
	<u>\$ 62,384,830</u>	<u>\$ 150,021,482</u>	<u>\$ 87,636,652</u>	<u>58.42%</u>



Jefferson County, Texas
Statement of Expenditures - Compared With Budget Allocation
For The Month Ending February 28, 2022

	October 2021				Cumulative	Annual	Unencumbered
	December	January	February	Encumbrances	Total	Budget	Balance
Jury Fund	\$ 106,368	\$ 17,895	\$ 17,619	\$ 4,480	\$ 146,362	\$ 677,274	\$ 530,912
Road & Brdg Pct. 1	481,308	100,845	110,366	474,324	1,166,843	2,430,829	1,263,986
Road & Brdg Pct. 2	391,805	116,333	165,732	390,184	1,064,054	2,251,072	1,187,018
Road & Brdg Pct. 3	491,853	124,290	137,120	273,431	1,026,694	2,449,913	1,423,219
Road & Brdg Pct. 4	729,381	137,229	(963)	362,217	1,227,864	2,514,656	1,286,792
Engineering	300,017	79,141	78,015	5,952	463,125	1,299,471	836,346
Parks & Recreation	24,251	7,155	18,955	16,331	66,692	212,644	145,952
Tax Assessor/Coll.	1,111,564	298,105	318,277	10,159	1,738,105	4,537,630	2,799,525
Human Resources	125,429	37,223	37,164	1,944	201,760	509,503	307,743
County Auditor	480,258	123,538	124,756	601	729,153	1,715,715	986,562
County Clerk	577,213	110,516	207,757	14,915	910,401	2,539,787	1,629,386
County Judge	255,433	70,551	73,125	298	399,407	1,030,545	631,138
Risk Management	79,443	23,148	21,256	825	124,672	300,836	176,164
County Treasurer	110,924	31,824	33,173	-	175,921	431,176	255,255
Printing Department	29,530	10,166	9,308	13,460	62,464	161,128	98,664
Purchasing Department	158,196	46,815	46,049	21,051	272,111	639,478	367,367
General Services	3,547,264	941,124	1,682,891	160,537	6,331,816	13,061,955	6,730,139
MIS	1,302,020	164,339	170,798	101,387	1,738,544	3,215,839	1,477,295
Voter's Registration	67,912	8,026	20,083	2,286	98,307	206,119	107,812
Elections	280,711	34,678	53,446	41,019	409,854	970,445	560,591
District Attorney	1,982,663	573,244	580,180	11,275	3,147,362	7,784,691	4,637,329
District Clerk	572,178	167,946	171,406	18,451	929,981	2,259,985	1,330,004
Criminal Dist. Court	327,143	112,567	133,496	250	573,456	1,613,696	1,040,240
58th Dist. Court	82,544	23,908	23,962	200	130,614	334,885	204,271
60th Dist. Court	89,011	25,986	25,971	1,925	142,893	352,759	209,866
136th Dist. Court	89,491	25,960	25,765	-	141,216	350,653	209,437
172nd Dist. Court	84,607	28,160	24,558	-	137,325	339,758	202,433
252nd Dist. Court	245,807	73,965	107,572	533	427,877	1,198,108	770,231
279th Dist. Court	118,256	33,663	42,102	267	194,288	480,477	286,189
317th Dist. Court	185,829	56,906	76,747	878	320,360	853,261	532,901
J.P. Pct. 1 Pl 1	100,778	28,983	29,352	247	159,360	441,548	282,188
J.P. Pct. 1 Pl 2	113,420	33,459	33,421	601	180,901	441,829	260,928
J.P. Pct. 2	79,878	22,933	23,391	1,041	127,243	390,871	263,628
J.P. Pct. 4	107,898	31,225	32,118	1,182	172,423	433,137	260,714
J.P. Pct. 6	104,829	29,600	27,826	91	162,346	431,432	269,086
J.P. Pct. 7	102,450	30,035	29,589	-	162,074	426,782	264,708
J.P. Pct. 8	101,059	29,545	28,140	725	159,469	419,914	260,445
Cnty. Court at Law 1	143,961	42,436	42,708	-	229,105	564,082	334,977
Cnty. Court at Law 2	149,602	40,931	61,474	672	252,679	669,176	416,497
Cnty. Court at Law 3	229,360	59,892	69,622	812	359,686	830,727	471,041
Court Master	119,867	34,453	37,214	-	191,534	558,123	366,589

Jefferson County, Texas
Statement of Expenditures - Compared With Budget Allocation
For The Month Ending February 28, 2022

	October 2021				Cumulative	Annual	Unencumbered
	December	January	February	Encumbrances	Total	Budget	Balance
Dispute Resolution	\$ 62,682	\$ 25,874	\$ 21,914	\$ 1,348	\$ 111,818	\$ 288,469	\$ 176,651
Comm. Supervision	1,560	124	6,572	-	8,256	19,408	11,152
Sheriff's Dept.	4,027,015	1,160,639	1,155,181	111,733	6,454,568	16,375,126	9,920,558
Crime Lab	405,609	93,600	105,963	18,680	623,852	1,693,414	1,069,562
Jail	8,363,570	2,563,996	3,105,200	1,983,751	16,016,517	35,436,488	19,419,971
Juvenile Probation	378,171	111,263	113,304	2,607	605,345	1,784,885	1,179,540
Juvenile Detention	505,494	160,662	159,215	111,386	936,757	2,457,441	1,520,684
Constable Pct. 1	213,294	62,099	65,051	2,984	343,428	869,982	526,554
Constable Pct. 2	125,619	36,335	36,895	81,698	280,547	618,066	337,519
Constable Pct. 4	129,699	36,625	37,662	-	203,986	526,675	322,689
Constable Pct. 6	146,983	43,346	44,169	5,771	240,269	629,803	389,534
Constable Pct. 7	137,492	40,564	40,710	-	218,766	542,432	323,666
Constable Pct. 8	134,150	39,495	39,714	37,815	251,174	577,969	326,795
County Morgue	110,525	111,909	228,331	-	450,765	1,175,000	724,235
Agriculture Ext.	92,750	30,275	30,364	533	153,922	459,866	305,944
Public Health # 1	307,748	83,383	146,132	10,410	547,673	1,527,160	979,487
Public Health # 2	315,119	94,837	100,163	3,719	513,838	1,419,100	905,262
Nurse Practitioner	86,218	25,753	25,778	9,224	146,973	360,735	213,762
Child Welfare	20,673	11,427	9,827	-	41,927	120,000	78,073
Env. Control	96,162	23,630	23,809	1,071	144,672	461,574	316,902
Ind. Medical Svcs.	291,051	113,853	1,901,367	157,473	2,463,744	5,134,880	2,671,136
Emergency Mgmt.	60,322	19,185	17,580	-	97,087	258,932	161,845
Beaumont Maintenance	464,450	178,405	245,565	615,957	1,504,377	3,274,779	1,770,402
Port Arthur Maint.	170,583	56,323	61,662	132,458	421,026	959,846	538,820
Mid-County Maint.	49,343	18,877	20,302	40,522	129,044	260,234	131,190
Service Center	273,937	93,660	138,999	305,824	812,420	1,241,410	428,990
Veteran Service	86,159	25,488	28,217	-	139,864	348,165	208,301
Mosquito Control	349,447	90,106	259,772	368,199	1,067,524	2,397,570	1,330,046
Tobacco Settlement	200,000	-	-	-	200,000	200,000	-
Debt Service Funds	-	598,350	-	-	598,350	5,710,850	5,112,500
Contingency	-	-	-	-	-	559,314	559,314
Total	\$ 33,387,336	\$ 9,938,821	\$ 13,120,959	\$ 5,937,714	\$ 62,384,830	\$ 150,021,482	\$ 87,636,652

Jefferson County, Texas
Statement of Bonded Indebtedness
For The Month Ending February 28, 2022

Issue	Beginning Amount Outstanding	2021-2022 Requirements				2021-2022 Payments				Ending Amount Outstanding
		Principal	Interest	Fees	Total	Principal	Interest	Fees	Total	
2012 Refunding Bonds	\$ 16,925,000	\$ 3,965,000	\$ 670,450	\$ 2,500	\$ 4,637,950	\$ -	\$ 335,225	\$ 1,400	\$ 336,625	\$ 16,925,000
2019 Certificates of Obligation	14,370,000	550,000	520,400	2,500	1,072,900	-	260,200	1,525	261,725	14,370,000
	<u>\$ 31,295,000</u>	<u>\$ 4,515,000</u>	<u>\$ 1,190,850</u>	<u>\$ 5,000</u>	<u>\$ 5,710,850</u>	<u>\$ -</u>	<u>\$ 595,425</u>	<u>\$ 2,925</u>	<u>\$ 598,350</u>	<u>\$ 31,295,000</u>

Jefferson County, Texas
Statement of Transfers In and Out
For The Month Ending February 28, 2022

<u>Fund</u>		<u>Transfers In</u>	<u>Transfers Out</u>
120	General Fund	-	542,113 (a)
120	General Fund	-	110,868 (b)
230	Commuity Supervision Fund	-	35,643 (a)
239	Drug Diversion Program	35,643 (a)	-
241	Sheriff Department Grants	826 (b)	-
245	Crime Victim's Clearing	55,514 (b)	-
257	Auto Theft Grant	12,875 (b)	-
282	VAWA Fund	10,988 (b)	-
550	SETEC Fund	542,113 (a)	-
865	Marine Division	-	118,150 (b)
876	Sheriff-Spindletop Grant	30,665 (b)	-
884	2020 Port Security Grant	108,165 (b)	-
884	2021 Port Security Grant	9,985 (b)	-
		<u>\$806,774</u>	<u>\$806,774</u>

(a) Budgeted Transfer
(b) Grant Match

PGM: GMCOMMV2	DATE 03-29-2022	PAGE: 1
NAME	AMOUNT	CHECK NO.
		TOTAL
JURY FUND		
CHAPMAN VENDING	522.95	493690
ROAD & BRIDGE PCT.#1		522.95**
AT&T	68.42	493562
VERIZON WIRELESS	76.00	493585
UNITED STATES POSTAL SERVICE	.46	493589
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685
ROAD & BRIDGE PCT.#2		243.88**
MUNRO'S	20.00	493541
BUMPER TO BUMPER	203.04	493604
CENTERPOINT ENERGY RESOURCES CORP	148.19	493605
MARTIN PRODUCT SALES LLC	377.30	493609
CY-FAIR TIRE	344.77	493674
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685
ROAD & BRIDGE PCT. # 3		1,192.30**
SPIDLE & SPIDLE	2,834.54	493506
FARM & HOME SUPPLY	18.64	493520
ENTERGY	354.39	493528
MUNRO'S	163.30	493541
RITTER @ HOME	89.89	493551
SEABREEZE CULVERT, INC.	3,181.20	493555
S.E. TEXAS BUILDING SERVICE	65.00	493560
TIME WARNER COMMUNICATIONS	141.99	493565
SOUTHERN TIRE MART, LLC	173.95	493572
HOWARD'S AUTO SUPPLY	213.90	493574
VERIZON WIRELESS	37.99	493585
ALL SERV INDUSTRIAL LLC	226.18	493619
PARKER LUMBER	255.90	493629
GERALD T PELTIER JR	200.00	493676
ROAD & BRIDGE PCT.#4		7,956.87**
SPIDLE & SPIDLE	3,903.54	493507
M&D SUPPLY	206.19	493539
MUNRO'S	97.72	493541
POSTMASTER	165.00	493548
SANITARY SUPPLY, INC.	453.87	493554
DEPARTMENT OF INFORMATION RESOURCES	.11	493578
EVERETT D ALFRED	90.09	493598
ALL SERV INDUSTRIAL LLC	76.15	493619
NIPPON CARBIDE INDUSTRIES (USA) INC	1,485.00	493641
O'REILLY AUTO PARTS	39.94	493667
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685
ENGINEERING FUND		6,616.61**
FUNCTION 4 LLC - WELLS FARGO FINANC	275.00	493685
MICHELLE FALGOUT	1,286.48	493692
PARKS & RECREATION		1,561.48**
RITTER @ HOME	313.98	493551
VULCAN MATERIALS CO.	11,598.90	493569
SPRINT WASTE SERVICES LP	1,149.65	493650
GENERAL FUND		13,062.53**
TAX OFFICE		
OFFICE DEPOT	212.51	493542
PITNEY BOWES, INC.	66.49	493546
ACE IMAGEWEAR	39.42	493557
TAC - TEXAS ASSN. OF COUNTIES	500.00	493564
CDW COMPUTER CENTERS, INC.	1,309.67	493575
DEPARTMENT OF INFORMATION RESOURCES	.01	493578
UNITED STATES POSTAL SERVICE	822.26	493589

PGM: GMCOMMV2	DATE 03-29-2022	PAGE: 2	292
NAME	AMOUNT	CHECK NO.	TOTAL
ATTABOY TERMITE & PEST CONTROL	42.45	493622	
ROCHESTER ARMORED CAR CO INC	378.40	493630	
FUNCTION 4 LLC - WELLS FARGO FINANC	396.00	493685	3,767.21*
COUNTY HUMAN RESOURCES			
PINNACLE MEDICAL MANAGEMENT CORP	395.00	493545	
UNITED STATES POSTAL SERVICE	6.92	493589	
SOUTHEAST TEXAS OCCUPATIONAL MEDICI	292.00	493656	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685	792.92*
AUDITOR'S OFFICE			
PATRICK SWAIN	70.00	493563	
UNITED STATES POSTAL SERVICE	5.07	493589	
FUNCTION 4 LLC - WELLS FARGO FINANC	211.00	493685	286.07*
COUNTY CLERK			
UNITED STATES POSTAL SERVICE	330.41	493589	
FUNCTION 4 LLC - WELLS FARGO FINANC	409.00	493685	739.41*
COUNTY JUDGE			
OFFICE DEPOT	84.52	493542	
UNITED STATES POSTAL SERVICE	2.31	493589	
MCGRIFF, SEIBELS & WILLIAMS OF TX	142.00	493597	
HARVEY L WARREN III	2,700.00	493625	
THOMSON REUTERS-WEST	129.50	493647	
LAW OFFICE OF J SCOTT FREDERICK	1,000.00	493654	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685	
THE BRINKLEY LAW FIRM, PC	500.00	493693	4,488.29*
RISK MANAGEMENT			
UNITED STATES POSTAL SERVICE	2.98	493589	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685	101.98*
COUNTY TREASURER			
UNITED STATES POSTAL SERVICE	97.73	493589	97.73*
PRINTING DEPARTMENT			
FUNCTION 4 LLC	939.50	493659	939.50*
PURCHASING DEPARTMENT			
THE EXAMINER	830.00	493519	
PORT ARTHUR NEWS, INC.	974.88	493547	
UNITED STATES POSTAL SERVICE	64.49	493589	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685	1,968.37*
GENERAL SERVICES			
CASH ADVANCE ACCOUNT	25.00	493534	
SPINDLETOP MHMR	34,666.91	493538	
OFFICE DEPOT	274.02	493542	
TIME WARNER COMMUNICATIONS	227.66	493566	
ADVANCED STAFFING	97.50	493573	
CROWN CASTLE INTERNATIONAL	1,688.17	493601	
ROCHESTER ARMORED CAR CO INC	6,054.23	493630	
UNIVERSAL OPERATIONS LLC	8,077.50	493660	
ALLISON, BASS & MAGEE, LLP	2,412.46	493673	
FIBERLIGHT LLC	1,998.75	493687	55,522.20*
DATA PROCESSING			
VERIZON WIRELESS	75.98	493585	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685	174.98*
VOTERS REGISTRATION DEPT			

PGM: GMCOMMV2	DATE 03-29-2022	PAGE: 3	293
NAME	AMOUNT	CHECK NO.	TOTAL
UNITED STATES POSTAL SERVICE	283.91	493589	
UNITED STATES POSTAL SERVICE	1,065.00	493590	
ELECTIONS DEPARTMENT			1,348.91*
HART INTER CIVIC	174.50	493531	
DEPARTMENT OF INFORMATION RESOURCES	.07	493578	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685	
DISTRICT ATTORNEY			273.57*
UNITED STATES POSTAL SERVICE	206.17	493589	
FUNCTION 4 LLC - WELLS FARGO FINANC	508.00	493685	
DISTRICT CLERK			714.17*
UNITED STATES POSTAL SERVICE	412.40	493589	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685	
CRIMINAL DISTRICT COURT			511.40*
EDWARD B. GRIPON, M.D., P.A.	3,330.00	493527	
OFFICE DEPOT	72.82	493542	
UNITED STATES POSTAL SERVICE	14.66	493589	
JASON ROBERT NICKS	900.00	493624	
FUNCTION 4 LLC - WELLS FARGO FINANC	198.00	493685	
58TH DISTRICT COURT			4,369.84*
UNITED STATES POSTAL SERVICE	.53	493589	
THOMSON REUTERS-WEST	406.00	493646	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685	
60TH DISTRICT COURT			505.53*
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685	
136TH DISTRICT COURT			99.00*
THOMSON REUTERS-WEST	48.54	493645	
172ND DISTRICT COURT			48.54*
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685	
252ND DISTRICT COURT			99.00*
OFFICE DEPOT	77.80	493542	
JOHN D WEST	900.00	493580	
UNITED STATES POSTAL SERVICE	60.50	493589	
SUMMER TANNER	1,493.80	493610	
JAMES R. MAKIN, P.C.	1,088.52	493633	
M.K. HAMZA, PHD, P.A.	1,200.00	493642	
THOMSON REUTERS-WEST	251.46	493645	
MATUSKA LAW FIRM	3,525.00	493651	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685	
279TH DISTRICT COURT			8,696.08*
THOMAS J. BURBANK PC	1,050.00	493513	
UNITED STATES POSTAL SERVICE	.53	493589	
SHELANDER LAW OFFICE	220.00	493691	
317TH DISTRICT COURT			1,270.53*
ROD PAASCH	35.00	493543	
NATHAN REYNOLDS, JR.	370.00	493550	
KEVIN PAULA SEKALY PC	325.00	493556	
RONALD PLESSALA	185.00	493615	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685	
JUSTICE COURT-PCT 1 PL 1			1,014.00*

PGM: GMCOMMV2	DATE 03-29-2022	PAGE: 4
NAME	AMOUNT	CHECK NO.
KIRKSEY'S SPRINT PRINTING	246.84	493536
OFFICE DEPOT	541.86	493542
TAC - TEXAS ASSN. OF COUNTIES	60.00	493564
UNITED STATES POSTAL SERVICE	23.70	493589
THOMSON REUTERS-WEST	129.50	493645
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685
		1,100.90*
JUSTICE COURT-PCT 1 PL 2		
KIRKSEY'S SPRINT PRINTING	24.95	493536
UNITED STATES POSTAL SERVICE	20.75	493589
		45.70*
JUSTICE COURT-PCT 2		
MARC DEROUEN	39.05	493631
		39.05*
JUSTICE COURT-PCT 4		
DEPARTMENT OF INFORMATION RESOURCES	.13	493578
		.13*
JUSTICE COURT-PCT 6		
KIRKSEY'S SPRINT PRINTING	24.95	493536
OFFICE DEPOT	82.10	493542
UNITED STATES POSTAL SERVICE	24.87	493589
SIERRA SPRING WATER CO. - BT	74.83	493591
RANSOM "DUCE" JONES	39.05	493618
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685
		344.80*
JUSTICE COURT-PCT 7		
AT&T	34.21	493562
DEPARTMENT OF INFORMATION RESOURCES	.18	493578
		34.39*
JUSTICE OF PEACE PCT. 8		
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685
		99.00*
COUNTY COURT AT LAW NO.1		
UNITED STATES POSTAL SERVICE	5.99	493589
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685
		104.99*
COUNTY COURT AT LAW NO. 2		
THOMAS J. BURBANK PC	800.00	493513
JOHN E MACEY ATTORNEY AT LAW PLLC	250.00	493540
MARVA PROVO	300.00	493549
NATHAN REYNOLDS, JR.	185.00	493550
CHARLES ROJAS	750.00	493577
JOHN D WEST	400.00	493580
UNITED STATES POSTAL SERVICE	7.45	493589
SIERRA SPRING WATER CO. - BT	43.41	493592
LANGSTON ADAMS	250.00	493595
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685
		3,084.86*
COUNTY COURT AT LAW NO. 3		
MARVA PROVO	250.00	493549
NATHAN REYNOLDS, JR.	400.00	493550
UNITED STATES POSTAL SERVICE	11.06	493589
JARED GILTHORPE	1,350.00	493653
THE SAMUEL FIRM, PLLC	500.00	493672
		2,511.06*
COURT MASTER		
OFFICE DEPOT	132.08	493542
UNITED STATES POSTAL SERVICE	.53	493589
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685
		231.61*
MEDIATION CENTER		
UNITED STATES POSTAL SERVICE	1.38	493589

PGM: GMCOMMV2	DATE 03-29-2022	PAGE: 5
NAME	AMOUNT	CHECK NO.
USER FRIENDLY PHONE BOOK	540.00	493607
PAMELA MCGEE	32.99	493700
		574.37*
COMMUNITY SUPERVISION		
FUNCTION 4 LLC - WELLS FARGO FINANC	396.00	493685
		396.00*
SHERIFF'S DEPARTMENT		
FED EX	168.72	493523
KIRKSEY'S SPRINT PRINTING	74.85	493536
DEPARTMENT OF INFORMATION RESOURCES	537.36	493578
VERIZON WIRELESS	3,457.09	493587
UNITED STATES POSTAL SERVICE	2,082.59	493589
RITA HURT	275.00	493637
GALLS LLC	113.00	493655
AXON ENTERPRISE INC	305.00	493661
FUNCTION 4 LLC - WELLS FARGO FINANC	495.00	493685
NEIGHBORHOOD VETERINARY CENTERS LLC	24.60	493698
		7,533.21*
CRIME LABORATORY		
SIGMA-ALDRICH, INC.	32.14	493505
AGILENT TECHNOLOGIES	232.24	493508
FED EX	166.55	493524
CAYMAN CHEMICAL COMPANY	107.00	493626
AIRGAS USA, LLC	231.67	493669
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685
		868.60*
JAIL - NO. 2		
MARK'S PLUMBING PARTS	73.30	493504
BELL FENCE MFG. CO.	234.27	493511
CITY OF BEAUMONT - WATER DEPT.	18,315.57	493514
COBURN SUPPLY COMPANY INC	20.13	493516
JACK BROOKS REGIONAL AIRPORT	314.00	493533
KIRKSEY'S SPRINT PRINTING	24.95	493536
KOMMERCIAL KITCHENS	1,280.64	493537
M&D SUPPLY	152.04	493539
ADVANCED SYSTEMS & ALARM SERVICES,	165.00	493576
DEPARTMENT OF INFORMATION RESOURCES	.36	493578
LOWE'S HOME CENTERS, INC.	805.15	493594
BELT SOURCE	30.60	493608
TRONEX INTERNATIONAL INC	3,285.00	493611
ALLIED ELECTRICAL SYSTEMS&SOLUTIONS	298.67	493617
EMERGENCY POWER SERVICE	3,426.62	493639
INDUSTRIAL & COMMERCIAL MECHANICAL	193.14	493640
MATERA PAPER COMPANY INC	10,928.60	493644
THOMSON REUTERS-WEST	4,723.65	493645
GALLS LLC	1,639.85	493655
CINTAS CORPORATION	1,645.89	493657
DARR EQUIPMENT CO	4,688.94	493662
CORRHEALTH LLC	382,992.66	493665
MOORE-ALL TEX SUPPLY	18.00	493666
TRINITY SERVICES GROUP INC	99,124.85	493675
FUNCTION 4 LLC - WELLS FARGO FINANC	818.00	493685
		535,199.88*
JUVENILE PROBATION DEPT.		
FED EX	47.62	493522
VERIZON WIRELESS	52.94	493585
UNITED STATES POSTAL SERVICE	13.79	493589
TENNILLE DAW	460.98	493596
FUNCTION 4 LLC - WELLS FARGO FINANC	297.00	493685
		872.33*
JUVENILE DETENTION HOME		
CITY OF BEAUMONT - WATER DEPT.	3,405.91	493514
CENTERPOINT ENERGY RESOURCES CORP	179.03	493605
AI FILTER SERVICE COMPANY	183.79	493636
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685
		3,867.73*
CONSTABLE PCT 1		

PGM: GMCOMMV2	DATE 03-29-2022	PAGE: 6 296
NAME	AMOUNT	CHECK NO. TOTAL
VERIZON WIRELESS	227.94	493585
UNITED STATES POSTAL SERVICE	31.56	493589
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685
CONSTABLE-PCT 2		358.50*
VERIZON WIRELESS	113.97	493585
CONSTABLE-PCT 4		113.97*
VERIZON WIRELESS	113.97	493585
CONSTABLE-PCT 6		113.97*
TEXAS STATE UNIVERSITY SAN MARS	335.00	493561
VERIZON WIRELESS	113.97	493585
UNITED STATES POSTAL SERVICE	18.91	493589
THOMSON REUTERS-WEST	129.50	493645
LAW ENFORCEMENT MGMT INST OF TEXAS	125.00	493652
CONSTABLE PCT. 7		722.38*
AT&T	34.21	493562
VERIZON WIRELESS	113.97	493585
CONSTABLE PCT. 8		148.18*
VERIZON WIRELESS	113.97	493585
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685
AGRICULTURE EXTENSION SVC		212.97*
FUNCTION 4 LLC - WELLS FARGO FINANC	211.00	493685
SE DIST 9 EXT ASSOC OF FAMILY &	200.00	493697
HEALTH AND WELFARE NO. 1		411.00*
BROUSSARD'S MORTUARY	1,500.00	493512
ENTERGY	136.11	493530
UNITED STATES POSTAL SERVICE	84.36	493589
FUNCTION 4 LLC - WELLS FARGO FINANC	198.00	493685
EZEA D EDE MD	3,245.08	493686
HEALTH AND WELFARE NO. 2		5,163.55*
AT&T	34.21	493562
FUNCTION 4 LLC - WELLS FARGO FINANC	198.00	493685
EZEA D EDE MD	3,245.08	493686
NURSE PRACTITIONER		3,477.29*
CLEAN HARBORS ENVIRONMENTAL SERVICE	83.89	493599
SERVET MUHITTIN SATIR	1,000.00	493689
ENVIRONMENTAL CONTROL		1,083.89*
OFFICE DEPOT	158.45	493542
DEPARTMENT OF INFORMATION RESOURCES	.04	493578
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685
INDIGENT MEDICAL SERVICES		257.49*
VERIZON WIRELESS	40.19	493585
KING'S PHARMACY BEAUMONT	2,180.08	493638
MAINTENANCE-BEAUMONT		2,220.27*
THE LABICHE ARCHITECTURAL GROUP	675.00	493510
COBURN SUPPLY COMPANY INC	100.26	493516
W.W. GRAINGER, INC.	23.24	493526
M&D SUPPLY	59.21	493539
SANITARY SUPPLY, INC.	2,430.36	493554
ACE IMAGEWEAR	208.40	493557

PGM: GMCOMMV2	DATE 03-29-2022	PAGE: 7	297
NAME	AMOUNT	CHECK NO.	TOTAL
AT&T	4,781.57	493562	
DEPARTMENT OF INFORMATION RESOURCES	725.63	493578	
TEXAS FIRE & COMMUNICATIONS	1,855.59	493579	
OTIS ELEVATOR COMPANY	2,808.46	493600	
LANDSCAPER'S WHOLESALE MARKET	759.87	493634	
CINTAS CORPORATION	91.79	493657	
CARROT-TOP INDUSTRIES INC	176.41	493658	
REXEL USA INC	50.58	493664	
UNITED REFRIGERATION INC	293.42	493681	15,039.79*
MAINTENANCE-PORT ARTHUR			
ALL-PHASE ELECTRIC SUPPLY	34.58	493518	
AT&T	72.06	493562	
TIME WARNER COMMUNICATIONS	459.87	493567	
DEPARTMENT OF INFORMATION RESOURCES	5.44	493578	
LOWE'S HOME CENTERS, INC.	40.82	493594	
SOUTHEAST TEXAS STARTER	154.15	493614	
PARKER LUMBER	138.24	493629	
NORTHERN TOOL AND EQUIPMENT	51.40	493635	
O'REILLY AUTO PARTS	37.99	493667	
WES VICE HARDWOODS & SUPPLY INC	488.30	493679	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685	1,581.85*
MAINTENANCE-MID COUNTY			
ACE IMAGEWEAR	74.44	493557	
CENTERPOINT ENERGY RESOURCES CORP	207.77	493605	282.21*
SERVICE CENTER			
J.K. CHEVROLET CO.	193.20	493532	
KINSEL FORD, INC.	2,273.88	493535	
PHILPOTT MOTORS, INC.	376.25	493544	
S.E. TEXAS AUTO EQUIPMENT	696.05	493571	
JEFFERSON CTY. TAX OFFICE	7.50	493581	
JEFFERSON CTY. TAX OFFICE	7.50	493582	
JEFFERSON CTY. TAX OFFICE	7.50	493583	
JEFFERSON CTY. TAX OFFICE	15.00	493584	
MODICA BROS. TIRES & WHEELS	89.95	493593	
PETROLEUM SOLUTIONS, INC.	171.50	493602	
BUMPER TO BUMPER	725.97	493604	
AMERICAN TIRE DISTRIBUTORS	570.36	493616	
LIBERTY TIRE RECYCLING LLC	334.40	493621	
ADVANCE AUTO PARTS	105.76	493643	
SILSBEE FORD INC	709.96	493648	
THIS GUYS TOOLS, LLC	112.50	493671	6,397.28*
VETERANS SERVICE			
UNITED STATES POSTAL SERVICE	31.23	493589	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685	130.23*
			682,452.66**
MOSQUITO CONTROL FUND			
COASTAL WELDING SUPPLY	95.00	493515	
MUNRO'S	71.94	493541	
CENTERPOINT ENERGY RESOURCES CORP	501.13	493605	
TEXAS DEPT OF AGRICULTURE	75.00	493620	
O'REILLY AUTO PARTS	12.99	493667	
CY-FAIR TIRE	30.00	493674	786.06**
BREATH ALCOHOL TESTING			
CASH ADVANCE ACCOUNT	619.34	493534	619.34**
J.C. FAMILY TREATMENT			
SAM HOUSTON STATE UNIVERSITY	350.00	493553	
MARY BEVIL	1,224.50	493680	1,574.50**
LAW LIBRARY FUND			

PGM: GMCOMMV2	DATE 03-29-2022	AMOUNT	CHECK NO.	PAGE: 8 298 TOTAL
FUNCTION 4 LLC - WELLS FARGO FINANC		99.00	493685	99.00**
EMPG GRANT				
MIKE WHITE		287.69	493623	
FUNCTION 4 LLC - WELLS FARGO FINANC		275.00	493685	562.69**
JUVENILE PROB & DET. FUND				
VERIZON WIRELESS		70.21	493585	70.21**
GRANT A STATE AID				
OFFICE DEPOT		166.02	493542	
TEXAS PROBATION ASSOCIATION		875.00	493568	
HAYS COUNTY		5,516.00	493570	6,557.02**
COMMUNITY SUPERVISION FND				
DEPARTMENT OF INFORMATION RESOURCES		49.18	493578	
VERIZON WIRELESS		32.24	493585	
UNITED STATES POSTAL SERVICE		124.32	493589	
JCCSC		400.00	493632	
FUNCTION 4 LLC - WELLS FARGO FINANC		99.00	493685	704.74**
COMMUNITY CORRECTIONS PRG				
FUNCTION 4 LLC - WELLS FARGO FINANC		99.00	493685	99.00**
DRUG DIVERSION PROGRAM				
OFFICE DEPOT		24.39	493542	
FUNCTION 4 LLC - WELLS FARGO FINANC		99.00	493685	123.39**
LAW OFFICER TRAINING GRT				
FUNCTION 4 LLC		2,868.00	493659	2,868.00**
COUNTY RECORDS MANAGEMENT				
UNITED STATES POSTAL SERVICE		.46	493589	.46**
DEPT STATE HEALTH GRANT				
IMELDA TRISTAN		4,300.00	493695	
MARCUS LAMBERT		4,300.00	493696	8,600.00**
J.P. COURTROOM TECH. FUND				
VERIZON WIRELESS		227.94	493585	227.94**
HOTEL OCCUPANCY TAX FUND				
ENTERGY		1,619.78	493528	
M&D SUPPLY		165.55	493539	
MUNRO'S		90.07	493541	
DEPARTMENT OF INFORMATION RESOURCES		1.72	493578	
ALLIANCE MECHANICAL SERVICES		135.00	493603	
LANDSCAPER'S WHOLESALE MARKET		84.88	493634	
MATERA PAPER COMPANY INC		82.65	493644	
VICTORIA RHODES		205.34	493677	
CHAPMAN VENDING		150.23	493690	
GEORGE WEST		21.06	493699	2,556.28**
DISTRICT CLK RECORDS MGMT				
FUNCTION 4 LLC - WELLS FARGO FINANC		198.00	493685	198.00**
AIRPORT FUND				
FJORD AVIATION FUELING		181.12	493509	
FED EX		129.56	493521	
ENTERGY		4,502.53	493529	

NAME	AMOUNT	CHECK NO.	TOTAL
MUNRO'S	100.46	493541	
OFFICE DEPOT	44.29	493542	
RALPH'S INDUSTRIAL ELECTRONICS	127.74	493552	
SHERWIN-WILLIAMS	107.97	493558	
SMART'S TRUCK & TRAILER, INC.	2,189.92	493559	
S.E. TEXAS BUILDING SERVICE	4,246.66	493560	
DEPARTMENT OF INFORMATION RESOURCES	.07	493578	
VERIZON WIRELESS	37.99	493585	
CENTERPOINT ENERGY RESOURCES CORP	1,212.43	493605	
PAX SUPPLY	166.71	493612	
BLUE GLOBES	2,371.96	493613	
SOUTHEAST TEXAS PARTS AND EQUIPMENT	71.42	493649	
M&R FLEET SERVICES, INC.	11.55	493668	
TITAN AVIATION FUELS	53,019.30	493670	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	493685	
CHAPMAN VENDING	185.15	493690	
			68,805.83**
AIRPORT IMPROVE. GRANTS			
FITTZ & SHIPMAN, INC.	52,500.00	493525	
QED AIRPORT & AVIATION CONSULTANTS	36,060.00	493627	
GARVER LLC	35,932.00	493628	
SILSBEE FORD INC	53,757.00	493648	
KSA ENGINEERS INC	20,977.32	493682	
APPLIED PAVEMENT TECHNOLOGY, INC.	4,685.70	493694	
			203,912.02**
SE TX EMP. BENEFIT POOL			
EXPRESS SCRIPTS INC	126,152.11	493663	
UNITED HEALTHCARE SERVICES INC	113,329.84	493678	
			239,481.95**
WORKER'S COMPENSATION FD			
TRISTAR RISK MANAGEMENT	7,246.83	493606	
			7,246.83**
GLO DISASTER RECOVERY			
DE CORP	94,928.10	493688	
			94,928.10**
CNTY & DIST COURT TECH FD			
VERIZON WIRELESS	227.98	493585	
			227.98**
MARINE DIVISION			
COCOMO JOE'S	108.00	493517	
VERIZON WIRELESS	151.96	493586	
			259.96**
			1,354,118.58***



Conference Agenda

ASSOCIATION OF GOVERNMENT ATTORNEYS IN CAPITAL LITIGATION'S 42nd ANNUAL CONFERENCE AGENDA

WEDNESDAY, JULY 27, 2022

- 11:00 – 1:30 **REGISTRATION**
- 1:30 – 1:45 **WELCOME**

Jason R. Williams, District Attorney, Orleans Judicial District, New Orleans, Louisiana

Lisa Tanner, Division Chief, Criminal Prosecutions Division (retired), Texas Attorney General's Office, Austin, Texas

- 1:45-2:45 **THE BEST OF THE BEST**

Steve Creason, Chief Counsel, Appeals Division, Office of the Attorney General State of Indiana, Indianapolis, Indiana

- 2:45 - 3:00 **BREAK**
- 3:00 - 5:00 **THE TOP TEN MISTAKES IN COMPLEX**

HOMICIDE AND CAPITAL CASES (BULLETPROOFING YOUR CASE)

Angela Backers, Senior Deputy District Attorney (retired), Alameda County District Attorney's Office, Oakland, California

- 6:00 – 8:00 RECEPTION

THURSDAY, JULY 28, 2022

- 8:30 – 9:30 VOIR DIRE

Ashley Rich, Mobile County District Attorney, Mobile, Alabama

- 9:30 – 9:45 BREAK
- 9:45 – 10:45 AVOIDING A HUNG JURY

Bill Turner, Assistant Attorney General, Criminal Prosecutions Division, Texas Attorney General's Office, Austin, Texas

- 10:45 – 11:00 BREAK
- 11:00 – 12:00 AVOIDING JURY NULLIFICATION

Kevin Petroff, First Assistant District Attorney, Galveston County District Attorney's Office, Galveston, Texas

- 12:00 – 1:30 LUNCH (On Your Own)
- 1:30 – 2:45 COMPETENCE TO BE EXECUTED

Roe Wilson, (retired) Assistant Criminal District Attorney, Harris County, Houston, Texas

Beth Burton, Deputy Attorney General, Georgia Attorney General's Office, Atlanta, Georgia

- 2:45 – 3:00 BREAK
- 3:00 – 5:00 SUPREME COURT UPDATE EXECUTED

Bill Bilderback, Senior Assistant Attorney General, Statewide Capital Case Coordinator, California Department of Justice, Los Angeles, California

FRIDAY, JULY 29, 2022

Appellate Breakout

- 8:30 - 9:30 EXECUTION-RELATED 18 U.S.C. § 1983 LAWSUITS

Edward Marshall, Chief, Criminal Appeals Division, Texas Attorney General's Office, Austin, Texas

- 9:30 – 9:45 **BREAK**
- 9:45 - 10:45 **THE SUPREME COURT CLERK'S OFFICE**

Danny Bickell, Deputy Clerk, Supreme Court of the United States, Washington D.C.

- 10:45 – 11:00 **BREAK**
- 11:00 – 12:00 **ROUNDTABLE**

Moderator: Steve Creason, Chief Counsel, Appeals Division, Office of the Attorney General State of Indiana, Indianapolis, Indiana

- 12:00 – 1:30 **LUNCH (On Your Own)**

Trial Breakout

- 8:30 - 9:30 **COLD CASES**

Sheila Ross, Director of Capital Litigation, Prosecuting Attorneys' Council of Georgia, Morrow, Georgia

- 9:30 – 9:45 **BREAK**
- 9:45 – 10:45 **CLOSING ARGUMENTS**

Lisa Tanner, Division Chief, Criminal Prosecutions Division (retired), Texas Attorney General's Office, Austin, Texas

- 10:45 – 11:00 **BREAK**
- 11:00 – 12:00 **RESPONDING TO MITIGATING EVIDENCE**

Brian Baker, Assistant District Attorney, Brazos County District Attorney's Office, Bryan, Texas

- 12:00 – 1:30 **LUNCH (On Your Own)**

General Session

- 1:30 – 2:30 **DNA MIXTURES**

Tamyra Moretti, Ph.D., Research Biologist, DNA Support Unit, Federal Bureau of Investigation (Laboratory), Washington, D.C.

- 2:30 – 2:45 **BREAK**

- 2:45 – 3:45 **FORENSIC ETHICS**

Kevin Petroff, First Assistant District Attorney, Galveston County District Attorney's Office, Galveston, Texas

- 3:45 – 4:00 **BREAK**
- 4:00 – 5:00 **PRESERVING THE RECORD FOR APPEAL**

Dana Ali, Supervising Deputy Attorney General, California Department of Justice, Los Angeles, California

SATURDAY, JULY 30, 2022

- 9:00 – 11:00 **MEETING MENTAL DEFENSES**

Park Dietz, MD, MPH, PhD, President, Park Dietz & Associates, Newport Beach, California

> Conference FAQs

> Conference Agenda

> Registration

> Hotel Reservations

Association of Government Attorneys In Capital Litigation (AGACL)
1108 Lavaca St., Ste.110 Box 141
Austin, TX 78701

Phone (512) 484-7022
Email: agaci@outlook.com

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Conference FAQs

AGACL's 42nd Annual Conference will be held in New Orleans, LA – July 27 – 30, 2022, at Hotel Monteleone.

WHO SHOULD ATTEND?

The conference program provides training for all government attorneys involved in prosecuting capital cases: including trial, appellate, post-conviction, and habeas prosecutors. We will try to have something for beginning prosecutors to seasoned veterans. The details of the program are inside the brochure.

HOW MUCH DOES IT COST?

If your office is a member of the Association, the registration fee is \$625 per attorney. If your office is not a member, the registration fee is \$725 for the first attorney from the office; \$625 for all additional registrants.

IS CLE CREDIT OFFERED?

AGACL conferences are routinely approved for CLE credit. Because we are a non-profit organization, and we are trying to hold down the cost of the annual conference, generally it is impossible for AGACL to undertake the large administrative burden of securing pre-approval of the program in each state. Accordingly, attendees must individually submit applications to the appropriate bar

organization for CLE credit.

The conference promises to be a great success. If you have any questions concerning the conference, please phone Bill Bilderback at 512-484-7022

[> Conference FAQs](#)

[> Conference Agenda](#)

[> Registration](#)

[> Hotel Reservations](#)

Association of Government Attorneys In Capital Litigation (AGACL)
1108 Lavaca St., Ste.110 Box 141
Austin, TX 78701

Phone (512) 484-7022
Email: agacl@outlook.com

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Consider and possibly approve Out of State Travel Policy

Motion: Commissioner Alfred

Second: Commissioner Arnold

Approved

Out Of State Travel Policy

When requesting approval OUT OF STATE TRAVEL, the department head or elected official should submit information, along with the request for approval as an agenda item that addresses the following questions:

1. Is the trip budgeted? If not, how is the trip to be funded?

YES

2. Is the training mandatory or does the training directly impact the employee's assigned job duties?

Includes mandatory CLE credit hours

3. Does the benefit appear to be worth the cost?

Yes – Training includes trial techniques in complicated murder trial issues such as DNA, Cold Cases, Jury Nullification, etc.

4. Is the training available locally or within Texas at a lower cost?

NO

CHRISTOPHER L. BATES
CONSTABLE PCT. 2
JEFFERSON COUNTY



525 LAKESHORE DRIVE
SUB- COURTHOUSE
PORT ARTHUR, TEXAS 77640
PHONE: 409-983-8335
FAX: 409-983-8320

March 21, 2022

Jeff Branick, County Judge
1149 Pearl St.
Beaumont, TX 77701

Re: Agenda Item

Judge Branick,

I would like to place an item on the agenda for the Commissioner's Court Meeting, Tuesday, March 29, 2022.

Please consider and possibly approve the hiring of Ashley Malbrough as a Reserve Deputy Constable with Constable Precinct 2 in accordance with Local Government Code (LGC) 86.011.

Thank you,

A handwritten signature in black ink, appearing to read "C. L. Bates", is written over the printed name.

Christopher L. Bates
Constable, Pct. 2



Resolution

STATE OF TEXAS

§
§
§

COMMISSIONERS COURT

COUNTY OF JEFFERSON

OF JEFFERSON COUNTY, TEXAS

BE IT REMEMBERED at a meeting of Commissioners Court of Jefferson County, Texas, held on the 29th day of March, 2022, on motion made by Michael Sinegal, Commissioner of Precinct No. 3, and seconded by Everette 'Bo' Alfred, Commissioner of Precinct No. 4, the following Resolution was adopted:

WHEREAS, LeRoy McCall, Jr., has devoted 52 years of his life to the service of the taxpaying citizens of Jefferson County Drainage District No. 3; and,

WHEREAS, that service was provided through the Office of Jefferson County Drainage District No. 3; and,

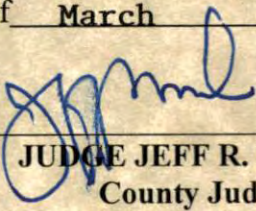
WHEREAS, LeRoy McCall, Jr., served proudly in the position as Chairman of the Board for Jefferson County Drainage District No. 3; and,

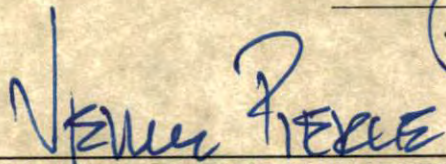
WHEREAS, LeRoy McCall, Jr., like his father, LeRoy McCall, Sr., who served as District Commissioner in 1946, and grandfather before him, D. E. McCall who was one of the original Commissioners in the creation of the District in 1912, has dedicated his services, professionalism and knowledge of the community, to the citizens and the overall betterment of Jefferson County Drainage District No. 3. He has overseen the recovery of the District through many hard times; including, years of operating the District with a minimal annual budget, devastating hurricanes and numerous rainfall events that flooded the community. His guidance and knowledge were invaluable in sustaining the operations of the District, gaining necessary funding to recover from these events and the continuation of the improvements and growth of the drainage system within the District's boundaries.

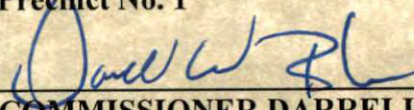
WHEREAS, LeRoy McCall, Jr., has served this District and its citizens with pride and compassion for the better part of his life in making his community a better place to live and honoring his family's legacy by serving as Chairman of the Board for Jefferson County Drainage District No. 3.

NOW THEREFORE, BE IT RESOLVED that the Jefferson County Commissioners Court does hereby honor and commend **LeRoy McCall, Jr.** for his dedicated service of Jefferson County Drainage District No. 3 and wishes him well in his retirement.

SIGNED this 29th day of March, 2022.


JUDGE JEFF R. BRANICK
County Judge


COMMISSIONER VERNON PIERCE
Precinct No. 1


COMMISSIONER DARRELL W. BUSH
Precinct No. 2


COMMISSIONER MICHAEL S. SINEGAL
Precinct No. 3


COMMISSIONER EVERETTE D. ALFRED
Precinct No. 4



**AGENDA ITEM****March 29, 2022**

Receive and file executed Texas Department of Agriculture Texas Community Development Block Grant Program Amendment No. 3, Contract No. 7218240.

TEXAS DEPARTMENT OF AGRICULTURE
TEXAS COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

AMENDMENT NO. 3

CONTRACT NO. 7218240

COUNTY OF JEFFERSON

STATE OF TEXAS

COUNTY OF TRAVIS

Section 1.

The Texas Department of Agriculture, an agency of the State of Texas, hereinafter referred to as the ("Department"), and the County of Jefferson, ("Contractor"), collectively referred to as the ("Parties"), agree to amend the Texas Community Development Block Grant Program ("TxCDBG") Contract 7218240, for the performance of community development activities.

Section 2.

The parties agree to amend the contract by replacing Section 2, Contract Period, with the following language:

Section 2. **CONTRACT PERIOD**

This contract and agreement shall commence on November 1, 2018, and shall terminate on January 30, 2022, unless otherwise specifically provided by the terms of this contract.

Exhibit C of the Contract, Project Implementation Schedule, is amended to reflect modified due dates for specific activities under the contract. A copy of the amended Exhibit C is attached hereto and incorporated by reference herein to this Amendment for all purposes. Exhibit C consists of 1 page.

Section 3.

All oral and written agreements between the parties relating to the subject manner of this amendment that were made prior to the execution of this document have been reduced to writing and are contained herein. Except as amended herein, the contract remains in full force and effect.

This amendment is not effective unless and until it is signed by authorized representatives of both parties.

Agreed to and signed by:

DocuSigned by:

Jeff Branick

11/5/2021

Jeff Branick, County Judge
County of Jefferson

Date

Approved and accepted on behalf of the Texas Department of Agriculture.

DocuSigned by:

Jason Fearneyhough

11/5/2021

Jason Fearneyhough, Deputy Commissioner
Texas Department of Agriculture

Date

or

Tim Kleinschmidt, General Counsel
Texas Department of Agriculture

AMENDMENT NO. 3**EXHIBIT C****PROJECT IMPLEMENTATION SCHEDULE****CONTRACT NUMBER 7218240****COUNTY OF JEFFERSON****CONTRACT START DATE**

November 1, 2018

CONTRACT END DATE

January 30, 2022

If Contractor fails to meet milestones in accordance with this schedule, the Department will withhold payments to Contractor until such milestone has been completed.

Activity To Be Completed by Date Specified:		Milestone Date
Procurement of Professional Services Completed	Month 2	1/1/2019
4-Month Conference Call / Meeting Completed ⁽¹⁾	Month 4	3/1/2019
Plans and Specifications Completed	Month 28	2/15/2021
Plans and Specifications Submitted for Approval (as required ¹⁾)	Month 28	2/23/2021
Environmental Review Completed	Month 6	4/10/2019
Clearance of Pre-Construction Special Conditions	Month 28	2/15/2021
Wage Rate 10-Day Confirmation	Month 29	3/17/2021
Construction Contract Awarded & Executed	Month 29	3/30/2021
Construction - 50% TxCDBG project complete	Month 29	6/4/2021
Construction - 75% TxCDBG project complete	Month 29	6/29/2021
Construction - 90% TxCDBG project complete	Month 38	12/31/2021
Construction & Final Inspections Completed	Month 39	1/15/22
End Date of Contract	Month 39	1/30/22
Close-out documents submitted to Department (60 days after End Date)	Month 41	3/30/22

⁽¹⁾ See TxCDBG Project Implementation Manual

TEXAS DEPARTMENT OF AGRICULTURE
TEXAS COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

AMENDMENT NO. 3

CONTRACT NO. 7218240

COUNTY OF JEFFERSON

STATE OF TEXAS

COUNTY OF TRAVIS

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This amendment is not effective unless and until it is signed by authorized representatives of both parties.

Agreed to and signed by:

DocuSigned by:

Jeff Branick

4D9B4B7200A6441...

Jeff Branick, County Judge
County of Jefferson

11/5/2021

Date

Approved and accepted on behalf of the Texas Department of Agriculture.

DocuSigned by:

Jason Fearneyhough

5E0D88D45F04495...

Jason Fearneyhough, Deputy Commissioner
Texas Department of Agriculture

or

Tim Kleinschmidt, General Counsel
Texas Department of Agriculture

11/5/2021

Date

AMENDMENT NO. 3**EXHIBIT C****PROJECT IMPLEMENTATION SCHEDULE****CONTRACT NUMBER 7218240****COUNTY OF JEFFERSON****CONTRACT START DATE**

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CONTRACT END DATE

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Plans and Specifications Completed	Month 28	2/15/2021
Plans and Specifications Submitted for Approval (as required ¹)	Month 28	2/23/2021
Environmental Review Completed	Month 6	4/10/2019
Clearance of Pre-Construction Special Conditions	Month 28	2/15/2021
Wage Rate 10-Day Confirmation	Month 29	3/17/2021
Construction Contract Awarded & Executed	Month 29	3/30/2021
Construction - 50% TxCDBG project complete	Month 29	6/4/2021
Construction - 75% TxCDBG project complete	Month 29	6/29/2021
Construction - 90% TxCDBG project complete	Month 38	12/31/2021
Construction & Final Inspections Completed	Month 39	1/15/22
End Date of Contract	Month 39	1/30/22
Close-out documents submitted to Department (60 days after End Date)	Month 41	3/30/22

⁽¹⁾ See TxCDBG Project Implementation Manual



Texas Department of Agriculture
Grant Amendment Approval

AGT - 355 Amendment

SECTION A	GRANT INFORMATION			
	Name of Grant Program: CDBG		Division: Trade and Business Development	Target Date for Routing Completion:
	Original Grant Start Date: 11/01/2018	Original Grant End Date: 10/31/2020	Original Grant Amount: \$275,000.00	Method of Finance: 5 - Federal
	GRANTEE INFORMATION			
	Grantee Name Jefferson County		Address 1149 Pearl Street	
	City Beaumont	State TX	Zip 77701	Phone 409-835-8466

SECTION B	GRANT AMENDMENT INFORMATION			
	Purpose of Amendment: Extend contract 3 months to incorporate new locations for first time sewer assistance.			
	If amendment extends grant end date, indicate how many extensions this amendment would make if approved. 3			
	Justification for Amendment: County received additional requests for first time sewer assistance. Since there are grant funds available, the county wants to add these new locations.			
	Revised Grant Start Date:	Revised Grant End Date: 01/30/2022	Revised Grant Amount: (enter \$ amount or no change) no change	Method of Finance: 5 - Federal

SECTION C	(1) APPROVALS OF GRANT AMENDMENT CHANGE		(2) FINAL APPROVAL & EXECUTION OF GRANT AMENDMENT	
	Originator (please print): <u>Beth Karwowski</u> Date: <u>10/20/2021</u>			
	Chief Administrator (if greater than \$100,000) or Designee Signature: <u>Karen Reichert</u> Date: <u>11/4/2021</u> <small>DocuSigned by: 81667CC31288448...</small>			
	Legal – Signature (always required) <u>Nathan Leake</u> Date: <u>11/4/2021</u> <small>DocuSigned by: 59C749B9C454E5 E18988B3670A488</small>			
	Executive – Signature <u>Jason Fearnley</u> Date: <u>11/5/2021</u> <small>DocuSigned by: 5E0D8BD45F64495</small>			
	Executive – Signature <u>Jason Fearnley</u> Date: <u>11/5/2021</u> <small>DocuSigned by: 5E0D8BD45F64495</small>			

482



TxCDBG CONTRACT AMENDMENT/MODIFICATION REQUEST A1101

Grant Recipient Name: Jefferson County Contract No. 7218240 Region SETRPC
 Amendment No. 3 Start Date 11/01/2018 End Date 10/31/2021 Contract Amount \$275,000.00

Check all contract provisions to be amended/modified (additional questions appear for some selections):

☐ Exhibit A Performance Statement ☐ Exhibit B Budget ☒ Contract Period (extension) ☐ Special Conditions
☐ Other _____

What changes are proposed for the contract? _____

Why are the proposed revisions requested for this contract?

The current request is for a time extension only. A final quantity of sewer connections and OSSF installations will be provided as a performance statement revision at closeout.

Is the contract on hold for non-compliance with audit, monitoring, or programmatic requirements? ☐ No ☐ TDA concur RLA

For Contract Extension Amendment Requests

Proposed New End Date: 01/30/2022 Length of Requested Extension in Months 3
 How many previous extensions have been approved? 2 Total Requested Extension in Months 12

Describe the extenuating circumstances beyond the control of the Grant Recipient that will prevent completion of the project within the current contract period. If a previous extension has been approved, the explanation must address extenuating circumstances since the previous extension request was submitted.

The County is on track to complete the original construction contract by the contract end date provided by the original time extension request; however, the County has received numerous additional requests for first time sewer assistance in the last several weeks. Since there are still grant funds available, the County is requesting a 90 day contract extension to incorporate these new locations by change order and, as needed, small purchase.



**TRUE AND CORRECT
 COPY OF ORIGINAL
 FILED IN JEFFERSON
 COUNTY CLERK'S OFFICE**

Required as of September 1, 2020 for all requested changes to TxCDBG contracts.

For additional information on contract changes see TxCDBG Project Implementation Manual Chapter 11

Provide any other appropriate information about this request in the space below:

The 90 day time extension will allow for the approval in court of the new sewer assistance applications, preparation of the design of each location, preparation of easement documents and sewer system applications for each new location and construction of the sewer connection or OSSF for each location.

Supporting Documents Attached (if applicable):

- ☐ Revised Exhibit A (using track changes) ☐ Revised Exhibit B (using track changes) ☐ Resolution and Notice of Public Hearing
☐ Engineer's letter ☐ Revised Project Map ☒ Revised Implementation Schedule
☐ Other _____

By my signature, I certify that the above is true and accurate and hereby request the contract change:

Signature of Authorized Signator

Title

Date

Notifications:

Mailing Address 1149 Pearl Street, 4th Floor, Beaumont TX 77701

Email Address for Grant Recipient jbranlck@co.jefferson.tx.us (County Judge)

Other Email Address (list address for persons to be included in notification) fjackson@co.jefferson.tx.us (Attorney to the County Judge), susan.stover@sbcglobal.net (Grant Administrator)

TDA Action:

☐ Notes Attached

	Contract Specialist Approval	Management Approval
	Beth Karwoski	<i>[Signature]</i>
Date	10/26/2021	Date 10/27/21

Documented progress during previous extension period - SB



TRUE AND CORRECT
COPY OF ORIGINAL
FILED IN JEFFERSON
COUNTY CLERK'S OFFICE

AMENDMENT NO. ±2**EXHIBIT C****PROJECT IMPLEMENTATION SCHEDULE****CONTRACT NUMBER 7218240****COUNTY OF JEFFERSON**CONTRACT START DATE

November 1, 2018

CONTRACT END DATE~~October 30, 2021~~ January 30, 2022

If Contractor fails to meet milestones in accordance with this schedule, the Department will withhold payments to Contractor until such milestone has been completed.

Activity To Be Completed by Date Specified:		Milestone Date
Procurement of Professional Services Completed	Month 2	1/1/2019
4-Month Conference Call / Meeting Completed ⁽¹⁾	Month 4	3/1/2019
Plans and Specifications Completed	Month 28	2/15/2021
Plans and Specifications Submitted for Approval (as required ¹)	Month 28	2/23/2021
Environmental Review Completed	Month 6	4/10/2019
Clearance of Pre-Construction Special Conditions	Month 28	2/15/2021
Wage Rate 10-Day Confirmation	Month 29	3/17/2021
Construction Contract Awarded & Executed	Month 29	3/30/2021
Construction - 50% TxCDBG project complete	Month 29	6/4/2021
Construction - 75% TxCDBG project complete	Month 29	6/29/2021
Construction - 90% TxCDBG project complete	Month 33	7/24/21 12/31/2021
Construction & Final Inspections Completed	Month 34	8/15/2021 11/15/22
End Date of Contract	Month 36	10/30/2021 11/30/22
Close-out documents submitted to Department (60 days after End Date)	Month 38	12/30/2021 3/30/22



Resolution

STATE OF TEXAS

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COMMISSIONERS' COURT

COUNTY OF JEFFERSON

OF JEFFERSON COUNTY, TEXAS

BE IT REMEMBERED at a meeting of Commissioners' Court of Jefferson County, Texas, held on the 29th day of March, 2022, on motion made by Everette 'Bo' Alfred, Commissioner of Precinct No. 4, and seconded by Michael Sinegal, Commissioner of Precinct No. 3, the following Resolution was adopted:

WHEREAS, Edward C. Moore was born on the 31st day of March, 1928, in Beaumont, Texas; and

WHEREAS, Edward C. Moore, was raised in Beaumont, Texas (Pear Orchard) area and attended Hebert High School; and

WHEREAS, Edward C. Moore, was the First Black Jefferson County Commissioner, Elected in 1986 as the Precinct 4 County Commissioner and won 4 terms 1987- 2001; and

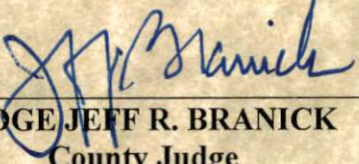
WHEREAS, Edward C. Moore was instrumental in securing an agreement with Lamar University for the video taping of Commissioners Court Meetings, beginning May 22, 1995; and

WHEREAS, West Port Arthur Road, up to the Beaumont city limits, was renamed **Edward C. Moore Highway** in 2004, with the renaming ceremony taking place on May 10, 2005; and

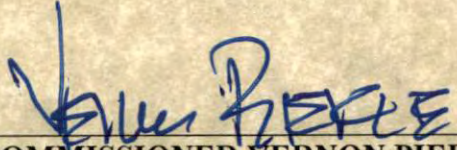
WHEREAS, Edward C. Moore will celebrate his 94th Birthday on March 31, 2022; and


NOW THEREFORE, BE IT RESOLVED, that the Commissioner's Court of Jefferson County, Texas extends a Southeast Texas "Happy 94th Birthday" to **Commissioner Edward C. Moore**.

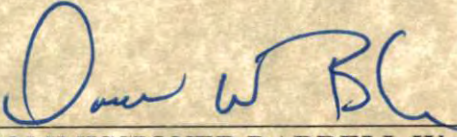
SIGNED this 29th day of March, 2022.

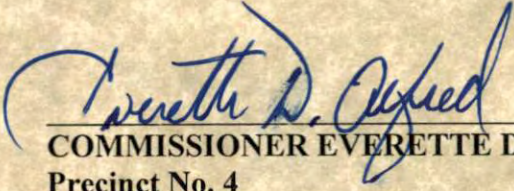

JUDGE JEFF R. BRANICK
County Judge




COMMISSIONER VERNON PIERCE
Precinct No. 1


COMMISSIONER MICHAEL S. SINEGAL
Precinct No. 3


COMMISSIONER DARRELL W. BUSH
Precinct No. 2


COMMISSIONER EVERETTE D. ALFRED
Precinct No. 4



Resolution

STATE OF TEXAS

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COMMISSIONERS COURT

COUNTY OF JEFFERSON

OF JEFFERSON COUNTY, TEXAS

BE IT REMEMBERED at a meeting of Commissioners Court of Jefferson County, Texas, held on the 29 day of March, 2022 on motion made by Everette 'Bo' Alfred, Commissioner of Precinct No. 4, and seconded by Vernon Pierce, Commissioner of Precinct No. 1, the following Resolution was adopted:

WHEREAS, Section 34.05(a) of the Texas Property Tax Code states "If property is sold to a taxing unit that is a party to the judgment, the taxing unit may sell the property at any time, subject to any right of redemption existing at the time of sale;" and,

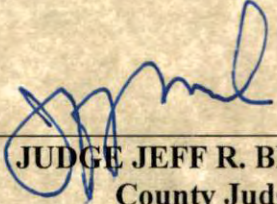
WHEREAS, Section 34.05(c) of the Texas Property Tax Code states in part "If the purchasing taxing unit has not sold the property within six months after the date on which the owner's right of redemption terminates, any taxing unit that is entitled to receive proceeds of the sale by resolution of its governing body, may request the sheriff in writing to sell the property at a public sale;" and,

WHEREAS, the deed to the property on the attached list has been held by Jefferson County and the entities for whom it collects taxes and has been determined to meet the criteria set out in one of the paragraphs above; and,

WHEREAS, Jefferson County and the entities for whom it collects taxes will receive the benefit from the proceeds from the sale and additional tax revenue once these properties are placed on the current tax roll.

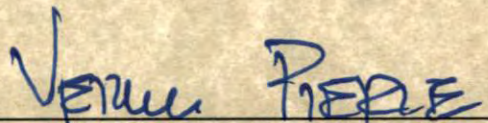
NOW THEREFORE, BE IT RESOLVED that the Jefferson County Commissioners Court does hereby request the Jefferson County Sheriff to sell the listed properties on the first Tuesday of June, 2022.

SIGNED this 29 day of March, 2022.



JUDGE JEFF R. BRANICK
County Judge

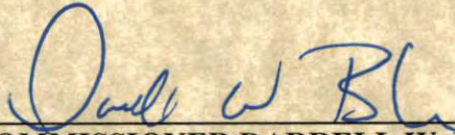




COMMISSIONER VERNON PIERCE
Precinct No. 1



COMMISSIONER MICHAEL S. SINEGAL
Precinct No. 3



COMMISSIONER DARRELL W. BUSH
Precinct No. 2



COMMISSIONER EVERETTE D. ALFRED
Precinct No. 4



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

March 23, 2022

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

Gentlemen:

Enclosed is the Investment Schedule as of February 28th, 2022, including interest earnings.

The 90 day Treasury discount rate on February 28th, 2022 was 0.38% and the interest on your checking accounts for the month of February 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 March 29th, 2022, to be received and filed.

Sincerely,

Charlie Hallmark CIO
Enclosure

Agenda should read:

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

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	0.380%	\$43,859.57	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		\$118,831.49		\$0.00	\$118,831.49



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

March 24th, 2022

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

Dear Judge and Commissioners:

Attached are certificates of all my continuing education hours through January 1, 2022, as required by law. Please put this on the agenda to receive and file.

Sincerely,

Charlie Hallmark, CIO

For Commissioners Court Agenda, March 29th, 2022
 Agenda should read:

Receive and File certificates for Jefferson County Treasurer, Charlie Hallmark, to verify completion of:
 (a) Mandatory County Treasurer Continuing Education Training required under Local Government Code 83.002 and, (b) Mandatory Public Funds Continuing Education Training required by Government Code 2256.008 (2) also known as the Public Funds Investment Act.



DATE: March 4, 2022
 TO: County Investment Academy member
 FROM: Deanna Auert, Manager of TAC Programs & Education Services
 NOTICE: County Investment Academy requirements completed for 2021

Congratulations! Our records indicate you have met your County Investment Academy continuing education requirement for 2021. Your transcript and certificate of compliance for 2021 are enclosed. To maintain your membership in 2022, please refer to the Investment Academy hours chart below to see your continuing education requirements to be completed by December 31, 2022. Please review all information on the transcript for accuracy. If your records do not agree, please email the missing documentation to Deanna Auert at deannaa@county.org or Nino Miranda at ninom@county.org in order to update your records.

If you need further assistance, please contact Deanna Auert or Nino Miranda (800) 456-5974. For more information, visit www.county.org/investment.

Annual training hosted by TAC:

- **Conference of the County Investment Academy** (15 hours of continuing education)
June 27-29 | Moody Gardens Hotel | Galveston
- **Texas Public Funds Investment Conference** (10 hours of continuing education)
November 3-4 | Westin Hotel Houston, Memorial City | Houston

	Required Hours	Outside Hours	Carry Forward Hours
County Investment Academy	15 hours annually	Maximum of 5 hours	Maximum of 5 hours

TEXAS ASSOCIATION OF COUNTIES

COUNTY INVESTMENT ACADEMY CONTINUING EDUCATION

Reporting Period: 1/1/2021 - 12/31/2021

Hon. Charlie Hallmark
Treasurer
Jefferson County
1149 Pearl St, Basement
Beaumont, TX 77701-3631

ID: 248695
Phone: (409) 835-8509
Fax: (409) 839-2347
Enrollment Date: 3/19/2019

The Texas Association of Counties County Investment Academy and its continuing education requisites exceed the investment training for local government education mandates as outlines in Section 2256.008 of the Public Funds Investment Act, revision effective September 1, 1998.

The requirements for the program are 15 hours required, 5 outside hours allowed and a max of 5 hours can be carried forward.

Date	Description	Earned Hours
1/1/2021	Excess hours carried from 2020	23.00
6/28/2021	2021 Conference of the County Investment Academy - Jun 28, 2021	15.00
9/13/2021	73rd Annual County Treasurers' Association of Texas Conf - Sep 13, 2021	2.00
Total TAC Hours for Year: 38.00		
Applicable Outside Hours: 2.00		
Total Hours For Year: 40.00		

You have completed your program.

You may carry forward 5.00 hours to the next reporting period.



Emmett & Miriam
McCoy
College of Business Administration

TEXAS ASSOCIATION OF COUNTIES
2021 Certificate of Membership
County Investment Academy

Hon. Charlie Hallmark

Successfully completed investment education that satisfies Section 2256.008 of
the Texas Public Funds Investment Act. This ongoing commitment to
continuing education provides maximum benefit to

Jefferson County

Issued by the Texas Association of Counties the thirty-first day of December, 2021

Nathan Cradduck

Mr. Nathan Cradduck, President

Susan M Redford

Ms. Susan Redford, Executive Director

TEXAS ASSOCIATION OF COUNTIES

COUNTY INVESTMENT ACADEMY CONTINUING EDUCATION

Reporting Period: 1/1/2022 - 12/31/2022

Hon. Charlie Hallmark
Treasurer
Jefferson County
1149 Pearl St, Basement
Beaumont, TX 77701-3631

ID: 248695
Phone: (409) 835-8509
Fax: (409) 839-2347
Enrollment Date: 3/19/2019

The Texas Association of Counties County Investment Academy and its continuing education requisites exceed the investment training for local government education mandates as outlines in Section 2256.008 of the Public Funds Investment Act, revision effective September 1, 1998.

The requirements for the program are 15 hours required, 5 outside hours allowed and a max of 5 hours can be carried forward.

Date	Description	Earned Hours
1/1/2022	Excess hours carried from 2021	5.00
Total TAC Hours for Year: 5.00		
Applicable Outside Hours: 0.00		
Total Hours For Year: 5.00		

You must obtain (10.00) more hours to meet your education requirement ending 12/31/2022.

If you have not fulfilled your annual required hours, a certificate will not be issued.

Print Date: 3/1/2022

If this report does not agree with your records,
please call 1-800-456-5974.



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

March 24th, 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 through the Bank of New York-Mellon Trust Company.

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

Sincerely,

Charlie Hallmark CIO

FOR COMMISSIONERS COURT AGENDA MARCH 29th, 2022
Agenda should read:

Consider and possibly authorize the County Treasurer to execute Release of Excess Collateral with Wells Fargo Bank, N.A. through the Bank of New York Mellon, for the funds of Jefferson County.

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



March 17, 2022

Jefferson County
 Attn: Charlie Hallmark

Tel #: 409-835-8510
 Fax #: 409-839-2347
 E-Mail: challmark@co.jefferson.tx.us

Subject: Request to Release Excess Collateral

Respond By: 3/21/2022

Pledgee: PL-0001219

Custodian: Bank of New York Mellon

Custodian #: WUB563

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: 03/16/2022

(Total deposits less applicable FDIC insurance x 100%) **\$1,509,212.08**

Total Market Value of Collateral held as of: 03/16/2022 **\$185,735,890.53**

Reduce Collateral down to: **\$2,000,000.00**

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

To: Fran Lee / Auditing Department
From: Greg Keller / Maintenance Department
Date: March 22, 2022
Subject: Budget Transfer

We are requesting that you transfer \$9,946.00 from Acct #120-6083-416-40-09 (Buildings & Grounds) and put into Acct# 120-6083-416-60-03 (Capital Outlay). This will help us thru remainder of budget year '22-'23. If you have any questions please call ext. 8511.

Thank you,

GK/pa

Coastal Sprinkler Inc.
6233 Industrial Road
Beaumont, Texas 77705

Office: 409-842-0721
Fax: 409-842-1049
RME # 1738971-G
SCR# 0202

Jefferson County Courthouse
1149 Pearl Street
Beaumont, Texas 77701

3-21-2022

Addition of an 8" Double Check Valve Backflow Preventer

Bid Price: \$9,946.00 (Tax Not Included)

Coastal Sprinkler Inc. will provide tools, labor and materials to install an 8" double check valve assembly backflow preventer. This backflow preventer will be a straight double check backflow preventer and will not be pressure reducing. The owner is responsible for maintaining no less than 40 degrees throughout the building continuously. This work is to be done during regular working hours from 7:00 am to 3:30 pm Monday through Friday.

Exclusions: Any alarm or electrical work, Sales Tax, Cleaning or painting of pipe, Freeze Protection/ Insulation,

Price good for 5 days

George Dearbonne
409-299-1081



Resolution

STATE OF TEXAS

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COMMISSIONERS COURT

COUNTY OF JEFFERSON

OF JEFFERSON COUNTY, TEXAS

BE IT REMEMBERED at a meeting of Commissioners' Court of Jefferson County, Texas, held on the 31st day of March, 2022, on motion made by **Michael Sinegal**, Commissioner of Precinct No. 3, and seconded by **Everette 'Bo' Alfred**, Commissioner of Precinct No. 4, the following Resolution was adopted:

WHEREAS, Kenneth Kelly is leaving Jefferson County Precinct 3 Maintenance after 9 years of service, and,

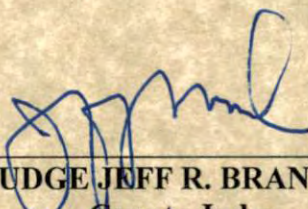
WHEREAS, Kenneth began his journey with the County working as a Maintenance Utility Worker for Precinct 3 in the Maintenance Department where he weathered many tropical storms and major flooding events, ending his career with Precinct 3 Maintenance as a Carpenter Asst.; and,

WHEREAS, Kenneth relationship with his peers and community members are treasured ones. His drive to help those through disaster and triumph has not gone unnoticed. He is known throughout the precinct as a reliable and honorable co-worker and friend who will be dearly missed; and,

WHEREAS, after 9 years, we say Goodbye, Happy Retirement and Thank You to Kenneth Kelly for your dedicated service, knowledge and management over the years, maintaining a reputable and safe work place for Jefferson County Precinct 3 Maintenance; and

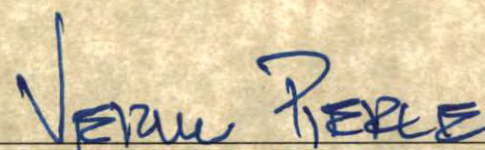
NOW, THEREFORE, BE IT RESOLVED that the Commissioners' Court of Jefferson County, Texas does hereby honor and commend **Kenneth Kelly** for dedicated service as a valuable employee of Jefferson County and wishes him well in his retirement.

SIGNED this 29th day of March, 2022.



JUDGE JEFF R. BRANICK
County Judge

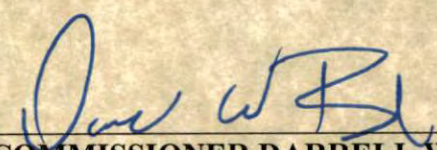




COMMISSIONER VERNON PIERCE
Precinct No. 1



COMMISSIONER MICHAEL S. SINEGAL
Precinct No. 3



COMMISSIONER DARRELL W. BUSH
Precinct No. 2



COMMISSIONER EVERETTE D. ALFRED
Precinct No. 4



Resolution

STATE OF TEXAS

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COMMISSIONERS COURT

COUNTY OF JEFFERSON

OF JEFFERSON COUNTY, TEXAS

BE IT REMEMBERED at a meeting of Commissioners' Court of Jefferson County, Texas, held on the 29th day of March, 2022, on motion made by Michael Sinegal, Commissioner of Precinct No. 3, and seconded by Everette 'Bo' Alfred, Commissioner of Precinct No. 4, the following Resolution was adopted:

WHEREAS, Edward Wayne McBryde is leaving Jefferson County Precinct 3 Road & Bridge after 15 years of service, and,

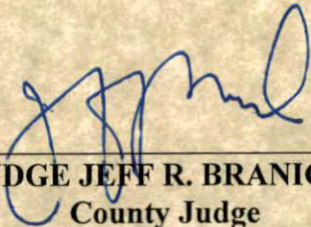
WHEREAS, Edward Wayne McBryde began his journey with the County working as a Maintenance Utility Worker for Precinct 3 in the Road Bridge Department where he weathered many tropical storms and major flooding events, Road Build seasons, ending his career with Precinct 3 Road Bridge.; and,

WHEREAS, Edwards Wayne McBryde relationship with his peers and community members are treasured ones. His drive to help those through disaster and triumph has not gone unnoticed. He is known throughout the precinct as a reliable and honorable co-worker and friend who will be dearly missed; and,


WHEREAS, after 15 years, we say Goodbye, Happy Retirement and Thank You to Edward Wayne McBryde for your dedicated service, knowledge and management over the years, maintaining a reputable and safe work place for Jefferson County Precinct 3 Road&Bridge; and

NOW, THEREFORE, BE IT RESOLVED that the Commissioners' Court of Jefferson County, Texas does hereby honor and commend **Edward Wayne McBryde** for dedicated service as a valuable employee of Jefferson County and wishes him well in his retirement.

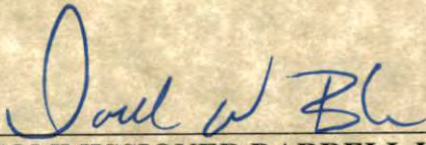
SIGNED this 29th day of March, 2022.


JUDGE JEFF R. BRANICK
County Judge




COMMISSIONER VERNON PIERCE
Precinct No. 1


COMMISSIONER MICHAEL S. SINEGAL
Precinct No. 3


COMMISSIONER DARRELL W. BUSH
Precinct No. 2


COMMISSIONER EVERETTE D. ALFRED
Precinct No. 4

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: March 21, 2022
RE: **Transfer Funds**



Please make the following transfer as indicated. Thank you.

- Transfer **\$28,000** 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



Resolution

STATE OF TEXAS

§
§
§

COMMISSIONERS COURT

COUNTY OF JEFFERSON

OF JEFFERSON COUNTY, TEXAS

BE IT REMEMBERED at a meeting of Commissioners Court of Jefferson County, Texas, held on the 29 day of March, 2022, on motion made by Michael Sinegal, Commissioner of Precinct No. 3, and seconded by Darrell Bush, Commissioner of Precinct No. 2, the following Resolution was adopted:

WHEREAS, *Paul G. Gomez Jr.*, has devoted 20 years of his life serving the people of Jefferson County with pride and professionalism; and

WHEREAS, *Paul G. Gomez Jr.*, has dedicated his talents and services as a Corrections Officer in the Correctional Facility for the Jefferson County Sheriff's Office; and

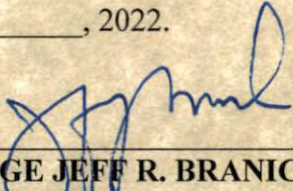
WHEREAS, *Paul G. Gomez Jr.*, has pledged his services as a Corrections Officer, working in the dorms and in the Visitation Department at the Jefferson County Correctional Facility, which includes following policies, procedures, rules and regulations for the care and custody of inmates, also responding to emergency situations involving the evacuation of inmates for several hurricanes, for the Jefferson County Sheriff's Office; and

WHEREAS, through hard work and commitment to excellence, *Paul G. Gomez Jr.*, has earned the respect of his colleagues and the citizens of Jefferson County; and


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


NOW THEREFORE, BE IT RESOLVED that the Jefferson County Commissioners Court does hereby honor and commend *Paul G. Gomez Jr.*, for his dedicated service as a valuable employee of Jefferson County and wishes him well in his retirement.

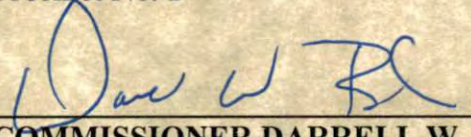
SIGNED this 29 day of March, 2022.


JUDGE JEFF R. BRANICK
County Judge




COMMISSIONER VERNON PIERCE
Precinct No. 1


COMMISSIONER MICHAEL S. SINEGAL
Precinct No. 3


COMMISSIONER DARRELL W. BUSH
Precinct No. 2


COMMISSIONER EVERETTE D. ALFRED
Precinct No. 4

Special, March 29, 2022

There being no further business to come before the Court at this time,same is now here adjourned on this date, March 29, 2022.