

HONORABLE RALPH H. WALTON, JR.  
- District Judge -  
355th Judicial District



HONORABLE VINCENT J. MESSINA  
- County Court at Law Judge -

HONORABLE DARRELL COCKERHAM  
- County Judge -  
Hood County, Texas

SHELLI BERRY  
- Chief Juvenile Probation Officer -  
P.O. Box 2081 • Granbury, TX 76048  
(817) 579-3273

## HOOD COUNTY YOUTH SERVICES 355TH JUDICIAL DISTRICT

Notice of the regular meeting of the Hood County Juvenile Board on Wednesday, March 4, 2015 at 8:00 AM in the Central Jury Room located in the Hood County Justice Center at 1200 W. Pearl St., Granbury, TX. At which meeting, the following subjects will be discussed, and the following matters acted upon:

- I. Call to order
- II. Approve minutes from previous meeting(s).
- III. Review requests for budget line item amendments and consider for approval.
- IV. Review bills presented for payment and take appropriate action.
- V. Ratify current payroll.
- VI. Consider and approve personnel changes, new hires, and terminations.
- VII. Consider Pattillo, Brown & Hill audit report on financial statements of Juvenile Probation operations and take appropriate action.

ADJOURN

  
DARRELL COCKERHAM, COUNTY JUDGE

Notice of meeting/agenda posted at Hood County Courthouse, 100 E. Pearl St., Granbury, Texas on February 25, 2015, by M. Sutton.

### Notice

#### Policy of Non-Discrimination on the Basis of Disability

County of Hood does not discriminate on the basis of disability in the admission of access to, or treatment or employment in, its programs or activities. Personnel Director, Personnel and Governmental Affairs Dept. 1410 W. Pearl St., Granbury, Texas 76048, phone 817-408-3450 has been designated to coordinate compliance with the non-discrimination requirements in Section 35.107 of the Department of Justice regulations. \*Information concerning the provisions of the Americans with Disabilities Act, and the rights provided there under, is available from the Personnel Director.

Hood County Reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any of the matters listed, as authorized by the Texas Government Code, §551.071 (Consultation with Attorney), §551.072 (Deliberations about Real Property), §551.073 (Deliberations about Gifts and Donations), §551.074 (Personnel Matters), §551.076 (Deliberations about Security Devices), and §551.087 (Economic Development).

THE FOLLOWING MEMBERS WERE PRESENT:  
RALPH H. WALTON, JR., DISTRICT JUDGE  
VINCENT MESSINA, COUNTY COURT @ LAW JUDGE  
DARRELL COCKERHAM, COUNTY JUDGE

REGARDING ITEM 1: JUDGE WALTON CALLED THE MEETING TO ORDER  
AT 8:00 A.M. ON THE AFORSAID DATE OF MARCH 4, 2015.

REGARDING ITEM 2: MOTION MADE BY JUDGE COCKERHAM TO  
APPROVE THE MINUTES OF THE FEBRUARY 18, 2015 MEETING.  
SECONDED BY JUDGE MESSINA. MOTION CARRIED. SEE ATTACHED.

REGARDING ITEM 3: NO ACTION REQUIRED.

REGARDING ITEM 4: MOTION MADE BY JUDGE MESSINA TO APPROVE  
PAYMENT OF THE BILLS FOR THE JUVENILE PROBATION DEPARTMENT.  
SECONDED BY JUDGE COCKERHAM. MOTION CARRIED. SEE  
ATTACHED.

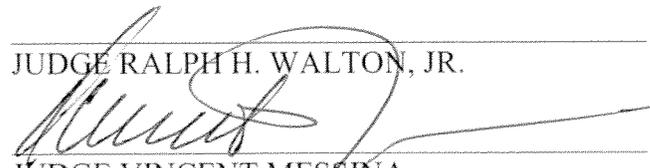
REGARDING ITEM 5: MOTION MADE BY JUDGE WALTON TO RATIFY  
PAYROLL FROM FEBRUARY 9, 2015 - FEBRUARY 22, 2015. SECONDED BY  
JUDGE COCKERHAM. MOTION CARRIED. SEE ATTACHED.

REGARDING ITEM 6: MOTION MADE BY JUDGE MESSINA TO APPROVE  
THE PERSONNEL CHANGES, NEW HIRES AND TERMINATIONS. SECONDED  
BY JUDGE WALTON. MOTION CARRIED. SEE ATTACHED

REGARDING ITEM 7: MOTION MADE BY JUDGE COCKERHAM TO  
APPROVE THE AUDIT REPORT ON FINANCIAL STATEMENTS OF JUVENILE  
PROBATION OPERATIONS FROM PATTILLO, BROWN & HILL SECONDED BY  
JUDGE MESSINA. MOTION CARRIED. SEE ATTACHED.

ADJOURNED AT 8:15 A.M.

\_\_\_\_\_  
JUDGE RALPH H. WALTON, JR.

  
\_\_\_\_\_  
JUDGE VINCENT MESSINA

  
\_\_\_\_\_  
JUDGE DARRELL COCKERHAM

CERTIFICATION FOR THE PAYMENT OF BILLS

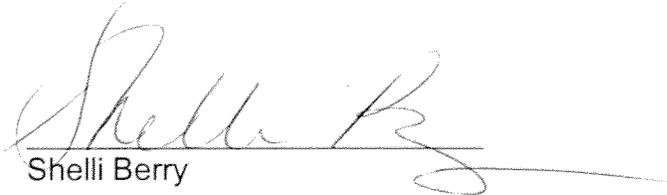
THE STATE OF TEXAS

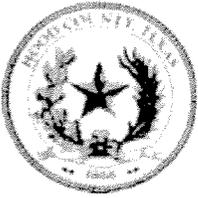
COUNTY OF HOOD

To certify the authorization for payment of bills as presented and made a part of the minutes of Hood County Juvenile Board on this 4th day of March, 2015 with the following exceptions: None.

(list, if any)

CERTIFIED BY CHIEF ADMINISTRATIVE OFFICER

  
Shelli Berry



By Vendor Name

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
<b>Bank Code: GEN DISB-GENERAL DISBURSEMENT</b>						
010031	ALTMAN PSYCHOLOGICAL SERVICES	02/27/2015	Regular	0.00	1,368.90	
008213	AVALON URGENT CARE	02/27/2015	Regular	0.00	85.00	
008313	FREDERICK M. SANDERS	02/27/2015	Regular	0.00	500.00	
006745	HOOD COUNTY SHERIFF - TRANSPOR	02/27/2015	Regular	0.00	195.00	
007595	JP MORGAN CHASE BANK, NA	02/27/2015	Regular	0.00	16.00	
009785	LAW OFFICE OF PAMELA A. WALKER	02/27/2015	Regular	0.00	600.00	
006740	MARK PILAND	02/27/2015	Regular	0.00	1,000.00	
009876	NESTLE WATERS NORTH AMERICA II	02/27/2015	Regular	0.00	15.53	
005838	REDWOOD TOXICOLOGY LABORATC	02/27/2015	Regular	0.00	370.35	
010086	STAPLES ADVANTAGE	02/27/2015	Regular	0.00	58.78	
009639	U.S. BANK NATIONAL ASSOCIATION	02/27/2015	Regular	0.00	56.06	

**Bank Code GEN DISB Summary**

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	14	11	0.00	4,265.62
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<b>14</b>	<b>11</b>	<b>0.00</b>	<b>4,265.62</b>

**HOOD COUNTY JUVENILE BOARD  
JUVENILE PROBATION PAYROLL**

Payroll from February 9 through February 22, 2015

Paid on February 27, 2015

Total Payroll - Fund 56	\$	<u>8,233.06</u>
Total Employees Paid		5

Motion Made by Board Member

Joe Walters, Jr.

To ratify Payroll as presented.

Seconded by Board Member

Lowell Richardson

All voted AYE, motion carried.

Approved this 4th day of March, 2015

Juvenile Probation Director

Phillip R.

Treasurer

Kathy Davis

Auditor

Stan McBrown



## HOOD COUNTY PERSONNEL AND RISK MANAGEMENT

THE ATTACHED PERSONNEL CHANGES HAVE BEEN APPROVED BY THE JUVENILE BOARD ON  
March 4, 2015

*Richard Aguirre*  
PERSONNEL DIRECTOR

*Stan McBroon*  
AUDITOR

*Samuel Cochran*  
COUNTY JUDGE

*Joe Wacker*  
DISTRICT JUDGE

*Shelli R.*  
JUVENILE PROBATION DIRECTOR

*[Signature]*  
COUNTY COURT AT LAW JUDGE



**HOOD COUNTY  
JUVENILE PROBATION DEPARTMENT**

**ANNUAL FINANCIAL AND COMPLIANCE REPORT**

**FOR THE YEAR ENDED AUGUST 31, 2014**

**GRANT TJJJ-A-2014-111  
GRANT TJJJ-C-2014-111  
GRANT TJJJ-N-2014-111**

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

**FOR THE YEAR ENDED AUGUST 31, 2014**

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## **FINANCIAL SECTION**

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

**STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE BY CONTRACT  
BUDGET AND ACTUAL - REGULATORY BASIS**

**FOR THE YEAR ENDED AUGUST 31, 2014**

	A-2014-111		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
TJJD funds	\$ 284,815	\$ 284,815	\$ -
Total Revenue	284,815	284,815	-
<b>EXPENDITURES</b>			
Salaries and fringe benefits	284,815	284,815	-
Operating expenditures	-	-	-
External contracts	-	-	-
Total Expenditures	284,815	284,815	-
<b>EXCESS REVENUE OVER EXPENDITURES</b>	-	-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>	-	-	-
<b>FUND BALANCE, END OF YEAR</b>	\$ -	\$ -	\$ -

**ADDITIONAL INFORMATION:**

Refund paid to TJJD for the Period of Fiscal Year 2014:

October 8, 2014

\$ 30,359

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

C-2014-111			N-2014-111		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 26,265	\$ 26,265	\$ -	\$ 30,270	\$ 30,270	\$ -
<u>26,265</u>	<u>26,265</u>	<u>-</u>	<u>30,270</u>	<u>30,270</u>	<u>-</u>
-	-	-	-	-	-
26,265	-	26,265	30,270	-	30,270
<u>-</u>	<u>26,265</u>	<u>( 26,265)</u>	<u>-</u>	<u>30,270</u>	<u>( 30,270)</u>
<u>26,265</u>	<u>26,265</u>	<u>-</u>	<u>30,270</u>	<u>30,270</u>	<u>-</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>\$ 455</u>			<u>\$ 3,454</u>	

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**HOOD COUNTY JUVENILE PROBATION DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2014**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Entity**

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

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

**Basis of Accounting**

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

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

**2. RECONCILIATION OF INTEREST EARNED**

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

	Interest Earned TJJD Funds Fiscal Year 2014	Interest Earned Title IV-E Funds Fiscal Year 2014	Total
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Beginning balance, September 1, 2013	\$ -	\$ -	\$ -
Interest earned on funds received from TJJD in the period of September 1, 2013- August 31, 2014	<u>124</u>	<u>7</u>	<u>124</u>
Total interest at August 31, 2014	124	7	124
Minus interest expenditures in FY 2014	<u>( 124)</u>	<u>( 17)</u>	<u>( 124)</u>
Ending balance, August 31, 2014	<u>\$ -</u>	<u>\$( 10)</u>	<u>\$ -</u>

**3. OPERATING COSTS FOR A SECURE JUVENILE FACILITY**

The Department does not operate a secure juvenile facility.

**4. FEDERAL FINANCIAL ASSISTANCE**

The Texas Juvenile Probation Commission administers, along with the Texas Department of Family and Protective Services, the Title IV-E Program (CFDA 93.658). TJJD disburses funds to Hood County Juvenile Probation Department on a cost reimbursement basis. No revenue was received for the Title IV-E Program in the year ended August 31, 2014.

**5. FINANCIAL MATCH REQUIREMENTS**

To receive Texas Juvenile Justice Department state funds, the juvenile probation departments are required to certify that the amount of local or county funds expended for juvenile services is at least equal to or greater than the amount spent in the 2006 county fiscal year excluding construction and capital outlay expenses. A confirmation of local funds for the year ending August 31, 2014 is required and presented below:

Local Funding Expended (less construction and capital outlay)

FY 2014	\$283,987
FY 2006	225,074

The Juvenile Probation Department certified the financial match requirements were fulfilled in FY 2014.

# **COMPLIANCE SECTION**

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Texas Juvenile Justice Department Grant Funds of Hood County Juvenile Probation Department, and have issued our report thereon dated February 19, 2015.

**Internal Control Over Financial Reporting**

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

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



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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

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

Waco, Texas  
February 19, 2015

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

**SCHEDULE OF FINDINGS AND RESPONSES**

**FOR THE YEAR ENDED AUGUST 31, 2014**

There were no findings in the current year.

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

**SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES**

**FOR THE YEAR ENDED AUGUST 31, 2014**

There were no findings in the prior year.