

COMMISSIONERS' COURT
MATAGORDA COUNTY, TEXAS

For Agenda of: April 29, 2024

Originating Dept. Auditor's Office

Date Submitted: April 25, 2024

Reviewed By:

County Auditor: Kristen Kubecka, Kristen Kubecka
County Attorney: _____

SUBJECT: Consideration and possible action to accept the 2024 1st Quarter and Internal Review.

Actions Required:

County Policy:

Summary Statement

Recommended Action

Expenditure Required: \$ _____	Amount Budgeted: \$ _____	Appropriation Required: \$ _____
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MATAGORDA COUNTY

INTERNAL REVIEW REPORTS



DISTRIBUTION:

Commissioners Court
Judge Denise Fortenberry, 130th District Court
Judge Ben Hardin, 23rd District Court
County Clerk

Kristen E. Kubecka, County Auditor
Layne Lucas, Internal Auditor



MATAGORDA COUNTY
FIRST QUARTER 2024 REPORTS AND AUDITS
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County Clerk

District Clerk

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Sheriff Office



County Clerk



KRISTEN E. KUBECKA
COUNTY AUDITOR
MATAGORDA COUNTY
2200 SEVENTH STREET, ROOM 208
BAY CITY, TEXAS 77414

LAYNE LUCAS
INTERNAL AUDITOR

TELEPHONE
(979)-241-0124

April 29, 2024

Stephanie Wurtz
Matagorda County Clerk

Re: FIRST QUARTER 2024

Dear Stephanie:

I have reviewed the Cash Bonds held by your office. The balance as of March 31, 2024 is \$37,120.13. Of this balance, \$31,720.13 is from 2010 through 2022, \$5,400.00 is from 2023 and \$0.00 is current. I have prepared charts comparing your quarter collections from 2021 through 2024.

1ST Qtr	2021	2022	2023	2024
Revenue	140,350.36	135,368.91	116,120.26	105,461.41
Due to Others	<u>13,410.82</u>	<u>10,129.84</u>	<u>8,632.71</u>	<u>9,223.06</u>
Total Collections	153,761.18	145,498.75	124,752.97	114,684.47

Should you have any questions do not hesitate to call.

Sincerely,


Layne Lucas
Internal Auditor


Kristen E. Kubecka
County Auditor

xc: Commissioners Court
District Judges



KRISTEN E. KUBECKA
COUNTY AUDITOR
MATAGORDA COUNTY
2200 SEVENTH STREET, ROOM 208
BAY CITY, TEXAS 77414

LAYNE LUCAS
INTERNAL AUDITOR

TELEPHONE
(979)-241-0124

April 29, 2024

The Honorable Stephanie Wurtz
Matagorda County Clerk
1700 7th Street, Room 202
Bay City, TX 77414

Re: CASH AUDIT

Dear Stephanie:

On Tuesday, March 26, 2024, I performed a cash audit in your office. The collection report for that day's collection agreed to the till balance and transaction report submitted.

Should you have any questions do not hesitate to call.

Sincerely,


Layne Lucas
Internal Auditor


Kristen E. Kubecka
County Auditor

xc: Commissioners Court
District Judges



District Clerk



KRISTEN E. KUBECKA
COUNTY AUDITOR
MATAGORDA COUNTY
2200 SEVENTH STREET, ROOM 208
BAY CITY, TEXAS 77414

LAYNE LUCAS
INTERNAL AUDITOR

TELEPHONE
(979)-241-0124

April 29, 2024

The Honorable Janice Hawthorne
Matagorda County District Clerk

Re: FIRST QUARTER 2024

Dear Janice:

I have reviewed the District Clerk Reports for 1ST Quarter 2024. The Escrow Reserve balance as of March 31, 2024 is \$165,851.30. I have prepared a chart comparing the 1st Quarter collections for 2021 through 2024.

1st Qtr.	2021	2022	2023	2024
Revenue	69,618.83	51,481.11	59,692.87	53,424.17
Due to Others	<u>55,546.93</u>	<u>27,164.69</u>	<u>31,352.46</u>	<u>34,644.03</u>
Total Collections	125,165.76	78,645.80	91,045.33	88,068.20

Should you have any questions do not hesitate to call.

Sincerely,


Layne Lucas
Internal Auditor


Kristen E. Kubecka
County Auditor

xc: Commissioners Court
District Judges



KRISTEN E. KUBECKA
COUNTY AUDITOR
MATAGORDA COUNTY
2200 SEVENTH STREET, ROOM 208
BAY CITY, TEXAS 77414

LAYNE LUCAS
INTERNAL AUDITOR

TELEPHONE
(979)-241-0124

April 29, 2024

The Honorable Janice Hawthorne
Matagorda County District Clerk

RE: CASH AUDIT

Dear Janice:

On Tuesday, March 26, 2024, I performed a cash audit in your office. The collection report for that day's collection agreed to the till balance and transaction report submitted.

Should you have any questions do not hesitate to call.

Sincerely,


Layne Lucas
Internal Auditor


Kristen E. Kubecka
County Auditor

xc: Commissioners Court
District Judges



Justice of the Peace 1



KRISTEN E. KUBECKA
COUNTY AUDITOR
MATAGORDA COUNTY
2200 SEVENTH STREET, ROOM 208
BAY CITY, TEXAS 77414

LAYNE LUCAS
INTERNAL AUDITOR

TELEPHONE
(979)-241-0124

April 29, 2024

The Honorable Jason Sanders
Justice of the Peace Number One
1700 7th St., Room 201
Bay City, TX 77414

Re: FIRST QUARTER 2024

Dear Judge Sanders:

I have reviewed your reports for 1st quarter 2024 that have been provided to this office. Receipt numbers issued during the quarter were 10463 through 10675.

I have prepared charts comparing the quarter's collections for 2021 through 2024.

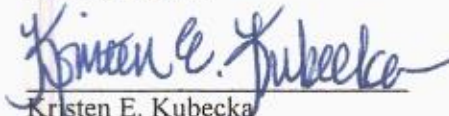
1 st Quarter	2021	2022	2023	2024
Criminal Revenue	30,434.58	24,483.69	36,697.71	14,825.23
Criminal Due to Others	22,250.47	18,494.42	18,316.00	17,069.10
Civil Revenue	1,376.20	1,733.30	1,362.00	2,139.00
Civil Due to Others	<u>798.00</u>	<u>948.14</u>	<u>858.00</u>	<u>1,608.00</u>
Total Collections	54,859.25	45,659.55	47,233.71	35,641.33
OCA Filed Cases	204	286	292	189

Should you have any questions do not hesitate to call.

Sincerely,



Layne Lucas
Internal Auditor



Kristen E. Kubecka
County Auditor

xc: Commissioners Court
District Judges



Justice of the Peace 2



KRISTEN E. KUBECKA
COUNTY AUDITOR
 MATAGORDA COUNTY
 2200 SEVENTH STREET, ROOM 208
 BAY CITY, TEXAS 77414

LAYNE LUCAS
 INTERNAL AUDITOR

TELEPHONE
 (979)-241-0124

April 29, 2024

The Honorable Suzanne Sullivan
 Justice of the Peace Number Two
 P.O. Box 656
 Matagorda, Texas 77457-0656

RE: FIRST QUARTER 2024

Dear Judge Sullivan:

I have reviewed your reports for the 1ST quarter 2024 that have been provided to this office. Receipt numbers issued during the quarter were 06953 through 07187.

I have prepared a chart comparing the quarter's collections for 2021 through 2024.

1 st Quarter	2021	2022	2023	2024
Criminal Revenue	8,198.72	6,049.90	10,387.55	8,582.79
Criminal Due to Others	11,384.34	5,024.40	11,746.75	20,716.49
Civil Revenue	1,010.00	3,499.60	3,120.00	7,060.00
Civil Due to Others	<u>591.00</u>	<u>1,157.28</u>	<u>1,300.00</u>	<u>1,534.00</u>
Total Collections	21,184.06	15,731.18	26,554.30	37,893.28
OCA File Cases	74	128	216	190

Should you have any questions do not hesitate to call.

Sincerely,


 Layne Lucas
 Internal Auditor


 Kristen E. Kubecka
 County Auditor

xc: Commissioners Court
 District Judges



Kristen E. Kubecka
COUNTY AUDITOR
MATAGORDA COUNTY
2200 SEVENTH STREET, ROOM 208
BAY CITY, TEXAS 77414

LAYNE LUCAS
INTERNAL AUDITOR

TELEPHONE
(979)-241-0124

April 29, 2024

The Honorable Suzanne Sullivan
Justice of the Peace Number Two
2200 7th Street
Bay City, Texas 77414

Re: CASH AUDIT

Dear Judge Sullivan:

On Monday, March 25, 2024, I performed a cash audit in your office. The collection report for that day's collection agreed to the till balance and transaction report submitted.

Should you have any questions do not hesitate to call.

Sincerely,


Layne Lucas
Internal Auditor


Kristen E. Kubecka
County Auditor

xc: Commissioners Court
District Judges



Justice of the Peace 3



KRISTEN E. KUBECKA
COUNTY AUDITOR
MATAGORDA COUNTY
2200 SEVENTH STREET, ROOM 208
BAY CITY, TEXAS 77414

LAYNE LUCAS
INTERNAL AUDITOR

TELEPHONE
(979)-241-0124

April 29, 2024

The Honorable Amy Tapia
Justice of the Peace Number Three
405 Commerce St
Palacios, TX 77465

Re: FIRST QUARTER for 2024

Dear Judge Tapia:

I have reviewed your reports for the 1ST Quarter 2024 that have been provided to this office. Receipt numbers issued during the quarter were 04796 through 04906.

I have prepared charts comparing the quarter's collections for 2021 through 2024.

1 st Quarter	2021	2022	2023	2024
Criminal Revenue	2,529.60	5,894.10	4,043.16	2,190.62
Criminal Due to Others	6,546.60	8,777.50	9,076.13	6,312.38
Civil Revenue	1,055.00	3,300.00	6,950.00	4,810.00
Civil Due to Others	<u>630.00</u>	<u>889.00</u>	<u>1,612.00</u>	<u>1,040.00</u>
Total Collections	10,761.20	18,860.60	21,681.29	14,353.00
OCA Filed Cases	67	106	148	71

Should you have any questions do not hesitate to call.

Sincerely,


Layne Lucas
Internal Auditor


Kristen E. Kubecka
County Auditor

xc: Commissioners Court
District Judges



Kristen E. Kubecka
COUNTY AUDITOR
MATAGORDA COUNTY
2200 SEVENTH STREET, ROOM 208
BAY CITY, TEXAS 77414

LAYNE LUCAS
INTERNAL AUDITOR

TELEPHONE
(979)-241-0124

April 29, 2024

The Honorable Amy Tapia
Justice of the Peace Number Three
405 Commerce
Palacios, TX 77465

Re: CASH AUDIT

Dear Judge Tapia:

On Wednesday, March 27, 2024, Shelly Ryman and I performed a cash audit in your office. The collection report for that day's collection agreed to the till balance and transaction report submitted.

Should you have any questions do not hesitate to call.

Sincerely,


Layne Lucas
Internal Auditor


Kristen E. Kubecka
County Auditor

xc: Commissioners Court
District Judges



Justice of the Peace 4



KRISTEN E. KUBECKA
COUNTY AUDITOR
 MATAGORDA COUNTY
 2200 SEVENTH STREET, ROOM 208
 BAY CITY, TEXAS 77414

LAYNE LUCAS
 INTERNAL AUDITOR

TELEPHONE
 (979)-241-0124

April 29, 2024

The Honorable Mark Finlay
 Justice of the Peace Number Four
 P.O. Box 508
 Markham, TX 77456-0508

Re: FIRST QUARTER 2024

Dear Judge Finlay

I have reviewed the reports for the 1st quarter 2024 that have been provided to this office. Receipt numbers issued during the quarter were 09489 through 09758.

I have prepared a chart comparing the quarters' collections for 2021 through 2024.

1st Quarter	2021	2022	2023	2024
Criminal Revenue	24,583.80	16,450.64	27,500.70	29,620.86
Criminal Due to Others	14,705.43	10,744.69	16,670.63	17,712.31
Civil Revenue	2,385.00	2,519.10	1,595.00	2,055.00
Civil Due to Others	<u>567.00</u>	<u>728.00</u>	<u>572.00</u>	<u>806.00</u>
Total Collections	42,241.23	30,442.43	46,338.33	50,194.17
OCA Filed Cases	188	159	242	293

Should you have any questions do not hesitate to call.

Sincerely,


 Layne Lucas
 Internal Auditor


 Kristen E. Kubecka
 County Auditor

xc: Commissioners Court
 District Judges



KRISTEN E. KUBECKA
COUNTY AUDITOR
MATAGORDA COUNTY
2200 SEVENTH STREET, ROOM 208
BAY CITY, TEXAS 77414

LAYNE LUCAS
INTERNAL AUDITOR

TELEPHONE
(979)-241-0124

April 29, 2024

The Honorable Mark Finlay
Justice of the Peace Number Four
P.O. Box 508
Markham, TX 77456

Re: CASH AUDIT

Dear Judge Finlay:

On Wednesday, March 27, 2024, Shelly Ryman and I performed a cash audit in your office. The collection report for that day's collection agreed to the till balance and transaction report submitted.

Should you have any questions do not hesitate to call.

Sincerely,


Layne Lucas
Internal Auditor


Kristen E. Kubecka
County Auditor

xc: Commissioners Court
District Judges



Justice of the Peace 6



KRISTEN E. KUBECKA
COUNTY AUDITOR
 MATAGORDA COUNTY
 2200 SEVENTH STREET, ROOM 208
 BAY CITY, TEXAS 77414-5095

LAYNE LUCAS
 INTERNAL AUDITOR

TELEPHONE
 (979)-241-0124

April 29, 2024

The Honorable James Powell
 Justice of the Peace Number Six

Re: FIRST QUARTER 2024

Dear Judge Powell:

I have reviewed your reports for 1st quarter 2024 that have been provided to this office. Receipt numbers issued during the quarter were 01261 through 01281.

I have prepared charts comparing the 1st quarter collections for 2021 through 2024.

1 st Quarter	2021	2022	2023	2024
Criminal Revenue	2,238.90	4,043.82	3,461.61	2,302.90
Criminal Due to Others	1,239.00	2,832.48	2,477.89	1,544.60
Civil Revenue	375.00	150.00	210.00	410.00
Civil Due to Others	<u>189.00</u>	<u>78.00</u>	<u>208.00</u>	<u>156.00</u>
Total Collections	4,041.90	7,104.30	6,357.50	4,413.50
OCA Filed Cases	25	45	45	25

Should you have any questions do not hesitate to call.

Sincerely,


 Layne Lucas
 Internal Auditor


 Kristen E. Kubecka
 County Auditor

xc: Commissioners Court
 District Judges



Kristen E. Kubecka
COUNTY AUDITOR
MATAGORDA COUNTY
2200 SEVENTH STREET, ROOM 208
BAY CITY, TEXAS 77414

LAYNE LUCAS
INTERNAL AUDITOR

TELEPHONE
(979)-241-0124

April 29, 2024

The Honorable Jim Powell
Justice of the Peace Number Six
22001 FM 457
Sargent, TX 77414

Re: CASH AUDIT

Dear Judge Powell:

On Wednesday, March 27, 2024, Shelly Ryman and I perform a cash audit in your office. The collection report for that day's collection agreed to the till balance and transaction report submitted.

Should you have any questions do not hesitate to call.

Sincerely,


Layne Lucas
Internal Auditor


Kristen E. Kubecka
County Auditor

xc: Commissioners Court
District Judges



Juvenile Probation



KRISTEN E. KUBECKA
COUNTY AUDITOR
MATAGORDA COUNTY
2200 SEVENTH STREET, ROOM 208
BAY CITY, TEXAS 77414

LAYNE LUCAS
INTERNAL AUDITOR

TELEPHONE
(979)-241-0124

April 29, 2024

Daniella Nunez
Chief Juvenile Probation
2200 7th Street
Bay City, TX 77414-2004

Re: FIRST QUARTER 2024

Dear Daniella:

I have reviewed the collection reports for the 1ST quarter. The receipt numbers issued were 8748 through 8748. As of March 31, 2024 the book balance is \$0.00. This balance is due to individuals for restitution. I have prepared a chart comparing your collections for the 1st quarter for years 2021 through 2024.

	Probation Fees	Deferred Prosecution	Attorney Fees	Restitution Fees	Theft/Elect Monitoring	Total Collections
1 st Qtr 2021	283.00	0.00	250.00	200.00	0.00	733.00
1 st Qtr 2022	625.00	120.00	55.00	200.00	0.00	1,000.00
1 st Qtr 2023	185.86	225.00	0.00	0.00	0.00	410.86
1 st Qtr 2024	0.00	90.00	0.00	0.00	0.00	90.00

Should you have any questions do not hesitate to call.

Sincerely,


Layne Lucas
Internal Auditor


Kristen E. Kubecka
County Auditor

xc: Commissioners Court
District Judges



Sheriff Office



KRISTEN E. KUBECKA
COUNTY AUDITOR
MATAGORDA COUNTY
2200 SEVENTH STREET, ROOM 208
BAY CITY, TEXAS 77414

LAYNE LUCAS
INTERNAL AUDITOR

TELEPHONE
(979)-241-0124

April 29, 2024

Sheriff Skipper Osborne
2323 Ave E
Bay City, TX 77414

Re: 2024 FIRST QUARTER SHERIFF COMMISSARY ACCOUNT

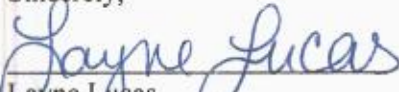
Dear Sheriff Osborne:

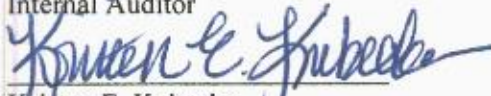
I have reviewed the Commissary Sales report for 1st Quarter 2024. As of March 31, 2024 the book balance after all transactions is \$157,342.60 I have prepared charts comparing the 1st quarter activity for 2021 through 2024.

1st Qtr	2021	2022	2023	2024
Sales to Inmates	2,916.00	3,859.99	4,830.00	4,461.00
Keefe Sales	8,818.38	14,093.55	19,237.61	11,881.52
Operating Supplies	(1,610.10)	(1,156.59)	(6,137.68)	(1,476.67)
Prisoner Clothing	(12,737.00)	(0.00)	(1,910.82)	(0.00)
Goods to Sale	(2,400.00)	(1,800.00)	(2,400.00)	(2,400.00)
Telephone	(0.00)	(0.00)	(345.00)	(0.00)
Inmate Supplies	(4,517.90)	(2,110.26)	(1,328.10)	(1,671.35)
Capital Purchases	<u>(0.00)</u>	<u>(0.00)</u>	<u>(1,272.40)</u>	<u>(389.90)</u>
Profit or (Loss)	(9,530.62)	12,886.69	10,673.61	10,404.60

Should you have any questions do not hesitate to call.

Sincerely,


Layne Lucas
Internal Auditor


Kristen E. Kubecka
County Auditor

xc: Commissioners Court
District Judges
Captain Darrell Carrillo



KRISTEN E. KUBECKA
COUNTY AUDITOR
MATAGORDA COUNTY
2200 SEVENTH STREET, ROOM 208
BAY CITY, TEXAS 77414

LAYNE LUCAS
INTERNAL AUDITOR

TELEPHONE
(979)-241-0124

April 29, 2024

Sheriff Skipper Osborne
2323 Ave E
Bay City, TX 77414

Re: 2024 FIRST QUARTER SHERIFF INMATE TRUST ACCOUNT

Dear Sheriff Osborne:

As of March 31, 2024 the ending book and due to inmates balance is \$74,258.23. I have prepared a chart below showing total cash receipts from inmates and total cash disbursements to inmates for 2021 through 2024.

1 st Qtr	2021	2022	2023	2024
Receipts	64,818.29	50,482.84	81,122.22	59,095.07
Disbursements	(48,239.70)	(58,413.13)	(90,296.06)	(57,712.28)

Should you have any questions do not hesitate to call.

Sincerely,


Layne Lucas
Internal Auditor


Kristen E. Kubecka
County Auditor

xc: Commissioners Court
District Judges



KRISTEN E. KUBECKA
COUNTY AUDITOR
MATAGORDA COUNTY
2200 SEVENTH STREET, ROOM 208
BAY CITY, TEXAS 77414

LAYNE LUCAS
INTERNAL AUDITOR

TELEPHONE
(979)-241-0124

April 29, 2024

Sheriff Skipper Osborne
2323 Ave E
Bay City, TX 77414

Re: 2024 FIRST QUARTER SHERIFF RESTITUTION ACCOUNT

Dear Sheriff Osborne:

The Restitution book balance as of March 31, 2024 is \$24,872.29. The balance is made up of the following: subtract \$24,762.59 is currently being held, \$59.70 for interest earned. Leaving the \$50 imprest balance.

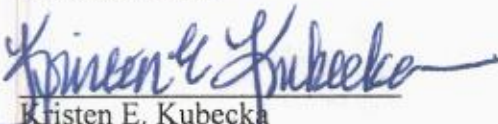
I have prepared charts comparing the 1st quarter receipts and disbursements for 2021 through 2024 for your review.

1rd Qtr.	2021	2022	2023	2024
Cash Receipts	93,891.70	224,008.11	127,370.74	72,756.12
Cash Disbursements	(220,758.31)	(114,600.26)	(185,623.75)	(296,149.95)

Should you have any questions do not hesitate to call.

Sincerely,


Layne Lucas
Internal Auditor


Kristen E. Kubecka
County Auditor

xc: Commissioners Court
District Judges