

THE STATE OF TEXAS
COUNTY OF CHILDRESS

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IN COMMISSIONERS COURT
REGULAR MEETING

On this the Regular Meeting 12th day of February, A.D. 2024 the Commissioners' Court of Childress County, Texas, convened in a Regular Meeting at the regular meeting place in the Childress County Courthouse with the following members assembled and composing said Court:

KIMBERLY JONES
JEREMY HILL (not present)
MARK ROSS (not present)
KEVIN HACKLER
RICK ELLIOTT
BARBARA SIMS

COUNTY JUDGE
COMMISSIONER PRECINCT 101
COMMISSIONER PRECINCT 201
COMMISSIONER PRECINCT 301
COMMISSIONER PRECINCT 401
DEPUTY COUNTY CLERK

MINUTE 039:2024

Commissioner Kevin Hackler made the motion, duly seconded by Commissioner Rick Elliott to approve previous minutes as presented.

Motion carried unanimously.

MINUTE 040:2024

Commissioner Kevin Hackler made the motion, duly seconded by Commissioner Rick Elliott to approve monthly reports as presented.

Motion carried unanimously.

MINUTE 041:2024

Commissioner Rick Elliott made the motion, duly seconded by Commissioner Kevin Hackler to approve audit findings, as presented by Denise Foster with Foster, Lambert & Foard, L.L.C.

Motion carried unanimously.

MINUTE 042:2024

Commissioner Kevin Hackler made the motion, duly seconded by Commissioner Rick Elliott to approve submission of the grant application for the Rural Law Enforcement Grant (SB22) to the Office of the Governor.

Motion carried unanimously.

MINUTE 043:2024

Commissioner Kevin Hackler made the motion, duly seconded by Commissioner Rick Elliott to approve 2024 Racial Profiling Report.

Motion carried unanimously.

MINUTE 044:2024

Commissioner Kevin Hackler made the motion, duly seconded by Commissioner Rick Elliott to accept, and approve updating the Inmate Housing Contract with Potter County.

Motion carried unanimously.

MINUTE 045:2024

Commissioner Kevin Hackler made the motion, duly seconded by Commissioner Rick Elliott to accept Peter Jones FNP letter of termination of contract as jail medical provider effective February 29, 2024.

Motion carried unanimously.

MINUTE 046:2024

Commissioner Kevin Hackler made the motion, duly seconded by Commissioner Rick Elliott to accept jail medical provider contract with Dr. Dustin Pratt beginning March 1, 2024.

Motion carried unanimously.

MINUTE 047:2024

Commissioner Kevin Hackler made the motion, duly seconded by Commissioner Rick Elliott to approve letting out bids for fuel.

Motion carried unanimously.

MINUTE 048:2024

Commissioner Rick Elliott made the motion, duly seconded by Commissioner Kevin Hackler to approve the monthly bills.

Motion carried unanimously.

MINUTE 049:2024

Commissioner Kevin Hackler made the motion, duly seconded by Commissioner Rick Elliott to adjourn.


Motion carried unanimously.

The above and foregoing minutes of the Commissioners' Court of Childress, Childress County Texas, were read and approved on the 11th day of March 2024.

ATTEST:

APPROVED:


BARBARA SPITZER, COUNTY CLERK


KIMBERLY R. JONES, COUNTY JUDGE

FILED FOR RECORD
CHILDRESS COUNTY TEXAS
2024 MAR 11 PM 2:29
BARBARA SPITZER
DISTRICT CLERK



Kimberly Jones
County Judge

February 14, 2024

Foster, Lambert & Foard L.L.C.
P.O. Box 329
Quanah, Texas 79252

This representation letter is provided in connection with your audit of the financial statements of Childress County, Texas, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of February 14, 2024, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 18, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions and data used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
- 9) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted lawyer concerning litigation, claims, or assessments.
- 10) Guarantees, whether written or oral, under which the County is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the County from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of County Commissioners' or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the County and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the County's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you the identity of the County's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) The County has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 22) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

- 23) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 24) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws and regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 26) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 27) The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 29) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 30) The financial statement include all fiduciary activities required by GASBS No. 84, as amended.
- 31) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
- 32) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted), and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 41) We have appropriately disclosed the County's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

44) With respect to the combining statements.

- a) We acknowledge our responsibility for presenting the combining statements in accordance with accounting principles generally accepted in the United States of America, and we believe the combining statements, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the combining statements have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b) If the combining information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature: _____

Kimberly Jones, County Judge

Date: _____

Kimberly Jones
February 13, 2024

Signature: _____

Brenda Overstreet, Treasurer

Date: _____

Brenda Overstreet
2-12-2024

Childress County, Texas
Summary of Audit Differences
September 30, 2023

Unadjusted audit differences:

None

RESOLUTION No. _____

WHEREAS, the Childress County Commissioners' Court finds it in the best interest of the citizens of Childress County that the Rural Law Enforcement Grant (SB 22) be operated for the 2024 Fiscal Year; and

WHEREAS, the Childress County Commissioners' Court agrees that in the event of loss or misuse of the Office of the Governor funds, Childress County Commissioners' Court assures that the funds will be returned to the Governor in full; and

WHEREAS, the Childress County Commissioners' Court designates the County Judge as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant and any contract associated with this grant, on behalf of the applicant agency.

NOW, THEREFORE, BE IT RESOLVED THAT THE COMMISSIONERS COURT OF CHILDRESS COUNTY, TEXAS approves submission of the grant application for the Rural Law Enforcement Grant (SB 22) to the Office of the Governor.

Passed and approved this the 12th day of February 2024.

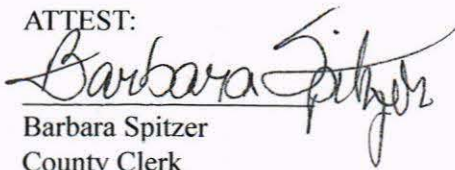
CHILDRESS COUNTY COMMISSIONERS COURT

By: 

Kimberly Jones

Childress County Judge

ATTEST:


Barbara Spitzer
County Clerk

FILED FOR RECORD
CHILDRESS COUNTY, TEXAS
2024 FEB 15 AM 10:05
BARBARA SPITZER
DISTRICT-COUNTY CLERK

CONTRACT FOR INMATE HOUSING SERVICES

STATE OF TEXAS §
 §
COUNTY OF CHILDRESS §

This Contract and Agreement made and entered into by and between the County of Potter, acting by and through its duly authorized representative, and the County of Childress, acting by and through its duly authorized representative, to be effective upon the signing date of this document through September 30, 2024.

WHEREAS, Childress County houses inmates in a facility having been duly inspected and certified as being suitable for inmate housing; and

WHEREAS, Potter County, in order to carry out and conduct its inmate housing in an economical, beneficial and safe environment and in conjunction with the laws of the state of Texas, has need of the use of secure jail facilities to house and maintain inmates; and

WHEREAS, Childress County desires to make its jail facility available to Potter County for such use and purpose, and Potter County desires to contract for the use of said jail:

PROVISIONS AND SERVICES

- A. This contract and Agreement is entered into by and between Childress County and Potter County whereby Potter County will contract for as needed beds only and subject to availability.
- B. It is further agreed between Childress County and Potter County that the daily rate per inmate shall be \$55.00.
- C. Said amount per inmates housed for Potter County shall be billed by Childress County and paid monthly by Potter County.
- D. All dental, medical, mental health, psychological testing, and laboratory services will be billed to Potter County with said Potter County being responsible for all medical expenses incurred by their inmates during incarceration;
- E. Prescription drugs for Potter County's inmates will be the responsibility of Potter County;
- F. If a Potter County inmate requires hospitalization, then Potter County shall furnish a guard at Potter County's expense for the duration of said inmates hospitalization if more than 12 hours of hospitalization is needed;

- G. In addition, Potter County shall be responsible for the transportation of all Potter County inmates to and from the Childress County jail.
- H. In addition, all Potter County inmates must bond out of Potter County, unless they have a representative on site to transport the inmate back to Potter County.

ASSURANCES

- A. The Childress County jail shall comply with all applicable state laws;
- B. The Childress County jail will be operated in accordance with standards promulgated by the State of Texas;
- C. Any changes regarding price or cost will be agreed upon by both Childress County Commissioners and Potter County Commissioners.

TERMINATION

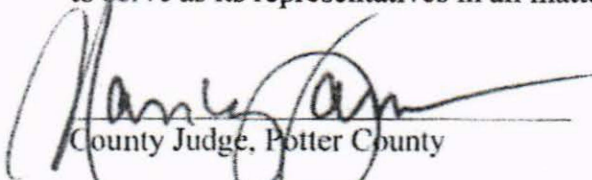
The Contract may be terminated by either party by giving thirty (30) days written notice to the other party hereto of the intention to terminate.

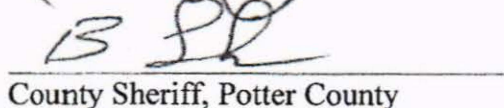
CONTRACT PERIOD

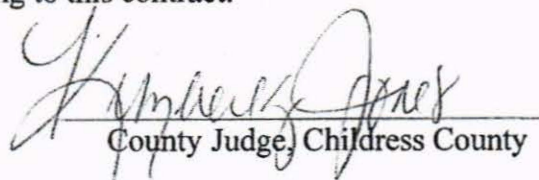
The Contract period will be effective on the signing date, until midnight of the 30th day of September, 2024, with an option to renew for an additional twelve (12) month period. Allowable per diem rates may be adjusted annually with concession of both parties.

DESIGNATION OF OFFICIAL AUTHORIZED TO ACT

Childress County and Potter County hereby designate the below referenced individuals to serve as its representatives in all matters pertaining to this contract.


County Judge, Potter County


County Sheriff, Potter County


County Judge, Childress County


County Sheriff, Childress County

Honorable Kimberly Jones,

I am writing this letter to inform you of my intentions to step away from being the medical provider for the Childress County Jail ending on February the 29th, 2024. I have enjoyed my time working with the Childress County Sherriff's Department, Childress County Commissioners, and Childress County Judges for the last 15 years. I am stepping down from this position due to my desire to slow down from work and focus on other areas of my life including family and hobbies. I am happy to help in finding my replacement if desired. Please contact me for any questions or concerns.

Peter N. Jones RN, MSN, FNP-C, Nationally Certified Family Nurse Practitioner