


**COMMISSIONERS' COURT
MATAGORDA COUNTY, TEXAS**

For Agenda of: January 29, 2024

Originating Dept. Auditor's Office

Date Submitted: January 25, 2024

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

SUBJECT: Consideration and possible action to accept the 2023 4th 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
THIRD QUARTER 2023 REPORTS AND AUDITS
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County Clerk

District Clerk

Justice of the Peace 1

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Juvenile Probation

Sheriff Office

Miscellaneous



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

January 29, 2024

Stephanie Wurtz
 Matagorda County Clerk
 1700 7th St., Room 202
 Bay City, TX 77414-5095

Re: FOURTH QUARTER and 2023 YEAR TO DATE REPORTS


Dear Stephanie:

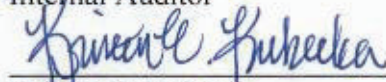
I have reviewed the Cash Bonds held by your office. The balance as of December 31, 2023 is \$39,220.13. Your office collected \$8,900.00 and disbursed \$3,300.00 in 2023. I have also reviewed your collections for the quarter and the year. I have prepared charts comparing your quarter collections from 2020 through 2023.

4 th Qtr	2020	2021	2022	2023
Revenue	145,479.50	153,368.00	136,584.63	121,612.30
Due to Others	<u>13,147.89</u>	<u>13,418.03</u>	<u>9,859.95</u>	<u>12,103.86</u>
Total Collections	158,627.39	166,786.03	146,444.58	133,716.16
YTD	2020	2021	2022	2023
Revenue	576,441.99	642,450.68	576,659.77	527,692.06
Due to Others	<u>60,539.91</u>	<u>60,663.64</u>	<u>48,650.00</u>	<u>45,967.95</u>
Total Collections	636,981.90	703,114.32	625,309.77	573,660.01

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

January 29, 2024

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

Re: CASH AUDIT

Dear Stephanie:

On Wednesday, December 20, 2023, Shelly Ryman and I performed a cash audit in your office. The collection was over \$19.00. Upon further investigation we found that the \$19.00 was for copies that were not receipted as of the time we performed the audit.

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

January 29, 2024

Janice Hawthorne
Matagorda County District Clerk
1700 7th St., Room 307
Bay City, TX 77414-5095

Re: FOURTH QUARTER AND 2023 YEAR TO DATE REPORTS

Dear Janice:

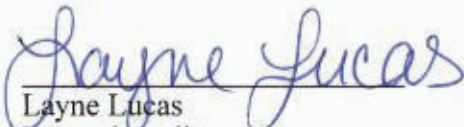
I have reviewed the District Clerk Reports for 2023. The Escrow Reserve collected \$47,823.48 and disbursed \$35,829.11 leaving a balance as of December 31, 2023 of \$158,504.83. I have prepared a chart comparing the 4th Qtr and Year to Date collections for 2020 through 2023.

4 th Qtr	2020	2021	2022	2023
Revenue	52,095.74	41,361.35	44,532.58	67,492.71
Due to Others	<u>60,176.13</u>	<u>40,034.31</u>	<u>23,342.37</u>	<u>29,252.68</u>
Total Collections	112,271.87	81,395.66	67,874.95	96,745.09

YTD	2020	2021	2022	2023
Revenue	226,019.21	266,908.67	225,157.77	268,913.97
Due to Others	<u>154,367.45</u>	<u>189,729.53</u>	<u>155,518.00</u>	<u>109,525.15</u>
Total Collections	380,386.66	456,638.20	380,675.77	378,439.12

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

January 29, 2024

The Honorable Janice Hawthorne
Matagorda County District Clerk

RE: CASH AUDIT

Dear Janice:

On Wednesday, December 20, 2023, Shelly Ryman and I performed a cash audit in your office. There were no collections for that day and the till amount was correct.

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

January 29, 2024

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

Re: FOURTH QUARTER and 2023 YEAR TO DATE REPORTS

Dear Judge Sanders:

I have reviewed your reports provided to this office for the 2023 4th quarter. Receipt numbers issued for the period were 10246 through 10462. I have prepared a chart comparing the 4th quarter collections and Year to Date collections for 2020 through 2023.

4 th Quarter	2020	2021	2022	2023
Criminal Revenue	24,864.56	20,021.49	23,283.24	18,357.18
Criminal Due to Others	17,018.66	14,506.79	15,541.70	13,629.76
Civil Revenue	2,290.00	2,505.00	2,843.00	2,041.00
Civil Due to Others	<u>945.00</u>	<u>5,987.00</u>	<u>1,323.00</u>	<u>882.00</u>
Total Collections	45,118.22	43,020.28	42,990.94	34,909.94

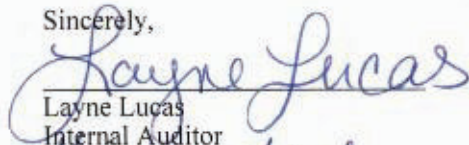
YTD	2020	2021	2022	2023
Criminal Revenue	107,989.35	105,818.05	96,705.85	97,861.49
Criminal Due to Others	70,542.14	74,997.80	72,773.61	68,273.12
Civil Revenue	8,166.00	8,225.20	5,753.30	5,092.00
Civil Due to Others	<u>3,612.00</u>	<u>8,948.00</u>	<u>4,375.14</u>	<u>4,264.00</u>
Total Collections	190,309.49	197,989.05	179,607.90	175,490.61

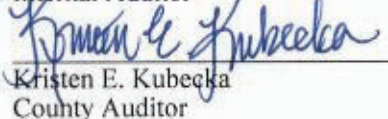
Miscellaneous Information:

Number of OCA Filed Cases	1057	856	1148	906
% of Credit Card Payments	76.52%	73.54%	78.50%	77.32%

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

January 29, 2024

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

Re: CASH AUDIT

Dear Judge Sanders:

On Wednesday, December 20, 2023, 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 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

January 29, 2024

The Honorable Suzanne Sullivan
 Justice of the Peace Number Two
 2200 7th St., 3rd Floor
 Bay City, Texas 77414-5095

RE: FOURTH QUARTER and 2023 YEAR TO DATE REPORTS

Dear Judge Sullivan:

I have reviewed your predecessors reports provided to this office for the 2023 4th quarter. Receipt numbers issued for the period were 06777 through 06952. I have prepared a chart comparing the 4th quarter collections and Year to Date collections for 2020 through 2023.

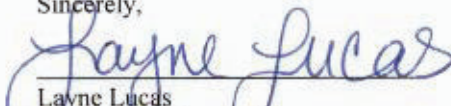
4 th Quarter	2020	2021	2022	2023
Criminal Revenue	8,652.36	7,136.87	9,452.39	9,639.25
Criminal Due to Others	8,428.14	13,228.09	14,771.10	10,874.65
Civil Revenue	1,385.10	3,316.00	4,055.00	6,165.00
Civil Due to Others	<u>525.00</u>	<u>966.00</u>	<u>1,118.00</u>	<u>1,795.00</u>
Total Collections	18,990.60	24,646.96	29,396.49	28,473.90

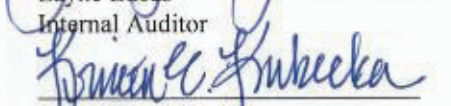
YTD	2020	2021	2022	2023
Criminal Revenue	38,026.83	30,483.00	43,103.35	57,641.79
Criminal Due to Others	35,113.46	42,071.49	43,849.74	58,252.59
Civil Revenue	7,755.97	7,983.88	14,861.08	19,900.00
Civil Due to Others	<u>2,480.00</u>	<u>2,964.00</u>	<u>4,303.28</u>	<u>5,902.94</u>
Total Collections	83,376.26	83,502.37	106,117.45	141,697.32

Miscellaneous Information:				
Number of OCA cases Filed	864	496	606	927
% of Credit Card Payments	71.45%	82.35%	82.82%	81.08%

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

January 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 Wednesday, December 20, 2023, Shelly Ryman and I performed a cash audit in your office. There were no collection made this day.

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

January 29, 2024

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

Re: FOURTH QUARTER and 2023 YEAR to DATE REPORTS

Dear Judge Tapia:

I have reviewed your reports provided to this office for the 2023 4th quarter. Receipt numbers issued for the period were 04365 through 04795 I have prepared a chart comparing the 4th quarter collections and Year to Date collections for 2020 through 2023.

4 th Quarter	2020	2021	2022	2023
Criminal Revenue	3,952.80	4,539.72	4,443.61	5,764.83
Criminal Due to Others	8,885.30	12,696.94	13,930.99	16,519.14
Civil Revenue	2,080.00	2,003.20	2,560.00	7,380.00
Civil Due to Others	<u>756.00</u>	<u>714.00</u>	<u>988.00</u>	<u>1,690.00</u>
Total Collections	15,674.10	19,953.86	21,922.60	31,353.97
YTD Quarter	2020	2021	2022	2023
Criminal Revenue	13,548.59	16,150.90	17,208.16	18,933.61
Criminal Due to Others	29,070.96	33,011.69	38,646.24	53,392.05
Civil Revenue	12,596.00	8,009.74	12,945.00	24,560.00
Civil Due to Others	<u>3,408.00</u>	<u>3,108.00</u>	<u>3,645.00</u>	<u>5,928.00</u>
Total Collections	58,623.55	60,280.33	72,444.40	102,813.66
Miscellaneous Information:				
Number of Filed Cases	401	389	437	652
% of Credit Card Payments	55.67%	68.58%	61.07%	55.62%

Should you have any questions do not hesitate to call.

Sincerely,

Layne Lucas

Layne Lucas
 Internal Auditor

Kristen E. Kubecka

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

January 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, December 20, 2023, 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

January 29, 2024

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

Re: FOURTH QUARTER and 2023 YEAR TO DATE REPORTS

Dear Judge Finlay

I have reviewed your reports provided to this office for the 2023 4th quarter. Receipts issued for the period were 09230 through 09488. I have prepared a chart comparing the 4th quarter collections and Year to Date collections for 2020 through 2023.

4 th Quarter	2020	2021	2022	2023
Criminal Revenue	23,196.75	15,199.05	23,475.98	21,720.23
Criminal Due to Others	14,129.53	9,186.91	14,047.92	12,881.60
Civil Revenue	705.00	1,642.23	3,555.00	1,830.00
Civil Due to Others	<u>399.00</u>	<u>609.00</u>	<u>858.00</u>	<u>910.00</u>
Total Collections	38,430.28	26,637.19	41,936.90	37,341.83

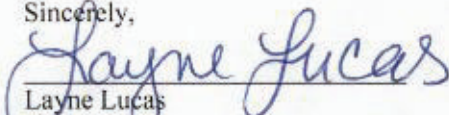
YTD	2020	2021	2022	2023
Criminal Revenue	97,150.62	90,897.98	90,914.35	106,402.68
Criminal Due to Others	60,901.25	53,414.33	57,232.32	67,943.77
Civil Revenue	5,898.79	6,895.51	14,313.13	9,080.00
Civil Due to Others	<u>1,831.57</u>	<u>2,436.01</u>	<u>3,848.00</u>	<u>3,406.00</u>
Total Collections	165,782.23	153,643.83	166,307.80	186,832.45


Miscellaneous Information:

Number of Cases Filed	784	744	1059	1620
% of Credit Card Payments	72.79%	72.17%	69.30%	74.33%

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

January 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, December 20, 2023, Shelly Ryman and I performed a cash audit in your office. The collection report for that day's collection was \$.01 over. We took the overage and gave it to the Treasurer's office.

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

LAYNE LUCAS
 INTERNAL AUDITOR

TELEPHONE
 (979)-241-0124

January 29, 2024

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

Re: FOURTH QUARTER and 2023 YEAR TO DATE REPORTS

Dear Judge Powell:

I have reviewed your reports provided to this office for the 2023 4th quarter. Receipts issued for the period were 01210 through 01260. I have prepared a chart comparing the 4th quarter collections and Year to Date collections for 2020 through 2023.

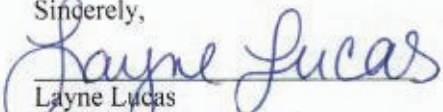
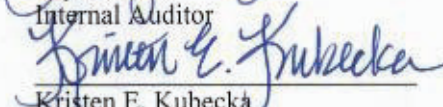
4 th Quarter	2020	2021	2022	2023
Criminal Revenue	1,876.45	5,055.80	5,581.82	4,426.98
Criminal Due to Others	1,613.53	3,528.00	3,274.58	3,794.42
Civil Revenue	410.00	50.00	213.40	455.00
Civil Due to Others	<u>110.00</u>	<u>42.00</u>	<u>104.00</u>	<u>234.00</u>
Total Collections	4,009.98	8,675.80	9,173.80	8,910.40

YTD	2020	2021	2022	2023
Criminal Revenue	16,104.93	16,540.45	19,150.01	15,916.71
Criminal Due to Others	9,037.55	10,175.65	17,056.58	12,511.51
Civil Revenue	1,995.00	905.00	924.01	1,552.60
Civil Due to Others	<u>687.50</u>	<u>462.00</u>	<u>662.00</u>	<u>876.00</u>
Total Collections	27,824.98	28,083.10	37,792.60	30,856.82

Miscellaneous Information:	2020	2021	2022	2023
Number of OCA cases Filed	168	163	266	161
% of Credit Card Payments	67.70%	82.28%	81.47%	84.27%

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

January 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, December 20, 2023, Shelly Ryman and I performed a cash audit in your office. There were no collections on this day.

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

January 29, 2024

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

Re: FOURTH QUARTER and 2023 YEAR TO DATE REPORTS

Dear Daniella:

I have reviewed the collection reports for 4th quarter. The receipt numbers issued were 8746-8747. I have prepared a chart comparing your collections for 4th quarter and Year to Date for years 2020 through 2023. As of December 31, 2023 the book balance is \$0.00. This balance is due to individuals for restitution.

	Probation Fees	Deferred Prosecution	Attorney Fees	Restitution Fees	Placement Fees	Theft Fees	Total Collections
4 th Qtr 2020	605.00	0.00	50.00	50.00	0.00	0.00	705.00
4 th Qtr 2021	497.00	150.00	30.00	0.00	0.00	0.00	677.00
4 th Qtr 2022	119.31	135.00	0.00	352.57	0.00	0.00	606.88
4 th Qtr 2023	9.00	75.00	0.00	0.00	0.00	0.00	84.00

	Probation Fees	Deferred Prosecution	Attorney Fees	Restitution Fees	Placement Fees	Theft Fees	Total Collections
YTD 2020	2,035.00	0.00	50.00	6,145.00	0.00	0.00	8,230.00
YTD 2021	1,596.00	200.00	280.00	200.00	0.00	0.00	2,276.00
YTD 2022	1,486.81	320.00	172.50	960.57	0.00	0.00	2,939.88
YTD 2023	474.86	410.00	0.00	0.00	0.00	0.00	884.86

Sincerely,

Layne Lucas

Layne Lucas
 Internal Auditor

Kristen E. Kubecka

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

January 29, 2024

Sheriff Skipper Osborne
 Ave F
 Bay City, TX 77414

Re: COMMISSARY FOURTH QUARTER and 2023 YEAR TO DATE

Dear Sheriff Osborne:

I have reviewed the Commissary Sales reports 4th Quarter 2023. As of December 31, 2023 the book balance after all transactions is \$146,938.01 I have prepared a chart comparing the quarter's receipts and distributions; and the YTD activities for 2020 through 2023.

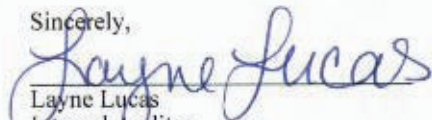
4 th Qtr	2020	2021	2022	2023
Keefe Commission	14,299.80	17,569.41	14,211.54	14,918.36
Sales to Inmates	3,990.00	4,670.00	4,970.00	4,660.00
Operating Supplies	(637.26)	(4,117.98)	(7,897.46)	(694.38)
Inventory Supplies	(0.00)	(0.00)	(0.00)	(0.00)
Prisoner Clothing	(1,041.00)	(279.37)	(1,427.33)	(243.80)
Purchase Resale	(1,800.00)	(3,198.00)	(3,000.00)	(2,400.00)
Telephone	(0.00)	(0.00)	(0.00)	(0.00)
Inmate Supplies	(1,994.26)	(3,538.47)	(1,688.55)	(2,352.25)
Capital Purchases	(0.00)	(0.00)	(9,950.00)	(0.00)
Net Profit or (Loss)	12,817.29	11,105.59	(4,667.89)	13,891.93

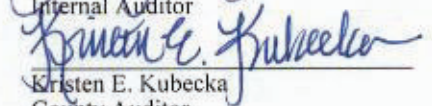
YTD	2020	2021	2022	2023
Keefe Sales	131,231.80	161,711.39	190,266.06	189,738.38
Sales to Inmates	13,886.36	14,820.00	17,240.00	16,580.00
Keefe Commission	40,602.53	49,959.84	55,807.79	58,116.82
Indigent Collections	0.00	0.00	0.00	0.00
Disbursements	(28,458.05)	(58,573.31)	(58,454.80)	(39,471.30)
Net Profit or (Loss)	26,030.84	7,573.03	15,223.05	35,262.43

For the year, the commissary spent \$15,164.11 in operating supplies; \$844.79 in inventory supplies; \$3,006.46 for prisoner clothing; \$9,600.00 items to sale; \$0.00 for professional services; \$345.00 for telephone; \$8,458.54 for inmate supplies and equipment; and \$2,052.40 for capital inventory.

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

January 29, 2024

Sheriff Skipper Osborne
2323 Ave E
Bay City, TX 77414

Re: FOURTH QUARTER and 2023 YTD SHERIFF INMATE TRUST ACCOUNT

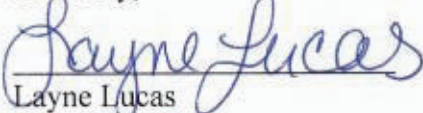
Dear Sheriff Osborne:

As of December 31, 2023 the ending book and due to inmates balance is \$72,875.44. I have prepared a chart below comparing total cash receipts from inmates and total cash disbursements to inmates during the 4th quarter and Year to Date for years 2020 through 2023.

4 th Qtr	2020	2021	2022	2023
Receipts	62,314.38	75,319.95	77,616.92	70,177.56
Disbursements	(70,083.09)	(84,651.80)	(69,297.39)	(70,481.91)
YTD	2020	2021	2022	2023
Receipts	213,095.89	295,727.44	264,893.45	272,110.89
Disbursements	(209,226.95)	(276,585.09)	(261,318.74)	(278,789.44)

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

January 29, 2024

Sheriff Skipper Osborne
2323 Ave E
Bay City, TX 77414

Re: FOURTH QUARTER and 2023 YTD SHERIFF RESTITUTION ACCOUNT

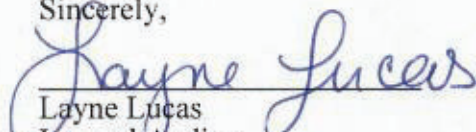
Dear Sheriff Osborne:

The book balance as of December 31, 2023 is \$248,266.12. The balance is made up of the following: subtract \$248,132.49, which is currently being held, \$83.63 for interest, \$0.00 for voided checks, and add \$0.00 for tax sales. This leaves the \$50 impress balance. I have prepared charts comparing the 4th quarter's receipts and disbursements for 2020 through 2023.

4 th Qtr.	2020	2021	2022	2023
Cash Receipts	103,957.11	185,619.63	168,699.97	232,840.29
Cash Disbursements	157,687.87	275,621.08	208,537.84	91,618.97
YTD	2020	2021	2022	2023
Cash Receipts	523,627.19	1,078,718.53	996,548.89	667,748.28
Cash Disbursements	387,307.59	1,187,318.65	952,302.63	492,479.23

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



Miscellaneous



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

KARLA SMITH
FIRST ASSISTANT AUDITOR

TELEPHONE
(979)-241-0123

January 9, 2024

Commissioners Court 1700 7th Street
Bay City Texas 77414

Re: Unauthorized use of County Funds

Your Honors:

Please be advised as of today, January 9, 2024 there has been no response nor a reimbursement from County Judge Bobby Sieferman for the purchase of a table at the summit of the Central Texas I-10 Community Alliance. Please see attached correspondence.

Karla Smith

Karla Smith
First Assistant Auditor

Kristen E. Kubecka

Kristen E. Kubecka
County Auditor

xc: Commissioners Court