

THE STATE OF TEXAS
COUNTY OF TERRELL

IN COMMISSIONERS COURT
REGULAR SESSION

COMMISSIONERS COURT MINUTES, REGULAR SESSION, APRIL 14, 2025

The Terrell County Commissioners Court met on Monday, the 14th day of April 2025, at 9:00 A.M. in the commissioner's courtroom of the county courthouse in the city of Sanderson, Texas. Notices of the meeting place were posted at a site readily accessible to the general public at all times. They remained posted for at least seventy-two hours preceding the scheduled time of this meeting, in compliance with the Open Meetings Act.

The Hon. Dale Carruthers, County Judge, called the meeting to order. The following members of this Court and Officers of the County were present:

Hon. Adam Johnson	Commissioner Pct. 1
Hon. Lupe Garza	Commissioner Pct. 2
Hon. Ele Hagelstein	Commissioner Pct. 3
Hon. Gene Chavez	Commissioner Pct. 4

Hon. Raeline Thompson	County and District Clerk
Deputy Daniela Garza	County Treasurer
Hon. Kenneth Bellah	County Attorney
Deputy Manuel Jimenez	County Sheriff
Carl Esser – Zoom	Esser & Company Consulting, LLC
Sam Poorman – Zoom	Ranch Enterprises LTD

Commissioner Garza gave the Invocation and led the commissioner's court in the Pledge of Allegiance to the United States flag, followed by the Pledge of Allegiance to the Republic of Texas Flag.

Public Comments on Agenda Items – Damon Harrison commented on line item #5, Final Plat, new subdivision, Indian Waterhole Ranch. He asked the court to please delay accepting the Plat until he has a chance to talk to Mr. Sam Poorman about the North West Fence. Mary Kay Rose commented on the January 13th minutes, line item 6, concerning the bonds, which was left off. Andrea Chavez spoke on the Food Pantry, Nutritional event, April 22 at 1:00 p.m. A nutritionist will be there. The West Texas Grant has been cut; our cost was twenty-five cents, but it is now fifty cents. We will accept donations; please send them to P.O. Box 55, Sanderson, Texas 79848, while we attempt to secure a grant.

Minutes from previous meetings – Commissioner Chavez motioned to approve the minutes from the March 10, 2025, Regular Session, March 10, 2025, Public Hearing, March 10, 2025, Special Session, and March 14, 2025, Special Session. Commissioner Johnson seconded the motion, calling for a vote; all members answered “aye,” and the motion carried.

Final Plat of the new subdivision, Indian Waterhole Ranch – No Action.

Award Consulting Engineer for Testing Services for the Terrell County Senior Citizen Project – The Commissioners received three bids, Meg Engineers for \$8,362.00; SCI Engineering, Inc. for \$8,281.00, and Carrillo & Associates, Inc. for \$5,083.00. Commissioner Chavez motioned to award the Testing Services to Carrillo & Associates, Inc. for \$5,083.00. Commissioner Johnson seconded the motion, calling for a vote; all members answered “aye,” and the motion carried.


CONSULTING ENGINEERS
Construction Material Testing & Engineering • Geotechnical • Environmental

2/20/2025
Mr. Davis Powell
1152 Ferry Street, Suite B
Eagle Pass Texas 78552

Re: Construction Material Testing- Terrell County Senior Center Sanderson Texas

We are pleased to submit our unit fees for the construction material and laboratory testing for the above referenced project. We will test as per the project specifications or as requested. All fees are for the actual tests requested, for passing tests, and for failed tests.. Sampling fee is for initial sampling at project site, additional sampling or testing are at additional costs. Technician field visit and testing is as requested by the contractors supervision. The General Contractor will control or request our testing call outs, we cannot control the contractors schedule. Carrillo & Associates is a validated ASTM C1077 concrete, ASTM E329 in soils, asphalt and concrete and is a US ARMY CORPS of Engineers validated laboratory. Carrillo is a Certified Woman, Small, Disadvantage Business Enterprise, and SBA.

UNIT FEE COST PROPOSAL
ALL TESTING QUANTITIES ARE ASSUMPTIONS
OUR FEE IS NOT A FIRM FIXED FEE, THE FEE MAY BE MORE OR MAY BE LESS, DEPENDING ON CONTRACTOR CALL-OUTS.

	Qty.	Unit	Unit Rate	Amount
Proctor	1	Each	\$ 240.00	\$ 240.00
Oversize Correction Factor (if Required)	1	Each	\$ 75.00	\$ 75.00
Atterberg Limits	1	Each	\$ 75.00	\$ 75.00
200 Sieve	1	Each	\$ 75.00	\$ 75.00
Technician	8	Hours	\$ 52.00	\$ 416.00
Vehicle	1	Trip	\$ 250.00	\$ 250.00

Compaction Testing				
Technician: Assume 8 hour day with OT.	24	Hours	\$ 52.00	\$ 1,248.00
	0	OT Hrs	\$ 78.00	\$ -
Vehicle	3	Trip	\$ 210.00	\$ 630.00
Nuclear Gauge	3	Trip	\$ 65.00	\$ 195.00
Densities	9	Each	\$ 17.00	\$ 153.00

Concrete Testing				
Concrete Cylinders	10	Each	\$ 17.00	\$ 170.00
Engineer Technician	8	Hours	\$ 52.00	\$ 416.00
Trip	1	Trip	\$ 210.00	\$ 210.00
Concrete Cylinder pickup, strip, cure test	8	Hours	\$ 52.00	\$ 416.00
Trip	1	Trip	\$ 250.00	\$ 250.00

Report Data Test Results				
Report Write - Up	0.3	4	Report	\$ 55.00
Report Engineer Review	0.3	4	Report	\$ 165.00
				\$ 66.00
				\$ 198.00

Total Estimated Fee Based on Assumed Quantities	\$ 5,083.00
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1152 Ferry Street, Suite B

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Construction Material Testing- Terrel County Senior Center Sanderson Texas

Fees above are based on Assumed Quantities, we will invoice as per actual quantity used as requested by your field supervision.

- All quantities are assumed, we will test in accordance to contractors budget and requests.
- For compaction or concrete testing and sampling, an ACI Technician will perform the tests.
- Excludes material mix designs, any material tests not listed above see attached Fee Schedule.

Minimum call-out charge for hourly technician and equipment is 3 hours. Overtime rates of 1.5 times hourly are applicable to time worked in excess of 8 hours per day, Monday through Friday, hours worked before 8 a.m. or after 5 p.m. and all hours worked on Saturday, Sunday and holidays.

We thank you for this opportunity to provide our estimated fee cost and look forward to working with you on this project.

Should you need any information or have any questions, please call me at 210-489-0509 or office at 956-726-9600.

Sincerely,
CARRILLO & ASSOCIATES, INC.
TBPE Firm No. F-7951

Hector Carrillo, P.E.
Principal

Digitally signed
by Hector
Carrillo
Date: 2025.04.04
13:52:14 -05'00'

LIMITATION OF LIABILITY

Client and Consultant have evaluated the risks and rewards and agree to allocate certain of the risks to the fullest extent permitted by law, the total liability of consultant to client and third parties granted reliance is limited to its fee, for any and all injuries, damages, claims, losses, or expenses (including attorney and expert fees) arising out of Consultant's services or this agreement regardless of cause or causes or the theory of liability, including negligence, indemnity or other recovery.

ACCEPTANCE

We appreciate the opportunity to submit this proposal and look forward to working with you in the development of this project. If this proposal is acceptable to you, please sign date and return one copy to our office via email.

Failed tests at additional costs, requested additional material sampling or testing at additional cost.

Authorization to proceed:

Signature: _____

Print:

Date: _____

Company: _____

Purchase Order:



Consulting Engineers

Construction Materials Testing & Engineering • Geotechnical • Environmental

SAN ANTONIO

2025 SCHEDULE OF FEES

Field Services

	Unit	Price
Concrete Placement Observation	Hour	\$52.00
Soil Technician	Hour	\$52.00
Soil Density Test	Each	\$17.00
Reinforcing Steel Observation	Hour	\$75.00
Drilled Pier Observation	Hour	\$75.00
Asphaltic Concrete Observation	Hour	\$65.00
Structural Steel Observation (CWI)	Hour	\$105.00
Sample Pick-Up	Hour	\$52.00
Vehicle (4 hours or less) (If tech is in local area)	Truck	\$50.00
(More than 4 hours or full day) (If tech is in area Local)	Truck	\$85.00
Job sites over 20 miles, per mile round trip.	Mile	\$0.85
Nuclear Gauge max 4 hours, if > than 4 hours \$65.00	Trip	\$45.00

Laboratory Testing – Concrete and Aggregate

	Unit	Price
Aggregate Sieve Analysis (max five sieves) Dry	Test	\$85.00
Aggregate Sieve Analysis (max five sieves) Washed	Test	\$95.00
200 Sieve (washed)		\$75.00
Specific Gravity of Aggregate	Test	\$45.00
Absorption of Aggregate	Test	\$45.00
Unit Weight of Aggregate	Test	\$40.00
Concrete Compressive Strength Cylinders (4x8)	Each	\$17.00
Concrete Compressive Strength Cylinders (6x12)	Each	\$17.00
Beams Flexural Strength	Test	\$40.00
Concrete Cylinders made by others	Each	\$25.00
Los Angeles Abrasion Test or Wet Ball Mill	Test	\$230.00
Air Test	Each	\$20.00
Laboratory Testing – Soil		
Atterberg Limits	Each	\$75.00
Moisture Density Relationship – ASTM D698, D1557/ Tex 114E, without correction factor	Each	\$220.00

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2025 Schedule of Fees – San Antonio Texas

Moisture Density Relationship – Flexible Base Tex 113E / ASTM D1557 without correction factor	Each	\$240.00
Moisture Density Relationship – With Added Stabilizing Admixture	Each	\$35.00
Moisture Content Test and Visual Classification	Each	\$75.00
Proctor Oversize Correction Factor (if required)		

Laboratory Testing – Asphalt

	Unit	Price
Molding Test Specimens/Lab Densities (2 per set)	Set	\$100.00
Determine Hveem or Marshall Stability (2 per set)	Set	\$100.00
Determine Maximum Theoretical Density	Each	\$70.00
Extraction by ignition oven (percent of bituminous includes aggregate gradation)	Each	\$210.00
Laboratory Density of field cut asphalt cores	Each	\$85.00
Asphalt Field Core (minimum 3 ea), maximum 2 $\frac{1}{2}$ ", extra 1"	Each	\$120.00
Asphalt Thickness Measurement	Each	\$ 25.00

Other Services

Bolt Tightness Verification (CWI)	Hour	\$105.00
Visual Weld Examination (CWI)	Hour	\$105.00
Fire Proof Insulation Verification (CWI)	Hour	\$105.00
Travel time from San Antonio applies for any CWI plus mileage		

Personnel Rates

	Unit	Price
Principal Engineer	Hour	\$250.00
Laboratory Engineer	Hour	\$180.00
Project Engineer	Hour	\$165.00
Senior Engineering Technician	Hour	\$ 75.00
Engineering Technician	Hour	\$ 52.00
Administrative	Hour	\$ 55.00

Out of Town Travel Expenses, Reports and Overtime

Minimum call-out charge for hourly technician and equipment is three (3) hours. Overtime rates of 1.5 times hourly are applicable to time worked in excess of eight (8) hours per

2025 Schedule of Fees – San Antonio Texas

day, Monday through Friday, hours worked before 8:00 AM or after 5:00 PM and all hours worked on Saturday, Sunday and holidays. Charges are accrued portal to portal.

Out of town travel expenses will be invoiced at cost of the service plus 15%. Travel time of technician invoiced at technician hourly cost.

Other personnel, construction materials engineering and testing or related services rate not listed above will be quoted at the time of the request.

Laboratory Soil Preparation: \$ 48.00/Hour

Concrete Cylinder made by others: \$ 30.00 Each

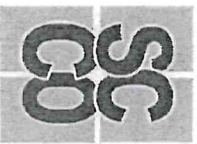
Report write up and Engineer review fee:

Report Data Processing: 0.33 of administrative rate per report

Report Project Engineer Review: 0.33 Project Engineer rate per report

File: Carrillo Lab Fees 2025 San Antonio Schedule of Fees

Engagement Letter from Singleton, Clark & Company, PC – Commissioner Chavez motioned to approve signing the Engagement Letter from Singleton, Clark & Company, PC. Commissioner Johnson seconded the motion calling for a vote; all members answered “aye,” and the motion carried.



**SINGLETON, CLARK
& COMPANY, PC CERTIFIED PUBLIC ACCOUNTANTS**

April 15, 2024

To the Honorable Judge and County Commissioners
Terrell County, Texas

We are pleased to confirm our understanding of the services we are to provide Terrell County, Texas for the year ended September 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities (if any), each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Terrell County, Texas as of and for the year ended September 30, 2024.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Terrell County, Texas's 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. As part of our engagement, we will apply certain limited procedures to Terrell County, Texas's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of the County's Proportionate Share of the Net Pension Liability (if applicable)
- 3) Schedule of County Contributions (if applicable)
- 4) Schedule of the County's Proportionate Share of the Net OPEB Liability (if applicable)
- 5) Schedule of County Contributions (if applicable)

We have also been engaged to report on supplementary information other than RSI that accompanies Terrell County, Texas's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Combining Schedules of Non-Major Funds
- 2) Budgetary Schedules
- 3) Schedule of Expenditures of Federal Awards (if applicable)

Cedar Park Office (HQ)
1130 Cottonwood Creek Trail, B4
Cedar Park, Texas 78613

(800) 272-9922
www.SingletonClark.com

Alpine Office
108 N. 5th Street
Alpine, Texas 79830

Terrell County, Texas
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The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information:

- 1) Transmittal Letter (when applicable)
- 2) Statistical Section (when applicable)

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996, and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner to achieve fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the County. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs.

Terrell County, Texas
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However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- 1) Misstatement of revenue
- 2) Misstatement of accrued payroll
- 3) Misstatement of accounts payable
- 4) Misclassification of expenditures by department and object code

Audit Procedures—Internal Control

We will obtain an understanding of the County and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Terrell County, Texas's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Terrell County, Texas
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The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Terrell County, Texas's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Terrell County, Texas's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Terrell County, Texas in conformity with U.S. generally accepted accounting principles and the Uniform Guidance 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*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others.

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In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon.

Your responsibilities also include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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Engagement Administration, Fees, and Other

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to Terrell County, Texas; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Singleton, Clark & Company, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the entity or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Singleton, Clark & Company, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the entity or a federal agency. If we are aware that a federal awarding agency, pass-through entity, or addressee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit during the summer or fall months of 2024 from our office and with a preliminary interim fieldwork visit to your office, conduct final fieldwork onsite with you in the winter, and to issue our reports no later than 180 days after your fiscal year end. Preston Singleton is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services is estimated to be as follows:

Financial Statement Audit	\$ 36,000 (base fee)
Single Audit – Basic Procedures	2,000 (only if a federal Single Audit is required)
Single Audit – First Major Program	3,000 (only if a federal Single Audit is required)
Total	<u>\$ 41,000</u> (potential total, with Single Audit)

However, given the nature of an audit and the possibility that unexpected circumstances or conditions may be encountered, such as deficient accounting records or indications of fraud or irregularities, professional standards do not allow us to guarantee minimum audit fees. The above fee is also based on anticipated cooperation from your personnel. If we determine that significant additional time will be necessary to complete the audit, we will discuss it with you in advance and arrive at a new fee amount before we incur the additional time and costs. In addition, the above fee is based on the understanding that the County will require only one federal program to be tested, should additional Single Audit major programs be required, the additional fees would be \$3,000 per major additional federal program required to be tested.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Our standard progress billing method is as follows: 30% of fee after completion of audit planning and interim fieldwork, additional 50% of fee after completion of final fieldwork, and final 20% of fee after issuance of our audit report. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us through the most recent audit phase completed and any additional time incurred on a phase in progress.

Terrell County, Texas

Engagement Letter-FY2024

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Reporting

We will issue written reports upon completion of our Single Audit when a Single Audit is applicable. Our reports will be addressed to the Honorable Judge and County Commissioners of Terrell County, Texas. Circumstances may arise in which our report may differ from its expected form and content based on results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Terrell County, Texas and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return the letter to us after making a copy for your records.

Sincerely,

Singleton, Clark & Company, PC
Singleton, Clark & Company, PC

RESPONSE:

This letter correctly sets forth the understanding of Terrell County, Texas.

Management signature: _____

Title: TERRELL COUNTY JUDGE

Date: APRIL 14, 2025



Resolution for Rifle-Resistant Body Armor FY 2023 Grant #5555801 from September 01, 2025 – August 31, 2026 – Commissioner Chavez motioned to approve the Terrell County Resolution for the Rifle-Resistant Body Armor Grant Program. Commissioner Garza seconded the motion calling for a vote; all members answered “aye,” and the motion carried.

TERRELL COUNTY RESOLUTION

RIFLE-RESISTANT BODY ARMOR GRANT PROGRAM

WHEREAS, The Terrell County Commissioners Court finds it in the best interest of the citizens of Terrell County that the Rifle-Resistant Body Armor Terrell County grant #5555801 project to be operated for the period of September 01, 2025 through August 31, 2026; and

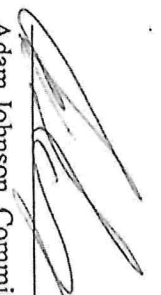
WHEREAS, the Terrell County Commissioners Court understands that there are no matching funds required for the said period; and

WHEREAS, the Terrell County Commissioners Court agree that in the event of loss or misuse of the office of the Governor funds, Terrell County assures that the funds will be returned to the office of the Governor in full; and

WHEREAS, the Terrell County Commissioners Court designates the Terrell 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 on behalf of Terrell County; and


Passed and approved the 14th day of APRIL, 2025

SIGNED AND ENTERED ON THE ABOVE DATE BY THE FOLLOWING MEMBERS OF THE COMMISSIONERS COURT


Dale Lynn Carruthers, Terrell County Judge


Adam Johnson, Commissioner Pct. #1

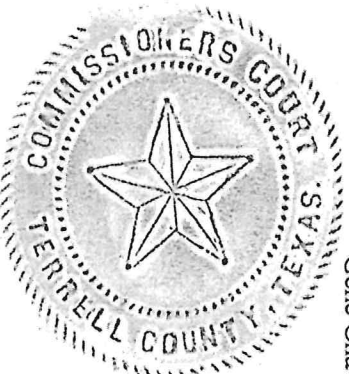

Lupe Garza, Commissioner Pct. #2


Ele Hagelstein, Commissioner Pct. #3


Gene Chavez, Commissioner Pct. #4

ATTEST:


Raeline Thompson, Terrell County Clerk



4-way Stop Signs to the Corner of Hackberry and First Street and First and Pine Street – Commissioner Johnson motioned to approve adding 4-way Stop Signs to the Corner of Hackberry and First Street and First and Pine Street. Commissioner Chavez seconded the motion calling for a vote; all members answered “aye,” and the motion carried.

Rename a portion of Mansfield Street between School and Wilson Street, directly in front of the Football field, Ricky Marquez Drive – No Action.

Renew the Depository Contract with Pecos State Bank that expires in February 2025 – Commissioner Johnson motioned to renew the Depository Contract with Pecos State Bank that expires in February 2025. Commissioner Chavez seconded the motion calling for a vote; all members answered “aye,” and the motion carried.

Authorize the Treasurer’s Office to add Alvin E. Stock, Contractor LLC, Verfurth Electrical, LLC, and Sadie Burche, LLC to the list of bills to be paid . – Commissioner Chavez motioned to approve adding Alvin E. Stock, Contractor LLC, Verfurth Electrical, LLC, and Sadie Burche, LLC to the list of bills to be paid. Commissioner Johnson seconded the motion calling for a vote; all members answered “aye,” and the motion carried.

Approve Jerry Brotherton to purchase cameras and building supplies for the Terrell County Heritage Museum for \$1,200.00 – Commissioner Johnson motioned to approve Jerry Brotherton to purchase cameras and building supplies for the Terrell County Heritage Museum for \$1,200.00 out of the Budget Account Heritage Museum line 0200. Commissioner Chavez seconded the motion calling for a vote; all members answered “aye,” and the motion carried.

Approve Middian Perez to purchase merchandise for the Terrell County Visitor Center for the 120th celebration for \$500.00 – Commissioner Chavez motioned to approve Middian Perez to purchase merchandise for the Terrell County Visitor Center out of the Venue money for the 120th celebration for \$500.00. Commissioner Garza seconded the motion calling for a vote; all members answered “aye,” and the motion carried.

Commissioners Court Executive Session – No Action.

Appointing Officers for the Terrell County Historical Commission – No Action.

List of Bills, Ratify Bills, and Other Bills – Commissioner Chavez motioned to approve the list of bills, ratify bills, and other bills. Commissioner Johnson seconded the motion calling for a vote; all members answered “aye,” and the motion carried.

Payroll and Utility bills not yet received - Commissioner Johnson motioned to approve payroll and utility bills not yet received. Commissioner Chavez seconded the motion calling for a vote; all members answered “aye,” and the motion carried.

Amendments and Transfers – No Action.

Monthly Reports – Commissioner Johnson motioned to approve the monthly reports. Commissioner Chavez seconded the motion calling for a vote; all members answered “aye,” and the motion carried.

Accounts:

Interest Earned

General Fund	\$126,133.94	\$512.28
Outstanding checks not yet cashed	\$17,992.39	
Lonestar Investments	\$513,305	\$2,379.48
TexStar	\$151,089	\$554.66
County CD General Fund	\$55,000	
County CD Tornado	\$11,135	\$30.45
TexPool	\$227,620.17	\$834.90
total for all county General Fund money	\$860,201.94	total interest \$3,726.66

Grants:

Bills To be Paid	Money received
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OLS	\$106,068.70	\$244,946.63
OPSG		\$152,574.33
LBSP		

Ratified:

Reliant	\$6,198.07
Water	\$800.33
Quarles	\$7,750.97
CitiBank	\$0.00
Verzion	\$432.79
Big Bend Telephone	\$3,273.73
W&W Trucking	\$18,648.00
Lone Star Copiers	\$235.45
Dial Tone	\$410.52
Home Depot	
Bills for Court	\$26,244.26
Total for bills and Ratifieds	\$63,994.12

Payroll

Both payrolls	\$120,091.26
Both IRS	\$42,334.85
TCDRS	\$15,802.23
Total for the month	\$178,228.34

SB 22

Sheriff's Department	\$185,751.43
Prosecution	\$165,287.62
Total left	\$351,039.05

Commissioners Court,

Here is information pertaining to line items

11- The depository contract is renewed every 4 years. I am needing this approved per Local Government Code Chapter 116.

13- The Heritage Museum has \$3,387.72 as of Friday evening so there is enough to cover the request that is being asked for in the amount of \$1,200

14- The Visitor Center has \$4,319.01 as of Friday evening so there is enough to cover the request that is being asked for in the amount of \$500.00

15- If purchasing of books is brought up there is \$8,367.59 in the PCSB account and \$8,067.47 in the Texstar investment fund for Historical Commission

17 & 18- All bills are in court ready to go there nothing that is out of the normal for us in the stack, everything is within reason.

19- I have no transfers or amendments at this time.

20-B- The Treasurer's report is in your stack

Thank you and if you have any other questions, please feel free to call me. I apologize for not being there but my daughter is playing golf at regionals as a freshman so we are supporting her.



Animal Control	Verbal Alex Nash-Ford
Justice of the Peace	March (Both)
County & District Clerk	March
EMS	None
Road & Bridge	March
Senior Citizens Transportation	March
AgriLife Extension	March
Terrell County Library	March
Visitor Center	March
Sanitation	None
Clinic Report	March
Volunteer Fire Department	None
Airport Report	None
Food Pantry	March

Adjourn - Commissioner Chavez motioned to adjourn. Commissioner Johnson seconded the motion, calling for a vote; all members answered "aye," and the motion carried.

/s/ Raeline Thompson

Raeline Thompson, County Clerk and Ex-officio Clerk
Terrell County Commissioners Court

ORDER TO APPROVE MINUTES OF SPECIAL SESSION

The above and preceding minutes of the meeting held on April 14TH, 2025, are now approved (as amended this ___ day of ___ 2025) as presented IN OPEN COURT this 9TH day of June, AD, 2025.



Presiding Officer


Attest: 

County Clerk