



MINUTES

FEBRUARY 4, 2025

BRAZOS COUNTY COMMISSIONERS COURT

REGULAR MEETING

A regular meeting of the Commissioners' Court of Brazos County, Texas was held in the Brazos County Commissioners Courtroom in the Administration Building, 200 South Texas Avenue, in Bryan, Brazos County, Texas, beginning at 10:00 a.m. on Tuesday, February 4, 2025 with the following members of the Court present:

Duane Peters, County Judge, Presiding;
Bentley Nettles, Commissioner of Precinct 1;
Chuck Konderla, Commissioner of Precinct 2;
Fred Brown, Commissioner of Precinct 3;
Wanda J. Watson, Commissioner of Precinct 4,
Karen McQueen, County Clerk, Absent;

The attached sheets contain the names of the citizens and officials that were in attendance.

1. Invocation and Pledge of Allegiance
 - U.S. and Texas Flag - Commissioner Brown

2. Call for Citizen input and/or concerns

Mark Holtzapple shared his desire to increase trust in the election system. He then continued to express issues with how the Court has addressed his concerns regarding election integrity. Mr. Holtzapple submitted a copy of his statements for the minutes, and it is attached hereto.

Karen Hall requested that the County urge the City of Bryan and TxDOT to remove or modify the medians on Texas Avenue in Bryan. She stated that the medians have caused a decrease in sales and property values for businesses along that roadway.

Cathie Viens expressed concerns about the Exposition Complex, the redistricting of

precincts and the Hart InterCivic contract not being available to the public. Ms. Viens also asked the Court to speak on agenda item numbers 18 and 19 concerning County employee benefits. Ms. Viens suggested the Court volunteer with Meals on Wheels and that they attend the East Loop Town Hall meeting coming up.

Cynde Wiley shared continued concerns on election integrity and preserving the secrecy of the ballots.

3. Presentations and/or Discussions

- Presentation by Jo Marlow, Brazos Transit District (BTD) Vice President for Marketing & Communications - A Comprehensive Overview of BTD's History, Services, and Impact to the Community, focusing on changes resulting from the 2020 Census Designating Brazos County as a Large Urban Area and what this means for the community moving forward.

Jo Marlow, Vice President for Marketing and Communications with the Brazos Transit District, presented an overview of the Brazos Transit District. She began by sharing the current services provided, along with ridership data and funding information. Ms. Marlow moved on to the projected needs and plans for future services and the funding needed to support these plans. She wrapped up with questions from the Court pertaining to the number, size, and efficiency of the buses. Brazos Transit District Director Wendy Weedon joined Ms. Marlow in addressing the Court's questions. Commissioner Nettles inquired about replacing the transit system with something such as Uber. Ms. Weedon explained that Brazos Transit District is able to provide consistent and affordable transportation to the community where organizations such as Uber and Lyft are more costly and the price constantly fluctuates. She also clarified that The Brazos Transit District does not make a profit, it is a service provided to better the community. A copy of the presentation is attached hereto.

- Presentation by Trudy Hancock, Elections Administrator, in response to questions regarding the November 2020 General Election.

Brazos County Elections Administrator Trudy Hancock gave a presentation in response to questions regarding the November 2020 General Election. Ms. Hancock specifically addressed concerns regarding incorrect dating on the CVR reports, undervotes and missing ballot pages. She rebutted each of those concerns with clear data to prove there were no discrepancies. Judge Peters followed Ms. Hancock's presentation with several questions regarding the time she took to put together the presentation, whether the citizens had addressed their questions to her directly before bringing them before the Court, and whether Ms. Hancock was the one reaching out to the media. Ms. Hancock answered Judge Peter's questions that she spent approximately twelve hours putting together the presentation, the citizens had not reached out to her directly, and she had not contacted the media herself. The Court thanked Ms. Hancock and her team for all the work and effort in addressing the citizens concerns. A copy of the presentation is attached hereto.

Consider and take action on agenda items: 4 - 27

4. Approval of Resolution 25-002 to apply for the Specialty Court Grant-Adult Drug Court from the Office of the Governor for FY 25-26.

The Court voted unanimously to adopt Resolution 25-002 Allowing the County to apply for the Specialty Court Grant-Adult Drug Court from the Office of the Governor for FY 25-26.

Motion: Approve, Moved by Commissioner Bentley Nettles, Seconded by Commissioner Chuck Konderla. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

5. Approval of Resolution 25-003 to apply for the Specialty Court Grant-Mental Health Court from the Office of the Governor for FY 25-26.

The Court voted unanimously to adopt Resolution 25-003 allowing the County to apply for the Specialty Court Grant-Mental Health Court from the Office of the Governor for FY 25-26.

Motion: Approve, Moved by Commissioner Fred Brown, Seconded by Commissioner Wanda J. Watson. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

6. Approval requested from Emergency Management to apply for the FY 2025 Homeland Security Grant Program (HSGP) and approval of Resolution 25-004 for the Regional WebEOC Project through the Office of the Governor.

The Court voted unanimously to adopt Resolution 25-004 allowing the County to apply for the FY 2025 Homeland Security Grant Program and the Regional Web EOC Project through the Office of the Governor.

Commissioner Nettles stated that this a great opportunity for Brazos County, helping us to lead the way in information and intelligence gathering and sharing.

Motion: Approve, Moved by Commissioner Chuck Konderla, Seconded by Commissioner Wanda J. Watson. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

7. Approval requested from Juvenile Services Department for acceptance of \$2,902.89 from the Texas Education Agency (TEA) to purchase library books for youth attending the Juvenile Justice Alternative Education Program.

A copy of the Grant application is attached.

Motion: Approve, Moved by Commissioner Wanda J. Watson, Seconded by Commissioner Chuck Konderla. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

8. Approval requested from Juvenile Services Department for acceptance of \$3,150.00 from the Texas Juvenile Justice Department (TJJD) to be used for window tinting on the pod entry doors in the detention center to increase safety.

A copy of the Grant application is attached.

Motion: Approve, Moved by Commissioner Chuck Konderla, Seconded by Commissioner Wanda J. Watson. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

9. Approval requested from the Veteran Service Officer for acceptance of a \$100.00 check donation from Costco to be used for Veteran Resources Fair purchases.

A copy of the donation form is attached.

Motion: Approve, Moved by Commissioner Wanda J. Watson, Seconded by Commissioner Chuck Konderla. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

10. Approval of the following appointments to the Brazos County Emergency Services District (ESD) #3:
- a. Lewis Clinkscales - Term of appointment is January 1, 2025 - December 31, 2026
 - b. Roger Lasater - Term of appointment is February 4, 2025 -December 31, 2026

The Court approved as submitted the list of appointments to the Brazos County Emergency Services District (ESD) #3. A copy is attached.

Motion: Approve, Moved by Commissioner Wanda J. Watson, Seconded by Commissioner Chuck Konderla. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

11. Approval of the following Job Description:
- a. Director of Forensic Services - B3001 - Forensic Services

A copy of the job description is attached.

Motion: Approve, Moved by Commissioner Chuck Konderla, Seconded by Commissioner Wanda J. Watson. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

12. Request authorization to wire transfer up to \$1,177,744.50 to Health and Human Services Commission (HHSC) for the Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program (ATLIS) Intergovernmental Transfer (IGT) for the benefit of participating hospitals using funding from Brazos County Local Provider Participating Fund (LPPF).

Commissioner Brown clarified this program serves as a pass through for the local hospitals to receive Federal match funds and has no effect on the County budget.

Motion: Approve, Moved by Commissioner Chuck Konderla, Seconded by Commissioner Wanda J. Watson. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

13. Approval of Security Camera Policy. This policy defines the purpose of the security cameras and establishes the appropriate use of the system by approved County employees.

Commissioner Nettles commended staff for all the work done on the Security Camera Policy. He then questioned the statutory authority on the policy and requested a report on the number of cameras in use and who has access to them. Risk Manager Leslie Contreras provided background on the policy and addressed the new procedures that will be going into effect. Additionally, Commissioner Nettles questioned data storage protocols for the footage. Budget Officer Nina Payne addressed data storage from a budgetary standpoint and General Counsel Bruce Erratt discussed record retention practices. Commissioner Watson added that with continued growth and change, it is important to be on top of ensuring best practices for the County. Ms. Contreras noted that her department reviews and updates policies every two years. A copy of the policy is attached.

Motion: Approve, Moved by Commissioner Chuck Konderla, Seconded by Commissioner Wanda J. Watson. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

14. Approval to purchase election equipment upgrade and supplies from Hart InterCivic in the amount of \$25,690.04.

Cynde Wiley questioned the legality behind the agenda item backup not being made public. She proceeded to question whether the Court was able to see the information. General Counsel, Bruce Erratt, explained that the document was marked as confidential by the vendor and an open records request must be submitted to the Attorney General's Office for a ruling to determine what information the County is legally able to release. Commissioner Brown expressed concerns about the itemization of the quote. Purchasing Agent, Charles Wendt clarified the purpose of the itemization and explained that Elections Administrator Trudy Hancock would only approve up to the amount of hours that were actually worked.

On motion by Commissioner Watson and second by Commissioner Konderla, the Court voted to approve the purchase election equipment upgrade and supplies from Hart InterCivic in the amount of \$25,690.04, with four in favor and Commissioner Brown opposed.

Motion: Approve, Moved by Commissioner Wanda J. Watson, Seconded by Commissioner Chuck Konderla. Passed. 4-1. Ayes: Konderla, Nettles, Peters, Watson. Nays: Brown.

15. Approval requested from the Purchasing Department to declare a list of surplus property as salvage in accordance with Local Government Code 263.152 and authorize destruction or other means of disposal.

Commissioner Nettles asked for clarification on items included in the surplus list. Purchasing Agent Charles Wendt stated he would be glad to look into it and get back with the Court.

Commissioner Nettles moved to table this agenda item, Commissioner Konderla seconded the motion. The Court voted unanimously to table this item until next week. A copy of the surplus list is attached.

Motion: Table, Moved by Commissioner Bentley Nettles, Seconded by Commissioner Chuck Konderla. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

16. Approval of Amendment #1 to Contract #25-021 Copier Maintenance with Xerox Business Solutions to increase the number of machines on the service agreement.

Commissioner Brown asked for clarification on the contract. Purchasing Agent Charles Wendt explained the process used by the County for copier maintenance. A copy of the amendment is attached.

Motion: Approve, Moved by Commissioner Wanda J. Watson, Seconded by Commissioner Bentley Nettles. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

17. Approval of Contract #25-097 for professional liability insurance for the Health District with Landmark American Ins. Co., via Alliant Insurance Services, Inc. for a premium cost of \$17,306.85. In accordance with section 5.6 of the Public Health District Cooperative Agreement. Brazos County is responsible for the cost of all errors and omissions policies.

A copy of the contract is attached.

Motion: Approve, Moved by Commissioner Wanda J. Watson, Seconded by Commissioner Bentley Nettles. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

18. Permission to Advertise RFP #CIP 25-571 Compensation & Benefits Study.

Commissioner Brown and Commissioner Nettles stated that they did not see a need for this study. Purchasing Agent Charles Wendt explained that this study will address many components pertaining to employment with the County. Human Resources Director Jennifer Salazar elaborated on the specifics of the study including the intent to address job descriptions, pay equity, and employee retention. Further discussion ensued regarding the potential to move away from the group and step chart and moving toward a work performance based reward system.

On motion by Commissioner Watson and second by Judge Peters the permission to advertise was approved with three in favor and Commissioner Nettles and Commissioner Brown opposed.

Motion: Approve, Moved by Commissioner Wanda J. Watson, Seconded by County Judge Duane Peters. Passed. 3-2. Ayes: Konderla, Peters, Watson. Nays: Brown, Nettles.

19. Approval of the following committee for RFP #CIP 25-571 Compensation & Benefit Study.
- a. Jennifer Salazar
 - b. Brian Baker
 - c. Nina Payne
 - d. Marci Turner
 - e. Purchasing - Non-Voting

- f. Legal - Non-Voting

Motion: Approve, Moved by Commissioner Bentley Nettles, Seconded by Commissioner Wanda J. Watson. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

20. Permission to Advertise RFP #CIP 25-578 Hidden Springs & Stony Brook Culvert Replacement.

Motion: Approve, Moved by Commissioner Wanda J. Watson, Seconded by Commissioner Chuck Konderla. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

21. Approval of the following committee for RFP #CIP 25-578 Hidden Springs & Stony Brook Culvert Replacement.
- a. William "Bill" Hadley
 - b. Jimmy LeFlore
 - c. Johnathon Grisso
 - d. Purchasing - Non-Voting
 - e. Legal - Non-Voting
 - f. Engineer (GLS) - Non-Voting

Commissioner Nettles asked that more information be provided for the people serving on committees in the future. Purchasing Agent Charles Wendt provided the information for those serving on this committee and stated that it would be added to the agenda in the future.

Motion: Approve, Moved by Commissioner Chuck Konderla, Seconded by Commissioner Wanda J. Watson. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

22. Tax Refund Applications for the following:

Overpayments

- a. Peter or Marianna Krauter - \$1,307.47
- b. Shelia Caldwell - \$9.30
- c. Jose Refugio Martinez - \$23.61
- d. Joesph & Elizabeth Leblanc - \$26.27
- e. Joseph & Elizabeth Leblanc - \$26.27
- f. Tim Bienski - \$100.00
- g. Howard A & Tracy R Meek - \$363.06
- h. Thomas P & Anna B Foster Revocable LLiving Trust - \$6.00
- i. Knight 5 Investments LLC - \$10.00

Motion: Approve, Moved by Commissioner Bentley Nettles, Seconded by Commissioner Wanda J. Watson. Passed. 5-0. Ayes: Brown, Konderla, Nettles,

Peters, Watson.

23. Commissioners Court minutes for the following dates:

- a. January 07, 2025 - Regular Meeting
- b. January 14, 2025 - Regular Meeting
- c. January 24, 2025 - Regular Meeting
- d. January 28, 2025 - Regular Meeting

Motion: Approve, Moved by Commissioner Fred Brown, Seconded by Commissioner Chuck Konderla. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

24. Budget Amendments.

- FY 24/25 Budget Amendments 16.01 - 16.03

Budget Amendments FY 24/25

16.01 - Recognizing revenue for Veteran Services.

16.02 - Transfer Contingency funds to Cybersecurity.

16.03 - Reallocate funds for BV Human Trafficking Task Force Development.

Motion: Approve, Moved by Commissioner Chuck Konderla, Seconded by Commissioner Wanda J. Watson. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

25. Personnel Change of Status.

- Approval for Personnel Change of Status

A copy of the Personnel Change of Status is attached.

Motion: Approve, Moved by Commissioner Chuck Konderla, Seconded by Commissioner Wanda J. Watson. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

26. Payment of Claims.

Approval of Payment of Claims:

- a. 8207707 - 8207837
- b. 9203374 - 9203425

Motion: Approve, Moved by Commissioner Wanda J. Watson, Seconded by Commissioner Chuck Konderla. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

27. Convene into Executive Session pursuant to the following:
- a. Texas Government Code §551.0725 to deliberate business and financial issues related to a contract being negotiated.
 - b. Texas Government Code §551.072 to deliberate the purchase, exchange, lease, or value of real property.
 - c. Texas Government Code §551.074 to discuss the appointment, employment, evaluation, reassignment, and duties of the Health & Wellness Clinic Department Head.

At this point, the County Judge announced the Court would consider items 29 through 32 and then return to convene into Executive Session.

Having considered the previously noted agenda items, General Counsel Bruce Erratt submitted a written determination that deliberation in an open meeting would have a detrimental effect on the position of the Court in negotiations with a third party. A motion was offered by Commissioner Nettles to meet in closed Executive Session as per Mr. Erratt's recommendation. The motion was seconded by Commissioner Konderla and motion passed unanimously. At 12:00 p.m. the County Judge announced the meeting closed to the public, so the Court could convene into Executive Session as stated above. The following individuals were asked to stay for each session.

- a. Texas Government Code §551.0725 to deliberate business and financial issues related to a contract being negotiated.

The following individuals were asked to stay for the session:

Aubrey Leggett, Executive Assistant
Ed Bull, Chief of Staff/Civil Counsel
Bruce Erratt, General Counsel
Charles Wendt, Purchasing Agent
Kaitlyn Battles, Assistant Purchasing Agent
Leslie Contreras, Risk Manager
Nina Payne, Budget Officer

- b. Texas Government Code §551.072 to deliberate the purchase, exchange, lease, or value of real property.

The following individuals were asked to stay for the session:

Aubrey Leggett, Executive Assistant
Ed Bull, Chief of Staff/Civil Counsel
Bruce Erratt, General Counsel
Nina Payne, Budget Office

- c. Texas Government Code §551.074 to discuss the appointment, employment, evaluation, reassignment, and duties of the Health & Wellness Clinic Department

The following individuals were asked to stay for the session:

Aubrey Leggett, Executive Assistant
Ed Bull, Chief of Staff/Civil Counsel
Bruce Erratt, General Counsel
Julie Anderson, Employee Health Clinic Director
Jennifer Salazar, Human Resources Director

Motion: Approve, Moved by Commissioner Bentley Nettles, Seconded by Commissioner Chuck Konderla. Passed. 5-0. Ayes: Brown, Konderla, Nettles, Peters, Watson.

28. Consider and possible action on Executive Sessions.

At 1:21 p.m. the County Judge announced the meeting open to the public and announced that no action would be taken on the Closed Executive Session.

29. Acknowledgement of the FY 2024-2025 Budget to Actuals by Fund as of January 29, 2025.

Acknowledgement of the FY 2024-2025 Contingency Budget to Actuals by Fund as of January 29, 2025.

The Court acknowledged receipt of the 2024-2025 Budget to Actuals by Fund and Contingency Fund Budget to Actuals as of January 29, 2025.

30. Juvenile director's report on detention population.

Juvenile Director Linda Ricketson reported there are 29 juveniles in the detention center, 20 are male, 9 are female, and 39 have electronic monitors.

31. Sheriff's report on inmate population.

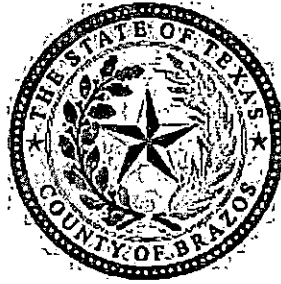
Chief Deputy Kevin Stuart reported for Sheriff Wayne Dicky reported there were 749 inmates in jail, 636 inmates are male, 113 are female, and 34 have electronic monitors.

32. Announcement of interest items and possible future agenda topics.

Commissioner Konderla congratulated St. Joseph Catholic School on 130 years in education. Commissioner Konderla also gave a shout out to the Boy Scouts on their service project, Scouting for Food. He stated the Boy Scouts in the Brazos Valley collected several tons of food for the Brazos Valley Food Bank.

Judge Peters and The Court congratulated Pam Robertson on receiving the Four Chaplains Humanitarian Medallion, a well deserved honor.

33. Adjourn.



**BRAZOS COUNTY
BRYAN, TEXAS**

FILED
2025 JAN 31 P 3:31

Attesty Brown

NOTICE OF MEETING AND AGENDA

BRAZOS COUNTY COMMISSIONERS COURT

**THE COMMISSIONERS COURT OF BRAZOS COUNTY WILL MEET
IN REGULAR SESSION ON FEBRUARY 4, 2025 AT 10:00 AM IN THE
COMMISSIONERS COURTROOM OF THE BRAZOS COUNTY
ADMINISTRATION BUILDING, 200 S. TEXAS AVENUE, SUITE 106,
BRYAN, TX 77803**

**THE PUBLIC MAY WATCH THE MEETING LIVE ON THE BRAZOS
COUNTY COMMISSIONERS COURT YOUTUBE CHANNEL AT:
[HTTPS://WWW.YOUTUBE.COM/@BRAZOSCOUNTY3227](https://www.youtube.com/@BRAZOSCOUNTY3227).**

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1. Invocation and Pledge of Allegiance
 - U.S. and Texas Flag - Commissioner Brown
 2. Call for Citizen input and/or concerns
 3. Presentations and/or Discussions
 - Presentation by Jo Marlow, Brazos Transit District (BTD) Vice President for Marketing & Communications - A Comprehensive Overview of BTD's History, Services, and Impact to the Community, focusing on changes resulting from the 2020 Census Designating Brazos County as a Large Urban Area and what this means for the community moving forward.
 - Presentation by Trudy Hancock, Elections Administrator, in response to questions regarding the November 2020 General Election.

Consider and take action on agenda items: 4 - 27

4. Approval of Resolution 25-002 to apply for the Specialty Court Grant-Adult Drug Court from the Office of the Governor for FY 25-26.
5. Approval of Resolution 25-003 to apply for the Specialty Court Grant-Mental Health Court from the Office of the Governor for FY 25-26.

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7. Approval requested from Juvenile Services Department for acceptance of \$2,902.89 from the Texas Education Agency (TEA) to purchase library books for youth attending the Juvenile Justice Alternative Education Program.
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9. Approval requested from the Veteran Service Officer for acceptance of a \$100.00 check donation from Costco to be used for Veteran Resources Fair purchases.
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 - b. Roger Lasater - Term of appointment is February 4, 2025 -December 31, 2026
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 - a. Director of Forensic Services - B3001 - Forensic Services
12. Request authorization to wire transfer up to \$1,177,744.50 to Health and Human Services Commission (HHSC) for the Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program (ATLIS) Intergovernmental Transfer (IGT) for the benefit of participating hospitals using funding from Brazos County Local Provider Participating Fund (LPPF).
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17. Approval of Contract #25-097 for professional liability insurance for the Health District with Landmark American Ins. Co., via Alliant Insurance Services, Inc. for a premium cost of \$17,306.85. In accordance with section 5.6 of the Public Health District Cooperative Agreement. Brazos County is responsible for the cost of all errors and omissions policies.
18. Permission to Advertise RFP #CIP 25-571 Compensation & Benefits Study.
19. Approval of the following committee for RFP #CIP 25-571 Compensation & Benefit Study.
 - a. Jennifer Salazar
 - b. Brian Baker
 - c. Nina Payne
 - d. Marci Turner
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- FY 24/25 Budget Amendments 16.01 - 16.03

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- Approval for Personnel Change of Status

26. Payment of Claims.

Approval of Payment of Claims:

- a. 8207707 - 8207837
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27. Convene into Executive Session pursuant to the following:

- a. Texas Government Code §551.0725 to deliberate business and financial issues related to a contract being negotiated.
- b. Texas Government Code §551.072 to deliberate the purchase, exchange, lease, or value of real property.
- c. Texas Government Code §551.074 to discuss the appointment, employment, evaluation, reassignment, and duties of the Health & Wellness Clinic Department

Head.

28. Consider and possible action on Executive Sessions.
29. Acknowledgement of the FY 2024-2025 Budget to Actuals by Fund as of January 29, 2025.
Acknowledgement of the FY 2024-2025 Contingency Budget to Actuals by Fund as of January 29, 2025.
30. Juvenile director's report on detention population.
31. Sheriff's report on inmate population.
32. Announcement of interest items and possible future agenda topics.
33. Adjourn.

PUBLIC COMMENTS

Public Comment during the Commission Meeting may be for all matters, both on and off the agenda, and be limited to four minutes per person. Public participation sign-up sheets must be submitted at least five (5) minutes prior to the start of the posted meeting time. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment at the Commission meeting. Members of the public are reminded that the Brazos County Commissioners Court is a Constitutional Court, with both judicial and legislative powers, created under Article V, Section 1 and Section 18 of the Texas Constitution. As a Constitutional Court, the Brazos County Commissioners Court also possesses the power to issue a Contempt of Court Citation under Section 81.024 of the Texas Local Government Code. Accordingly, members of the public in attendance at any Regular, Special and/or Emergency meeting of the Court shall conduct themselves with proper respect and decorum in speaking to, and/or addressing the Court; in participating in public discussions before the Court; and in all actions in the presence of the Court. Those members of the public who are inappropriately attired and/or who do not conduct themselves in an orderly and appropriate manner will be ordered to leave the meeting. Refusal to abide by the Court's Order and/or continued disruption of the meeting may result in a Contempt of Court Citation.

It is not the intention of the Brazos County Commissioners Court to provide a public forum for the demeaning of any individual or group. Neither is it the intention of the Court to allow a member (or members) of the public to insult the honesty and/or integrity of the Court, as a body, or any member or members of the Court, or County employees, individually or collectively. Accordingly, profane, insulting or threatening language directed toward the Court and/or any person in the Court's presence and/or racial, ethnic or gender slurs or epithets will not be tolerated. Violation of these rules may result in the following sanctions:

1. cancellation of a speaker's time;
2. removal from the Commissioners Court;
3. a Contempt Citation; and/or
4. such other and/or criminal sanctions as may be authorized under the Constitution, Statutes and Codes of the State of Texas.

The County Commissioners Court can deliberate or take action only if a matter has been listed on an agenda properly posted prior to the meeting. During the public comment period, speakers may address matters not listed on the published agenda. The Open Meeting Law does not expressly prohibit responses to public comments by the Commissioners Court. However, responses from the County Judge or Commissioners to unlisted public comment topics could become deliberation on a matter without notice to the public. To ensure the public has notice of all matters the Commissioners Court will consider, the County Judge and/or Commissioners may choose not to respond to public comments, except to correct factual inaccuracies, recite existing policy in response to an inquiry or to ask that a matter be listed on a future agenda. See Texas Open Meetings Act Section 551.042.

INVOCATION

Any invocation that may be offered before the official start of the Court meeting shall be to and for the benefit of the Court. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Court and do not necessarily represent the religious beliefs or views of the Court in part or as a whole. No member of the community is required to attend or participate in the invocation and such decision will have no impact on their right to actively participate in the business of the Court.

The Commissioners Courtroom of the Brazos County Administration Building, 200 S. Texas Avenue, Suite 106, Bryan, TX 77803 is wheelchair accessible. Handicap parking spaces are available. Any request for sign interpretive services must be made two working days before the meeting. To make arrangements, please call (979) 361-4102.

BRAZOS COUNTY
COMMISSIONER'S COURT

4 DAY OF February, 2025
10:00 AM PM, Regular

Name

(PLEASE PRINT)

Sharyl Lowe

Aubrey Deegott

Delia Sandoval

Nina Payne

Cathie Viens

Katie Connor

ANN Boney

KYLE GREENWOOD

Cynde Wiley

Victoria Limon McCoy

Jeff Reeves

Judge Nunn

Kevin Stuart

MATT WILLIAMSON

B. ERZAIT

Organization

(PLEASE PRINT)

Comm Court

Comm Court

Comm. Court.

Budget

tax payers

Auditor

NAACP

NO EAST LOOP

SP1F

Co. Clerk

Constable pct 1

Pct 2

BCSO

NO EAST LOOP

Brazos County

BRAZOS COUNTY
COMMISSIONER'S COURT

4 DAY OF February, 2025
10:00 AMPM, Waxahatchee

Name

(PLEASE PRINT)

Joe Southern

MARK HOLTZAPPE

LINDA Ricketson

Daphne Hill

Trudy Hancock

Allen Hammack

T. Solether

Marcianne

Leslie Contreras

Kerlin Joyner

Kristal De

Bob Lanikin

KAREN HALL

Karen Simpson

JO MARLOW

Organization

(PLEASE PRINT)

The Eagle

SELF

Juvenile

Juvenile Services

Elections

No Fast Loop

B+A

Autos

R M

IT

Electric

Project Management

self

self

BRAZOS TRANSIT DISTRICT

BRAZOS COUNTY COMMISSIONER'S COURT

4th DAY OF February, 2025
10:00 AM/PM, Regular

Name

(PLEASE PRINT)

Organization

(PLEASE PRINT)

Charles Kuebler

IT

Ashlie Peters-Bowman

Co Clerk's Off.

Spencyr Mays

Budget

Allison Lindblade

Co Judge

Paul Matuz

BCSD

Wendy Weedon

BTID

Billy Melzow

IT

Marsha Anderson

Comm Court

Ed Bell

Comm Court

Jason Wan

EM

JASON MORRIS

EMP

Cristian Villarreal

Treas

Dalene Barnes

Citizen

Chris Barnes

Citizen

David Hillman

301st

BRAZOS COUNTY COMMISSIONER'S COURT

4 DAY OF February, 2025
10:00 AM Regular

Name

(PLEASE PRINT)

Organization

(PLEASE PRINT)

Kaitlyn Battus

Purchasing

WM. Charles Wendt

I

Beth Martinez

Leslie Contreras

Risk

Donald Lampo

Conts. Pd. 2

ERIC CALDWELL

BCIT

Kimberly Rueda

CO Judge

Gylen Washington

delta

Jennifer Salazar

HR

Prarthana Banerji

R&B

Julia Andon

Health & Wellness

Deshaun Harris

Records Mngt

Howdy!

I am Mark Holtzapple, a professor of chemical engineering at Texas A&M University. I am speaking today as a private citizen...and I do not claim to represent the public.

I am here as an individual who is concerned about election integrity, both nationwide and in our community.

In my presentations to the county commissioners, I have discovered numerous like-minded individuals who have similar concerns. We have documented our concerns in a 50-page report and a press release that have been previously provided to the county commissioners. I will not take the time to repeat our concerns again.

My reason for speaking today is to describe how our concerns have been addressed by our election officials.

In my world of science and engineering, when we have issues, the facts are presented, and we discuss them with our colleagues in a civil manner until we get resolution. This is how science and engineering progresses. This approach is responsible for all the tremendous advances in our modern quality of life.

I am NOT a political person. In my whole life, I have never run for office, nor have I been active in politics. The only reason I speak before the county commissioners is to discuss election integrity. It is my desire to increase trust in our election system, which is the foundation of our democratic republic.

In my interactions with the county election officials, I have observed that issues are NOT addressed according to the methods used in science and engineering. I have seen very little one-on-one engagement with election officials to resolve issues starting from a factual basis. Instead, I have seen election officials go to the press and attack me and my fellow citizens.

In an article by Natalia Contreras published in *VoteBeat* and *The Texas Tribune*, we have been characterized as follows:

- “Right-wing skeptics”
- “Liers”
- “Promoters of election conspiracies”
- “Well intended, but wrong”

<https://www.votebeat.org/texas/2024/11/15/brazos-county-trudy-hancock-2024-election-security/>

Natalia has ignored numerous attempts to provide our side of the story.

In a radio interview on WTAW, our concerns have been characterized as follows:

- Myths
- Misunderstandings
- Misinterpretations

[Brazos County Not Affected by Faulty Election Equipment - WTAW | 1620AM & 94.5FM](#)

(Min 3:44)

In this interview, it was stated that we claim to represent the voters of Brazos County; however, we have NEVER made that claim. We represent ourselves and are here only to provide citizen feedback and our technical expertise. Our sole goal is to improve election integrity.

Our intention has always been to serve as “partners”; instead, we are being treated as “adversaries” through one-sided press stories.

This approach does not instill confidence in our election system.

Thank you

Cynde Wiley 2-4-2025

- Good Morning
- To avoid any misinterpretation or misunderstanding, I will read the following from the original text.
- Per Texas Election Code sec. 122.001 Voting System Standards **(a) A voting system may not be used in an election unless the system: #1) preserves the secrecy of the ballot;**
- Why is the county charging citizens \$975.00 for CVR or Ballot images of March 2024 Primary Runoff ballots???
- Why is the county charging citizens \$750.00 for CVR or Ballot images of Nov. 2024 general election ???
- Because the county believes that the secrecy of the ballot is “not secret”
- So, the county wants to redact ..data on ballots, which is necessary for auditing to detect fraud (granted in our Tx. Constitution, Art. 6 Sec 4) and make the citizens pay for their time and labor Regardless of the fact, that our County makes us vote on a machine that DOES NOT protect the secrecy of the ballot.
- Prior to these requests ... all other requests were fulfilled with no charge and no redactions, even though we voted on the same machines !!!
- If Ms. Chelsea Reber would like to expand her knowledge and speak to us, by being a fair minded reporter, by exploring/investigating both sides of an issue, we are more than happy to share our knowledge.

Just for the record, we ARE election judges, poll watchers and poll workers, which presents a broader perspective of how our elections and machinery work, and we have Dr. Daugherity, our own local cyber expert, whom is on Pres. Trumps short list, to further explain processes.

- I will close with this; For too long, the right has been afraid to say **No** and do the right thing. We gave our representatives, most to whom are desperate to be liked; they are more interested in being called **respectable** by their enemies, for me .. I want my representatives to be seen as **fearless by their constituents**.



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT:

NUMBER:

DATE OF COURT MEETING:

2/4/2025

ITEM:

- Presentation by Jo Marlow, Brazos Transit District (BTD) Vice President for Marketing & Communications - A Comprehensive Overview of BTD's History, Services, and Impact to the Community, focusing on changes resulting from the 2020 Census Designating Brazos County as a Large Urban Area and what this means for the community moving forward.

TO:

Commissioners Court

DATE:

01/16/2025

FISCAL IMPACT:

False

BUDGETED:

False

DOLLAR AMOUNT:

\$0.00

ATTACHMENTS:

File Name

Description

Type

No Attachments Available



Brazos Transit District

Brazos Transit District

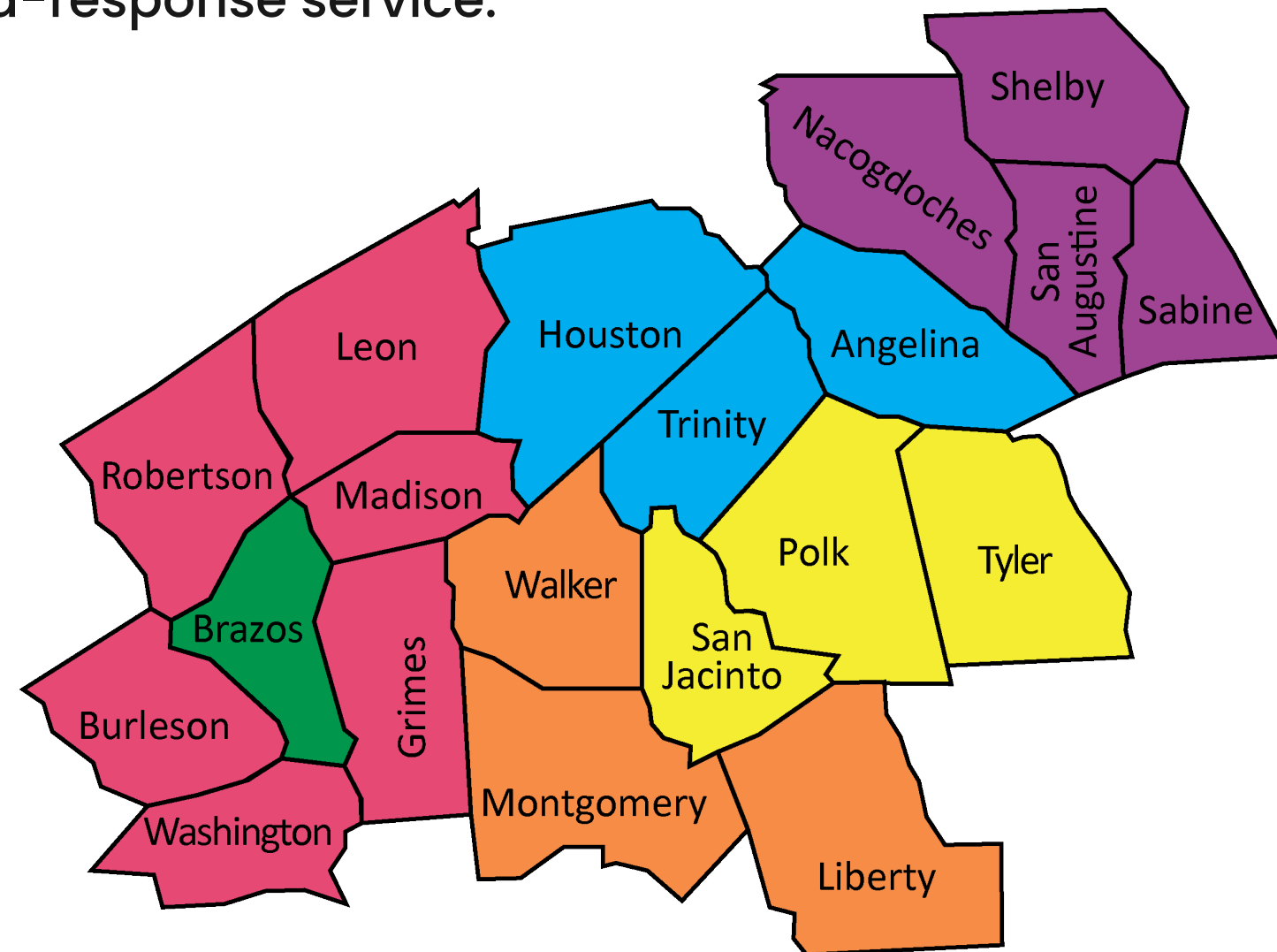
Brazos County
Commissioners

Jo Marlow
Vice President for Marketing & Communications
Brazos Transit District



Brazos Transit District (BTD)

Established in 1974. BTD is a Large Urban & Rural transit agency covering 20 counties in Central & East Texas. The population of its service area is 1,401,195 and it covers over 14,000 square miles. BTD provides fixed-route, ADA complementary paratransit, and demand-response service.



Overview of Existing Service



Fixed Routes

- Ten Fixed Routes in Bryan-College Station.
- Hourly (Yellow every 30 min)
- Monday – Friday
- 5AM – 7PM



Demand Response

- Curb to Curb Service
- No Destination Restrictions
- Monday – Friday
- 6AM – 6PM
- Call to Schedule. Seven Days in Advance



ADA Paratransit

- Trips must originate and end $\frac{3}{4}$ of a mile from a Fixed Route.
- Monday – Friday
- 6AM – 6PM
- Call to Schedule. Seven Days in Advance.

Fixed Routes



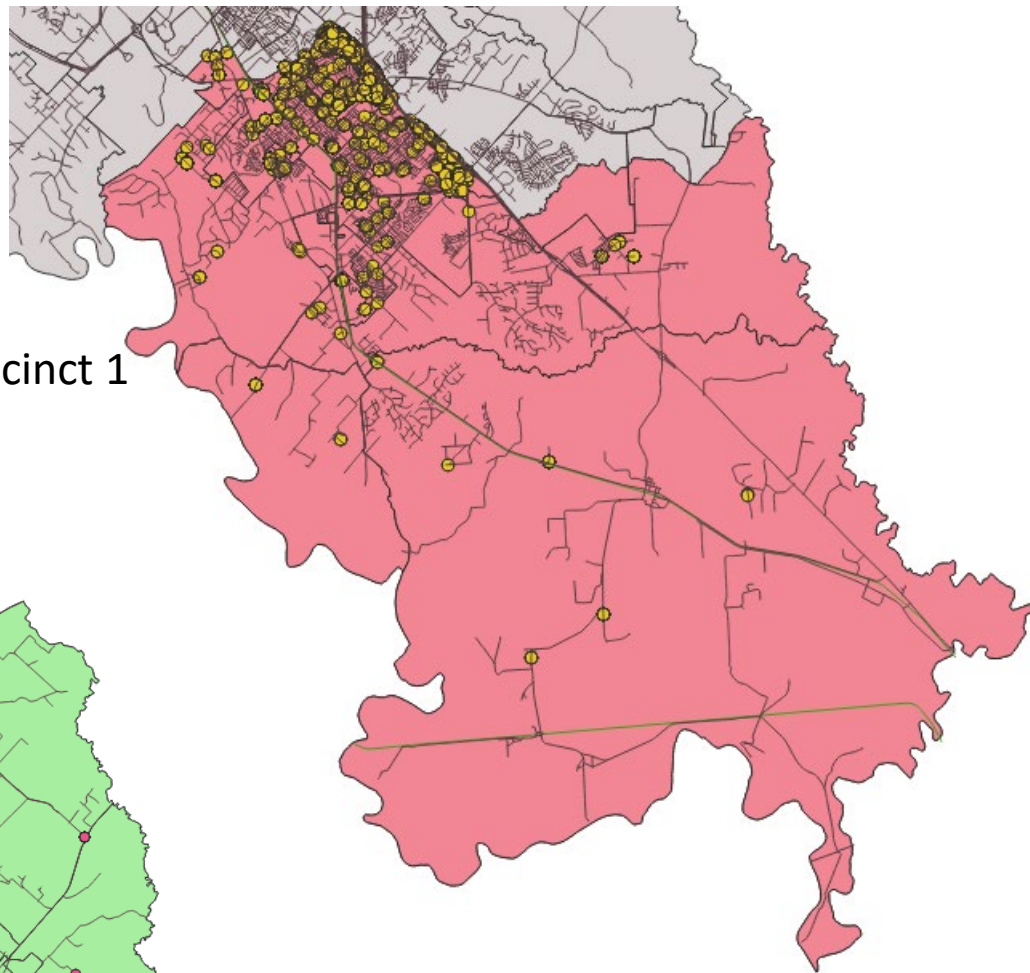
- Travel the same path every hour on the hour, beginning/ending at the transfer point.
- All buses are ADA accessible.
- Exact Change or ticket is required.

Fixed Routes

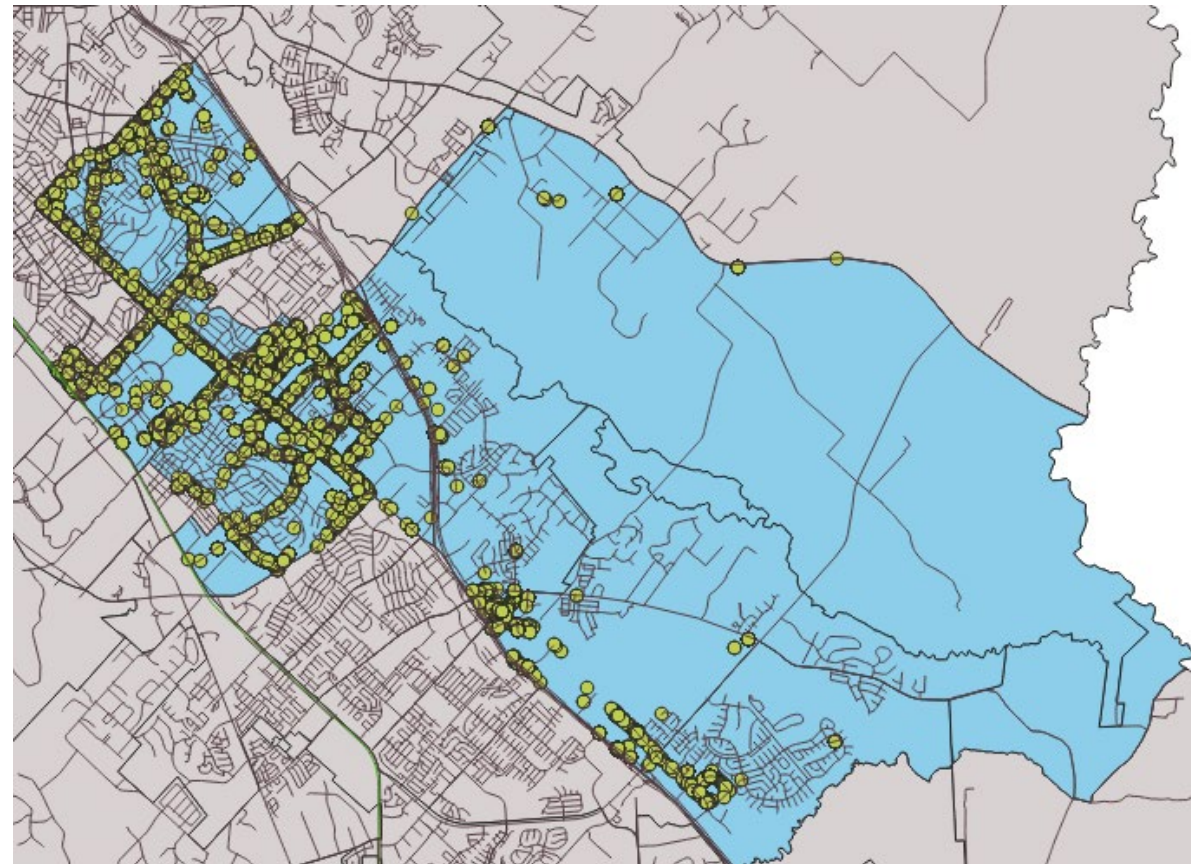


Commissioner Precincts

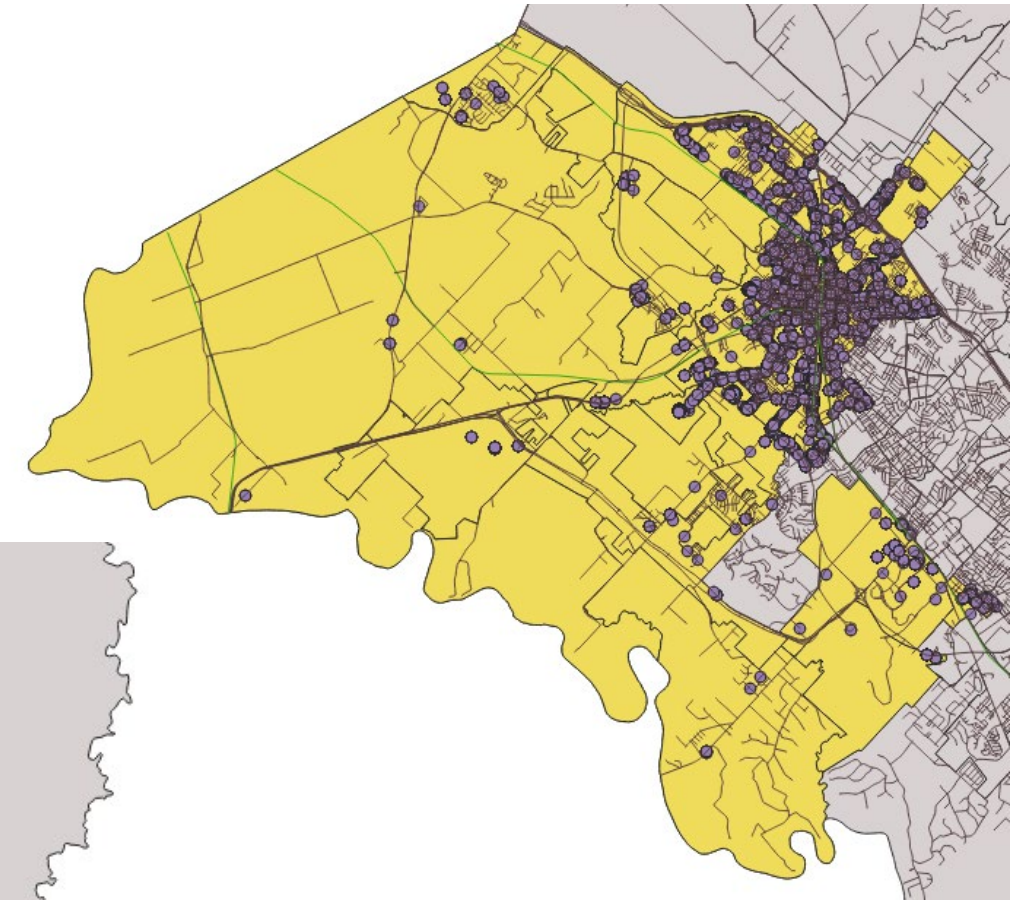
Commissioner Nettles, Precinct 1



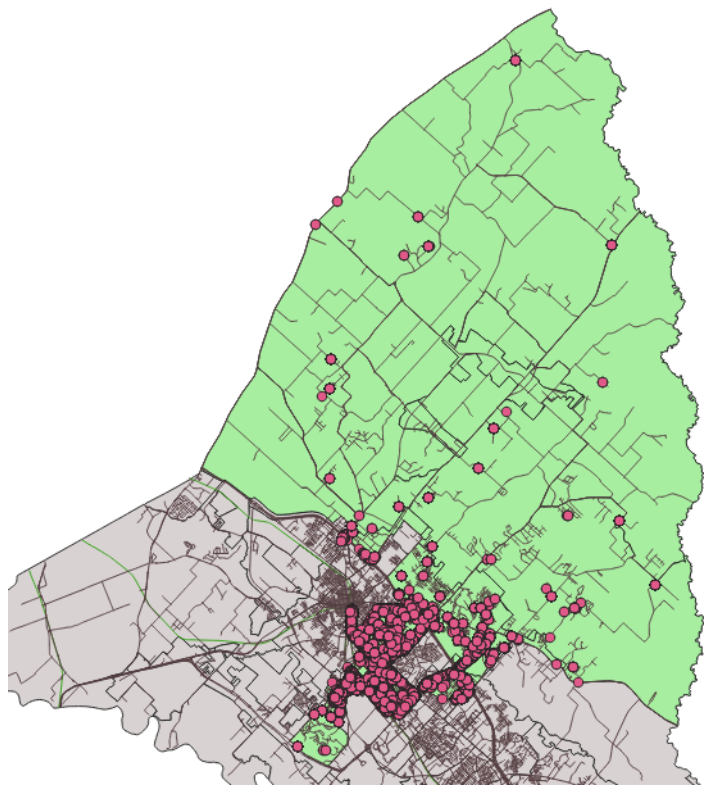
Commissioner Brown, Precinct 3



Commissioner Watson, Precinct 4



Commissioner Konderla, Precinct 2



Fixed Routes

CASH FARES		REDUCED CASH FARES	
General Public <i>one-way</i>	\$1.00	Seniors <i>one-way with S-Pass (65 and over)</i>	\$0.50
Children 6-12 <i>one-way</i>	\$0.50	Disabled <i>one-way with D-Pass</i>	\$0.50
Children under 6 <i>with Paying Customer</i>	FREE	Medicare <i>one-way with Medicare Card</i>	\$0.50
*Blinn & TAMU Students & Staff <i>with current student or staff ID</i>	FREE		
TICKETS & PASSES		REDUCED TICKETS & PASSES	
Day Pass <i>Unlimited trips in one calendar day</i>	\$3.50	Day Pass <i>Unlimited trips in one calendar day</i>	\$1.75
Weekly Pass <i>Unlimited trips in 5 consecutive weekdays</i>	\$15.00	Weekly Pass <i>Unlimited trips in 5 consecutive weekdays</i>	\$7.50
Monthly Pass <i>Unlimited trips for 31 consecutive days</i>	\$45.00	Monthly Pass <i>Unlimited trips for 31 consecutive days</i>	\$22.50
Multi-Ride Pass <i>(42 one-way trips)</i>	\$42.00	*S&D Punch Pass <i>(40 one-way trips)</i>	\$20.00
Ticket Book <i>(40 one-way trips)</i>	\$40.00		
BTD TAMU Pass <i>(valid Jan.-Dec.) For non-students or staff to ride the Aggie Spirit Buses. Routes can be found here.</i>	\$35.00		

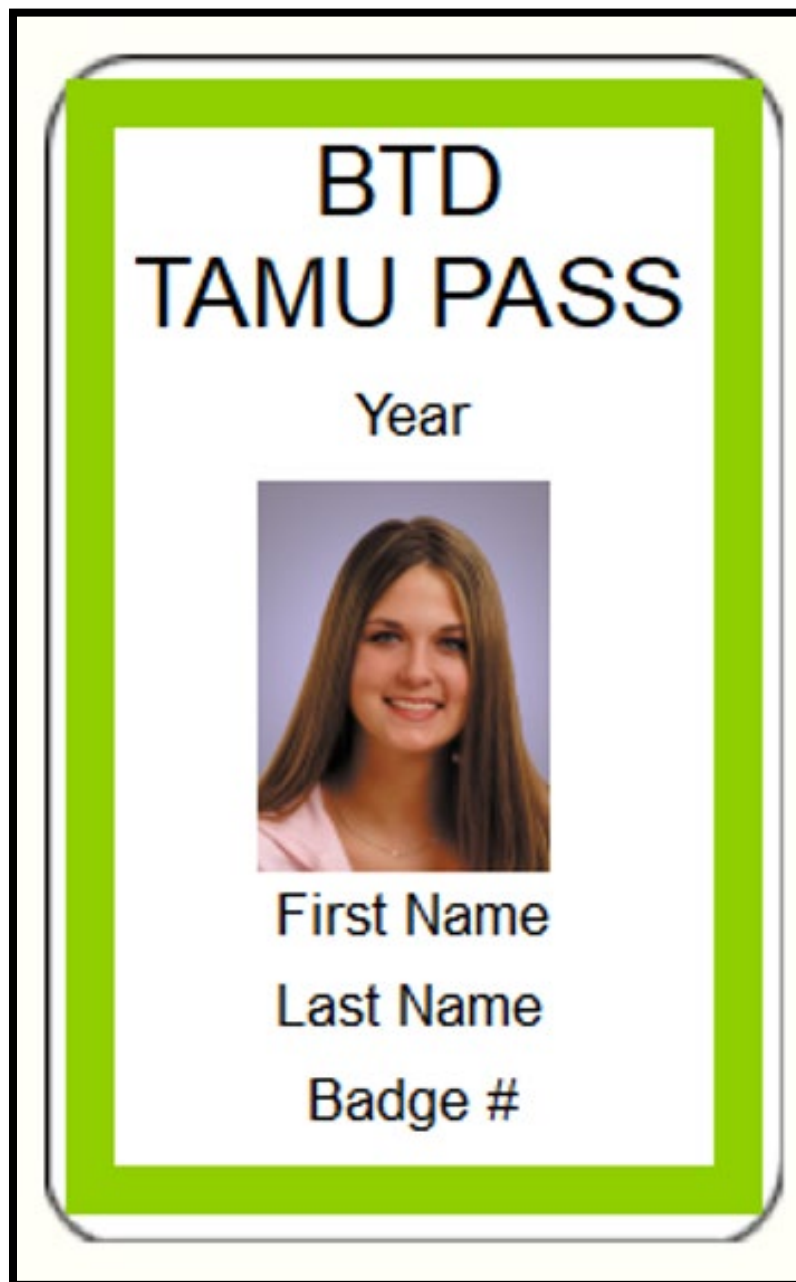
Senior & Disabled Pass

- The pass entitles you to pay only \$0.50 on the fixed routes (regular price \$1.00).
- Fixed Routes Only. Does not apply for D & R or ADA Paratransit Service.
- Applications for S-Pass (65 yrs. of age or older) or a D-Pass (disabled).
- Applications can also be found on www.btd.org.

*Blinn & TAMU Students & Staff can ride our Fixed Routes for **FREE** with current Student/Staff ID.*



BTD's TAMU Pass



WHO IS IT FOR?

Non-students or staff who want to ride the Aggie Spirit Bus

HOW MUCH?

\$35/year, valid January – December

WHERE CAN YOU PURCHASE?

BTD's main office: 2117 Nuches Ln. , Bryan TX 77803
Monday – Friday, 8AM – 5PM

PAYMENTS ACCEPTED?

Cash (exact change), credit card, or money order

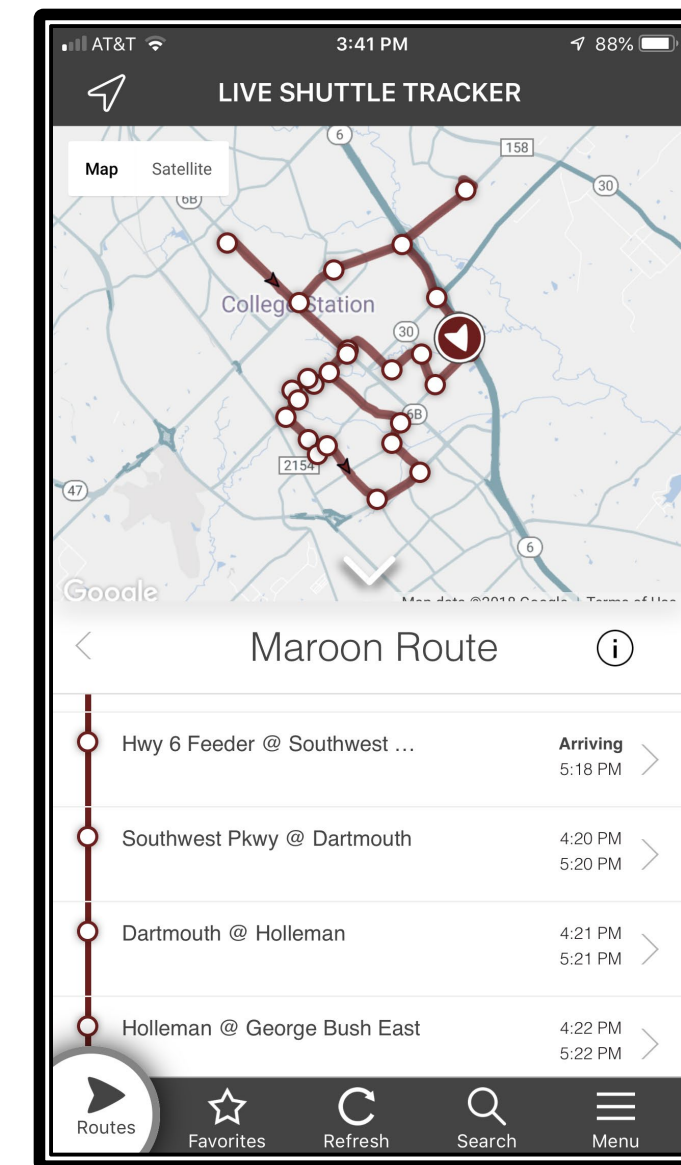
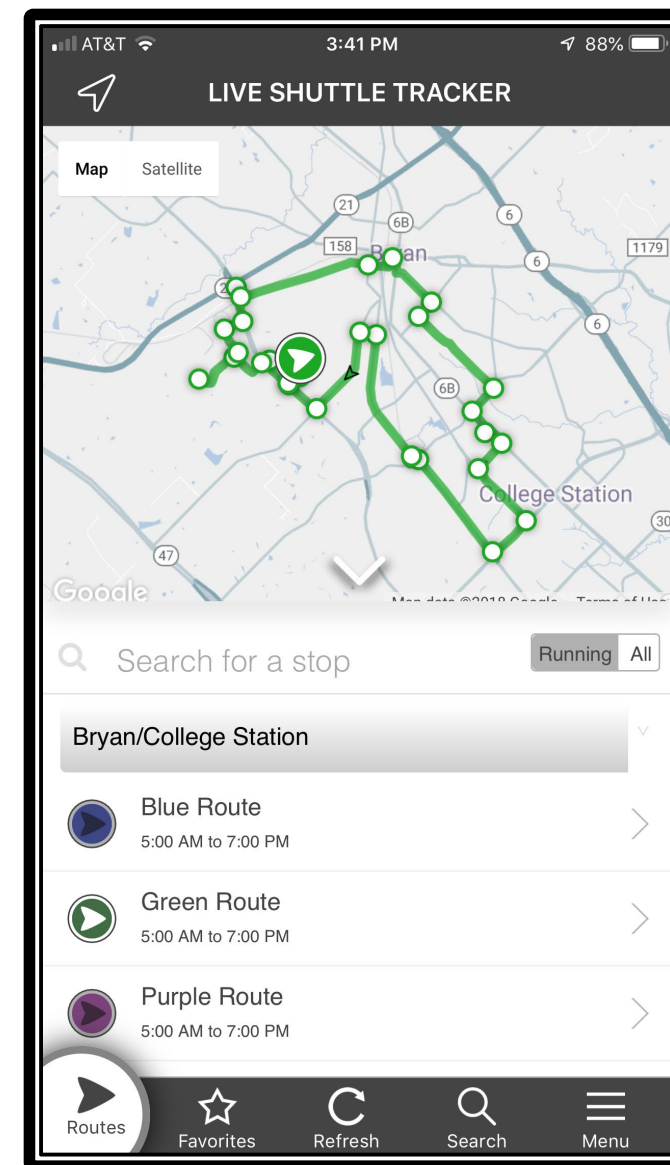
WHAT DO YOU NEED?

Valid photo ID (must be present to receive ID)

Ride BTD Mobile App:

features include

- Track Bus Location
- View Live Maps
- Route Information
- Realtime Bus Arrivals
- Alerts/Service Changes & Detours
- Available for FREE in the Apple Store & Google Play



Bus Stops & Shelters



City of College Station

- Stops: 130
- Shelters: 24
- Stop/Bench: 20



City of Bryan

- Stops: 185
- Shelters: 31
- Stop/Bench: 45



Totals

- Stops: 315
- Shelters: 55
- Stop/Bench: 65

Shelters



St. Joseph Health
on Rock Prairie



Shelter located on
Longmire, near Wal-Mart



Double Shelter by the Lincoln Center

ADA Paratransit



- A shared ride, curb-to-curb service offered to those who cannot access the Fixed Routes due to a disability.
- Have an origin and destination within $\frac{3}{4}$ of a mile of the Fixed Routes.
- Appointments can be made up to seven days in advance and up to next day service.

FARES	
ADA Paratransit <i>One-way</i>	\$2.00
Additional Trips	\$1.50*
Same Day Trips	\$4.00
TICKETS & PASSES	
Round Trip Ticket	\$4.00
Ticket Book (<i>20 Round Trips</i>)	\$80.00
MultiRide Pass (<i>21 Round Trips</i>)	\$84.00

Demand & Response

FARES-GENERAL PUBLIC

One-Way.....	\$3.50
Same Day Trips.....	\$5.50*
<i>(One-Way)</i>	
Additional Trips.....	\$2.50*
Crossing One County.....	\$4.00
<i>(One-Way)</i>	
Crossing Two Counties.....	\$5.00
<i>(One-Way)</i>	

TICKETS & PASSES

Round Trip.....	\$7.00
Round Trip.....	\$8.00
<i>(Crossing One County)</i>	
Ticket Book.....	\$140.00
<i>(20 Round Trips)</i>	
MultiRide Pass.....	\$135.00
<i>(21 Round Trips)</i>	



- A shared ride curb to curb service
- Anyone can use this service, non-disabled or disabled.
- No destination restrictions within our service area.
- Service area and service times vary by county.

Demand & Response

TO SCHEDULE A TRIP

Please be prepared to give the scheduler the following information

- Your name, phone number, and complete pick-up address.
- The date you would like transportation.
- The time you want to arrive at your destination.
- The complete address of your destination, including suite and/or building, doctor's name, phone number, etc.
- Your return time and return address.
- If a Personal Care Attendant or companion will accompany you. Your application for service must be signed by your physician for your PCA to ride free of charge.
- If you will be using a wheelchair, scooter, or other mobility device.

Importance of Public Transportation

Economic Benefits



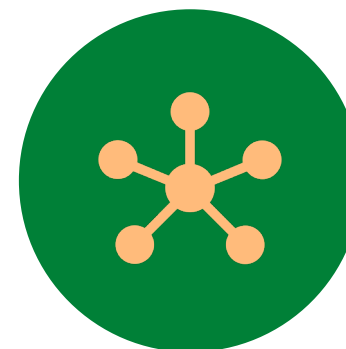
Every dollar invested in public transportation can yield around \$4 in economic returns in the community. This includes fostering business clusters, and attracting tourists for both business and pleasure.

Job Creation



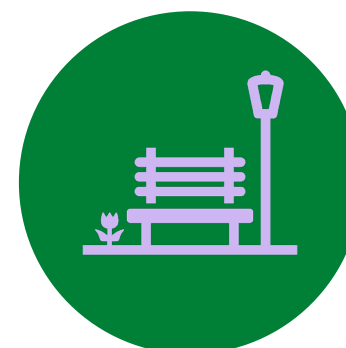
Not only does public transportation create new jobs through its functioning, such as bus drivers, office workers, maintenance support, and more! It also connects people to job opportunities within their communities.

Connectivity



Transit connects workers to jobs and students to class. Public Transit helps to produce a skilled workforce and allows area employers to attract the employees they need to keep the economy growing.

Community Mobility



Inter-city transit systems help riders move throughout the area, regardless of the neighborhood they live in.

Who's Involved



- Municipalities
- Stakeholders
- Local Transportation Committees
- Non-profit organizations
- Hospitals
- Educational institutions
- Large employers
- Large shopping destinations



Why is Funding Needed?



1

2020 Census: Large Urbanized Area

According to the 2020 Census College Station-Bryan grew over 200,000 in population. This growth recategorized BTD from a small urban to large urban area (UZA), thus changing the funding formula for urban funds.

2

Funding Changes

In FY 2023, BTD was awarded \$4,396,427 as a small urban agency. The classification change to large urban reduced BTD's Urban funding to \$2,809,762 for FY 2024. This was a 36% decrease in Urban funding.

3

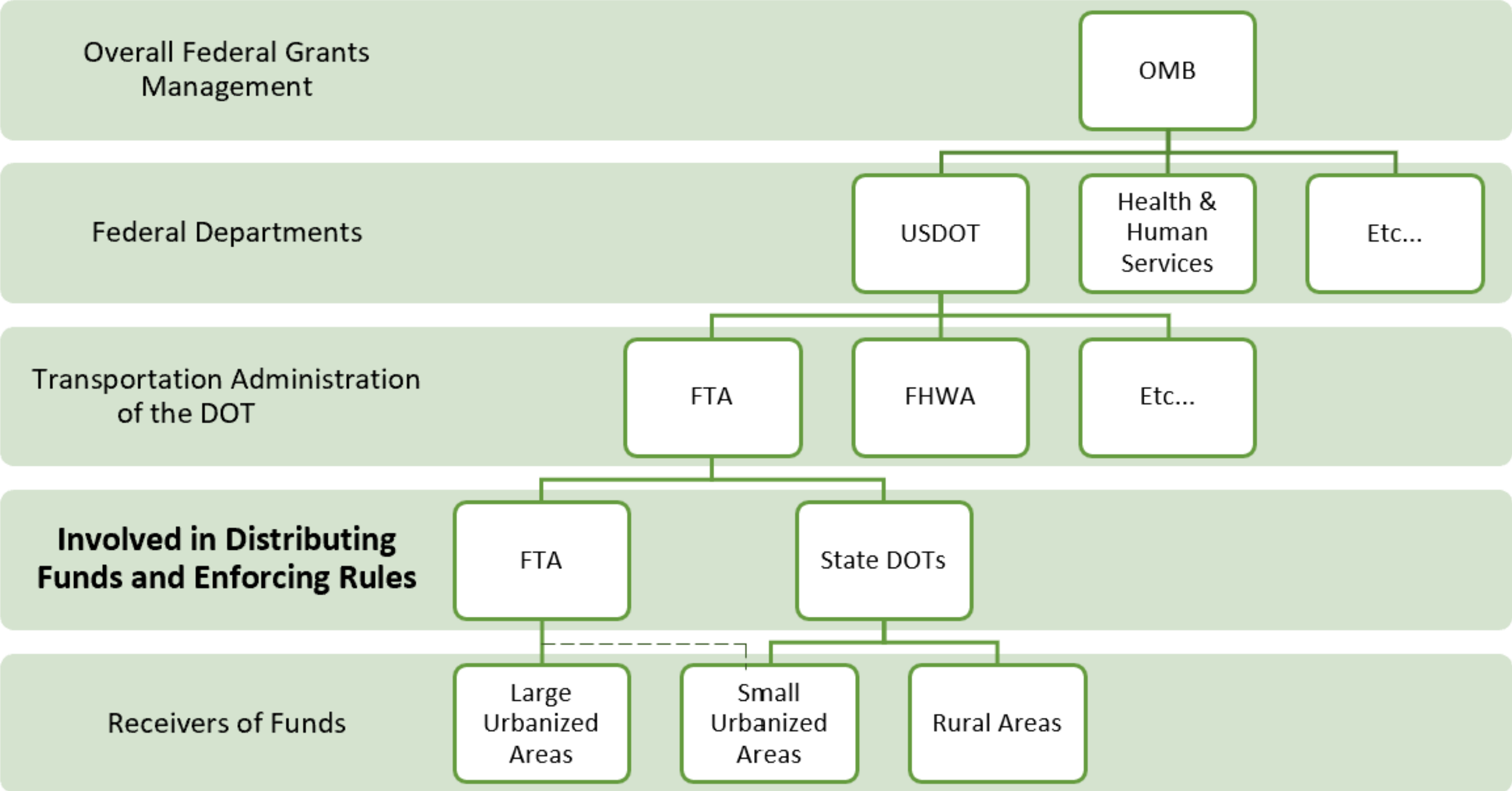
Community Support

The Federal Transit Administration changes the funding formula for large urbanized area to allow communities to financially support public transit in their cities. BTD is seeking funding to make up the decrease.

UZA Committee

Organization	Voting Member	Alternate	Non-Voting Member
Brazos County	Prarthana Banerji County Engineer		Joe Schultz Schultz Engineering
City of Bryan	Joey Dunn Deputy City Manager	Hugh Walker Deputy City Manager	Cassidy Barton Bryan Citizen Representative
City of College Station	Bryan Woods City Manager	Ross Brady Chief of Staff	David Gomillion Clinical Associate Professor
Texas A&M University Transportation Services	Madeline Dillard Interim Executive Director	Justin Tippy Interim Assistant Director	Kirk Niekamp VP for Information Graduate Professional
TxDOT	Ryan Jackson Bryan Deputy District Engineer	Juan Quiroz Bryan District Planning Engineer	
Brazos Valley Center for Independent Living (BVCIL)	N/A	Raquel Masco Mobility Manager	Jackie Pacha BVCIL

Grant Governance



Urban Funding

Federal Funds (FTA)

- Designated Recipient: In an urbanized area with 200,000 people or more an entity designated to receive and apportion funding allocated to a region amounts apportioned to such area. Must match with non-federal funds.

Types of FTA Funding

Formula

- Urbanized Area Formula Grants (5307)
- Enhanced Mobility for Seniors & Individuals with Disabilities (5310)
- Bus-Bus Facility Formula (5339)

Discretionary

- Bus-Bus Facility Investment Program
- Emergency Relief
- Low and No Emission Program (Low-No)
- Transit Oriented Development Planning Grants
- Rebuilding American Infrastructure with Sustainability and Equity (RAISE)

Reporting

- National Transit Database (NTD)- FTA's primary source for information and statistics collected from transit systems to receive FTA formula funding



Roy Kelly

Inter-Modal Terminal & Parking Garage

Includes parking garage, a bus terminal, houses adult probation offices, new county offices or ground-level retail space, and the addresses the many parking demands of nearby employees, courthouse visitors, and commuters catching buses at the terminal.

Brazos County Benefits:

- Free County Employee Parking
- Free Jury Duty Parking
- Free Rent for County Office Space

Contact Us



979-255-9214



www.btd.org



jp@btd.org



2117 Nuches Ln., Bryan TX 77803





**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT:

NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM:

- Presentation by Trudy Hancock, Elections Administrator, in response to questions regarding the November 2020 General Election.

TO: Commissioners Court

DATE: 01/29/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

Description

Type

No Attachments Available



Questions regarding November 2020 General Election

Trudy Hancock, REO, CERA, Brazos County Elections Administrator

Incorrect Dating

Each page of the Official Results CVR Report is labelled at the top left with a Run Time of 10:44 P.M. and a Run Date of 02/28/2025:

CVR Report
General and Special Elections 2020
Run Time 10:44 PM
Run Date 02/28/2025

Brazos County
2020 General and Special Elections
11/3/2020
Page 63619 of 100937

Official results
Registered Voters
85598 of 121587 = 70.40 %
Precincts Reporting
107 of 107 = 100.00 %

At the time of the original request for the CVR report we had upgraded to the next version. We could not access the previous elections. We sent a copy of the Archive to Hart. Hart pulled the records. The computer that was used by Hart did not have the proper date and time set on it. It was noted in the September 22, 2022 response email for the public information request.

Please note: The "Run Date" reads 02/28/2025. According to HART, the system used to run our CVR report did not have a current date set. Because that is Brazos County's official CVR for that election, we can not go back and alter the date on the records.

Totals Do Not Match

However, there are only 285 ballots in the official CVR Report labelled “President/Vice-President Undervotes: 1”. Why does the Official Canvass Results Report then say there were 537 presidential undervote ballots?

Voter voted for Write In

CVR Report General and Special Elections 2020 Run Time: 10:44 PM Run Date: 02/28/2025	Brazos County 2020 General and Special Elections 11/3/2020 Page 159 of 100937	Official results Registered Voters 85598 of 121587 = 70.40 % Precincts Reporting 107 of 107 = 100.00 %
Precinct: 13 Party: Polling Place: BRAZOS COUNTY ADMIN BUILDING - EV Voting Type: Early Voting Central Batch Id:		Device Type: Controller Device Serial: C1801748707 Device Data Id: JTM@VO(2=SR+;9MT,ER;+V Cvr Id: 18F4676F-EBE4-4E27-8E88-00581260168A
Contest Title		Option
President / Vice-President		Write-in
U.S. Senator		John Cornyn
U.S. Representative District 17		Pete Sessions

Write In Report

President / Vice-President	
Write-in name	Votes assigned
Donald J. Trump/Michael R. Pence	0
Joseph R. Biden/Kamala D. Harris	0
Jo Jorgensen/Jeremy "Spike" Cohen	0
Howie Hawkins/Angela Walker	0
Abram Loeb/Jennifer Jairala	0
Brian Carroll/Amar Patel	111
Gloria La Riva/Leonard Peltier	2
Jesse Cuellar/Jimmy Monreal	0
Kasey Wells/Rachel Wells	1
President R. Boddie/Eric C Stoneham	0
Robert Morrow/Anne Beckett	0
Todd Cella/Tim Cella	2
Tom Hoefling/Andy Prior	2
<i>Number of unresolved Write-in votes:</i>	0
<i>Number of rejected Write-in votes:</i>	252

The CVR is a duplication of the votes cast on the screen.

Canvass Results Report	Brazos County	Official Results
General and Special Elections 2020	2020 General and Special Elections	Registered Voters 85598 of 121587 = 70.40%
Run Time 11:02 AM	11/3/2020	Precincts Reporting 107 of 107 = 100.00%
Run Date 11/12/2020	Page 12	

President / Vice-President

Precinct	Tom Hoefling/Andy Prior (W)	Cast Votes	Undervotes	Overvotes	Absentee Voting Ballots Cast	Early Voting Ballots Cast	Election Day Voting Ballots Cast	Total Ballots Cast	Registered Voters	Turnout Percentage
103	0	0	0	0	0	0	0	0	0	0.00%
104	0	0	0	0	0	0	0	0	0	0.00%
500	0	61	0	0	0	61	0	61	0	0.00%
501	0	237	1	0	145	93	0	238	0	0.00%
502	0	1,466	2	0	1	1,467	0	1,468	0	0.00%
503	0	55	0	0	0	55	0	55	0	0.00%
504	0	6	0	0	0	6	0	6	0	0.00%
Totals	2	85,061	537	0	6,727	65,805	13,066	85,598	121,587	70.40%

President / Vice-President

Write-in name	Votes assigned
Donald J. Trump/Michael R. Pence	0
Joseph R. Biden/Kamala D. Harris	0
Jo Jorgensen/Jeremy "Spike" Cohen	0
Howie Hawkins/Angela Walker	0
Abram Loeb/Jennifer Jairala	0
Brian Carroll/Amar Patel	111
Gloria La Riva/Leonard Peltier	2
Jesse Cuellar/Jimmy Monreal	0
Kasey Wells/Rachel Wells	1
President R. Boddie/Eric C Stoneham	0
Robert Morrow/Anne Beckett	0
Todd Cella/Tim Cella	2
Tom Hoefling/Andy Prior	2
<i>Number of unresolved Write-in votes:</i>	0
<i>Number of rejected Write-in votes:</i>	252

The CVR is not labeled as “President/Vice-President Undervote: 1” because the voter made a choice in that race. The race was not left blank. If the voter casts a vote for an uncertified candidate the system views it as an undervote at the time it is resolved. The CVR is a reflection or duplication of votes cast as they were cast on the screen.

285 Undervotes that were physically counted plus the 252 Rejected Write In votes equals 537 Undervotes listed on the Canvass Report

Presidential Undervotes Not Properly Identified

Another way to cross-check the results is to look in the official CVR report for all ballots which did not vote for President/Vice-President, instead of looking for the “President/Vice-President Undervotes: 1” label. Here is a ballot which did not vote for President/Vice-President but is missing the “President/Vice-President Undervotes: 1” label:

CVR Report		Brazos County		Official results	
General and Special Elections 2020		2020 General and Special Elections		Registered Voters	
Run Time 10:44 PM		11/3/2020		85598 of 121587 = 70.40 %	
Run Date 02/28/2025		Page 63671 of 100937		Precincts Reporting	
				107 of 107 = 100.00 %	
Precinct: 12		Device Type: Central			
Party:		Device Serial: D1900233012			
Polling Place:		Device Data Id: UD&=I#1NT%2648B#-QST6			
Voting Type: Absentee Voting		Cvr Id: 1A34907E-8B59-4BF4-91FB-A24368756943			
Central Batch Id: 25					
Contest Title		Option			
Proposition No. 5		For			
Proposition No. 6		For			
Proposition No. 7		For			
At-Large Place 6		David Stasny			
Bryan Independent School District Proposition A		Against			

This CVR is for the third page of an Absentee ballot. CVRs for Absentee Ballots are reflective of what is printed on each physical sheet not the entire ballot. The first race on the third page of a Precinct 12 Ballot by Mail is “Proposition 5” therefore that is where the record begins.

Official Ballot

Precinct 63
Precinto 63

Page 1 of 3
Página 1 de 3

2020 General and Special Elections
November 3, 2020
Brazos County
2020 Las Elecciones Generales y Especiales
del 3 de Noviembre de 2020
Condado de Brazos

Brazos County, City of Bryan
General and Special Elections,
Brazos ISD General and Special
Elections, City of College Station
General and Special Run-off
Municipal Elections, College
Station ISD, Brazos County
Emergency Services District No. 1
and Brazos County Emergency
Services District No. 2
Condado de Brazos, Las Elecciones
Generales y Especiales de la Ciudad
de Bryan, Las Elecciones Generales y
Especiales de la Bryan ISD, Las
Elecciones Municipales Generales y
Especiales de Segundo Votado de la
Ciudad de College Station, College
Station ISD, Distrito de Servicios de
Emergencia No. 1 del Condado de
Brazos, Distrito de Servicios de
Emergencia No. 2 del Condado de
Brazos

Please use a black or blue ink pen to mark your ballot. To vote for your choice in each contest, completely fill in the box next to your choice. Por favor use solamente una pluma de tinta negra o azul. Llene completamente el espacio cuadrado a la izquierda de su selección.

President / Vice-President
Presidente/Vice Presidente

Donald J. Trump/Michael R. Pence REP REP

Joseph R. Biden/Kamala D. Harris DEM DEM

Jo Jorgensen/Jeremy "Spike" Cohen LIB LIB

Howie Hawkins/Angela GRN Walker GRN

Write in Candidate

U.S. Senator
Senador de los Estados Unidos

John Cornyn REP REP

Mary "MI" Hegar DEM DEM

Kerry Douglas McKernon LIB LIB

David B. Collins GRN GRN

Write in Candidate

U.S. Representative District 17
Representante de los Estados Unidos
Distrito Núm. 17

Pete Sessions REP REP

Rick Kennedy DEM DEM

Ted Brown LIB LIB

Railroad Commissioner
Comisionado de Ferrocarriles

James "Jim" Wright REP REP

Chrysta Castañeda DEM DEM

Matt Streett LIB LIB

Katja "Kat" Gruene GRN GRN

Chief Justice, Supreme Court
Jefe Presidente, Corte Suprema

Nathan Hecht REP REP

Amy Clark Meacham DEM DEM

Mark Ash LIB LIB

Justice, Supreme Court, Place 6 - Unexpired Term
Jefe, Corte Suprema, Lugar Núm. 6, Duración Restante del Cargo

Lee Bland REP REP

Kathy Cheng DEM DEM

Justice, Supreme Court, Place 7
Jefe, Corte Suprema, Lugar Núm. 7

Jeff Boyd REP REP

Staci Williams DEM DEM

William Bryan Strange III LIB LIB

Justice, Supreme Court, Place 8
Jefe, Corte Suprema, Lugar Núm. 8

Brett Busby REP REP

Gisela D. Triana DEM DEM

Tom Oxford LIB LIB

Judge, Court of Criminal Appeals Place 3
Jefe, Corte de Apelaciones Criminales, Lugar Núm. 3

Bert Richardson REP REP

Elizabeth Davis Fitzell DEM DEM

Judge, Court of Criminal Appeals Place 4
Jefe, Corte de Apelaciones Criminales, Lugar Núm. 4

Kevin Patrick Yeary REP REP

Tina Clinton YEM DEM DEM

Judge, Court of Criminal Appeals Place 9
Jefe, Corte de Apelaciones Criminales, Lugar Núm. 9

David Nowell REP REP

Brandon Birmingham DEM DEM

Member, State Board of Education, District 8
Miembro de la Junta Estatal de Educación Pública, Distrito Núm. 8

Audrey Young REP REP

Audra Rose Berry LIB LIB

State Representative District 14
Representante Estatal, Distrito Núm. 14

John Raney REP REP

Janet Dudding DEM DEM

Brazos County
Condado de Brazos

District Judge, 272nd Judicial District
Jefe de Distrito, Distrito Judicial Núm. 272

John Brick REP REP

District Attorney, 85th Judicial District
Procurador del Distrito, Distrito Judicial Núm. 85

Jarvis Parsons REP REP

County Attorney
Procurador del Condado

Earl Gray REP REP

Freddie Medina DEM DEM

Read Both Sides of the Ballot / Leer ambos lados de la boleta

Official Ballot

Precinct 63
Precinto 63

Page 2 of 3
Página 2 de 3

2020 General and Special Elections
November 3, 2020
Brazos County
2020 Las Elecciones Generales y Especiales
del 3 de Noviembre de 2020
Condado de Brazos

Sheriff
Alcalde

Wayne Dicky REP REP

Patrick Logan DEM DEM

Clyde Garland LIB LIB

County Tax Assessor-Collector
Asesor/Colector de Impuestos del Condado

Kristeen Roe REP REP

County Commissioner Precinct 2 - Unexpired term
Comisionado del Condado, Precinto Núm. 2, Duración Restante del Cargo

Russ Ford REP REP

Jane Sherman DEM DEM

City of Bryan
Ciudad de Bryan

Councilmember Single Member District Three
Distrito de un Solo Miembro, Miembro del Consejo Tres

Bobby Gutierrez

Jenna Schreiber

Proposition No. 1
Propuesta No. 1

Shall Section 6 of the Bryan City Charter entitled "Contracts and Purchases" be amended to allow the City Manager to set the amount below which the City Manager may reject bids without first having to appear before the City Council of the City of Bryan?
¿Deberá enmendarse la Sección 6 de la Carta de la Ciudad de Bryan titulada "Contratos y Compras" para permitir que el Concejo Municipal establezca la cantidad por debajo de cual el Gerente de la Ciudad puede rechazar las ofertas sin tener que comparecer primero ante el Consejo de la Ciudad de Bryan?

For A Favor

Against En Contra

Proposition No. 2
Propuesta No. 2

Shall Section 5(d) and Section 7(g) of the Bryan City Charter entitled, respectively, "City Council Terms; Limitation on Consecutive Terms" and "Elections; Staggered Three-Year Terms" be amended so that members of City Council have terms of four years, to match the four-year terms of Brazos County and College Station officials, and to provide that once two full terms have been served, a Councilmember must lay out two years unless running for Mayor?
¿Deberá enmendarse la Sección 5(d) y la Sección 7(g) de la Carta de la Ciudad de Bryan titulada, respectivamente, "Concejo Municipal; Términos; Limitación de Términos Consecutivos" y "Elecciones; Términos Escalonados de Tres Años", para que los miembros del Consejo de la Ciudad tengan términos de cuatro años, para que coincida con los términos de cuatro años de los funcionarios del Condado de Brazos y College Station, y para proporcionar que una vez dos términos completos se ha servido, un miembro del consejo debe quedar fuera dos años a menos que se postule para Alcalde?

For A Favor

Against En Contra

Proposition No. 3
Propuesta No. 3

Shall Section 3 of the Bryan City Charter entitled "Annexation of Territory" be amended to reflect State legislation enacted in 2019 that severely curtails annexation authority, particularly without the consent of the property owners?
¿Deberá enmendarse la Sección 3 de la Carta de la Ciudad de Bryan titulada "Anexión del Territorio" para reflejar la legislación estatal promulgada en 2019 que limita severamente la autoridad de anexión, particularmente sin el consentimiento de los propietarios?

For A Favor

Against En Contra

Proposition No. 4
Propuesta No. 4

Shall Section 16(a) of the Bryan City Charter entitled "Utilities; Streets, Avenues, Alleys and Highways; Public Works. (a) Power to Own" be amended to allow, but not require, the City to own and operate fiber broadband internet?
¿Deberá enmendarse la Sección 16(a) de la Carta de la Ciudad de Bryan titulada "Servicios Públicos; Calles, Avenidas, Callejones y Carreteras; Obras Públicas. (a) Poder para Poseer" para permitir, pero no exigir, que la Ciudad posea y opere internet de banda ancha por fibra?

For A Favor

Against En Contra

Read Both Sides of the Ballot / Leer ambos lados de la boleta

CVR Report

General and Special Elections 2020

Run Time: 10:44 PM
Run Date: 02/28/2025

Brazos County

2020 General and Special Elections

11/3/2020
Page 194 of 100937

Official results
Registered Voters
85598 of 121587 = 70.40 %
Precincts Reporting
107 of 107 = 100.00 %

Precinct: 63	Device Type: Central
Party:	Device Serial: D1900233012
Polling Place:	Device Data Id: UD&=II#1NT%2648B#-QST6
Voting Type: Absentee Voting	Cvr Id: BDA9BE14-824A-4DB7-BSF2-0075D5F07355
Central Batch Id: 138	

Contest Title	Option
President / Vice-President	Joseph R. Biden/Kamala D. Harris
U.S. Senator	John Cornyn
U.S. Representative District 17	Rick Kennedy
Railroad Commissioner	Chrysta Castañeda
Chief Justice, Supreme Court	Nathan Hecht
Justice, Supreme Court, Place 6 - Unexpired Term	Undervotes: 1
Justice, Supreme Court, Place 7	Undervotes: 1
Justice, Supreme Court, Place 8	Undervotes: 1
Judge, Court of Criminal Appeals Place 3	Undervotes: 1
Judge, Court of Criminal Appeals Place 4	Undervotes: 1
Judge, Court of Criminal Appeals Place 9	Undervotes: 1
Member, State Board of Education, District 8	Undervotes: 1
State Representative District 14	John Raney
Justice, 10th Court of Appeals District, Place 2	Undervotes: 1
Justice, 10th Court of Appeals District, Place 3 - Unexpired term	Undervotes: 1
District Judge, 272nd Judicial District	Undervotes: 1
District Attorney, 85th Judicial District	Undervotes: 1
County Attorney	Earl Gray
Sheriff	Wayne Dicky
County Tax Assessor-Collector	Undervotes: 1
County Commissioner Precinct 2 - Unexpired term	Russ Ford
Councilmember Single Member District Three	Bobby Gutierrez
Proposition No. 1	Undervotes: 1
Proposition No. 2	Undervotes: 1
Proposition No. 3	Undervotes: 1
Proposition No. 4	Undervotes: 1

2020 General and Special Elections
November 3, 2020
Brazos County
2020 Las Elecciones Generales y Especiales
día 3 de Noviembre de 2020
Condado de Brazos

Precinct 63
Precincto 63

Page 3 of 3
Página 3 de 3

Proposition No. 5
Propuesta No. 5

Shall Section 5(c)(1) and Section 7(f) of the Bryan City Charter entitled, respectively, "City Council: (c) Qualifications" and "Elections: (f) Residency Requirements" be amended to require that a person be a resident of the City of Bryan city limits and their single member district for one year to be eligible to run for office?
¿Deberá enmendarse la Sección 5(c)(1) y la Sección 7(f) de la Carta de la Ciudad de Bryan titulada, respectivamente, "Consejo de la Ciudad: (c) Calificaciones" y "Elecciones: (f) Requisitos de Residencia" para exigir que una persona sea residente dentro los límites de la Ciudad de Bryan y su distrito miembro único por un año para ser elegible para postularse para un cargo?

Proposition No. 7
Propuesta No. 7

Shall Section 16(n) of the Bryan City Charter entitled "Utilities; Streets, Avenues, Alleys and Highways; Public Works. Power to Grant Franchises" be amended to include the authority of the City to enter into contracts regarding solid waste?
¿Deberá enmendarse la Sección 16(n) de la Carta de la Ciudad de Bryan titulada "Servicios Públicos; Calles, Avenidas, Callejones y Carreteras; Obras Públicas. Poder para Otorgar Franquicias" para incluir autoridad para que la Ciudad puede entrar a contratos con respecto a los desechos sólidos?

For A Favor
 Against En Contra

Bryan Independent School District
Distrito Escolar Independiente de Bryan

For A Favor
 Against En Contra

At-Large Place 6
Sillo 6 En General

Deidra Davis
 David Stucky

Bryan ISD Special Election
La Elección Especial de Distrito Escolar Independiente de Bryan

Shall Section 9(d) of the Bryan City Charter entitled "Ordinances. (d) Effective Date" be amended to correct a non-substantive lettering typographical error that cites the incorrect provision pertaining to when city ordinances go into effect?
¿Deberá enmendarse la Sección 9(d) de la Carta de la Ciudad de Bryan titulada "Ordenanzas: (d) Fecha de Vigencia" para corregir un error tipográfico de letras no sustantivo que cita la disposición incorrecta relacionada con el cuando entran en vigor las ordenanzas de la ciudad?

For A Favor
 Against En Contra

Bryan Independent School District Proposition A
Distrito Escolar Independiente de Bryan Proposición A

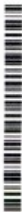
"The issuance of \$175,000,000 of Bonds by the Bryan Independent School District for school facilities, land, and buses, and the imposition of a tax sufficient to pay the principle of and interest on the bonds. This is a property tax increase."
"La emisión de \$175,000,000 en bonos por parte del Distrito Escolar Independiente de Bryan para instalaciones escolares, predios y autobuses, y la imposición de un impuesto suficiente para pagar el capital y el interés de los bonos. Este es un incremento del impuesto a la propiedad."

For A Favor
 Against En Contra

633

23296

0001-1036-47696 (S-0011882-200000001476)



633

23296

0001-1036-47696 (S-0011882-200000001476)



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CVR Report

General and Special Elections 2020

Run Time 10:44 PM
Run Date 02/28/2025

Brazos County

2020 General and Special Elections

11/3/2020
Page 385 of 100937

Official results

Registered Voters

85598 of 121587 = 70.40 %

Precincts Reporting

107 of 107 = 100.00 %

Precinct: 63

Party:

Polling Place:

Voting Type: Absentee Voting

Central Batch Id: 133

Device Type: Central

Device Serial: D1900233012

Device Data Id: UD&=II#1NT%2648B#-QST6

Cvr Id: 23E89CDA-1F37-467B-9CE2-00EA947306AA

Contest Title	Option
Proposition No. 5	For
Proposition No. 6	For
Proposition No. 7	For
At-Large Place 6	Deidra Davis
Bryan Independent School District Proposition A	For

5,134 Ballot Pages Missing

Each ballot is assigned a unique 32-character “Cvr Id” which applies to all three pages of the ballot. The 5,134 missing ballot pages have now been determined to be pages 1 and 2 of the 2,567 ballots in the official CVR Report which do not list President/Vice President; only page 3 of those ballots is present. Here is the complete list of the 5,134 missing ballot pages:

The absentee ballot consisted of four pages, printed on the front and back of two sheets of paper, as follows:

Page 1 = Sheet 1 front

Page 2 = Sheet 1 back

Page 3 = Sheet 2 front

Page 4 = Sheet 2 back, printed with the message “This page intentionally left blank”

For a Ballot by Mail each ballot sheet has its own CVR ID, so a multi-sheet ballot can have multiple associated CVR IDs (per the Verity Administrator's Guide).

Official Ballot Precinct 63
Precinct 63

2020 General and Special Elections
November 3, 2020
Brazos County
2020 Las Elecciones Generales y Especiales
del 3 de Noviembre de 2020
Condado de Brazos

Page 1 of 3
Página 1 de 3

Brazos County, City of Bryan General and Special Elections, Bryan ISD General and Special Elections, City of College Station General and Special Run-off Municipal Elections, College Station ISD, Brazos County Emergency Services District No. 1 and Brazos County Emergency Services District No. 2
Condado de Brazos, Las Elecciones Generales y Especiales de la Ciudad de Bryan, ISD de Elecciones Generales y Especiales de la Ciudad de Bryan, ISD de Elecciones Generales y Especiales de la Ciudad de College Station, Colegio Station ISD, Distrito de Servicios de Emergencia No. 1 del Condado de Brazos, Distrito de Servicios de Emergencia No. 2 del Condado de Brazos

Please vote a black or blue ink pen to mark your ballot. To vote for your choice in each contest, completely fill in the box next to your choice. Por favor use solamente un plumo de tinta negra o azul. Llene completamente el espacio cuadrado a la izquierda de su selección.

President / Vice-President
Presidente/Vice Presidente
 Donald J. Trump/Michael R. Pence REP
 Joseph R. Biden/Kamala D. Harris DEM
 Jo Jorgensen/Jeremy "Ipske" Cohen LIB
 Howard Haaland/Angela GAN Walker GAN

U.S. Senator
Senador de los Estados Unidos
 John Cornyn REP REP
 Mary "Maggie" Hager DEM DEM
 Terry Douglas McKeon LIB LIB
 Edward B. Coburn GAN GAN

U.S. Representative District 17
Representante de los Estados Unidos Distrito Nóm. 17
 Mike Sessions REP REP
 Rick Kennedy DEM DEM
 Ted Brown LIB LIB

Railroad Commissioner
Comisionado de Ferrocarriles
 James "Jim" Wright REP REP
 Chrysta Castañeda DEM DEM
 Matt Stovett LIB LIB
 Katja "Kat" Guzman GAN GAN

Chief Justice, Supreme Court
Jefe Presidente, Corte Suprema
 Nathan Hecht REP REP
 Amy Clark Newsum DEM DEM
 Mark Ash LIB LIB

Justice, Supreme Court, Place 6 - Unexpired Term
Jefe, Corte Suprema, Lugar Nóm. 6, Duración Resolida del Cargo
 Roger Strand REP REP
 Matt Johnson REP REP

Justice, Supreme Court, Place 7
Jefe, Corte Suprema, Lugar Nóm. 7
 Jeff Boyd REP REP
 Tracy Williams DEM DEM
 William Bryan Strange III LIB LIB

Justice, Supreme Court, Place 8
Jefe, Corte Suprema, Lugar Nóm. 8
 Brett Rudy REP REP
 Doris D. Trava DEM DEM
 Tom Oxford LIB LIB

Judge, Court of Criminal Appeals, Place 3
Jefe, Corte de Apelaciones Criminales, Lugar Nóm. 3
 Greg Richardson REP REP
 Elizabeth Davis Fipert DEM DEM

County Attorney
Procurador del Condado
 Earl Gray REP REP
 Freddie Medina DEM DEM

Judge, Court of Criminal Appeals, Place 4
Jefe, Corte de Apelaciones Criminales, Lugar Nóm. 4
 Kevin Patrick Yeary REP REP
 Tina Ostrom DEM DEM

Judge, Court of Criminal Appeals, Place 5
Jefe, Corte de Apelaciones Criminales, Lugar Nóm. 5
 David Howell REP REP
 Brandon Birmingham DEM DEM

Member, State Board of Education, District 8
Miembro de la Junta Estatal de Educación Pública, Distrito Nóm. 8
 Audrey Young REP REP
 Austin Rose Berry LIB LIB

State Representative District 14
Representante Estatal, Distrito Nóm. 14
 John Raney REP REP
 Janet Dudding DEM DEM

Justice, 10th Court of Appeals District, Place 3 - Unexpired term
Jefe, Corte de Apelaciones, Distrito Nóm. 10, Lugar Nóm. 3, Duración Resolida del Cargo
 Matt Johnson REP REP
 John E. Neal REP REP

Brazos County
Condado de Brazos

District Judge, 272nd Judicial District
Jefe de Distrito, Distrito Judicial Nóm. 272
 John Buck REP REP

District Attorney, 85th Judicial District
Procurador del Distrito, Distrito Judicial Nóm. 85
 Sandra Parsons REP REP

County Attorney
Procurador del Condado
 Earl Gray REP REP
 Freddie Medina DEM DEM

Read Both Sides of the Ballot / Leer ambos lados de la boleta

Official Ballot Precinct 63
Precinct 63

2020 General and Special Elections
November 3, 2020
Brazos County
2020 Las Elecciones Generales y Especiales
del 3 de Noviembre de 2020
Condado de Brazos

Page 2 of 3
Página 2 de 3

County Tax Assessor-Collector
Asesor/Colector de Impuestos del Condado
 Kristian Roe REP REP

County Commissioner Precinct 2 - Unexpired term
Comisionado del Condado, Precinct Nóm. 2, Duración Resolida del Cargo
 Russ Pace REP REP
 Jane Sherman DEM DEM

City of Bryan
Ciudad de Bryan

Councilmember Single Member District Three
Distrito de un Solo Miembro, Miembro del Consejo Nóm. 3
 Bobby Gutierrez
 Jenna Schriber

Proposition No. 1
Propuesta No. 1
Shall Section 6 of the Bryan City Charter entitled "Contracts and Purchases" be amended to allow the City Council to set the amount below which the City Manager may reject bids without first having to appear before the City Council of the City of Bryan? ¿Debe enmendarse la Sección 6 de la Carta de la Ciudad de Bryan titulada "Contratos y Compras" para permitir que el Concejo Municipal establezca la cantidad por debajo de cual el Gerente de la Ciudad puede rechazar las ofertas sin tener que comparecer primero ante el Consejo de la Ciudad de Bryan?
 For A Favor
 Against En Contra

Proposition No. 2
Propuesta No. 2
Shall Section 5(i) and Section 7(i) of the Bryan City Charter entitled, respectively, "City Council Terms, Limitation on Consecutive Terms" and "Elections: Staggered Three-Year Terms" be amended so that members of City Council have terms of four years, to match the four-year terms of Brazos County and College Station officials, and to provide that once two full terms have been served, a Councilmember must lay out two years unless running for Mayor? ¿Debe enmendarse la Sección 5(i) y la Sección 7(i) de la Carta de la Ciudad de Bryan titulada, respectivamente, "Consejo Municipal: Términos, Limitación de Términos Consecutivos" y "Elecciones: Términos Escalonados de Tres Años", para que los miembros del Consejo de la Ciudad tengan términos de cuatro años, para que coincida con los términos de cuatro años de los funcionarios del Condado de Brazos y Colegio Station, y para proporcionar que una vez dos términos completos se ha servido, un miembro del consejo debe quedar fuera dos años a menos que se postule para Alcalde? ¿Debe enmendarse la Sección 6 de la Carta de la Ciudad de Bryan titulada "Contratos y Compras" para permitir que el Concejo Municipal establezca la cantidad por debajo de cual el Gerente de la Ciudad puede rechazar las ofertas sin tener que comparecer primero ante el Consejo de la Ciudad de Bryan?
 For A Favor
 Against En Contra

Proposition No. 3
Propuesta No. 3
Shall Section 3 of the Bryan City Charter entitled "Annexation of Territory" be amended to reflect State legislation enacted in 2019 that severely curtails annexation authority, particularly without the consent of the property owners? ¿Debe enmendarse la Sección 3 de la Carta de la Ciudad de Bryan titulada "Anexación de Territorio" para reflejar la legislación estatal promulgada en 2019 que limita severamente la autoridad de anexión, particularmente sin el consentimiento de los propietarios?
 For A Favor
 Against En Contra

Proposition No. 4
Propuesta No. 4
Shall Section 16(a) of the Bryan City Charter entitled "Utilities, Streets, Avenues, Alleys and Highways: Public Works (a) Power to Own" be amended to allow, but not require, the City to own and operate fiber broadband internet? ¿Debe enmendarse la Sección 16(a) de la Carta de la Ciudad de Bryan titulada "Servicios Públicos, Calles, Avenidas, Calles y Caminos, Obras Públicas, (a) Poder para Poseer" para permitir, pero no exigir, que la Ciudad posea y opere internet de banda ancha por fibra?
 For A Favor
 Against En Contra

Read Both Sides of the Ballot / Leer ambos lados de la boleta

CVR Report		Brazos County		Official results
General and Special Elections 2020		2020 General and Special Elections		Registered Voters
Run Time: 10:44 PM		11/3/2020		855M of 121587 = 70.40 %
Run Date: 02/28/2025		Page 194 of 100937		Precincts Reporting
				107 of 107 = 100.00 %

Contest Title	Option
Precinct: 63	Device Type: Central
Party:	Device Serial: D1900233012
Polling Place:	Device Data Id: UD&=I#1NT%26488#-QST6
Voting Type: Absentee Voting	Cvr Id: BDA9BE14-824A-4D87-B5F2-0075D5F07355
Central Batch Id: 138	
President / Vice-President	Joseph R. Biden/Kamala D. Harris
U.S. Senator	John Cornyn
U.S. Representative District 17	Rick Kennedy
Railroad Commissioner	Chrysta Castañeda
Chief Justice, Supreme Court	Nathan Hecht
Justice, Supreme Court, Place 6 - Unexpired Term	Undervotes: 1
Justice, Supreme Court, Place 7	Undervotes: 1
Justice, Supreme Court, Place 8	Undervotes: 1
Judge, Court of Criminal Appeals Place 3	Undervotes: 1
Judge, Court of Criminal Appeals Place 4	Undervotes: 1
Judge, Court of Criminal Appeals Place 9	Undervotes: 1
Member, State Board of Education, District 8	Undervotes: 1
State Representative District 14	John Raney
Justice, 10th Court of Appeals District, Place 2	Undervotes: 1
Justice, 10th Court of Appeals District, Place 3 - Unexpired term	Undervotes: 1
District Judge, 272nd Judicial District	Undervotes: 1
District Attorney, 85th Judicial District	Undervotes: 1
County Attorney	Earl Gray
Sheriff	Wayne Dicky
County Tax Assessor-Collector	Undervotes: 1
County Commissioner Precinct 2 - Unexpired term	Russ Ford
Councilmember Single Member District Three	Bobby Gutierrez
Proposition No. 1	Undervotes: 1
Proposition No. 2	Undervotes: 1
Proposition No. 3	Undervotes: 1
Proposition No. 4	Undervotes: 1

For an In Person CVR the CVR Id is the same. This electronic record is viewed by the system as one record.

CVR Report General and Special Elections 2020 Run Time: 10:44 PM Run Date: 02/28/2025	Brazos County 2020 General and Special Elections 11/3/2020 Page 468 of 10937	Official results Registered Voters: 85598 of 121587 = 70.40 % Precincts Reporting: 107 of 107 = 100.00 %
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Precinct: 15
 Party: BRAZOS COUNTY ADMIN BUILDING - EV
 Voting Type: Early Voting
 Central Batch Id:
 Device Type: Contoller
 Device Serial: C1801748707
 Device Data Id: JTM@VO(2=SR+-9MT.ER,+V
 Cvr Id: AD93F951-BBAD-468D-A68F-011557C7845C

Contest Title	Option
President / Vice-President	Joseph R. Biden/Kamala D. Harris
U.S. Senator	Mary "MJ" Hegar
U.S. Representative District 17	Rick Kennedy
Railroad Commissioner	Chrysta Castañeda
Chief Justice, Supreme Court	Amy Clark Meachum
Justice, Supreme Court, Place 6 - Unexpired Term	Kathy Cheng
Justice, Supreme Court, Place 7	Staci Williams
Justice, Supreme Court, Place 8	Gisela D. Triana
Judge, Court of Criminal Appeals Place 3	Elizabeth Davis Frizell
Judge, Court of Criminal Appeals Place 4	Tina Clinton
Judge, Court of Criminal Appeals Place 9	Brandon Birmingham
Member, State Board of Education, District 8	Audra Rose Berry
State Representative District 14	Janet Dudding
Justice, 10th Court of Appeals District, Place 2	Undervotes: 1
Justice, 10th Court of Appeals District, Place 3 - Unexpired term	Undervotes: 1
District Judge, 272nd Judicial District	Undervotes: 1
District Attorney, 85th Judicial District	Undervotes: 1
County Attorney	Freddie Medina
Sheriff	Patrick Logan
County Tax Assessor-Collector	Undervotes: 1
County Commissioner Precinct 2 - Unexpired term	Jane Sherman
Councilmember Single Member District Four	Undervotes: 1
Proposition No. 1	For
Proposition No. 2	For
Proposition No. 3	For
Proposition No. 4	For
Proposition No. 5	For
Proposition No. 6	Undervotes: 1
Proposition No. 7	Against
At-Large Place 6	David Stasny

CVR Report General and Special Elections 2020 Run Time: 10:44 PM Run Date: 02/28/2025	Brazos County 2020 General and Special Elections 11/3/2020 Page 469 of 10937	Official results Registered Voters: 85598 of 121587 = 70.40 % Precincts Reporting: 107 of 107 = 100.00 %
---	--	---

Precinct: 15
 Party: BRAZOS COUNTY ADMIN BUILDING - EV
 Voting Type: Early Voting
 Central Batch Id:
 Device Type: Contoller
 Device Serial: C1801748707
 Device Data Id: JTM@VO(2=SR+-9MT.ER,+V
 Cvr Id: AD93F951-BBAD-468D-A68F-011557C7845C

Contest Title	Option
Bryan Independent School District Proposition A	For

Cvr Id	Page 1	Page 2	Page 3
0031FF39-3237-4CAA-8EAC-A5F3496DA0C5	MISSING	MISSING	PRESENT
0036216B-D539-40EF-8470-5864BFA7A8B5	MISSING	MISSING	PRESENT
00407150-3720-4350-A08C-7350E145F079	MISSING	MISSING	PRESENT
0048A751-889B-47F7-8533-4122F8F23265	MISSING	MISSING	PRESENT

The additional pages of a ballot by mail will not have the same CVR Id and are not missing.

Cumulative Results Report		Brazos County						Official Results	
General and Special Elections 2020		2020 General and Special Elections						Registered Voters 85598 of 121587 = 70.40%	
Run Time 11:01 AM		11/3/2020						Precincts Reporting 107 of 107 = 100.00%	
Run Date 11/12/2020		Page 1							
President / Vice-President									
Choice	Party	Absentee Voting		Early Voting		Election Day Voting		Total	
Donald J. Trump/Michael R. Pence	REP	2,919	43.77%	36,995	56.53%	7,616	58.82%	47,530	55.88%
Joseph R. Biden/Kamala D. Harris	DEM	3,663	54.93%	26,978	41.22%	4,708	36.36%	35,349	41.56%
Jo Jorgensen/Jeremy "Spike" Cohen	LIB	73	1.09%	1,230	1.88%	509	3.93%	1,812	2.13%
Howie Hawkins/Angela Walker	GRN	10	0.15%	153	0.23%	89	0.69%	252	0.30%
Abram Loeb/Jennifer Jairala (W)		0	0.00%	0	0.00%	0	0.00%	0	0.00%
Brian Carroll/Amar Patel (W)		3	0.04%	84	0.13%	24	0.19%	111	0.13%
Gloria La Riva/Leonard Peltier (W)		0	0.00%	1	0.00%	1	0.01%	2	0.00%
Jesse Cuellar/Jimmy Monreal (W)		0	0.00%	0	0.00%	0	0.00%	0	0.00%
Kasey Wells/Rachel Wells (W)		0	0.00%	1	0.00%	0	0.00%	1	0.00%
President R. Boddie/Eric C Stoneham (W)		0	0.00%	0	0.00%	0	0.00%	0	0.00%
Robert Morrow/Anne Beckett (W)		0	0.00%	0	0.00%	0	0.00%	0	0.00%
Todd Cella/Tim Cella (W)		1	0.01%	0	0.00%	1	0.01%	2	0.00%
Tom Hoefling/Andy Prior (W)		0	0.00%	2	0.00%	0	0.00%	2	0.00%
Cast Votes:		6,669	100.00%	65,444	100.00%	12,948	100.00%	85,061	100.00%
Undervotes:		58		361		118		537	
Overvotes:		0		0		0		0	

TOTAL VOTES CAST 85,598

- 6,669 + 58 6,727
- 65,444 + 361 65,805
- 12,948 + 118 13,066
- TOTAL 85,598



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Specialty Court - Drug Court NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Approval of Resolution 25-002 to apply for the Specialty Court Grant-Adult Drug Court from the Office of the Governor for FY 25-26.

TO: Commissioners Court

FROM: Judge Dana Zachary

DATE: 01/30/2025

FISCAL IMPACT: True

BUDGETED: False

DOLLAR AMOUNT: \$0.00

BUDGET DETAIL: Total requested is on attached application approval form. If awarded sometime in the fall of 2025 budgetary detail will be presented to Court as a budget amendment for approval, after acceptance of the award by Court.

SOURCE OF FUNDS: State or Texas Office of the Governor. Application deadline is February 13, 2025. Resolution is required for application. Further details can be found on Grant Application Approval Form attached.

REQUIREMENTS: The Brazos County Specialty Court - Adult Drug Court Program was established in 2004. In 2020, the Specialty Court – Adult Drug Court program became mandatory for the County due to the population threshold. Government Code Sec. 123.006, requires County to apply for federal and state funding to help offset the costs of the mandatory program. The Specialty Court – Adult Drug Court Program was established to help rehabilitate targeted probationers with alcohol or drug addictions.

NOTES/EXCEPTIONS: Most statutes, plans, standards, certifications, and reports referenced in the grant announcement, as well as the announcement itself, are attached.

ACTION REQUESTED OR ALTERNATIVES: Signature on the Resolution is all that is required of Court at this time. Upon award the statement of award as well as other assurances and requirements will be presented to the Commissioners Court.

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
Unsigned Resolution.doc	Resolution for Specialty Court - Drug Court	Cover Memo
Signed Grant Application Approval Form.pdf	Grant Application Approval Form	Cover Memo
Announcement- Specialty Courts Grant Program FY2026 eGrants.pdf	Grant Opportunity Announcement	Cover Memo
Chapter 121 Government Code General Provisions.pdf	Chapter 121 Government Code - General Provisions	Backup Material
Chapter 123 Government Code - Drug Court Programs.pdf	Chapter 123 Government Code - Drug Courts	Backup Material
Special Application Procedure Addendum OOG.pdf	Special Application Procedures Addendum	Backup Material
TX_GMS_v2.0.pdf	Texas Grant Management Standards	Backup Material

Uniform Requirments CFR-2024-title2-vol1-part200.pdf	Federal Uniform Grant Guidance – Uniform Requirements CFR-2024	Backup Material
2004 Resolution.pdf	2004 Resolution creating the Brazos County Drug Court Program	Backup Material
OCA List of Registered Specialty courts.pdf	OCA List of Registered Specialty Court	Backup Material
BVCOG 2023-2028 Strategic Plan.pdf	BVCOG 2023-2028 Strategic Plan – aka Community Justice Plan	Backup Material
Cybersecurity Training Certification FY 23-24.pdf	Brazos County Cybersecurity Training Certification for FY 23-24	Cover Memo
Disposition completeness at 1.13.25 from Sheriff.pdf	Texas Code of Criminal Procedure Chapter 66 Disposition Completeness Report at Jan 13, 2025	Cover Memo
2023 UCR data for Brazos.pdf	2023 UCR date for Brazos	Cover Memo
Sexual Assault and Prevention Assurance.pdf	Public Safety Office – CEO/Law Enforcement Certification and Assurance Form – Sexual Assault Evidence Tracking Program	Cover Memo
2026 CEO-LE Cert-Assurances Form - Signed.pdf	Public Safety Office – CEO/Law Enforcement Certification and Assurance Form – Department of Homeland Security	Cover Memo



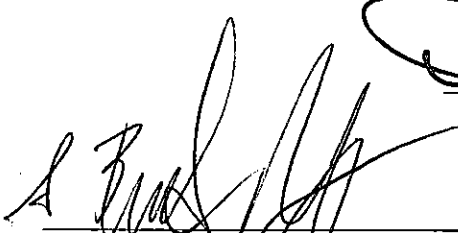
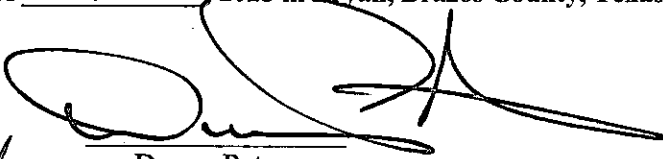


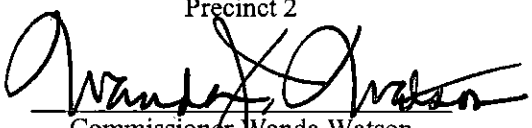
Resolution

FY 2026 Specialty Court – Adult Drug Court Grant Program

- WHEREAS** The Brazos County Commissioners Court finds it in the best interest of the citizens of Brazos County that the County continue to operate and seek funding for a Specialty Court – Adult Drug Court program for the 2025-2026 fiscal year.
- WHEREAS** Commissioners Court agrees to provide applicable matching funds for the said project, if required, by the FY2026 Specialty Court – Adult Drug Court Grant Program application; and
- WHEREAS** Commissioners Court agrees that in the event of loss or misuse of the Texas Office of Governor (OOG) Public Safety Office (PSO) funds, the Commissioner’s Court assures that the funds will be returned to the Texas Office of Governor (OOG) Public Safety Office (PSO) in full.
- WHEREAS** Commissioners Court designates The Honorable Judge Duane Peters 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 the applicant agency to the extent allowed by statute.
- WHEREAS** Commissioners Court designates the County Auditor as the financial officer for the grant and Miguel Cantu as the grantee’s Program Director.

NOW, THEREFORE, BE IT RESOLVED that Commissioner’s Court approves submission of the grant application for the FY2026 Specialty Court – Adult Drug Court Grant Program.

PASSED AND ADOPTED this 4TH day of FEBRUARY 2025 in Bryan, Brazos County, Texas.

 _____ Commissioner Bentley Nettles Precinct 1	 _____ Duane Peters County Judge	 _____ Commissioner Chuck Konderla Precinct 2
 _____ Commissioner Fred Brown Precinct 3		 _____ Commissioner Wanda Watson Precinct 4



BRAZOS COUNTY, TEXAS
GRANT APPLICATION APPROVAL FORM

Date: February 4, 2025

Requesting Department: Specialty Court

Grant Title: Specialty Court - Adult Drug Court

Granting Agency: Office of the Governor

Amount Requested: \$207,000

Grant Term (Beg/End): September 1, 2025 to August 31, 2026

Project Description: The Brazos County Specialty Court - Adult Drug Court Program was established in 2004. In 2020, the Specialty Court - Adult Drug Court program became mandatory for the County due to the population threshold. Government Code Sec. 123.006, requires County to apply for federal and state funding to help offset the costs of the mandatory program. The Specialty Court - Adult Drug Court Program was established to help rehabilitate targeted probationers with alcohol or drug addictions.

Will this grant fund salary & benefits? Yes

Is there County Match requirement? And if so how much? Not a required match, but the County provided funding for the program in the amount of \$230,892.42 for FYE 9/30/2024. Grant funds of \$22,684 were expended for FY 9/30/2024.

I acknowledge that all financial reporting under the County's EIN or UEI will be handled by the County Auditor.

I am aware that approval to apply for a grant by Commissioner's Court does not constitute a promise or obligation from Commissioners Court to fund the activities in the event we no longer receive grant funds.

*Please include a list of all Statutes, Standards, and Regulations referenced in the announcement and/or application. All grants are contracts between Brazos County and the granting agency and should be approved by Commissioners Court prior to the application submission.

Dana Carney
Elected Official/Department Head Signature

Approved by Commissioners Court on this 4 day of February 2025.

Commissioners Court Approval

Items referred to in the grant announcement and attached to the agenda item:

Chapter 121 Government Code – General Provisions

Chapter 123 Government Code – Drug Courts

Special Application Procedures Addendum

Texas Grant Management Standards

Federal Uniform Grant Guidance – Uniform Requirements CFR-2024

2004 Resolution creating the Brazos County Drug Court Program

OCA List of Registered Specialty Court

BVCOG 2023-2028 Strategic Plan – aka Community Justice Plan

Adult Drug Court Best Practice Standards

Brazos County Cybersecurity Training Certification for FY 23-24

Texas Code of Criminal Procedure Chapter 66 Disposition Completeness Report at Jan 13, 2025

2023 UCR data for Brazos

Public Safety Office – CEO/Law Enforcement Certification and Assurance Form – Sexual Assault
Evidence Tracking Program

Public Safety Office – CEO/Law Enforcement Certification and Assurance Form – Department of
Homeland Security

Name:

Specialty Courts Grant Program, FY2026

Available

12/16/2024

Due Date

02/13/2025

Purpose:

The purpose of this announcement is to solicit applications for specialty court programs as defined in Chapters 121 through 130 of the Texas Government Code as well as the continuation of a training and technical assistance resource center.

Available Funding:

State funds are authorized under the Texas General Appropriations Act, Article I, Rider 12 for Trusteed Programs within the Office of the Governor. All awards are subject to the availability of appropriated funds and any modifications or additional requirements that may be imposed by law.

Eligible Organizations:

Applications may be submitted by county governments affiliated with a specialty court authorized under Chapters 121 through 130 of the Texas Government Code. Applications may also be submitted by a public institution of higher education for the continuation of a training and technical assistance resource center.

Counties seeking to establish a new specialty court program are eligible to apply but must meet registration requirements, as defined in 121.002 Texas Government Code, within 30 days of award. Existing specialty court programs that do not currently receive PSO funding are also eligible to apply but must annotate in their application how the additional funds will expand the program beyond its current capacity. Priority for applications received from new applicants may be given to courts operating in jurisdictions without a currently operational court or based on demonstrated need.

Application Process:

Applicants must access PSO's eGrants grant management website at <https://eGrants.gov.texas.gov> to register and apply for funding.

Note: Special application procedures apply to this program. See the [Special Application Procedures Addendum](#) for more information.

Key Dates:

Action	Date
Funding Anouncement Release	12/16/2024
Online System Opening Date	12/16/2024
Final Date to Submit and Certify an Application	02/13/2025 at 5:00PM CST
Earliest Project Start Date	09/01/2025

Project Period:

Projects must begin on or after 09/01/2025 and may not exceed a 12-month project period.

Funding Levels

Minimum: \$10,000

Maximum: None

Match Requirement: Optional. There is no match requirement under this program, but an eligible entity may choose to include match in the application. If match is included in the application, the applicant agency will be held to provide that specified amount over the course of the project period.

Standards

Grantees must comply with standards applicable to this fund source cited in the Texas Grant Management Standards ([TxGMS](#)), [Federal Uniform Grant Guidance](#), and all statutes, requirements, and guidelines applicable to this funding.

Eligible Activities and Costs

Funding may be used to support the following types of specialty court programs:

1. Adult Drug Court;
2. Family Drug Court;
3. Veterans Treatment Court;
4. Mental Health Court;
5. Juvenile Specialty Court;
6. Commercially Sexually Exploited Persons Court; and
7. Public Safety Employees Treatment Court;

Funding may also be used to provide training, professional development, and/or technical assistance in furtherance of the Specialty Courts Resource Center operated through a public institution of higher education.

Program-Specific Requirements

Risk Assessment Tools

Grantees are required to perform a validated risk assessment and a validated clinical assessment on each participant enrolled during the project period. Participant risk levels must be recorded and reported in the annual progress reports.

Juvenile courts are required to perform the PACT risk assessment as mandated by the Texas Juvenile Justice Department.

Registration Requirements

The court program must meet all requirements in the Texas Government Code, Section 121.002, which include:

1. Written notice of the program;
2. Any resolution or other official declaration under which the program was established; and
3. A copy of the applicable community justice plan that incorporates duties related to supervision that will be required under the program.

For more information on how to register please contact the Office of Court Administration at: SpecialtyCourts@txcourts.gov.

Best Practices Assessment Requirement

All applicants are required to have completed the BeST Assessment (Best Practices Self-Assessment Tool) within the last two years. Applications that have not completed the BeST Assessment prior to the application due date will be ineligible. The Specialty Courts Resource Center (SCRC) operated by Sam Houston State University will collect all assessment results and provide them to PSO to be included with each application during the review and scoring process. In order to access the BeST Assessment, please contact the SCRC Project Manager at agregory@shsu.edu.

Judge Requirements

The presiding judge of a drug court must be an active judge holding elective office, an associate judge, a magistrate, or a retired judge available as a sitting judge.

Participation in Training and Technical Assistance Program

Grantees are required to participate in activities under the Specialty Courts Resource Center (SCRC) operated by Sam Houston State University and funded by PSO. Information about services and resources provided by SCRC can be accessed at <http://txspecialtycourts.org/>.

Adult Drug Court Best Practice Standards

The Texas Judicial Council unanimously approved the National Association of Drug Court professionals (NADCP) Adult Drug Court Best Practice Standards (Volumes I & II) as the best practices for adult drug court programs. All adult drug court programs must have substantially implemented best practice standards.

Family Drug Court Best Practice Standards

The Texas Judicial Council unanimously approved the National Association of Drug Court professionals (NADCP) Family Treatment Court Best Practice Standards as the best practices for family drug court programs. All family drug court programs must have substantially implemented these best practice standards.

Veterans Treatment Court Requirements

Pursuant to HB 1457, all applicants that provide mental health services to veterans or veterans' families must demonstrate: (a) prior history of successful execution of a grant from the Office of the Governor; (b) that the entity provides training to agency personnel on military informed care or military cultural competency or requires those personnel to complete military competency training provided by any of the following:

- the Texas Veterans Commission;
- the Texas Health and Human Services Commission;
- the Military Veteran Peer Network;
- the Substance Abuse and Mental Health Services Administration within the U.S. Department of Health and Human Services;
- the U.S. Department of Defense;
- the U.S. Department of Veterans Affairs; or
- a nonprofit organization that is exempt from federal income taxation under Section 501(a), Internal Revenue Code of 1986, by being listed as an exempt entity under Section 501 (c) (3) of that code, with experience in providing training or technical assistance to entities that provide mental health services to veterans or veterans' families.

Eligibility Requirements

1. Local units of governments must comply with the Cybersecurity Training requirements described in Section 772.012 and Section 2054.5191 of the Texas Government Code. Local governments determined to not be in compliance with the cybersecurity requirements required by Section 2054.5191 of the Texas Government Code are ineligible for OOG grant funds until the second anniversary of the date the local government is determined ineligible. Government entities must annually certify their compliance with the training requirements using the [Cybersecurity Training Certification for State and Local Governments](#). A copy of the Training Certification must be uploaded to your eGrants application. For more information or to access available training programs, visit the Texas Department of Information Resources [Statewide Cybersecurity Awareness Training](#) page.

2. Entities receiving funds from PSO must be located in a county that has an average of 90% or above on both adult and juvenile dispositions entered into the computerized criminal history database maintained by the Texas Department of Public Safety (DPS) as directed in the Texas Code of Criminal Procedure, Chapter 66. The disposition completeness percentage is defined as the percentage of arrest charges a county reports to DPS for which a disposition has been subsequently reported and entered into the computerized criminal history system.

Counties applying for grant awards from the Office of the Governor must commit that the county will report at least 90% of convictions within five business days to the Criminal Justice Information System at the Department of Public Safety.

3. Eligible applicants operating a law enforcement agency must be current on reporting complete UCR data and the Texas specific reporting mandated by 411.042 TGC, to the Texas Department of Public Safety (DPS) for inclusion in the annual Crime in Texas (CIT) publication. To be considered eligible for funding, applicants must have submitted a full twelve months of accurate data to DPS for the most recent calendar year by the deadline(s) established by DPS. Due to the importance of timely reporting, applicants are required to submit complete and accurate UCR data, as well as the Texas-mandated reporting, on a no less than monthly basis and respond promptly to requests from DPS related to the data submitted.

4. In accordance with Texas Government Code, Section 420.034, any facility or entity that collects evidence for sexual assault or other sex offenses or investigates or prosecutes a sexual assault or other sex offense for which evidence has been collected, must participate in the statewide electronic tracking system developed and implemented by the Texas Department of Public Safety. Visit DPS's [Sexual Assault Evidence Tracking Program](#) website for more information or to set up an account to begin participating. Additionally, per Section 420.042 "A law enforcement agency that receives evidence of a sexual assault or other sex offense...shall submit that evidence to a public accredited crime laboratory for analysis no later than the 30th day after the date on which that

evidence was received." A law enforcement agency in possession of a significant number of Sexual Assault Evidence Kits (SAEK) where the 30-day window has passed may be considered noncompliant.

5. Local units of government, including cities, counties and other general purpose political subdivisions, as appropriate, and institutions of higher education that operate a law enforcement agency, must comply with all aspects of the programs and procedures utilized by the U.S. Department of Homeland Security ("DHS") to: (1) notify DHS of all information requested by DHS related to illegal aliens in Agency's custody; and (2) detain such illegal aliens in accordance with requests by DHS. Additionally, counties and municipalities may NOT have in effect, purport to have in effect, or make themselves subject to or bound by, any law, rule, policy, or practice (written or unwritten) that would: (1) require or authorize the public disclosure of federal law enforcement information in order to conceal, harbor, or shield from detection fugitives from justice or aliens illegally in the United States; or (2) impede federal officers from exercising authority under 8 U.S.C. § 1226(a), § 1226(c), § 1231(a), § 1357(a), § 1366(1), or § 1366(3). Lastly, eligible applicants must comply with all provisions, policies, and penalties found in Chapter 752, Subchapter C of the Texas Government Code.

Each local unit of government, and institution of higher education that operates a law enforcement agency, must download, complete and then upload into eGrants the [CEO/Law Enforcement Certifications and Assurances Form](#) certifying compliance with federal and state immigration enforcement requirements. This Form is required for each application submitted to OOG and is active until August 31, 2026 or the end of the grant period, whichever is later.

6. Eligible applicants must be registered in the federal System for Award Management (SAM) database and have an UEI (Unique Entity ID) number assigned to its agency (to get registered in the SAM database and request an UEI number, go to <https://sam.gov/>).

Failure to comply with program or eligibility requirements may cause funds to be withheld and/or the suspension or termination of grant funds.

Prohibitions

Grant funds may not be used to support the unallowable costs listed in the **Guide to Grants** or any of the following unallowable costs:

1. Construction, renovation, or remodeling;
2. Medical services;
3. Law enforcement equipment that is standard department issue;
4. Transportation, lodging, per diem or any related costs for participants, when grant funds are used to develop and conduct training;
5. Legal assistance;
6. Judges; and
7. Any other prohibition imposed by federal, state or local law or regulation.

Selection Process

Application Screening: The Office of the Governor will screen all applications to ensure that they meet the requirements included in the funding announcement. Applications that meet those requirements will move forward to the merit review phase.

Peer/Merit Review: The Office of the Governor will convene a panel, to include the Specialty Courts Advisory Council (SCAC), to review and score applications in an effort to prioritize funding. The merit review panel will assess and score each application on a 100-point scale, and then report its findings to the Office of the Governor. For adult drug courts (including alcohol/DWI courts), adherence to the *Adult Drug Court Best Practice Standards* will be an important factor in decisions. PSO will generally not fund projects that serve primarily low-risk participants, as determined by a TRAS assessment.

Final Decisions: The Office of the Governor will consider rankings along with other factors and make all final funding decisions. Other factors may include cost effectiveness, overall funds availability, PSO or state government priorities and strategies, legislative directives, need, geographic distribution or other relevant factors.

The Office of the Governor may not fund all applications or may only award part of the amount requested. In the event that funding requests exceed available funds, the Office of the Governor may revise projects to address a more limited focus.

Contact Information

For more information, contact the eGrants help desk at eGrants@gov.texas.gov or (512) 463-1919.

Total Funds

\$TBD

GOVERNMENT CODE

TITLE 2. JUDICIAL BRANCH

SUBTITLE K. SPECIALTY COURTS

CHAPTER 121. GENERAL PROVISIONS

Sec. 121.001. DEFINITION. In this subtitle, "specialty court" means a court established under this subtitle or former law.

Added by Acts 2013, 83rd Leg., R.S., Ch. 747 (S.B. 462), Sec. 1.01, eff. September 1, 2013.

Sec. 121.002. OVERSIGHT. (a) The lieutenant governor and the speaker of the house of representatives may assign to appropriate legislative committees duties relating to the oversight of specialty court programs.

(b) For the purpose of determining the eligibility of a specialty court program to receive state or federal grant funds administered by a state agency, the governor or a legislative committee to which duties are assigned under Subsection (a) may request the state auditor to perform a management, operations, or financial or accounting audit of the program.

(c) Notwithstanding any other law, a specialty court program may not operate until the judge, magistrate, or coordinator:

(1) provides to the Office of Court Administration of the Texas Judicial System:

(A) written notice of the program;

(B) any resolution or other official declaration under which the program was established; and

(C) a copy of the applicable strategic plan that incorporates duties related to supervision that will be required under the program; and

(2) receives from the office written verification of the program's compliance with Subdivision (1).

(d) A specialty court program shall:

(1) comply with all programmatic best practices recommended by the Specialty Courts Advisory Council under Section 772.0061(b)(2) and approved by the Texas Judicial Council; and

(2) report to the criminal justice division of the governor's office and the Texas Judicial Council any information required by the division or council regarding the performance of the program.

(e) A specialty court program that fails to comply with Subsections (c) and (d) is not eligible to receive any state or federal grant funds administered by any state agency.

(f) The Office of Court Administration of the Texas Judicial System shall:

(1) on request provide technical assistance to the specialty court programs;

(2) coordinate with an entity funded by the criminal justice division of the governor's office that provides services to specialty court programs;

(3) monitor the specialty court programs for compliance with programmatic best practices as required by Subsection (d)(1); and

(4) notify the criminal justice division of the governor's office if a specialty court program fails to

comply with programmatic best practices as required by Subsection (d)(1).

(g) The Office of Court Administration of the Texas Judicial System shall coordinate with and provide information to the criminal justice division of the governor's office on request of the division.

Added by Acts 2013, 83rd Leg., R.S., Ch. 747 (S.B. 462), Sec. 1.01, eff. September 1, 2013.

Amended by:

Acts 2015, 84th Leg., R.S., Ch. 1051 (H.B. 1930), Sec. 5, eff. September 1, 2015.

Acts 2019, 86th Leg., R.S., Ch. 606 (S.B. 891), Sec. 9.05, eff. September 1, 2019.

Acts 2019, 86th Leg., R.S., Ch. 865 (H.B. 2955), Sec. 1, eff. September 1, 2019.

Sec. 121.003. APPOINTMENT OF PRESIDING JUDGE OR MAGISTRATE FOR REGIONAL SPECIALTY COURT PROGRAM. A judge or magistrate of a district court or statutory county court who is authorized by law to hear criminal cases may be appointed to preside over a regional specialty court program recognized under this subtitle only if:

(1) the local administrative district and statutory county court judges of each county participating in the program approve the appointment by majority vote or another approval method selected by the judges; and

(2) the presiding judges of each of the administrative judicial regions in which the participating counties are located sign an order granting the appointment.

Added by Acts 2021, 87th Leg., R.S., Ch. 934 (H.B. 3774), Sec. 12.01, eff. September 1, 2021.

Sec. 121.004. JURISDICTION AND AUTHORITY OF JUDGE OR MAGISTRATE IN REGIONAL SPECIALTY COURT PROGRAM. (a) A judge or magistrate appointed to preside over a regional specialty court program may hear any misdemeanor or felony case properly transferred to the program by an originating trial court participating in the program, regardless of whether the originating trial court and specialty court program are in the same county. The appointed judge or magistrate may exercise only the authority granted under this subtitle.

(b) The judge or magistrate of a regional specialty court program may for a case properly transferred to the program:

(1) enter orders, judgments, and decrees for the case;

(2) sign orders of detention, order community service, or impose other reasonable and necessary sanctions;

(3) send recommendations for dismissal and expunction to the originating trial court for a defendant who successfully completes the program; and

(4) return the case and documentation required by this subtitle to the originating trial court for final disposition on a defendant's successful completion of or removal from the program.

(c) A visiting judge assigned to preside over a regional specialty court program has the same authority as the judge or magistrate appointed to preside over the program.

Added by Acts 2021, 87th Leg., R.S., Ch. 934 (H.B. 3774), Sec. 12.01, eff. September 1, 2021.

GOVERNMENT CODE

TITLE 2. JUDICIAL BRANCH

SUBTITLE K. SPECIALTY COURTS

CHAPTER 123. DRUG COURT PROGRAMS

Sec. 123.001. DRUG COURT PROGRAM DEFINED; PROCEDURES FOR CERTAIN DEFENDANTS. (a) In this chapter, "drug court program" means a program that has the following essential characteristics:

(1) the integration of alcohol and other drug treatment services in the processing of cases in the judicial system;

(2) the use of a nonadversarial approach involving prosecutors and defense attorneys to promote public safety and to protect the due process rights of program participants;

(3) early identification and prompt placement of eligible participants in the program;

(4) access to a continuum of alcohol, drug, and other related treatment and rehabilitative services;

(5) monitoring of abstinence through weekly alcohol and other drug testing;

(6) a coordinated strategy to govern program responses to participants' compliance;

(7) ongoing judicial interaction with program participants;

(8) monitoring and evaluation of program goals and effectiveness;

(9) continuing interdisciplinary education to promote effective program planning, implementation, and operations; and

(10) development of partnerships with public agencies and community organizations.

(b) If a defendant successfully completes a drug court program, regardless of whether the defendant was convicted of the offense for which the defendant entered the program or whether the court deferred further proceedings without entering an adjudication of guilt, after notice to the state and a hearing on whether the defendant is otherwise entitled to the petition and whether issuance of the order is in the best interest of justice, the court shall enter an order of nondisclosure of criminal history record information under Subchapter E-1, Chapter 411, as if the defendant had received a discharge and dismissal under Article 42A.111, Code of Criminal Procedure, with respect to all records and files related to the defendant's arrest for the offense for which the defendant entered the program if the defendant:

(1) has not been previously convicted of an offense listed in Article 42A.054, Code of Criminal Procedure, or a sexually violent offense, as defined by Article 62.001, Code of Criminal Procedure; and

(2) is not convicted for any felony offense between the date on which the defendant successfully completed the program and the second anniversary of that date.

(c) Notwithstanding Subsection (b), a defendant is not entitled to petition the court for an order of nondisclosure following successful completion of a drug court program if the defendant's entry into the program arose as the result

of a conviction for an offense involving the operation of a motor vehicle while intoxicated.

Added by Acts 2001, 77th Leg., ch. 1510, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 625 (H.B. 530), Sec. 1, eff. June 15, 2007.

Transferred, redesignated and amended from Health and Safety Code, Chapter 469 by Acts 2013, 83rd Leg., R.S., Ch. 747 (S.B. 462), Sec. 1.04, eff. September 1, 2013.

Amended by:

Acts 2015, 84th Leg., R.S., Ch. 770 (H.B. 2299), Sec. 2.38, eff. January 1, 2017.

Acts 2015, 84th Leg., R.S., Ch. 1279 (S.B. 1902), Sec. 19, eff. September 1, 2015.

Sec. 123.002. AUTHORITY TO ESTABLISH PROGRAM. The commissioners court of a county or governing body of a municipality may establish the following types of drug court programs:

(1) drug courts for persons arrested for, charged with, or convicted of:

(A) an offense in which an element of the offense is the use or possession of alcohol or the use, possession, or sale of a controlled substance, a controlled substance analogue, or marihuana; or

(B) an offense in which the use of alcohol or a controlled substance is suspected to have significantly contributed to the commission of the offense and the offense did not involve:

(i) carrying, possessing, or using a firearm or other dangerous weapon;

(ii) the use of force against the person of another; or

(iii) the death of or serious bodily injury to another;

(2) drug courts for juveniles detained for, taken into custody for, or adjudicated as having engaged in:

(A) delinquent conduct, including habitual felony conduct, or conduct indicating a need for supervision in which an element of the conduct is the use or possession of alcohol or the use, possession, or sale of a controlled substance, a controlled substance analogue, or marihuana; or

(B) delinquent conduct, including habitual felony conduct, or conduct indicating a need for supervision in which the use of alcohol or a controlled substance is suspected to have significantly contributed to the commission of the conduct and the conduct did not involve:

(i) carrying, possessing, or using a firearm or other dangerous weapon;

(ii) the use of force against the person of another; or

(iii) the death of or serious bodily injury to another;

(3) reentry drug courts for persons with a demonstrated history of using alcohol or a controlled substance who may benefit from a program designed to facilitate the person's transition and reintegration into the community on release from a state or local correctional facility;

(4) family dependency drug treatment courts for family members involved in a suit affecting the parent-child

relationship in which a parent's use of alcohol or a controlled substance is a primary consideration in the outcome of the suit; or

(5) programs for other persons not precisely described by Subdivisions (1)-(4) who may benefit from a program that has the essential characteristics described by Section 123.001.

Added by Acts 2001, 77th Leg., ch. 1510, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 625 (H.B. 530), Sec. 2, eff. June 15, 2007.

Transferred, redesignated and amended from Health and Safety Code, Chapter 469 by Acts 2013, 83rd Leg., R.S., Ch. 747 (S.B. 462), Sec. 1.04, eff. September 1, 2013.

Sec. 123.003. ESTABLISHMENT OF REGIONAL PROGRAM. (a) The commissioners courts of two or more counties, or the governing bodies of two or more municipalities, may elect to establish a regional drug court program under this chapter for the participating counties or municipalities.

(b) Repealed by Acts 2019, 86th Leg., Ch. 1352 (S.B. 346), Sec. 4.40(29), eff. January 1, 2020.

Added by Acts 2007, 80th Leg., R.S., Ch. 625 (H.B. 530), Sec. 7, eff. June 15, 2007.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 1359 (S.B. 633), Sec. 1, eff. June 19, 2009.

Transferred, redesignated and amended from Health and Safety Code, Chapter 469 by Acts 2013, 83rd Leg., R.S., Ch. 747 (S.B. 462), Sec. 1.04, eff. September 1, 2013.

Amended by:

Acts 2019, 86th Leg., R.S., Ch. 1352 (S.B. 346), Sec. 4.40(29), eff. January 1, 2020.

Sec. 123.004. REIMBURSEMENT FEES. (a) A drug court program established under this chapter may collect from a participant in the program:

(1) a reasonable reimbursement fee for the program not to exceed \$1,000; and

(2) an alcohol or controlled substance testing, counseling, and treatment reimbursement fee in an amount necessary to cover the costs of the testing, counseling, and treatment.

(b) Reimbursement fees collected under this section may be paid on a periodic basis or on a deferred payment schedule at the discretion of the judge, magistrate, or coordinator. The fees must be:

(1) based on the participant's ability to pay; and

(2) used only for purposes specific to the program.

Added by Acts 2001, 77th Leg., ch. 1510, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 625 (H.B. 530), Sec. 4, eff. June 15, 2007.

Transferred, redesignated and amended from Health and Safety Code, Chapter 469 by Acts 2013, 83rd Leg., R.S., Ch. 747 (S.B. 462), Sec. 1.04, eff. September 1, 2013.

Amended by:

Acts 2019, 86th Leg., R.S., Ch. 1352 (S.B. 346), Sec. 2.46, eff. January 1, 2020.

Sec. 123.005. DRUG COURT PROGRAMS EXCLUSIVELY FOR CERTAIN INTOXICATION OFFENSES. (a) The commissioners court of a county may establish under this chapter a drug court program exclusively for persons arrested for, charged with, or convicted of an offense involving the operation of a motor vehicle while intoxicated.

(b) A county that establishes a drug court program under this chapter but does not establish a separate program under this section must employ procedures designed to ensure that a person arrested for, charged with, or convicted of a second or subsequent offense involving the operation of a motor vehicle while intoxicated participates in the county's existing drug court program.

Added by Acts 2007, 80th Leg., R.S., Ch. 625 (H.B. 530), Sec. 7, eff. June 15, 2007.

Transferred, redesignated and amended from Health and Safety Code, Chapter 469 by Acts 2013, 83rd Leg., R.S., Ch. 747 (S.B. 462), Sec. 1.04, eff. September 1, 2013.

Sec. 123.006. PROGRAM IN CERTAIN COUNTIES MANDATORY.

(a) The commissioners court of a county with a population of more than 200,000 shall:

(1) establish a drug court program under Section 123.002(1); and

(2) direct the judge, magistrate, or coordinator to comply with Section 121.002(c)(1).

(b) A county required under this section to establish a drug court program shall apply for federal and state funds

available to pay the costs of the program. The criminal justice division of the governor's office may assist a county in applying for federal funds as required by this subsection.

(c) Notwithstanding Subsection (a), a county is required to establish a drug court program under this section only if:

(1) the county receives federal or state funding specifically for that purpose; and

(2) the judge, magistrate, or coordinator receives the verification described by Section 121.002(c) (2).

(d) A county that does not establish a drug court program as required by this section and maintain the program is ineligible to receive from the state:

(1) funds for a community supervision and corrections department; and

(2) grants for substance abuse treatment programs administered by the criminal justice division of the governor's office.

Added by Acts 2001, 77th Leg., ch. 1510, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 625 (H.B. 530), Sec. 5, eff. June 15, 2007.

Transferred, redesignated and amended from Health and Safety Code, Chapter 469 by Acts 2013, 83rd Leg., R.S., Ch. 747 (S.B. 462), Sec. 1.04, eff. September 1, 2013.

Amended by:

Acts 2019, 86th Leg., R.S., Ch. 1352 (S.B. 346), Sec. 4.31, eff. January 1, 2020.

Sec. 123.007. USE OF OTHER DRUG AND ALCOHOL AWARENESS PROGRAMS. In addition to using a drug court program established under this chapter, the commissioners court of a county or a court may use other drug awareness programs to treat persons convicted of drug or alcohol related offenses.

Added by Acts 2001, 77th Leg., ch. 1510, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 625 (H.B. 530), Sec. 6, eff. June 15, 2007.

Transferred, redesignated and amended from Health and Safety Code, Chapter 469 by Acts 2013, 83rd Leg., R.S., Ch. 747 (S.B. 462), Sec. 1.04, eff. September 1, 2013.

Amended by:

Acts 2021, 87th Leg., R.S., Ch. 663 (H.B. 1560), Sec. 5.62, eff. September 1, 2021.

Sec. 123.008. SUSPENSION OR DISMISSAL OF COMMUNITY SERVICE REQUIREMENT. (a) Notwithstanding Article 42A.304, Code of Criminal Procedure, to encourage participation in a drug court program established under this chapter, the judge or magistrate administering the program may suspend any requirement that, as a condition of community supervision, a participant in the program work a specified number of hours at a community service project or projects.

(b) On a participant's successful completion of a drug court program, a judge or magistrate may excuse the participant from any condition of community supervision previously suspended under Subsection (a).

Added by Acts 2007, 80th Leg., R.S., Ch. 625 (H.B. 530),
Sec. 7, eff. June 15, 2007.

Transferred, redesignated and amended from Health and Safety
Code, Chapter 469 by Acts 2013, 83rd Leg., R.S., Ch. 747
(S.B. 462), Sec. 1.04, eff. September 1, 2013.

Amended by:

Acts 2015, 84th Leg., R.S., Ch. 770 (H.B. 2299), Sec.
2.39, eff. January 1, 2017.

Sec. 123.009. OCCUPATIONAL DRIVER'S LICENSE.

Notwithstanding Section 521.2421, Transportation Code, if a
participant's driver's license has been suspended as a
result of an alcohol-related or drug-related enforcement
contact, as defined by Section 524.001, Transportation Code,
or as a result of a conviction under Section 49.04, 49.07,
or 49.08, Penal Code, the judge or magistrate administering
a drug court program under this chapter may order that an
occupational driver's license be issued to the participant.
An order issued under this section is subject to Sections
521.248, 521.249, 521.250, 521.252, and 521.253,
Transportation Code, except that any reference to a petition
under Section 521.2421 of that code does not apply.

Added by Acts 2007, 80th Leg., R.S., Ch. 625 (H.B. 530),
Sec. 7, eff. June 15, 2007.

Transferred, redesignated and amended from Health and Safety
Code, Chapter 469 by Acts 2013, 83rd Leg., R.S., Ch. 747
(S.B. 462), Sec. 1.04, eff. September 1, 2013.

Amended by:

Acts 2023, 88th Leg., R.S., Ch. 386 (H.B. 291), Sec.
12, eff. September 1, 2023.



Office of the Governor, Public Safety Office
Specialty Courts Grant Program
Special Application Procedures Addendum

Project Narrative

Within eGrants, applicants will complete several narrative fields. Below are special instructions related to required information that must be included in your Specialty Court Program Narrative. These instructions are not contained on eGrants, so applicants must review the instructions below. Failure to provide the information requested may result in an application being deemed ineligible for funding.

Applicants must describe how their court program is meeting/fulfilling the applicable Essential Characteristics as defined in Chapter 122-126, and 129-130 of the Texas Government Code.

Family Drug Courts

Project Approach & Activities: In addition to the Essential Characteristics listed below, applicants must provide a detailed summary addressing how the program meets or plans to meet the Family Treatment Court Best Practice Standards.

- The integration of substance abuse treatment services in the processing of civil cases in the child welfare system with the goal of family reunification.
- The use of a comprehensive case management approach involving Department of Family and Protective Services caseworkers, court-appointed case managers, and court-appointed special advocates to rehabilitate a parent who has had a child removed from the parent's care by the department because of suspected child abuse or neglect and who is suspected of substance abuse.
- A progressive treatment approach with specific requirements that a parent must meet to advance to the next phase of the program.
- Ongoing judicial interaction with program participants.

Capacity & Capabilities: In addition to the Essential Characteristics listed below, applicants must provide all members and their respective roles on the court team and include any other state and/or local fund sources utilized to fund this program.

- Comprehensive substance abuse needs assessment and referral to an appropriate substance abuse treatment agency.
- Monitoring of abstinence through periodic alcohol or other drug testing.
- Development of partnerships with public agencies and community organizations.

Performance Management: In addition to the Essential Characteristic listed below, applicants must describe the procedures for how performance measures are currently used to identify and address deficiencies within the program.

- Monitoring and evaluation of program goals and effectiveness.

Target Group:

- Early identification and prompt placement of eligible parents who volunteer to participate in the program.

Evidence-Based practices:

- Continuing interdisciplinary education to promote effective program planning, implementation, and operations.

Drug Courts

Project Approach & Activities: In addition to the Essential Characteristics listed below, applicants must provide a detailed summary addressing how the program meets or plans to meet the Adult Drug Court Best Practice Standards.

- The integration of alcohol and other drug treatment services in the processing of cases in the judicial system.
- The use of a nonadversarial approach involving prosecutors and defense attorneys to promote public safety and to protect the due process rights of program participants.
- A coordinated strategy to govern program responses to participants' compliance.
- Ongoing judicial interaction with program participants.

Capacity & Capabilities: In addition to the Essential Characteristics listed below, applicants must provide all members and their respective roles on the court team and include any other state and/or local fund sources utilized to fund this program.

- Access to a continuum of alcohol, drug, and other related treatment and rehabilitative services.
- Monitoring of abstinence through weekly alcohol and other drug testing.
- Development of partnerships with public agencies and community organizations.

Performance Management: In addition to the Essential Characteristic listed below, applicants must describe the procedures for how performance measures are currently used to identify and address deficiencies within the program.

- Monitoring and evaluation of program goals and effectiveness.

Target Group:

- Early identification and prompt placement of eligible participants in the program.

Evidence-Based practices:

- Continuing interdisciplinary education to promote effective program planning, implementation, and operations.

Veterans Treatment Courts

Project Approach & Activities: In addition to the Essential Characteristics listed below, applicants must provide a detailed summary addressing how the program meets or plans to meet the key components of a specialty (treatment) court.

- The integration of services in the processing of cases in the judicial system.
- The use of a nonadversarial approach involving prosecutors and defense attorneys to promote public safety and to protect the due process rights of program participants.
- A coordinated strategy to govern program responses to participants' compliance.
- Ongoing judicial interaction with program participants.

Capacity & Capabilities: In addition to the Essential Characteristics listed below, applicants must provide all members and their respective roles on the court team and include any other state and/or local fund sources utilized to fund this program.

- Access to a continuum of alcohol, controlled substance, mental health, and other related treatment and rehabilitative services.
- Careful monitoring of treatment and services provided to program participants.
- Development of partnerships with public agencies and community organizations, including the United States Department of Veterans Affairs.

Performance Management: In addition to the Essential Characteristic listed below, applicants must describe the procedures for how performance measures are currently used to identify and address deficiencies within the program.

- Monitoring and evaluation of program goals and effectiveness.

Target Group:

- Early identification and prompt placement of eligible participants in the program.
- Inclusion of a participant's family members who agree to be involved in the treatment and services provided to the participant under the program.

Evidence-Based practices:

- Continuing interdisciplinary education to promote effective program planning, implementation, and operations.

Mental Health Courts

Project Approach & Activities: In addition to the Essential Characteristics listed below, applicants must provide a detailed summary addressing how the program meets or plans to meet the key components of a specialty (treatment) court.

- The integration of mental illness treatment services and intellectual disability services in the processing of cases in the judicial system.

- The use of a nonadversarial approach involving prosecutors and defense attorneys to promote public safety and to protect the due process rights of program participants.
- Diversion of defendants who potentially have a mental illness or an intellectual disability to needed services as an alternative to subjecting those defendants to the criminal justice system.
- Ongoing judicial interaction with program participants.

Capacity & Capabilities: In addition to the Essential Characteristics listed below, applicants must provide all members and their respective roles on the court team and include any other state and/or local fund sources utilized to fund this program.

- Access to mental illness treatment services and intellectual disability services.
- Development of partnerships with public agencies and community organizations, including local intellectual and developmental disabilities authorities.

Performance Management: In addition to the Essential Characteristic listed below, applicants must describe the procedures for how performance measures are currently used to identify and address deficiencies within the program.

- Monitoring and evaluation of program goals and effectiveness.

Target Group:

- Early identification and prompt placement of eligible participants in the program.

Evidence-Based practices:

- Continuing interdisciplinary education to promote effective program planning, implementation, and operations.

Commercially Sexually Exploited Persons Courts

Project Approach & Activities: In addition to the Essential Characteristics listed below, applicants must provide a detailed summary addressing how the program meets or plans to meet the key components of a specialty (treatment) court.

- The integration of services in the processing of cases in the judicial system.
- The use of a nonadversarial approach involving prosecutors and defense attorneys to promote public safety, to reduce the demand for the commercial sex trade and trafficking of persons by educating offenders, and to protect the due process rights of program participants.
- A coordinated strategy to govern program responses to participant compliance.

Capacity & Capabilities: In addition to the Essential Characteristics listed below, applicants must provide all members and their respective roles on the court team and include any other state and/or local fund sources utilized to fund this program.

- Access to information, counseling, and services relating to sex addiction, sexually transmitted diseases, mental health, and substance abuse.

- Development of partnerships with public agencies and community organizations.

Performance Management: In addition to the Essential Characteristic listed below, applicants must describe the procedures for how performance measures are currently used to identify and address deficiencies within the program.

- Monitoring and evaluation of program goals and effectiveness.

Target Group:

- Early identification and prompt placement of eligible participants in the program.

Evidence-Based practices:

- Continuing interdisciplinary education to promote effective program planning, implementation, and operations.

Public Safety Employees Treatment Courts

Project Approach & Activities: In addition to the Essential Characteristics listed below, applicants must provide a detailed summary addressing how the program meets or plans to meet the key components of a specialty (treatment) court.

- The integration of services in the processing of cases in the judicial system.
- The use of a nonadversarial approach involving prosecutors and defense attorneys to promote public safety and to protect the due process rights of program participants.
- A coordinated strategy to govern program responses to participants' compliance.
- Ongoing judicial interaction with program participants.

Capacity & Capabilities: In addition to the Essential Characteristics listed below, applicants must provide all members and their respective roles on the court team and include any other state and/or local fund sources utilized to fund this program.

- Access to a continuum of alcohol, controlled substance, mental health, and other related treatment and rehabilitative services.
- Careful monitoring of treatment and services provided to program participants.
- Development of partnerships with public agencies and community organizations.

Performance Management: In addition to the Essential Characteristic listed below, applicants must describe the procedures for how performance measures are currently used to identify and address deficiencies within the program.

- Monitoring and evaluation of program goals and effectiveness.

Target Group:

- Early identification and prompt placement of eligible participants in the program.

- Inclusion of a participant's family members who agree to be involved in the treatment and services provided to the participant under the program.

Evidence-Based practices:

- Continuing interdisciplinary education to promote effective program planning, implementation, and operations.

Juvenile Family Drug Courts

Project Approach & Activities: In addition to the Essential Characteristics listed below, applicants must provide a detailed summary addressing how the program meets or plans to meet the key components of a specialty (treatment) court.

- The integration of substance abuse treatment services in the processing of cases and proceeding under Title 3, Family Code.
- The use of a comprehensive case management approach involving court-appointed case managers and court-appointed special advocates to rehabilitate an individual who is suspected of substance abuse and who resides with a child who is the subject of a case filed under Title 3, Family code.
- A progressive treatment approach with specific requirements for participants to meet for successful completion of the program.
- Ongoing judicial interaction with program participants.

Capacity & Capabilities: In addition to the Essential Characteristics listed below, applicants must provide all members and their respective roles on the court team and include any other state and/or local fund sources utilized to fund this program.

- A comprehensive substance abuse needs assessment and referrals to appropriate substance abuse treatment agencies for participants.
- Monitoring of abstinence through periodic screening for alcohol or screening for controlled substances.
- Development of partnerships with public agencies and community organizations.

Performance Management: In addition to the Essential Characteristic listed below, applicants must describe the procedures for how performance measures are currently used to identify and address deficiencies within the program.

- Monitoring and evaluation of program goals and effectiveness.

Target Group:

- Early identification and prompt placement of eligible individuals who volunteer to participate in the program.

Evidence-Based practices:

- Continuing interdisciplinary education for the promotion of effective program planning, implementation, and operation.



TEXAS GRANT MANAGEMENT STANDARDS

STATEWIDE PROCUREMENT DIVISION | Version 2.0



Glenn Hegar
Texas Comptroller of Public Accounts

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INTRODUCTION

The Comptroller of Public Accounts Statewide Procurement Division (SPD) publishes the Texas Grant Management Standards (TxGMS), developed under the authority of Chapter 783 of the Texas Government Code, to promote the efficient use of public funds in local government and in programs requiring cooperation among local, state, and federal agencies.¹

TxGMS, as required by Chapter 783 of the Texas Government Code, includes (1) uniform and concise language for any assurances that a local government is required to make to a state agency and (2) a compilation of standard financial management conditions that comprise generally applicable policies and procedures for the accounting, reporting, and management of funds that state agencies require local governments to follow in the administration of grants and contracts.² The term “assurance” refers to a statement of compliance with federal or state law that is required of a local government as a condition for the receipt of grant or contract funds.³

TxGMS applies only to transactions subject to Chapter 783 of the Texas Government Code. Accordingly, TxGMS is not an exhaustive compilation of every statute, rule, and policy that may pertain to a particular grant. Although TxGMS provides Uniform Assurances and Standard Financial Management Conditions, TxGMS does not provide step-by-step guidance to agencies for general grant management.

The term “grant program manager” as used in TxGMS refers to any state agency personnel who are involved in the administration of grant programs. Grant program managers are expected to have a practical understanding of the fundamental aspects of grant management and be familiar with the associated terminology. Certain key concepts and policies for grants and contracts, therefore, are provided only for the limited purpose of facilitating the use of TxGMS. Legal citations are included throughout TxGMS to provide assistance to the reader. Also, a list of acronyms and abbreviations, a glossary of terms, and additional resources are provided in [Appendix 1](#), [Appendix 2](#), and [Appendix 3](#), respectively.

TxGMS is not legal advice. Agencies are expected to be knowledgeable about legal requirements within their enabling statutes and any state or federal law associated with their operations. Grant program managers are advised to seek assistance from their agency legal counsel to ensure compliance with applicable state

and federal law as well as the best practices implemented by their agency.

TxGMS (version 2.0) applies to grants and contracts that begin on or after October 1, 2024. If a state agency adds funds to a grant that existed before September 1, 2025, TxGMS (version 2.0) will apply to it from that point forward, unless the state agency specifically indicates that TxGMS (version 2.0) will not apply. TxGMS may also be applied to grants and contracts by agreement between the parties.

TxGMS superseded the *State of Texas Uniform Grant Management Standards* (UGMS) issued by the former Texas Procurement and Support Services (TPASS) division of the Comptroller. SPD is the successor to TPASS. Consequently, any reference to TPASS in forms, templates, or other publications held by a state agency is now a reference to SPD. All published materials and informal guidance issued by TPASS are no longer current, and state agencies are directed to update and, as applicable, replace the outdated materials with the current SPD documents.

In January 2021, TxGMS was first published as Version 1.0. Modifications made to these standards are described in the Version History in each subsequent edition. A current version of TxGMS is maintained by SPD and is available on the Comptroller’s website.⁴

SPD will periodically review and update this publication. SPD may post a notification on the Comptroller’s Office website of any occurrence (for example, change in law) that affects these standards prior to the formal update to TxGMS. Inquiries regarding TxGMS should be directed to SPD via email at txgms@cpa.texas.gov.

¹ TEX. GOVT CODE §§ 783.002, 783.004.

² TEX. GOVT CODE §§ 783.003, 783.005-006.

³ TEX. GOVT CODE § 783.003.

⁴ The Comptroller’s website is located at comptroller.texas.gov.

BACKGROUND

The Uniform Grant and Contract Management Act was enacted in 1981 and codified in 1991 as Chapter 783 of the Texas Government Code. The *Uniform Grant Management Standards* (UGMS), first published by the Office of the Governor in June 1982, addressed the U.S. Office of Management and Budget (OMB) Circulars A-102 (Grants and Cooperative Agreements With State and Local Governments), A-87 (Cost Principles for State, Local and Indian Tribal Governments), and A-128 (Audits of State and Local Governments). The UGMS were periodically modified over the years for consistency with various OMB circulars and conformance with state law and practices.

The administration of the Uniform Grant and Contract Management Act transferred from the Office of the Governor to the Comptroller in 2011. In 2014, the OMB streamlined the requirements of eight circulars into one consolidated set of federal guidance titled “Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards” commonly referred to as the *Uniform Guidance*. For federal grant programs governed by 2 CFR Part 200, TxGMS incorporates the *Uniform Guidance* and the implementing regulations of the Federal agencies. TXGMS (version 2.0) incorporates substantive changes to 2 CFR Part 200 that went into effect October 1, 2024.

SCOPE

Applicability to Certain Transactions

State agencies, unless specifically excluded by statute,⁵ are required to use the Uniform Assurances and the Standard Financial Management Conditions, developed under Chapter 783 of the Texas Government Code, in their grants and contracts with local governments.⁶ For purposes of Chapter 783 of the Texas Government Code, a “state agency” is a state board, commission, department, or office having statewide jurisdiction, but does not include a state college or university.⁷ The term “local government” refers to a municipality, county, or other political subdivision of the state, but does not include a school district or other special-purpose district.⁸

Chapter 783 of the Texas Government Code, by its terms, does not apply to all grant programs. However, compliance with all or part of Chapter 783 of the Texas Government Code may be mandated by other state law. Chapter 2105 of the Texas Government Code, for instance, states that “Chapter 783 applies to agencies and providers for the purpose of block grant administration.”⁹

Care should be taken when construing a statute to determine the particular entities and types of transactions governed by Chapter 783 of the Texas Government Code because the defined terms of various statutes may not be consistent.¹⁰ By way of example, the definition for “agency” found in Chapter 2105 of the Texas Government Code is not the same as the “state agency” defini-

⁵ For example, see Section 15.008 of the Texas Water Code that provides: “The law regarding uniform grants and contract management, Chapter 783, Government Code, does not apply to a contract under Subchapter F, H, I, K, or P, or to a contract relating to an economically distressed area or nonborder colonia under Subchapter C.” Similarly, Section 231.002(c) of the Texas Family Code provides: “The agreements or contracts between the [Title IV-D agency] and other state agencies or political subdivisions of this or another state, including a consortium of multiple states, and agreements or contracts with vendors for the delivery of program services are not subject to Chapter 771 or 783, Government Code.”

⁶ TEX. GOVT CODE § 783.007(a).

⁷ TEX. GOVT CODE § 783.003.

⁸ TEX. GOVT CODE § 783.003.

⁹ TEX. GOVT CODE § 2105.008.

¹⁰ For example, Section 32.045(c) of the Texas Health and Safety Code provides in pertinent part: “A grant awarded under this section is governed by Chapter 783, Government Code, and rules adopted under that chapter.” Some statutes, on the other hand, only apply the cost provisions. For instance, Section 7.067(c) of the Texas Water Code requires that “Money used for administrative costs under this subsection must be used in accordance with Chapter 783, Government Code.”

tion from Chapter 783 of the Texas Government Code.¹¹ Likewise, a “provider” for administering state block grants¹² comprises a larger number of entities than the local governments identified in Chapter 783 of the Texas Government Code.¹³

TxGMS, which includes the Uniform Assurances and the Standard Financial Management Conditions, may not apply to every state agency grant program or public sector financial assistance programs. TxGMS applies to state grants that are made to local governments (per Government Code Chapter 783). *The Comptroller does not publish guidelines for state grants to other entities, such as non-profits and individuals.* Many agencies choose to adopt TXGMS standards for other grant processes (for example, grants to non-profits), but these are administered through grant agreements, not through a statutory requirement. Consequently, unless state law—other than Chapter 783 of the Texas Government Code—specifies compliance with Chapter 783 of the Texas Government Code, TxGMS does not apply to the following types of financial assistance:

- cooperative agreements;
- non-cash contributions or donations of property (including donated surplus property);
- direct appropriations;
- food commodities;
- loans;
- loan guarantees;
- interest subsidies; or
- insurance.

¹¹ Chapter 2105 of the Texas Government Code defines “agency” as the Health and Human Services Commission, the Department of State Health Services, the Texas Department of Housing and Community Affairs, the Texas Education Agency, the Department of Aging and Disability Services, and any other commission, board, department, or state agency designated to receive block grant funds. TEX. GOVT CODE § 2105.001.

¹² The term “block grant” means a program resulting from the consolidation or transfer of separate federal grant programs, including federal categorical programs, so that the state determines the amounts to be allocated or the method of allocating the amounts to various agencies or programs from the combined amounts, including a program consolidated or transferred under the Omnibus Budget Reconciliation Act of 1981 (Pub. L. No. 97-35). TEX. GOVT CODE § 2105.001.

¹³ A “provider” refers to any a public or private organization that receives block grant funds or may be eligible to receive block grant funds to provide services or benefits to the public, including a council of government, a community action agency, or a private new community developer or nonprofit community association in a community originally established as a new community development program under the former Urban Growth and New Community Development Act of 1970 (42 U.S.C. Section 4511 et seq.). TEX. GOVT CODE § 2105.001.

A determination as to whether TxGMS applies to a particular transaction involves the application of statutorily defined terms to program-specific facts. In the event of a conflict between TxGMS and applicable federal or state law, federal law generally prevails over state law and state law prevails over TxGMS. To further consistency and accountability across federal and state grant programs, some state agencies may choose to apply TxGMS by rule or contract to all entities that receive grant funds regardless of whether TxGMS is mandated by statute. Consultation with agency legal counsel, therefore, is recommended when a state agency is determining whether and to what extent the agency, grantees, subrecipients, and contractors are required to comply with TxGMS.

Authorization of Agency-Specific Variation

A state agency subject to Chapter 783 of the Texas Government Code is required to use the Uniform Assurances and the Standard Financial Management Conditions in its grants and contracts with local governments unless a federal statute or regulation or a state statute requires or specifically authorizes a variation.¹⁴ A state agency may establish a variation from the Uniform Assurances or Standard Financial Management Conditions set forth in TxGMS only by rule in accordance with Chapter 2001 of the Texas Government Code.¹⁵ If a state agency desires to establish a variation to the Uniform Assurances and the Standard Financial Management Conditions, the state agency must (1) state a reason for the variation along with the proposed rule, and the reason must be based on the applicable federal statute or regulation or state statute and (2) file a notice of each proposed rule that establishes a variation from Uniform Assurances or Standard Financial Management Conditions with SPD.¹⁶

¹⁴ TEX. GOVT CODE § 783.007(a).

¹⁵ TEX. GOVT CODE § 783.007(b).

¹⁶ TEX. GOVT CODE § 783.007(c)-(d). Submit a notice of each proposed rule to txgms@cpa.texas.gov.

Incorporation of Federal *Uniform Guidance* and Implementing Regulations

For federal grant programs governed by 2 CFR Part 200, TxGMS incorporates the *Uniform Guidance* and the implementing regulations of the federal agencies that are effective on TxGMS publication date. To ensure a seamless adoption of changes to federal law and regulation, TxGMS is automatically amended to include all modifications to the *Uniform Guidance* and any associated federal agency implementing regulations that occur subsequent to TxGMS publication date.

KEY CONCEPTS – STATE AGENCY GRANTS

Grant-Making Authority

Chapter 783 of the Texas Government Code regulates the inter-governmental coordination of grant and contract management activities between certain state agencies and local governments. Chapter 783 does not authorize any state agency or local government to accept or administer grant funds. Accordingly, the authority for a particular state agency or unit of local government to apply for, receive, administer, and make grants is found in law other than Chapter 783.

Appropriated Funds

A state agency grant program may be financed by more than one source, such as state money, federal money, gifts, and donations. Grant funds, depending on the particular grant program, may be held within the State Treasury or outside the State Treasury. It is important to note that federal money deposited in the State Treasury does not become “state funds” in the sense that state law and only state law thereafter governs its disposition.¹⁷ When the General Appropriations Act (GAA) authorizes a state agency to accept federal funds, the funds are appropriated to the receiving agency and the agency may expend the funds for the purposes for which federal grant, allocation, aid, payment, or reimbursement was made.¹⁸

Grants and Contracts

In the administration of state and federal grant programs, the terms “grant” and “contract” are not synonymous. The decision whether to use a grant agreement or a procurement contract to formalize the transaction between the state agency and the entity receiving the program funds depends on the nature of the parties’ relationship.

For purposes of TxGMS, the term “contract” refers to the legal instrument by which a recipient or subrecipient conducts procurement transactions under a state or federal grant.¹⁹ Unless otherwise defined by applicable Texas law, the term “grant” refers to an expenditure of funds from the State Treasury to a person or entity that does not directly provide consideration or a benefit to the

state in exchange for the funds.²⁰ The term “grant” may also refer to a legally enforceable document tied to such an expenditure. For federal grant programs subject to the *Uniform Guidance*, a grant agreement is a legal instrument of financial assistance between a federal agency and a recipient or between a pass-through entity and a subrecipient that is used to enter into a relationship, the principal purpose of which is to transfer anything of value to carry out a public purpose authorized by a law of the United States.²¹

Grants may be awarded to fund a specific need or to further policy by incentivizing specific programs. Grants may be awarded through non-competitive processes, where recipients demonstrate they meet the minimum qualifications to receive available funds, or through a competitive selection process where qualified applicants are evaluated through a selection process to receive grant awards. Agencies should review all legal requirements that may apply to the selection of grantees. All grants are subject to compliance reporting, which, under the terms of the grant award closeout, may continue beyond the term of the grant.

The state agency or pass-through entity is responsible for making case-by-case determinations to determine whether the entity receiving the state funds is a sub-grantee or a contractor.²² The distinguishing characteristics of the subrecipient and contractor roles are based on the substance of the relationship and not the term used by the parties to describe their relationship.²³ It is imperative that the role of subrecipient and contractor be correctly determined for each transaction in order to ensure compliance with the laws and rules applicable to the relationship. Illustrations of the possible relationships resulting from federal grant awards and state grant awards are provided, respectively, in [Appendix 4](#) and [Appendix 5](#).

¹⁷ Tex. Att’y Gen. Op. No. S-100 (1953).

¹⁸ General Appropriations Act, House Bill 1, 88th R.S. at Article IX, Section 13.01.

¹⁹ See *generally* 2 CFR § 200.1.

²⁰ Miscellaneous Expenditures – Grants and Honoraria policy located in eXpendit State Purchase Policies at <https://fmx.cpa.texas.gov/fm/pubs/purchase/misc/?section=grants&page=grants>.

²¹ See *generally* 2 CFR § 200.1.

²² See *generally* the Reporting Requirements for the Annual Financial Reports of State Agencies and Universities related to State Pass-Throughs at <https://fmx.cpa.texas.gov/fmx/pubs/afrrptreg/pass-through/index.php?section=st-pass-through&page=st-pass-through>; 2 CFR § 200.331 (distinguishing subrecipient and contractor relationships). For federal grants, a Subrecipient vs. Vendor Determination Checklist is available for state agencies on the Comptroller’s website at: <https://fmx.cpa.texas.gov/fmx/pubs/afrrptreg/pdf/SubrecipientsvsVendorDetermination.pdf>.

²³ 2 CFR § 200.331.

State Fiscal Management

Overview

One of the duties of the Comptroller is keeping the state's books. The Fiscal Management Division acts as the state's chief accountant. The Fiscal Management Division's general accounting duties include the maintenance of accounts to show the purposes for which expenditures are made and the provision of proper accounting controls to protect state finances. In order for the Comptroller to issue a warrant or initiate an electronic funds transfer, the agency submitting the claim must properly audit the claim and verify the payment would serve a proper public purpose. The Fiscal Management Division conducts post-payment audits of agencies' expenditures to ensure compliance with applicable laws, rules, and policies.

Information regarding state expenditures is located on the Fiscal Management Division's website, FMX.²⁴ FMX includes citations to relevant statutes, administrative rules, judicial decisions, and attorney general opinions. Inquiries from state agencies regarding expenditure matters may be directed to the Expenditure Assistance Section within the Fiscal Management Division at expenditure.assistance@cpa.texas.gov or 512-475-0966.

Certain Fiscal Policies

Withholding and Offset

The Comptroller is generally prohibited from issuing payment to a person who has been properly reported to the Comptroller as being indebted to the state or having a tax delinquency. State agencies must verify a person's hold status for (1) payments made with local funds (funds held outside the State Treasury and (2) payment card purchases over \$500.²⁵

Verification of warrant hold status within seven days of contract execution is not required if a contract will be paid using funds held in the Treasury.²⁶ State agencies must not proceed with purchases made with local funds or payment card purchases over \$500 until the warrant hold has been released, unless:²⁷

- (1) the contract requires the agency's payments under the contract to be applied directly toward eliminating the person's debt or delinquency, and
- (2) the requirement described in paragraph (1) specifically applies to any debt or delinquency, regardless of when it arises.²⁸

Payments made through the Uniform Statewide Accounting System (USAS) are automatically checked for holds. However, for written contracts paid with funds outside the State Treasury, the state agency must manually conduct the warrant hold status check.

The Comptroller is authorized to offset state payments against a person's state debt and issue a payment to the person for any remaining amount. Disbursements of state grant funds are subject to warrant hold and may be used to offset state debt.

Payments made in whole or in part with federal funds or required by federal law, on the other hand, are exempt from the state's warrant hold program.²⁹ To prevent warrant offset, the paying state agency must release the warrants within 30 days of the payment date. For federal grant programs, the state agency issuing the payment should (1) review the TINS 6204 Report (Held Warrant Report for Issuing Agency) every day to identify any warrants that are on hold and issued with federal funds and (2) promptly complete the "Warrant Release or Reinstatement Request Form" for each held warrant that includes federal funds. The Assistance Listings Number (ALN) or appropriate federal statutory reference must be provided on the warrant release form.³⁰

Use of State Money or Property for Private Purposes

The Texas Constitution generally prohibits giving away state money or property or using state resources for private purposes.³¹ An expenditure of public funds for a legitimate public purpose to obtain a clear public benefit, however, is not a prohibited grant of public funds,³² as long as there are sufficient controls on the trans-

²⁴ The Comptroller's FMX website is located at <https://fmx.cpa.texas.gov/fmx/>.

²⁵ Restricted Expenditures – Persons Indebted to State policy located in eXpendit State Purchase Policies posted at https://fmx.cpa.texas.gov/fm/pubs/purchase/restricted/?section=indebted&page=persons_indebted.

²⁶ TEX. GOVT CODE § 2252.903(a).

²⁷ Restricted Expenditures – Persons Indebted to State policy located in eXpendit State Purchase Policies posted at <https://fmx.cpa.texas.gov/fm/pubs/purchase/restricted/index.php>.

²⁸ TEX. GOVT CODE § 2252.903(b).

²⁹ TEX. GOVT CODE § 403.055(i).

³⁰ Releasing Held Warrants – Federal Funds policy located in the TexPayment Resource Guide at https://fmx.cpa.texas.gov/fm/pubs/payment/warr_hold/index.php?s=release&p=federal.

³¹ Tex. Const. art. III, § 51 ("Legislature shall have no power to make any grant or authorize the making of any grant of public moneys to any individual, association of individuals, municipal or other corporations whatsoever."); Tex. Const. art. III, § 52 ("Legislature shall have no power to authorize any county, city, town or other political corporation or subdivision of the State to lend its credit or to grant public money or thing of value in aid of, or to any individual, association or corporation whatsoever."); and Tex. Const. art. XVI, § 6 ("No appropriation for private or individual purposes shall be made, unless authorized by this Constitution.").

³² See *Edgewood Indep. Sch. Dist. v. Meno*, 917 S.W.2d 717, 740 (Tex. 1995).

action to ensure that the public purpose is carried out.³³ State law also prohibits the misuse of governmental resources.³⁴ Examples of misuse of state money or property include the payment of gratuities and making purchases without statutory authority.³⁵

Distribution of Grant Funds

Distributions of state and federal grant funds must comply with applicable laws and rules, including applicable fiscal policies. State agencies are responsible for ensuring that expenditures are not made for unauthorized purposes. Information regarding permitted and prohibited expenditures is located on the Comptroller's [Fiscal Management Division website \(FMX\)](#).

A disbursement of grant funds occurs either as a reimbursement or an advance. Under the reimbursement method, the grantee is repaid for money actually spent on allowable expenses. In contrast, the advance method of funding provides that grant funds are disbursed in advance of the grantee incurring expenses. A state agency must distribute appropriated grant money on a reimbursement or an as-needed basis unless:

- otherwise provided by statute, or
- the agency determines another distribution method is necessary for the purposes of the grant.³⁶

For federal grant programs, state law may not apply to a particular expenditure to the extent necessary to avoid conflict with an applicable federal law or regulation.³⁷ In the event an expenditure is not explicitly addressed by state law, rule, or fiscal policy, the state agency's expenditure must comply with Governmental Accounting Standard Board (GASB) standards.³⁸

³³ Tex. Att'y Gen. Op. No. J-0484 (2002).

³⁴ TEX. PENAL CODE § 39.02(a)(2).

³⁵ Restricted Expenditures – Misuse of State Money or Property policy located in the eXpendit State Purchase Policies at https://fmx.cpa.texas.gov/fm/pubs/purchase/restricted/index.php?section=misuse&page=property_misuse.

³⁶ Miscellaneous Expenditures – Grants and Honoraria policy located in eXpendit State Purchase Policies posted at <https://fmx.cpa.texas.gov/fm/pubs/purchase/misc/?section=grants&page=grants>. See generally 2 CFR §§ 200.305(b), 200.208(b)(1) for circumstances where advance payment is the default payment method for federal grant programs.

³⁷ See TEX. GOVT CODE § 660.003(f) (“A travel expense may be paid or reimbursed according to the requirements of an applicable federal law or regulation, and this chapter does not apply to the extent necessary to avoid conflict with an applicable federal law or regulation.”).

³⁸ Texas law requires compliance with GASB Standards. TEX. GOVT CODE §§ 321.013(b), 403.013(c). Texas also follows the requirements and guidelines provided in GASB pronouncements (statements, interpretations, technical bulletins and concepts statements). See the Reporting Requirements for the Annual Financial Reports of State Agencies and Universities related to Governmental Accounting Standards Board at <https://fmx.cpa.texas.gov/fm/pubs/afrrptreq/introduction/index.php?section=gasb&page=gasb>.

Statewide Single Audit

Each year, the State Auditor's Office conducts a Statewide Single Audit for the State of Texas. The Statewide Single Audit both supports the Annual Comprehensive Financial Report (ACFR) provided to the Governor and constitutes an organization-wide audit of the state for purposes of the *Uniform Guidance*.³⁹

For the federal compliance portion of the Statewide Single Audit, the State Auditor's Office audits the Schedule of Expenditures of Federal Awards (SEFA) in relation to the ACFR. The SEFA captures federal funds expended by state agencies. Each state agency that makes federal expenditures during the fiscal year is required to submit its federal expenditures in the SEFA web application.⁴⁰ The Comptroller prepares the SEFA by using the self-reported SEFA data. In addition, grant money passed between state agencies must be reported on the State Grant Pass-Through Schedule using the State Pass-Through Reporting (SPTR) web application. State agencies receiving federal awards from non-state agencies may have additional obligations under the *Uniform Guidance*.⁴¹

Statewide Cost Allocation Plan

Certain state agencies provide accounting, computing, payroll and other statewide support services as centralized service costs. To ensure that the costs incurred for these central governmental services are accounted for appropriately, the Office of the Governor prepares a Statewide Cost Allocation Plan (SWCAP) each year that

- (1) identifies the costs of providing statewide support services to each state agency;
- (2) allocates to each state agency an appropriate portion of the total costs of statewide support services;
- (3) identifies, to the extent possible, the amount of federally reimbursable indirect costs in each allocated portion; and
- (4) develops and prescribes a billing procedure that ensures each state agency is billed for all costs allocated to the agency for which the agency is not obligated to pay another state agency under other law.⁴²

³⁹ TEX. GOVT CODE § 403.013(c); 2 CFR Part 200, Subpart F.

⁴⁰ See generally Reporting Requirements for the Annual Financial Reports of State Agencies and Universities related to Federal Pass-Throughs at <https://fmx.cpa.texas.gov/fm/pubs/afrrptreq/pass-through/index.php?section=pass-through&page=pass-through>.

⁴¹ See Single Audit Report Package at <https://fmx.cpa.texas.gov/fm/finrpt/singleaudit/>.

⁴² TEX. GOVT CODE § 2106.002.

The Comptroller bills each agency for the allocated portion of statewide costs based on the SWCAP. The SWCAP is also used to obtain reimbursement from the federal government for allowable costs incurred by central service agencies for services allocable to federal programs.⁴³

State Ethics Laws

A state officer⁴⁴ or state employee⁴⁵ may not have a direct or indirect interest, including financial and other interests, or engage in a business transaction or professional activity, or incur an obligation of any nature that is in substantial conflict with the proper discharge of the officer or employee's duties in the public interest.⁴⁶ By statute, state officers and employees must comply with certain ethical responsibilities and disclosure obligations.⁴⁷ The consequences for noncompliance may include a void contract,⁴⁸ personal liability for *ultra vires* acts, or a criminal penalty.⁴⁹ For specific information regarding the professional standards applicable to a particular agency or a position within an agency, state employees or officers may consult with their agency legal counsel.

⁴³ https://fmxcpa.texas.gov/fmx/approp/swcap/a022_002.php

⁴⁴ A "state officer" is an elected officer, an appointed officer, a salaried appointed officer, an appointed officer of a major state agency, or the executive head of a state agency. TEX. GOVT CODE § 572.002(12).

⁴⁵ A "state employee" is an individual, other than a state officer, who is employed by a state agency, Texas appellate courts or the Texas Judicial Council, either house of the Texas legislature or a legislative agency, council, or committee, including the Legislative Budget Board, Texas Legislative Council, State Auditor's Office, and Legislative Reference Library. TEX. GOVT CODE § 572.002(11).

⁴⁶ TEX GOVT CODE § 572.001(a).

⁴⁷ *E.g.*, TEX GOVT CODE § 572.051 (Standards of Conduct); TEX. PENAL CODE § 36.02 (Bribery); TEX. PENAL CODE § 36.08 (Gift to Public Servant by Person Subject to His Jurisdiction); TEX. PENAL CODE § 39.06 (Misuse of Official Information).

⁴⁸ If an officer of a governmental body has a direct or indirect pecuniary interest in a grant before the body, the contract is void. Tex. Att'y Gen. Op. No. JC-0484 (2002).

⁴⁹ A public servant faces criminal liability if, with intent to obtain a benefit or with intent to harm or defraud another, the person intentionally or knowingly misuses anything of value belonging to the government that has come into the person's custody or possession by virtue of the person's office or employment. TEX. PENAL CODE § 39.02(a)(2).

Transparency and Accountability

Grant Opportunity Announcements

Agency Website

It is customary for a state agency to announce grant opportunities on its public website. A state agency⁵⁰ that awards a state grant in an amount greater than \$25,000 from funds appropriated through the General Appropriations Act must publish the purpose for which the grant was awarded on its public website.⁵¹ In addition, the state agency must provide its webpage link to the Comptroller so that a master list of grant information webpages may be posted on the Comptroller's website.⁵²

Grant Opportunities on the Electronic State Business Daily (ESBD) and eGrants

SPD encourages state agencies to post grant opportunities on the Electronic State Business Daily (ESBD) in the Grant Opportunities section.⁵³ Beginning fall 2024, the ESBD replaces the Texas.gov eGrants website as the centralized statewide location for grant opportunities offered by state agencies. ESBD users can search for, view details of, and find links and contact information for grant opportunities posted by state agencies. The Department of Information Resources (DIR) will suspend new postings in the eGrants portal; state agencies that have current or recent postings in eGrants should ensure all postings required for contract file documentation have been recorded pending retirement of the eGrants portal.⁵⁴

⁵⁰ For the purpose of Section 403.0245, relating to the availability on the internet of certain information on state grants, "state agency" means:

- (1) any department, commission, board, office, or other agency in the executive or legislative branch of state government created by the constitution or a statute of this state;
- (2) the Supreme Court of Texas, the Court of Criminal Appeals of Texas, a court of appeals, the Texas Civil Judicial Council, the Office of Court Administration of the Texas Judicial System, the State Bar of Texas, or another state judicial agency created by the constitution or a statute of this state;
- (3) a university system or an institution of higher education as defined by Section 61.003, Education Code; or
- (4) another governmental organization that the comptroller determines to be a component unit of state government for purposes of financial reporting under the provisions of this section.

TEX. GOVT CODE §§ 403.0245(a), 403.013(a).

⁵¹ TEX. GOVT CODE § 403.0245(b). See also Fiscal Policy and Procedure No. FPP S.010 (Requirement to Publish Purpose of State Grants) at <https://fmxcpa.texas.gov/fm/grants/>.

⁵² The Comptroller's State Grant Listing is located at <https://comptroller.texas.gov/transparency/revenue/grants.php>.

⁵³ TEX. GOVT CODE § 2155.083.

⁵⁴ TEX. GOVT CODE § 2055.202.

Grantee Selection

The Legislature intends for state agencies to exercise their legal authority in a fiscally responsible manner.⁵⁵ State agencies are therefore responsible for ensuring the transparency, objectivity, and integrity of the grantee selection process. Written procedures should address the evaluation of applications and the award of grants as well as any conflict of interest disclosure requirements applicable to the individuals involved in the grant award process. Adequate documentation should also be retained by the state agency to support the evaluation scores, including justifications for any deviations to the established application scoring methodology. In addition, agencies should implement internal controls sufficient to ensure that all grant evaluation and award procedures are consistently followed.

State Agency Procurement

State agency procurements financed by grant funds must comply with applicable state purchasing law⁵⁶ as well as the grant agreement. SPD and DIR each operate statewide centralized purchasing programs and leverage the state's buying power to provide cost-effective products and services. State agencies must use SPD and DIR designated procurement methods unless the purchase falls within a statutory exclusion or exemption. For state agencies subject to SPD's procurement authority, state agency purchases made from grant funds must comply with SPD rules unless the purchase is made in support of research.⁵⁷ Procurements of goods or services that are not made under SPD's purchasing authority may be subject to Chapter 2261 of the Texas Government Code.⁵⁸

ESBD posting requirements, Contract Advisory Team (CAT) reviews, Quality Assurance Team (QAT) reviews, and Legislative Budget Board (LBB) contracts database reporting may apply to

⁵⁵ General Provisions – Responsibilities of State Agencies, Fiscal Responsibility of Payments Policy located in eXpendit State Purchase Policies at https://fm.xcpa.texas.gov/fm/pubs/purchase/gen/index.php?section=responsibilities&page=fiscal_responsibility. See also TEX. GOVT CODE §§ 321.013(f), 321.0133 (SAO may conduct economy and efficiency audit to determine whether state agency is managing or utilizing resources in economical and efficient manner); TEX. GOVT CODE § 321.022(a) (administrative head of state agency shall report reasonable cause to believe that money was lost, misappropriated, or misused to SAO).

⁵⁶ See generally Title 10, Subtitle D of the Texas Government Code for the State Purchasing and General Services Act; 2 CFR § 200.317 (state agency procurement transactions for federal grant programs must follow same policies and procedures used for procurement from non-federal funds).

⁵⁷ TEX. GOVT CODE § 2155.140 (“The commission’s authority does not apply to a purchase of goods or services from a gift or grant, including an industrial or federal grant or contract in support of research.”).

⁵⁸ TEX. GOVT CODE § 2261.001(a) (“This chapter, other than Subchapter F, applies only to each procurement of goods or services made by a state agency that is neither made by the comptroller nor made under purchasing authority delegated to the agency by or under Section 51.9335 or 73.115, Education Code, or Section 2155.131 or 2155.132.”).

agency purchases funded by grants. SPD has published the *State of Texas Procurement and Contract Management Guide*⁵⁹ as an aid to procurement professionals in the execution of their duties.

Reporting Requirements

State agency grant agreements may be subject to various reporting requirements depending on the transaction value and source of funds. For example, grant agreements with a value greater than \$50,000 must be reported to the Legislative Budget Board (LBB) Contracts Database.⁶⁰ There are also notification requirements for certain federally funded programs.⁶¹ Grant program managers are encouraged to consult with agency legal counsel to ensure compliance with applicable reporting requirements.

Intergovernmental Coordination

The Office of State-Federal Relations acts as a liaison between Texas and the federal government. The duties of this state agency, administratively attached to the Governor's Office, include

- helping to coordinate state and federal programs dealing with the same subject;
- informing the Governor and the Legislature of federal programs that may be carried out in the state or that affect state programs;
- providing federal agencies and the United States Congress with information about state policy and state conditions on matters that concern the federal government;
- responding to requests for information from the Legislature, the United States Congress, and federal agencies; and
- coordinating with the Legislative Budget Board regarding the effects of federal funding on the state budget.⁶²

To assist in a coordinated communication of the State's interests, an agency or political subdivision of the state must report to the Office of State-Federal Relations any contract between the agency or subdivision and a federal-level government relations consultant.⁶³

The Governor, as the chief planning officer of the State, has established a Division of Budget and Policy.⁶⁴ Among other responsibilities, this division serves as the clearinghouse for all state agency

⁵⁹ The Texas Procurement and Contract Management Guide is published on the Comptroller's website at Comptroller.Texas.Gov.

⁶⁰ General Appropriations Act, House Bill 1, 88th R.S. at Article IX, Section 7.04.

⁶¹ General Appropriations Act, House Bill 1, 88th R.S. at Article IX, Section 13.02.

⁶² TEX. GOVT CODE §§ 751.002, 751.005.

⁶³ TEX. GOVT CODE § 751.016.

⁶⁴ Office of the Governor, Division of Budget and Policy website is located at <https://gov.texas.gov/organization/bpp>.

applications for federal grant or loan assistance.⁶⁵ A state agency is required to notify the Division of Budget and Policy of each application for federal grant or loan assistance before the agency submits the application.⁶⁶

The Governor may also provide planning assistance to political subdivisions. At the request of the governing body of a political subdivision or the authorized agency of a group of political subdivisions, the Governor may (1) arrange planning assistance, including surveys, community renewal plans, technical services, and other planning and (2) arrange for a study or report on a planning problem submitted to the Governor.⁶⁷ In addition, the Governor, or a state agency designated by the Governor, may provide technical assistance and coordinate the actions of a local government participating in a federal assistance program.⁶⁸ The governing body of a local government by order or resolution may request that the Governor, or the designated state agency, act on behalf of the local government in any matter relating to a request for federal financial assistance or an agreement, assurance of compliance, requirement, or enforcement action relating to the request.⁶⁹

Federal Uniform Guidance

The U.S. Office of Management and Budget (OMB) guidance titled “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,” commonly referred to as the *Uniform Guidance*, is located in Subtitle A of Title 2 of the Code of Federal Regulations.

The policy reforms in the *Uniform Guidance* include

- eliminating duplicative and conflicting guidance;
- focusing on performance over compliance for accountability;
- encouraging efficient use of information technology and shared services;
- providing for consistent and transparent treatment of costs;
- limiting allowable costs to make the best use of federal resources;
- setting standard business processes using data definitions;

- encouraging non-federal entities to have family-friendly policies;
- strengthening oversight; and
- targeting audit requirements on risk of waste, fraud, and abuse.⁷⁰

Although the Uniform Guidance is intended to be the government-wide framework for federal grants management,⁷¹ some federal programs may have exemptions or requirements in addition to the Uniform Guidance.⁷² Grant program managers, therefore, must not only be familiar with the Uniform Guidance but also the associated federal agency implementing regulations set forth in Subtitle B of Title 2 of the Code of Federal Regulations, the federal program legislation and associated regulations, any federal agency issued information bulletins and policy statements regarding the program, any applicable state law and policies, and the terms and conditions of the federal award.

⁶⁵ TEX. GOVT CODE § 772.009(a).

⁶⁶ TEX. GOVT CODE § 772.005.

⁶⁷ TEX. GOVT CODE § 772.008(a).

⁶⁸ TEX. GOVT CODE §§ 742.001, 742.003(a).

⁶⁹ TEX. GOVT CODE § 742.004(a).

⁷⁰ Uniform Guidance (Final Guidance) 78 Fed. Reg. 248, 78591-78593 (2013).

⁷¹ Uniform Guidance (Final Guidance), 78 Fed. Reg. 248, 78590 (2013).

⁷² See 2 CFR § 200.101.

UNIFORM ASSURANCES

TxGMS, as required by Chapter 783 of the Texas Government Code, includes uniform and concise language for any assurances that a local government is required to make to a state agency.⁷³ The term “assurance” refers to a statement of compliance with federal or state law that is required of a local government as a condition for the receipt of grant or contract funds.⁷⁴ A list of the Uniform Assurances to be made by local governments to state agencies is provided in [Appendix 6](#).

Because the Uniform Assurances are meant to be of general applicability to units of local government, the Uniform Assurances do not include certifications based on the following: federal or state program legislation, program-specific requirements contained in the federal or state award, or [specific conditions](#) tailored to a particular subrecipient. Accordingly, state agencies may include certifications in their grant agreements and procurement contracts with local governments that are in addition to the Uniform Assurances to ensure compliance with applicable law or rule.

STANDARD FINANCIAL MANAGEMENT CONDITIONS

Overview

TxGMS, as required by Chapter 783 of the Texas Government Code, includes a compilation of Standard Financial Management Conditions.⁷⁵ The term “financial management conditions” refers to generally applicable policies and procedures for the accounting, reporting, and management of funds that state agencies require local governments to follow in the administration of grants and contracts.⁷⁶

The financial management conditions vary depending on the funding source and type of transaction. Therefore, in accordance with Section 783.006(d) of the Texas Government Code,⁷⁷ the Standard Financial Management Conditions are categorized according to federal grant programs and state grant programs.

Failure to follow a state or federal law applicable to the disbursement of grant funds may subject the local government to statutory, common law, and contractual remedies that may include administrative action, suspension of grant payments, termination, and ineligibility for future grants.

Federal Grant Programs

For federally funded grant programs administered by the state, a local government subrecipient must comply with the Standard Financial Management Conditions that comprise the following:

- the federal program legislation as well as any associated regulations and program-specific policy statements issued by the federal agency;
- the *Uniform Guidance* and any applicable federal agency regulations located in Subtitle B of Title 2 of the Code of Federal Regulations;
- as permitted by the *Uniform Guidance*, a state agency’s sub-award may include additional specific award conditions,⁷⁸ ; and

⁷³ TEX. GOV'T CODE § 783.005(a).

⁷⁴ TEX. GOV'T CODE § 783.003.

⁷⁵ TEX. GOV'T CODE § 783.006.

⁷⁶ TEX. GOV'T CODE § 783.003.

⁷⁷ TEX. GOV'T CODE § 783.006(d).

⁷⁸ 2 CFR § 200.207.

- requirements the state agency imposes on the subrecipient for the state agency to meet its responsibilities under the federal award⁷⁹ (for example, the applicable terms and conditions of the federal agency's award).
- In addition, state agencies must comply with applicable state law and fiscal policy in the administration of federal grant programs (for example, Chapter 783 of the Texas Government Code).

State Grant Programs

Overview

For grant programs wholly funded by the State, a local government grantee under a grant from a state agency must comply with the following Standard Financial Management Conditions:

- Grant Award to Local Government;
- Standards for Financial and Program Management;
- Grantee Subawards and Contracts;
- Property Standards;
- Performance and Financial Monitoring and Reporting;
- Records Retention and Access;
- Remedies for Noncompliance;
- Closeout;
- Post-Closeout Adjustments and Continuing Responsibilities;
- Collection of Amounts Due;
- Cost Principles; and
- Audits.

Grant program managers should not presume that the laws and policies applicable to federal grant programs apply to state-funded grant programs. To assist grant program managers in identifying similarities and differences between the administration of state and federal grant programs, the Standard Financial Management Conditions for state grant programs generally follow the organizational structure of the *Uniform Guidance*. In addition, a Selected Items of Cost Supplement Chart is provided in [Appendix 7](#).

Grant Award to Local Government

The local government must enter into a written grant agreement with the state agency grantor. The terms and conditions of the state agency grant agreement with the local government must address, as applicable, the following: Uniform Assurances, Standard Financial Management Conditions, program legislation, pro-

gram specific requirements, relevant public policy requirements, including General Appropriations Act provisions, and specific conditions tailored to the local government.

Standards for Financial and Program Management

Statutory and Policy Requirements

The local government is responsible for complying with all requirements of the state award. The local government must manage and administer the state award in a manner to ensure that funding provided through the state award is expended and associated programs are implemented in full accordance with state law and public policy requirements.

Performance Measurement

As required by the performance goals, indicators, and milestones in the state award, the local government must relate financial data to performance accomplishments of the state award. When applicable, the local government must also provide cost information such as unit cost data to demonstrate cost effectiveness. The local government's performance should be measured in a way that will help the state agency to improve program outcomes, share lessons learned, and spread the adoption of promising practices. When establishing performance reporting frequency and content, the state agency should consider what information will be necessary to measure the grantee's progress, to identify promising practices of grantees, and to build the evidence upon which the state agency makes program and performance decisions. The state agency should not require additional information that is not necessary for measuring program performance and evaluation.

Financial Management

Each local government must expend and account for the state award in accordance with applicable laws for expending and accounting for the local government's funds. All local government financial management systems, including records documenting compliance with applicable statutes, regulations, and the terms and conditions of the state award, must be sufficient to permit the preparation of reports required by the terms and conditions, and tracking expenditures adequate to establish that funds have been used in accordance with the applicable laws, rules, and terms and conditions of the state award.

The local government's financial management system must provide for the following:

⁷⁹ 2 CFR § 200.332(a)(3).

- (1) Identification of all state awards received and expended and the state programs under which they were received. State program and state award identification must include, as applicable, the state award identification number, year the state award was issued, and name of the state agency or pass-through entity.
 - (2) Accurate, current, and complete disclosure of the financial results of each state award or program in accordance with the reporting requirements in the [Financial Reporting](#) and [Monitoring and Reporting Program Performance](#) sections. When a state agency or pass-through entity requires reporting on an accrual basis from a local government that maintains its records other than on an accrual basis, the local government must not be required to establish an accrual accounting system. This local government may develop accrual data for its reports based on an analysis of the documentation on hand.
 - (3) Maintaining records that sufficiently identify the amount, source, and expenditure of state funds for state awards. These records must contain information necessary to identify state awards, authorizations, obligations, unobligated balances, as well as assets, expenditures, income, and interest. All records must be supported by source documentation.
 - (4) Effective control over, and accountability for, all funds, property, and assets. The local government must safeguard all assets and ensure they are used solely for authorized purposes.
 - (5) Comparison of expenditures with budget amounts for each state award.
 - (6) Written procedures to implement the requirements of the [Payment](#) section.
 - (7) Written procedures for determining the allowability of costs in accordance with the [Cost Principles](#) section and the terms and conditions of the state award.
- (5) take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the state agency designates as sensitive or the local government considers sensitive and is consistent with applicable federal, state, and local laws regarding privacy and obligations of confidentiality.

Bonds and Insurance

- (1) Where the state government guarantees or insures the repayment of money borrowed by the local government, the state agency may require adequate bonding and insurance if the bonding and insurance requirements of the local government are not deemed adequate to protect the interest of the state government.
- (2) The state agency may require adequate fidelity bond coverage where the local government lacks coverage to protect the interest of the state government.
- (3) Where bonds, insurance, or both are required in the situations described in this section, the bonds and insurance must be obtained from companies licensed in Texas with an “A-” rating or better from A.M. Best Company holding certificates of authority.

Payment

A state agency must distribute grant money on a reimbursement or an as-needed basis unless (1) otherwise provided by statute or (2) the agency determines another distribution method is necessary for the purposes of the grant.

If payments are made in advance, payment methods utilized by the state agency must minimize the time elapsing between the transfer of funds from the state agency and the disbursement of funds by the local government whether the payment is made by electronic funds transfer or by other means.

- (1) The local government may be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement by the local government, and financial management systems that meet the standards for fund control and accountability as established in TxGMS. Advance payments to a local government must be limited to the minimum amounts needed and be timed with actual, immediate cash requirements of the local government in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the local government for direct program or project costs and the proportionate share of any allowable indirect costs. The local government must make timely

Internal Controls

The local government must

- (1) establish, document, and maintain effective internal control over the state award that provides reasonable assurance that the local government is managing the state award in compliance with statutes, rules, and the terms and conditions of the state award;
- (2) comply with statutes, rules, and the terms and conditions of the state award;
- (3) evaluate and monitor the local government’s compliance with statutes, rules, and the terms and conditions of state awards;
- (4) take prompt action when instances of noncompliance are identified; and

- payments to contractors in accordance with the contract provisions.
- (2) Whenever possible, advance payment requests by the local government must be consolidated to cover anticipated cash needs for all state awards received by the recipient from the awarding state agency or pass-through entity.
 - (i) Advance payment mechanisms must comply with applicable state law and fiscal policy and include, but are not limited to, warrants and electronic funds transfers.
 - (ii) Unless state law provides otherwise, requests by local governments for advance payments and reimbursements may be submitted monthly or, if authorized by the state agency, on a more frequent basis.
 - (3) When the reimbursement method is used, the state agency or pass-through entity must make payment within 30 calendar days after receipt of a complete and correct request for payment. A state agency shall notify the local government of an error in a request for payment, including incomplete supporting documentation, not later than the 21st day after the date the invoice is received.
 - (4) If the local government cannot meet the criteria for advance payments and the state agency has determined that reimbursement is not feasible because the local government lacks sufficient working capital, the state agency may provide cash on a working capital advance basis if the procedure is authorized by state law. Under this procedure, the state agency must advance cash payments to the local government to cover its estimated disbursement needs for an initial period generally aligned to the local government's disbursing cycle. After that, the state agency must reimburse the local government for its actual cash disbursements. Use of the working capital advance method of payment requires that the pass-through entity provide timely advance payments to any sub-grantees in order to meet the sub-grantee's actual cash disbursements. The pass-through entity must not use the working capital advance method of payment if the reason for using this method is the unwillingness or inability of the pass-through entity to provide timely advance payments to the sub-grantee to meet the sub-grantee's actual cash disbursements.
 - (5) If available, the local government must disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on state funds before requesting additional cash payments.
 - (6) Payment for allowable costs must not be withheld at any time during the period of performance unless required by the specific conditions of the award, [remedies for noncompliance](#), or in one or more of the following instances:
 - (i) The local government has failed to comply with the terms and conditions of the state award.
 - (ii) The local government is delinquent in a debt to the state.
 - (7) A payment withheld for failure to comply with the terms and conditions of the state award must be released to the local government upon subsequent compliance. When a state award is suspended, payment adjustments must be made in accordance with the requirements of the [Effects of Suspension and Termination](#) section.
 - (8) A payment must not be made to a local government for amounts that the local government withholds from contractors to ensure satisfactory completion of work. Payment must be made when the local government disburses the withheld funds to the contractors or to escrow accounts established to ensure satisfactory completion of work.
 - (9) The use of banks and other institutions as depositories of advance payments under state awards must comply with the standards prescribed by applicable law.
 - (10) The determination as to whether the local government must maintain advance payments of state awards in interest-bearing accounts must comply with the standards prescribed by applicable law.
 - (11) The determination as to whether the local government may retain interest earned on advance payment amounts and whether the retained interest is subject to any restrictions (for example, monetary cap, expenditure limitation, annual remittance) must comply with the standards prescribed by applicable law.

Cost Sharing

Unless otherwise provided in state law, voluntary committed cost sharing is not expected under state research grants. The state agency may not use voluntary committed cost sharing as a factor during the merit review of applications or proposals for state research grants unless authorized by state statutes or state agency regulations and specified in the notice of funding opportunity. State agencies are also discouraged from using voluntary committed cost sharing as a factor during the merit review of applications for other state assistance programs. If voluntary committed cost sharing is used for this purpose for other programs, the notice of funding opportunity must specify how an applicant's proposed cost sharing will be considered.

For all state awards, the state agency or pass-through entity must accept any cost sharing funds (including cash and third-party in-kind contributions, and also including funds committed by the

local government, sub-grantee, or third parties) as part of the local government's contributions to a program when the funds

- (1) are verifiable in the local government's records;
- (2) are not included as contributions for any other state award;
- (3) are necessary and reasonable for achieving the objectives of the state award;
- (4) are allowable under the [Cost Principles](#) section;
- (5) are not paid by the state government under another state award, except where the program's state authorizing statute specifically provides that state funds made available for the program can be applied to cost sharing requirements of other state programs;
- (6) are provided for in the approved budget when required by the state agency; and
- (7) conform to other applicable provisions of TxGMS.

Unrecovered indirect costs, including indirect costs on cost sharing, may be included as part of cost sharing with the prior approval of the state agency or pass-through entity. Unrecovered indirect cost means the difference between the amount charged to the state award and the amount that could have been charged to the state award under the local government's approved negotiated indirect cost rate.

Values for local government contributions of services and property must be established in accordance with the [Cost Principles](#) section. When a state agency or pass-through entity authorizes the local government to donate buildings or land for construction projects, facilities acquisition projects, or long-term use, the value of the donated property for cost sharing must be the lesser of paragraphs (1) or (2):

- (1) The value of the remaining life of the property recorded in the local government's accounting records at the time of donation.
- (2) The current fair market value.

However, when there is sufficient justification, the state agency or pass-through may approve using the current fair market value of the donated property, even if it exceeds the value described in (1) above at the time of donation.

Volunteer services furnished by third-party professional and technical personnel, consultants, and others may be counted as cost sharing if the service is necessary for the program. Rates for third-party volunteer services must be consistent with those paid for similar work by the local government. When the required skills are not found in the local government's workforce, rates must be con-

sistent with those paid for similar work in the labor market where the local government competes for the services involved. In either case, fringe benefits that are allowable, allocable, and reasonable may be included in the valuation.

When a third-party organization furnishes the services of an employee, these services must be valued at the employee's regular rate of pay plus an amount of fringe benefits that is reasonable, necessary, allocable, and otherwise allowable, and indirect costs at the third-party organization's approved negotiated indirect cost rate, or a rate in accordance with the [Indirect Costs](#) section provided these services employ the same skills for which the employee is normally paid. Where donated services are treated as indirect costs, indirect cost rates will separate the value of the donated services so that reimbursement for the donated services will not be made.

Donated property from third parties may include items such as equipment, office supplies, laboratory supplies, or workshop and classroom supplies. The assessed value of donated property included as cost sharing must not exceed the property's fair market value at the time of the donation.

The method used for determining the value of donated equipment, buildings, and land for which title passes to the local government may differ according to the following:

- (1) If the purpose of the state award is to assist the local government in acquiring equipment, buildings, or land, the aggregate value of the donated property may be claimed as cost sharing.
- (2) If the purpose of the state award is to support activities that require the use of equipment, buildings, or land, only depreciation charges for equipment and buildings may be made.

However, the fair market value of equipment or other capital assets and fair rental charges for land may be allowed if provided in the terms and conditions of the state award.

The value of donated property must be determined in accordance with the accounting policies of the local government with the following qualifications:

- (1) The value of donated land and buildings must not exceed its fair market value at the time of donation to the local government as established by an independent appraiser (for example, certified real property appraiser) and certified by a responsible official of the local government.
- (2) The value of donated equipment must not exceed the fair market value at the time of donation.

- (3) The value of donated space must not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately owned building in the same locality.
- (4) The value of loaned equipment must not exceed its fair rental value.

The fair market value of third-party in-kind contributions must be documented and, to the extent feasible, supported by the same methods used internally by the local government.

Program Income

Unless a state law provides otherwise, the local government shall comply with the terms of the state award regarding the generation and use of program income. For purposes of TxGMS, the term “program income” includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under state awards, the sale of commodities or items fabricated under a state award, license fees, and royalties on patents and copyrights, and principal and interest on loans made with state award funds. “Program income” refers to gross income directly generated by a supporting activity during the period of performance. Costs incidental to the generation of program income may be deducted from gross income to determine program income only if (1) deduction is authorized by the award and (2) the costs to be deducted are not charged to the award. Except as otherwise provided in state statutes, regulations, or the terms and conditions of the state award, program income does not include rebates, credits, discounts, and interest earned on any of them. Taxes, special assessments, levies, fines, and similar revenues a local government raised are not program income unless the revenues are specifically identified in the state award or state agency regulations as program income. Proceeds from the sale of real property, equipment, or supplies are not program income; such proceeds must be handled in accordance with the [Property Standards](#) section. Unless the agency specifies or approves another use of program income, program income is deducted from total allowable costs, reducing the overall total amount of the state award.

Revision of Budget and Program Plans

The approved budget for the state award summarizes the financial aspects of the project or program as approved during the state award process. It may include either the state share and non-state share or only the state share as determined by the state agency or pass-through entity.

The local government is required to report deviations from the approved budget, project or program scope, or objective, and request prior approval from the state agency for budget and program plan revisions, in accordance with this section.

When requesting approval for budget revisions, the local government must use the same format for budget information that was used in its application, unless the state agency has approved an alternative format.

The local government must request prior written approval from the state agency or pass-through entity for one or more of the following programs and budget-related reasons:

- (1) Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).
- (2) Change in key personnel (including employees and contractors) that are identified by name or position in the state award.
- (3) The disengagement from a project for more than three months, or a 25 percent reduction in time and effort devoted to the state award over the course of the period of performance, by the approved project director or principal investigator.
- (4) The inclusion, unless waived in writing by the state agency or pass-through entity, of costs that require prior approval in accordance with TxGMS.
- (5) The transfer of funds budgeted for participant support costs to other budget categories.
- (6) Subaward activities not proposed in the application and approved in the state award. A change of sub-grantee only requires prior approval if the state agency or pass-through entity includes the requirement in the terms and conditions of the state award. In general, a state agency or pass-through entity should not require prior approval of a change of sub-grantee unless the inclusion was a determining factor in the merit review or eligibility process. This requirement does not apply to the procurement transactions for goods and services.
- (7) Changes in the total approved cost sharing amount.
- (8) The need arises for additional state funds to complete the project.
- (9) Transferring funds between the construction and non-construction work under the state award.
- (10) A no-cost extension (meaning, an extension of time that does not require the obligation of additional state funds) of the period of performance than any one-time extension authorized by the state agency in accordance with the state

award. All requests for no-cost extensions should be submitted at least 10 calendar days before the conclusion of the period of performance. The state agency may approve multiple no-cost extensions under a state award if not prohibited by state statute or rule.

- (11) Other circumstances specified in the state award.

The state agency must not permit a transfer of funds that would cause any state appropriation to be used for purposes other than those consistent with the appropriation. The state agency may also, at its option, restrict the transfer of funds among direct cost categories (for example, personnel, travel, and supplies) or programs, functions, and activities when:

- (1) the state share of the state award exceeds the Texas Acquisition Threshold; and
- (2) the cumulative amount of a transfer exceeds or is expected to exceed 10 percent of the total budget, including cost share, as last approved by the state agency.

Period of Performance

A local government may charge to the state award only allowable costs incurred during the period of performance and any costs incurred before the state agency made the state award that were authorized by the state agency. See Pre-award Costs in [Appendix 7](#).

Grantee Subawards and Contracts

Sub-grantee and Contractor Determination

In the event of a subaward or procurement contract, the local government is responsible for making case-by-case determinations to determine whether the entity receiving state funds is a sub-grantee or a contractor. The state agency may require the local government to comply with additional guidance to make these determinations, provided such guidance does not conflict with this section. The table below sets forth criteria to be used to distinguish sub-grantees from contractors in state grant programs.

STATE GRANT PROGRAM

Sub-grantee/Subrecipient and Contractor Determination	
Sub-grantee/Subrecipient	Contractor
<p>Characteristics that support the classification of the entity as a sub-grantee include, but are not limited to, when the entity:</p> <ul style="list-style-type: none"> (1) determines who is eligible to receive what financial assistance; (2) has its performance measured in relation to whether the objectives of a grant program were met; (3) has responsibility for programmatic decision making; (4) is responsible for adherence to applicable grant program requirements specified in the state award; and (5) implements a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the local government. 	<p>Characteristics that support a procurement relationship between the local government or sub-grantee a contractor include, but are not limited to, when the contractor:</p> <ul style="list-style-type: none"> (1) provides the goods and services within normal business operations; (2) provides similar goods or services to many different purchasers; (3) normally operates in a competitive environment; (4) provides goods or services that are ancillary to the implementation of a grant program; and (5) is not subject to compliance requirements of a state grant program as a result of the agreement. However, similar requirements may apply for other reasons.

Procurement Contracts

GENERAL PROCUREMENT STANDARDS

Procurement Methods

When procuring property and services under a state award, the local government must follow the same documented policies and procedures, including conflict of interest standards, it uses for procurements from its non-state funds as well as comply with TxGMS and applicable law. The local government shall use the procurement methods in this section unless another method is approved by the state agency.

Procurement by micro-purchases

Procurement by micro-purchase is the aggregate dollar amount of which does not exceed \$10,000. Micro-purchases may be awarded without soliciting competitive quotations if the local government considers the price to be reasonable.

Procurement by simplified acquisition procedures

Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Texas Acquisition Threshold. If simplified acquisition procedures are used, price or rate quotations must be obtained from an adequate number of qualified entities.

Procurement by sealed bids (formal advertising)

Sealed bidding is feasible only if (1) a complete, adequate, and realistic specification or purchase description is available; (2) two or more responsible bidders have been identified as willing and able to compete effectively for the business; (3) the procurement lends itself to a firm-fixed-price contract; and (4) the selection of the successful bidder can be made principally based on price. If sealed bids are used, bids must be solicited from an adequate number of known suppliers, providing them with sufficient response time prior to the date set for opening the bids. Unless specified by the state agency, the grantee or sub-grantee may exercise judgment in determining what number is adequate. For local governments, the invitation for bids must be publicly advertised. The invitation for bids must define the items or services in order for the bidder to properly respond. All bids must be opened at the time and place prescribed in the invitation for bids. A firm-fixed-price contract is awarded to the lowest responsive and responsible bidder. When specified in the solicitation, factors such as discounts, transportation cost, and life-cycle costs must be considered in determining which bid is the lowest. Payment discounts may only be used to determine the low bid when the grantee or sub-grantee determines they are a valid factor based on prior experience. The

grantee or sub-grantee must document and provide justification for all bids it rejects.

Procurement by competitive proposals

This is a procurement method used when conditions are not appropriate for using sealed bids. This procurement method may result in either a fixed-price or cost-reimbursement contract. Requests for proposals require public notice, and all evaluation factors and their relative importance must be identified. Proposals must be solicited from multiple qualified entities. To the maximum extent practicable, any proposals to the public notice must be considered. The procuring entity must have written procedures for conducting technical evaluations and for selecting contractors. A contract must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

Procurement of architecture/engineering services by competitive proposals

Competitive proposal procedures may be used for procurement of architectural/engineering (A/E) professional services using an alternate evaluation method where the price is not a selection factor. Instead of considering price, competitors' qualifications may be evaluated and the most qualified competitor selected. Contract award is subject to negotiation of fair and reasonable compensation. The method can only be used to procure architectural/engineering professional services. It cannot be used to purchase other services provided by A/E firms that are a potential source to perform the proposed work.

Procurement by noncompetitive proposals

Procurement through solicitation of a proposal from only one source may be used only when one or more of the following circumstances apply: (1) the procurement transaction can be fulfilled by a single source; (2) the public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation; (3) the local government requests in writing to use a noncompetitive proposals; or (4) after solicitation of a number of sources, competition is determined inadequate.

Procurement Considerations

The purchase procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. When appropriate, an analysis should be made between leasing and purchasing property or equipment to determine the most economical approach.

Time and Materials Contracts

A time and materials contract is a contract in which the contractor is paid the sum of (1) actual cost of materials used and (2) a fixed hourly rate for labor. In the event the local government uses a time and materials contract, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the local government awarding such a contract must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls. Because the contractor will have no incentive to control the cost of materials, a time and materials contract is appropriate only if no other contract is suitable.

Administrative Efficiency

When appropriate for procurement or use of common or shared goods and services, the local government is encouraged to enter into intergovernmental agreements⁸⁰ and utilize the cooperative purchasing programs established by SPD or DIR for procurement transactions. In addition, the local government is encouraged to use federal, state, and local surplus property instead of purchasing new equipment and property when it is feasible and reduces project costs.

Award Considerations and Procurement Records

The local government must award contracts to responsible contractors that possess the ability to perform successfully under the terms and conditions of a proposed contract. The local government must consider contractor integrity, public policy compliance, proper classification of employees past performance record, and financial and technical resources when conducting a procurement transaction. The local government must maintain records sufficient to detail the history of each procurement transaction. These records must include the rationale for the procurement method, contract type selection, contractor selection or rejection, and the basis for the contract price.

Conflict of Interest Standards

The local government or sub-grantee must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts. No employee, officer, or agent, board member with real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by the state award. A conflict of interest includes when the employee, officer, agent, or board member, any member of their immediate

family, their partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from an entity considered for a contract. An employee, officer, agent, and board member of the local government or subgrantee may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors. However, an unsolicited item of nominal value may be accepted under a written policy of the local government or sub-grantee. If the local government or sub-grantee has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian Tribe, the local government or sub-grantee must also maintain written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest mean that because of relationships with a parent company, affiliate, or subsidiary organization, the local government or sub-grantee is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization. At a minimum, the local government or sub-grantee's conflict of interest standards and associated disclosure requirements must comply with applicable law, TxGMS, and the terms and conditions of the state award.

Oversight

The local government must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts and purchase orders. The local government is responsible for the settlement of all contractual and administrative issues arising out of its procurement transactions. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the local government of any contractual responsibilities under its contracts.

COMPETITION

All procurement transactions must be conducted in a manner that provides full and open competition and is consistent with the standards of this section and applicable state law. To ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids must be excluded from competing on those procurements. Some examples of situations that may restrict competition include, but are not limited to

- (1) placing unreasonable requirements on firms for them to qualify to do business;
- (2) requiring unnecessary experience and excessive bonding;

⁸⁰ An intergovernmental agreement is an agreement between governmental entities to exchange goods and services at cost, or the nearest practicable estimate thereof. An intergovernmental agreement is not a procurement contract.

STATEWIDE PROCUREMENT DIVISION

- (3) noncompetitive pricing practices between firms or between affiliated companies;
- (4) noncompetitive contracts to consultants that are on retainer-contracts;
- (5) organizational conflicts of interest;
- (6) specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and
- (7) any arbitrary action in the procurement process.

The local government must have written procedures for procurement transactions. These procedures must ensure that all solicitations

- (1) Incorporate a clear and accurate description of the technical requirements for the property, equipment or service being procured. The description may include a statement of the qualitative nature of the property, equipment, or service to be procured. When necessary, the description must provide minimum essential characteristics and standards to which the property, equipment, or service must conform. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to clearly and accurately describe the technical requirements, a “brand name or equivalent” description of features may be used to provide procurement requirements. The specific features of the named brand must be clearly stated.
- (2) Identify any additional requirements that the offerors must fulfill and all other factors that will be used in evaluating bids or proposals.

The local government must ensure that all prequalified lists of persons, firms, or products used in procurement transactions are current and include enough qualified sources to ensure maximum open competition. When establishing or amending prequalified lists, the local government must consider objective factors that evaluate price and cost to maximize competition. The local government must not preclude potential bidders from qualifying during the solicitation period.

CONTRACT COST AND PRICE

The local government must perform a cost or price analysis for every procurement transaction, including contract modifications, in excess of the Texas Acquisition Threshold including contract modifications. The method and degree of analysis conducted depend on the facts surrounding the particular procurement transaction. For example, the local government should consider potential workforce impacts in its analysis if the procurement

transaction will displace public sector employees. However, as a starting point, the local government must make independent estimates before receiving bids or proposals.

Costs or prices based on estimated costs for contracts under the state award are allowable only to the extent that the costs incurred or cost estimates included in negotiated prices would be allowable for the local government under the [Cost Principles](#) section. The local government may reference its own cost principles as long as they comply with TxGMS cost principles. The local government must not use the “cost plus a percentage of cost” and “percentage of construction costs” methods of contracting.

STATE AGENCY REVIEW

Specifications Review

The state agency or pass-through entity may review the technical specifications of proposed procurements under the state award if the state agency believes the review is needed to ensure that the item or service specified is the one being proposed for acquisition. The local government or sub-grantee must submit the technical specification of proposed procurements when requested by the federal agency or pass-through entity. This review should take place prior to the time the specifications are incorporated into a solicitation document. When the local government or sub-grantee desires to accomplish the review after a solicitation has been developed, the state agency or pass-through entity may still review the specifications. In those cases, the review should be limited to the technical aspects of the proposed purchase.

Pre-procurement Document Review

When requested, the local government or sub-grantee must provide procurement documents (such as requests for proposals, invitations for bids, or independent cost estimates) to the state agency for pre-procurement review. The state agency or pass-through entity may conduct a pre-procurement review when

- (1) the local government’s procurement procedures or operation fails to comply with the procurement standards set forth in TxGMS;
- (2) the procurement is expected to exceed the Texas Acquisition Threshold and is to be awarded without competition or only one bid is expected to be received in response to a solicitation;
- (3) the procurement is expected to exceed the Texas Acquisition Threshold, and specifies a “brand name” product;
- (4) the procurement is expected to exceed the Texas Acquisition Threshold and a sealed bid procurement is to be awarded to an entity other than the apparent low bidder; or

- (5) a proposed contract modification changes the scope of a contract or increases the contract amount and the resulting contract value exceeds the Texas Acquisition Threshold.

The local government is exempt from the pre-procurement review required by this section if the state agency determines that its procurement systems comply with TxGMS. The local government may request that the state agency review its procurement system to determine whether it meets these standards for its system to be certified. Generally, these reviews must occur where there is continuous high-dollar funding and third-party contracts are awarded regularly.

The local government may self-certify its procurement system. However, self-certification does not limit the state agency's or pass-through entity's right to review the system. Under a self-certification procedure, the state agency or pass-through entity may rely on written assurances from the local government that it is complying with the standards of this part. The local government must cite specific policies, procedures, regulations, or standards as complying with these requirements and have its system available for review.

BONDING REQUIREMENTS

The state agency or pass-through entity may accept the recipient's or subrecipient's bonding policy and requirements for construction or facility improvement contracts or subcontracts exceeding the Texas Acquisition Threshold. Before doing so, the state agency must determine that the state interest is adequately protected. If such a determination has not been made, the minimum requirements must be as follows:

- (1) A bid guarantee from each bidder equivalent to 5 percent of the bid price. The bid guarantee must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute any required contractual documents within the specified timeframe.
- (2) A performance bond on the contractor's part for 100 percent of the contract price. A performance bond is a bond executed in connection with a contract to secure the fulfillment of all the contractor's obligations under a contract.
- (3) A payment bond on contractor's the part for 100 percent of the contract price. A payment bond is a bond executed in connection with a contract to assure payment as required by the law of all persons supplying labor and material in the execution of the work provided for under a contract.

CONTRACT PROVISIONS

The local government's contracts must contain applicable contract provisions from [Appendix 6](#) as well as any additional provisions necessary for compliance with law and the terms of the state award.

Subaward Procedures

REQUIREMENTS FOR PASS-THROUGH ENTITIES

A local government must ensure that every subaward is clearly identified as a subaward and that the subaward complies with the terms and conditions of the state award and TxGMS. The standards required by TxGMS flow down to the sub-grantees through the subawards unless the context clearly indicates otherwise.

Many of the standards in TxGMS are presented from the perspective of the grantor (state agency) and grantee (local government) relationship. To determine the respective duties and obligations in the subaward context, the local government in its role as the pass-through entity will stand in the shoes of the grantor (state agency) and the sub-grantee will comply with the requirements of the grantee (local government) unless alternate text specifies requirements for a particular category of sub-grantees (for example, nonprofit organizations, institutions of higher education). In its role as a pass-through entity, the local government will facilitate the communications between the sub-grantees and state agency that are necessary for the timely evaluation of matters requiring the approval of the state agency. Unless the award provides otherwise, any matter that would require approval of the state agency grantor if carried out by the local government grantee must still be approved by the state agency grantor, even though it is carried out by a sub-grantee.

FIXED AMOUNT AWARDS

A fixed amount award is a type of grant agreement pursuant to which the state agency or pass-through entity provides a specific amount of funding without regard to actual costs incurred under the state award. Fixed amount awards are appropriate when the work that is to be performed can be priced with a reasonable degree of certainty. Samples of appropriate mechanisms to establish an appropriate price include the local government's past experience with similar types of work for which outcomes and its costs can be reliably predicted, or the local government can easily obtain price estimates for significant cost elements.

This type of state award reduces some of the administrative burden and record-keeping requirements for both the local gov-

ernment and state agency. Accountability is based primarily on performance and results. With prior written approval from the state agency, a pass-through entity may provide subawards based on fixed amounts up to \$500,000, provided the subawards comply with the requirements of this section and the state award. The following conditions apply to fixed amount awards:

- (1) The state award amount is negotiated using the cost principles (or other pricing information) as a guide. The state agency or pass-through entity may use fixed amount awards if the project scope is specific and if accurate cost, historical, or unit pricing data is available to establish a fixed budget based on a reasonable estimate of actual costs. Budgets for fixed amount awards are negotiated with the local government and the total amount of the state funding is determined in accordance with the local government's proposal, available pricing data, and [Cost Principles](#) section. Accountability must be based on performance and results, which can be communicated in performance reports or through routine monitoring. There is no expected routine monitoring of the actual costs incurred by the local government under the state award. Therefore, the state agency may choose not to require financial reporting. This does not absolve the local government from the record retention nor does it absolve the local government of the responsibilities of making records available for review during an audit. Payments must be based on meeting specific requirements of the state award. Some of the ways in which the state award may be paid include, but are not limited to, the following:
 - (a) In several partial payments. The amount of each payment as well as the "milestone" or event triggering the payment, should be agreed to in advance and included in the state award.
 - (b) On a unit price basis. The defined unit prices should be agreed to in advance and included in the state award.
 - (c) In one payment at the completion of the state award.
- (4) A fixed amount award must not be used in programs that require cost sharing.
- (5) A fixed amount award may generate and use program income in accordance with the terms and conditions of the state award; however, the requirements of [Program Income](#) section of TxGMS do not apply.
- (6) At the end of a fixed amount award, the local government must certify in writing to the state agency or pass-through entity that the project was completed as agreed to in the state award, or identify those activities that were not completed, and that all expenditures were incurred in accordance with [Factors Affecting Allowability of Costs](#). When the required activities were not carried out, including fixed amount awards paid on unit price basis under paragraph (1) of this section, the amount of the state award must be

reduced by the amount that reflects the activities that were not completed in accordance with the state award. When the required activities were completed in accordance with the terms and conditions of the state award, the local government is entitled to any unexpended funds.

- (7) Periodic reports may be established for fixed amount awards.
- (8) For prior approval requirements that apply to fixed amount awards, see [Revision of Budget and Program Plans](#) and [Fixed Amount Awards](#).

PRE-AWARD RISK REVIEW OF APPLICANTS

Prior to making a subaward, the local government must review the risk posed by grant applicants.

The local government as part of its pre-award risk review may review eligibility qualifications and financial integrity information available through government repositories such as the System for Award Management (SAM.gov). Awards may not be made to entities that are subject to suspension or debarment as indicated on the Texas Debarred Vendor List or System for Award Management.

The local government must establish and maintain policies and procedures for conducting a risk assessment to evaluate the risks posed by applicants before issuing state subawards. This assessment helps identify risks that may affect the advancement toward or the achievement of a project's goals and objectives. Risk assessments assist grant program managers in determining appropriate resources and time to devote to project oversight and monitor recipient progress. This assessment may incorporate elements such as the quality of the application, award amount, risk associated with the program, cybersecurity risks, fraud risks, and impacts on local jobs and the community. If the local government determines that a subaward will be made, [specific conditions](#) that correspond to the degree of risk assessed may be applied to the subaward agreement. The risk criteria to be evaluated must be described in the announcement of the funding opportunity.

In evaluating risks posed by applicants, the local government may consider the following:

- (a) financial stability;
- (b) the applicant's record of effectively managing financial risks, assets, and resources;
- (c) quality of management systems and ability to meet the management standards;
- (d) the applicant's record of managing previous and current awards, including compliance with reporting requirements and conformance to the terms and conditions of state and federal awards, if applicable;

- (e) reports and findings from audits performed, if applicable; and
- (f) the applicant's ability to effectively implement statutory, regulatory, or other requirements imposed on the grantee and sub-grantees of state awards.

SPECIFIC CONDITIONS

The local government may impose additional specific conditions based on an analysis of the following factors:

- (1) its risk assessment as described in the [Pre-award Risk Review of Applicants](#) section;
- (2) the sub-grantee's history of compliance with the terms and conditions of a state or federal award;
- (3) the sub-grantee's ability to meet expected performance goals as described in the subaward; or
- (4) a responsibility determination of a sub-grantee.

These specific conditions may include the following:

- (1) requiring payments as reimbursements rather than advance payments;
- (2) withholding authority to proceed to the next phase until receipt of evidence of acceptable performance;
- (3) requiring additional or more detailed financial reports;
- (4) requiring additional project monitoring;
- (5) requiring the grantee or sub-grantee to obtain technical or management assistance; or
- (6) establishing additional prior approvals.

Prior to imposing specific conditions, the local government must notify the sub-grantee as to

- (1) the nature of the specific conditions;
- (2) the reason why the specific conditions are being imposed;
- (3) the nature of the action needed to remove the specific conditions, if applicable;
- (4) the time allowed for completing the actions; and
- (5) the method for requesting the local government to reconsider imposing a specific condition.

Any specific conditions must be promptly removed once the conditions that prompted them have been corrected.

INFORMATION CONTAINED IN A SUBAWARD

The local government shall ensure that each subaward is clearly identified to the sub-grantee as a subaward and that each subaward is formalized by written agreement. In addition to any applicable terms and conditions of the state award that flow down

through subawards to sub-grantees, the local government must include the following information in the subaward:

Subaward Information

The local government must include the following information in each subaward:

- (a) Sub-grantee's name (which must match registered name in SAM or DUNS);
- (b) Sub-grantee's unique entity identifier or DUNS number;
- (c) Funding opportunity number (if the local government has assigned a number to the funding opportunity);
- (d) Award date;
- (e) Period of performance (start and end date);
- (f) Amount of state funds obligated in the subaward;
- (g) Total amount of state funds obligated to the sub-grantee by the local government, including the current obligation;
- (h) Total amount of each state award committed to the sub-grantee by the local government;
- (i) Total required cost sharing, if applicable;
- (j) Project description;
- (k) Name of local government and contact information for awarding official; and
- (l) Indirect cost rate for the subaward.

Terms and Conditions

The local government must incorporate all the general terms and conditions (for example, administrative requirements, statutes and rules) applicable to the award.

If the subaward includes terms and conditions incorporated by reference, the subaward must include wording that expressly incorporates, by reference, the applicable information and specifies a publicly available website where the information may be accessed. The local government must provide a copy of the full text of such information promptly if a sub-grantee requests it. The local government must also maintain an archive of previous versions of the incorporated by reference terms and conditions, with effective dates, for use by the sub-grantees, auditors, or others. The archive should be located on the local government's website in the same place where current terms and conditions are available.

Additional Requirements

The local government must include any additional requirements necessary for the local government to meet its responsibilities under the state award. This includes information and certifications

required for submitting financial and performance reports that the local government must provide to the state agency.

- (a) **State Agency, Program, or Award-Specific Terms and Conditions.** The local government may include in each subaward any specific terms and conditions that are in addition to the general terms and conditions. Whenever practicable, these specific terms and conditions also should be available on a public website and in notices of funding opportunities in addition to being included in a subaward.
- (b) **Subaward Performance Goals.** The local government must include in the subaward an indication of the timing and scope of expected performance by the sub-grantee as related to the outcomes intended to be achieved by the program. In some instances (for example, discretionary research awards), this may be limited to the requirement to submit technical performance reports (to be evaluated in accordance with local government policy). Where appropriate, the subaward may include specific performance goals, indicators, milestones, or expected outcomes (such as outputs, or services performed or public impacts of any of these) with an expected timeline for accomplishment. Reporting requirements must be clearly articulated such that, where appropriate, performance during the execution of the subaward has a standard against which sub-grantee performance can be measured. The local government may include program-specific requirements, as applicable. These requirements should be aligned with strategic goals, strategic objectives or performance goals that are relevant to the program.

- (4) The subaward shall include the indirect cost rate for the subaward that is either a negotiated rate or a de minimis rate as defined in the [Indirect Costs](#) section.
- (5) The subaward shall include a requirement that the sub-grantee permit the local government and auditors to access the sub-grantee's records and financial statements for the local government to fulfill its monitoring requirements.
- (6) The subaward shall include appropriate terms and conditions concerning the closeout of the subaward.

EVALUATION OF SUB-GRANTEE'S RISK OF NONCOMPLIANCE

The local government shall evaluate each sub-grantee's fraud risk and risk of noncompliance with a subaward to determine the appropriate sub-grantee monitoring. When evaluating a sub-grantee's risk, a local government should consider the following:

- (1) The sub-grantee's prior experience with the same or similar subawards;

- (2) The results of previous audits. This includes considering whether or not the sub-grantee receives a Single Audit prepared in compliance with the Uniform Guidance, and the extent to which the same or similar subawards have been audited;
- (3) Whether the sub-grantee has new personnel or new or substantially changed systems; and
- (4) The extent and results of state agency monitoring (for example, if the sub-grantee also receives state awards directly from the state agency).

If appropriate, the local government will consider implementing [specific conditions](#) in a subaward and notify the state agency of the specific conditions.

SUB-GRANTEE MONITORING AND MANAGEMENT

The local government must monitor the activities of a sub-grantee as necessary to ensure that the sub-grantee complies with state law and the terms and conditions of the subaward. The local government is responsible for monitoring the overall performance of a subrecipient to ensure that the goals and objectives of the subaward are achieved. In monitoring a sub-grantee, a local government must:

- (1) Review financial and performance reports.
- (2) Ensure that the sub-grantee takes corrective action on all significant developments that negatively affect the subaward. Significant developments include Single Audit findings related to the subaward, other audit findings, site visits, and written notifications from a subrecipient of adverse condition that will impact its ability to meet the milestones or the objectives of a subaward. When significant developments negatively impact the subaward, a sub-grantee must provide the local government with information on its plan for corrective action and any assistance needed to resolve the situation.
- (3) Issue a management decision for audit findings pertaining to the subaward provided to the sub-grantee from the local government as required by the [Management Decision](#) section.

Depending upon the local government's assessment of the risk posed by the sub-grantee as described in the [Evaluation of Sub-grantee's Risk of Noncompliance](#) section, the following monitoring tools may be useful for the local government to ensure proper accountability and compliance with program requirements and achievement of performance goals:

- (1) providing sub-grantees with training and technical assistance on program-related matters;

- (2) performing site visits to review the sub-grantee's program operations; and
- (3) arranging for audit services.

The local government must verify that a sub-grantee is audited as required by TxGMS. Further, the local government must consider whether the results of a sub-grantee's audit, site visits, or other monitoring necessitate adjustments to the local government's records. The local government must consider taking enforcement action against noncompliant sub-grantees as described in the [Remedies for Noncompliance](#) section and permitted by the sub-award.

Property Standards

Insurance Coverage

The local government must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with state funds as provided to property and equipment owned by the local government. Insurance is not required for state owned property unless required by the terms and conditions of the state award.

Real Property

Subject to the obligations and conditions set forth in state law, title to real property acquired or improved under the state award will vest upon acquisition in the local government. See the [Property Trust Relationship](#) section. Prior approval of the state agency is required, prior to the acquisition of real property by the local government using grant funds. Except as otherwise provided by state statutes or the state agency, real property must be used for the originally authorized purpose as long as it is needed for that purpose

A local government must use, manage, and dispose of real property acquired under a state award in accordance with applicable law. When real property is no longer needed for the originally authorized purpose or the state award expires or terminates, the local government must obtain written disposition instructions from the state agency.

State-owned Property

Title to state-owned property remains vested with the state government. The local government must submit an inventory of all state-owned property in its custody to the state agency annually. The local government must request disposition instructions from

the state agency or pass-through entity upon the completion of the state award or when the property is no longer needed.

Equipment

Title to equipment acquired under the state award will vest upon acquisition in the local government subject to the conditions of this section. This title must be a conditional title unless a state statute specifically authorizes the state agency to vest title in the local government without further responsibility to the state government and the state agency elects to do so. A conditional title means a clear title is withheld by the state agency until conditions and requirements specified in the terms and conditions of a state award have been fulfilled.

The local government or sub-grantee must use equipment for the project or program for which it was acquired and for as long as needed, whether or not the project or program continues to be supported by the state award. The local government must not encumber the equipment without prior written approval of the state agency or pass-through entity.

Prior written approval by the state agency is required if the local government desires to use the equipment (1) for activities in support of other grant programs, (2) to provide services for a fee that is less than a private company would charge for similar services, and (3) as a trade-in with the proceeds to offset the cost of replacement equipment.

Regardless of whether equipment is acquired in part or its entirety under the state award, the local government must manage equipment (including replacement equipment) utilizing procedures that meet the following requirements:

- (1) Property records must include a description of the property, a serial number or another identification number, the source of funding for the property the title holder, the acquisition date, the cost of the property, the percentage of the state agency contribution towards the original purchase, the location, use and condition of the property, and any disposition data including the date of disposal and sale price of the property. The local government and sub-grantee are responsible for maintaining and updating property records when there is a change in the status of the property.
- (2) A physical inventory of the property must be conducted, and the results must be reconciled with the property records at least once every two years, and more frequently if required by statute or the award.
- (3) A control system must be in place to ensure safeguards for preventing property loss, damage, or theft. Any loss, dam-

age, or theft of equipment must be investigated. The local government or sub-grantee must notify the state agency or pass-through entity of any loss, damage, or theft of equipment that will have an impact on the program.

- (4) Regular maintenance procedures must be in place to ensure the property is in proper working condition.
- (5) If the local government is authorized or required to sell the property, proper sales procedures must be in place to ensure the highest possible return.
- (6) The state agency may specify additional requirements for Controlled Assets or other items of equipment, regardless of cost, with a high potential for loss.

A local government must use, manage, and dispose of equipment acquired under a state award by the local government in accordance with applicable law. The local government must obtain written disposition instructions from the state agency when the original or replacement equipment acquired under a state award is no longer needed for the original project, program, or other authorized purpose, or when the state award expires or terminates, unless the per unit fair market value of the equipment is less than \$10,000 or disposition instructions have been previously provided.

Supplies

Title to supplies acquired under the state award will vest upon acquisition in the local government. A local government must use, manage, and dispose of supplies acquired under a state award by the local government in accordance with applicable law. The state agency may specify additional requirements for Controlled Assets or other types of supplies, regardless of cost, with a high potential for loss.

When there is a residual inventory of unused supplies exceeding \$10,000 in aggregate value at the end of the period of performance, and the supplies are not needed for any other state award, the local government may retain or sell the unused supplies. Unused supplies mean supplies that are in new condition, not having been used or opened before. The aggregate value of unused supplies consists of all supply types, not just like-item supplies. The state agency or pass-through entity is entitled to compensation in an amount calculated by multiplying the percentage of the state agency's or pass-through entity's contribution towards the cost of the original purchases by the current market value or proceeds from the sale. If the supplies are sold, the state agency or pass-through entity may permit the local government to retain, from the state share, \$1,000 of the proceeds to cover expenses associated with the selling and handling of the supplies. Unless

expressly authorized by state statute, the local government must not use supplies acquired with the state award to provide services for a fee that is less than a private company would charge for similar services, unless prior written approval from the state agency is obtained.

Intangible Property

Title to intangible property acquired under a state award vests upon acquisition in the local government. The local government must use the intangible property for the originally authorized purpose and must not encumber the property without the approval of the state agency.

A local government must use, manage, and dispose of intangible property acquired under a state award by the local government in accordance with applicable law. If expressly provided in the state award, the local government may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under a state award. The state agency reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work for state purposes and to authorize others to do so. This includes the right to require local governments and sub-grantees to make such works available through government repositories.

When no longer needed for the originally authorized purpose or when the state award expires or terminates, the local government must obtain written disposition instructions from the state agency. Absent statutory authority and specific terms and conditions in the state award, the local government will execute all papers and to perform such other property rights as necessary to transfer the intangible property to the state agency.

Property Trust Relationship

Real property, equipment, and intangible property acquired or improved with the state award must be held in trust by the local government as trustee for the beneficiaries of the project or program under which the property was acquired or improved. The state agency or pass-through entity may require the local government to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with a state award and that use and disposition conditions apply to the property. Absent statutory authority and specific terms and conditions in the state award, property acquired under the state award is state property.

Records pertaining to state property must be complete, accurate, and detailed.⁸¹ Depending on the transaction, property purchased with state grant funds may be subject to the Statewide Property Accounting (SPA) system reporting requirements.⁸² As general guidance, for a capital asset purchased with state grant funds to be reported by a state agency in the SPA system, the capital asset must be (1) placed into service by the state agency and (2) in the state agency’s possession. The term “capital asset” is defined to be a possession of the state that has an estimated useful life of more than one year.⁸³ Grant program managers should consult with the Comptroller’s Fiscal Management Division at spa@cpa.texas.gov to determine whether property purchased using state grant funds is to be reported in the SPA system.⁸⁴

Performance and Financial Monitoring and Reporting

Financial Reporting

The local government or sub-grantee will provide financial reports in the form and format prescribed by the state agency.

The state agency or pass-through entity must collect financial reports no less than annually. The local government may not collect financial reports more frequently than quarterly unless a specific condition has been implemented in accordance with [specific conditions](#). To the extent practicable, the local government should collect financial reports in coordination with performance reports.

The local government or sub-grantee must submit financial reports as required by the state award. Reports submitted annually by the local government or sub-grantee must be due no later than 90 calendar days after the reporting period. Reports submitted quarterly or semiannually must be due no later than 30 calendar days after the reporting period.

The final financial report submitted by the local government must be due no later than 120 calendar days after the conclusion of the period of performance. A sub-grantee must submit a final financial report to a local government no later than 90 calendar days after the conclusion of the period of performance. The state agency

⁸¹ See *generally* Chapter 403, Subchapter L, of the Texas Government Code for property accounting requirements for property belonging to the State and 34 TAC § 5.200 for rule pertaining to the Statewide Property Accounting System.

⁸² TEX. GOV'T CODE § 403.272.

⁸³ 34 TAC § 5.200(a).

⁸⁴ See *generally* 34 TAC § 5.200(b) for certain exemptions to the SPA system reporting requirements.

or pass-through entity may extend the due date for any financial report with justification from the local government or sub-grantee.

Monitoring and Reporting Program Performance

Monitoring by the Local Government

The local government must be responsible for the oversight of the state award. The local government must monitor its activities under state awards to ensure they are compliant with all requirements and meeting performance expectations. Monitoring by the local government must cover each program, function, or activity.

Submitting Performance Reports

- (1) The local government must submit performance reports as required by the state award. Intervals are no less frequently than annually nor more frequently than quarterly except if [specific conditions](#) are applied, and preferably in coordination with performance reporting. The local government must submit annual reports 90 calendar days after the reporting period unless otherwise specified in the state award and must submit quarterly or semiannual reports 30 calendar days after the reporting period unless otherwise specified in the state award. Alternatively, the state agency may require annual reports before the anniversary dates of multiple-year state awards. The local government must submit the final performance report 90 calendar days after the conclusion of the period of performance. The state agency or pass-through entity may extend the due date for any performance report with justification from the local government or sub-grantee.
- (2) The local government must submit performance reports in a form and format approved by the state agency. The performance reports should contain, for each state award, brief information on the following as well as any other information specified by the state agency in the state award:
 - (a) A comparison of accomplishments to the objectives of the state award established for the reporting period (for example, comparing costs to units of accomplishment. Where performance trend data and analysis would be informative to the state agency program, the state agency should include this as a performance reporting requirement.
 - (b) Explanations on why established goals or objectives were not met.
 - (c) Additional information including, when appropriate, analysis and explanation of cost overruns or higher-than-expected unit costs.

Construction Performance Reports

State agencies or pass-through entities rely on on-site technical inspections and certified percentage of completion data to monitor progress under state awards for construction. Therefore, the state agency may require additional performance reports when necessary to ensure the goals and objectives of the state awards are met. The local government will provide performance information in the form, format, and frequency prescribed by the state agency.

Significant Developments

When a significant development that could impact the state award occurs between performance reporting due dates, the local government must notify the state agency or pass-through entity. Significant developments include events that enable meeting milestones and objectives sooner or at less cost than anticipated or that produce different beneficial results than originally planned. Significant developments also include problems, delays, or adverse conditions that will impact the local government's ability to meet milestones or the objectives of the state award. When significant developments occur that negatively impact the state award, the local government must include information on its plan for corrective action and any assistance needed to resolve the situation.

Site Visits

The state agency or pass-through entity may conduct in-person or virtual site visits as warranted.

Waiver

The state agency may waive any performance report that is not necessary to ensure the goals and objectives of the state award are being achieved.

Reporting on Real Property

Unless waived by the state agency, the local government will submit reports at least annually on the status of real property in which the state government retains an interest.

Records Retention and Access

Unless otherwise directed by the state agency, the local government must maintain and retain records (for example, financial records, performance records, supporting documents) until the third anniversary of the later date of (1) the grant completion or expiration or (2) the resolution of all issues that arose from any

litigation, claim, negotiation, audit, open records request, administrative review, or other action involving the grant or documents.⁸⁵

The state agency may determine that records must be maintained by the state agency.⁸⁶ Upon written request by the state agency, the local government will promptly and in a secure manner transfer designated records into the custody of the state agency. However, the state agency may arrange for the local government to access the records that have long-term retention value so long as they are continuously available to the state government.

The state agency, the State Auditor's Office, or any of their authorized representatives, must have the right of access to any documents, papers, financial statements, or other records of the local government pertinent to the state award, to perform audits, execute site visits, or for any other official use. This right also includes timely and reasonable access to the local government's personnel for the purpose of interview and discussion related to such documents or the state award in general. This right of access is not limited to the required retention period but lasts as long as the records are retained.

The local government shall comply with the requirements of the Texas Public Information Act, if the local government is subject to it.⁸⁷ If the local government receives a public information request for information related to the state award, the local government, unless the grant agreement directs otherwise, will provide notice of such request to the state agency under Section 552.305(b) of the Texas Government Code. If the local government receives a court order or a subpoena requiring the production and disclosure of records related to the state award, then the local government, if not otherwise prohibited under the terms of the order or subpoena, will provide prompt written notice to the state agency of the order or subpoena.

Remedies for Noncompliance

Additional Specific Conditions and Corrective Action

The state agency or pass-through entity may implement specific conditions if the local government fails to comply with statutes,

⁸⁵ In accordance with the Texas State Records Retention Schedule, 13 TAC § 6.10, the retention period specified in Section 441.1855 of the Texas Government Code does not apply to grant agreements.

⁸⁶ Cf. 13 TAC § 6.94(a)(9) (stating that each state agency must require all third-party custodians of records to provide the state agency with descriptions of their business continuity and/or disaster recovery plans as regards to the protection of the state agency's vital state records).

⁸⁷ Chapter 552 of the Texas Government Code.

rules, or the terms and conditions of the state award, under the following circumstances:

- (1) when a sub-grantee has a history of failure to comply with the terms and conditions of state awards;
- (2) when a sub-grantee fails to meet expected performance goals contained in state award; or
- (3) when a sub-grantee has inadequate financial capability to perform the state award.

Specific conditions may include the following:

- (1) requiring payments as reimbursements rather than advance payments;
- (2) withholding authority to proceed to the next phase until receipt of evidence of acceptable performance;
- (3) requiring additional or more detailed financial reports;
- (4) requiring additional project monitoring;
- (5) requiring the sub-grantee to obtain technical or management assistance; or
- (6) establishing additional prior approvals.

Prior to imposing specific conditions, the state agency must notify the local government as to:

- (1) the nature of the specific conditions;
- (2) the reason why the specific conditions are being imposed;
- (3) the nature of the action needed to remove specific conditions;
- (4) the time allowed for completing the actions; and
- (5) the method for requesting the state agency or pass-through entity to reconsider imposing a specific condition.

Once the circumstances that prompted the imposition of the specific conditions have been corrected, the state agency will remove the specific condition(s) upon written request of the local government.

If the state agency determines that noncompliance cannot be remedied by imposing additional conditions, the state agency may take one or more of the following actions, as appropriate in the circumstances:

- (1) Temporarily withhold payments until the local government takes corrective action;
- (2) Disallow costs for all or part of the activity associated with the noncompliance of the local government;
- (3) Suspend or terminate the state award in part or in its entirety;
- (4) Withhold further state funds (new awards or continuation funding) for the project or program; and

- (5) Pursue other legally available remedies.

Termination

The state award may be terminated in part or in its entirety as follows:

- (1) By the state agency if the local government fails to comply with the terms and conditions of the state award.
- (2) By the state agency with the consent of the local government, in which case the two parties must agree upon the termination conditions. These conditions include the effective date and, in the case of partial termination, the portion to be terminated.
- (3) By the local government upon sending the state agency a written notification of the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if the state agency determines that the remaining portion of the state award will not accomplish the purposes for which the state award was made, the state agency may terminate the state award in its entirety.
- (4) By the state agency for cause.
- (5) By the state agency for convenience.

When the state award is terminated in part or its entirety, the state agency and the local government remain responsible for compliance with the requirements set forth in the [Closeout](#) and [Post-Closeout Adjustments and Continuing Responsibilities](#) sections.

Notification of Termination Requirement

The state agency must provide written notice of termination to the local government unless the state award is being terminated by the local government. If the local government initiates the termination of the state award, then the local government must provide written notice of the termination to the state agency. The written notice of termination should include the reasons for termination, the effective date, and the portion of the state award to be terminated, if applicable.

Opportunities to Object, Hearings, and Appeals

The state agency must maintain written procedures for processing objections, hearings, and appeals. Upon initiating a remedy for noncompliance (for example, disallowed costs, a corrective action plan, or termination), the state agency must provide the local government with an opportunity to object and provide information challenging the action. The state agency will comply with

any requirements for hearings, appeals, or other administrative proceedings to which the local government is entitled under any statute or rule applicable to the action.

Effects of Suspension and Termination

Costs to the local government resulting from obligations incurred by the local government during a suspension or after the termination of a state award are not allowable unless the state agency expressly authorizes them in the notice of suspension or termination or subsequently. However, costs during suspension or after termination are allowable if

- (1) the costs result from obligations that were properly incurred by the local government before the effective date of suspension or termination, and not in anticipation of it; and
- (2) the costs would be allowable if the state award was not suspended or expired normally at the end of the period of performance in which the termination takes effect.

Closeout

The state agency will close out the state award when it determines that all applicable administrative actions and all required work of the state award have been completed by the local government. Closeout activities include the following:

- (1) The local government must submit all reports (financial, performance, and other reports required by the state agency) no later than 90 calendar days after the conclusion of the period of performance or an earlier due date if specified by the state award. A sub-grantee must submit all reports (financial, performance, and other reports required by a sub-award) to the pass-through entity no later than 90 calendar days after the conclusion of the period of performance by the subaward (or an earlier due date as agreed upon by the pass-through entity). When justified, the state agency or pass-through entity may approve extensions for the local government or sub-grantee. When the local government does not have a final indirect cost rate covering the period of performance, a final financial report must still be submitted to fulfill the requirements of this section. The local government must submit a revised final financial report when all applicable indirect cost rates have been finalized.
- (2) The local government must liquidate all obligations incurred under the state award no later than the liquidation date indicated in the state award or 90 calendar days after the conclusion of the period of performance. A sub-grantee must liquidate all financial obligations incurred under a subaward no later than 90 calendar days after the conclusion of the period of performance of the subaward (or an earlier date as agreed upon by the state agency or pass-through entity

and local government). When justified, the state agency or pass-through entity may approve extensions for the local government or sub-grantee.

- (3) Closeout activities are not complete if payment by the state agency to the local government is outstanding for allowable reimbursable costs under the state award being closed out.
- (4) The local government must promptly refund any unobligated funds that the state agency paid and that are not authorized to be retained.
- (5) Consistent with the terms and conditions of the state award, the state agency must make all necessary adjustments to the state share of costs after closeout reports are received (for example, to reflect the disallowance of any costs or the deobligation of an unliquidated balance).
- (6) The local government must account for any property acquired with state funds or received from the state government in accordance with the [Property Standards](#) and [Performance and Financial Monitoring and Reporting](#) sections.
- (7) The state agency should complete all closeout actions for state awards no later than one year after receipt and acceptance of all required final reports.

Post-Closeout Adjustments and Continuing Responsibilities

The closeout of the state award does not affect any of the following:

- (1) The right of the state agency to disallow costs and recover funds based on a later audit or review. However, the state agency must make determinations to disallow costs and notify the local government within the record retention period.
- (2) The local government's obligations to return funds or right to receive any remaining and available funds as a result of refunds, corrections, final indirect cost rate adjustments (unless the state award is closed in accordance with the [Closeout](#) section), or other transactions.
- (3) [Audit Requirements](#) of TxGMS.
- (4) Property management and disposition requirements specified in the [Property Standards](#) section.
- (5) Records retention as required by the [Records Retention and Access](#) section.

After the closeout of the state award, a relationship created under the state award may be modified or ended in whole or in part. This may only be done with the consent of the state agency and the local government, provided the responsibilities of the local government referred to in this section, including those for prop-

erty management as applicable, are considered and provisions are made for continuing responsibilities of the local government, as appropriate.

Collection of Amounts Due

Any state funds paid to the local government in excess of the amount that the local government is determined to be entitled to under the state award constitute a debt to the State of Texas. The state agency must collect all debts arising out of its state awards in accordance with Chapter 2251 of the Texas Government Code, if it applies.

Cost Principles

General Provisions

POLICY GUIDE

The application of these Cost Principles is based on the following fundamental premises:

- (1) The local government is responsible for the efficient and effective administration of the state award through sound management practices.
- (2) The local government assumes responsibility for administering state funds in a manner consistent with state statutes, regulations, and the terms and conditions of the state award.
- (3) The local government, in recognition of its unique combination of staff, facilities, and experience, is responsible for employing organization and management techniques necessary to ensure the proper and efficient administration of the state award.
- (4) The accounting practices of the local government must be consistent with these cost principles and support the accumulation of costs as required by these cost principles, including maintaining adequate documentation to support costs charged to the state award. As an example, where records do not meet the standards set forth in TxGMS to support compensation for fringe benefits, the state agency may require documentation in a format similar to the sample personnel activity report provided in [Appendix 8](#).
- (5) When reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, the state agency should ensure that the local government consistently applies these cost principles. Where wide variations exist in the treatment of a given cost item by the local government, the reasonableness and equity of such treatments should be fully considered.
- (6) For local governments that educate and engage students in research, the dual role of students as both trainees and employees (including pre-and post-doctoral staff) contributing to the completion of state awards for research must be recognized in the application of these principles.
- (7) The local government may not earn or keep any profit resulting from state financial assistance, unless explicitly authorized by state law and the terms and conditions of the state award. See the [Program Income](#) section of TxGMS. When the required activities of a fixed amount award were completed in accordance with the terms and conditions of the award, the unexpended funds retained by the local government are not considered profit.

APPLICATION

The local government must apply these principles in determining allowable costs under state awards of grant funds. The local government must also use these principles as a guide in pricing fixed-price contracts and subcontracts when costs are used in determining the appropriate price. These cost principles do not apply to (1) fixed amount awards or (2) other awards under which the local government is not required to account to the state agency for actual costs incurred.

Some nonprofit organizations, because of their size and nature of operations, can be considered by awarding entities to be similar to for-profit organizations in terms of the applicability of cost principles. If the parties agree, such nonprofit organizations must operate under TxGMS cost principles applicable to for-profit entities.

Some of these principles apply exclusively to entities other than local governments. The purpose of including those is twofold. One, any parties may agree to apply TxGMS to a particular grant. Two, entities other than local governments may be subject to TxGMS as subrecipients of grants to which TxGMS applies.

Basic Considerations

COMPOSITION OF COSTS

The total cost of a state award is the sum of the allowable direct and allocable indirect costs minus any applicable credits.

FACTORS AFFECTING ALLOWABILITY OF COSTS

Except where otherwise authorized by statute, costs must meet the following criteria to be allowable under state awards:

- (1) Be necessary and reasonable for the performance of the state award and be allocable thereto under these principles.

STATEWIDE PROCUREMENT DIVISION

- (2) Conform to any limitations or exclusions set forth in these principles or in the state award as to types or amount of cost items.
- (3) Be consistent with policies and procedures that apply uniformly to both state-financed and other activities of the local government.
- (4) Be accorded consistent treatment. For example, a cost must not be assigned to a state award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the state award as an indirect cost.
- (5) Be determined in accordance with GASB standards.
- (6) Not be included as a cost or used to meet cost sharing requirements of any other state financed program in either the current or a prior period.
- (7) Be adequately documented. See the [Standards for Financial and Program Management](#) section.

REASONABLE COSTS

A cost is reasonable if it does not exceed an amount that a prudent person would incur under the circumstances prevailing when the decision was made to incur the cost. In determining the reasonableness of a given cost, consideration must be given to the following:

- (1) whether the cost generally recognized as ordinary and necessary for the local government's operation or the proper and efficient performance of the state award;
- (2) the restraints or requirements imposed by such factors as sound business practices; arm's-length bargaining; federal, state, local, tribal, and other laws and regulations; and terms and conditions of the state award;
- (3) market prices for comparable costs for the geographic area;
- (4) whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the local government, its employees, its students or membership (if applicable), the public at large, and the state government; and
- (5) whether the cost represents a deviation from the government's established written policies and procedures for incurring costs.

ALLOCABLE COSTS

Allocable Costs in General

A cost is allocable to a state award or other cost objective if the cost is assignable to that state award or other cost objective in accordance with the relative benefits received. This standard is met if the cost satisfies any of the following criteria:

- (1) is incurred specifically for the state award;
- (2) benefits both the state award and other work of the local government and can be distributed in proportions that may be approximated using reasonable methods; or
- (3) is necessary to the overall operation of the local government and is assignable in part to the state award in accordance with these cost principles.

Appropriate Allocation

All activities that benefit from the local government's indirect cost, including unallowable activities and donated services by the local government or third parties, will receive an appropriate allocation of indirect costs.

Restriction

A cost allocable to a particular state award may not be charged to other state awards (for example, to overcome fund deficiencies or to avoid restrictions imposed by statutes, rules, or the terms and conditions of the state awards). However, this prohibition would not preclude the local government from shifting costs that are allowable under two or more state awards in accordance with existing statutes, rules, or the terms and conditions of the state awards.

Direct Cost Allocation Principles

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. However, when those proportions cannot be determined because of the interrelationship of the work involved, then, notwithstanding the [Restriction](#) paragraph in this section, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized under a state award, the costs are assignable to the state award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. See *also* the [Property Standards](#) and [Equipment and Other Capital Expenditures](#) sections.

APPLICABLE CREDITS

Applicable credits refer to transactions that offset direct or indirect costs allocable to state award. Examples of such transactions are purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the local government relate to

allowable costs, they must be credited to the state award either as a cost reduction or cash refund, as appropriate.

In some instances, the amounts received from the state government to finance activities or service operations of the local government should be treated as applicable credits. Specifically, the concept of netting such credit items (including any amounts used to meet cost sharing requirements) must be recognized in determining the rates or amounts to be charged to the state award.

PRIOR WRITTEN APPROVAL

The reasonableness and allocability of certain costs under state awards may be difficult to determine. To avoid subsequent disallowance or dispute based on unreasonableness or non-allocability, the local government may seek the prior written approval of the state agency before incurring the cost. The absence of prior written approval on any element of cost will not, in itself, affect the reasonableness or allocability of that element, unless prior approval is specifically required for allowability as described under certain circumstances in the following:

- Changes in principal investigator, project leader, project partner, or scope of effort must receive the prior written approval of the state agency or pass-through entity;
- Cost sharing;
- Program income;
- Revision of budget and program plans;
- Compensation—personal services;
- Compensation—fringe benefits;
- Contingency provisions;
- Depreciation;
- Equipment and other capital expenditures;
- Exchange rates;
- Fines, penalties, damages and other settlements;
- Fixed amount subawards;
- Fund raising and investment management costs;
- Goods or services for personal use;
- Insurance and indemnification;
- Organization costs;
- Pre-award costs;
- Rearrangement and reconversion costs;
- Scholarships and student aid; and
- Travel costs.

LIMITATION ON ALLOWABILITY OF COSTS

Statutes may limit the allowability of costs. Any costs that exceed the maximum allowed by statute may not be charged to the state award.

SPECIAL CONSIDERATIONS

Overview

Other sections in this part describe special considerations and requirements applicable to certain types of non-state entities (for example, local government, IHEs, and Indian Tribes).

Cost Allocation Plans and Indirect Costs Proposals for States, Local Governments, and Indian Tribes

Awards to states, local governments, and Indian Tribes are often implemented at the level of department within the state, local government, or Indian Tribe. A central service cost allocation plan is established to allow such department to claim a portion of centralized basis service costs that are incurred in proportion to the award's activities. Examples of centralized service costs may include motor pools, computer centers, purchasing, accounting, etc. Because state awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan establishes this process.

Individual departments typically charge state awards for indirect costs through an indirect cost rate. A separate indirect cost rate proposal for each operating department is usually necessary to claim indirect costs under state awards. Indirect costs include

- (1) The indirect costs originating in each operating department of the state, local government, or Indian Tribe carrying out state awards; and
- (2) The costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.
- (3) For purposes of a state award, the general requirements for developing and submitting cost allocation plans (for central service costs) and indirect cost rate proposals for submission to the state agency or pass-through entity are comparable to the requirements found in Appendices IV (Indirect (F & A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations), V (State/Local Governmentwide Central Service Cost Allocation Plans), and VII (States and Local Government and Indian Tribe Indirect Cost Proposals) to the *Uniform Guidance*.

Interagency Service

An operating department may provide services to another operating department of the same state, local government, or Indian Tribe. In these instances, the cost of services provided may include allowable direct costs of the service plus a pro-rated share of indirect costs. A standard indirect cost allowance equal to 15 percent of the direct salaries and wages for providing the service (excluding overtime, shift premiums, and fringe benefits) may be used instead of determining the actual indirect costs of the service. These services do not include centralized services that are included in central service cost allocation plans.

Costs Incurred or Paid by a State or Local Government

Costs incurred or paid by a state or local government on behalf of and in direct benefit to its IHEs are allowable. These costs include but are not limited to fringe benefit programs, such as pension costs and Federal Insurance Contributions Act (FICA) costs. These costs are allowable costs regardless of whether they are recorded in the accounting records of the institutions, subject to the following conditions:

- (1) The costs meet the requirements of the [Basic Considerations](#) section;
- (2) The costs are properly supported by approved cost allocation plans in accordance with the applicable cost accounting principles in TxGMS; and
- (3) The costs are not otherwise borne directly or indirectly by the state government.

COLLECTION OF UNALLOWABLE COSTS

Payments made for costs determined to be unallowable by the awarding state agency or pass-through entity must be refunded (with interest) to the state government. Unless directed by state statute or rule, repayments must be made in accordance with the instructions provided by the state agency or pass-through entity that made the allowability determination. See *also* the [Standards for Financial and Program Management](#) section.

ADJUSTMENT OF PREVIOUSLY NEGOTIATED INDIRECT COST RATES CONTAINING UNALLOWABLE COSTS

Negotiated indirect cost rates based on a proposal later found to have included costs that

- (1) are unallowable as specified by state statutes, rules, or the terms and conditions of a state award; or
- (2) are unallowable because they are not allocable to the state award, must be adjusted, or a refund must be made,

in accordance with the requirements of this section. These adjustments or refunds are intended to correct the proposals used to establish the rates and do not constitute a reopening of the rate negotiation. The adjustments or refunds will be made regardless of the type of rate negotiated (predetermined, final, fixed, or provisional).

For rates covering a future fiscal year of the local government, the unallowable costs must be removed from the indirect cost pools and the rates must be adjusted.

For rates covering a past period, the state share of the unallowable costs must be computed for each year involved, and a cash refund (including interest) must be made to the state government in accordance with the directions provided by the state agency. When cash refunds are made for past periods covered by provisional or fixed rates, appropriate adjustments must be made when the rates are finalized to avoid duplicate recovery of the unallowable.

For rates covering the current period, either a rate adjustment or a refund, as described in this section, must be required by the state agency. The choice of method must be at the discretion of the state agency, based on its judgment as to which method would be most practical.

The amount or proportion of unallowable costs included in each year's rate will be assumed to be the same as the amount or proportion of unallowable costs included in the base year proposal used to establish the rate.

Classification of Costs

There is no universal rule for classifying certain costs as direct or indirect. A cost may be direct for some specific service or function but indirect the state award or other final cost objective. Therefore, each cost incurred for the same purpose in like circumstances must be treated consistently either as a direct or an indirect cost to avoid possible double-charging of state awards. Guidelines for determining direct and indirect costs charged to federal awards are provided in TxGMS.

Direct Costs

General

Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a state award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as direct or indirect costs.

Application to State Awards

The association of costs with a state award determines whether costs are direct or indirect. Costs charged directly to a state award are typically incurred specifically for that state award, including supplies needed to achieve the award’s objectives and the proportion of employee compensation and fringe benefits expended in relation to that specific award. Costs that otherwise would be treated as indirect costs if they are directly related to a specific award may also include extraordinary utility consumption, the cost of materials supplied from stock or services rendered by specialized facilities, cybersecurity, integrated data systems, asset management systems, performance management costs, or other institutional service operations.

Administrative and Clerical Staff Salaries

Administrative and clerical staff salaries should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if they meet all of the following conditions:

- (1) the administrative or clerical services are integral to a state award;
- (2) individuals involved can be specifically identified with a state award; and
- (3) the costs are not also recovered as indirect costs.

Minor Items

A direct cost of a minor amount may be treated as an indirect cost, for reasons of practicality, provided that it is treated consistently for all state and non-state purposes.

Treatment of Unallowable Costs in Determining Indirect Cost Rates

The costs of certain activities are not allowable as charges to state awards. Even though these costs are, they must be treated as direct costs for purposes of determining indirect cost rates and be allocated their equitable share of the local government’s indirect costs if they represent activities that

- (1) include the salaries of personnel;
- (2) occupy space; and
- (3) benefit from the local government’s indirect costs.

Treatment of Certain Costs for Nonprofit Organizations

For nonprofit organizations, the costs of activities performed by the nonprofit organization primarily as a service to members, clients, or the general public when significant and necessary to the nonprofit organization’s mission must be treated as direct costs

whether or not allowable and be allocated an equitable share of indirect costs. Some examples of these types of activities include

- (1) maintenance of membership rolls, subscriptions, publications, and related functions. See [Memberships, Subscriptions, and Professional Activity Costs](#).
- (2) providing services and information to members, the government, or the public. See [Memberships, Subscriptions, and Professional Activity Costs](#) and [Lobbying](#).
- (3) promotion, lobbying, and other forms of public relations. See [Advertising and Public Relations](#) and [Lobbying](#).
- (4) conferences except those held to conduct the general administration of the nonprofit organization. See also [Conferences](#).
- (5) maintenance, protection, and investment of special funds not used in the nonprofit organization. See also [Fundraising and Investment Management Costs](#).
- (6) administration of benefits on behalf of members or clients, including life and hospital insurance, annuity or retirement plans, and financial aid. See also [Compensation Fringe Benefits](#).

Indirect Costs

General

Indirect costs are those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.

Facilities and Administration Classification

For major IHEs and major nonprofit organizations, indirect costs must be classified within two broad categories: “Facilities” and “Administration.” “Facilities” is defined as depreciation on buildings, equipment and capital improvements, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses. “Administration” is defined as general administration and general expenses such as the director’s office, accounting, personnel and all other types of expenditures not listed specifically under one of the subcategories of “Facilities” (including cross allocations from other pools, where applicable). For nonprofit organizations, library expenses are included in the “Administration” category; for institutions of higher education, they are included in the “Facilities” category. Major IHEs are defined as those required to use the Standard Format for Submission as noted in Appendix III to 2 CFR Part 200. Major nonprofit organizations are those that receive more than \$10 million in direct Federal funding.

Diversity of Nonprofit Organizations

It is not always possible to specify the types of costs that may be classified as indirect costs for nonprofit organizations due to the diversity of their accounting practices. The association of a cost with a state award is the determining factor in distinguishing direct from indirect costs. However, typical examples of indirect cost for many nonprofit organizations may include depreciation on buildings and equipment, the costs of operating and maintaining facilities, and general administration and general expenses, such as the salaries and expenses of executive officers, personnel administration, and accounting.

Negotiated Indirect Cost Rate

- (1) A grantee may elect to negotiate an indirect cost rate with the state agency by submitting an Indirect Cost Rate Proposal accompanied by the appropriate [required certification](#).
- (2) If the grantee desires to leverage its approved federally negotiated indirect cost rate, the grantee may submit to the state agency a copy of the federal cognizant agency approved indirect cost proposal.
- (3) The state agency will review the proposal to ensure the rate complies with state law and the documentation upon which the plan was negotiated is not inaccurate, materially incomplete, or out of date. The state agency may consult with the federal cognizant agency for indirect costs. The state agency should make publicly available the policies, procedures and general decision-making criteria that its programs will follow to seek and justify deviations from negotiated rates.
- (4) A state agency may use a rate different from the negotiated rate approved by the federal cognizant agency when required by statute or rule, or when approved by a state agency based on a written explanation justifying the deviation from the federal negotiated rate.
- (5) The results of the negotiation will be formalized in a written agreement between the state agency and the local government.
- (6) One-time extension of indirect rates. A grantee with a current negotiated indirect cost rate with a state agency may apply for an extension of that agreement for up to four years. The indirect cost rate extension request will be subject to the review and approval of the state agency. If this extension is granted, the grantee may not request a rate review until the extension period ends. The grantee must re-apply to negotiate a new rate when the extension ends. After a new rate has been negotiated, the grantee may again apply for a one-time extension of the new rate in accordance with this paragraph.
- (7) Types of Negotiated Rates:

- *Predetermined rate* means an indirect cost rate, applicable to a specified current or future period, usually the organization’s fiscal year. The rate is based on an estimate of the costs to be incurred during the period. A predetermined rate is not subject to adjustment.
- *Fixed rate* means an indirect cost rate that has the same characteristics as a predetermined rate, except that the difference between the estimated costs and the actual costs of the period covered by the rate is carried forward as an adjustment to the rate computation of a subsequent period.
- *Final rate* means an indirect cost rate applicable to a specified past period that is based on the actual costs of the period. A final rate is not subject to adjustment.
- *Provisional rate or billing rate* means a temporary indirect cost rate applicable to a specified period that is used for funding, interim reimbursement, and reporting indirect costs on state awards pending the establishment of a final rate for the period.

15 percent de minimis Indirect Cost Rate

- (1) A de minimis rate of 15 percent of Modified Total Direct Costs (MTDC) is available to grantees under the following circumstances:
 - (a) A grantee that has never received a state or federal negotiated indirect cost rate may elect to charge the de minimis rate.
 - (b) If approved by the state agency, a grantee may charge the de minimis rate if the grantee provides evidence of an out-of-date state or federal approved negotiated indirect cost rate of 15 percent or less.
 - (c) Unless approved by the state agency, entities that experience a break in the state relationship (for example, expiration or termination of all awards with the state agency) are not eligible to receive the de minimis rate for a new award.
 - (d) Unless approved by the state agency, a governmental department or agency unit that receives more than \$35 million in direct federal funding per the grantee’s fiscal year is not eligible for the de minimis rate.
- (2) MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$50,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$50,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the state agency.

- (3) The availability of the de minimis rate is generally limited to a grantee that has never received a negotiated indirect cost rate. It is expected that entities that have experience developing and negotiating rates have adequate resources to develop a new indirect cost rate.
- (4) As described in [Factors Affecting Allowability of Costs](#) section, when applying the de minimis rate, costs must be consistently charged as either direct or indirect costs, and may not be double charged or inconsistently charged as both. The de minimis rate does not require documentation to justify its use and may be used indefinitely. Once elected, the local government must use the de minimis rate for all state awards until such time as a grantee chooses to negotiate for a rate, which the grantee may apply to do at any time.

Voluntary Waiver or Under-Charge of Indirect Cost Rate

A grantee may voluntarily under-charge or waive the indirect cost rate to allow for a greater share of the state program funds to be used for the direct program costs.

Refunds

Refunds must be made under every applicable award if proposals are later found to have included costs that (a) are unallowable (i) as specified by law or regulation, (ii) as identified in [Considerations for Selected Items of Cost](#), or (iii) by the terms and conditions of the state award, or (b) are unallowable because they are clearly not allocable to the state award. These adjustments or refunds must be made regardless of the type of rate negotiated (predetermined, final, fixed, or provisional).

Required Certifications

Required certifications include:

- (1) Financial reports must include a certification, signed by an official who is authorized to legally bind the local government, which reads as follows: “By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the state award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.”
- (2) Certification of cost allocation plan or indirect cost rate proposal. Each cost allocation plan or indirect cost rate proposal must comply with the following:
 - (a) A proposal to establish a cost allocation plan or an indirect cost rate, submitted to the state agency or maintained on file by the local government, must be certified

by the local government using the Certificate of Cost Allocation Plan or Certificate of Indirect Costs as set forth below. The certificate must be signed on behalf of the local government by an individual at a level no lower than the executive director or chief financial officer of the local government that submits the proposal.

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal [identify date] to establish cost allocations or billings for [identify period covered by plan] are allowable in accordance with the requirements of TxGMS and the state award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to state awards based on a beneficial or causal relationship between the expenses incurred and the state awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs

I declare that the foregoing is true and correct.

Governmental Unit:

Signature:

Name of Official:

Title:

Date of Execution:

CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal [identify date] to establish billing or final indirect costs rates for [identify period covered by rate] are allowable in accordance with the requirements of the state award(s) to which they apply and the provisions of TxGMS. Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal.
- (2) All costs included in this proposal are properly allocable to state awards based on a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the state government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit:

Signature:

Name of Official:

Title:

Date of Execution:

- (a) The state government may either disallow all indirect costs or unilaterally establish an indirect cost rate when the local government fails to submit a certified proposal for establishing a rate. This rate should be based upon audited historical data or other data furnished to the state agency and for which it can be demonstrated that all unallowable costs have been excluded. The rate established must ensure that potentially unallowable costs are not reimbursed. Alternatively, the recipient may use the de minimis indirect cost rate.
- (3) Nonprofit organizations must certify that they did not meet the definition of a major nonprofit organization as defined in the [Indirect Costs](#) section, if applicable.

General Provisions for Selected Items of Cost

CONSIDERATIONS FOR SELECTED ITEMS OF COST

This section provides principles to be applied in establishing the allowability of certain items involved in determining cost in addition to other requirements set forth in the [Basic Considerations](#) section that include the following:

- Composition of Costs
- Factors Affecting Allowability of Costs
- Reasonable Costs
- Allocable Costs
- Applicable Credits
- Prior Written Approval
- Limitation on Allowance of Costs
- Special Considerations
- Collection of Unallowable Costs
- Adjustment of Previously Negotiated Indirect Cost Rates Containing Unallowable Costs

These principles apply whether or not a particular item of cost is properly treated as direct cost or indirect cost. The sections listed in Appendix 7 are not intended to be a comprehensive list of potential items of cost encountered under state awards. Failure to mention a particular item of cost is not intended to imply that it is

either allowable or unallowable; rather, determination as to allowability in each case should be based on the treatment provided for similar or related items of cost and based on the principles described in the [Basic Considerations](#) section.

SELECTED ITEMS OF COST

The selected items of cost are listed in [Appendix 7](#), with a supplement of additional requirements applicable to certain state grant program cost items that are prescribed by the Comptroller under the authority of Chapter 783 of the Texas Government Code. In case of a discrepancy between a specific state law and state policy, the state law governs.

Audits

Audit Requirements

AUDIT REQUIRED

General

A local government that expends more than \$1 million during its fiscal year in state awards must have either a Financial Audit or Program-specific Audit conducted for that year in accordance with the provisions of this section. As noted in [Relation to Other Audit Requirements](#), the state agency may also require an independent audit to be conducted based factors other than monetary threshold. All audits must be conducted in accordance with GAGAS.

A local government that is exempt from state audit requirements must keep its records available for review or audit by appropriate officials of the state agency, pass-through entity, and the State Auditor's Office.

Frequency of Audit

Required audits will be performed on an annual basis. If the auditee is required by statute to undergo its audits less frequently than annually, then the auditee shall perform its audit biennially.

Federal Single Audit

Instead of a Financial Audit or Program-specific Audit, a state agency, at its discretion, may accept the single audit of the local government prepared in compliance with the *Uniform Guidance* if the state agency determines that the state single audit sufficiently addresses internal controls and other grant requirements as they relate to the particular state award.

Agreed-upon Procedures Audit

Instead of a Financial Audit or Program-specific Audit, a state agency may accept an agreed-upon procedures audit if it determines that the audit sufficiently reviews financial processes and controls of the local government and adopts an administrative rule containing requirements for the audit.

MAJOR PROGRAM DETERMINATION

General

To determine audit requirements, an auditor must determine if the state grant is a major program. Auditors must determine which

state programs are major programs using a risk-based approach that must consider

- current and prior audit experience;
- oversight by a state agency or other pass-through entities; and
- the inherent risk of the state program.

The auditor will identify and label the major programs as either Type A or Type B depending on state award expended and other identified program risks.

TABLE 1: MAJOR PROGRAM DETERMINATION

Total State Awards Expended	Type A Threshold
Equal to or exceed \$1 million but less than or equal to \$34 million	\$1 million
Exceed \$34 million but less than or equal to \$100 million	Total state awards expended multiplied by 0.03
Exceed \$100 million but less than or equal to \$1 billion	\$3 million
Exceed \$1 billion but less than or equal to \$10 billion	Total state awards expended multiplied by 0.003
Exceed \$10 billion but less than or equal \$20 billion	\$30 million
Exceed \$20 billion	Total state awards expended multiplied by 0.0015

Type A programs

Type A programs are identified as those major programs with state awards expended during the audit period exceeding the levels outlined in Table 1. Those state programs not labeled as Type A based on Table 1 must be labeled Type B programs.

Low risk

Auditors must identify Type A programs that are low risk. To be considered low risk, a program must have

- been audited as a major program in at least one of two most recent audit periods; and
- not have had internal control deficiencies (identified as material weaknesses), a modified opinion on the program, or known or likely questioned costs that exceed 5 percent of the total state awards expended for the program.

A state agency may require that a Type A program not be considered low risk for a specific recipient.

Type B programs

Auditors must identify Type B programs that are high risk. Auditors are not required to identify more high-risk Type B programs than at least one-fourth the number of Type A programs identified as low risk.

Minimum Audit Requirements for Major Programs

An auditor must audit all the following as major programs:

- All Type A programs not identified as low risk.
- All Type B programs identified as high risk.
- Additional programs as necessary to comply with the percentage of coverage.

Percentage of Coverage

When a local government’s Type A major programs are designated as low risk, an auditor only needs to audit those Type B major programs that are identified as high risk as well as other state programs with state awards expended that, in the aggregate, all major programs encompass at least 20 percent (0.20) of total state

funds expended. Otherwise, an auditor must audit all the major programs identified as high risk, as well as other state programs with state awards expended that, in the aggregate, all major programs encompass at least 40 percent (0.40) of the total state awards expended.

FINANCIAL AUDIT

The Financial Audit must cover the entire operations of the auditee, or, at the option of the auditee, such audit must include a series of audits that cover departments, agencies, and other organizational units that expended or otherwise administered state awards during the audit period. In these instances, the audit must include the [Financial Statements](#) and [Schedule of Expenditures of State Awards](#) for each such department, agency, and other organizational unit, which must be considered to be a non-state entity. The financial statements and schedule of expenditures of state awards must be for the same audit period.

PROGRAM-SPECIFIC AUDIT

General

An auditee may elect to have a program-specific audit conducted in accordance with this section if the following conditions are met:

- (1) The auditee expends state awards under only one state program, excluding research and development (R&D); and
- (2) The state program's statutes or rules, or terms and conditions of the state award, do not require a financial statement audit of the auditee.

An auditee may elect to have a program-specific audit for research and development conducted, but only if all of the following conditions are met:

- (1) The auditee expends state awards under only from the same state agency, or the same state agency and the same pass-through entity; and
- (2) The state agency, or pass-through entity approves a program-specific audit in advance.

Program-specific Audit Guide Available

In some cases, a program-specific audit guide will be available to provide specific guidance to the auditor concerning internal controls, compliance requirements, suggested audit procedures, and audit reporting requirements. The auditor will contact the state agency to determine whether such a guide is available. When a current program-specific audit guide is available, the auditor must follow Generally Accepted Government Auditing Standards (GAGAS) and the guide when performing a program-specific audit.

Program-specific Audit Guide Not Available

When a current program-specific audit guide is not available, the auditee and auditor must comply with the following standards:

- (1) Financial Statements: The auditee must prepare the financial statements for the state program that includes, at a minimum, the following: (1) a description of the significant accounting policies used, (2) a summary schedule of prior audit findings, and (3) a corrective action plan.
- (2) Auditor's Responsibilities: The auditor must:
 - (a) Perform an audit of the financial statements for the state program in accordance with GAGAS.
 - (b) Obtain an understanding of internal controls and perform tests of internal controls over the state program. The auditor must report a significant deficiency or material weakness, assess the related control risk at the maximum, and consider whether additional compliance tests are required because of ineffective internal control.
 - (c) Determine whether the auditee has complied with state and federal laws, rules, and the terms and conditions of state awards that could have a direct and material effect on the state program. The compliance testing must include tests of transactions and such other auditing procedures necessary to provide the auditor sufficient appropriate audit evidence to support an opinion on compliance.
 - (d) Follow up on prior audit findings and perform procedures to assess the reasonableness of the summary schedule of prior audit findings prepared by the auditee. When the auditor concludes that the summary schedule of prior audit findings materially misrepresents the status of any prior audit finding, the auditor must report this condition as a current-year audit finding.
 - (e) Report any audit findings consistent with the requirements of the [Audit Findings](#) section.
- (3) Audit Reporting: The auditor's reports may be in the form of either combined or separate reports. It may be organized differently from the manner presented in this section. The auditor's reports must state that the audit was conducted in accordance with this section and include the following:
 - (a) an opinion (or disclaimer of opinion) on whether the financial statements of the state program is presented fairly in all material respects in accordance with the stated accounting policies;
 - (b) a report on internal control related to the state program, which must describe the scope of internal control testing and the results of the tests;
 - (c) a report on compliance that includes an opinion (or disclaimer of opinion) as to whether the auditee complied with laws, rules, and the terms and conditions of state

awards that could have a direct and material effect on the state program; and

(d) a schedule of findings and questioned costs for the state program that includes a summary of the auditor's results relative to the state program and findings and questioned costs consistent with the following:

1. A summary of the auditor's results, which must include:

- (i) The type of report the auditor issued (unmodified opinion, qualified opinion, adverse opinion, or disclaimer of opinion) on whether the audited financial statements were prepared in accordance with GAAP;
- (ii) A statement about whether significant deficiencies or material weaknesses in internal control were disclosed by the audit of the financial statements;
- (iii) A statement as to whether the audit disclosed any noncompliance that is material to the financial statements of the auditee;
- (iv) A statement about whether significant deficiencies or material weaknesses in internal control over major programs were disclosed by the audit;
- (v) The type of report the auditor issued (unmodified opinion, qualified opinion, adverse opinion, or disclaimer of opinion) on compliance for major programs;
- (vi) A statement as to whether the audit disclosed any audit findings that the auditor is required to report under the [Audit Findings](#) section; and
- (vii) An identification of each individual program.

2. Findings and questioned costs for state awards that must include audit findings and be reported in the following manner:

- (i) Audit findings (for example, internal control findings, compliance findings, questioned costs, or fraud) that relate to the same issue must be presented as a single audit finding. Where practical, audit findings should be organized by state agency.
- (ii) Audit findings that relate to both the financial statements and state awards must be reported in both sections of the schedule. However, the reporting in one section of the schedule may be in summary form and reference a detailed reporting in the other section.

(4) Report Submission to State Agency. Report submission requirements for program-specific audits include the following:

- (a) The audit must be completed and the reporting package must be submitted by the auditee within 30 calendar days after receipt of the auditor's report or nine months after the end of the audit period (whichever is earlier). The state agency may authorize an extension when the nine-month timeframe would place an undue burden on the auditee. If the due date falls on a Saturday, Sunday, or state holiday, the reporting package is due the next business day.
- (b) The auditee must make copies available for public inspection unless restricted by law or rule. Auditees and auditors must ensure that their respective parts of the reporting package do not include protected personally identifiable information.
- (c) The reporting package for a program-specific audit must consist of the financial statements of the state program, a [Summary Schedule of Prior Audit Findings](#), a corrective action plan, and the auditor's report.

COORDINATED AUDIT

Instead of multiple audits of individual programs, a local government receiving state-administered assistance may request by action of its governing body a single audit or coordinated audits by all state agencies from which it receives funds.⁸⁸ The local government's request for a single audit or audit coordination should be directed to SPD via email at txgms@cpa.texas.gov. On receipt of a request for a single audit or audit coordination, the Comptroller, in consultation with SAO, must not later than the 30th day after the date of the request designate a single state agency to coordinate state audits of the local government.⁸⁹ With the exception of audits conducted by the Comptroller and SAO, the designated state agency must, to the extent practicable, assure single or coordinated state audits of the local government for as long as the designation remains in effect or until the local government by action of its governing body withdraws its request for audit coordination.⁹⁰

SUB-GRANTEES AND CONTRACTORS

An auditee may simultaneously be a grantee, a sub-grantee, and a contractor. Unless a program is exempt by state statute, state awards expended as a grantee or a sub-grantee are subject to audit under this section. Payments received for goods or services provided as a contractor under a state award. Refer to the [Sub-grantee and Contractor Determination](#) section for the considerations in determining whether payments constitute a federal

⁸⁸ TEX. GOV'T CODE § 783.008(a).

⁸⁹ TEX. GOV'T CODE § 783.008(b).

⁹⁰ TEX. GOV'T CODE §§ 783.008(c)-(d).

award or a payment for goods or services provided as a contractor.

COMPLIANCE RESPONSIBILITY FOR CONTRACTORS

In most cases, the auditee's compliance responsibility for contractors is to ensure that the procurement, receipt, and payment for goods and services comply with state statutes, rules, and the terms and conditions of a state award. State award compliance requirements normally do not flow down to contractors. However, for procurement transactions in which the contractor is made responsible for meeting program requirements, the auditee must ensure those requirements are met, including by clearly stating the contractor's responsibilities within the contract and reviewing the contractor's records to determine compliance.

Relation to Other Audit Requirements

TxGMS do not limit the authority of state agencies to conduct, or arrange for the conduct of, audits and evaluations of state awards, nor limit the authority of any state agency officials. The state agency, the state agency's authorized auditors, and the SAO may conduct or arrange for additional audits that may be necessary to carry out the state agency's responsibilities under state statutes, rules, or the terms and conditions of the state award. Any additional audits should be planned and performed in such a way as to build upon work performed, including the audit documentation, sampling, and testing already performed, by other auditors. To the extent a recent audit meets the state agency's needs, the state agency may rely upon and use the prior audit.

Remedies for Audit Noncompliance

In cases of continued inability or unwillingness of a grantee or sub-grantee to have an audit conducted in accordance with this part, the state agency or pass-through entities must take appropriate action as provided in the [Remedies for Noncompliance](#) section.

Auditees

AUDITEE RESPONSIBILITIES

The auditee must

- (1) Arrange for the audit required by the [Auditor Selection](#) section and ensure it is properly performed and submitted;
- (2) Prepare financial statements in accordance with the [Financial Statements](#) section;
- (3) Promptly follow up and take corrective action on audit findings. This includes preparing a [Summary Schedule of Prior Audit Findings](#) and a [Corrective Action Plan](#); and

- (4) Provide the auditor access to personnel, accounts, books, records, supporting documentation, and any other information needed for the auditor to perform the audit required by TxGMS.

AUDITOR SELECTION

Auditor Procurement

When procuring audit services, the auditee must follow its own documented procurement procedures that reflect applicable state law (for example, Chapter 2254, Subchapter B of the Texas Government Code), including conflict of interest standards. When procuring audit services, the objective is to obtain high-quality audits. When requesting proposals for audit services, the objectives and scope of the audit must be made clear, and the local government must request a copy of the audit organization's peer review report, which the auditor must provide under GAGAS. If not otherwise prescribed by applicable law, factors to be considered in evaluating each proposal for audit services include the responsiveness to the request for proposal, relevant experience, availability of staff with professional qualifications and technical abilities, the results of peer and external quality control reviews, and price. When procuring audit services, the auditee shall follow applicable provisions of Chapter 2161 of the Texas Government Code.

Restriction on Auditor Preparing Indirect Cost Proposals

In addition to any state law restrictions, an auditor or audit organization who prepares the indirect cost proposal or cost allocation plan may not be selected to perform the audit required by TxGMS when the indirect costs recovered by the auditee during the prior year exceed \$1 million. This restriction applies to the base year used to prepare the indirect cost proposal or cost allocation plan and any subsequent years in which the resulting indirect cost agreement or cost allocation plan is used to recover costs.

Restriction Relating to Non-Audit Services

In addition to any state law restrictions, an auditor or audit organization providing non-audit services to the auditee may not also be selected to perform the audit required by TxGMS if provision of such services impairs auditor independence in accordance with GAGAS.

Use of State Auditors

State auditors may perform all or part of the work required under this part if they fully comply with the requirements of this section.

FINANCIAL STATEMENTS

Financial Statements

The auditee must prepare financial statements that reflect its

financial position, results of operations or changes in net assets, and, where appropriate, cash flows for the fiscal year audited. The financial statements must be for the same organizational unit and fiscal year chosen to meet this section's requirements. However, the organization-wide financial statements may also include departments, agencies, and other organizational units that have separate audits and prepare separate financial statements.

Schedule of Expenditures of State Awards

The auditee must also prepare a schedule of expenditures of state awards for the period covered by the auditee's financial statements that must include the total awards expended. The auditee may choose to provide information requested by state agencies or pass-through entities to make the schedule easier to use. For example, when a state program has multiple state award years, the auditee may separately list the amount of state awards expended for each year of a state award. The schedule must:

- (1) list individual state programs by state agency. For a cluster of programs, the auditee must provide the cluster name, a list of individual state programs within the cluster, and provide the state agency name. For research and development, total state awards expended must be shown either by individual state award or by state agency and major subdivision within the state agency.
- (2) for state awards received as a sub-grantee, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) provide total state awards expended for each individual state program and state grant identifying number. For a cluster of programs, the auditee must also provide the total for the cluster.
- (4) include the total amount provided to sub-grantees from each state program.
- (5) include notes describing the significant accounting policies used in preparing the schedule and whether the auditee elected to use the de minimis indirect cost rate.

AUDIT FINDINGS FOLLOW-UP

General

The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a Summary Schedule of Prior Audit Findings. The auditee must also prepare a Corrective Action Plan for current year audit findings. The Summary Schedule of Prior Audit Findings and the Corrective Action Plan must include the reference numbers the auditor assigns to audit findings. Because the summary schedule may include audit findings from multiple years, it must include the

fiscal year in which the finding initially occurred. The corrective action plan and summary schedule of prior audit findings must include financial statement findings that the auditor was required to report in accordance with GAGAS.

Summary Schedule of Prior Audit Findings

The Summary Schedule of Prior Audit Findings must report the status of all audit findings included in the prior audit's schedule of findings and questioned costs. The summary schedule must also include audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected in clause (1) or no longer valid or not warranting further action in clause (3) as described below:

- (1) When audit findings were fully corrected, the summary schedule need only list the audit findings and state that corrective action was taken.
- (2) When audit findings were not corrected or only partially corrected, the summary schedule must describe the reasons for the finding's recurrence, planned corrective action, and any partial corrective action taken. When the corrective action taken significantly differs from the corrective action previously reported in a corrective action plan or the state agency's management decision, the summary schedule must provide an explanation.
- (3) When the auditee believes the audit findings are no longer valid or do not warrant further action, the reasons for this position must be described in the summary schedule. A valid reason for considering an audit finding as not warranting further action is that all of the following have occurred:
 - two years have passed since the audit report in which the finding occurred was submitted to the state agency, pass-through entity, or oversight agency for the federal single audit;
 - the state agency, pass-through entity, or oversight agency for the federal single audit is not currently following up with the auditee on the audit finding; and
 - a management decision was not issued.

Corrective Action Plan

At the completion of the audit, the auditee must prepare a corrective action plan to address each audit finding included in the auditor's report for the current year. The corrective action plan must be a document separate from the auditor's findings described in the [Audit Findings](#) section. The corrective action plan must also provide the name of the contact person responsible for the corrective action, the corrective action to be taken, and the anticipated completion date. When the auditee does not agree with the audit

findings or believes corrective action is not required, the corrective action plan must include a detailed explanation of the reasons.

REPORT SUBMISSION TO STATE AGENCY

General

The audit and the reporting package must be submitted by the auditee within 30 calendar days after the auditee receives the auditor's report, or nine months after the end of the audit period (whichever is earlier). The state agency may authorize an extension when the nine-month timeframe would place an undue burden on the auditee. If the due date falls on a Saturday, Sunday, or state holiday, the reporting package is due the next business day. The auditee must make copies available for public inspection unless restricted by law or rule. Auditees and auditors must ensure that their respective parts of the reporting package do not include protected personally identifiable information.

Reporting Package

The reporting package must include the following:

- (1) Financial Statements and Schedule of Expenditures of State Awards discussed in the [Financial Statements](#) section;
- (2) Summary Schedule of Prior Audit Findings discussed in the [Audit Findings Follow-up](#) section;
- (3) Auditor's report discussed in the [Audit Reporting](#) section; and
- (4) Corrective action plan discussed in the [Audit Findings Follow-up](#) section.

Requests for Management Letters Issued by the Auditor

Auditees must submit, when requested by a state agency or pass-through entity, a copy of any management letters issued by the auditor.

Report Retention Requirements

Auditees must retain a copy of the reporting package described in this section on file until the third anniversary of the later date of (1) the contract completion or expiration or (2) the resolution of all issues that arose from any litigation, claim, negotiation, audit, open records request, administrative review, or other action involving the contract or documents.

Awarding State Agency Responsibilities

In addition to all other requirements of this part, the state agency must

- (1) Ensure that audits are completed, and reports are received in a timely manner in accordance with the requirements of TxGMS.

- (2) Provide technical advice and assistance to auditees and auditors.
- (3) Follow up on audit findings to ensure that local governments take appropriate and timely corrective action. Follow-up includes:
 - (a) issuing a management decision in accordance with the [Management Decision](#) section;
 - (b) monitoring the local government's progress implementing a corrective action;
 - (c) using audit follow-up techniques as appropriate, to improve state program outcomes through better audit resolution, follow-up, and corrective action.

Auditors

AUDIT REPORTING FOR FINANCIAL AUDIT

The auditor's report may be in the form of either combined or separate reports. It may be organized differently from the manner presented in this section. The auditor's report must state that the audit was conducted in accordance with this part and include the following:

- (1) An opinion (or disclaimer of opinion) on whether the financial statements are presented fairly in all material respects in accordance with generally accepted accounting principles and an opinion (or disclaimer of opinion) as to whether the schedule of expenditures of state awards is fairly stated in all material respects in relation to the financial statements as a whole.
- (2) A report 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. This report must describe the scope of internal control and compliance testing and the results of the tests. Where applicable, the report must refer to the separate schedule of findings and questioned costs described in this section.
- (3) A report on compliance for each program and a report on internal control over compliance. This report must describe the scope of testing of internal control over compliance and include an opinion (or disclaimer of opinion) on whether the auditee complied with statutes, regulations, and the terms and conditions of state awards that could have a direct and material effect on each program and refer to the separate schedule of findings and questioned costs described in this section.
- (4) A schedule of findings and questioned costs that must include the following three components:
 - (a) A summary of the auditor's results, which must include:

- (i) The type of report the auditor issued (unmodified opinion, qualified opinion, adverse opinion, or disclaimer of opinion) on whether the audited financial statements were prepared in accordance with GAAP;
 - (ii) A statement about whether significant deficiencies or material weaknesses in internal control were disclosed by the audit of the financial statements;
 - (iii) A statement as to whether the audit disclosed any noncompliance that is material to the financial statements of the auditee;
 - (iv) A statement about whether significant deficiencies or material weaknesses in internal control over the programs were disclosed by the audit;
 - (v) The type of report the auditor issued (unmodified opinion, qualified opinion, adverse opinion, or disclaimer of opinion) on compliance for major programs;
 - (vi) A statement as to whether the audit disclosed any audit findings that the auditor is required to report under the [Audit Findings](#) section; and
 - (vii) An identification of programs by listing each individual program; however, in the case of a cluster of programs, only the cluster name as shown on the schedule of expenditures of state awards is required.
- (b) Findings relating to the financial statements required to be reported in accordance with GAGAS.
 - (c) Findings and questioned costs for state awards that must include audit findings as defined in the [Audit Findings](#) section and be reported in the following manner:
 - (i) Audit findings (for example, internal control findings, compliance findings, questioned costs, or fraud) that relate to the same issue must be presented as a single audit finding. Where practical, audit findings should be organized by state agency or pass-through entity.
 - (ii) Audit findings that relate to both the financial statements (paragraph (4)(b) of this section) and state awards (this paragraph (4)(c)) must be reported in both sections of the schedule. However, the reporting in one section of the schedule may be in summary form and reference a detailed reporting in the other section.

AUDIT FINDINGS FOR FINANCIAL AUDIT

Audit Findings Reported

The auditor must report the following as an audit finding in the schedule of findings and questioned costs:

- (1) Significant deficiencies and material weaknesses in internal control over major programs.
- (2) Material noncompliance with the provisions of state or federal law, rules, or the terms and conditions of state awards.
- (3) Known questioned costs when either known or likely questioned costs are greater than \$25,000 for a type of compliance requirement for a major program. When reporting questioned costs, the auditor must include information to provide proper perspective for evaluating the prevalence and consequences of the questioned costs. If the known questioned costs are greater than \$25,000 for a state program that is not being audited as a major program, no audit finding needs to be reported (unless the auditor is made aware of the questioned costs as a result of an audit follow-up or other audit procedure).
- (4) The circumstances concerning why the auditor's report on compliance for each program is other than an unmodified opinion. This must be included unless the circumstances are otherwise reported as audit findings in the schedule of findings and questioned costs.
- (5) Known or likely fraud affecting a state award, unless the fraud is otherwise reported as an audit finding in the schedule of findings and questioned costs. This paragraph does not require the auditor to publicly report information that could compromise investigative or legal proceedings or to make an additional reporting when the auditor confirms that the fraud was reported outside the auditor's reports under the direct reporting requirements of GAGAS.
- (6) Instances where the results of audit follow-up procedures disclosed that the Summary Schedule of Prior Audit Findings prepared by the auditee materially misrepresents the status of any prior audit finding.

Audit Finding Detail and Clarity

Audit findings must be presented with sufficient detail and clarity for the auditee to prepare a corrective action plan and take corrective action and for state agencies to arrive at a management decision. As applicable, the following information must be included in audit findings:

- (1) The state program and specific state award identification, including the program title and number, state award identification number, if applicable, and year, and the name of the state agency. When information, such as the program title and number or state award identification number, is unavail-

able, the auditor must provide the best information available to describe the state award.

- (2) The criteria or specific requirement for the audit finding (for example, the specific state and federal law, rule, or term and condition of the state award). The criteria or specific requirement provides a context for evaluating evidence and understanding findings. The criteria should generally identify the required or desired state or expectation with respect to the program or operation.
- (3) The condition found, including facts that support the deficiency identified in the audit finding.
- (4) A statement of cause that identifies the reason or explanation for the condition or the factors responsible for the difference between the situation that exists (condition) and the required or desired state (criteria), which may also serve as a basis for recommendations for corrective action.
- (5) The possible asserted effect to provide sufficient information to the auditee and state agency to permit them to determine the cause and effect to facilitate prompt and proper corrective action. A statement of the effect or potential effect should provide a clear, logical link to establish the impact or potential impact of the difference between the condition and the criteria.
- (6) The identification of known questioned costs, by applicable state program name and state award identification number, and how these questioned costs were computed.
- (7) When there are known questioned costs but the dollar amount is undetermined or not reported, a description of why the dollar amount was undetermined or otherwise could not be reported.
- (8) Information to provide proper perspective for evaluating the prevalence and consequences of the audit finding. For example, whether the audit finding represents an isolated instance or a systemic problem. Where appropriate, instances identified must be related to the universe and the number of cases examined and be quantified in terms of dollar value. In addition, the audit finding should indicate whether the sampling was a statistically valid sample.
- (9) The identification of whether the audit finding is a repeat of a finding in the immediately prior audit. The audit finding must identify the applicable prior year audit finding reference numbers in these instances.
- (10) Recommendations to prevent future occurrences of the deficiency identified in the audit finding.
- (11) Views of responsible officials of the auditee.

Reference Numbers

Each audit finding in the schedule of findings and questioned costs must include a reference number.

AUDIT DOCUMENTATION

Retention of Audit Documentation

The auditor must retain audit documentation and reports until the third anniversary of the later date of (1) the contract completion or expiration, or (2) the resolution of all issues that arose from any litigation, claim, negotiation, audit, open records request, administrative review, or other action involving the contract or documents. When the auditor is aware that the state agency or auditee is contesting an audit finding, the auditor must contact the parties contesting the audit finding for guidance prior to the destruction of the audit documentation and reports.

Access to Audit Documentation

Audit documentation must be made available upon request to the state agency or State Auditor’s Office to resolve audit findings, or to carry out oversight responsibilities. Access to audit documentation includes the right of state agencies to obtain copies of audit documentation, as is reasonable and necessary.

CRITERIA FOR STATE PROGRAM RISK

General

The auditor’s determination should be based on an overall evaluation of the risk of noncompliance occurring that could be material to the state program. The auditor must consider criteria, such as those described in of this section, to identify risk in state programs. Also, as part of the risk analysis, the auditor may wish to discuss a particular state program with auditee management and the state agency.

Current and Prior Audit Experience

- (1) Weaknesses in internal control over state programs would indicate higher risk. Therefore, consideration should be given to the control environment over state programs. This includes considering factors such as the expectation of management’s adherence to state and federal statutes, rules, and the terms and conditions of state awards, and the competence and experience of personnel who administer the state programs.
 - (a) A state program administered under multiple internal control structures may have higher risk. When assessing risk in a large single audit, the auditor must consider whether weaknesses are isolated in a single operating unit (for example, one college campus) or pervasive throughout the entity.
 - (b) A weak system for monitoring sub-grantees would indicate higher risk when significant parts of a state program are passed to sub-grantees through subawards.

- (2) Prior audit findings would indicate higher risk, especially when the situations identified in the audit findings could significantly impact a state program or have not been corrected.

Oversight Exercised by State Agencies

- (1) The oversight exercised by state agencies may be used to assess risk. For example, recent monitoring or other reviews performed by an oversight entity that disclosed no significant problems would indicate lower risk, whereas monitoring that disclosed significant problems would indicate higher risk.
- (2) State agencies may identify state programs that are higher risk.

Inherent Risk of the State Program

The nature of a state program may indicate risk. Consideration should be given to the complexity of the program and the extent to which the state program contracts for goods and services. For example, state programs that disburse funds through third-party contracts or have eligibility criteria may be higher risk.

- (1) The phase of a state program in its lifecycle at the state agency may indicate risk. For example, a new state program with new or interim regulations may have higher risk than an established program with time-tested regulations. Also, significant changes in state programs, statutes, regulations, or the terms and conditions of state awards may increase risk.

- (2) The phase of a state program in its lifecycle at the auditee may indicate risk. For example, during the first and last years that an auditee participates in a state program, the risk may be higher due to the start-up or closeout of program activities and staff.

Management Decisions

The management decision must clearly state whether or not the audit finding is sustained, the reasons for the decision, and the expected auditee action to repay disallowed costs, make financial adjustments, or take other action. If the auditee has not completed corrective action, a timetable for follow-up should be given. Prior to issuing the management decision, the state agency may request additional information or documentation from the auditee, including a request for auditor assurance related to the documentation, as a way of mitigating disallowed costs. The management decision should describe any appeal process available to the auditee. The state agency may also issue a management decision on findings relating to the financial statements, that are required to be reported in accordance with GAGAS. The state agency responsible for issuing the management decision should do so within six months of receipt of the report.

VERSION HISTORY

Release/Revision Date	Version	Summary of Revisions
January 1, 2020	1.0	Publication Date of TxGMS.
December 17, 2021	1.1	<p>Non-substantive modifications (e.g., format adjustments, inclusion of hyperlinks, correction of typographical errors) throughout the TxGMS.</p> <p>Substantive revisions to the following sections: Audits, Appendices 2, 6, and 9.</p>
October 1, 2024	2.0	<p>Non-substantive modifications (e.g., format adjustments, correction of typographical errors) throughout the TxGMS.</p> <p>Non-substantive clarifications to the following sections: Throughout the TxGMS to align with 2 CFR Part 200.</p> <p>Substantive revisions to the following sections: Standard for Financial and Program Management: Internal Controls – Subaward Procedures: Fixed Amount Awards – Property Standards: Equipment - Supplies – Closeout – Indirect Costs: 15 percent de minimis Indirect Cost Rate – Audits: Audit Requirements – Appendices 2, 6, and 7</p>

APPENDIX 1

ACRONYMS AND ABBREVIATIONS

ACFR	Annual Comprehensive Financial Report
ALN	Assistance Listing Number
CFR	Code of Federal Regulations
DUNS	Data Universal Numbering System
ESBD	Electronic State Business Daily
F&A	Facilities and Administration
FMX	Fiscal Management Division website
GAA	General Appropriations Act (state)
GAAP	Generally Accepted Accounting Principles
GAGAS	Generally Accepted Government Auditing Standards
GASB	Governmental Accounting Standards Board
IHE	Institutions of Higher Education
LBB	Legislative Budget Board
OMB	Office of Management and Budget (federal)
R&D	Research and Development
RFA	Request for Applications
SAM	System for Award Management (federal)
SAO	State Auditor's Office
SEFA	Schedule of Expenditures Federal Awards
SPA	State Property Accounting
SPD	Statewide Procurement Division
SPTR	State Pass-Through Reconciliation
SWCAP	Statewide Cost Allocation Plan
TAC	Texas Administrative Code
TxGMS	Texas Grant Management Standards
UGMS	Uniform Grant Management Standards
USAS	Uniform Statewide Accounting System
U.S.C.	United States Code

APPENDIX 2

GLOSSARY

This Glossary provides definitions for terminology commonly used in state grant programs and the Chapter 783 Supplement for State Grant Programs. Other definitions may be found in state statutes, rules, or fiscal policies that apply more specifically to particular programs or activities. Because certain words found in state grant programs may have meanings that are the same, similar, or different to those found in federal grant programs, care should be taken to utilize the definition that is appropriate to the transaction. For definitions associated with terms found in federal grant programs, grant program managers must refer to 2 CFR Part 200 and any federal agency issued guidance. ***This Glossary does not provide guidance for terms found in federal grant programs.***

Acquisition Cost

The (total) cost of the asset including the cost to ready the asset for its intended use. For example, acquisition cost for equipment, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Acquisition costs for software includes those development costs capitalized in accordance with generally accepted accounting principles (GAAP). Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in or excluded from the acquisition cost in accordance with the grantee's or sub-grantee's regular accounting practices.

Advance Payment

A payment that a state agency or pass-through entity makes by any appropriate payment mechanism and payment method before the local government disburses the funds for program purposes.

Allocation

The process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided or other equitable relationship. The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives.

Annual Comprehensive Financial Report (ACFR)

A statewide financial report that encompasses all funds and component units of the State of Texas, prepared in conformance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) requirements. Formerly known as Comprehensive Annual Financial Report (CAFR).

Application

The document(s) submitted in response to a Request for Applications or other notice of funding opportunity for financial assistance.

Appropriation

Legislative authorization to expend public funds for a specific purpose.

Assignment

Transfer of contractual rights from one party to another party.

Auditee

Any non-state entity that expends state awards that must be audited under TxGMS.

Auditor

Auditor means an auditor who is a public accountant or a federal, state, local government, or Indian Tribe audit organization that meets the general standards specified for external auditors in generally accepted government auditing standards (GAGAS). The term auditor does not include internal auditors of nonprofit organizations.

Biennium

For the State of Texas, a period of 24 consecutive months beginning on September 1 of each odd-numbered year. Example: September 1, 2025, through August 31, 2027.

Budget

The financial plan for the project or program that the state agency or pass-through entity approves during the award process or in subsequent amendments to the award. It may include the State and non-state share or only the state share, as determined by the state agency or pass-through entity.

Capital Asset

A possession of the State that has an estimated useful life of more than one year. Capital assets may or may not be capitalized for financial reporting purposes.

Capital Expenditure

Expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements,

rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.

Central Service Cost Allocation Plan

The documentation identifying, accumulating, and allocating or developing billing rates based on the allowable costs of services provided by a state, local government, or Indian Tribe to its departments and agencies on a centralized basis. The costs of these services may be allocated or billed to users.

Closeout

The process by which the awarding agency or pass-through entity determines that all applicable administrative actions and all required work of the award have been completed and takes actions as described in Texas Grant Management Standards. Final activity under contract management to ensure all deliverable, payment and capital equipment disposition activities have been appropriately completed. In some grant opportunities the actions associated with a [Closeout](#) all occur at the same time. However, there are other grant opportunities where the actions associated with Closeout may occur at different times. Sometimes the fiscal actions and the performance actions may reach Closeout years apart to achieve program goals.

Cluster of Programs

A grouping of closely related programs that share common compliance requirements. The types of clusters of programs are research and development, student financial aid, and other clusters.

Code of Federal Regulations (CFR)

A codification of the federal rules that have been previously published in the Federal Register. The CFR is divided into 50 titles that cover broad areas subject to federal regulation.

Computing Devices

Machines that acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. See also Supplies and Information Technology Systems.

Continuation Funding

The second or subsequent budget period within an identified period of performance.

Contract

The legal instrument used to enter into a procurement relationship with a contractor (e.g., private sector vendor, public sector entity) to acquire goods and services that are needed to carry out the project or program under a state grant.

Contractor

An entity that receives a contract.

Controlled Asset

An agency asset the State has determined as high loss risk to be secured and tracked because of the nature of the possession. The term does not include a capitalized asset, real property, an improvement to real property, or infrastructure. If the controlled asset is required to be reported to the SPA system, additional information may be found in the SPA Process User’s Guide located on the [Comptroller’s FMX website](#).

Corrective Action

Action taken by the auditee that:

- (1) Corrects identified deficiencies;
- (2) Produces recommended improvements; or
- (3) Demonstrates that audit findings are either invalid or do not warrant auditee action.

Cost Allocation Plan

A central service or public assistance cost allocation plan.

Cost Objective

A program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, and capital projects. A cost objective may be a major function of the grantee or sub-grantee, a particular service or project, a state award, or an indirect cost activity. See also [Final Cost Objective](#) and [Intermediate Cost Objective](#).

Cost Sharing

The portion of project costs contributed by the grantee (unless otherwise authorized by state statute).

Data Universal Numbering System (DUNS)

A system that assigns a unique nine-digit identification number, provided by Dun & Bradstreet (D&B).

Disallowed costs

Charges to a state award that the state agency or pass-through entity determines to be unallowable, in accordance with the applicable statutes, regulations, or the terms and conditions of the state award.

ECA Assistance Listings

A compilation of federal programs, projects, services and activities providing assistance or benefits to the American public. It contains financial and nonfinancial assistance programs administered by

various federal government agencies. The ECA Assistance Listings are available online under the Assistance Listings at sam.gov.

Enabling Legislation

Federal or State statute that gives entities the authority to establish grant programs. This legislation usually includes the broad parameters that the entity shall follow in the implementation of the grant program.

Electronic State Business Daily (ESBD)

An online directory, administered by SPD, that publishes solicitations, contract awards, and grant opportunities for the purpose of informing the public.

Equipment

Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the grantee or sub-grantee for financial statement purposes, or \$10,000. See also Capital Assets, Computing Devices, General Purpose Equipment, Information Technology Systems, Special Purpose Equipment, and Supplies.

Expenditures

Charges made by a grantee or sub-grantee to a project or program for which a state award was received.

- (a) The charges may be reported on a cash or accrual basis, as long as the methodology is disclosed and is consistently applied.
- (b) For reports prepared on a cash basis, expenditures are the sum of
 - (1) Cash disbursements for direct charges for property and services;
 - (2) The amount of indirect expense charged;
 - (3) The value of third-party in-kind contributions applied; and
 - (4) The amount of cash advance payments and payments made to sub-grantees.
- (c) For reports prepared on an accrual basis, expenditures are the sum of
 - (1) Cash disbursements for direct charges for property and services;
 - (2) The amount of indirect expense incurred;
 - (3) The value of third-party in-kind contributions applied; and
 - (4) The net increase or decrease in the amounts owed by the grantee or sub-grantee for
 - (i) Goods and other property received;

(ii) Services performed by employees, contractors, sub-grantees, and other payees; and

(iii) Programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments.

Final Cost Objective

A cost objective that has allocated to it both direct and indirect costs and, in the grantee's or sub-grantee's accumulation system, is one of the final accumulation points, such as a particular award, internal project, or other direct activity of a grantee or sub-grantee. See also [Cost Objective](#) and [Intermediate Cost Objective](#).

Fiscal Year

For the State of Texas, a period of 12 consecutive months beginning September 1 of each year and ending August 31 of the next year.

FMX

The Comptroller's Fiscal Management Division website that assists state agencies and institutions of higher education to efficiently and effectively manage their appropriations, financial reporting, purchase and travel expenditures, payrolls and personnel.

General Purpose Equipment

Equipment that is not limited to research, medical, scientific or other technical activities. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles. See also [Equipment](#) and [Special Purpose Equipment](#).

Generally Accepted Accounting Principles (GAAP)

Conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.

Generally Accepted Government Auditing Standards (GAGAS)

Generally accepted government auditing standards issued by the Comptroller General of the United States, which apply to financial audits. Also known as the Yellow Book.

Governmental Accounting Standards Board (GASB)

A component of the Financial Accounting Foundation (FAF) — a private sector, nonprofit organization. GASB is not a governmental entity. GASB provides authoritative guidance on accounting and financial reporting for state and local governments. GASB establishes generally accepted accounting principles (GAAP) for state and local governments, but has no enforcement authority.

Grant Agreement

A legal instrument of financial assistance between a state agency and a grantee or between a pass-through entity and a sub-grantee that is used to enter into a relationship the principal purpose of which is to transfer anything of value from the state agency or pass-through entity to the grantee or sub-grantee to carry out a public purpose authorized by a state law.

Grantee

A non-state entity that receives a state award directly from a state agency to carry out an activity under a state program. The term grantee does not include sub-grantees. See also [Non-state Entity](#).

Grantor

For state grant programs, the entity providing financial assistance in the form of an award. Also referred to as the state agency.

Improper Payment

A payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements.

Includes any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts.

Indirect Costs

Those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. It may be necessary to establish multiple pools of indirect costs to facilitate equitable distribution of indirect expenses to the cost objectives served. Indirect cost pools must be distributed to benefitted cost objectives on basis that will produce an equitable result in consideration of relative benefits derived. For Institutions of Higher Education (IHE), the term facilities and administrative (F & A) cost is often used to refer to indirect costs.

Indirect Cost Rate Proposal

The documentation prepared by a grantee to substantiate its request to establish an indirect cost rate.

Information Technology Systems

Computing devices, ancillary equipment, software, firmware, and related procedures, services (including support services), and resources. See also Computing Devices and Equipment.

Intangible Property

Property having no physical existence, such as trademarks, copyrights, data (including data licenses), websites, IP licenses, trade secrets, patents, patent applications, and property such as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership of either tangible or intangible property, such as intellectual property, software, or software subscriptions or licenses.

Interagency Contract

Written understanding between two or more agencies as authorized by Chapter 771 of the Texas Government Code.

Interlocal Contract

Written understanding between local government entities, a local government entity and a federally recognized Indian Tribe, or a local government entity and a state agency of Texas or another state as authorized by Chapter 791 of the Texas Government Code. For purposes of Chapter 791 of the Texas Government, a federally recognized Indian Tribe is listed by the United States Secretary of the Interior under 25 U.S.C. Section 479a-1, whose reservation is located within the boundaries of the State of Texas.

Intermediate Cost Objective

A cost objective that is used to accumulate indirect costs or service center costs that are subsequently allocated to one or more indirect cost pools or final cost objectives. See also Cost Objective and Final Cost Objective.

Internal Controls

A process, implemented by a grantee or sub-grantee, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- (a) Effectiveness and efficiency of operations;
- (b) Reliability of reporting for internal and external use; and
- (c) Compliance with applicable laws and regulations.

Internal Control Over Compliance Requirements for State Awards

A process implemented by a grantee or sub-grantee designed to provide reasonable assurance regarding the achievement of the following objectives for state awards:

- (a) Transactions are properly recorded and accounted for, in order to
 - (1) Permit the preparation of reliable financial statements and state reports;
 - (2) Maintain accountability over assets; and
 - (3) Demonstrate compliance with statutes, regulations, and the terms and conditions of the state award;

(b) Transactions are executed in compliance with

- (1) Statutes, regulations, and the terms and conditions of the state award that could have a direct and material effect on a state program; and
- (2) Any other statutes and regulations that are identified in the compliance supplement; and

(c) Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

(c) Uses net proceeds to maintain, improve, or expand the organization's operations; and

(d) Is not an IHE.

Obligations

When used in connection with a non-state entity's utilization of funds under a state award, orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-state entity during the same or a future period.

Legislative Budget Board (LBB)

The permanent joint committee of the Texas Legislature that develops budget and policy recommendations for legislative appropriations for all agencies of state government. The LBB completes fiscal analyses for proposed legislation and conducts evaluations and reviews for the purpose of identifying and recommending changes that improve the efficiency and performance of state and local operations and finances.

Local Government

A municipality, county, or other political subdivision of the state, as those terms are used in Government Code, Chapter 783. Does not include a school district or other special-purpose district.

Major Program

A state program determined by the auditor to be a major program in accordance with TxGMS or a program identified as a major program by a state agency or pass-through entity in accordance with TxGMS.

Management Decision

The evaluation by the state agency or pass-through entity of the audit findings and corrective action plan and the issuance of a written decision to the auditee as to what corrective action is necessary.

Non-state Entity

A federal government, local government, Indian Tribe, institutions of higher education (IHE), nonprofit organization, or for-profit entity (if permitted by state law and the state award) that carries out a state award as a grantee or sub-grantee.

Nonprofit Organization

Any organization that

- (a) Is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest;
- (b) Is not organized primarily for profit;

Participant

Generally, an individual participating in or attending program activities under a state award, such as trainings or conferences, but who is not responsible for implementation of the state award. Individuals committing effort to the development or delivery of program activities under a state award (such as consultants, project personnel, or staff members of a grantee or sub-grantee) are not participants. Examples of participants may include community members participating in a community outreach program, members of the public whose perspectives or input are sought as part of a program, students, or conference attendees.

Participant Support Costs

Direct costs that support participants and their involvement in a state award, such as stipends, subsistence allowances, travel allowances, registration fees, temporary dependent care, and per diem paid directly to or on behalf of participants.

Pass-through entity

A grantee or subgrantee that provides a subaward to a sub-grantee (including lower tier sub-grantees) to carry out part of a state program. The authority of the pass-through entity under this part flows through the subaward agreement between the pass-through entity and sub-grantee.

Performance Goal

A measurable target level of performance expressed as a tangible, measurable objective, against which actual achievement can be compared, including a goal expressed as a quantitative standard, value, or rate. In some instances (for example, discretionary research awards), this may be limited to the requirement to submit technical performance reports (to be evaluated in accordance with agency policy).

Period of Performance

The time during which the non-state entity may incur new obligations to carry out the work authorized under the state award.

Personal Property

Property other than real property. May be tangible or intangible.

Prior Approval

The written approval obtained in advance by an authorized official of a state agency or pass-through entity of certain costs or programmatic decisions.

Project Cost

Total allowable costs incurred under a state award and all required cost sharing and voluntary committed cost sharing, including third-party contributions

Property

Real property or personal property.

Questioned Costs; Known Questioned Cost; Likely Questioned Cost

- (a) An amount, expended or received from a state award, that in the auditor’s judgment
 - (i) Is noncompliant or suspected noncompliant with state statutes, regulations, or the terms and conditions of the state award;
 - (ii) At the time of the audit, lacked adequate documentation to support compliance; or
 - (iii) Appeared unreasonable and did not reflect the actions a prudent person would take in the circumstances.
- (b) The questioned cost under (a)(ii) is calculated as if the portion of a transaction that lacked adequate documentation were confirmed noncompliant.
- (c) There is no questioned cost solely because of
 - (i) Deficiencies in internal control; or
 - (ii) Noncompliance with the reporting type of compliance requirement if this noncompliance does not affect the amount expended or received from the state award.
- (d) Known questioned cost means a questioned cost specifically identified by the auditor. Known questioned costs are a subset of likely questioned costs.
- (e) Likely questioned cost means the auditor’s best estimate of total questioned costs, not just the known questioned costs. Likely questioned costs are developed by extrapolating from audit evidence obtained, for example, by projecting known questioned costs identified in an audit sample to the entire population from which the sample was drawn. In evaluating the effect of questioned costs on the opinion on compliance, the auditor considers the likely questioned costs, not just the known questioned costs.

Real Property

Land, including land improvements, structures and appurtenances thereto, and legal interests in land, including fee interest, licenses, rights of way, and easements. Real property excludes moveable machinery and equipment.

Request for Applications (RFA)

A written solicitation announcement requesting the submission of applications for funding opportunities.

Research and Development

Basic and applied research activities and all development activities performed by grantee and sub-grantee. The term research also includes activities involving the training of individuals in research techniques where such activities use the same facilities as other research and development activities and where such activities are not included in the instruction function.

“Research” is the systematic study directed toward fuller scientific knowledge or understanding of the subject studied. “Development” is the systematic use of knowledge and understanding gained from research directed toward to produce useful materials, devices, systems, or methods, including designing and developing prototypes and processes.

Schedule of Expenditures of Federal Awards (SEFA)

Used to report the federal financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal agencies or indirectly from pass-through entities. Each agency that expends federal awards is required to submit the SEFA to the Comptroller either by hard copy or through the SEFA web application.

Statewide Cost Allocation Plan (SWCAP)

Prepared by the Governor’s Office each fiscal year. Identifies the costs incurred for the provision of central administrative and support activities (central services such as accounting and payroll) and allocates those costs to the agencies receiving the centralized services.

Single Audit

With amendment in 1996, provides audit requirements for entities that receive federal financial assistance above a designated monetary threshold. The annual audit reduces the audit burden for non-federal entities in that one audit is conducted instead of multiple audits of individual programs.

Special Purpose Equipment

Equipment that is used only for research, medical, scientific, or other similar technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical

instruments, spectrometers, and associated software. See also [Equipment](#) and [General Purpose Equipment](#).

State

The State of Texas.

State Agency

As defined in Chapter 783 of the Government Code. In TxGMS, generally refers to the agency that provides a state award directly to a grantee unless the context indicates otherwise. See also [State Award](#) and [Grantee](#).

State Award

State award has the meaning, depending on the context, in either paragraph (1) or (2) of this section:

- (1) The state financial assistance that a non-state entity receives directly from a state agency or indirectly from a pass-through entity.
- (2) The grant agreement.

State Share

The portion of the total project costs that are paid by state funds or in-kind assistance.

State Pass-Through Reporting (SPTR)

The web application used to submit the State Grant Pass-Through Schedule and report state grant money passed between agencies. SPTR is available on the Comptroller's website.

Subaward

An award provided by a pass-through entity to a sub-grantee for the sub-grantee to carry out part of a state award received by the pass-through entity. It does not include payments to a contractor, beneficiary, or participant.

Sub-grantee

A non-state entity that receives a subaward from a pass-through entity to contribute to the goals and objectives of the project by carrying out part of a state program. The term sub-grantee does not include a beneficiary or participant. A sub-grantee may also be a grantee of other state awards directly from a state agency. A sub-grantee may also be referred to as a subrecipient.

Supply

All tangible personal property other than those described in [Equipment](#). A computing device is a supply if the acquisition cost is below the lesser of the capitalization level established by the grantee or sub-grantee for financial statement purposes or \$10,000, regardless of the length of its useful life. See also [Computing Devices](#) and [Equipment](#).

Texas Acquisition Threshold

The same dollar amount as the federal Simplified Acquisition Threshold including any adjustments to the federal Simplified Acquisition Threshold that may occur after the publication date of TxGMS. The dollar amount associated with federal Simplified Acquisition Threshold is determined in accordance with 48 CFR Part 2, Subpart 2.1. As of the publication of Version 2.0 of TxGMS, the federal Simplified Acquisition Threshold is \$250,000.

Termination

The action a state agency, pass-through entity, or grantee takes to discontinue a state award, in whole or in part at any time before the planned end date of the period of performance.

Third-Party In-Kind Contributions

The value of non-cash contributions (meaning property or services) that

- (1) benefit a project or program funded by state award; and
- (2) are contributed by non-state third parties, without charge, to a grantee or sub-grantee under a state award.

Unliquidated Obligations

Financial obligations incurred by the grantee or sub-grantee but not paid (liquidated) for financial reports prepared on a cash basis. For reports prepared on an expenditure basis, these are obligations incurred by the grantee or sub-grantee for which expenditures have not been recorded.

Unobligated Balance

The amount of funds under a state award that the grantee or sub-grantee has not obligated. The amount is computed by subtracting the cumulative amount of the grantee's or sub-grantee's unliquidated obligations and expenditures of funds under the state award from the cumulative amount of the funds that the state agency or pass-through entity authorized the grantee or sub-grantee to obligate.

Voluntary Committed Cost Sharing

Cost sharing specifically pledged voluntarily in the proposal's budget or the state award on the part of the grantee or sub-grantee that becomes a binding requirement of the state award.

APPENDIX 3

ADDITIONAL RESOURCES

STATE RESOURCES

Comptroller's Fiscal Management Website (FMX): <https://fmx.cpa.texas.gov/fmx/>

Electronic State Business Daily: <http://www.txsmartbuy.com/esbd>

General Appropriations Act: <http://www.lbb.state.tx.us/budget.aspx>

LBB Contracts Database: http://www.lbb.state.tx.us/Contract_Reporting.aspx

State of Texas Procurement and Contract Management Guide:
<https://comptroller.texas.gov/purchasing/publications/procurement-contract.php>

Texas Administrative Code: <https://www.sos.texas.gov/texreg/index.shtml>

Texas.gov eGrants: <https://txapps.texas.gov/tolapp/egrants/search.htm>

TxGMS: <https://comptroller.texas.gov/purchasing/grant-management/>

FEDERAL RESOURCES

ECA Assistance Listings: <https://eca.state.gov/organizational-funding/applying-grant/assistance-listings>

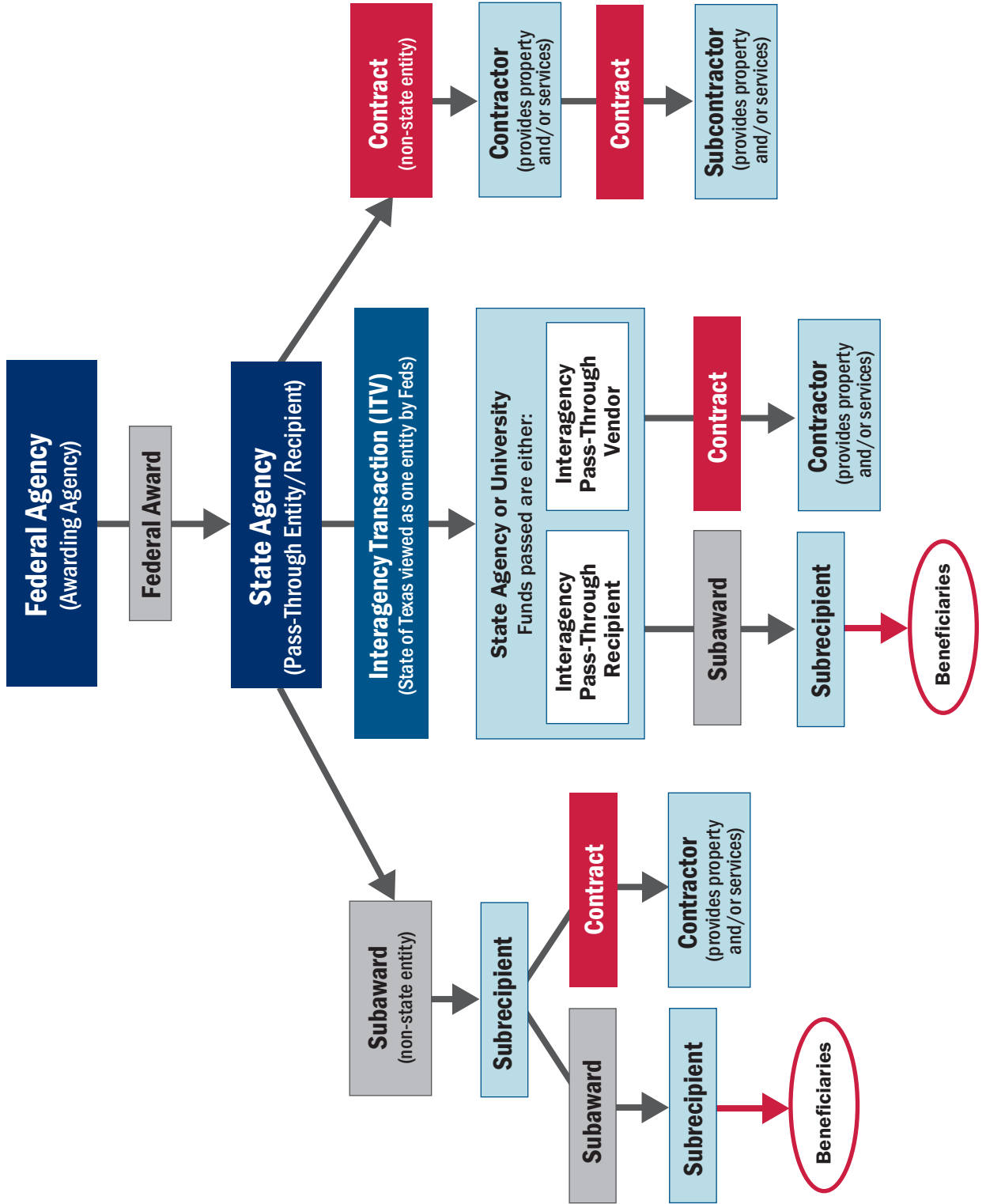
Code of Federal Regulations: <https://www.ecfr.gov/>

System for Award Management: <https://www.sam.gov/SAM/>

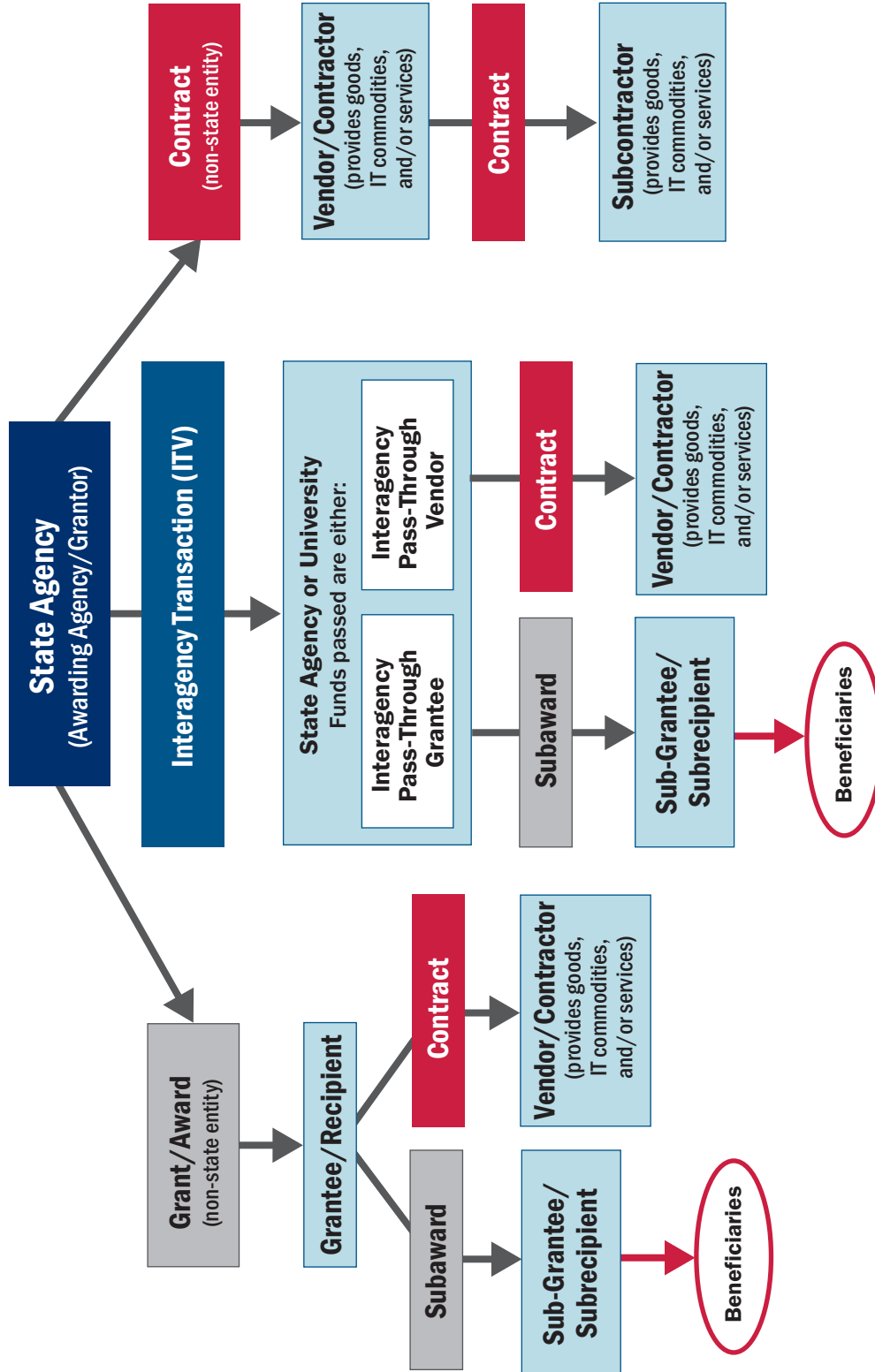
Uniform Guidance: <https://www.govinfo.gov/app/collection/cfr/2024/>

Uniform Guidance Training Materials: <https://cfo.gov/grants/>

APPENDIX 4
TYPES OF RELATIONSHIPS IN FEDERAL GRANT AWARDS



APPENDIX 5
TYPES OF RELATIONSHIPS IN STATE GRANT AWARDS



APPENDIX 6

UNIFORM ASSURANCES BY LOCAL GOVERNMENTS

In accordance with Section 783.005 of the Texas Government Code, this document identifies the Uniform Assurances that a state agency must include in its grant agreements and procurement contracts with local governments.

The wording of the Uniform Assurance must substantially conform to the Standard Text. (Alternate versions of the Standard Text for certain Assurances are provided.) It is expected that the following terms will be revised by the state agency as appropriate for conformity with the applicable transaction documents: **Agency**, **Respondent**, **Response**, and **Solicitation**.

General guidance is provided along with examples of supplemental text that routinely accompany the required clause. Any additional text included by the state agency must not conflict with or weaken a Uniform Assurance. It is recommended that grant program managers seek assistance from agency legal counsel prior to modifying the Standard Text as slight variations may result in the state agency’s non-compliance with applicable statutes.

Assurance	Standard Text	Guidance
<p>Byrd Anti-Lobbying Amendment</p>	<p>Respondent certifies that no federal appropriated funds have been paid or will be paid to any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress on its behalf to obtain, extend, or modify this contract or grant. If non-federal funds are used by Respondent to conduct such lobbying activities, Respondent shall promptly file the prescribed disclosure form. In accordance with 31 U.S.C. § 1352(b)(5), Respondent acknowledges and agrees that it is responsible for ensuring that each subrecipient and subcontractor certifies its compliance with the expenditure prohibition and the declaration requirement.</p> <p style="text-align: center;">Or</p> <p style="text-align: center;"><i>Other text required by the federal agency.</i></p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts exceeding \$100,000 that are financed from federal funds.</p> <p>NOTE: Unless otherwise directed by the federal agency, the OMB prescribed SF-LLL is the standard disclosure reporting form for lobbying paid for with non-federal funds.</p> <p>2 CFR Part 200 Appendix II (Contract Provisions for Non-Federal Entity Contracts Under Federal Awards)--</p> <p>In addition to other provisions required by the federal agency or the non-federal entity, all contracts made by the non-federal entity under the federal award must contain provisions covering the following, as applicable:</p> <p>Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier up to the non-federal award.</p> <p>Legal Authority: 2 CFR Part 200 Appendix II.</p>

Assurance	Standard Text	Guidance
<p>Child Support Obligation</p>	<p>Respondent represents and warrants that it will include the following clause in the award documents for every subaward and subcontract and will require subrecipients and contractors to certify accordingly: “Under Section 231.006 of the Family Code, the vendor or applicant certifies that the individual or business entity named in this contract, bid or application is not ineligible to receive the specified grant, loan, or payment and acknowledges that this contract may be terminated and payment may be withheld if this certification is inaccurate. A bid or an application for a contract, grant, or loan paid from state funds must include the name and social security number of the individual or sole proprietor and each partner, shareholder, or owner with an ownership interest of at least 25 percent of the business entity submitting the bid or application.”</p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts that are financed from state or federal funds.</p> <p>NOTE: Pursuant to Sections 231.006(a) and 231.302(c)(3) of the Texas Family Code, this certification applies to lower tier transactions.</p> <p>Section 231.006(d) of the Texas Family Code mandates the use of statutorily specified text. Section 231.006(j) of the Texas Family Code provides that “A state agency may accept a bid that does not include the required information if the state agency collects the information before the contract, grant, or loan is executed.”</p> <p>Section 231.006(a) of the Texas Family Code provides that a child support obligor who is more than 30 days delinquent in paying child support and a business entity in which the obligor is a sole proprietor, partner, shareholder, or owner with an ownership interest of at least 25 percent is not eligible to (1) receive payments from state funds under a contract to provide property, materials, or service; or (2) receive a state-funded grant or loan.</p> <p>Supplemental text to the required clause may include the following:</p> <p>FEDERAL PRIVACY ACT NOTICE: This notice is given pursuant to the Federal Privacy Act. Disclosure of your Social Security Number (SSN) is required under Section 231.006(c) and Section 231.302(c)(2) of the Texas Family Code. The Social Security number will be used to identify persons that may owe child support and will be kept confidential to the fullest extent allowed under Section 231.302(e) of the Texas Family Code.</p> <p>Legal Authority: TEX. FAM. CODE §§ 231.006, 231.302.</p>

Assurance	Standard Text	Guidance
<p>Clean Air Act and Federal Water Pollution Control Act</p>	<p>Respondent represents and warrants that it will comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387).</p> <p style="text-align: center;">Or</p> <p style="text-align: center;"><i>Other text specified by the federal agency.</i></p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts exceeding \$150,000 financed from federal funds.</p> <p>2 CFR Part 200 Appendix II (Contract Provisions for Non-Federal Entity Contracts Under Federal Awards)--</p> <p>In addition to other provisions required by the federal agency or the non-federal entity, all contracts made by the non-federal entity under the federal award must contain provisions covering the following, as applicable:</p> <p style="padding-left: 40px;">(G) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended—Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the federal agency and the Regional Office of the Environmental Protection Agency (EPA).</p> <p>Legal Authority: 2 CFR Part 200 Appendix II.</p>
<p>Compliance With Laws, Rules, and Requirements</p>	<p>Respondent represents and warrants that it will comply, and assure the compliance of all its subrecipients and contractors, with all applicable federal and state laws, rules, regulations, and policies in effect or hereafter established. In addition, Respondent represents and warrants that it will comply with all requirements imposed by the awarding agency concerning special requirements of law, program requirements, and other administrative requirements. In instances where multiple requirements apply to Respondent, the more restrictive requirement applies.</p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts financed from federal grant funds.</p> <p>Legal Authority: 2 CFR §§ 200.300, 200.302, 200.303, 200.318.</p>
<p>Contract Oversight</p>	<p>Respondent represents and warrants that it will maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.</p>	<p>APPLICABILITY: Clause applies to procurement contracts that are financed from state or federal funds.</p> <p>Legal Authority: 2 CFR § 200.318(b); TEX. GOVT CODE § 783.005.</p>

Assurance	Standard Text	Guidance
<p>Contract Work Hours and Safety Standards Act</p>	<p>Respondent represents and warrants that it will comply with the requirements of the Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708).</p> <p style="text-align: center;">Or</p> <p style="text-align: center;">Other text specified by the federal agency.</p>	<p>APPLICABILITY: Clause applies to procurement contracts exceeding \$100,000 that are financed from federal funds and involve the employment of mechanics or laborers.</p> <p>2 CFR Part 200 Appendix II (Contract Provisions for Non-Federal Entity Contracts Under Federal Awards)-</p> <p>In addition to other provisions required by the federal agency or the non-federal entity, all contracts made by the non-federal entity under the federal award must contain provisions covering the following, as applicable:</p> <p>(E) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions that are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.</p> <p>Legal Authority: 2 CFR Part 200 Appendix II.</p>
<p>Cybersecurity Training Program (Local Government System)</p>	<p>Respondent represents and warrants its compliance with Section 2054.5191 of the Texas Government Code relating to the cybersecurity training program for local government employees who have access to a local government computer system or database.</p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts that are financed from state or federal funds.</p> <p>Legal Authority: TEX. GOV'T CODE § 2054.5191.</p>
<p>Cybersecurity Training Program (State Contractor)</p>	<p>If Respondent has access to any state computer system or database, Respondent shall complete cybersecurity training and verify completion of the training program to the Agency pursuant to and in accordance with Section 2054.5192 of the Government Code.</p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts that are financed from state or federal funds.</p> <p>Legal Authority: TEX. GOV'T CODE § 2054.5192.</p>

Assurance	Standard Text	Guidance
<p>Davis-Bacon Act and the Copeland Act</p>	<p>Respondent represents and warrants that it will comply with the requirements of the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”) and the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874).</p> <p style="text-align: center;">Or</p> <p style="text-align: center;"><i>Other text specified by the federal agency.</i></p>	<p>APPLICABILITY: Clause applies to certain construction contracts financed from federal funds.</p> <p>2 CFR Part 200 Appendix II (Contract Provisions for Non-Federal Entity Contracts Under Federal Awards)--</p> <p>In addition to other provisions required by the federal agency or the non-federal entity, all contracts made by the non-federal entity under the federal award must contain provisions covering the following, as applicable:</p> <p>(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-federal entity must report all suspected or reported violations to the federal agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-federal entity must report all suspected or reported violations to the federal agency.</p> <p>Legal Authority: 2 CFR Part 200 Appendix II.</p>

Assurance	Standard Text	Guidance
<p>Debarment and Suspension</p>	<p>Respondent certifies that it and its principals are not suspended or debarred from doing business with the state or federal government as listed on the <i>State of Texas Debarred Vendor List</i> maintained by the Texas Comptroller of Public Accounts and the <i>System for Award Management (SAM)</i> maintained by the General Services Administration.</p> <p style="text-align: center;">Or</p> <p><i>Other text specified by the federal agency, provided the certification also addresses the State of Texas Debarred Vendor List maintained by the Texas Comptroller of Public Accounts.</i></p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts that are financed from state or federal funds.</p> <p>2 CFR Part 200 Appendix II (Contract Provisions for Non-Federal Entity Contracts Under Federal Awards)--</p> <p>In addition to other provisions required by the federal agency or the non-federal entity, all contracts made by the non-federal entity under the federal award must contain provisions covering the following, as applicable:</p> <p>(H) Debarment and Suspension (Executive Orders 12549 and 12689) – A contract award (see 2 CFR 180.220) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.</p> <p>Legal Authority: 2 CFR Part 200 Appendix II; Executive Orders 12549 and 12689; TEX. GOV'T CODE § 783.005.</p>
<p>Debts and Delinquencies</p>	<p>Respondent agrees that any payments due under the contract or grant shall be applied towards any debt or delinquency that is owed to the State of Texas.</p> <p style="text-align: center;">Or</p> <p>Respondent agrees that any payments due under the contract or grant shall be directly applied towards eliminating any debt or delinquency it has to the State of Texas including, but not limited to, delinquent taxes, delinquent student loan payments, and delinquent child support.</p> <p style="text-align: center;">Or</p> <p>Respondent acknowledges and agrees that, to the extent Respondent owes any debt including, but not limited to, delinquent taxes, delinquent student loans, and child support owed to the State of Texas, any payments or other amounts Respondent is otherwise owed under the contract or grant may be applied toward any debt Respondent owes the State of Texas until the debt is paid in full. These provisions are effective at any time Respondent owes any such debt or delinquency.</p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts financed from state funds.</p> <p>Legal Authority: TEX. GOV'T CODE §§ 403.055, 2252.903.</p>

Assurance	Standard Text	Guidance
<p>Disaster Recovery Plan</p>	<p>In accordance with 13 Texas Administrative Code § 6.94(a) (9), Respondent shall provide to Agency the descriptions of its business continuity and disaster recovery plans.</p> <p style="text-align: center;">Or</p> <p>Upon request of Agency, Respondent shall provide the descriptions of its business continuity and disaster recovery plans.</p> <p style="text-align: center;">Or</p> <p>Upon request of Agency, Respondent shall provide copies of its most recent business continuity and disaster recovery plans.</p>	<p>APPLICABILITY: Clause required for any grant agreement or procurement contract with an entity that has custody of vital state records.</p> <p>13 TAC § 6.94(a)(9) states that each state agency must require all third-party custodians of records to provide the state agency with descriptions of their business continuity and/or disaster recovery plans as regards to the protection of the state agency’s vital state records.</p> <p>The term “vital state record” is defined in Section 441.180(13) of the Texas Government Code to mean any state record necessary to</p> <ul style="list-style-type: none"> (A) the resumption or continuation of state agency operations in an emergency or disaster; (B) the re-creation of the legal and financial status of the agency; or (C) the protection and fulfillment of obligations to the people of the state. <p>Supplemental text to the required clause may provide additional details regarding the required business continuity and disaster recovery plans (e.g., title and date of plan).</p> <p>Legal Authority: TEX. GOV’T CODE § 441.190; 13 TAC § 6.94(a)(9).</p>
<p>Disclosure of Violations of Federal Criminal Law</p>	<p>Respondent represents and warrants its compliance with 2 CFR § 200.113, which requires the disclosure in writing of violations of federal criminal law involving fraud, bribery, and gratuity and the reporting of certain civil, criminal, or administrative proceedings to SAM.</p> <p style="text-align: center;">Or</p> <p style="text-align: center;"><i>Other text specified by the federal agency.</i></p>	<p>APPLICABILITY: Clause applies to grant agreements financed from federal funds.</p> <p>2 CFR § 200.113 provides as follows:</p> <p>The non-federal entity or applicant for a federal award must disclose, in a timely manner, in writing to the federal agency or pass-through entity all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award. Non-federal entities that have received a federal award including the term and condition outlined in Appendix XII—Award Term and Condition for Recipient Integrity and Performance Matters are required to report certain civil, criminal, or administrative proceedings to SAM. Failure to make required disclosures can result in any of the remedies described in § 200.339 Remedies for noncompliance, including suspension or debarment. (See also 2 CFR Part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313.)</p> <p>Legal Authority: 2 CFR § 200.113.</p>

Assurance	Standard Text	Guidance
<p>Disclosure of Prior State Employment</p>	<p>In accordance with Section 2254.033 of the Texas Government Code, relating to consulting services, Respondent certifies that it does not employ an individual who has been employed by Agency or another agency at any time during the two years preceding the submission of the Response or, in the alternative, Respondent has disclosed in its Response the following: (i) the nature of the previous employment with Agency or the other agency; (ii) the date the employment was terminated; and (iii) the annual rate of compensation for the employment at the time of its termination.</p>	<p>APPLICABILITY: Clause applies to procurement contracts for consulting services under Chapter 2254 of the Texas Government Code.</p> <p>The term “consultant” is defined to be a person that provides or proposes to provide a consulting service. The term includes a political subdivision but does not include the federal government, a state agency, or a state governmental entity. TEX. GOV'T CODE § 2254.021.</p> <p>Section 2254.034 of the Texas Government Code states the following:</p> <ul style="list-style-type: none"> (a) A contract entered into in violation of Sections 2254.029 through 2254.031 is void. (b) A contract entered into with a private consultant who did not comply with Section 2254.033 is void. (c) If a contract is void under this section, <ul style="list-style-type: none"> (1) the comptroller may not draw a warrant or transmit money to satisfy an obligation under the contract; and (2) a state agency may not make any payment under the contract with state or federal money or money held in or outside the state treasury. (d) This section applies to all consulting services contracts, including renewals, amendments, and extensions of consulting services contracts. <p>Legal Authority: TEX. GOV'T CODE § 2254.033.</p>

Assurance	Standard Text	Guidance
<p>Disclosure Protections for Certain Charitable Organizations, Charitable Trusts, and Private Foundations</p>	<p>Respondent represents and warrants that it will comply with Section 2252.906 of the Texas Government Code relating to disclosure protections for certain charitable organizations, charitable trusts, and private foundations.</p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts that are financed from state or federal funds.</p> <p>Section 2252.906(a) of the Texas Government Code states the following:</p> <p>In this section,</p> <ol style="list-style-type: none"> (1) “Charitable organization” means an organization that is exempt from federal income tax under Section 501(a), Internal Revenue Code of 1986, by being listed as an exempt organization in Section 501(c) of that code. The term does not include a property owners’ or homeowners’ association. (2) “Grant-making organization” means an organization that makes grants to charitable organizations but is not a private foundation, private foundation trust, or split interest trust. (3) “Private foundation” has the meaning assigned by Section 509(a), Internal Revenue Code of 1986. (4) “Split interest trust” means an irrevocable trust in which the income is first dispersed to the beneficiaries of the trust for a specified period and the remainder of the trust is donated to a designated charity. <p>Legal Authority: TEX. GOV’T CODE § 2252.906.</p>
<p>Discrimination Prohibited</p>	<p>In accordance with Section 2105.004 of the Texas Government Code, Respondent represents and warrants that it will not use block grant funds in a manner that discriminates on the basis of race, color, national origin, sex, or religion.</p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts financed from block grants.</p> <p>Legal Authority: TEX. GOV’T CODE § 2105.004.</p>
<p>Dispute Resolution</p>	<p>The dispute resolution process provided in Chapter 2009 of the Texas Government Code is available to the parties to resolve any dispute arising under the agreement.</p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts that are financed from state or federal funds.</p> <p>Legal Authority: TEX. GOV’T CODE §§ 791.015, 2009.002.</p>

Assurance	Standard Text	Guidance
<p>Equal Employment Opportunity</p>	<p>The Respondent hereby agrees that it will incorporate or cause to be incorporated into any contract for construction work, or modification thereof, as defined in the regulations of the Secretary of Labor at 41 CFR Chapter 60, which is paid for in whole or in part with funds obtained from the federal Government or borrowed on the credit of the federal Government pursuant to a grant, contract, loan, insurance, or guarantee, or undertaken pursuant to any federal program involving such grant, contract, loan, insurance, or guarantee, the following equal opportunity clause:</p> <p>During the performance of this contract, the Respondent agrees as follows:</p> <p>(1) The Respondent will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The Respondent will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:</p> <p>Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Respondent agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.</p> <p>(2) The Respondent will, in all solicitations or advertisements for employees placed by or on behalf of the Respondent, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.</p>	<p>APPLICABILITY: Clause applies to certain construction contracts financed from federal funds.</p> <p>2 CFR Part 200 Appendix II (Contract Provisions for Non-Federal Entity Contracts Under Federal Awards)-</p> <p>In addition to other provisions required by the federal agency or the non-federal entity, all contracts made by the non-federal entity under the federal award must contain provisions covering the following, as applicable:</p> <p>(C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR Part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”</p> <p>Legal Authority: 2 CFR Part 200 Appendix II.</p>

Assurance	Standard Text	Guidance
<p>Equal Employment Opportunity <i>(continued)</i></p>	<p>(3) The Respondent will not discharge or any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the Respondent's legal duty to furnish information.</p> <p>(4) The Respondent will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the Respondent's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.</p> <p>(5) The Respondent will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.</p> <p>(6) The Respondent will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.</p>	

Assurance	Standard Text	Guidance
<p>Equal Employment Opportunity <i>(continued)</i></p>	<p>(7) In the event of the Respondent's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the Respondent may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.</p> <p>(8) The Respondent will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The Respondent will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance:</p> <p>Provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.</p> <p>The Respondent further agrees that it will be bound by the above equal opportunity clause with respect to its own employment practices when it participates in federally assisted construction work: Provided that if the Respondent so participating is a state or local government, the above equal opportunity clause is not applicable to any agency, instrumentality or subdivision of such government that does not participate in work on or under the contract.</p>	

Assurance	Standard Text	Guidance
<p>Equal Employment Opportunity <i>(continued)</i></p>	<p>(9) The Respondent agrees that it will assist and cooperate actively with the administering agency and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations, and relevant orders of the Secretary of Labor, that it will furnish the administering agency and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it will otherwise assist the administering agency in the discharge of the agency’s primary responsibility for securing compliance.</p> <p>The Respondent further agrees that it will refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for, Government contracts and federally assisted construction contracts pursuant to the Executive Order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by the administering agency or the Secretary of Labor pursuant to Part II, Subpart D of the Executive Order. In addition, the Respondent agrees that if it fails or refuses to comply with these undertakings, the administering agency may take any or all of the following actions: Cancel, terminate, or suspend in whole or in part this grant (contract, loan, insurance, guarantee); refrain from extending any further assistance to the Respondent under the program with respect to which the failure or refund occurred until satisfactory assurance of future compliance has been received from such applicant; and refer the case to the Department of Justice for appropriate legal proceedings.</p> <p style="text-align: center;">Or</p> <p style="text-align: center;"><i>Other text specified by the federal agency.</i></p>	
<p>Excluded Parties</p>	<p>Respondent certifies that it is not listed in the prohibited vendors list authorized by Executive Order No. 13224, “<i>Blocking Property and Prohibiting Transactions with Persons Who Commit, Threaten to Commit, or Support Terrorism</i>”, published by the United States Department of the Treasury, Office of Foreign Assets Control.</p>	<p>APPLICABILITY: Clause applies as long as Executive Order No. 13224 is in effect.</p> <p>Executive Order 13224 (Blocking Property and Prohibiting Transactions with Persons Who Commit, Threaten to Commit, or Support Terrorism), was issued by President George W. Bush on September 23, 2001, as a response to the attacks on September 11, 2001.</p> <p>Legal Authority: Executive Order No. 13224.</p>

Assurance	Standard Text	Guidance
<p>Executive Head of a State Agency Affirmation</p>	<p>Under Section 669.003 of the Texas Government Code, Respondent certifies that it does not employ, or has disclosed its employment of, any former executive head of the Agency. Respondent must provide the following information in the Response.</p> <p>Name of Former Executive: _____</p> <p>Name of State Agency: _____</p> <p>Date of Separation from State Agency: _____</p> <p>Position with Respondent: _____</p> <p>Date of Employment with Respondent: _____</p> <p style="text-align: center;">Or</p> <p>In accordance with Section 669.003 of the Texas Government Code, relating to contracting with the executive head of a state agency, Respondent certifies that it is not (1) the executive head of the Agency, (2) a person who at any time during the four years before the date of the contract or grant was the executive head of the Agency, or (3) a person who employs a current or former executive head of the Agency.</p> <p style="text-align: center;">Or</p> <p>Under Section 669.003 of the Texas Government Code, relating to contracting with an executive head of a state agency, Respondent represents that no person who served as an executive of Agency, in the past four (4) years, was involved with or has any interest in the contract or grant. If Respondent employs or has used the services of a former executive of Agency, then Respondent shall provide the following information in the Response: name of the former executive, the name of the state agency, the date of separation from the state agency, the position held with Respondent, and the date of employment with Respondent.</p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts that are financed from state or federal funds.</p> <p>Section 669.003 of the Texas Government Code states the following:</p> <p>A state agency may not enter into a contract with the executive head of the state agency, with a person who at any time during the four years before the date of the contract was the executive head of the state agency, or with a person who employs a current or former executive head of a state agency affected by this section, unless the governing body votes, in an open meeting, to approve the contract; and notifies the Legislative Budget Board, not later than the fifth day before the date of the vote, of the terms of the proposed contract.</p> <p>Legal Authority: TEX. GOV'T CODE §§ 669.003.</p>

Assurance	Standard Text	Guidance
<p>Federal Solid Waste Disposal Act</p>	<p>Respondent represents and warrants that it will comply with the requirements of Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act.</p> <p style="text-align: center;">Or</p> <p style="text-align: center;"><i>Other text specified by the federal agency.</i></p>	<p>APPLICABILITY: Clause applies to certain procurement contracts financed from federal funds.</p> <p>2 CFR Part 200 Appendix II (Contract Provisions for Non-Federal Entity Contracts Under Federal Awards)-</p> <p>In addition to other provisions required by the federal agency or the non-federal entity, all contracts made by the non-federal entity under the federal award must contain provisions covering the following, as applicable:</p> <p style="padding-left: 40px;">(J) See §200.323 Procurement of recovered materials.</p> <p>2 CFR § 200.323 (Procurement of Recovered Materials) provides the following:</p> <p style="padding-left: 40px;">A non-federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.</p> <p>Legal Authority: 2 CFR Part 200 Appendix II.</p>
<p>Firearm Suppressor Policy</p>	<p>Respondent certifies that it has not received a final judicial determination finding it adopted a rule, order, ordinance, or policy under which it enforces, or allows the enforcement of, a federal statute, order, rule, or regulation that purports to regulate a firearm suppressor in violation of Texas Government Code §2.102(a) in an action brought by the Attorney General under Texas Government Code §2.104. If Respondent is currently being sued under Texas Government Code §2.104 or is sued under this section at any point during the duration of this grant, Respondent agrees to immediately disclose the lawsuit and its posture to the Agency.</p>	<p>Legal Authority: TEX. GOV'T CODE, Chapter 2, Subchapter C.</p>

Assurance	Standard Text	Guidance
<p>Former Agency Employees</p>	<p>Respondent represents and warrants that none of its employees including, but not limited to, those authorized to provide services under the contract, were former employees of the Agency during the twelve (12) month period immediately prior to the date of execution of the contract.</p> <p style="text-align: center;">Or</p> <p>In accordance with Section 2252.901 of the Texas Government Code, Respondent represents and warrants that none of its employees including, but not limited to, those authorized to provide services under the contract, were former employees of the Agency during the twelve (12) month period immediately prior to the date of execution of the contract.</p>	<p>APPLICABILITY: Clause applies to procurement contracts that are consulting services contracts under Chapter 2254 of the Texas Government Code, if appropriated money will be used to make payments under the contract.</p> <p>The term “consultant” is defined to be a person that provides or proposes to provide a consulting service. The term includes a political subdivision but does not include the federal government, a state agency, or a state governmental entity. TEX. GOV'T CODE § 2254.021.</p> <p>Section 2252.901(a) of the Texas Government Code states the following:</p> <p style="padding-left: 20px;">A state agency may not enter into an employment contract, a professional services contract under Chapter 2254, or a consulting services contract under Chapter 2254 with a former or retired employee of the agency before the first anniversary of the last date on which the individual was employed by the agency, if appropriated money will be used to make payments under the contract. This section does not prohibit an agency from entering into a professional services contract with a corporation, firm, or other business entity that employs a former or retired employee of the agency within one year of the employee’s leaving the agency, provided that the former or retired employee does not perform services on projects for the corporation, firm, or other business entity that the employee worked on while employed by the agency.</p> <p>Legal Authority: TEX. GOV'T CODE §§ 2252.901.</p>

Assurance	Standard Text	Guidance
<p>Funding Limitation</p>	<p>Respondent understands that all obligations of Agency under the contract or grant are subject to the availability of grant funds. The contract or grant is subject to termination or cancellation, either in whole or in part, without penalty to Agency if such funds are not appropriated or become unavailable.</p> <p style="text-align: center;">Or</p> <p>The contract or grant shall not be construed as creating a debt on behalf of Agency in violation of Article III, Section 49a of the Texas Constitution. Respondent understands that all obligations of Agency under the contract are subject to the availability of grant funds.</p> <p style="text-align: center;">Or</p> <p>Respondent agrees that nothing in this grant will be interpreted to create an obligation or liability of the Agency in excess of the funds delineated in this grant. Respondent agrees that funding for this grant is subject to the actual receipt by the Agency of grant funds appropriated to the Agency. Respondent agrees that the grant funds, if any, received from the Agency may be limited by the term of each state biennium and by specific appropriation authority to and the spending authority of the Agency for the purpose of this grant. Respondent agrees that notwithstanding any other provision of this grant, if the Agency is not appropriated the funds or if the Agency does not receive the appropriated funds for this grant program, or if the funds appropriated to the Agency for this grant program are required to be reallocated to fund other federal or state programs or purposes, the Agency is not liable to pay the Respondent any remaining balance on this grant.</p>	<p>APPLICABILITY: Clause must be included in any grant agreement or procurement contract with a term that crosses the biennium.</p> <p>The Texas Constitution and the General Appropriations Act prohibit an agency from incurring obligations in excess of amounts lawfully appropriated by the Texas Legislature over the course of a biennium. Therefore, any installment purchase, lease, or any other type of purchase that incurs an obligation beyond the current appropriations is strictly prohibited, unless such obligation is expressly conditioned upon continued legislative appropriation. For general information regarding the one exception to the prohibition against incurring excess obligations, refer to the “Termination for Non-Appropriations, Excess Obligations Prohibited” Section of the <i>State of Texas Procurement and Contract Management Guide</i>.</p> <p>Legal Authority: TEX CONST Art III § 49a; TEX CONST Art VIII § 6; General Appropriations Act, Art IX, § 6.03 (2024-2025 Biennium)</p>
<p>Governing Law and Venue</p>	<p>This agreement shall be governed by and construed in accordance with the laws of the State of Texas, without regard to the conflicts of law provisions. The venue of any suit arising under this agreement is fixed in any court of competent jurisdiction of Travis County, Texas, unless the specific venue is otherwise identified in a statute that directly names or otherwise identifies its applicability to the contracting state agency.</p>	<p>APPLICABILITY: Clause required for procurement contracts that are financed from state or federal funds.</p> <p>Legal Authority: TEX. GOV'T CODE § 783.005.</p>

Assurance	Standard Text	Guidance
<p>Indemnification (General)</p>	<p>RESPONDENT SHALL DEFEND, INDEMNIFY AND HOLD HARMLESS THE STATE OF TEXAS AND AGENCY, AND/OR ITS OFFICERS, AGENTS, EMPLOYEES, REPRESENTATIVES, CONTRACTORS, ASSIGNEES, AND/OR DESIGNEES FROM ANY AND ALL LIABILITY, ACTIONS, CLAIMS, DEMANDS, OR SUITS, AND ALL RELATED COSTS, ATTORNEY FEES, AND EXPENSES ARISING OUT OF, OR RESULTING FROM ANY ACTS OR OMISSIONS OF RESPONDENT OR ITS AGENTS, EMPLOYEES, SUBCONTRACTORS, ORDER FULFILLERS, OR SUPPLIERS OF SUBCONTRACTORS IN THE EXECUTION OR PERFORMANCE OF THE CONTRACT AND ANY PURCHASE ORDERS ISSUED UNDER THE CONTRACT. THE DEFENSE SHALL BE COORDINATED BY RESPONDENT WITH THE OFFICE OF THE TEXAS ATTORNEY GENERAL WHEN TEXAS STATE AGENCIES ARE NAMED DEFENDANTS IN ANY LAWSUIT AND RESPONDENT MAY NOT AGREE TO ANY SETTLEMENT WITHOUT FIRST OBTAINING THE CONCURRENCE FROM THE OFFICE OF THE TEXAS ATTORNEY GENERAL. RESPONDENT AND AGENCY AGREE TO FURNISH TIMELY WRITTEN NOTICE TO EACH OTHER OF ANY SUCH CLAIM.</p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts that are financed from state or federal funds.</p> <p>NOTE: Depending on the transaction, the parties may also negotiate an additional indemnification clause to specifically address intellectual property, engineering services, or architectural services.</p> <p>Vendor created liability under a contract may pose a financial risk to the State in violation of the prohibition against Excess Obligations.</p> <p>Legal counsel should be sought prior to the agency agreeing to a mutual indemnification or indemnification of another entity as such an obligation may constitute a “debt” in violation of law. See Tex. Att’y Gen. Op. No. MW-475 (1982).</p> <p>A statute may expressly authorize the state’s indemnification of another entity. See TEX. GOVT CODE § 808.003.</p> <p>Supplemental text to the required clause may include the following:</p> <p style="padding-left: 40px;">THIS PARAGRAPH IS NOT INTENDED TO AND SHALL NOT BE CONSTRUED TO REQUIRE RESPONDENT TO INDEMNIFY OR HOLD HARMLESS THE STATE OR AGENCY FOR ANY CLAIMS OR LIABILITIES RESULTING FROM THE NEGLIGENT ACTS OR OMISSIONS OF AGENCY OR ITS EMPLOYEES.</p> <p style="padding-left: 40px;">For the avoidance of doubt, Agency shall not indemnify Respondent or any other entity under the contract.</p> <p>Legal Authority: TEX CONST Art VIII § 6; TEX. GOVT CODE § 2254.0031.</p>
<p>Law Enforcement Agency Grant Restriction</p>	<p>If Respondent is a law enforcement agency regulated by Chapter 1701 of the Texas Occupations Code, Respondent represents and warrants that it will not use appropriated money unless the law enforcement agency is in compliance with all rules adopted by the Texas Commission on Law Enforcement (TCOLE), or TCOLE certifies that it is in the process of achieving compliance with such rules.</p>	<p>APPLICABILITY: Clause applies to grant agreements financed from appropriated funds.</p> <p>Legal Authority: General Appropriations Act, Art IX, § 4.01 (2024-2025 Biennium).</p>

Assurance	Standard Text	Guidance
<p>Legal Authority</p>	<p>Respondent represents that it possesses legal authority to apply for the grant. A resolution, motion or similar action has been duly adopted or passed as an official act of the Respondent's governing body, authorizing the filing of the Response, including all understandings and assurances contained therein, and directing and authorizing the person identified as the official representative, or the designee of Respondent to act in connection with the Response and to provide such additional information as may be required.</p>	<p>APPLICABILITY: Clause applies to grant agreements that are financed from state or federal funds.</p> <p>Legal Authority: TEX. GOV'T CODE § 783.005.</p>
<p>Limitations on Grants to Units of Local Government</p>	<p>Respondent acknowledges and agrees that appropriated funds may not be expended in the form of a grant to, or contract with, a unit of local government unless the terms of the grant or contract require that the funds received under the grant or contract will be expended subject to the limitations and reporting requirements similar to those provided by the following:</p> <p>Parts 2 and 3 of the Texas General Appropriations Act, Art. IX, except there is no requirement for increased salaries for local government employees;</p> <p>Sections 556.004, 556.005, and 556.006 of the Texas Government Code; and</p> <p>Sections 2113.012 and 2113.101 of the Texas Government Code.</p>	<p>APPLICABILITY: Clause applies to grant agreements financed from appropriated funds.</p> <p>The term “unit of local government” is defined in General Appropriations Act, Art IX, § 4.04 (2024-2025 Biennium) to be</p> <p>a council of governments, a region planning commission, or a similar regional planning agency created under Chapter 391 of the Local Government Code;</p> <p>a local workforce development board; or</p> <p>a community center as defined by Health and Safety Code § 534.001(b).</p> <p>Legal Authority: General Appropriations Act, Art IX, § 4.04 (2024-2025 Biennium).</p>
<p>Lobbying Expenditure Restriction</p>	<p>Respondent represents and warrants that Agency's payments to Respondent and Respondent's receipt of appropriated or other funds under the contract or grant are not prohibited by Sections 403.1067 or 556.0055 of the Texas Government Code, which restrict lobbying expenditures.</p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts that are financed from state or federal funds.</p> <p>Section 403.1067 of the Texas Government Code provides the following:</p> <p>(a) An organization, program, political subdivision, public institution of higher education, local community organization, or other entity receiving funds or grants from the permanent funds in Section 403.105, 403.1055, 403.106, 403.1065, or 403.1066 may not use the funds or grants to pay:</p> <ol style="list-style-type: none"> (1) lobbying expenses incurred by the recipient; (2) a person or entity that is required to register with the Texas Ethics Commission under Chapter 305, Government Code; (3) any partner, employee, employer, relative, contractor, consultant, or related entity of a person or entity described by Subdivision (2); or (4) a person or entity who has been hired to represent associations or other entities for the purpose of affecting the outcome of legislation, agency rules, ordinances, or other government policies.

Assurance	Standard Text	Guidance
<p>Lobbying Expenditure Restriction <i>(Continued)</i></p>	<p>Respondent represents and warrants that Agency's payments to Respondent and Respondent's receipt of appropriated or other funds under the contract or grant are not prohibited by Sections 403.1067 or 556.0055 of the Texas Government Code, which restrict lobbying expenditures.</p>	<p>(b) Except as provided by this subsection, the persons or entities described by Subsection (a) are not eligible to receive the money or participate either directly or indirectly in the contracts, funds, or grants awarded in Section 403.105, 403.1055, 403.106, 403.1065, or 403.1066. A registrant under Chapter 305 is not ineligible under this subsection if the person is required to register under that chapter solely because the person communicates directly with a member of the executive branch to influence administrative action concerning a matter relating to the purchase of products or services by a state agency.</p> <p>(c) Grants or awards made under Section 403.105, 403.1055, 403.106, 403.1065, or 403.1066 may not be conditioned on the enactment of legislation, agency rules, or local ordinances.</p> <p>Section 556.0055 of the Texas Government Code provides the following:</p> <p>(a) A political subdivision or private entity that receives state funds may not use the funds to pay:</p> <ul style="list-style-type: none"> (1) lobbying expenses incurred by the recipient of the funds; (2) a person or entity that is required to register with the Texas Ethics Commission under Chapter 305; (3) any partner, employee, employer, relative, contractor, consultant, or related entity of a person or entity described by Subdivision (2); or (4) a person or entity that has been hired to represent associations or other entities for the purpose of affecting the outcome of legislation, agency rules, ordinances, or other government policies. <p>(b) A political subdivision or private entity that violates Subsection (a) is not eligible to receive additional state funds.</p> <p>Legal Authority: TEX. GOV'T CODE §§ 403.1067, 556.0055.</p>
<p>No Conflicts of Interest (federal)</p>	<p>Respondent represents and warrants its compliance with the federal agency's conflict of interest policies in accordance 2 CFR § 200.112.</p> <p style="text-align: center;">Or</p> <p style="text-align: center;"><i>Other text specified by the federal agency.</i></p>	<p>APPLICABILITY: Clause applies to grant agreements financed from federal funds.</p> <p>2 CFR § 200.112 provides the following:</p> <p>The federal agency must establish conflict of interest policies for federal awards. The non-federal entity must disclose in writing any potential conflict of interest to the federal agency or pass-through entity in accordance with applicable federal agency policy.</p> <p>Legal Authority: 2 CFR § 200.112.</p>

Assurance	Standard Text	Guidance
<p>No Conflicts of Interest (state)</p>	<p>Respondent represents and warrants that performance under the contract or grant will not constitute an actual or potential conflict of interest or reasonably create an appearance of impropriety. Further, Respondent represents and warrants that in the administration of the grant, it will comply with all conflict of interest prohibitions and disclosure requirements required by applicable law, rules, and policies, including Chapter 176 of the Texas Local Government Code. If circumstances change during the course of the contract or grant, Respondent shall promptly notify Agency.</p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts that are financed from state or federal funds.</p> <p>Legal Authority: TEX. GOV'T CODE §§ 2252.908, 2254.032; TEX LOCAL GOV'T CODE Chapter 176; Tex. Att'y Gen. Op. No. JC-0484 (2002) (concluding that grants awarded by state agencies are subject to the strict common-law rule prohibiting conflict of interest) see also Tex. Att'y Gen. Op. No. KP-0259 (2019) (determining that Section 2261.252(e) of the Texas Government Code does not abrogate the common-law conflict of interest doctrine for state agency purchase orders of \$25,000 or less).</p>
<p>No Waiver of Sovereign Immunity</p>	<p>The Parties expressly agree that no provision of the grant or contract is in any way intended to constitute a waiver by the Agency or the State of Texas of any immunities from suit or from liability that the Agency or the State of Texas may have by operation of law.</p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts that are financed from state or federal funds.</p> <p>Legal Authority: U.S. CONST. amend. XI.</p>
<p>Open Meetings</p>	<p>If the Respondent is a governmental entity, Respondent represents and warrants its compliance with Chapter 551 of the Texas Government Code, which requires all regular, special or called meeting of a governmental body to be open to the public, except as otherwise provided by law.</p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts that are financed from state or federal funds.</p> <p>Legal Authority: TEX. GOV'T CODE § 551.002.</p>
<p>Political Polling Prohibition</p>	<p>Respondent represents and warrants that it does not perform political polling and acknowledges that appropriated funds may not be granted to, or expended by, any entity that performs political polling.</p>	<p>APPLICABILITY: The prohibition regarding political polling does not apply to a poll conducted by an academic institution as a part of the institution's academic mission that is not conducted for the benefit of a particular candidate or party. General Appropriations Act, Art IX, § 4.03 (2024-2025 Biennium).</p> <p>Legal Authority: General Appropriations Act, Art IX, § 4.03 (2024-2025 Biennium).</p>
<p>Public Camping Ban</p>	<p>Respondent certifies that it has not received a final judicial determination finding it intentionally adopted or enforced a policy that prohibited or discouraged the enforcement of a public camping ban in an action brought by the Attorney General under Local Government Code §364.003. If Respondent is currently being sued under the provisions of Local Government Code §364.003, or is sued under this section at any point during the duration of this grant, Respondent must immediately disclose the lawsuit and its current posture to the Agency.</p>	<p>APPLICABILITY: Applies to any grant made to a local entity with state funds. However, a local entity that has not violated Section 364.002 may not be denied state funds, even if it is a part of another entity that is ineligible for funding. For example, a police department may be an eligible local entity, even if it is part of a city that is ineligible. See Local Government Code § 364.004(c) and 361.001(1).</p> <p>Legal Authority: Local Government Code, Chapter 364</p>

Assurance	Standard Text	Guidance
<p>Texas Public Information Act</p>	<p>Information, documentation, and other material in connection with this Solicitation or any resulting contract or grant may be subject to public disclosure pursuant to Chapter 552 of the Texas Government Code (the “Public Information Act”). In accordance with Section 2252.907 of the Texas Government Code, Respondent is required to make any information created or exchanged with the State pursuant to the contract or grant, and not otherwise excepted from disclosure under the Texas Public Information Act, available in a format that is accessible by the public at no additional charge to the State.</p> <p style="text-align: center;">Or</p> <p>Respondent understands that Agency will comply with the Texas Public Information Act (Chapter 552 of the Texas Government Code) as interpreted by judicial rulings and opinions of the Attorney General of the State of Texas. Information, documentation, and other material in connection with this Solicitation or any resulting contract or grant may be subject to public disclosure pursuant to the Texas Public Information Act. In accordance with Section 2252.907 of the Texas Government Code, Respondent is required to make any information created or exchanged with the State pursuant to the contract, and not otherwise excepted from disclosure under the Texas Public Information Act, available in a format that is accessible by the public at no additional charge to the State.</p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts that are financed from state or federal funds.</p> <p>Supplemental text to the required clause may include the following:</p> <p>Specific formats acceptable to the Agency include Word, Excel, and PDF.</p> <p>Supplemental text to the required clause may include details of the agency’s protocol for labeling confidential information and procedures for receipt and handling of public information requests.</p> <p>Legal Authority: TEX. GOV’T CODE Chapter 552; TEX. GOV’T CODE § 2252.907.</p>
<p>Reporting Compliance</p>	<p>Respondent represents and warrants that it will submit timely, complete, and accurate reports in accordance with the grant and maintain appropriate backup documentation to support the reports.</p>	<p>APPLICABILITY: Clause applies to grant agreements that are financed from state or federal funds.</p> <p>Legal Authority: 2 CFR §§ 200.327-.329; TEX. GOV’T CODE § 783.005.</p>
<p>Records Retention (federal)</p>	<p>Respondent represents and warrants its compliance with the records retention requirements of 2 CFR § 200.333. Agency reserves the right to direct a Respondent to retain documents for a longer period of time or transfer certain records to Agency custody when it is determined the records possess longer term retention value. Respondent must include the substance of this clause in all subawards and subcontracts.</p>	<p>APPLICABILITY: Clause applies to grant agreements and procurement contracts financed from federal funds.</p> <p>Legal Authority: 2 CFR § 200.334.</p>
<p>Records Retention (state-grant)</p>	<p>Respondent shall maintain and retain all records relating to the performance of the grant including supporting fiscal documents adequate to ensure that claims for grant funds are in accordance with applicable State of Texas requirements. These records will be maintained and retained by Respondent for a period of four (4) years after the grant expiration date or until all audit, claim, and litigation matters are resolved, whichever is later. Agency reserves the right to direct a Respondent to retain documents for a longer period of time or transfer certain records to Agency custody when it is determined the records possess longer term retention value. Respondent must include the substance of this clause in all subawards and subcontracts.</p>	<p>APPLICABILITY: Clause applies to grant agreements financed from state funds.</p> <p>NOTE: The records retention time period may be modified as necessary to be consistent with the state agency’s approved records retention schedule.</p> <p>Legal Authority: TEX. CIV. PRAC. & REM. CODE § 16.051; TEX. GOV’T CODE § 441.185.</p>

Assurance	Standard Text	Guidance
<p>Records Retention (state-procurement)</p>	<p>For the time period specified in Section 441.1855 of the Texas Government Code, Respondent shall maintain and retain all records relating to the performance of the contract including supporting fiscal documents adequate to ensure that claims for contract funds are in accordance with applicable State of Texas requirements. Respondent must include the substance of this clause in all subcontracts.</p>	<p>APPLICABILITY: Clause applies to procurement contracts financed from state grant funds.</p> <p>Section 441.1855 of the Texas Government Code provides:</p> <p>(a) Notwithstanding Section 441.185 or 441.187, a state agency</p> <ol style="list-style-type: none"> (1) shall retain in its records each contract entered into by the state agency and all contract solicitation documents related to the contract; and (2) may destroy the contract and documents only after the seventh anniversary of the date: <ol style="list-style-type: none"> (A) the contract is completed or expires; or (B) all issues that arise from any litigation, claim, negotiation, audit, open records request, administrative review, or other action involving the contract or documents are resolved. <p>(b) A contract solicitation document that is an electronic document must be retained under Subsection (a) in the document's electronic form. A state agency may print and retain the document in paper form only if the agency provides for the preservation, examination, and use of the electronic form of the document in accordance with Subsection (a), including any formatting or formulas that are part of the electronic format of the document.</p> <p>(c) In this section:</p> <ol style="list-style-type: none"> (1) "Contract solicitation document" includes any document, whether in paper form or electronic form, that is used by a state agency to evaluate responses to a competitive solicitation for a contract issued by the agency. (2) "Electronic document" means: <ol style="list-style-type: none"> (A) information that is created, generated, sent, communicated, received, or stored by electronic means; or (B) the output of a word processing, spreadsheet, presentation, or business productivity application. <p>Legal Authority: TEX. GOVT CODE § 441.1855.</p>

Assurance	Standard Text	Guidance
<p>Remedies for Nonperformance</p>	<p>If Respondent fails to comply with any requirement of the contract, Agency may terminate or cancel all or any part of the contract, may obtain substitute requested items, may withhold acceptance and payments to Respondent, may revoke any prior acceptance, may require Respondent to refund amounts paid prior to revocation of acceptance and may pursue all rights and remedies against Respondent under the contract and any applicable law. Remedies for nonperformance may also include suspension or debarment. No provision of the contract shall constitute or be construed as a waiver of any of the privileges, rights, defenses, remedies, or immunities available to Agency as an agency of the State of Texas or otherwise available to Agency. The failure to enforce or any delay in the enforcement of any privileges, rights, defenses, remedies, or immunities detailed in the contract or otherwise available to Agency by law will not constitute a waiver of said privileges, rights, defenses, remedies, or immunities or be considered as a basis for estoppel.</p> <p style="text-align: center;">Or</p> <p><i>Other contract text that satisfies the requirements of 2 CFR Part 200 Appendix II (A).</i></p>	<p>APPLICABILITY: Clause applies to procurement contracts exceeding the federal Simplified Acquisition Threshold that are financed from federal funds.</p> <p>2 CFR Part 200 Appendix II (Contract Provisions for Non-Federal Entity Contracts Under Federal Awards)-</p> <p>In addition to other provisions required by the federal agency or the non-federal entity, all contracts made by the non-federal entity under the federal award must contain provisions covering the following, as applicable:</p> <p>Contracts for more than the simplified acquisition threshold currently set at \$150,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.</p> <p>Legal Authority: 2 CFR Part 200 Appendix II.</p>
<p>Reporting Suspected Fraud and Unlawful Conduct</p>	<p>Respondent represents and warrants that it will comply with Section 321.022 of the Texas Government Code, which requires that suspected fraud and unlawful conduct be reported to the State Auditor’s Office.</p>	<p>APPLICABILITY: Clause applies to grant agreements that are financed from state or federal funds.</p> <p>Section 321.013(a) of the Texas Government Code provides:</p> <p>The State Auditor shall conduct audits of all departments, including institutions of higher education, as specified in the audit plan. At the direction of the committee, the State Auditor shall conduct an audit or investigation of any entity receiving funds from the state.</p> <p>Legal Authority: TEX. GOV'T CODE § 321.022.</p>

Assurance	Standard Text	Guidance
<p>Rights to Inventions Made Under a Contract or Agreement</p>	<p>Respondent represents and warrants that it will comply with the requirements of 37 CFR Part 401 (“Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements”) and any implementing regulations issued by the awarding agency, if federal award meets the definition of “funding agreement” under 37 CFR §401.2(a) and the Respondent wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement.”</p> <p style="text-align: center;">Or</p> <p style="text-align: center;"><i>Other text specified by the federal agency.</i></p>	<p>APPLICABILITY: Clause applies to certain grant agreements and procurement contracts financed from federal funds.</p> <p>2 CFR Part 200 Appendix II (Contract Provisions for Non-Federal Entity Contracts Under Federal Awards)-</p> <p>In addition to other provisions required by the federal agency or the non-federal entity, all contracts made by the non-federal entity under the federal award must contain provisions covering the following, as applicable:</p> <p>(F) Rights to Inventions Made Under a Contract or Agreement. If the federal award meets the definition of “funding agreement” under 37 CFR §401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.</p> <p>Legal Authority: 2 CFR Part 200 Appendix II.</p>

Assurance	Standard Text	Guidance
<p>State Auditor's Right to Audit</p>	<p>The state auditor may conduct an audit or investigation of any entity receiving funds from the state directly under the contract or indirectly through a subcontract under the contract. The acceptance of funds directly under the contract or indirectly through a subcontract under the contract acts as acceptance of the authority of the state auditor, under the direction of the legislative audit committee, to conduct an audit or investigation in connection with those funds. Under the direction of the legislative audit committee, an entity that is the subject of an audit or investigation by the state auditor must provide the state auditor with access to any information the state auditor considers relevant to the investigation or audit.</p> <p style="text-align: center;">Or</p> <p>Pursuant to Section 2262.154 of the Texas Government Code, the state auditor may conduct an audit or investigation of any entity receiving funds from the state directly under any contract or indirectly through a subcontract under the contract. The acceptance of funds by the Respondent or any other entity or person directly under the contract or indirectly through a subcontract under the contract acts as acceptance of the authority of the state auditor, under the direction of the legislative audit committee, to conduct an audit or investigation in connection with those funds. Under the direction of the legislative audit committee, the Respondent or other entity that is the subject of an audit or investigation by the state auditor must provide the state auditor with access to any information the state auditor considers relevant to the investigation or audit. Respondent shall ensure that this paragraph concerning the authority to audit funds received indirectly by subcontractors through the contract and the requirement to cooperate is included in any subcontract it awards.</p>	<p>APPLICABILITY: Clause applies to grant agreements or procurement contracts that are financed from state or federal funds.</p> <p>Supplemental text to the required clause may include the following:</p> <p>The contract or grant may be amended unilaterally by Agency to comply with any rules and procedures of the state auditor in the implementation and enforcement of Section 2262.154 of the Texas Government Code.</p> <p>Legal Authority: TEX. GOV'T CODE § 2262.154.</p>
<p>Subaward Monitoring</p>	<p>Respondent represents and warrant that it will monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with applicable statutes, regulations, and the terms and conditions of the subaward, and that subaward performance goals are achieved.</p>	<p>APPLICABILITY: Clause applies to grant agreements that are financed from state or federal funds.</p> <p>Legal Authority: 2 CFR § 200.332(d); TEX. GOV'T CODE § 783.005.</p>

Assurance	Standard Text	Guidance
<p>Termination and Cancellation Circumstances</p>	<p><i>Agency</i> reserves the right to terminate the contract at any time, in whole or in part, without cost or penalty, by providing thirty (30) calendar days' advance written notice. <i>Agency</i> reserves the right, in its sole discretion, to terminate the contract in whole or in part for <i>Respondent's</i> material breach, provided that <i>Respondent</i> has been given advance written notice specifying the nonperformance and a thirty (30)-calendar-day period in which to cure the breach.</p> <p>In the event of contract termination, <i>Respondent</i> must, unless otherwise mutually agreed upon in writing, cease all work immediately upon the effective date of termination. Termination or expiration of the contract shall not affect <i>Agency's</i> right to use previously purchased licensed software through the term of each such license, nor any maintenance or support purchased prior to such termination. In the event of contract termination, the <i>Agency's</i> sole and maximum obligation shall be to pay <i>Respondent</i> for previously authorized services completed in accordance with contract requirements and performed prior to the effective date of termination. <i>Agency</i> shall have no other liability, including no liability for any costs associated with the termination.</p> <p><i>Agency</i> reserves the right to pursue reasonable costs, fees, expenses, and other amounts or damages available to the <i>Agency</i> under the contract or under applicable law, including, but not limited to, attorneys' fees and court costs, if termination or cancellation is at the <i>Respondent's</i> request or if the <i>Agency</i> terminates the contract for cause.</p> <p style="text-align: center;">Or</p> <p style="text-align: center;"><i>Other contract text that satisfies the requirements of 2 CFR Part 200 Appendix II (B).</i></p>	<p>APPLICABILITY: Clause applies to procurement contracts exceeding \$10,000 that are financed from federal funds.</p> <p>2 CFR Part 200 Appendix II (Contract Provisions for Non-Federal Entity Contracts Under Federal Awards)--</p> <p>In addition to other provisions required by the federal agency or the non-federal entity, all contracts made by the non-federal entity under the federal award must contain provisions covering the following, as applicable:</p> <p style="padding-left: 40px;">(B) All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-federal entity including the manner by which it will be effected and the basis for settlement.</p> <p>Legal Authority: 2 CFR Part 200 Appendix II.</p>

APPENDIX 7 SELECTED ITEMS OF COST SUPPLEMENT CHART

This chart includes a Chapter 783 Supplement for state grant programs. The Chapter 783 Supplement specifies certain financial management conditions prescribed by the Comptroller under Chapter 783 of the Texas Government Code for particular state grant program cost items. To the extent that a requirement designated in the Chapter 783 Supplement is inconsistent with state law, including a state agency's enabling statute, state law prevails.

This chart does not serve as a substitute for legal counsel. It is recommended that grant program managers seek assistance from agency legal counsel if there are questions about the applicability of a state law or policy to a specific transaction. Inquiries from state agencies regarding expenditure matters may be directed to the **Expenditure Assistance Section** within the Comptroller's Fiscal Management Division at expenditure.assistance@cpa.texas.gov or **(512) 475-0966**.

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Advertising and Public Relations	2 CFR § 200.421 (a) The term "advertising costs" means the costs of advertising media and corollary administrative costs. Advertising media includes, but is not limited to, magazines, newspapers, radio and television, direct mail, exhibits, and electronic or computer transmittals. (b) The only allowable advertising costs are those which are solely for: (1) The recruitment of personnel required by the local government for the performance of a state award. See also Recruiting Costs ; (2) The procurement of goods and services for the performance of a state award; (3) The disposal of scrap or surplus materials acquired in the performance of an award except when local governments are reimbursed for disposal costs at a predetermined amount; or (4) Program outreach (for example, recruiting project participants) and other specific purposes necessary to meet the state award requirements. (c) The term "public relations" includes community relations, and means those activities dedicated to maintaining the local government's image or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public. (d) The only allowable public relations costs are: (1) Costs specifically required by the state award; (2) Costs of communicating with the public and press about specific activities or accomplishments which result from the performance of the state award (these costs are considered necessary as part of the outreach effort for the state award); or (3) Costs of conducting general liaison with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary to keep the public informed on matters of public concern, such as notices of funding opportunities or financial matters. (e) Unallowable advertising and public relations costs include the following: (1) All advertising and public relations costs other than as specified in paragraphs (b) and (d) of this section;

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Advertising and Public Relations (continued)	<p>(2) Costs of meetings, conventions, conferences, or other events related to other activities of the entity (see also Conferences), including:</p> <ul style="list-style-type: none"> (i) Costs of displays, demonstrations, and exhibits; (ii) Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events; and (iii) Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings; <p>(3) Costs of promotional items and memorabilia;</p> <p>(4) Costs of advertising and public relations designed solely to promote the local government.</p>
Advisory Councils	<p>2 CFR § 200.422</p> <p>An advisory council or committee is a body that provides advice to the management of such entities as corporations, organizations, or foundations. Costs incurred by both internal and external advisory councils or committees are allowable if authorized by state law or executive order. See also General Costs of Government.</p>
Alcoholic Beverages	<p>2 CFR § 200.423</p> <p>The cost of alcoholic beverages is unallowable unless authorized by state law.</p>
Alumni Activities	<p>2 CFR § 200.424</p> <p>Costs incurred by IHEs for, or in support of, alumni activities are unallowable.</p>
Audit Services	<p>2 CFR § 200.425</p> <p>(a) A reasonably proportionate share of the costs of audits required by, and performed in accordance with state law and the audit requirements of TxGMS are allowable. However, the following audit costs are unallowable:</p> <ul style="list-style-type: none"> (1) Any costs when required audits have not been conducted, or have been conducted but not in accordance with the requirements. (b) The costs of a financial statement audit of a local government that does not currently have a state award may be included in the indirect cost pool for a cost allocation plan or indirect cost proposal. (c) Pass-through entities may charge state awards for the cost of agreed-upon-procedures engagements to monitor subrecipients (in accordance with TxGMS) exempt from having an audit conducted under the requirements of TxGMS. This cost is allowable only if the agreed-upon-procedures engagements are: <ul style="list-style-type: none"> (1) Conducted in accordance with GAGAS attestation standards, as appropriate; (2) Paid for and arranged by the pass-through entity; (3) Limited in scope to one or more of the following types of compliance requirements: activities allowed or unallowed; allowable costs/cost principles; eligibility; and reporting; and (4) Comply with state law (for example., Section 2113.102 of the Texas Government Code).

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Bad Debts	2 CFR § 200.426 Bad debts (debts determined to be uncollectable), including losses (whether actual or estimated) arising from uncollectable accounts and other claims, are unallowable. Related collection costs, and related legal costs, arising from such debts are also unallowable. See Collections of Improper Payments .
Bonding Costs	2 CFR § 200.427 (a) Bonding costs arise when the state agency requires assurance against financial loss to itself or others because of an act or default of the local government. They also arise when the local government requires similar assurance, including bonds as bid, performance, payment, advance payment, infringement, and fidelity bonds for employees and officials. (b) Costs of bonding required under the state award's terms and conditions are allowable. (c) Costs of bonding required by the local government in the general conduct of its operations are allowable as an indirect cost to the extent that such bonding is in accordance with sound business practice and the rates and premiums are reasonable under the circumstances.
Collections of Improper Payments	2 CFR § 200.428 The costs incurred by a local government to recover improper payments, including improper overpayments, are allowable as either direct or indirect costs, as appropriate. The non-local government may use the amounts collected in accordance with applicable law. To the extent available, the local government must disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.
Commencement and Convocation Costs	2 CFR § 200.429 For IHEs, costs incurred for commencements and convocations are unallowable unless they serve a proper public purpose and are authorized by the state agency.

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<p>Compensation- Personal Services</p>	<p>2 CFR § 200.430</p>	<p>(a) General. Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the state award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits addressed in Compensation-Fringe Benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of this section, and that the total compensation for individual employees:</p> <ul style="list-style-type: none"> (1) Is reasonable for the services rendered and conforms to the established written policy of the local government consistently applied to both state and non-state activities; (2) Follows an appointment made in accordance with the local government's laws, rules, or written policies and meets the requirements of state and federal statute, where applicable; and (3) Is determined and supported as provided in paragraph (g) of this section, Standards for Documentation of Personnel Expenses, when applicable. <p>(b) Reasonableness. Compensation for employees engaged in work on state awards will be reasonable to the extent that it is consistent with that paid for similar work in other activities of the local government. In cases where the kinds of employees required for state awards are not found in the other activities of the local government, compensation will be considered reasonable to the extent that it is comparable to that paid for similar work in the labor market in which the local government competes for the kind of employees involved.</p> <p>(c) Professional activities outside the local government. Unless the state agency expressly authorizes an arrangement, a local government must follow its written local government policies and procedures concerning the permissible extent of professional services that can be provided outside the local government for non-organizational compensation. Where the local government does not have written policies or procedures, or they do not adequately define the permissible extent of consulting or other non-organizational activities undertaken for extra outside pay, the state government may require the local government to allocate the effort of professional staff working on state awards between:</p> <ul style="list-style-type: none"> (1) Local government activities, and (2) Non-organizational professional activities. Appropriate arrangements governing compensation must be negotiated on a case-by-case basis if the state agency considers the extent of non-organizational professional effort excessive or inconsistent with the conflicts-of-interest terms and conditions of the state award. <p>(d) Unallowable costs.</p> <ul style="list-style-type: none"> (1) Costs unallowable under other sections of these principles must not be allowable under this section because they constitute personnel compensation. (2) The allowable compensation for certain employees is subject to a ceiling in accordance with statute. <p>(e) Special considerations. Special considerations in determining the allowability of compensation will be given to any change in a local government's compensation policy resulting in a substantial increase in its employees' level of compensation (particularly when the change was concurrent with an increase in the ratio of state awards to other activities) or any change in the treatment of allowability of specific types of compensation due to changes in state policy.</p>

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<p>Compensation- Personal Services (continued)</p>	<p>2 CFR § 200.430</p>	<p>(f) Incentive compensation. Incentive compensation to employees based on cost reduction, efficient performance, suggestion awards, or safety awards is allowable to the extent that the overall compensation is determined to be reasonable and such costs are paid or accrued according to an agreement entered into in good faith between the local government and the employees before the services were rendered, or according to an established followed by the local government so consistently as to imply, in effect, an agreement to make such payment.</p> <p>(g) Standards for Documentation of Personnel Expenses.</p> <p>(1) Charges to state awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:</p> <ul style="list-style-type: none"> (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; (ii) Be incorporated into the official records of the local government; (iii) Reasonably reflect the total activity for which the employee is compensated by the local government, not exceeding 100 percent of compensated activities (for IHEs, this is the IBS); (iv) Encompass both state and federally assisted and all other activities compensated by the local government on an integrated basis, but may include the use of subsidiary records as defined in the local government's written policy; (v) Comply with the established accounting policies and practices of the local government (See paragraph (h)(1)(ii) above for treatment of incidental work for IHEs.); (vi) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one state award; a state award and non-state award; an indirect cost activity and a direct cost activity; two or more indirect activities allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity (vii) Budget estimates (meaning, estimates determined before the services are performed) alone do not qualify as support for charges to state awards, but may be used for interim accounting purposes, provided that: <ul style="list-style-type: none"> (A) The system for establishing the estimates produces reasonable approximations of the activity performed; (B) Significant changes in the related work activity (as defined by the local government's written policies) are promptly identified and entered into the records. Short-term (such as one or two months) fluctuations between workload categories do not need be considered as long as the distribution of salaries and wages is reasonable over the longer term; and (C) The local government's system of internal controls includes processes to perform periodic after-the-fact reviews of interim charges made to state and federal awards based on budget estimates. All necessary adjustment must be made so that the final amount charged to the state award is accurate, allowable, and properly allocated. (viii) Because practices vary as to the activity constituting a full workload (for example, the Institutional Base Salary (IBS) for IHEs), records may reflect categories of activities expressed as a percentage distribution of total activities.

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<p>Compensation- Personal Services <i>(continued)</i></p>	<p>2 CFR § 200.430</p>	<p>(ix) It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. Therefore, a precise assessment of factors contributing to costs is not required when IHEs record salaries and wages charged to state awards.</p> <p>(2) For records that meet the standards required in paragraph (g)(1) of this section, the local government is not required to provide additional support or documentation for the work performed other than that referenced in paragraph (g)(3) of this section.</p> <p>(3) In accordance with Department of Labor regulations implementing the Fair Labor Standards Act (FLSA) (29 CFR Part 516), charges for the salaries and wages of nonexempt employees, in addition to the supporting documentation described in this section, must also be supported by records indicating the total number of hours worked each day.</p> <p>(4) Salaries and wages of employees used in meeting cost sharing requirements on state awards must be supported in the same manner as salaries and wages claimed for reimbursement from state awards.</p> <p>(5) States, local governments, and Indian Tribes, may use substitute processes or systems for allocating salaries and wages to state awards either in place of or in addition to the records described in paragraph (1) if approved by the state agency. Such systems may include, but are not limited to, random moment sampling, “rolling” time studies, case counts, or other quantifiable measures of work performed.</p> <p>(i) Substitute systems that use sampling methods must meet acceptable statistical sampling standards including:</p> <p>(A) The sampling universe must include all of the employees whose salaries and wages are to be allocated based on sample results except as provided in paragraph (g)(5)(iii) of this section;</p> <p>(B) The sample must cover the entire period involved; and</p> <p>(C) The results must be statistically valid and applied to the period being sampled.</p> <p>(ii) Allocating charges for the sampled employees’ supervisors and clerical and support staff, based on the results of the sampled employees, will be acceptable.</p> <p>(iii) Less than full compliance with the statistical sampling standards noted in paragraph (5)(g) may be accepted by the state agency if it concludes that the amounts allocated to state awards will be minimal, or if it concludes that the system proposed by the local government will result in lower costs to state awards than a system which complies with the standards.</p> <p>(6) State agencies are encouraged to approve alternative proposals based on outcomes and milestones for program performance when these are clearly documented. These plans are acceptable as an alternative to the requirements of paragraph (g)(1) of this section when approved by the state agency.</p> <p>(7) For state awards of similar purpose activity or instances of approved blended funding, a local government may submit performance plans that incorporate funds from multiple state awards and account for their combined use based on performance-oriented metrics, provided the plans are approved in advance by all involved state agencies. In these instances, the local government must submit a request for waiver of the requirements based on documentation that describes the method of charging costs, relates the charging of costs to the specific activity that is applicable to all fund sources, and is based on quantifiable measures of the activity in relation to time charged.</p>

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<p>Compensation- Personal Services <i>(continued)</i></p>	<p>2 CFR § 200.430</p>	<p>(8) For a local government whose records do not meet the standards described in this section, the state government may require personnel activity reports, including prescribed certifications, or equivalent documentation supporting the records as required in this section. A sample personnel activity report is provided in Appendix 8.</p> <p>(h) Nonprofit Organizations. This paragraph (h) provides guidance specific to only nonprofit organizations. For compensation to members of nonprofit organizations, trustees, directors, associates, officers, or the immediate families thereof, a determination must be made that the compensation is reasonable for the actual personal services rendered rather than a distribution of earnings above actual costs. Compensation may include director's and executive committee member's fees, incentive awards, off-site or incentive pay, location allowances, hardship pay, and cost-of-living differentials.</p> <p>(i) Institutions of Higher Education (IHEs). This paragraph provides guidance specific to only IHEs.</p> <p>(1) Determining allowable personnel costs. Certain conditions require special consideration and possible limitations in determining allowable personnel compensation costs under state awards. Among such conditions are the following:</p> <ul style="list-style-type: none"> (i) Allowable activities. Charges to state awards may include reasonable amounts for activities contributing and directly related to work under an agreement, such as delivering special lectures about specific aspects of the ongoing activity, writing reports and articles, developing and maintaining protocols (human, animals, etc.), managing substances/chemicals, managing and securing project-specific data, coordinating research subjects, participating in appropriate seminars, consulting with colleagues and graduate students, and attending meetings and conferences. (ii) Incidental activities. Incidental activities for which supplemental compensation is allowable under the written institutional policy (at a rate not to exceed institutional base salary) do not need to be included in the records described in paragraph (g). To charge payments of incidental activities directly, such activities must either be expressly authorized in the state award budget or receive prior written approval by the state agency. <p>(2) Salary basis. Charges for work performed on state awards by faculty members during the academic year are allowable at the institutional base salary (IBS) rate. Except as noted in paragraph (i)(1)(ii), in no event, will charges to state awards, irrespective of the basis of computation, exceed the proportionate share of the IBS for that period. This principle applies to all members of the faculty at an institution. IBS is the annual compensation paid by an IHE for an individual's appointment, whether that individual's time is spent on research, instruction, administration, or other activities. IBS excludes any income an individual earns outside of duties performed for the IHE. Unless there is prior approval by the state agency, charges of a faculty member's salary to a state award may not exceed the proportionate share of the IBS for the period during which the faculty member worked on the state award.</p> <p>(3) Intra-Institution of Higher Education (IHE) consulting. Intra-IHE consulting by faculty is assumed to be undertaken as an IHE obligation requiring no compensation in addition to IBS. However, in unusual cases where consultation is across departmental lines or involves a separate or remote operation, and the work performed by the faculty members is in addition to their regular responsibilities, any charges for such work representing additional compensation above IBS are allowable provided that such consulting arrangements are expressly authorized in the state award or approved in writing by the state agency.</p>

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<p>Compensation- Personal Services (continued)</p>	<p>2 CFR § 200.430</p>	<p>(4) Extra service pay. Extra service pay typically represents overload compensation, subject to institutional compensation policies for services above and beyond IBS. Where extra service pay results from Intra-IHE consulting, it is subject to the same requirements of paragraph (b) of this section. It is allowable if all of the following conditions are met:</p> <ul style="list-style-type: none"> (i) The IHE establishes consistent written policies which apply uniformly to all faculty members, not just those working on state awards. (ii) The IHE establishes a consistent written definition of work covered by IBS, which is specific enough to determine conclusively when work beyond that level has occurred. This definition may be described in appointment letters or other documentation. (iii) The supplementation amount paid is commensurate with the IBS pay rate and additional work performed. See paragraph (i)(2) of this section. (iv) The salaries, as supplemented, fall within the salary structure and pay ranges established by and documented in writing or otherwise applicable to the IHE. (v) The total salaries charged to state and federal awards, including extra service payments, are subject to the standards of documentation as described in paragraph (g). <p>(5) Periods outside the academic year.</p> <ul style="list-style-type: none"> (i) Except as specified for teaching activity in paragraph (i)(5)(ii) of this section, charges for work performed by faculty members on state awards during periods not included in the base salary period must be at a rate not more than the IBS. (ii) Charges for teaching activities performed by faculty members on state awards during periods not included in IBS period must be based on the written policy of the IHE governing compensation to faculty members for teaching assignments during such periods. <p>(6) Part-time faculty. Charges for work performed on state awards by faculty members having only part-time appointments must be determined at a rate not more than that regularly paid for part-time assignments.</p> <p>(7) Sabbatical leave costs. Rules for sabbatical leave are as follows:</p> <ul style="list-style-type: none"> (i) Costs of leaves of absence by employees for performance of graduate work or sabbatical study, travel, or research are allowable, provided the IHE has a uniform written policy on sabbatical leave for persons engaged in instruction and persons engaged in research. These costs must be allocated equitably among all related activities of the IHE. (ii) Where sabbatical leave is included in fringe benefits for which a cost is determined for assessment as a direct charge, the aggregate amount of such assessments applicable to all work of the institution during the base period must be reasonable in relation to the IHE's actual experience under its sabbatical leave policy. <p>(8) Salary rates for non-faculty members. Non-faculty full-time professional personnel may also earn "extra service pay" in accordance with the IHE's written policy and consistent with paragraph (i)(1)(i).</p>

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<p>Compensation-Fringe Benefits</p>	<p>2 CFR § 200.431</p>	<p>(a) General. Fringe benefits are allowances and services employers provides to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave, employee insurance, pensions, and unemployment benefits. Except as provided elsewhere in these principles, the costs of fringe benefits are allowable provided that the benefits are reasonable and are required by law, local government-employee agreement, or an established policy of the local government.</p> <p>(b) Leave. The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:</p> <ul style="list-style-type: none"> (1) They are provided under established written leave policies; (2) The costs are equitably allocated to all related activities, including state awards; and, (3) The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the local government or a specified grouping of employees. <p>(i) When a local government uses the cash basis of accounting, the cost of leave is recognized in the period that the leave is taken and paid for. Payments for unused leave when an employee retires or terminates employment are allowable in the year of payment and must be allocated as a general administrative expense to all activities.</p> <p>(ii) The accrual basis may be only used for those types of leave for which a liability as defined by GAAP exists when the leave is earned. When a local government uses the accrual basis of accounting, allowable leave costs are the lesser of the amount accrued or funded.</p> <p>(c) Fringe Benefits. The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in Insurance and Indemnification); pension plan costs; and other similar benefits are allowable, provided such benefits are permitted under established written policies. The local government must allocate fringe benefits to state awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such state awards and other activities, and charged as direct or indirect costs following the local government's accounting practices.</p> <p>(d) Cost objectives. The local government may assign fringe benefits to cost objectives by identifying specific benefits to specific individual employees or by allocating them based on entity-wide salaries and wages of the employees receiving the benefits. When the allocation method is used, separate allocations must be made to selective groupings of employees, unless the local government demonstrates that costs in relationship to salaries and wages do not differ significantly for different groups of employees.</p> <p>(e) Insurance. See also Insurance and Indemnification, paragraphs (d)(1) and (2).</p> <p>(1) Provisions for a reserve under a self-insurance program for unemployment compensation or workers' compensation are allowable to the extent that the provisions represent reasonable estimates of the liabilities for such compensation, and the types of coverage, the extent of coverage, and rates and premiums would have been allowable had insurance been purchased to cover the risks. However, provisions for self-insured liabilities which do not become payable for more than one year after the provision is made must not exceed the present value of the liability.</p>

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<p>Compensation-Fringe Benefits <i>(continued)</i></p>	<p>2 CFR § 200.431</p>	<p>(2) Insurance costs on the lives of trustees, officers, or other employees holding positions of similar responsibility are allowable only to the extent that the insurance represents additional compensation. The cost of such insurance is unallowable when the local government is named as beneficiary are unallowable.</p> <p>(3) Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay (if allowable), and similar employee benefits (for example, post-retirement health benefits), are allowable in the year of payment provided that the local government follows a consistent costing policy.</p> <p>(f) Automobiles. That portion of automobile costs furnished by the entity that relates to personal use by employees (including transportation to and from work) is unallowable as a fringe benefit or indirect costs regardless of whether the cost is reported as taxable income to the employees.</p> <p>(g) Pension Plan Costs. Pension plan costs incurred in accordance with the established written policies of the local government are allowable, provided that:</p> <ul style="list-style-type: none"> (1) Such policies meet the test of reasonableness. (2) The methods of cost allocation are not discriminatory. (3) For entities using accrual based accounting, the cost assigned to each fiscal year is determined in accordance with GAAP. (4) The costs assigned to a given fiscal year are funded for all plan participants within six months after the end of that year. However, increases to normal and past service pension costs caused by a delay in funding the actuarial liability beyond 30 calendar days after each quarter of the year to which such costs are assignable are unallowable. The local government may follow the "Cost Accounting Standard for Composition and Measurement of Pension Costs" (48 CFR § 9904.412). (5) Premiums for pension plan termination insurance that are paid according to the Employee Retirement Income Security Act (ERISA) of 1974 (29 U.S.C. 1301 - 1461) are allowable. Late payment charges on such premiums are unallowable. Excise taxes on accumulated funding deficiencies and other penalties imposed under ERISA are unallowable. (6) Pension plan costs may be computed using a pay-as-you-go method or an actuarial cost method recognized by GAAP and following the local government's established written policies. <ul style="list-style-type: none"> (i) For pension plans financed on a pay-as-you-go method, allowable costs will be limited to those representing actual payments to retirees or their beneficiaries. (ii) Pension costs calculated using an actuarial cost method recognized by GAAP are allowable for a given fiscal year if they are funded for that year within six months after the end of that year. Costs funded after six months (or a later period agreed to by the state agency) are allowable in the year funded. The state agency may agree to an extension if an appropriate adjustment is made to compensate for the timing of the charges to the state government and related state reimbursement and the local government's contribution to the pension fund. Adjustments may be made by cash refund or other equitable procedures to compensate the state government for the time value of state reimbursements in excess of contributions to the pension fund. (iii) Amounts funded by the local government in excess of the actuarially determined amount for a fiscal year may be used as the local government's contribution in future periods.

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<p>Compensation-Fringe Benefits <i>(continued)</i></p>	<p>2 CFR § 200.431</p>	<p>(iv) When a local government establishes or converts to an acceptable actuarial cost method, as defined by GAAP, and funds pension costs in accordance with this method, the unfunded liability at the time of conversion is allowable if amortized over a period of years in accordance with GAAP.</p> <p>(v) Payments for unfunded pension costs must be charged in accordance with the allocation principles of this subpart. Specifically, the local government may not charge unfunded pension costs directly to a state award if those unfunded pension costs are not allocable to that award.</p> <p>(vi) The local government must provide the state government an equitable share of any previously allowed pension costs (including subsequent earnings) that revert or inure to the local government through a refund, withdrawal, or other credit.</p> <p>(h) (Post-Retirement Health. A post-retirement health plan (PRHP) refers to the costs of health insurance or health services not included in a pension plan covered by paragraph (g) for retirees and their spouses, dependents, and survivors. PRHP costs may be computed using a pay-as-you-go method or an actuarial cost method recognized by GAAP and following the local government's established written policies.</p> <p>(1) For PRHP financed on a pay-as-you-go method, allowable costs will be limited to those representing actual payments to retirees or their beneficiaries.</p> <p>(2) PRHP costs calculated using an actuarial cost method recognized by GAAP are allowable for a given fiscal year if they are funded for that year within six months after the end of that year. Costs funded after six months (or a later period agreed to by the state agency) are allowable in the year funded. The state agency may agree to an extension if an appropriate adjustment is made to compensate for the timing of the charges to the state government and related state reimbursement and the local government's contributions to the PRHP fund. Adjustments may be made by cash refund, reduction in the current year's PRHP costs, or other equitable procedures to compensate the state government for the time value of state reimbursements in excess of contributions to the PRHP fund.</p> <p>(3) Amounts funded by the local government in excess of the actuarially determined amount for a fiscal year may be used as the local government's contribution in future periods.</p> <p>(4) If a local government establishes or converts to an actuarial cost method and funds PRHP costs in accordance with this method, the initial unfunded liability attributable to prior years is allowable if amortized over a period of years in accordance with GAAP, or, if no such GAAP period exists, over a period negotiated with the state agency.</p> <p>(5) Payments for unfunded PRHP costs must be charged in accordance with the allocation principles of this subpart. Specifically, the local government may not charge unfunded PRHP costs directly to a state award if those unfunded PRHP costs are not allocable to that award.</p> <p>(6) To be allowable in the current year, the PRHP costs must be paid either to:</p> <ul style="list-style-type: none"> (i) An insurer or other benefit provider as current year costs or premiums; or (ii) An insurer or trustee that will maintain a trust fund or reserve for the sole purpose of providing post-retirement benefits to retirees and other beneficiaries. <p>(7) The state government must provide the state government an equitable share of any previously allowed post-retirement benefit costs (including subsequent earnings) that revert or inure to the local government through a refund, withdrawal, or other credit.</p>

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<p>Compensation-Fringe Benefits <i>(continued)</i></p>	<p>2 CFR § 200.431</p>	<p>(i) Severance Pay.</p> <p>(1) Severance pay, also commonly referred to as dismissal wages, is a payment in addition to regular salaries and wages, by employers to workers whose employment is being terminated. Severance pay is allowable only to the extent that, in each case, it is required by state law.</p> <p>(2) Costs of severance payments are divided into two categories as follows:</p> <p>(i) Actual severance payments for normal turnover must be allocated to all activities; or, where the local government provides for a reserve for normal severances, such method is acceptable if the charge to current operations is reasonable in light of payments made for normal severances over a representative past period, and if amounts charged are allocated to all activities of the local government.</p> <p>(ii) Measuring the costs of abnormal or mass severance pay by means of an accrual method will not achieve equity for both parties. Therefore, accruals are not allowable. However, the state government recognizes its obligation to contribute its fair share toward a specific payment. Prior approval by the state agency, as appropriate, is required.</p> <p>(3) Costs incurred in severance pay packages that are in excess of the standard severance pay provided by the local government to an employee upon termination of employment and that are paid to the employee contingent upon a change in management control over, or ownership of, the local government's assets, are unallowable.</p> <p>(j) Institutions of higher education (IHEs).</p> <p>(1) Fringe benefits in the form of undergraduate and graduate tuition or tuition remission for individual employees are allowable, provided such benefits are granted in accordance with established written policies of the IHE, and are distributed to all IHE activities on an equitable basis. Tuition benefits for family members other than the employee are unallowable.</p> <p>(2) Fringe benefits in the form of undergraduate and graduate tuition or tuition remission for individual employees not employed by the IHE are limited to the tax-free amount allowed by the Internal Revenue Code as amended.</p> <p>(3) IHEs may offer employees tuition waivers or tuition reductions, provided that the benefit does not discriminate in favor of highly compensated employees. Employees can exercise these benefits at other institutions according to institutional policy. See Scholarships and Student Aid Costs, for treatment of tuition remission provided to students.</p> <p>(k) Fringe benefit programs and other benefit costs.</p> <p>(1) For IHEs whose costs are paid by a state or local government, fringe benefit programs (such as pension costs and FICA) and any other benefits costs incurred specifically on behalf of, and in direct benefit to, the IHE, are allowable, subject to the following:</p> <p>(i) The costs meet the requirements of Basic Considerations containing unallowable costs;</p> <p>(ii) The costs are properly supported by approved cost allocation plans in accordance with applicable state cost accounting principles; and</p> <p>(iii) The costs are not otherwise borne directly or indirectly by the state government.</p> <p>(2) The allowability of these costs for the IHE does not depend on whether they are recorded in the accounting records of the IHE.</p>

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Conferences	2 CFR § 200.432	A conference means an event whose primary purpose is to disseminate technical information beyond the local government and is necessary and reasonable for successful performance under the state award. Allowable conference costs may include the rental of facilities, speakers' fees, attendance fees, costs of meals and refreshments, local transportation, and other items incidental to such conferences unless further restricted by state law or the terms and conditions of the state award. The costs of identifying and providing locally available dependent-care resources for participants are allowable as needed unless prohibited by state law. Conference hosts/sponsors must exercise discretion and judgment in ensuring that conference costs are appropriate, necessary, and managed to minimize costs to the state award. The state agency may authorize exceptions for programs including Indian Tribes, children, and the elderly. See also <i>Entertainment Costs</i> , <i>Participant Support Costs</i> , Travel Costs , and Trustees .
Contingency Provisions	2 CFR § 200.433	<p>(a) Contingency provisions are part of a budget estimate of future costs (typically of large construction projects, IT systems, or other items approved by the state agency) which are associated with possible events or conditions arising from causes for which the precise outcome is indeterminable at the time of estimate and that are likely to result, in the aggregate, in additional costs for the approved activity or project. Contingency amounts for major project scope changes, unforeseen risks, or extraordinary events must not be included in the budget estimates for a state award.</p> <p>(b) It is permissible for contingency amounts other than those excluded in paragraph (a) of this section to be explicitly included in budget estimates to the extent necessary to improve their precision. Contingency amounts must be estimated using broadly accepted cost estimating methodologies, specified in the budget documentation of the state award, and accepted by the state agency. As such, contingency amounts are to be included in the state award. In order for actual costs incurred to be allowable, they must comply with the Cost Principles and other requirements of TXGMS and be verifiable from the local government's records.</p> <p>(c) Payments to a local government's "contingency reserve" or any similar payment made for events the occurrence of which cannot be foretold with certainty as to the time or intensity, or with an assurance of their happening, are unallowable, except as noted in Compensation—Fringe Benefits regarding self-insurance, pensions, severance (if allowable), and post-retirement health costs and Insurance and Indemnification.</p> <p>(d) Contingencies are allowable with prior approval of the state agency.</p>

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Contributions and Donations	2 CFR § 200.434	<p>(a) Costs of contributions and donations, including cash, property, and services, from the local government to other entities, are unallowable.</p> <p>(b) The value of services and property donated (that is, in-kind donations) to the local government may not be charged to the state award either as a direct or indirect cost. The value of donated services and property may be used to meet cost sharing requirements. See Cost Sharing section of TxGMS. Depreciation on donated assets is permitted so long as the donated property is not counted towards meeting cost sharing requirements (See Depreciation).</p> <p>(c) Services donated or volunteered to the local government may be provided by professional and technical personnel, consultants, and other skilled and unskilled labor. The value of these services may not be charged to the state award as a direct or indirect cost. However, the value of donated services may be used to meet cost sharing requirements in accordance with the provisions of the Cost Sharing section of TxGMS.</p> <p>(d) To the extent feasible, services donated to the local government will be supported by the same methods used to support the allocability of regular personnel services.</p> <p>(e) Nonprofit Organizations. The value of services donated to a nonprofit organization and used in the performance of a direct cost activity must be considered in the determination of the nonprofit organization's indirect cost rate(s) and, accordingly, must be allocated a proportionate share of applicable indirect costs when the following circumstances exist:</p> <ul style="list-style-type: none"> (1) The aggregate value of the services is material; (2) The services are supported by a significant amount of the indirect costs incurred by the nonprofit organization; <ul style="list-style-type: none"> (i) In those instances where there is no basis for determining the fair market value of the services rendered, the nonprofit organization and the state agency must negotiate an appropriate allocation of indirect cost to the services. (ii) Where donated services directly benefit a project supported by the state award, the indirect costs allocated to the services will be considered as a part of the project's total costs. Such indirect costs may be reimbursed under the state award or used to meet cost sharing requirements. <p>(f) Fair market value of donated services must be computed as described in the Cost Sharing section of TxGMS.</p> <p>(g) Personal property and use of space.</p> <ul style="list-style-type: none"> (1) Donated personal property and use of space may be furnished to a local government. The value of the personal property and space may not be charged to the state award either as a direct or indirect cost. (2) The value of the donations of personal property and use of space may be used to meet cost sharing requirements described in the Standards for Financial and Program Management section of TxGMS. The local government must value the donations in accordance with Standards for Financial and Program Management. Where local government treats donations as indirect costs, indirect cost rates must separate the value of the donations so that reimbursement is not made.

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<p>Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals and Patent Infringements</p>	<p>Uniform Guidance 2 CFR § 200.435</p>	<p>Chapter 783 Supplement for State Grant Programs Unless authorized in advance by the state agency, costs incurred in connection with any criminal, civil or administrative proceeding are not allowable.</p>

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Depreciation	2 CFR § 200.436	<p>(a) Depreciation is the method for allocating the cost of fixed assets to periods benefitting from asset use. The local government may be compensated for the use of its buildings, capital improvements, equipment, and software projects capitalized in accordance with GAAP, provided that they are needed and used in the local government's activities and correctly allocated to state and federal awards. The compensation must be made by computing the proper depreciation.</p> <p>(b) The allocation for depreciation must be made in accordance with Appendices III through IX of the Uniform Guidance.</p> <p>(c) Depreciation is computed applying the following rules. The computation of depreciation must be based on the acquisition cost of the assets involved. For an asset donated to the local government by a third party, its fair market value at the time of the donation must be considered as the acquisition cost. Such assets may be depreciated or claimed as cost sharing but not both. When computing depreciation charges, the acquisition cost will exclude:</p> <ol style="list-style-type: none"> (1) The cost of land; (2) Any portion of the cost of buildings and equipment borne by or donated by the state or federal government, irrespective of where the title was originally vested or is presently located; (3) Any portion of the cost of buildings and equipment contributed by or for the local government that is already claimed as cost sharing or where law or agreement prohibits recovery; and (4) Any asset acquired solely for the performance of a non-state award. <p>(d) When computing depreciation charges, the following must be observed:</p> <ol style="list-style-type: none"> (1) The period of useful service or useful life established in each case for usable capital assets must take into consideration such factors as the type of construction, nature of the equipment, technological developments in the particular area, historical data, and the renewal and replacement policies followed for the individual items or classes of assets involved. (2) The depreciation method used to charge the cost of an asset (or group of assets) to accounting periods must reflect the pattern of consumption of the asset during its useful life. In the absence of clear evidence indicating that the expected consumption of the asset will be significantly greater in the early portions than in the later portions of its useful life, the straight-line method must be presumed to be the appropriate method. Once used, depreciation methods may not be changed unless approved in advance by the state agency. The depreciation methods used to calculate the depreciation amounts for indirect cost rate purposes must be the same methods used by the local government for its financial statements. (3) The entire building, including the shell and all components, may be treated as a single asset and depreciated over a single useful life. A building may also be divided into multiple components. Each component may be depreciated over its estimated useful life in this case. The building components must be grouped into three general components: building shell (including construction and design costs), building services systems (for example elevators, HVAC, and plumbing system), and fixed equipment (for example, sterilizers, casework, fume hoods, cold rooms and glassware/washers). A state agency may authorize a local government to use more than these three groupings in exceptional cases. When a local government elects to depreciate its buildings by their components, the same depreciation method must be used for indirect and financial statements purposes, as described in paragraphs (d)(1) and (2) of this section. (4) No depreciation may be allowed on assets that have outlived their depreciable lives.

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Depreciation (continued)	2 CFR § 200.436	<p>(5) Where the depreciation method is introduced to replace the use allowance method, depreciation must be computed as if the asset had been depreciated over its entire life (meaning, from the date the asset was acquired and ready for use to the date of disposal or withdrawal from service). The total amount of use allowance and depreciation for an asset (including imputed depreciation applicable to periods before the conversion from the use allowance method and depreciation after the conversion) may not exceed the total acquisition cost of the asset.</p> <p>(e) Adequate property records must support depreciation charges, and physical inventories must be taken at least once every two years to ensure that the assets exist and are usable, used, and needed. The local government may use statistical sampling techniques when taking these inventories. In addition, the local government must maintain adequate depreciation records showing the amount of depreciation taken each period. In addition, adequate depreciation records showing the amount of depreciation taken each period must also be maintained.</p>
Employee Health and Welfare Costs	2 CFR § 200.437	<p>(a) Costs incurred in accordance with the local government's established written policies for improving working conditions, employer-employee relations, employee health, and employee performance are allowable.</p> <p>(b) These costs must be equitably apportioned to all activities of the local government. Income generated from these activities must be credited to the cost thereof unless such income has been irrevocably sent to employee welfare organizations.</p> <p>(c) Losses resulting from operating food services are allowable only if the local government's objective is to operate food services on a break-even basis. Losses sustained because of operating objectives other than the above are allowable only when:</p> <ul style="list-style-type: none"> (1) The local government can demonstrate unusual circumstances; and (2) Approved by the state agency.
Entertainment Costs	2 CFR § 200.438	<p>(a) Entertainment costs. Costs of entertainment, including amusement, diversion, and social activities and any associated costs (such as gifts) are unallowable unless they have a specific and direct programmatic purpose and are included in a state award.</p> <p>(b) Prizes. Cost of prizes or challenges are allowable if they have a specific and direct programmatic purpose and are included in the state award.</p>

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Equipment and Other Capital Expenditures		2 CFR § 200.439
		<p>(a) Capital expenditures for general purpose equipment, buildings, and land are allowable as direct costs, but only with the prior written approval of the state agency.</p> <p>(b) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$10,000 or more have the prior written approval of the state agency.</p> <p>(c) Capital expenditures for improvements to land, buildings, or equipment that materially increase their value or useful life are allowable as a direct cost but only with the prior written approval of the state agency. See Depreciation on the allowability of depreciation on buildings, capital improvements, and equipment. See Rental Costs of Real Property and Equipment.</p> <p>(d) When approved as a direct cost in accordance with paragraphs (1) through (3), capital expenditures must be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the state agency.</p> <p>(e) The local government may claim the unamortized portion of any equipment written off as a result of a change in capitalization levels by continuing to claim the otherwise allowable depreciation on the equipment or by amortizing the amount to be written off over a period of years negotiated with the state agency for indirect cost.</p> <p>(f) Cost of equipment disposal. If the state agency instructs the local government to otherwise dispose of or transfer the equipment the costs of such disposal or transfer are allowable.</p> <p>(g) Equipment and other capital expenditures are unallowable as indirect costs. See Depreciation.</p>
Exchange Rates		2 CFR § 200.440
		<p>(a) If approved in advance by the state agency, cost increases for fluctuations in exchange rates are allowable costs subject to the availability of funding. Before providing approval, the state agency must ensure that adequate funds are available to cover currency fluctuations.</p> <p>(b) The local government is required to make reviews of local currency gains to determine the need for additional state funding before the expiration date of the state award. Subsequent adjustments for currency increases may be allowable only when the local government provides the state agency with adequate source documentation from a commonly used source in effect at the time the expense was made, and to the extent that sufficient state funds are available.</p>
Fines, Penalties, Damages and Other Settlements		2 CFR § 200.441
		Costs resulting from local government violations of, alleged violations of, or failure to comply with, federal, state, local, tribal, or foreign laws and regulations are unallowable, except when incurred as a result of compliance with specific provisions of the state award, or with the prior written approval of the state agency. See also Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals and Patent Infringements .

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Fund Raising and Investment Management Costs	2 CFR § 200.442	<p>(a) Costs of organized fundraising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred to raise capital or obtain contributions are unallowable. Fundraising costs for meeting the state program objectives are allowable with prior written approval from the state agency.</p> <p>(b) Costs of investment counsel and staff and similar expenses incurred to enhance income from investments are unallowable except when associated with investments covering pension, self-insurance, or other funds which include state participation allowed by this TxGMS.</p> <p>(c) Costs related to the physical custody and control of monies and securities are allowable.</p> <p>(d) Both allowable and unallowable fundraising and investment activities must be allocated as an appropriate share of indirect costs in accordance with the Direct Costs section of TxGMS.</p>
Gains and Losses on Disposition of Depreciable Assets	2 CFR § 200.443	<p>(a) The local government must include gains and losses on the sale, retirement, or other disposition of depreciable property in the year they occur as credits or charges to the asset cost grouping(s) of the property. The amount of the gain or loss is the difference between the amount realized on the property and the undepreciated basis of the property.</p> <p>(b) Gains and losses from the disposition of depreciable property must not be recognized as a separate credit or charge under the following conditions:</p> <ol style="list-style-type: none"> (1) The gain or loss is processed through a depreciation account and is reflected in the depreciation allowable under Depreciation and Equipment and Other Capital Expenditures. (2) The property is given in exchange as part of the purchase price of a similar item and the gain or loss is taken into account in determining the depreciation cost basis of the new item. (3) A loss results from failing to maintain proper insurance, except as provided in Insurance and Indemnification. (4) Compensation for the use of the property was provided through use allowances instead of depreciation. (5) Gains and losses arising from extraordinary or bulk sales, retirements, or other dispositions must be considered on a case-by-case basis. <p>(c) Gains or losses of any nature arising from the sale or exchange of property other than the property covered in paragraph (a) of this section must be excluded in computing state award costs).</p> <p>(d) When assets acquired with state funds, in part or wholly, are disposed of, the distribution of the proceeds must be made in accordance with the Property Standards section of TxGMS.</p>

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General Costs of Government	2 CFR § 200.444	<p>(a) For states, local governments, and Indian Tribes, the general costs of government are unallowable except as provided in Travel Costs. Unallowable costs include:</p> <ul style="list-style-type: none"> (1) Salaries and expenses of the Office of the Governor of a state or the chief executive of a local government or the chief executive of an Indian Tribe; (2) Salaries and other expenses of a state legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, or school board, whether incurred for purposes of legislation or executive direction; (3) Costs of the judicial branch of a government; (4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation. However, this does not preclude the allowability of other legal activities of the Attorney General as described in Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals and Patent Infringements; and (5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided as a direct cost under a program statute or regulation. <p>(b) Indian tribes and Councils of Governments (COGs) as defined by state law, may include up to 50 percent of salaries and expenses directly attributable to managing and operating state programs by the chief executive and their staff in the indirect cost calculation without documentation.</p>
Goods or Services for Personal Use	2 CFR § 200.445	<ul style="list-style-type: none"> (a) Costs of goods or services for the personal use of the local government's employees are unallowable regardless of whether the cost is reported as taxable income to the employees. (b) Housing costs (for example, depreciation, maintenance, utilities, furnishings, rent), housing allowances, and personal living expenses for local government employees are only allowable as direct costs and must be approved in advance by the state agency.

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<p>Idle Facilities and Idle Capacity</p>	<p>2 CFR § 200.446</p>	<p>(a) definitions for the purpose of this section:</p> <ul style="list-style-type: none"> (1) Facilities means land and buildings or any portion thereof, equipment individually or collectively, or any other tangible capital asset, wherever located, and whether owned or leased by the local government. (2) Idle facilities mean completely unused facilities that exceed the local government's current needs. (3) Idle capacity means the unused capacity of partially used facilities. It is the difference between: <ul style="list-style-type: none"> (i) That which a facility could achieve under 100 percent operating time on a one-shift basis less operating interruptions resulting from time lost for repairs, setups, unsatisfactory materials, and other normal delays; and (ii) The extent to which the facility was actually used to meet demands during the accounting period. A multi-shift basis should be used if it can be shown that this amount of usage would normally be expected for the type of facility involved. (4) Cost of idle facilities or idle capacity means maintenance, repair, housing, rent, and other related costs (for example, insurance, interest, and depreciation). These costs could include the costs of idle public safety emergency facilities, telecommunications, or information technology system capacity that is built to withstand major fluctuations in load (for example, consolidated data centers). <p>(b) The costs of idle facilities are unallowable except to the extent that:</p> <ul style="list-style-type: none"> (1) They are necessary to meet workload requirements which may fluctuate, and are allocated appropriately to all benefiting programs; or (2) Although not necessary to meet fluctuations in workload, they were necessary when acquired and are now idle because of changes in program requirements, efforts to achieve more economical operations, reorganization, termination, or other causes which could not have been reasonably foreseen. Under this exception, costs of idle facilities are allowable for a reasonable period, ordinarily not to exceed one year, depending on the initiative taken to use, lease, or dispose of such facilities. <p>(c) The costs of idle capacity are normal costs of doing business and are a factor in the normal fluctuations of usage or indirect cost rates from period to period. These costs are allowable, provided that the capacity is reasonably anticipated to be necessary to carry out the purpose of the state award or was originally reasonable and is not subject to reduction or elimination by use on other state or federal awards, subletting, renting, or sale, in accordance with sound business, economic, or security practices. Widespread idle capacity throughout an entire facility or among a group of assets having substantially the same function may be considered idle facilities.</p> <p>(d) The costs of idle facilities are allowable with prior approval by the state agency.</p>

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Insurance and Indemnification	2 CFR § 200.447	<p>(a) Costs of insurance required or approved and maintained, by the terms and conditions of the state award, are allowable.</p> <p>(b) Costs of other insurance in connection with the general conduct of activities are allowable subject to the following limitations:</p> <ol style="list-style-type: none"> (1) The types, extent, and cost of coverage are in accordance with the local government's established written policy and sound business practices. (2) Costs of insurance or contributions to any reserve covering the risk of loss of, or damage to, state government property are allowable except to the extent that the state agency has approved the costs. (3) Costs allowed for business interruption or other similar insurance must exclude coverage of management fees. (4) Insurance costs on the lives of trustees, officers, or other employees holding positions of similar responsibilities are allowable only when the insurance represents additional compensation. See Compensation—Fringe Benefits. This insurance is allowable when the local government is identified as the beneficiary. (5) Insurance costs to correct defects in the local government's materials or workmanship are allowable. (6) Medical liability (malpractice) insurance is an allowable cost of a state research program only when the program involves human subjects or training of participants in research techniques. Medical liability insurance costs must be treated as a direct cost and assigned to individual projects based on how the insurer allocates the risk to the population covered by the insurance. <p>(c) Actual losses which could have been covered by permissible insurance (through a self-insurance program or otherwise) are allowable unless expressly authorized in the state award. However, costs incurred because of losses not covered under nominal deductible insurance coverage provided in keeping with sound management practice, and minor losses not covered by insurance, such as spoilage, breakage, and disappearance of small hand tools, which occur in the ordinary course of operations, are allowable.</p> <p>(d) Contributions to a reserve for a self-insurance program including workers' compensation, unemployment compensation, and severance pay are allowable subject to the following requirements:</p> <ol style="list-style-type: none"> (1) The type, extent, and cost of coverage and the rates and premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks. However, a provision for known or reasonably estimated self-insured liabilities, which do not become payable for more than one year after the provision is made, must not exceed the discounted present value of the liability. The rate used for discounting the liability must be determined by considering factors such as the local government's settlement rate for those liabilities and its investment rate of return. (2) Earnings or investment income on reserves must be credited to those reserves.

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<p>Insurance and Indemnification <i>(Continued)</i></p>	<p>2 CFR § 200.447</p>	<p>(3) (i) Contributions to reserves must be based on sound actuarial principles using historical experience and reasonable assumptions. Reserve levels must be analyzed and updated at least biennially for each major risk being insured and take into account any reinsurance, coinsurance, and other relevant factors or information. Reserve levels related to employee-related coverages must normally be limited to the value of claims:</p> <ul style="list-style-type: none"> (A) Submitted and adjudicated but not paid; (B) Submitted but not adjudicated; and (C) Incurred but not submitted. <p>(ii) Reserve levels in excess of the amounts based on the above must be identified and justified in the cost allocation plan or indirect cost rate proposal.</p> <p>(4) Accounting records, actuarial studies, and cost allocations (or billings) must recognize any significant differences due to the types of insured risk and losses generated by the various insured activities or agencies of the local government. If individual departments or agencies of the local government experience significantly different levels of claims for a particular risk, those differences must be recognized by using separate allocations or other techniques resulting in an equitable allocation.</p> <p>(5) Whenever funds are transferred from a self-insurance reserve to other accounts (for example, general fund or unrestricted account), refunds must be made to the state government for its share of funds transferred, including earned or imputed interest from the date of transfer and debt interest, if applicable, chargeable in accordance with the claims collection regulations of the state agency.</p> <p>(e) Insurance refunds must be credited against insurance costs in the year the refund is received.</p> <p>(f) Indemnification includes securing the local government against liabilities to third persons and other losses not compensated by insurance or otherwise. To the extent permitted by state law, the state government is obligated to indemnify the local government only to the extent expressly provided for in the state award, except as provided in paragraph (c).</p>

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Intellectual Property	2 CFR § 200.448	<p>(a) Patent and copyright costs.</p> <p>(1) The following costs related to securing patents and copyrights are allowable:</p> <ul style="list-style-type: none"> (i) Costs of preparing disclosures, reports, and other documents required by the state award, and of searching the art to the extent necessary to make such disclosures; (ii) Costs of preparing documents and any other patent costs in connection with the filing and prosecution of a United States patent application where the state government requires that a title or a royalty-free license be conveyed to the state government; and (iii) General counseling services relating to patent and copyright matters, such as advice on patent and copyright laws, regulations, clauses, and employee intellectual property agreements. See Professional Services Costs. <p>(2) The following costs related to securing patents and copyrights are unallowable:</p> <ul style="list-style-type: none"> (i) Costs of preparing disclosures, reports, and other documents, and of searching the art to make disclosures not required by the state award; (ii) Costs in connection with filing and prosecuting any foreign patent application, or any United States patent application, where the state award does not require conveying title or a royalty-free license to the state government. <p>(b) Royalties and other costs for the use of patents and copyrights.</p> <p>(1) Royalties on a patent or copyright or amortization of the cost of acquiring by purchase a copyright, patent, or rights thereto, necessary for the proper performance of the state award are allowable unless:</p> <ul style="list-style-type: none"> (i) The state government already has a license or the right to free use of the patent or copyright. (ii) The patent or copyright has been adjudicated to be invalid, or administratively determined to be invalid. (iii) The patent or copyright is considered to be unenforceable. (iv) The patent or copyright is expired. <p>(2) Special care should be exercised in determining reasonableness when the royalties may have been obtained as a result of less-than-arm's-length bargaining, such as:</p> <ul style="list-style-type: none"> (i) Royalties paid to persons, including corporations, affiliated with the local government. (ii) Royalties paid to unaffiliated parties, including corporations, under an agreement entered into in contemplation that a state award would be made. (iii) Royalties paid under an agreement entered into after a state award is made to a local government. <p>(3) In any case involving a patent or copyright formerly owned by the local government, the amount of royalty allowed must not exceed the cost which would have been allowed had the local government retained ownership.</p>

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Interest	2 CFR § 200.449	<p>(a) General. Costs incurred for interest on borrowed capital, temporary use of endowment funds, or the use of the local government's own funds are unallowable. Financing costs (including interest) to acquire, construct, or replace capital assets are allowable, subject to the requirements of this section.</p> <p>(b) Capital assets.</p> <p>(1) An asset cost includes (as applicable) acquisition costs, construction costs, and other costs capitalized in accordance with GAAP.</p> <p>(2) For software development projects, only interest attributable to the portion of the project costs capitalized in accordance with GAAP or the state's capitalization policy is allowable.</p> <p>(c) Requirements for all local governments.</p> <p>(1) The local government uses the capital assets in support of state awards;</p> <p>(2) The allowable asset costs to acquire facilities and equipment are limited to a fair market value available to the local government from an unrelated (arm's length) third party.</p> <p>(3) The local government obtains the financing via an arm's length transaction (meaning, a transaction with an unrelated third party); or claims reimbursement of actual interest cost at a rate available via such a transaction.</p> <p>(4) The local government limits claims for state reimbursement of interest costs to the least expensive alternative. For example, a capital lease may be determined less costly than purchasing through debt financing, in which case reimbursement must be limited to the amount of interest determined if leasing had been used.</p> <p>(5) The local government expenses or capitalizes allowable interest cost in accordance with GAAP.</p> <p>(6) Earnings generated by the investment of borrowed funds pending their disbursement for the asset costs are used to offset the current period's allowable interest cost, whether that cost is expensed or capitalized. Earnings subject to being reported to the Internal Revenue Service (IRS) under arbitrage requirements are excludable.</p> <p>(7) Prior written approval by the state agency is required for any debt arrangement to purchase or construct facilities. The state agency may condition its approval of the debt arrangement on an initial equity contribution by the local government. The following conditions must apply to debt arrangements over \$1 million to purchase or construct facilities unless the local government makes an initial equity contribution to the purchase of 25 percent or more. For this purpose, "initial equity contribution" means the amount or value of contributions made by the local government for the acquisition of facilities prior to occupancy.</p> <p>(i) The local government must reduce claims for reimbursement of interest cost by an amount equal to imputed interest earnings on excess cash flow attributable to the portion of the facility used for state awards.</p> <p>(ii) The local government must impute interest on excess cash flow as follows:</p> <p>(A) Annually, the local government must prepare a cumulative (from the project's inception) report of monthly cash inflows and outflows, regardless of the funding source. For this purpose, inflows consist of state reimbursement for depreciation, amortization of capitalized construction interest, and annual interest cost. Outflows consist of initial equity contributions, debt principal payments (less the pro-rata share attributable to the cost of land), and interest payments.</p>

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Interest (Continued)	2 CFR § 200.449	<p>(B) To compute monthly cash inflows and outflows, the local government must divide the annual amounts by the months in the year (usually 12) that the building is in service.</p> <p>(C) For any month in which cumulative cash inflows exceed cumulative outflows, interest must be calculated on the excess inflows for that month and be treated as a reduction to allowable interest cost. The interest rate to be used must be the three-month Treasury bill closing rate as of the last business day of that month.</p> <p>(8) Interest attributable to a fully depreciated asset is unallowable.</p> <p>(d) Additional requirements for states, local governments, and Indian Tribes.</p> <p>(1) The requirement to offset the interest earned on borrowed funds against current allowable interest cost (paragraph (c)(5), of this section) also applies to earnings on debt service reserve funds.</p> <p>(2) The local government must negotiate the amount of allowable interest cost related to the acquisition of facilities with asset costs of \$1 million or more, as described in paragraph (c)(7) of this section. For this purpose, a local government must consider only cash inflows and outflows attributable to that portion of the real property used for state awards.</p>
Lobbying	2 CFR § 200.450	<p>(a) Lobbying is defined by relevant state law. The costs associated with prohibited lobbying activities are unallowable.</p> <p>(b) When a local government seeks reimbursement for indirect costs, total lobbying costs must be identified separately in the indirect cost rate proposal and thereafter be treated as other unallowable activity costs in accordance with the procedures of the Direct Costs section of TxGMS.</p>
Losses on Other Awards or Contracts	2 CFR § 200.451	Any excess costs over income under any other award or contract of any nature is unallowable. This includes, but is not limited to, the local government's contributed portion by reason of cost-sharing agreements or any under-recoveries through negotiation of flat amounts for indirect costs. Also, any excess of costs over authorized funding levels transferred from any award or contract to another is unallowable. All losses are not allowable indirect costs and must be included in the appropriate indirect cost rate base for allocating indirect costs.
Maintenance and Repair Costs	2 CFR § 200.452	Costs incurred for utilities, insurance, security, necessary maintenance, janitorial services, repair, or upkeep of buildings and equipment (including state property unless otherwise provided for) which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable. Costs incurred for improvements which add to the permanent value of the buildings and equipment or appreciably prolong their intended life must be treated as Capital Expenditures. See Equipment and Other Capital Expenditures . These costs are only allowable to the extent not paid through rental or other agreements.
Materials and Supplies Costs, Including Costs of Computing Devices	2 CFR § 200.453	<p>(a) Costs of the local government's membership in business, technical, and professional organizations are allowable.</p> <p>(b) Costs of the local government's subscriptions to business, professional, and technical periodicals are allowable.</p> <p>(c) Costs of membership in any civic or community organization are allowable with prior approval by the state awarding agency.</p> <p>(d) Costs of membership in any country club or social or dining club or organization are unallowable.</p> <p>(e) Costs of membership in organizations whose primary purpose is lobbying are unallowable. See also Lobbying.</p>

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Memberships, Subscriptions, and Professional Activity Costs	<p>2 CFR § 200.454</p> <p>(a) Costs of the local government's membership in business, technical, and professional organizations are allowable.</p> <p>(b) Costs of the local government's subscriptions to business, professional, and technical periodicals are allowable.</p> <p>(c) Costs of membership in any civic or community organization are allowable.</p> <p>(d) Costs of membership in any country club or social or dining club or organization are unallowable.</p> <p>(e) Costs of membership in organizations whose primary purpose is lobbying are unallowable. See Lobbying.</p>
Organization Costs	<p>2 CFR § 200.455</p> <p>Costs such as incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants, or investment counselors, whether or not employees of the nonprofit organization in connection with the establishment or reorganization of an organization, are unallowable except with prior approval of the state agency.</p>
Participant Support Costs	<p>2 CFR § 200.456</p> <p>Participant support costs means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects. Participant support costs are allowable with prior approval of the state agency. The classification of items as participant support costs must be documented in the local government's written policies and procedures consistently across all state awards.</p>
Plant and Security Costs	<p>2 CFR § 200.457</p> <p>Necessary and reasonable expenses incurred for the protection and security of facilities, personnel, and work products are allowable. Such costs include, but are not limited to, wages and uniforms of personnel engaged in security activities; equipment; barriers; protective (non-military) gear, devices, and equipment; contractual security services; and consultants. Capital expenditures for plant security purposes are subject to the requirements specified in Equipment and Other Capital Expenditures.</p>
Pre-award Costs	<p>2 CFR § 200.458</p> <p>Pre-award costs are those incurred before the start date of the state award directly pursuant to the negotiation and in anticipation of the state award where such costs are necessary for efficient and timely performance of the scope of work. These costs are allowable only to the extent that they would have been allowed if incurred after the start date of the state award and only with the written approval of the state agency.</p>

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Professional Service Costs	2 CFR § 200.459	<p>(a) Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill as defined by Chapter 2254 of the Texas Government Code, and who are not officers or employees of the local government, are allowable, subject to paragraphs (b) and (c) when reasonable in relation to the services rendered and when not contingent upon recovery of the costs from the state government. In addition, legal and related services are limited under Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals and Patent Infringements.</p> <p>(b) In determining the allowability of costs in a particular case, no single factor or any combination of factors is necessarily determinative. However, the following factors are relevant:</p> <ol style="list-style-type: none"> (1) The nature and scope of the service rendered in relation to the service required. (2) The necessity of contracting for the service, considering the local government's capability in the particular area. (3) The past pattern of such costs, particularly in the years prior to receiving a state award(s). (4) The impact of state awards on the local government's business (meaning, what new problems have arisen). (5) Whether the proportion of state work to the local government's total business influences the local government in favor of incurring the cost, particularly where the services rendered are not of a continuing nature and have little relationship to work under state awards. (6) Whether the service can be performed more economically by direct employment rather than contracting. (7) The qualifications of the individual or entity providing the service and the customary fees charged, especially on non-state funded activities. (8) Adequacy of the contractual agreement for the service (for example, description of the service, estimate of the time required, rate of compensation, and termination provisions). <p>(c) To be allowable, retainer fees must be supported by evidence of bona fide services available or rendered in addition to the factors in paragraph (b) of this section.</p>
Proposal Costs	2 CFR § 200.460	<p>Proposal costs are the costs of the local government in preparing bids, proposals, or applications on potential state and non-state awards or projects, including developing data necessary to support the local government's bids or proposals. Proposal costs of the current accounting period of both successful and unsuccessful bids and proposals normally should be treated as indirect costs and allocated to all current activities of the local government. No proposal costs of past accounting periods may be allocated to the current period.</p>

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Publication and Printing Costs	2 CFR § 200.461	<p>(a) Publication costs for electronic and print media, including distribution, promotion, and general handling, are allowable. If these costs are not identifiable with a particular cost objective, they should be allocated as indirect costs to all benefiting activities of the local government if they are not identifiable with a particular cost objective.</p> <p>(b) Page charges, article processing charges (APCs) or similar fee such as open access fees for professional journal publications and other peer-reviewed publications resulting from a state award are allowable where:</p> <ol style="list-style-type: none"> (1) The publications report work supported by the state government; and (2) The charges are levied impartially on all items published by the journal, whether or not under a state award. (3) The local government may charge the state award before closeout for the costs of publication or sharing of research results if the costs were not incurred during the period of performance of the state award.
Rearrangement and Reconversion Costs	2 CFR § 200.462	<p>(a) Costs incurred for ordinary and normal rearrangement and alteration of facilities are allowable as indirect costs. Special arrangements and alterations are allowable as a direct cost if the costs are incurred specifically for a state award and with prior approval of the state agency.</p> <p>(b) Costs incurred in restoring or rehabilitating the local government's facilities to approximately the same condition existing immediately before the commencement of a state award(s), less costs related to normal wear and tear, are allowable.</p>
Recruiting Costs	2 CFR § 200.463	<p>(a) Subject to paragraphs (b) and (c) of this section, and provided that the size of the staff recruited and maintained is in keeping with workload requirements, costs of "help wanted" advertising, operating costs of an employment office necessary to secure and maintain adequate staff, costs of operating an aptitude and educational testing program, travel costs of employees while engaged in recruiting personnel, travel costs of applicants for interviews for prospective employment, and relocation costs incurred incident to recruitment of new employees, are allowable to the extent that such costs are incurred pursuant to the local government's standard recruitment program. When the local government uses employment agencies, costs not in excess of standard commercial rates for such services are allowable.</p> <p>(b) Special emoluments, fringe benefits, and salary allowances incurred to attract professional personnel that do not meet the test of reasonableness or do not conform with the established practices of the local government, are allowable.</p> <p>(c) If relocation costs incurred incident to recruitment of a new employee have been funded in whole or in part by a state award, and the newly hired employee resigns for reasons within the employee's control within 12 months after hire, the local government must refund or credit the state share of such relocation costs. See Relocation Costs of Employees.</p> <p>(d) Short-term-visas (as opposed to longer-term, immigration visas) are generally an allowable cost and they may be proposed as a direct cost because they are issued for a specific period and purpose and can be clearly identified as directly connected to work performed on a state award. For these costs to be directly charged to a state award, they must:</p> <ol style="list-style-type: none"> (1) Be critical and necessary for the conduct of the project; (2) Be allowable under the applicable cost principles; (3) Be consistent with the local government's cost accounting practices and local government's established written policy; and (4) Meet the definition of "direct cost" as described in the applicable cost principles.

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Relocation Costs of Employees	2 CFR § 200.464	<p>(a) Relocation costs are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period of not less than 12 months) of an existing employee or upon recruitment of a new employee. Relocation costs are allowable, subject to the limitations described in paragraphs (b), (c), and (d) of this section, provided that:</p> <ol style="list-style-type: none"> (1) The move is for the benefit of the employer. (2) Reimbursement to the employee is in accordance with an established written policy consistently followed by the employer. (3) The reimbursement does not exceed the employee's actual (or reasonably estimated) expenses. <p>(b) Allowable relocation costs for current employees are limited to the following:</p> <ol style="list-style-type: none"> (1) The costs of transportation of the employee, members of his or her immediate family and his household, and personal effects to the new location. (2) The costs of finding a new home, such as advance trips by employees and spouses to locate living quarters and temporary lodging during the transition period, up to a maximum period of 30 calendar days. (3) Closing costs, such as brokerage, legal, and appraisal fees, incident to the disposition of the employee's former home. These costs, together with those described in (4), are limited to 8 percent of the sales price of the employee's former home. (4) The continuing costs of ownership (for up to six months) of the vacant former home after the settlement or lease date of the employee's new permanent home, such as maintenance of buildings and grounds (exclusive of fixing-up expenses), utilities, taxes, and property insurance. (5) Other necessary and reasonable expenses normally incident to relocation, such as the costs of canceling an unexpired lease, transportation of personal property, and purchasing insurance against loss of or damages to personal property. The cost of canceling an unexpired lease is limited to three times the monthly rental. <p>(c) Allowable relocation costs for new employees are limited to those described in paragraphs (b)(1) and (2) of this section. If relocation costs incurred incident to the recruitment of a new employee have been funded in whole or in part by a state award and the newly hired employee resigns for reasons within the employee's control within 12 months after hire, the local government must refund or credit the state government for its share of the cost. If a new employee is relocating to an overseas location and dependents are not permitted for any reason, and the costs do not include transporting household goods, the costs must be considered travel costs in accordance with Travel Costs, not relocation costs under this section.</p> <p>(d) The following costs related to relocation are unallowable:</p> <ol style="list-style-type: none"> (1) Fees and other costs associated with acquiring a new home. (2) A loss on the sale of a former home. (3) Continuing mortgage principal and interest payments on a home being sold. (4) Income taxes paid by an employee related to reimbursed relocation costs.

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Selected Cost Items	Federal Grant Program Considerations	Uniform Guidance
Rental Costs of Real Property and Equipment	2 CFR § 200.465	<p>(a) Subject to the limitations described in paragraphs (b) through (d) of this section, rental costs are allowable to the extent that the rates are reasonable in light of such factors as costs of comparable rental properties; market conditions in the area; alternatives available; and the type, life expectancy, condition, and value of the property leased. Rental arrangements should be reviewed periodically to determine if circumstances have changed and if other options are available.</p> <p>(b) Rental costs under “sale and lease back” arrangements are allowable only up to the amount that would have been allowed if the local government had continued to own the property. This amount would include expenses such as depreciation, maintenance, taxes, and insurance.</p> <p>(c) Rental costs under “less-than-arm’s-length” leases are allowable only up to the amount described in paragraph (b) of this section. For this purpose, a less-than-arm’s-length lease is one under which one party to the lease agreement can control or substantially influence the actions of the other. Such leases include, but are not limited to, those between:</p> <ul style="list-style-type: none"> (1) Divisions of the local government; (2) The local government under common control through common officers, directors, or members; and (3) The local government and a director, trustee, officer, or key employee of the local government or an immediate family member, either directly or through corporations, trusts, or similar arrangements in which they hold a controlling interest. For example, the local government may establish a separate corporation to own property and lease it back to the local government. (4) Family members include one party with any of the following relationships to another party: <ul style="list-style-type: none"> (i) Spouse, and parents thereof; (ii) Children, and spouses thereof; (iii) Parents, and spouses thereof; (iv) Siblings, and spouses thereof; (v) Grandparents and grandchildren, and spouses thereof; (vi) Domestic partner and parents thereof, including domestic partners of any individual in (2) through (5) of this definition; and (vii) Any individual related by blood or affinity whose close association with the employee is the equivalent of a family relationship.

State Grant Program Considerations		
Chapter 783 Supplement for State Grant Programs		
Selected Cost Items	Federal Grant Program Considerations	Uniform Guidance
Scholarships and Student Aid Costs	2 CFR § 200.466	<p>(a) Costs of scholarships, fellowships, and student aid programs at IHEs are allowable only when the purpose of the state award is to provide training to participants, and the state agency.</p> <p>(b) Tuition remission and other forms of compensation paid as, or instead of, wages to students performing necessary work are allowable provided that:</p> <ol style="list-style-type: none"> (1) The individual is conducting activities necessary to the state award; (2) Tuition remission and other support are provided in accordance with the established written policy of the IHE and consistently provided in a like manner to students in return for similar activities conducted under state awards as well as other activities; and (3) The student is enrolled in an advanced degree program at the IHE or an affiliated institution during the academic period and the student's activities under the state award are related to their degree program; (4) The tuition or other payments are reasonable compensation for the work performed and are conditioned explicitly upon the performance of necessary work; and (5) The IHE compensates students under state awards as well as other activities in similar manners. <p>(c) Charges for tuition remission and other forms of compensation paid to students as, or instead of, salaries and wages are subject to the reporting requirements in Compensation—Personal Services. The charges must be treated as a direct or indirect cost in accordance with the actual work performed. Tuition remission may be charged on an average rate basis. See Compensation—Fringe Benefits.</p>
Selling and Marketing Costs	2 CFR § 200.467	<p>Costs of selling and marketing any products or services of the local government are unallowable unless they are allowed under Advertising and Public Relations and are necessary to meet the requirements of the state award.</p>
Specialized Service Facilities	2 CFR § 200.468	<p>(a) The costs of services provided by highly complex or specialized facilities operated by the local government are allowable, provided the charges for the services meet the conditions of either paragraph (b) or (c) of this section, and take into account any items of income or state financing that qualify as Applicable Credits. These costs include charges for facilities such as computing facilities, wind tunnels, and reactors.</p> <p>(b) The costs of such services, when material, must be charged directly to the applicable state awards based on actual usage of the services on the basis of a schedule of rates or established methodology that:</p> <ol style="list-style-type: none"> (1) Does not discriminate between activities under state awards and other activities of the local government, including usage by the local government for internal purposes; and (2) Is designed to recover only the aggregate costs of the services. Each service's costs must normally consist of its direct costs and an allocable share of all indirect costs. Rates must be adjusted at least biennially and must consider any over or under-applied costs of the previous period(s). <p>(c) Where the costs incurred for a service are not material, they may be allocated as indirect costs.</p> <p>(d) Under extraordinary circumstances, the state agency and the local government may negotiate and establish an alternative costing arrangement if it is in the state agency's best interest.</p>

State Grant Program Considerations		
Chapter 783 Supplement for State Grant Programs		
Selected Cost Items	Federal Grant Program Considerations	Uniform Guidance
Student Activity Costs	2 CFR § 200.469	Costs incurred for intramural activities, student publications, student clubs, and other student activities are unallowable unless expressly authorized in the state award.
Taxes (including Value Added Tax)	2 CFR § 200.470	<p>(a) For states, local governments, and Indian Tribes:</p> <ul style="list-style-type: none"> (1) Taxes that a governmental unit is legally required to pay are allowable, except for self-assessed taxes that disproportionately affect state programs or changes in tax policies that disproportionately affect state programs. (2) Gasoline taxes, motor vehicle fees, and other taxes that are, in effect, user fees for benefits provided to the state government are allowable. (3) This provision does not restrict the authority of the state agency to identify taxes where state participation is inappropriate. <p>(b) Nonprofit organizations and IHEs.</p> <ul style="list-style-type: none"> (1) Taxes that the nonprofit organizations and IHEs are required to pay and which are paid or accrued in accordance with GAAP are generally allowable. These costs include payments made to local governments instead of taxes and that are commensurate with the local government services received. The following taxes are unallowable: <ul style="list-style-type: none"> (i) Taxes for which exemptions are available to the nonprofit organizations and IHEs directly or which are available to the nonprofit organizations and IHEs based on an exemption afforded the state government and, in the latter case, when the state agency makes available the necessary exemption certificates; (ii) Special assessments on land which represent capital improvements; and (iii) Federal income taxes. (2) Any refund of taxes and interest thereon, which were allowed as state award costs, must be credited to the state government as a cost reduction or cash refund, as appropriate. However, any interest paid or credited to a nonprofit organization and IHE incident to a refund of tax, interest, and penalty will be paid or credited to the state government only to the extent that such interest accrued over the period during which the state government has reimbursed the nonprofit organization or IHE for the taxes, interest, and penalties. (c) Value Added Tax (VAT). Foreign taxes charged for procurement transactions that a local government is legally required to pay in a country are allowable. Foreign tax refunds or applicable credits under state awards refer to receipts or reduction of expenditures, which operate to offset or reduce expense items that are allocable to state awards as direct or indirect costs. To the extent that such credits accrued or received by the local government relate to allowable cost, these costs must be credited to the state agency as a cost reduction or cash refunds, as appropriate. In cases where the costs are credited back to the state award, the local government may reduce the state share of costs by the amount of the foreign tax reimbursement, or where state award has not expired, the state agency may allow the local government to use the foreign government tax refund for approved activities under the state award.

State Grant Program Considerations		
Chapter 783 Supplement for State Grant Programs		
Selected Cost Items	Federal Grant Program Considerations	Uniform Guidance
Termination Costs	2 CFR § 200.472	<p>(a) Termination Costs. Termination of a state award generally gives rise to the incurrence of costs, or the need for special treatment of costs, which would not have arisen had the state award not been terminated. Cost principles covering these items are set forth in this section. They must be used in conjunction with the other termination requirements of this part.</p> <p>(1) The cost of items reasonably usable on the local government's other work is unallowable unless the local government submits evidence that it would not retain such items without sustaining a loss. In deciding whether such items are reasonably usable on other work of the local government, the state agency or pass-through entity should consider the local government's plans and orders for current and scheduled activity. Contemporaneous purchases of common items by the local government must be considered evidence that the items are reasonably usable on the local government's other work. Any acceptance of common items as allocable to the terminated portion of the state award must be limited to the extent that the quantities of such items on hand, in transit, and on order do not exceed the reasonable quantitative requirements of other work.</p> <p>(2) If the local government cannot discontinue certain costs immediately after the effective termination date, despite making all reasonable efforts, then the costs are generally allowable within the limitations of this part. Any costs continuing after termination due to the negligent or willful failure of the local government to immediately discontinue the costs are unallowable.</p> <p>(3) Loss of useful value of special tooling, machinery, and equipment is generally allowable if:</p> <ul style="list-style-type: none"> (i) Such special tooling, special machinery, or equipment is not reasonably capable of use in the other work of the local government; (ii) The interest of the state government is protected by transfer of title or by other means deemed appropriate by the state agency (see Equipment, paragraph (d)); and (iii) The loss of useful value for any one terminated state award is limited to the portion of the acquisition cost which bears the same ratio to the total acquisition cost as the terminated portion of the state award bears to the entire terminated state award and other state awards for which the special tooling, machinery, or equipment was acquired. <p>(4) If paragraph (a)(4)(i) and (ii) below are satisfied, rental costs under unexpired leases (less the residual value of such leases) are generally allowable where clearly shown to have been reasonably necessary for the performance of the terminated state award. These rental costs may include the cost of alterations of the leased property and the cost of reasonable restoration required by the lease, provided the alterations were necessary for the performance of the state award.</p> <ul style="list-style-type: none"> (i) The amount of claimed rental costs does not exceed the reasonable use value of the property leased for the period of the state award and a further period as may be reasonable; and (ii) The local government makes all reasonable efforts to terminate, assign, settle, or otherwise reduce the cost of the lease. <p>(5) The following settlement expenses are generally allowable.</p> <ul style="list-style-type: none"> (i) Accounting, legal, clerical, and similar costs that are reasonably necessary for: <ul style="list-style-type: none"> (A) The preparation and presentation to the state agency or pass-through entity of settlement claims and supporting data with respect to the terminated portion of the state award, unless the termination is for cause (see Remedies for Noncompliance section of TxGMS); and (B) The termination and settlement of subawards.

State Grant Program Considerations		
Chapter 783 Supplement for State Grant Programs		
Selected Cost Items	Federal Grant Program Considerations Uniform Guidance	
Termination Costs (Continued)	2 CFR § 200.472	<p>(ii) Reasonable costs for the storage, transportation, protection, and disposition of property provided by the state government or acquired or produced for the state award.</p> <p>(6) Claims under subawards, including the allocable portion of claims common to the state award and other work of the local government, are generally allowable. An appropriate share of the local government's indirect costs may be allocated to the amount of settlements with contractors and/or subrecipients, provided that the amount allocated is consistent with the requirements of the <u>Indirect Costs</u> section of TxGMS. These allocated indirect costs must exclude the same and similar costs claimed directly or indirectly as settlement expenses.</p> <p>(b) Closeout Costs. Administrative costs associated with the closeout activities of a state award are allowable. The local government may charge the state award during the closeout for the necessary administrative costs of that state award (for example, salaries of personnel preparing final reports, publication and printing costs, costs associated with the disposition of equipment and property, and related indirect costs). These costs may be incurred until the due date of the final report(s). If incurred, these costs must be liquidated prior to the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the state agency.</p>
Training and Education Costs	2 CFR § 200.473	The cost of training and education provided for employee development is allowable.
Transportation Costs	2 CFR § 200.474	Costs incurred for freight, express, cartage, postage, and other transportation services relating either to goods purchased, in process, or delivered, are allowable. When the costs can be readily identified with the items involved, they may be charged directly as transportation costs or added to the cost of such items. When identification with the materials received cannot be readily made, the inbound transportation cost may be charged to the appropriate indirect cost accounts if the local government follows a consistent, equitable procedure in this respect. If reimbursable under the terms and conditions of the state award, outbound freight should be treated as a direct cost.

State Grant Program Considerations		
Chapter 783 Supplement for State Grant Programs		
Selected Cost Items	Federal Grant Program Considerations	Uniform Guidance
Travel Costs	2 CFR § 200.475	<p>(a) General. Travel costs include the transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the local government. These costs may be charged on an actual cost basis, on a per diem or mileage basis, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip. The method used must be consistent with those normally allowed in like circumstances in the local government's other activities and is in accordance with local government's established written policies, and unless otherwise specified in the state award, the costs do not exceed the maximum per diem and subsistence rates prescribed by the State of Texas Travel Guidelines published by the Comptroller. Notwithstanding the provisions of General Costs of Government, travel costs of officials covered by that section are allowable with the prior written approval of the state agency when they are specifically related to the state award.</p> <p>(b) Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the local government in its regular operations as the result of the local government's written policy. In addition, if these costs are charged directly to the state award documentation must justify that:</p> <ol style="list-style-type: none"> (1) Participation of the individual is necessary for the state award; and (2) The costs are reasonable and consistent with the local government's established written policy. <p>(c) Establishing rates and amounts. If the local government does not have a written policy regarding travel costs, the provisions of State of Texas Travel Guidelines published by the Comptroller will be used as guidance for local government travel under state awards.</p> <p>(d) Commercial air travel.</p> <ol style="list-style-type: none"> (1) Airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would: <ol style="list-style-type: none"> (i) Require circuitous routing; (ii) Require travel during unreasonable hours; (iii) Excessively prolong travel; (iv) Result in additional costs that would offset the transportation savings; or (v) Offer accommodations not reasonably adequate for the traveler's medical needs. The local government must justify and document these conditions on a case-by-case basis in order for the use of first-class or business-class airfare to be allowable in such cases. (2) Unless a pattern of avoidance is detected, the state government will generally not question a local government's determinations that customary standard airfare or other discount airfare is unavailable for specific trips if the local government can demonstrate that such airfare was not available in the specific case. <p>(e) Air travel by other than commercial carrier. Travel costs by local government-owned, -leased, or -chartered aircraft include the cost of the lease, charter, operation (including personnel costs), maintenance, depreciation, insurance, and other related costs. The portion of these costs that exceeds the cost of airfare, as provided for in paragraph (d) is unallowable.</p>

Selected Cost Items	Federal Grant Program Considerations	State Grant Program Considerations
Trustees	Uniform Guidance 2 CFR § 200.475	Chapter 783 Supplement for State Grant Programs Travel and subsistence costs of trustees (or directors) at IHEs and nonprofit organizations are not allowable unless authorized by state law. See Travel Costs .

APPENDIX 8

SAMPLE PERSONNEL ACTIVITY REPORT

Compensation – Fringe Benefits
 Personnel Activity Report
 [Month] [Year]
 Employee Name: [Name]

Project	Actual Activities Performed	Activity for Which Employee was Compensated (% of Total Hours Worked)
[Grantor Agency Name] Contract/ Grant Nos. and Names		
XXXXXXXXXX [Contract Name]		X%
XXXXXXXXXX [Contract Name]		X %
XXXXXXXXXX [Contract Name]		X %
XXXXXXXXXX [Contract Name]		X %
XXXXXXXXXX [Contract Name]		X %
Other Projects (Not Related to [Grantor Agency Name] Contracts/ Grants)		X %

The information listed above is true and correct. [Grantor Agency Name] may request additional information.

Employee Signature

Date

Supervisor

APPENDIX 9

Sample Request for Application Checklist

TxGMS does not require any particular method of grantee selection. Agencies should consult their counsel for help identifying a grantee selection method that complies with applicable law. This checklist is provided as a suggested reference for agencies using a request for applications or similar method. For further information on grantee selection, see Footnote 55 above and the accompanying text.

Opportunity/RFA Number _____

Authorized Official _____

Financial Officer _____

Project Director _____

Request for Applications Documents	N/A	Included
Pre-Award Phase		
Draft/Initial application documentation – All Parts/Attachments/Exhibits <input type="checkbox"/> Funding Opportunity Description <input type="checkbox"/> Award Information <input type="checkbox"/> Eligibility Information <input type="checkbox"/> Application and Submission Information <input type="checkbox"/> Evaluation Criteria <input type="checkbox"/> Application Review Information <input type="checkbox"/> Award Administration Information <input type="checkbox"/> Question/Agency Contacts <input type="checkbox"/> Supplementary Material	<input type="checkbox"/>	<input type="checkbox"/>
Stakeholder Meeting Documentation (e.g., Needs Assessment, Cost Estimate, Acquisition Plan)	<input type="checkbox"/>	<input type="checkbox"/>
Reporting Requirement (including evidence of agency request and receipt of approval) – <input type="checkbox"/> LBB Reporting Requirement > \$50,000 <input type="checkbox"/> Publish on agency website > \$25,000	<input type="checkbox"/>	<input type="checkbox"/>
Finalized Application (including all parts/attachments/exhibits)	<input type="checkbox"/>	<input type="checkbox"/>
Internal Approval to Issue Request for Applications	<input type="checkbox"/>	<input type="checkbox"/>
Request for Applications Announcement (eGrants, optional and if applicable)	<input type="checkbox"/>	<input type="checkbox"/>
Pre-Application Conference Agenda and Sign-in Sheet (including dated eGrant printout) <input type="checkbox"/> Voluntary <input type="checkbox"/> Mandatory	<input type="checkbox"/>	<input type="checkbox"/>
Copies of Questions from Potential Respondents (including proof of timely receipt)	<input type="checkbox"/>	<input type="checkbox"/>
Question and Answer Document Issued	<input type="checkbox"/>	<input type="checkbox"/>
Scoring Matrix finalized, if applicable	<input type="checkbox"/>	<input type="checkbox"/>
Evaluation Committee Members selected, if applicable	<input type="checkbox"/>	<input type="checkbox"/>
Evaluation Documentation (If applicable)		
Copies of Responses		
Initial Screening of Application	<input type="checkbox"/>	<input type="checkbox"/>
Signed Non-Disclosure and Conflict of Interest Statement from each Evaluation Committee Member and, if applicable, Technical Advisor	<input type="checkbox"/>	<input type="checkbox"/>
Evaluation Committee Meeting Documentation (including agenda, guidelines)	<input type="checkbox"/>	<input type="checkbox"/>
Copy of Answers Received from Respondent(s) to Agency’s Clarification Questions	<input type="checkbox"/>	<input type="checkbox"/>
Copy of Oral Presentation Agenda & Presentation Documents	<input type="checkbox"/>	<input type="checkbox"/>
All Completed Evaluation Committee Member Score Sheets (score sheets from all scoring committee members for all scoring rounds) Scoring Round: <input type="checkbox"/> 1, <input type="checkbox"/> 2, <input type="checkbox"/> 3	<input type="checkbox"/>	<input type="checkbox"/>
Master Evaluation Score Sheet (completed)	<input type="checkbox"/>	<input type="checkbox"/>
Evaluation Review Process & Financial Review	<input type="checkbox"/>	<input type="checkbox"/>
Grant Award and Amendment Documentation		
Pre-approval Award Database Check <input type="checkbox"/> Federal Database Check (SAM) <input type="checkbox"/> Tax ID Check <input type="checkbox"/> Debarment Check <input type="checkbox"/> Child Support Obligation	<input type="checkbox"/>	<input type="checkbox"/>
Agency award notification to the applicant	<input type="checkbox"/>	<input type="checkbox"/>

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PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

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APPENDIX XI TO PART 200—COMPLIANCE SUPPLEMENT

APPENDIX XII TO PART 200—AWARD TERM AND CONDITION FOR RECIPIENT INTEGRITY AND PERFORMANCE MATTERS

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Subpart A—Acronyms and Definitions

ACRONYMS

§ 200.0 Acronyms.

ACRONYM TERM

- CAS Cost Accounting Standards
- CFR Code of Federal Regulations
- CMIA Cash Management Improvement Act
- COG Councils Of Governments
- COSO Committee of Sponsoring Organizations of the Treadway Commission
- EPA Environmental Protection Agency
- ERISA Employee Retirement Income Security Act of 1974 (29 U.S.C. 1301–1461)
- EUI Energy Usage Index
- F&A Facilities and Administration
- FAC Federal Audit Clearinghouse
- FAIN Federal Award Identification Number
- FAPIIS Federal Awardee Performance and Integrity Information System
- FAR Federal Acquisition Regulation
- FFATA Federal Funding Accountability and Transparency Act of 2006 or Transparency Act—Public Law 109-282, as amended by section 6202(a) of Public Law 110-252 (31 U.S.C. 6101)
- FICA Federal Insurance Contributions Act
- FOIA Freedom of Information Act
- FR Federal Register

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FTE Full-time equivalent
GAAP Generally Accepted Accounting Principles
GAGAS Generally Accepted Government Auditing Standards
GAO Government Accountability Office
GOCO Government owned, contractor operated
GSA General Services Administration
IBS Institutional Base Salary
IHE Institutions of Higher Education
IRC Internal Revenue Code
ISDEAA Indian Self-Determination and Education and Assistance Act
MTC Modified Total Cost
MTDC Modified Total Direct Cost
NFE Non-Federal Entity
OMB Office of Management and Budget
PII Personally Identifiable Information
PMS Payment Management System
PRHP Post-retirement Health Plans
PTE Pass-through Entity
REUI Relative Energy Usage Index
SAM System for Award Management
SFA Student Financial Aid
SNAP Supplemental Nutrition Assistance Program
SPOC Single Point of Contact
TANF Temporary Assistance for Needy Families
TFM Treasury Financial Manual
U.S.C. United States Code
VAT Value Added Tax

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§ 200.1 Definitions.

These are the definitions for terms used in this part. Different definitions may be found in Federal statutes or regulations that apply more specifically to particular programs or activities. These definitions could be supplemented by additional instructional information provided in governmentwide standard information collections. For purposes of this part, the following definitions apply:

Acquisition cost means the cost of the asset including the cost to ready the asset for its intended use. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or aux-

iliary apparatus necessary to make it usable for the purpose for which it is acquired. Acquisition costs for software includes those development costs capitalized in accordance with generally accepted accounting principles (GAAP). Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in or excluded from the acquisition cost in accordance with the non-Federal entity's regular accounting practices.

Advance payment means a payment that a Federal awarding agency or pass-through entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-Federal entity disburses the funds for program purposes.

Allocation means the process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided or other equitable relationship. The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives.

Assistance listings refers to the publicly available listing of Federal assistance programs managed and administered by the General Services Administration, formerly known as the Catalog of Federal Domestic Assistance (CFDA).

Assistance listing number means a unique number assigned to identify a Federal Assistance Listings, formerly known as the CFDA Number.

Assistance listing program title means the title that corresponds to the Federal Assistance Listings Number, formerly known as the CFDA program title.

Audit finding means deficiencies which the auditor is required by § 200.516(a) to report in the schedule of findings and questioned costs.

Auditee means any non-Federal entity that expends Federal awards which must be audited under subpart F of this part.

Auditor means an auditor who is a public accountant or a Federal, State, local government, or Indian tribe audit organization, which meets the general standards specified for external auditors in generally accepted government

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auditing standards (GAGAS). The term auditor does not include internal auditors of nonprofit organizations.

Budget means the financial plan for the Federal award that the Federal awarding agency or pass-through entity approves during the Federal award process or in subsequent amendments to the Federal award. It may include the Federal and non-Federal share or only the Federal share, as determined by the Federal awarding agency or pass-through entity.

Budget period means the time interval from the start date of a funded portion of an award to the end date of that funded portion during which recipients are authorized to expend the funds awarded, including any funds carried forward or other revisions pursuant to § 200.308.

Capital assets means:

(1) Tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:

(i) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, exchange, or through a lease accounted for as financed purchase under Government Accounting Standards Board (GASB) standards or a finance lease under Financial Accounting Standards Board (FASB) standards; and

(ii) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).

(2) For purpose of this part, capital assets do not include intangible right-to-use assets (per GASB) and right-to-use operating lease assets (per FASB). For example, assets capitalized that recognize a lessee's right to control the use of property and/or equipment for a period of time under a lease contract. See also § 200.465.

Capital expenditures means expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital as-

sets that materially increase their value or useful life.

Central service cost allocation plan means the documentation identifying, accumulating, and allocating or developing billing rates based on the allowable costs of services provided by a State or local government or Indian tribe on a centralized basis to its departments and agencies. The costs of these services may be allocated or billed to users.

Claim means, depending on the context, either:

(1) A written demand or written assertion by one of the parties to a Federal award seeking as a matter of right:

(i) The payment of money in a sum certain;

(ii) The adjustment or interpretation of the terms and conditions of the Federal award; or

(iii) Other relief arising under or relating to a Federal award.

(2) A request for payment that is not in dispute when submitted.

Class of Federal awards means a group of Federal awards either awarded under a specific program or group of programs or to a specific type of non-Federal entity or group of non-Federal entities to which specific provisions or exceptions may apply.

Closeout means the process by which the Federal awarding agency or pass-through entity determines that all applicable administrative actions and all required work of the Federal award have been completed and takes actions as described in § 200.344.

Cluster of programs means a grouping of closely related programs that share common compliance requirements. The types of clusters of programs are research and development (R&D), student financial aid (SFA), and other clusters. "Other clusters" are as defined by OMB in the compliance supplement or as designated by a State for Federal awards the State provides to its subrecipients that meet the definition of a cluster of programs. When designating an "other cluster," a State must identify the Federal awards included in the cluster and advise the subrecipients of compliance requirements applicable to the cluster, consistent with § 200.332(a).

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A cluster of programs must be considered as one program for determining major programs, as described in §200.518, and, with the exception of R&D as described in §200.501(c), whether a program-specific audit may be elected.

Cognizant agency for audit means the Federal agency designated to carry out the responsibilities described in §200.513(a). The cognizant agency for audit is not necessarily the same as the cognizant agency for indirect costs. A list of cognizant agencies for audit can be found on the Federal Audit Clearinghouse (FAC) website.

Cognizant agency for indirect costs means the Federal agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals developed under this part on behalf of all Federal agencies. The cognizant agency for indirect cost is not necessarily the same as the cognizant agency for audit. For assignments of cognizant agencies see the following:

(1) For Institutions of Higher Education (IHEs): Appendix III to this part, paragraph C.11.

(2) For nonprofit organizations: Appendix IV to this part, paragraph C.2.a.

(3) For State and local governments: Appendix V to this part, paragraph F.1.

(4) For Indian tribes: Appendix VII to this part, paragraph D.1.

Compliance supplement means an annually updated authoritative source for auditors that serves to identify existing important compliance requirements that the Federal Government expects to be considered as part of an audit. Auditors use it to understand the Federal program's objectives, procedures, and compliance requirements, as well as audit objectives and suggested audit procedures for determining compliance with the relevant Federal program.

Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. See also the definitions of *supplies* and *information technology systems* in this section.

Contract means, for the purpose of Federal financial assistance, a legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under a Federal award. For additional information on subrecipient and contractor determinations, see §200.331. See also the definition of *subaward* in this section.

Contractor means an entity that receives a contract as defined in this section.

Cooperative agreement means a legal instrument of financial assistance between a Federal awarding agency and a recipient or a pass-through entity and a subrecipient that, consistent with 31 U.S.C. 6302–6305:

(1) Is used to enter into a relationship the principal purpose of which is to transfer anything of value to carry out a public purpose authorized by a law of the United States (see 31 U.S.C. 6101(3)); and not to acquire property or services for the Federal Government or pass-through entity's direct benefit or use;

(2) Is distinguished from a grant in that it provides for substantial involvement of the Federal awarding agency in carrying out the activity contemplated by the Federal award.

(3) The term does not include:

(i) A cooperative research and development agreement as defined in 15 U.S.C. 3710a; or

(ii) An agreement that provides only:

(A) Direct United States Government cash assistance to an individual;

(B) A subsidy;

(C) A loan;

(D) A loan guarantee; or

(E) Insurance.

Cooperative audit resolution means the use of audit follow-up techniques which promote prompt corrective action by improving communication, fostering collaboration, promoting trust, and developing an understanding between the Federal agency and the non-Federal entity. This approach is based upon:

(1) A strong commitment by Federal agency and non-Federal entity leadership to program integrity;

(2) Federal agencies strengthening partnerships and working cooperatively with non-Federal entities and

their auditors; and non-Federal entities and their auditors working cooperatively with Federal agencies;

(3) A focus on current conditions and corrective action going forward;

(4) Federal agencies offering appropriate relief for past noncompliance when audits show prompt corrective action has occurred; and

(5) Federal agency leadership sending a clear message that continued failure to correct conditions identified by audits which are likely to cause improper payments, fraud, waste, or abuse is unacceptable and will result in sanctions.

Corrective action means action taken by the auditee that:

(1) Corrects identified deficiencies;

(2) Produces recommended improvements; or

(3) Demonstrates that audit findings are either invalid or do not warrant auditee action.

Cost allocation plan means central service cost allocation plan or public assistance cost allocation plan.

Cost objective means a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. A cost objective may be a major function of the non-Federal entity, a particular service or project, a Federal award, or an indirect (Facilities & Administrative (F&A)) cost activity, as described in subpart E of this part. See also the definitions of *final cost objective* and *intermediate cost objective* in this section.

Cost sharing or matching means the portion of project costs not paid by Federal funds or contributions (unless otherwise authorized by Federal statute). See also § 200.306.

Cross-cutting audit finding means an audit finding where the same underlying condition or issue affects all Federal awards (including Federal awards of more than one Federal awarding agency or pass-through entity).

Disallowed costs means those charges to a Federal award that the Federal awarding agency or pass-through entity determines to be unallowable, in accordance with the applicable Federal statutes, regulations, or the terms and conditions of the Federal award.

Discretionary award means an award in which the Federal awarding agency, in keeping with specific statutory authority that enables the agency to exercise judgment (“discretion”), selects the recipient and/or the amount of Federal funding awarded through a competitive process or based on merit of proposals. A discretionary award may be selected on a non-competitive basis, as appropriate.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. See also the definitions of *capital assets*, *computing devices*, *general purpose equipment*, *information technology systems*, *special purpose equipment*, and *supplies* in this section.

Expenditures means charges made by a non-Federal entity to a project or program for which a Federal award was received.

(1) The charges may be reported on a cash or accrual basis, as long as the methodology is disclosed and is consistently applied.

(2) For reports prepared on a cash basis, expenditures are the sum of:

(i) Cash disbursements for direct charges for property and services;

(ii) The amount of indirect expense charged;

(iii) The value of third-party in-kind contributions applied; and

(iv) The amount of cash advance payments and payments made to sub-recipients.

(3) For reports prepared on an accrual basis, expenditures are the sum of:

(i) Cash disbursements for direct charges for property and services;

(ii) The amount of indirect expense incurred;

(iii) The value of third-party in-kind contributions applied; and

(iv) The net increase or decrease in the amounts owed by the non-Federal entity for:

(A) Goods and other property received;

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(B) Services performed by employees, contractors, subrecipients, and other payees; and

(C) Programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments.

Federal agency means an “agency” as defined at 5 U.S.C. 551(1) and further clarified by 5 U.S.C. 552(f).

Federal Audit Clearinghouse (FAC) means the clearinghouse designated by OMB as the repository of record where non-Federal entities are required to transmit the information required by subpart F of this part.

Federal award has the meaning, depending on the context, in either paragraph (1) or (2) of this definition:

(1)(i) The Federal financial assistance that a recipient receives directly from a Federal awarding agency or indirectly from a pass-through entity, as described in § 200.101; or

(ii) The cost-reimbursement contract under the Federal Acquisition Regulations that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity, as described in § 200.101.

(2) The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (2) of the definition of *Federal financial assistance* in this section, or the cost-reimbursement contract awarded under the Federal Acquisition Regulations.

(3) Federal award does not include other contracts that a Federal agency uses to buy goods or services from a contractor or a contract to operate Federal Government owned, contractor operated facilities (GOCOs).

(4) See also definitions of Federal financial assistance, grant agreement, and cooperative agreement.

Federal award date means the date when the Federal award is signed by the authorized official of the Federal awarding agency.

Federal awarding agency means the Federal agency that provides a Federal award directly to a non-Federal entity.

Federal financial assistance means

(1) Assistance that non-Federal entities receive or administer in the form of:

- (i) Grants;
- (ii) Cooperative agreements;
- (iii) Non-cash contributions or donations of property (including donated surplus property);
- (iv) Direct appropriations;
- (v) Food commodities; and
- (vi) Other financial assistance (except assistance listed in paragraph (2) of this definition).

(2) For § 200.203 and subpart F of this part, *Federal financial assistance* also includes assistance that non-Federal entities receive or administer in the form of:

- (i) Loans;
- (ii) Loan Guarantees;
- (iii) Interest subsidies; and
- (iv) Insurance.

(3) For § 200.216, Federal financial assistance includes assistance that non-Federal entities receive or administer in the form of:

- (i) Grants;
- (ii) Cooperative agreements;
- (iii) Loans; and
- (iv) Loan Guarantees.

(4) Federal financial assistance does not include amounts received as reimbursement for services rendered to individuals as described in § 200.502(h) and (i).

Federal interest means, for purposes of § 200.330 or when used in connection with the acquisition or improvement of real property, equipment, or supplies under a Federal award, the dollar amount that is the product of the:

- (1) The percentage of Federal participation in the total cost of the real property, equipment, or supplies; and
- (2) Current fair market value of the property, improvements, or both, to the extent the costs of acquiring or improving the property were included as project costs.

Federal program means:

(1) All Federal awards which are assigned a single Assistance Listings Number.

(2) When no Assistance Listings Number is assigned, all Federal awards from the same agency made for the same purpose must be combined and considered one program.

(3) Notwithstanding paragraphs (1) and (2) of this definition, a cluster of programs. The types of clusters of programs are:

(i) Research and development (R&D);
 (ii) Student financial aid (SFA); and
 (iii) “Other clusters,” as described in the definition of *cluster of programs* in this section.

Federal share means the portion of the Federal award costs that are paid using Federal funds.

Final cost objective means a cost objective which has allocated to it both direct and indirect costs and, in the non-Federal entity’s accumulation system, is one of the final accumulation points, such as a particular award, internal project, or other direct activity of a non-Federal entity. See also the definitions of *cost objective* and *intermediate cost objective* in this section.

Financial obligations, when referencing a recipient’s or subrecipient’s use of funds under a Federal award, means orders placed for property and services, contracts and subawards made, and similar transactions that require payment.

Fixed amount awards means a type of grant or cooperative agreement under which the Federal awarding agency or pass-through entity provides a specific level of support without regard to actual costs incurred under the Federal award. This type of Federal award reduces some of the administrative burden and record-keeping requirements for both the non-Federal entity and Federal awarding agency or pass-through entity. Accountability is based primarily on performance and results. See §§ 200.102(c), 200.201(b), and 200.333.

Foreign organization means an entity that is:

(1) A public or private organization located in a country other than the United States and its territories that is subject to the laws of the country in which it is located, irrespective of the citizenship of project staff or place of performance;

(2) A private nongovernmental organization located in a country other than the United States that solicits and receives cash contributions from the general public;

(3) A charitable organization located in a country other than the United States that is nonprofit and tax exempt under the laws of its country of domicile and operation, and is not a university, college, accredited degree-

granting institution of education, private foundation, hospital, organization engaged exclusively in research or scientific activities, church, synagogue, mosque or other similar entities organized primarily for religious purposes; or

(4) An organization located in a country other than the United States not recognized as a foreign public entity.

Foreign public entity means:

(1) A foreign government or foreign governmental entity;

(2) A public international organization, which is an organization entitled to enjoy privileges, exemptions, and immunities as an international organization under the International Organizations Immunities Act (22 U.S.C. 288–288f);

(3) An entity owned (in whole or in part) or controlled by a foreign government; or

(4) Any other entity consisting wholly or partially of one or more foreign governments or foreign governmental entities.

General purpose equipment means equipment which is not limited to research, medical, scientific or other technical activities. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles. See also the definitions of *equipment* and *special purpose equipment* in this section.

Generally accepted accounting principles (GAAP) has the meaning specified in accounting standards issued by the GASB and the FASB.

Generally accepted government auditing standards (GAGAS), also known as the Yellow Book, means generally accepted government auditing standards issued by the Comptroller General of the United States, which are applicable to financial audits.

Grant agreement means a legal instrument of financial assistance between a Federal awarding agency or pass-through entity and a non-Federal entity that, consistent with 31 U.S.C. 6302, 6304:

(1) Is used to enter into a relationship the principal purpose of which is to transfer anything of value to carry

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out a public purpose authorized by a law of the United States (see 31 U.S.C. 6101(3)); and not to acquire property or services for the Federal awarding agency or pass-through entity's direct benefit or use;

(2) Is distinguished from a cooperative agreement in that it does not provide for substantial involvement of the Federal awarding agency in carrying out the activity contemplated by the Federal award.

(3) Does not include an agreement that provides only:

- (i) Direct United States Government cash assistance to an individual;
- (ii) A subsidy;
- (iii) A loan;
- (vi) A loan guarantee; or
- (v) Insurance.

Highest level owner means the entity that owns or controls an immediate owner of the offeror, or that owns or controls one or more entities that control an immediate owner of the offeror. No entity owns or exercises control of the highest-level owner as defined in the Federal Acquisition Regulations (FAR) (48 CFR 52.204–17).

Hospital means a facility licensed as a hospital under the law of any state or a facility operated as a hospital by the United States, a state, or a subdivision of a state.

Improper payment means:

(1) Any payment that should not have been made or that was made in an incorrect amount under statutory, contractual, administrative, or other *legally applicable* requirements.

(i) Incorrect amounts are overpayments or underpayments that are made to eligible recipients (including inappropriate denials of payment or service, any payment that does not account for credit for applicable discounts, payments that are for an incorrect amount, and duplicate payments). An improper payment also includes any payment that was made to an ineligible recipient or for an ineligible good or service, or payments for goods or services not received (except for such payments authorized by law).

Note 1 to paragraph (1)(i) of this definition. Applicable discounts are only those discounts where it is both advantageous and within the agency's control to claim them.

(ii) When an agency's review is unable to discern whether a payment was proper as a result of insufficient or lack of documentation, this payment should also be considered an improper payment. When establishing documentation requirements for payments, agencies should ensure that all documentation requirements are necessary and should refrain from imposing additional burdensome documentation requirements.

(iii) Interest or other fees that may result from an underpayment by an agency are not considered an improper payment if the interest was paid correctly. These payments are generally separate transactions and may be necessary under certain statutory, contractual, administrative, or other legally applicable requirements.

(iv) A "questioned cost" (as defined in this section) should not be considered an improper payment until the transaction has been completely reviewed and is confirmed to be improper.

(v) The term "payment" in this definition means any disbursement or transfer of Federal funds (including a commitment for future payment, such as cash, securities, loans, loan guarantees, and insurance subsidies) to any non-Federal person, non-Federal entity, or Federal employee, that is made by a Federal agency, a Federal contractor, a Federal grantee, or a governmental or other organization administering a Federal program or activity.

(vi) The term "payment" includes disbursements made pursuant to prime contracts awarded under the Federal Acquisition Regulation and Federal awards subject to this part that are expended by recipients.

(2) See definition of improper payment in OMB Circular A–123 appendix C, part I A (1) "What is an improper payment?" Questioned costs, including those identified in audits, are not an improper payment until reviewed and confirmed to be improper as defined in OMB Circular A–123 appendix C.

Indian tribe means any Indian tribe, band, nation, or other organized group or community, including any Alaska Native village or regional or village corporation as defined in or established pursuant to the Alaska Native Claims

Settlement Act (43 U.S.C. Chapter 33), which is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians (25 U.S.C. 450b(e)). See annually published Bureau of Indian Affairs list of Indian Entities Recognized and Eligible to Receive Services.

Institutions of Higher Education (IHEs) is defined at 20 U.S.C. 1001.

Indirect (facilities & administrative (F&A)) costs means those costs incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect (F&A) costs. Indirect (F&A) cost pools must be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.

Indirect cost rate proposal means the documentation prepared by a non-Federal entity to substantiate its request for the establishment of an indirect cost rate as described in appendices III through VII and appendix IX to this part.

Information technology systems means computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources. See also the definitions of *computing devices* and *equipment* in this section.

Intangible property means property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership (whether the property is tangible or intangible).

Intermediate cost objective means a cost objective that is used to accumulate indirect costs or service center costs that are subsequently allocated to one or more indirect cost pools or final cost objectives. See also the definitions of *cost objective* and *final cost objective* in this section.

Internal controls for non-Federal entities means:

(1) Processes designed and implemented by non-Federal entities to provide reasonable assurance regarding the achievement of objectives in the following categories:

- (i) Effectiveness and efficiency of operations;
- (ii) Reliability of reporting for internal and external use; and
- (iii) Compliance with applicable laws and regulations.

(2) Federal awarding agencies are required to follow internal control compliance requirements in OMB Circular No. A-123, Management's Responsibility for Enterprise Risk Management and Internal Control.

Loan means a Federal loan or loan guarantee received or administered by a non-Federal entity, except as used in the definition of *program income* in this section.

(1) The term "direct loan" means a disbursement of funds by the Federal Government to a non-Federal borrower under a contract that requires the repayment of such funds with or without interest. The term includes the purchase of, or participation in, a loan made by another lender and financing arrangements that defer payment for more than 90 days, including the sale of a Federal Government asset on credit terms. The term does not include the acquisition of a federally guaranteed loan in satisfaction of default claims or the price support loans of the Commodity Credit Corporation.

(2) The term "direct loan obligation" means a binding agreement by a Federal awarding agency to make a direct loan when specified conditions are fulfilled by the borrower.

(3) The term "loan guarantee" means any Federal Government guarantee, insurance, or other pledge with respect to the payment of all or a part of the principal or interest on any debt obligation of a non-Federal borrower to a non-Federal lender, but does not include the insurance of deposits, shares, or other withdrawable accounts in financial institutions.

(4) The term "loan guarantee commitment" means a binding agreement by a Federal awarding agency to make

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a loan guarantee when specified conditions are fulfilled by the borrower, the lender, or any other party to the guarantee agreement.

Local government means any unit of government within a state, including a:

- (1) County;
- (2) Borough;
- (3) Municipality;
- (4) City;
- (5) Town;
- (6) Township;
- (7) Parish;
- (8) Local public authority, including any public housing agency under the United States Housing Act of 1937;
- (9) Special district;
- (10) School district;
- (11) Intrastate district;
- (12) Council of governments, whether or not incorporated as a nonprofit corporation under State law; and
- (13) Any other agency or instrumentality of a multi-, regional, or intra-State or local government.

Major program means a Federal program determined by the auditor to be a major program in accordance with § 200.518 or a program identified as a major program by a Federal awarding agency or pass-through entity in accordance with § 200.503(e).

Management decision means the Federal awarding agency's or pass-through entity's written determination, provided to the auditee, of the adequacy of the auditee's proposed corrective actions to address the findings, based on its evaluation of the audit findings and proposed corrective actions.

Micro-purchase means a purchase of supplies or services, the aggregate amount of which does not exceed the micro-purchase threshold. Micro-purchases comprise a subset of a non-Federal entity's small purchases as defined in § 200.320.

Micro-purchase threshold means the dollar amount at or below which a non-Federal entity may purchase property or services using micro-purchase procedures (see § 200.320). Generally, the micro-purchase threshold for procurement activities administered under Federal awards is not to exceed the amount set by the FAR at 48 CFR part 2, subpart 2.1, unless a higher threshold is requested by the non-Federal entity

and approved by the cognizant agency for indirect costs.

Modified Total Direct Cost (MTDC) means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

Non-discretionary award means an award made by the Federal awarding agency to specific recipients in accordance with statutory, eligibility and compliance requirements, such that in keeping with specific statutory authority the agency has no ability to exercise judgement (“discretion”). A non-discretionary award amount could be determined specifically or by formula.

Non-Federal entity (NFE) means a State, local government, Indian tribe, Institution of Higher Education (IHE), or nonprofit organization that carries out a Federal award as a recipient or subrecipient.

Nonprofit organization means any corporation, trust, association, cooperative, or other organization, not including IHEs, that:

(1) Is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest;

(2) Is not organized primarily for profit; and

(3) Uses net proceeds to maintain, improve, or expand the operations of the organization.

Notice of funding opportunity means a formal announcement of the availability of Federal funding through a financial assistance program from a Federal awarding agency. The notice of funding opportunity provides information on the award, who is eligible to apply, the evaluation criteria for selection of an awardee, required components of an application, and how to

submit the application. The notice of funding opportunity is any paper or electronic issuance that an agency uses to announce a funding opportunity, whether it is called a “program announcement,” “notice of funding availability,” “broad agency announcement,” “research announcement,” “solicitation,” or some other term.

Office of Management and Budget (OMB) means the Executive Office of the President, Office of Management and Budget.

Oversight agency for audit means the Federal awarding agency that provides the predominant amount of funding directly (direct funding) (as listed on the schedule of expenditures of Federal awards, see §200.510(b)) to a non-Federal entity unless OMB designates a specific cognizant agency for audit. When the direct funding represents less than 25 percent of the total Federal expenditures (as direct and sub-awards) by the non-Federal entity, then the Federal agency with the predominant amount of total funding is the designated oversight agency for audit. When there is no direct funding, the Federal awarding agency which is the predominant source of pass-through funding must assume the oversight responsibilities. The duties of the oversight agency for audit and the process for any reassignments are described in §200.513(b).

Participant support costs means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.

Pass-through entity (PTE) means a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.

Performance goal means a target level of performance expressed as a tangible, measurable objective, against which actual achievement can be compared, including a goal expressed as a quantitative standard, value, or rate. In some instances (e.g., discretionary research awards), this may be limited to the requirement to submit technical performance reports (to be evaluated in accordance with agency policy).

Period of performance means the total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods. Identification of the period of performance in the Federal award per §200.211(b)(5) does not commit the awarding agency to fund the award beyond the currently approved budget period.

Personal property means property other than real property. It may be tangible, having physical existence, or intangible.

Personally Identifiable Information (PII) means information that can be used to distinguish or trace an individual’s identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual. Some information that is considered to be PII is available in public sources such as telephone books, public websites, and university listings. This type of information is considered to be Public PII and includes, for example, first and last name, address, work telephone number, email address, home telephone number, and general educational credentials. The definition of PII is not anchored to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified. Non-PII can become PII whenever additional information is made publicly available, in any medium and from any source, that, when combined with other available information, could be used to identify an individual.

Program income means gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance except as provided in §200.307(f). (See the definition of *period of performance* in this section.) Program income includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal

and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations, or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. See also § 200.407. See also 35 U.S.C. 200–212 “Disposition of Rights in Educational Awards” applies to inventions made under Federal awards.

Project cost means total allowable costs incurred under a Federal award and all required cost sharing and voluntary committed cost sharing, including third-party contributions.

Property means real property or personal property. See also the definitions of *real property* and *personal property* in this section.

Protected Personally Identifiable Information (Protected PII) means an individual’s first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother’s maiden name, criminal, medical and financial records, educational transcripts. This does not include PII that is required by law to be disclosed. See also the definition of *Personally Identifiable Information (PII)* in this section.

Questioned cost means a cost that is questioned by the auditor because of an audit finding:

(1) Which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds;

(2) Where the costs, at the time of the audit, are not supported by adequate documentation; or

(3) Where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

(4) Questioned costs are not an improper payment until reviewed and confirmed to be improper as defined in OMB Circular A–123 appendix C. (See also the definition of *Improper payment* in this section).

Real property means land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.

Recipient means an entity, usually but not limited to non-Federal entities that receives a Federal award directly from a Federal awarding agency. The term recipient does not include sub-recipients or individuals that are beneficiaries of the award.

Renewal award means an award made subsequent to an expiring Federal award for which the start date is contiguous with, or closely follows, the end of the expiring Federal award. A renewal award’s start date will begin a distinct period of performance.

Research and Development (R&D) means all research activities, both basic and applied, and all development activities that are performed by non-Federal entities. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function. “Research” is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. “Development” is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.

Simplified acquisition threshold means the dollar amount below which a non-Federal entity may purchase property or services using small purchase methods (see § 200.320). Non-Federal entities adopt small purchase procedures in order to expedite the purchase of items at or below the simplified acquisition threshold. The simplified acquisition threshold for procurement activities administered under Federal awards is set by the FAR at 48 CFR part 2, subpart 2.1. The non-Federal entity is responsible for determining an appropriate simplified acquisition threshold based on internal controls, an evaluation of risk, and its documented procurement procedures. However, in no

circumstances can this threshold exceed the dollar value established in the FAR (48 CFR part 2, subpart 2.1) for the simplified acquisition threshold. Recipients should determine if local government laws on purchasing apply.

Special purpose equipment means equipment which is used only for research, medical, scientific, or other technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers. See also the definitions of *equipment* and *general purpose equipment* in this section.

State means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and any agency or instrumentality thereof exclusive of local governments.

Student Financial Aid (SFA) means Federal awards under those programs of general student assistance, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, (20 U.S.C. 1070–1099d), which are administered by the U.S. Department of Education, and similar programs provided by other Federal agencies. It does not include Federal awards under programs that provide fellowships or similar Federal awards to students on a competitive basis, or for specified studies or research.

Subaward means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

Subrecipient means an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a Federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

Subsidiary means an entity in which more than 50 percent of the entity is owned or controlled directly by a parent corporation or through another subsidiary of a parent corporation.

Supplies means all tangible personal property other than those described in the definition of *equipment* in this section. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life. See also the definitions of *computing devices* and *equipment* in this section.

Telecommunications cost means the cost of using communication and telephony technologies such as mobile phones, land lines, and internet.

Termination means the ending of a Federal award, in whole or in part at any time prior to the planned end of period of performance. A lack of available funds is not a termination.

Third-party in-kind contributions means the value of non-cash contributions (*i.e.*, property or services) that—

(1) Benefit a federally-assisted project or program; and

(2) Are contributed by non-Federal third parties, without charge, to a non-Federal entity under a Federal award.

Unliquidated financial obligations means, for financial reports prepared on a cash basis, financial obligations incurred by the non-Federal entity that have not been paid (liquidated). For reports prepared on an accrual expenditure basis, these are financial obligations incurred by the non-Federal entity for which an expenditure has not been recorded.

Unobligated balance means the amount of funds under a Federal award that the non-Federal entity has not obligated. The amount is computed by subtracting the cumulative amount of the non-Federal entity's unliquidated financial obligations and expenditures of funds under the Federal award from the cumulative amount of the funds that the Federal awarding agency or pass-through entity authorized the non-Federal entity to obligate.

Voluntary committed cost sharing means cost sharing specifically pledged on a voluntary basis in the proposal's

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budget on the part of the non-Federal entity and that becomes a binding requirement of Federal award. See also § 200.306.

[85 FR 49529, Aug. 13, 2020, as amended at 86 FR 10439, Feb. 22, 2021]

Subpart B—General Provisions

§ 200.100 Purpose.

(a) *Purpose.* (1) This part establishes uniform administrative requirements, cost principles, and audit requirements for Federal awards to non-Federal entities, as described in § 200.101. Federal awarding agencies must not impose additional or inconsistent requirements, except as provided in §§ 200.102 and 200.211, or unless specifically required by Federal statute, regulation, or Executive order.

(2) This part provides the basis for a systematic and periodic collection and uniform submission by Federal agencies of information on all Federal financial assistance programs to the Office of Management and Budget (OMB). It also establishes Federal policies related to the delivery of this information to the public, including through the use of electronic media. It prescribes the manner in which General Services Administration (GSA), OMB, and Federal agencies that administer Federal financial assistance programs are to carry out their statutory responsibilities under the Federal Program Information Act (31 U.S.C. 6101–6106).

(b) *Administrative requirements.* Subparts B through D of this part set forth the uniform administrative requirements for grant and cooperative agreements, including the requirements for Federal awarding agency management of Federal grant programs before the Federal award has been made, and the requirements Federal awarding agencies may impose on non-Federal entities in the Federal award.

(c) *Cost principles.* Subpart E of this part establishes principles for determining the allowable costs incurred by non-Federal entities under Federal awards. The principles are for the purpose of cost determination and are not intended to identify the circumstances or dictate the extent of Federal Government participation in the financing of a particular program or project. The

principles are designed to provide that Federal awards bear their fair share of cost recognized under these principles except where restricted or prohibited by statute.

(d) *Single Audit Requirements and Audit Follow-up.* Subpart F of this part is issued pursuant to the Single Audit Act Amendments of 1996, (31 U.S.C. 7501–7507). It sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards. These provisions also provide the policies and procedures for Federal awarding agencies and pass-through entities when using the results of these audits.

(e) *Guidance on challenges and prizes.* For OMB guidance to Federal awarding agencies on challenges and prizes, please see memo M–10–11 Guidance on the Use of Challenges and Prizes to Promote Open Government, issued March 8, 2010, or its successor.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49536, Aug. 13, 2020]

§ 200.101 Applicability.

(a) *General applicability to Federal agencies.* (1) The requirements established in this part apply to Federal agencies that make Federal awards to non-Federal entities. These requirements are applicable to all costs related to Federal awards.

(2) Federal awarding agencies may apply subparts A through E of this part to Federal agencies, for-profit entities, foreign public entities, or foreign organizations, except where the Federal awarding agency determines that the application of these subparts would be inconsistent with the international responsibilities of the United States or the statutes or regulations of a foreign government.

(b) *Applicability to different types of Federal awards.* (1) Throughout this part when the word “must” is used it indicates a requirement. Whereas, use of the word “should” or “may” indicates a best practice or recommended approach rather than a requirement and permits discretion.

(2) The following table describes what portions of this part apply to which types of Federal awards. The terms and conditions of Federal awards (including

this part) flow down to subawards to subrecipients unless a particular section of this part or the terms and conditions of the Federal award specifically indicate otherwise. This means that non-Federal entities must comply with requirements in this part regardless of whether the non-Federal entity is a recipient or subrecipient of a Fed-

eral award. Pass-through entities must comply with the requirements described in subpart D of this part, §§200.331 through 200.333, but not any requirements in this part directed towards Federal awarding agencies unless the requirements of this part or the terms and conditions of the Federal award indicate otherwise.

TABLE 1 TO PARAGRAPH (b)

The following portions of this Part	Are applicable to the following types of Federal Awards and Fixed-Price Contracts and Subcontracts (except as noted in paragraphs (d) and (e) of this section):	Are NOT applicable to the following types of Federal Awards and Fixed-Price Contracts and Subcontracts:
Subpart A—Acronyms and Definitions	—All.	
Subpart B—General Provisions, except for §§200.111 English Language, 200.112 Conflict of Interest, 200.113 Mandatory Disclosures.	—All.	
§§200.111 English Language, 200.112 Conflict of Interest, 200.113 Mandatory Disclosures.	—Grant Agreements and cooperative agreements.	—Agreements for loans, loan guarantees, interest subsidies and insurance. —Procurement contracts awarded by Federal Agencies under the Federal Acquisition Regulation and subcontracts under those contracts.
Subparts C–D, except for §§200.203 Requirement to provide public notice of Federal financial assistance programs, 200.303 Internal controls, 200.331–333 Subrecipient Monitoring and Management.	—Grant Agreements and cooperative agreements.	—Agreements for loans, loan guarantees, interest subsidies and insurance. —Procurement contracts awarded by Federal Agencies under the Federal Acquisition Regulation and subcontracts under those contracts.
§200.203 Requirement to provide public notice of Federal financial assistance programs.	—Grant Agreements and cooperative agreements.	—Procurement contracts awarded by Federal Agencies under the Federal Acquisition Regulation and subcontracts under those contracts.
§§200.303 Internal controls, 200.331–333 Subrecipient Monitoring and Management.	—Agreements for loans, loan guarantees, interest subsidies and insurance. —All.	
Subpart E—Cost Principles	—Grant Agreements and cooperative agreements, except those providing food commodities. —All procurement contracts under the Federal Acquisition Regulations except those that are not negotiated.	—Grant agreements and cooperative agreements providing foods commodities. —Fixed amount awards. —Agreements for loans, loans guarantees, interest subsidies and insurance.
Subpart F—Audit Requirements	—Grant Agreements and cooperative agreements. —Contracts and subcontracts, except for fixed price contacts and subcontracts, awarded under the Federal Acquisition Regulation. —Agreements for loans, loans guarantees, interest subsidies and insurance and other forms of Federal Financial Assistance as defined by the Single Audit Act Amendment of 1996.	—Federal awards to hospitals (see Appendix IX Hospital Cost Principles). —Fixed-price contracts and subcontracts awarded under the Federal Acquisition Regulation.

(c) *Federal award of cost-reimbursement contract under the FAR to a non-Federal entity.* When a non-Federal entity is awarded a cost-reimbursement contract, only subpart D, §§200.331 through 200.333, and subparts E and F of this part are incorporated by reference into

the contract, but the requirements of subparts D, E, and F are supplementary to the FAR and the contract. When the Cost Accounting Standards (CAS) are applicable to the contract, they take precedence over the requirements of this part, including subpart F of this

part, which are supplementary to the CAS requirements. In addition, costs that are made unallowable under 10 U.S.C. 2324(e) and 41 U.S.C. 4304(a) as described in the FAR 48 CFR part 31, subpart 31.2, and 48 CFR 31.603 are always unallowable. For requirements other than those covered in subpart D, §§ 200.331 through 200.333, and subparts E and F of this part, the terms of the contract and the FAR apply. Note that when a non-Federal entity is awarded a FAR contract, the FAR applies, and the terms and conditions of the contract shall prevail over the requirements of this part.

(d) *Governing provisions.* With the exception of subpart F of this part, which is required by the Single Audit Act, in any circumstances where the provisions of Federal statutes or regulations differ from the provisions of this part, the provision of the Federal statutes or regulations govern. This includes, for agreements with Indian tribes, the provisions of the Indian Self-Determination and Education and Assistance Act (ISDEAA), as amended, 25 U.S.C. 450–458ddd–2.

(e) *Program applicability.* Except for §§ 200.203, 200.216, and 200.331 through 200.333, the requirements in subparts C, D, and E of this part do not apply to the following programs:

(1) The block grant awards authorized by the Omnibus Budget Reconciliation Act of 1981 (including Community Services), except to the extent that subpart E of this part apply to sub-recipients of Community Services Block Grant funds pursuant to 42 U.S.C. 9916(a)(1)(B);

(2) Federal awards to local education agencies under 20 U.S.C. 7702–7703b, (portions of the Impact Aid program);

(3) Payments under the Department of Veterans Affairs' State Home Per Diem Program (38 U.S.C. 1741); and

(4) Federal awards authorized under the Child Care and Development Block Grant Act of 1990, as amended:

(i) Child Care and Development Block Grant (42 U.S.C. 9858).

(ii) Child Care Mandatory and Matching Funds of the Child Care and Development Fund (42 U.S.C. 9858).

(f) *Additional program applicability.* Except for §§ 200.203 and 200.216, the

guidance in subpart C of this part does not apply to the following programs:

(1) Entitlement Federal awards to carry out the following programs of the Social Security Act:

(i) Temporary Assistance for Needy Families (title IV–A of the Social Security Act, 42 U.S.C. 601–619);

(ii) Child Support Enforcement and Establishment of Paternity (title IV–D of the Social Security Act, 42 U.S.C. 651–669b);

(iii) Foster Care and Adoption Assistance (title IV–E of the Act, 42 U.S.C. 670–679c);

(iv) Aid to the Aged, Blind, and Disabled (titles I, X, XIV, and XVI–AABD of the Act, as amended);

(v) Medical Assistance (Medicaid) (title XIX of the Act, 42 U.S.C. 1396–1396w–5) not including the State Medicaid Fraud Control program authorized by section 1903(a)(6)(B) of the Social Security Act (42 U.S.C. 1396b(a)(6)(B)); and

(vi) Children's Health Insurance Program (title XXI of the Act, 42 U.S.C. 1397aa–1397mm).

(2) A Federal award for an experimental, pilot, or demonstration project that is also supported by a Federal award listed in paragraph (f)(1) of this section.

(3) Federal awards under subsection 412(e) of the Immigration and Nationality Act and subsection 501(a) of the Refugee Education Assistance Act of 1980 (Pub. L. 96–422, 94 Stat. 1809), for cash assistance, medical assistance, and supplemental security income benefits to refugees and entrants and the administrative costs of providing the assistance and benefits (8 U.S.C. 1522(e)).

(4) Entitlement awards under the following programs of The National School Lunch Act:

(i) National School Lunch Program (section 4 of the Act, 42 U.S.C. 1753);

(ii) Commodity Assistance (section 6 of the Act, 42 U.S.C. 1755);

(iii) Special Meal Assistance (section 11 of the Act, 42 U.S.C. 1759a);

(iv) Summer Food Service Program for Children (section 13 of the Act, 42 U.S.C. 1761); and

(v) Child and Adult Care Food Program (section 17 of the Act, 42 U.S.C. 1766).

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(5) Entitlement awards under the following programs of The Child Nutrition Act of 1966:

(i) Special Milk Program (section 3 of the Act, 42 U.S.C. 1772);

(ii) School Breakfast Program (section 4 of the Act, 42 U.S.C. 1773); and

(iii) State Administrative Expenses (section 7 of the Act, 42 U.S.C. 1776).

(6) Entitlement awards for State Administrative Expenses under The Food and Nutrition Act of 2008 (section 16 of the Act, 7 U.S.C. 2025).

(7) Non-discretionary Federal awards under the following non-entitlement programs:

(i) Special Supplemental Nutrition Program for Women, Infants and Children (section 17 of the Child Nutrition Act of 1966) 42 U.S.C. 1786;

(ii) The Emergency Food Assistance Programs (Emergency Food Assistance Act of 1983) 7 U.S.C. 7501 note; and

(iii) Commodity Supplemental Food Program (section 5 of the Agriculture and Consumer Protection Act of 1973) 7 U.S.C. 612c note.

[85 FR 49536, Aug. 13, 2020, as amended at 86 FR 10439, Feb. 22, 2021]

§ 200.102 Exceptions.

(a) With the exception of subpart F of this part, OMB may allow exceptions for classes of Federal awards or non-Federal entities subject to the requirements of this part when exceptions are not prohibited by statute. In the interest of maximum uniformity, exceptions from the requirements of this part will be permitted as described in this section.

(b) Exceptions on a case-by-case basis for individual non-Federal entities may be authorized by the Federal awarding agency or cognizant agency for indirect costs, except where otherwise required by law or where OMB or other approval is expressly required by this part.

(c) The Federal awarding agency may adjust requirements to a class of Federal awards or non-Federal entities when approved by OMB, or when required by Federal statutes or regulations, except for the requirements in subpart F of this part. A Federal awarding agency may apply less restrictive requirements when making fixed amount awards as defined in subpart A of this part, except for those re-

quirements imposed by statute or in subpart F of this part.

(d) Federal awarding agencies may request exceptions in support of innovative program designs that apply a risk-based, data-driven framework to alleviate select compliance requirements and hold recipients accountable for good performance. See also § 200.206.

[85 FR 49538, Aug. 13, 2020, as amended at 86 FR 10439, Feb. 22, 2021]

§ 200.103 Authorities.

This part is issued under the following authorities.

(a) Subparts B through D of this part are authorized under 31 U.S.C. 503 (the Chief Financial Officers Act, Functions of the Deputy Director for Management), 41 U.S.C. 1101–1131 (the Office of Federal Procurement Policy Act), Reorganization Plan No. 2 of 1970, and Executive Order 11541 (“Prescribing the Duties of the Office of Management and Budget and the Domestic Policy Council in the Executive Office of the President”), the Single Audit Act Amendments of 1996, (31 U.S.C. 7501–7507), as well as The Federal Program Information Act (Pub. L. 95–220 and Pub. L. 98–169, as amended, codified at 31 U.S.C. 6101–6106).

(b) Subpart E of this part is authorized under the Budget and Accounting Act of 1921, as amended; the Budget and Accounting Procedures Act of 1950, as amended (31 U.S.C. 1101–1125); the Chief Financial Officers Act of 1990 (31 U.S.C. 503–504); Reorganization Plan No. 2 of 1970; and Executive Order 11541, “Prescribing the Duties of the Office of Management and Budget and the Domestic Policy Council in the Executive Office of the President.”

(c) Subpart F of this part is authorized under the Single Audit Act Amendments of 1996, (31 U.S.C. 7501–7507).

[85 FR 49538, Aug. 13, 2020]

§ 200.104 Supersession.

As described in § 200.110, this part supersedes the following OMB guidance documents and regulations under title 2 of the Code of Federal Regulations:

(a) A–21, “Cost Principles for Educational Institutions” (2 CFR part 220);

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(b) A-87, “Cost Principles for State, Local and Indian Tribal Governments” (2 CFR part 225) and also FEDERAL REGISTER notice 51 FR 552 (January 6, 1986);

(c) A-89, “Federal Domestic Assistance Program Information”;

(d) A-102, “Grant Awards and Cooperative Agreements with State and Local Governments”;

(e) A-110, “Uniform Administrative Requirements for Awards and Other Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations” (codified at 2 CFR 215);

(f) A-122, “Cost Principles for Non-Profit Organizations” (2 CFR part 230);

(g) A-133, “Audits of States, Local Governments and Non-Profit Organizations”;

(h) Those sections of A-50 related to audits performed under subpart F of this part.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75882, Dec. 19, 2014; 85 FR 49538, Aug. 13, 2020]

§ 200.105 Effect on other issuances.

(a) *Superseding inconsistent requirements.* For Federal awards subject to this part, all administrative requirements, program manuals, handbooks and other non-regulatory materials that are inconsistent with the requirements of this part must be superseded upon implementation of this part by the Federal agency, except to the extent they are required by statute or authorized in accordance with the provisions in § 200.102.

(b) *Imposition of requirements on recipients.* Agencies may impose legally binding requirements on recipients only through the notice and public comment process through an approved agency process, including as authorized by this part, other statutes or regulations, or as incorporated into the terms of a Federal award.

[85 FR 49538, Aug. 13, 2020]

§ 200.106 Agency implementation.

The specific requirements and responsibilities of Federal agencies and non-Federal entities are set forth in this part. Federal agencies making Federal awards to non-Federal entities must implement the language in sub-

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parts C through F of this part in codified regulations unless different provisions are required by Federal statute or are approved by OMB.

[85 FR 49538, Aug. 13, 2020]

§ 200.107 OMB responsibilities.

OMB will review Federal agency regulations and implementation of this part, and will provide interpretations of policy requirements and assistance to ensure effective and efficient implementation. Any exceptions will be subject to approval by OMB. Exceptions will only be made in particular cases where adequate justification is presented.

§ 200.108 Inquiries.

Inquiries concerning this part may be directed to the Office of Federal Financial Management Office of Management and Budget, in Washington, DC. Non-Federal entities’ inquiries should be addressed to the Federal awarding agency, cognizant agency for indirect costs, cognizant or oversight agency for audit, or pass-through entity as appropriate.

§ 200.109 Review date.

OMB will review this part at least every five years after December 26, 2013.

§ 200.110 Effective/applicability date.

(a) The standards set forth in this part that affect the administration of Federal awards issued by Federal awarding agencies become effective once implemented by Federal awarding agencies or when any future amendment to this part becomes final.

(b) Existing negotiated indirect cost rates (as of the publication date of the revisions to the guidance) will remain in place until they expire. The effective date of changes to indirect cost rates must be based upon the date that a newly re-negotiated rate goes into effect for a specific non-Federal entity’s fiscal year. Therefore, for indirect cost rates and cost allocation plans, the revised Uniform Guidance (as of the publication date for revisions to the guidance) become effective in generating

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proposals and negotiating a new rate (when the rate is re-negotiated).

[85 FR 49538, Aug. 13, 2020]

§ 200.111 English language.

(a) All Federal financial assistance announcements and Federal award information must be in the English language. Applications must be submitted in the English language and must be in the terms of U.S. dollars. If the Federal awarding agency receives applications in another currency, the Federal awarding agency will evaluate the application by converting the foreign currency to United States currency using the date specified for receipt of the application.

(b) Non-Federal entities may translate the Federal award and other documents into another language. In the event of inconsistency between any terms and conditions of the Federal award and any translation into another language, the English language meaning will control. Where a significant portion of the non-Federal entity's employees who are working on the Federal award are not fluent in English, the non-Federal entity must provide the Federal award in English and the language(s) with which employees are more familiar.

§ 200.112 Conflict of interest.

The Federal awarding agency must establish conflict of interest policies for Federal awards. The non-Federal entity must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with applicable Federal awarding agency policy.

§ 200.113 Mandatory disclosures.

The non-Federal entity or applicant for a Federal award must disclose, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Non-Federal entities that have received a Federal award including the term and condition outlined in appendix XII to this part are required to report certain civil, criminal, or administrative pro-

ceedings to SAM (currently FAPIIS). Failure to make required disclosures can result in any of the remedies described in § 200.339. (See also 2 CFR part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313.)

[85 FR 49539, Aug. 13, 2020]

Subpart C—Pre-Federal Award Requirements and Contents of Federal Awards

SOURCE: 85 FR 49539, Aug. 13, 2020, unless otherwise noted.

§ 200.200 Purpose.

Sections 200.201 through 200.216 prescribe instructions and other pre-award matters to be used by Federal awarding agencies in the program planning, announcement, application and award processes.

§ 200.201 Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts.

(a) *Federal award instrument.* The Federal awarding agency or pass-through entity must decide on the appropriate instrument for the Federal award (*i.e.*, grant agreement, cooperative agreement, or contract) in accordance with the Federal Grant and Cooperative Agreement Act (31 U.S.C. 6301–08).

(b) *Fixed amount awards.* In addition to the options described in paragraph (a) of this section, Federal awarding agencies, or pass-through entities as permitted in § 200.333, may use fixed amount awards (see *Fixed amount awards* in § 200.1) to which the following conditions apply:

(1) The Federal award amount is negotiated using the cost principles (or other pricing information) as a guide. The Federal awarding agency or pass-through entity may use fixed amount awards if the project scope has measurable goals and objectives and if adequate cost, historical, or unit pricing data is available to establish a fixed amount award based on a reasonable estimate of actual cost. Payments are based on meeting specific requirements of the Federal award. Accountability is based on performance and results. Except in the case of termination before completion of the Federal award, there

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is no governmental review of the actual costs incurred by the non-Federal entity in performance of the award. Some of the ways in which the Federal award may be paid include, but are not limited to:

(i) In several partial payments, the amount of each agreed upon in advance, and the “milestone” or event triggering the payment also agreed upon in advance, and set forth in the Federal award;

(ii) On a unit price basis, for a defined unit or units, at a defined price or prices, agreed to in advance of performance of the Federal award and set forth in the Federal award; or,

(iii) In one payment at Federal award completion.

(2) A fixed amount award cannot be used in programs which require mandatory cost sharing or match.

(3) The non-Federal entity must certify in writing to the Federal awarding agency or pass-through entity at the end of the Federal award that the project or activity was completed or the level of effort was expended. If the required level of activity or effort was not carried out, the amount of the Federal award must be adjusted.

(4) Periodic reports may be established for each Federal award.

(5) Changes in principal investigator, project leader, project partner, or scope of effort must receive the prior written approval of the Federal awarding agency or pass-through entity.

§ 200.202 Program planning and design.

The Federal awarding agency must design a program and create an Assistance Listing before announcing the Notice of Funding Opportunity. The program must be designed with clear goals and objectives that facilitate the delivery of meaningful results consistent with the Federal authorizing legislation of the program. Program performance shall be measured based on the goals and objectives developed during program planning and design. See §200.301 for more information on performance measurement. Performance measures may differ depending on the type of program. The program must align with the strategic goals and objectives within the Federal awarding

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agency’s performance plan and should support the Federal awarding agency’s performance measurement, management, and reporting as required by Part 6 of OMB Circular A–11 (Preparation, Submission, and Execution of the Budget). The program must also be designed to align with the Program Management Improvement Accountability Act (Pub. L. 114–264).

§ 200.203 Requirement to provide public notice of Federal financial assistance programs.

(a) The Federal awarding agency must notify the public of Federal programs in the Federal Assistance Listings maintained by the General Services Administration (GSA).

(1) The Federal Assistance Listings is the single, authoritative, government-wide comprehensive source of Federal financial assistance program information produced by the executive branch of the Federal Government.

(2) The information that the Federal awarding agency must submit to GSA for approval by OMB is listed in paragraph (b) of this section. GSA must prescribe the format for the submission in coordination with OMB.

(3) The Federal awarding agency may not award Federal financial assistance without assigning it to a program that has been included in the Federal Assistance Listings as required in this section unless there are exigent circumstances requiring otherwise, such as timing requirements imposed by statute.

(b) For each program that awards discretionary Federal awards, non-discretionary Federal awards, loans, insurance, or any other type of Federal financial assistance, the Federal awarding agency must, to the extent practicable, create, update, and manage Assistance Listings entries based on the authorizing statute for the program and comply with additional guidance provided by GSA in consultation with OMB to ensure consistent, accurate information is available to prospective applicants. Accordingly, Federal awarding agencies must submit the following information to GSA:

(1) *Program Description, Purpose, Goals, and Measurement.* A brief summary of the statutory or regulatory requirements of the program and its intended outcome. Where appropriate, the Program Description, Purpose, Goals, and Measurement should align with the strategic goals and objectives within the Federal awarding agency's performance plan and should support the Federal awarding agency's performance measurement, management, and reporting as required by Part 6 of OMB Circular A-11;

(2) *Identification.* Identification of whether the program makes Federal awards on a discretionary basis or the Federal awards are prescribed by Federal statute, such as in the case of formula grants.

(3) *Projected total amount of funds available for the program.* Estimates based on previous year funding are acceptable if current appropriations are not available at the time of the submission;

(4) *Anticipated source of available funds.* The statutory authority for funding the program and, to the extent possible, agency, sub-agency, or, if known, the specific program unit that will issue the Federal awards, and associated funding identifier (e.g., Treasury Account Symbol(s));

(5) *General eligibility requirements.* The statutory, regulatory or other eligibility factors or considerations that determine the applicant's qualification for Federal awards under the program (e.g., type of non-Federal entity); and

(6) *Applicability of Single Audit Requirements.* Applicability of Single Audit Requirements as required by subpart F of this part.

§ 200.204 Notices of funding opportunities.

For discretionary grants and cooperative agreements that are competed, the Federal awarding agency must announce specific funding opportunities by providing the following information in a public notice:

(a) *Summary information in notices of funding opportunities.* The Federal awarding agency must display the following information posted on the OMB-designated governmentwide website for funding and applying for Federal finan-

cial assistance, in a location preceding the full text of the announcement:

(1) Federal Awarding Agency Name;

(2) Funding Opportunity Title;

(3) Announcement Type (whether the funding opportunity is the initial announcement of this funding opportunity or a modification of a previously announced opportunity);

(4) Funding Opportunity Number (required, if applicable). If the Federal awarding agency has assigned or will assign a number to the funding opportunity announcement, this number must be provided;

(5) Assistance Listings Number(s);

(6) Key Dates. Key dates include due dates for applications or Executive Order 12372 submissions, as well as for any letters of intent or pre-applications. For any announcement issued before a program's application materials are available, key dates also include the date on which those materials will be released; and any other additional information, as deemed applicable by the relevant Federal awarding agency.

(b) *Availability period.* The Federal awarding agency must generally make all funding opportunities available for application for at least 60 calendar days. The Federal awarding agency may make a determination to have a less than 60 calendar day availability period but no funding opportunity should be available for less than 30 calendar days unless exigent circumstances require as determined by the Federal awarding agency head or delegate.

(c) *Full text of funding opportunities.* The Federal awarding agency must include the following information in the full text of each funding opportunity. For specific instructions on the content required in this section, refer to appendix I to this part.

(1) Full programmatic description of the funding opportunity.

(2) Federal award information, including sufficient information to help an applicant make an informed decision about whether to submit an application. (See also § 200.414(c)(4)).

(3) Specific eligibility information, including any factors or priorities that affect an applicant's or its application's eligibility for selection.

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(4) Application Preparation and Submission Information, including the applicable submission dates and time.

(5) Application Review Information including the criteria and process to be used to evaluate applications. See also §§ 200.205 and 200.206.

(6) Federal Award Administration Information. See also § 200.211.

(7) Applicable terms and conditions for resulting awards, including any exceptions from these standard terms.

§ 200.205 Federal awarding agency review of merit of proposals.

For discretionary Federal awards, unless prohibited by Federal statute, the Federal awarding agency must design and execute a merit review process for applications, with the objective of selecting recipients most likely to be successful in delivering results based on the program objectives outlined in section § 200.202. A merit review is an objective process of evaluating Federal award applications in accordance with written standards set forth by the Federal awarding agency. This process must be described or incorporated by reference in the applicable funding opportunity (see appendix I to this part.). See also § 200.204. The Federal awarding agency must also periodically review its merit review process.

§ 200.206 Federal awarding agency review of risk posed by applicants.

(a) *Review of OMB-designated repositories of governmentwide data.* (1) Prior to making a Federal award, the Federal awarding agency is required by the Payment Integrity Information Act of 2019, 31 U.S.C. 3301 note, and 41 U.S.C. 2313 to review information available through any OMB-designated repositories of governmentwide eligibility qualification or financial integrity information as appropriate. See also suspension and debarment requirements at 2 CFR part 180 as well as individual Federal agency suspension and debarment regulations in title 2 of the Code of Federal Regulations.

(2) In accordance 41 U.S.C. 2313, the Federal awarding agency is required to review the non-public segment of the OMB-designated integrity and performance system accessible through SAM (currently the Federal Awardee Per-

formance and Integrity Information System (FAPIIS)) prior to making a Federal award where the Federal share is expected to exceed the simplified acquisition threshold, defined in 41 U.S.C. 134, over the period of performance. As required by Public Law 112–239, National Defense Authorization Act for Fiscal Year 2013, prior to making a Federal award, the Federal awarding agency must consider all of the information available through FAPIIS with regard to the applicant and any immediate highest level owner, predecessor (*i.e.*; a non-Federal entity that is replaced by a successor), or subsidiary, identified for that applicant in FAPIIS, if applicable. At a minimum, the information in the system for a prior Federal award recipient must demonstrate a satisfactory record of executing programs or activities under Federal grants, cooperative agreements, or procurement awards; and integrity and business ethics. The Federal awarding agency may make a Federal award to a recipient who does not fully meet these standards, if it is determined that the information is not relevant to the current Federal award under consideration or there are specific conditions that can appropriately mitigate the effects of the non-Federal entity's risk in accordance with § 200.208.

(b) *Risk evaluation.* (1) The Federal awarding agency must have in place a framework for evaluating the risks posed by applicants before they receive Federal awards. This evaluation may incorporate results of the evaluation of the applicant's eligibility or the quality of its application. If the Federal awarding agency determines that a Federal award will be made, special conditions that correspond to the degree of risk assessed may be applied to the Federal award. Criteria to be evaluated must be described in the announcement of funding opportunity described in § 200.204.

(2) In evaluating risks posed by applicants, the Federal awarding agency may use a risk-based approach and may consider any items such as the following:

(i) *Financial stability.* Financial stability;

(ii) *Management systems and standards.* Quality of management systems

and ability to meet the management standards prescribed in this part;

(iii) *History of performance.* The applicant's record in managing Federal awards, if it is a prior recipient of Federal awards, including timeliness of compliance with applicable reporting requirements, conformance to the terms and conditions of previous Federal awards, and if applicable, the extent to which any previously awarded amounts will be expended prior to future awards;

(iv) *Audit reports and findings.* Reports and findings from audits performed under subpart F of this part or the reports and findings of any other available audits; and

(v) *Ability to effectively implement requirements.* The applicant's ability to effectively implement statutory, regulatory, or other requirements imposed on non-Federal entities.

(c) *Risk-based requirements adjustment.* The Federal awarding agency may adjust requirements when a risk-evaluation indicates that it may be merited either pre-award or post-award.

(d) *Suspension and debarment compliance.* (1) The Federal awarding agency must comply with the guidelines on governmentwide suspension and debarment in 2 CFR part 180, and must require non-Federal entities to comply with these provisions. These provisions restrict Federal awards, subawards and contracts with certain parties that are debarred, suspended or otherwise excluded from or ineligible for participation in Federal programs or activities.

[85 FR 49539, Aug. 13, 2020, as amended at 86 FR 10439, Feb. 22, 2021]

§ 200.207 Standard application requirements.

(a) *Paperwork clearances.* The Federal awarding agency may only use application information collections approved by OMB under the Paperwork Reduction Act of 1995 and OMB's implementing regulations in 5 CFR part 1320 and in alignment with OMB-approved, governmentwide data elements available from the OMB-designated standards lead. Consistent with these requirements, OMB will authorize additional information collections only on a limited basis.

(b) *Information collection.* If applicable, the Federal awarding agency may inform applicants and recipients that they do not need to provide certain information otherwise required by the relevant information collection.

§ 200.208 Specific conditions.

(a) Federal awarding agencies are responsible for ensuring that specific Federal award conditions are consistent with the program design reflected in § 200.202 and include clear performance expectations of recipients as required in § 200.301.

(b) The Federal awarding agency or pass-through entity may adjust specific Federal award conditions as needed, in accordance with this section, based on an analysis of the following factors:

(1) Based on the criteria set forth in § 200.206;

(2) The applicant or recipient's history of compliance with the general or specific terms and conditions of a Federal award;

(3) The applicant or recipient's ability to meet expected performance goals as described in § 200.211; or

(4) A responsibility determination of an applicant or recipient.

(c) Additional Federal award conditions may include items such as the following:

(1) Requiring payments as reimbursements rather than advance payments;

(2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given performance period;

(3) Requiring additional, more detailed financial reports;

(4) Requiring additional project monitoring;

(5) Requiring the non-Federal entity to obtain technical or management assistance; or

(6) Establishing additional prior approvals.

(d) If the Federal awarding agency or pass-through entity is imposing additional requirements, they must notify the applicant or non-Federal entity as to:

(1) The nature of the additional requirements;

(2) The reason why the additional requirements are being imposed;

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(3) The nature of the action needed to remove the additional requirement, if applicable;

(4) The time allowed for completing the actions if applicable; and

(5) The method for requesting reconsideration of the additional requirements imposed.

(e) Any additional requirements must be promptly removed once the conditions that prompted them have been satisfied.

§ 200.209 Certifications and representations.

Unless prohibited by the U.S. Constitution, Federal statutes or regulations, each Federal awarding agency or pass-through entity is authorized to require the non-Federal entity to submit certifications and representations required by Federal statutes, or regulations on an annual basis. Submission may be required more frequently if the non-Federal entity fails to meet a requirement of a Federal award.

§ 200.210 Pre-award costs.

For requirements on costs incurred by the applicant prior to the start date of the period of performance of the Federal award, see § 200.458.

§ 200.211 Information contained in a Federal award.

A Federal award must include the following information:

(a) *Federal award performance goals.* Performance goals, indicators, targets, and baseline data must be included in the Federal award, where applicable. The Federal awarding agency must also specify how performance will be assessed in the terms and conditions of the Federal award, including the timing and scope of expected performance. See §§ 200.202 and 200.301 for more information on Federal award performance goals.

(b) *General Federal award information.* The Federal awarding agency must include the following general Federal award information in each Federal award:

(1) Recipient name (which must match the name associated with its unique entity identifier as defined at 2 CFR 25.315);

(2) Recipient's unique entity identifier;

(3) Unique Federal Award Identification Number (FAIN);

(4) Federal Award Date (see Federal award date in § 200.201);

(5) Period of Performance Start and End Date;

(6) Budget Period Start and End Date;

(7) Amount of Federal Funds Obligated by this action;

(8) Total Amount of Federal Funds Obligated;

(9) Total Approved Cost Sharing or Matching, where applicable;

(10) Total Amount of the Federal Award including approved Cost Sharing or Matching;

(11) Budget Approved by the Federal Awarding Agency;

(11) Federal award description, (to comply with statutory requirements (*e.g.*, FFATA));

(12) Name of Federal awarding agency and contact information for awarding official,

(13) Assistance Listings Number and Title;

(14) Identification of whether the award is R&D; and

(15) Indirect cost rate for the Federal award (including if the de minimis rate is charged per § 200.414).

(c) *General terms and conditions.* (1) Federal awarding agencies must incorporate the following general terms and conditions either in the Federal award or by reference, as applicable:

(i) *Administrative requirements.* Administrative requirements implemented by the Federal awarding agency as specified in this part.

(ii) *National policy requirements.* These include statutory, executive order, other Presidential directive, or regulatory requirements that apply by specific reference and are not program-specific. See § 200.300 Statutory and national policy requirements.

(iii) *Recipient integrity and performance matters.* If the total Federal share of the Federal award may include more than \$500,000 over the period of performance, the Federal awarding agency must include the term and condition available in appendix XII of this part. See also § 200.113.

(iv) *Future budget periods.* If it is anticipated that the period of performance will include multiple budget periods, the Federal awarding agency must indicate that subsequent budget periods are subject to the availability of funds, program authority, satisfactory performance, and compliance with the terms and conditions of the Federal award.

(v) *Termination provisions.* Federal awarding agencies must make recipients aware, in a clear and unambiguous manner, of the termination provisions in § 200.340, including the applicable termination provisions in the Federal awarding agency's regulations or in each Federal award.

(2) The Federal award must incorporate, by reference, all general terms and conditions of the award, which must be maintained on the agency's website.

(3) If a non-Federal entity requests a copy of the full text of the general terms and conditions, the Federal awarding agency must provide it.

(4) Wherever the general terms and conditions are publicly available, the Federal awarding agency must maintain an archive of previous versions of the general terms and conditions, with effective dates, for use by the non-Federal entity, auditors, or others.

(d) *Federal awarding agency, program, or Federal award specific terms and conditions.* The Federal awarding agency must include with each Federal award any terms and conditions necessary to communicate requirements that are in addition to the requirements outlined in the Federal awarding agency's general terms and conditions. See also § 200.208. Whenever practicable, these specific terms and conditions also should be shared on the agency's website and in notices of funding opportunities (as outlined in § 200.204) in addition to being included in a Federal award. See also § 200.207.

(e) *Federal awarding agency requirements.* Any other information required by the Federal awarding agency.

§ 200.212 Public access to Federal award information.

(a) In accordance with statutory requirements for Federal spending transparency (*e.g.*, FFATA), except as noted

in this section, for applicable Federal awards the Federal awarding agency must announce all Federal awards publicly and publish the required information on a publicly available OMB-designated governmentwide website.

(b) All information posted in the designated integrity and performance system accessible through SAM (currently FAPIIS) on or after April 15, 2011 will be publicly available after a waiting period of 14 calendar days, except for:

(1) Past performance reviews required by Federal Government contractors in accordance with the Federal Acquisition Regulation (FAR) 48 CFR part 42, subpart 42.15;

(2) Information that was entered prior to April 15, 2011; or

(3) Information that is withdrawn during the 14-calendar day waiting period by the Federal Government official.

(c) Nothing in this section may be construed as requiring the publication of information otherwise exempt under the Freedom of Information Act (5 U.S.C 552), or controlled unclassified information pursuant to Executive Order 13556.

§ 200.213 Reporting a determination that a non-Federal entity is not qualified for a Federal award.

(a) If a Federal awarding agency does not make a Federal award to a non-Federal entity because the official determines that the non-Federal entity does not meet either or both of the minimum qualification standards as described in § 200.206(a)(2), the Federal awarding agency must report that determination to the designated integrity and performance system accessible through SAM (currently FAPIIS), only if all of the following apply:

(1) The only basis for the determination described in this paragraph (a) is the non-Federal entity's prior record of executing programs or activities under Federal awards or its record of integrity and business ethics, as described in § 200.206(a)(2) (*i.e.*, the entity was determined to be qualified based on all factors other than those two standards); and

(2) The total Federal share of the Federal award that otherwise would be

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made to the non-Federal entity is expected to exceed the simplified acquisition threshold over the period of performance.

(b) The Federal awarding agency is not required to report a determination that a non-Federal entity is not qualified for a Federal award if they make the Federal award to the non-Federal entity and include specific award terms and conditions, as described in § 200.208.

(c) If a Federal awarding agency reports a determination that a non-Federal entity is not qualified for a Federal award, as described in paragraph (a) of this section, the Federal awarding agency also must notify the non-Federal entity that—

(1) The determination was made and reported to the designated integrity and performance system accessible through SAM, and include with the notification an explanation of the basis for the determination;

(2) The information will be kept in the system for a period of five years from the date of the determination, as required by section 872 of Public Law 110–417, as amended (41 U.S.C. 2313), then archived;

(3) Each Federal awarding agency that considers making a Federal award to the non-Federal entity during that five year period must consider that information in judging whether the non-Federal entity is qualified to receive the Federal award when the total Federal share of the Federal award is expected to include an amount of Federal funding in excess of the simplified acquisition threshold over the period of performance;

(4) The non-Federal entity may go to the awardee integrity and performance portal accessible through SAM (currently the Contractor Performance Assessment Reporting System (CPARS)) and comment on any information the system contains about the non-Federal entity itself; and

(5) Federal awarding agencies will consider that non-Federal entity's comments in determining whether the non-Federal entity is qualified for a future Federal award.

(d) If a Federal awarding agency enters information into the designated integrity and performance system accessible through SAM about a deter-

mination that a non-Federal entity is not qualified for a Federal award and subsequently:

(1) Learns that any of that information is erroneous, the Federal awarding agency must correct the information in the system within three business days; and

(2) Obtains an update to that information that could be helpful to other Federal awarding agencies, the Federal awarding agency is strongly encouraged to amend the information in the system to incorporate the update in a timely way.

(e) Federal awarding agencies must not post any information that will be made publicly available in the non-public segment of designated integrity and performance system that is covered by a disclosure exemption under the Freedom of Information Act. If the recipient asserts within seven calendar days to the Federal awarding agency that posted the information that some or all of the information made publicly available is covered by a disclosure exemption under the Freedom of Information Act, the Federal awarding agency that posted the information must remove the posting within seven calendar days of receiving the assertion. Prior to reposting the releasable information, the Federal awarding agency must resolve the issue in accordance with the agency's Freedom of Information Act procedures.

§ 200.214 Suspension and debarment.

Non-Federal entities are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR part 180. The regulations in 2 CFR part 180 restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

§ 200.215 Never contract with the enemy.

Federal awarding agencies and recipients are subject to the regulations implementing Never Contract with the Enemy in 2 CFR part 183. The regulations in 2 CFR part 183 affect covered contracts, grants and cooperative

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agreements that are expected to exceed \$50,000 within the period of performance, are performed outside the United States and its territories, and are in support of a contingency operation in which members of the Armed Forces are actively engaged in hostilities.

§ 200.216 Prohibition on certain telecommunications and video surveillance services or equipment.

(a) Recipients and subrecipients are prohibited from obligating or expending loan or grant funds to:

- (1) Procure or obtain;
- (2) Extend or renew a contract to procure or obtain; or
- (3) Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115-232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

(i) For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

(ii) Telecommunications or video surveillance services provided by such entities or using such equipment.

(iii) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

(b) In implementing the prohibition under Public Law 115-232, section 889, subsection (f), paragraph (1), heads of

executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.

(c) See Public Law 115-232, section 889 for additional information.

(d) See also § 200.471.

Subpart D—Post Federal Award Requirements

SOURCE: 85 FR 49543, Aug. 13, 2020, unless otherwise noted.

§ 200.300 Statutory and national policy requirements.

(a) The Federal awarding agency must manage and administer the Federal award in a manner so as to ensure that Federal funding is expended and associated programs are implemented in full accordance with the U.S. Constitution, Federal Law, and public policy requirements: Including, but not limited to, those protecting free speech, religious liberty, public welfare, the environment, and prohibiting discrimination. The Federal awarding agency must communicate to the non-Federal entity all relevant public policy requirements, including those in general appropriations provisions, and incorporate them either directly or by reference in the terms and conditions of the Federal award.

(b) The non-Federal entity is responsible for complying with all requirements of the Federal award. For all Federal awards, this includes the provisions of FFATA, which includes requirements on executive compensation, and also requirements implementing the Act for the non-Federal entity at 2 CFR parts 25 and 170. See also statutory requirements for whistleblower protections at 10 U.S.C. 2409, 41 U.S.C. 4712, and 10 U.S.C. 2324, 41 U.S.C. 4304 and 4310.

§ 200.301 Performance measurement.

(a) The Federal awarding agency must measure the recipient's performance to show achievement of program goals and objectives, share lessons learned, improve program outcomes, and foster adoption of promising practices. Program goals and objectives should be derived from program planning and design. See § 200.202 for more information. Where appropriate, the Federal award may include specific program goals, indicators, targets, baseline data, data collection, or expected outcomes (such as outputs, or services performance or public impacts of any of these) with an expected timeline for accomplishment. Where applicable, this should also include any performance measures or independent sources of data that may be used to measure progress. The Federal awarding agency will determine how performance progress is measured, which may differ by program. Performance measurement progress must be both measured and reported. See § 200.329 for more information on monitoring program performance. The Federal awarding agency may include program-specific requirements, as applicable. These requirements must be aligned, to the extent permitted by law, with the Federal awarding agency strategic goals, strategic objectives or performance goals that are relevant to the program. See also OMB Circular A–11, Preparation, Submission, and Execution of the Budget Part 6.

(b) The Federal awarding agency should provide recipients with clear performance goals, indicators, targets, and baseline data as described in § 200.211. Performance reporting frequency and content should be established to not only allow the Federal awarding agency to understand the recipient progress but also to facilitate identification of promising practices among recipients and build the evidence upon which the Federal awarding agency's program and performance decisions are made. See § 200.328 for more information on reporting program performance.

(c) This provision is designed to operate in tandem with evidence-related statutes (*e.g.*; The Foundations for Evidence-Based Policymaking Act of 2018,

which emphasizes collaboration and coordination to advance data and evidence-building functions in the Federal government). The Federal awarding agency should also specify any requirements of award recipients' participation in a federally funded evaluation, and any evaluation activities required to be conducted by the Federal award.

§ 200.302 Financial management.

(a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. See also § 200.450.

(b) The financial management system of each non-Federal entity must provide for the following (see also §§ 200.334, 200.335, 200.336, and 200.337):

(1) Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the Assistance Listings title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.

(2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.328 and 200.329. If a Federal awarding agency requires reporting on an accrual basis from a recipient that maintains its records on other than an accrual basis, the recipient must not be required to establish an accrual accounting system. This recipient may develop accrual data for its reports on the basis of an analysis

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of the documentation on hand. Similarly, a pass-through entity must not require a subrecipient to establish an accrual accounting system and must allow the subrecipient to develop accrual data for its reports on the basis of an analysis of the documentation on hand.

(3) Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, financial obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

(4) Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes. See § 200.303.

(5) Comparison of expenditures with budget amounts for each Federal award.

(6) Written procedures to implement the requirements of § 200.305.

(7) Written procedures for determining the allowability of costs in accordance with subpart E of this part and the terms and conditions of the Federal award.

§ 200.303 Internal controls.

The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

(b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal awards.

(c) Evaluate and monitor the non-Federal entity’s compliance with stat-

utes, regulations and the terms and conditions of Federal awards.

(d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.

(e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

§ 200.304 Bonds.

The Federal awarding agency may include a provision on bonding, insurance, or both in the following circumstances:

(a) Where the Federal Government guarantees or insures the repayment of money borrowed by the recipient, the Federal awarding agency, at its discretion, may require adequate bonding and insurance if the bonding and insurance requirements of the non-Federal entity are not deemed adequate to protect the interest of the Federal Government.

(b) The Federal awarding agency may require adequate fidelity bond coverage where the non-Federal entity lacks sufficient coverage to protect the Federal Government’s interest.

(c) Where bonds are required in the situations described above, the bonds must be obtained from companies holding certificates of authority as acceptable sureties, as prescribed in 31 CFR part 223.

§ 200.305 Federal payment.

(a) For states, payments are governed by Treasury-State Cash Management Improvement Act (CMIA) agreements and default procedures codified at 31 CFR part 205 and Treasury Financial Manual (TFM) 4A-2000, “Overall Disbursing Rules for All Federal Agencies”.

(b) For non-Federal entities other than states, payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the

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non-Federal entity whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means. See also §200.302(b)(6). Except as noted elsewhere in this part, Federal agencies must require recipients to use only OMB-approved, governmentwide information collection requests to request payment.

(1) The non-Federal entity must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement by the non-Federal entity, and financial management systems that meet the standards for fund control and accountability as established in this part. Advance payments to a non-Federal entity must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of the non-Federal entity in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-Federal entity for direct program or project costs and the proportionate share of any allowable indirect costs. The non-Federal entity must make timely payment to contractors in accordance with the contract provisions.

(2) Whenever possible, advance payments must be consolidated to cover anticipated cash needs for all Federal awards made by the Federal awarding agency to the recipient.

(i) Advance payment mechanisms include, but are not limited to, Treasury check and electronic funds transfer and must comply with applicable guidance in 31 CFR part 208.

(ii) Non-Federal entities must be authorized to submit requests for advance payments and reimbursements at least monthly when electronic fund transfers are not used, and as often as they like when electronic transfers are used, in accordance with the provisions of the Electronic Fund Transfer Act (15 U.S.C. 1693–1693r).

(3) Reimbursement is the preferred method when the requirements in this paragraph (b) cannot be met, when the

Federal awarding agency sets a specific condition per §200.208, or when the non-Federal entity requests payment by reimbursement. This method may be used on any Federal award for construction, or if the major portion of the construction project is accomplished through private market financing or Federal loans, and the Federal award constitutes a minor portion of the project. When the reimbursement method is used, the Federal awarding agency or pass-through entity must make payment within 30 calendar days after receipt of the billing, unless the Federal awarding agency or pass-through entity reasonably believes the request to be improper.

(4) If the non-Federal entity cannot meet the criteria for advance payments and the Federal awarding agency or pass-through entity has determined that reimbursement is not feasible because the non-Federal entity lacks sufficient working capital, the Federal awarding agency or pass-through entity may provide cash on a working capital advance basis. Under this procedure, the Federal awarding agency or pass-through entity must advance cash payments to the non-Federal entity to cover its estimated disbursement needs for an initial period generally geared to the non-Federal entity's disbursing cycle. Thereafter, the Federal awarding agency or pass-through entity must reimburse the non-Federal entity for its actual cash disbursements. Use of the working capital advance method of payment requires that the pass-through entity provide timely advance payments to any subrecipients in order to meet the subrecipient's actual cash disbursements. The working capital advance method of payment must not be used by the pass-through entity if the reason for using this method is the unwillingness or inability of the pass-through entity to provide timely advance payments to the subrecipient to meet the subrecipient's actual cash disbursements.

(5) To the extent available, the non-Federal entity must disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest

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earned on such funds before requesting additional cash payments.

(6) Unless otherwise required by Federal statutes, payments for allowable costs by non-Federal entities must not be withheld at any time during the period of performance unless the conditions of § 200.208, subpart D of this part, including § 200.339, or one or more of the following applies:

(i) The non-Federal entity has failed to comply with the project objectives, Federal statutes, regulations, or the terms and conditions of the Federal award.

(ii) The non-Federal entity is delinquent in a debt to the United States as defined in OMB Circular A-129, "Policies for Federal Credit Programs and Non-Tax Receivables." Under such conditions, the Federal awarding agency or pass-through entity may, upon reasonable notice, inform the non-Federal entity that payments must not be made for financial obligations incurred after a specified date until the conditions are corrected or the indebtedness to the Federal Government is liquidated.

(iii) A payment withheld for failure to comply with Federal award conditions, but without suspension of the Federal award, must be released to the non-Federal entity upon subsequent compliance. When a Federal award is suspended, payment adjustments will be made in accordance with § 200.343.

(iv) A payment must not be made to a non-Federal entity for amounts that are withheld by the non-Federal entity from payment to contractors to assure satisfactory completion of work. A payment must be made when the non-Federal entity actually disburses the withheld funds to the contractors or to escrow accounts established to assure satisfactory completion of work.

(7) Standards governing the use of banks and other institutions as depositories of advance payments under Federal awards are as follows.

(i) The Federal awarding agency and pass-through entity must not require separate depository accounts for funds provided to a non-Federal entity or establish any eligibility requirements for depositories for funds provided to the non-Federal entity. However, the non-Federal entity must be able to account

for funds received, obligated, and expended.

(ii) Advance payments of Federal funds must be deposited and maintained in insured accounts whenever possible.

(8) The non-Federal entity must maintain advance payments of Federal awards in interest-bearing accounts, unless the following apply:

(i) The non-Federal entity receives less than \$250,000 in Federal awards per year.

(ii) The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.

(iii) The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.

(iv) A foreign government or banking system prohibits or precludes interest-bearing accounts.

(9) Interest earned amounts up to \$500 per year may be retained by the non-Federal entity for administrative expense. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either Automated Clearing House (ACH) network or a Fedwire Funds Service payment.

(i) For returning interest on Federal awards paid through PMS, the refund should:

(A) Provide an explanation stating that the refund is for interest;

(B) List the PMS Payee Account Number(s) (PANs);

(C) List the Federal award number(s) for which the interest was earned; and

(D) Make returns payable to: Department of Health and Human Services.

(ii) For returning interest on Federal awards not paid through PMS, the refund should:

(A) Provide an explanation stating that the refund is for interest;

(B) Include the name of the awarding agency;

(C) List the Federal award number(s) for which the interest was earned; and

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(D) Make returns payable to: Department of Health and Human Services.

(10) Funds, principal, and excess cash returns must be directed to the original Federal agency payment system. The non-Federal entity should review instructions from the original Federal agency payment system. Returns should include the following information:

(i) Payee Account Number (PAN), if the payment originated from PMS, or Agency information to indicate whom to credit the funding if the payment originated from ASAP, NSF, or another Federal agency payment system.

(ii) PMS document number and sub-account(s), if the payment originated from PMS, or relevant account numbers if the payment originated from another Federal agency payment system.

(iii) The reason for the return (e.g., excess cash, funds not spent, interest, part interest part other, etc.)

(11) When returning funds or interest to PMS you must include the following as applicable:

(i) For ACH Returns:

Routing Number: 051036706
Account number: 303000
Bank Name and Location: Credit Gateway—ACH Receiver St. Paul, MN

(ii) For Fedwire Returns¹:

Routing Number: 021030004
Account number: 75010501
Bank Name and Location: Federal Reserve Bank Treas NYC/Funds Transfer Division New York, NY

¹Please note that the organization initiating payment is likely to incur a charge from their Financial Institution for this type of payment.

(iii) For International ACH Returns:

Beneficiary Account: Federal Reserve Bank of New York/ITS (FRBNY/ITS)
Bank: Citibank N.A. (New York)
Swift Code: CITIUS33
Account Number: 36838868
Bank Address: 388 Greenwich Street, New York, NY 10013 USA
Payment Details (Line 70): Agency Locator Code (ALC): 75010501
Name (abbreviated when possible) and ALC Agency POC

(iv) For recipients that do not have electronic remittance capability, please make check² payable to: “The

Department of Health and Human Services.”

Mail Check to Treasury approved lockbox:

HHS Program Support Center, P.O. Box 530231, Atlanta, GA 30353-0231

²Please allow 4-6 weeks for processing of a payment by check to be applied to the appropriate PMS account.

(v) Questions can be directed to PMS at 877-614-5533 or PMSSupport@psc.hhs.gov.

§ 200.306 Cost sharing or matching.

(a) Under Federal research proposals, voluntary committed cost sharing is not expected. It cannot be used as a factor during the merit review of applications or proposals, but may be considered if it is both in accordance with Federal awarding agency regulations and specified in a notice of funding opportunity. Criteria for considering voluntary committed cost sharing and any other program policy factors that may be used to determine who may receive a Federal award must be explicitly described in the notice of funding opportunity. See also §§ 200.414 and 200.204 and appendix I to this part.

(b) For all Federal awards, any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be accepted as part of the non-Federal entity’s cost sharing or matching when such contributions meet all of the following criteria:

(1) Are verifiable from the non-Federal entity’s records;

(2) Are not included as contributions for any other Federal award;

(3) Are necessary and reasonable for accomplishment of project or program objectives;

(4) Are allowable under subpart E of this part;

(5) Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;

(6) Are provided for in the approved budget when required by the Federal awarding agency; and

(7) Conform to other provisions of this part, as applicable.

(c) Unrecovered indirect costs, including indirect costs on cost sharing or matching may be included as part of cost sharing or matching only with the prior approval of the Federal awarding agency. Unrecovered indirect cost means the difference between the amount charged to the Federal award and the amount which could have been charged to the Federal award under the non-Federal entity's approved negotiated indirect cost rate.

(d) Values for non-Federal entity contributions of services and property must be established in accordance with the cost principles in subpart E of this part. If a Federal awarding agency authorizes the non-Federal entity to donate buildings or land for construction/facilities acquisition projects or long-term use, the value of the donated property for cost sharing or matching must be the lesser of paragraph (d)(1) or (2) of this section.

(1) The value of the remaining life of the property recorded in the non-Federal entity's accounting records at the time of donation.

(2) The current fair market value. However, when there is sufficient justification, the Federal awarding agency may approve the use of the current fair market value of the donated property, even if it exceeds the value described in paragraph (d)(1) of this section at the time of donation.

(e) Volunteer services furnished by third-party professional and technical personnel, consultants, and other skilled and unskilled labor may be counted as cost sharing or matching if the service is an integral and necessary part of an approved project or program. Rates for third-party volunteer services must be consistent with those paid for similar work by the non-Federal entity. In those instances in which the required skills are not found in the non-Federal entity, rates must be consistent with those paid for similar work in the labor market in which the non-Federal entity competes for the kind of services involved. In either case, paid fringe benefits that are reasonable, necessary, allocable, and otherwise allowable may be included in the valuation.

(f) When a third-party organization furnishes the services of an employee, these services must be valued at the employee's regular rate of pay plus an amount of fringe benefits that is reasonable, necessary, allocable, and otherwise allowable, and indirect costs at either the third-party organization's approved federally-negotiated indirect cost rate or, a rate in accordance with §200.414(d) provided these services employ the same skill(s) for which the employee is normally paid. Where donated services are treated as indirect costs, indirect cost rates will separate the value of the donated services so that reimbursement for the donated services will not be made.

(g) Donated property from third parties may include such items as equipment, office supplies, laboratory supplies, or workshop and classroom supplies. Value assessed to donated property included in the cost sharing or matching share must not exceed the fair market value of the property at the time of the donation.

(h) The method used for determining cost sharing or matching for third-party-donated equipment, buildings and land for which title passes to the non-Federal entity may differ according to the purpose of the Federal award, if paragraph (h)(1) or (2) of this section applies.

(1) If the purpose of the Federal award is to assist the non-Federal entity in the acquisition of equipment, buildings or land, the aggregate value of the donated property may be claimed as cost sharing or matching.

(2) If the purpose of the Federal award is to support activities that require the use of equipment, buildings or land, normally only depreciation charges for equipment and buildings may be made. However, the fair market value of equipment or other capital assets and fair rental charges for land may be allowed, provided that the Federal awarding agency has approved the charges. See also §200.420.

(i) The value of donated property must be determined in accordance with the usual accounting policies of the non-Federal entity, with the following qualifications:

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(1) The value of donated land and buildings must not exceed its fair market value at the time of donation to the non-Federal entity as established by an independent appraiser (*e.g.*, certified real property appraiser or General Services Administration representative) and certified by a responsible official of the non-Federal entity as required by the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, (42 U.S.C. 4601–4655) (Uniform Act) except as provided in the implementing regulations at 49 CFR part 24, “Uniform Relocation Assistance And Real Property Acquisition For Federal And Federally-Assisted Programs”.

(2) The value of donated equipment must not exceed the fair market value of equipment of the same age and condition at the time of donation.

(3) The value of donated space must not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality.

(4) The value of loaned equipment must not exceed its fair rental value.

(j) For third-party in-kind contributions, the fair market value of goods and services must be documented and to the extent feasible supported by the same methods used internally by the non-Federal entity.

(k) For IHEs, see also OMB memorandum M–01–06, dated January 5, 2001, Clarification of OMB A–21 Treatment of Voluntary Uncommitted Cost Sharing and Tuition Remission Costs.

§ 200.307 Program income.

(a) *General.* Non-Federal entities are encouraged to earn income to defray program costs where appropriate.

(b) *Cost of generating program income.* If authorized by Federal regulations or the Federal award, costs incidental to the generation of program income may be deducted from gross income to determine program income, provided these costs have not been charged to the Federal award.

(c) *Governmental revenues.* Taxes, special assessments, levies, fines, and other such revenues raised by a non-Federal entity are not program income unless the revenues are specifically

identified in the Federal award or Federal awarding agency regulations as program income.

(d) *Property.* Proceeds from the sale of real property, equipment, or supplies are not program income; such proceeds will be handled in accordance with the requirements of the Property Standards §§ 200.311, 200.313, and 200.314, or as specifically identified in Federal statutes, regulations, or the terms and conditions of the Federal award.

(e) *Use of program income.* If the Federal awarding agency does not specify in its regulations or the terms and conditions of the Federal award, or give prior approval for how program income is to be used, paragraph (e)(1) of this section must apply. For Federal awards made to IHEs and nonprofit research institutions, if the Federal awarding agency does not specify in its regulations or the terms and conditions of the Federal award how program income is to be used, paragraph (e)(2) of this section must apply. In specifying alternatives to paragraphs (e)(1) and (2) of this section, the Federal awarding agency may distinguish between income earned by the recipient and income earned by subrecipients and between the sources, kinds, or amounts of income. When the Federal awarding agency authorizes the approaches in paragraphs (e)(2) and (3) of this section, program income in excess of any amounts specified must also be deducted from expenditures.

(1) *Deduction.* Ordinarily program income must be deducted from total allowable costs to determine the net allowable costs. Program income must be used for current costs unless the Federal awarding agency authorizes otherwise. Program income that the non-Federal entity did not anticipate at the time of the Federal award must be used to reduce the Federal award and non-Federal entity contributions rather than to increase the funds committed to the project.

(2) *Addition.* With prior approval of the Federal awarding agency (except for IHEs and nonprofit research institutions, as described in this paragraph (e)) program income may be added to

the Federal award by the Federal agency and the non-Federal entity. The program income must be used for the purposes and under the conditions of the Federal award.

(3) *Cost sharing or matching.* With prior approval of the Federal awarding agency, program income may be used to meet the cost sharing or matching requirement of the Federal award. The amount of the Federal award remains the same.

(f) *Income after the period of performance.* There are no Federal requirements governing the disposition of income earned after the end of the period of performance for the Federal award, unless the Federal awarding agency regulations or the terms and conditions of the Federal award provide otherwise. The Federal awarding agency may negotiate agreements with recipients regarding appropriate uses of income earned after the period of performance as part of the grant closeout process. See also §200.344.

(g) *License fees and royalties.* Unless the Federal statute, regulations, or terms and conditions for the Federal award provide otherwise, the non-Federal entity is not accountable to the Federal awarding agency with respect to program income earned from license fees and royalties for copyrighted material, patents, patent applications, trademarks, and inventions made under a Federal award to which 37 CFR part 401 is applicable.

§200.308 Revision of budget and program plans.

(a) The approved budget for the Federal award summarizes the financial aspects of the project or program as approved during the Federal award process. It may include either the Federal and non-Federal share (see definition for *Federal share* in §200.1) or only the Federal share, depending upon Federal awarding agency requirements. The budget and program plans include considerations for performance and program evaluation purposes whenever required in accordance with the terms and conditions of the award.

(b) Recipients are required to report deviations from budget or project scope or objective, and request prior approvals from Federal awarding agencies for

budget and program plan revisions, in accordance with this section.

(c) For non-construction Federal awards, recipients must request prior approvals from Federal awarding agencies for the following program or budget-related reasons:

(1) Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).

(2) Change in a key person specified in the application or the Federal award.

(3) The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.

(4) The inclusion, unless waived by the Federal awarding agency, of costs that require prior approval in accordance with subpart E of this part as applicable.

(5) The transfer of funds budgeted for participant support costs to other categories of expense.

(6) Unless described in the application and funded in the approved Federal awards, the subawarding, transferring or contracting out of any work under a Federal award, including fixed amount subawards as described in §200.333. This provision does not apply to the acquisition of supplies, material, equipment or general support services.

(7) Changes in the approved cost-sharing or matching provided by the non-Federal entity.

(8) The need arises for additional Federal funds to complete the project.

(d) No other prior approval requirements for specific items may be imposed unless an exception has been approved by OMB. See also §§200.102 and 200.407.

(e) Except for requirements listed in paragraphs (c)(1) through (8) of this section, the Federal awarding agency is authorized, at its option, to waive other cost-related and administrative prior written approvals contained in subparts D and E of this part. Such waivers may include authorizing recipients to do any one or more of the following:

(1) Incur project costs 90 calendar days before the Federal awarding agency makes the Federal award. Expenses

more than 90 calendar days pre-award require prior approval of the Federal awarding agency. All costs incurred before the Federal awarding agency makes the Federal award are at the recipient's risk (*i.e.*, the Federal awarding agency is not required to reimburse such costs if for any reason the recipient does not receive a Federal award or if the Federal award is less than anticipated and inadequate to cover such costs). See also §200.458.

(2) Initiate a one-time extension of the period of performance by up to 12 months unless one or more of the conditions outlined in paragraphs (e)(2)(i) through (iii) of this section apply. For one-time extensions, the recipient must notify the Federal awarding agency in writing with the supporting reasons and revised period of performance at least 10 calendar days before the end of the period of performance specified in the Federal award. This one-time extension must not be exercised merely for the purpose of using unobligated balances. Extensions require explicit prior Federal awarding agency approval when:

(i) The terms and conditions of the Federal award prohibit the extension.

(ii) The extension requires additional Federal funds.

(iii) The extension involves any change in the approved objectives or scope of the project.

(3) Carry forward unobligated balances to subsequent budget periods.

(4) For Federal awards that support research, unless the Federal awarding agency provides otherwise in the Federal award or in the Federal awarding agency's regulations, the prior approval requirements described in this paragraph (e) are automatically waived (*i.e.*, recipients need not obtain such prior approvals) unless one of the conditions included in paragraph (e)(2) of this section applies.

(f) The Federal awarding agency may, at its option, restrict the transfer of funds among direct cost categories or programs, functions and activities for Federal awards in which the Federal share of the project exceeds the simplified acquisition threshold and the cumulative amount of such transfers exceeds or is expected to exceed 10 percent of the total budget as last ap-

proved by the Federal awarding agency. The Federal awarding agency cannot permit a transfer that would cause any Federal appropriation to be used for purposes other than those consistent with the appropriation.

(g) All other changes to non-construction budgets, except for the changes described in paragraph (c) of this section, do not require prior approval (see also §200.407).

(h) For construction Federal awards, the recipient must request prior written approval promptly from the Federal awarding agency for budget revisions whenever paragraph (h)(1), (2), or (3) of this section applies:

(1) The revision results from changes in the scope or the objective of the project or program.

(2) The need arises for additional Federal funds to complete the project.

(3) A revision is desired which involves specific costs for which prior written approval requirements may be imposed consistent with applicable OMB cost principles listed in subpart E.

(4) No other prior approval requirements for budget revisions may be imposed unless an exception has been approved by OMB.

(5) When a Federal awarding agency makes a Federal award that provides support for construction and non-construction work, the Federal awarding agency may require the recipient to obtain prior approval from the Federal awarding agency before making any fund or budget transfers between the two types of work supported.

(i) When requesting approval for budget revisions, the recipient must use the same format for budget information that was used in the application, unless the Federal awarding agency indicates a letter of request suffices.

(j) Within 30 calendar days from the date of receipt of the request for budget revisions, the Federal awarding agency must review the request and notify the recipient whether the budget revisions have been approved. If the revision is still under consideration at the end of 30 calendar days, the Federal awarding agency must inform the recipient in writing of the date when the recipient may expect the decision.

§ 200.309 Modifications to Period of Performance.

If a Federal awarding agency or pass-through entity approves an extension, or if a recipient extends under § 200.308(e)(2), the Period of Performance will be amended to end at the completion of the extension. If a termination occurs, the Period of Performance will be amended to end upon the effective date of termination. If a renewal award is issued, a distinct Period of Performance will begin.

PROPERTY STANDARDS

§ 200.310 Insurance coverage.

The non-Federal entity must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with Federal funds as provided to property owned by the non-Federal entity. Federally-owned property need not be insured unless required by the terms and conditions of the Federal award.

§ 200.311 Real property.

(a) *Title.* Subject to the requirements and conditions set forth in this section, title to real property acquired or improved under a Federal award will vest upon acquisition in the non-Federal entity.

(b) *Use.* Except as otherwise provided by Federal statutes or by the Federal awarding agency, real property will be used for the originally authorized purpose as long as needed for that purpose, during which time the non-Federal entity must not dispose of or encumber its title or other interests.

(c) *Disposition.* When real property is no longer needed for the originally authorized purpose, the non-Federal entity must obtain disposition instructions from the Federal awarding agency or pass-through entity. The instructions must provide for one of the following alternatives:

(1) Retain title after compensating the Federal awarding agency. The amount paid to the Federal awarding agency will be computed by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. However, in those situ-

ations where the non-Federal entity is disposing of real property acquired or improved with a Federal award and acquiring replacement real property under the same Federal award, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.

(2) Sell the property and compensate the Federal awarding agency. The amount due to the Federal awarding agency will be calculated by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the Federal award has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the non-Federal entity is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return.

(3) Transfer title to the Federal awarding agency or to a third party designated/approved by the Federal awarding agency. The non-Federal entity is entitled to be paid an amount calculated by applying the non-Federal entity's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property.

§ 200.312 Federally-owned and exempt property.

(a) Title to federally-owned property remains vested in the Federal Government. The non-Federal entity must submit annually an inventory listing of federally-owned property in its custody to the Federal awarding agency. Upon completion of the Federal award or when the property is no longer needed, the non-Federal entity must report the property to the Federal awarding agency for further Federal agency utilization.

(b) If the Federal awarding agency has no further need for the property, it must declare the property excess and report it for disposal to the appropriate Federal disposal authority, unless the Federal awarding agency has statutory authority to dispose of the property by

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alternative methods (*e.g.*, the authority provided by the Federal Technology Transfer Act (15 U.S.C. 3710 (i)) to donate research equipment to educational and nonprofit organizations in accordance with Executive Order 12999, “Educational Technology: Ensuring Opportunity for All Children in the Next Century.”). The Federal awarding agency must issue appropriate instructions to the non-Federal entity.

(c) Exempt property means property acquired under a Federal award where the Federal awarding agency has chosen to vest title to the property to the non-Federal entity without further responsibility to the Federal Government, based upon the explicit terms and conditions of the Federal award. The Federal awarding agency may exercise this option when statutory authority exists. Absent statutory authority and specific terms and conditions of the Federal award, title to exempt property acquired under the Federal award remains with the Federal Government.

§ 200.313 Equipment.

See also § 200.439.

(a) *Title.* Subject to the requirements and conditions set forth in this section, title to equipment acquired under a Federal award will vest upon acquisition in the non-Federal entity. Unless a statute specifically authorizes the Federal agency to vest title in the non-Federal entity without further responsibility to the Federal Government, and the Federal agency elects to do so, the title must be a conditional title. Title must vest in the non-Federal entity subject to the following conditions:

(1) Use the equipment for the authorized purposes of the project during the period of performance, or until the property is no longer needed for the purposes of the project.

(2) Not encumber the property without approval of the Federal awarding agency or pass-through entity.

(3) Use and dispose of the property in accordance with paragraphs (b), (c), and (e) of this section.

(b) *General.* A state must use, manage and dispose of equipment acquired under a Federal award by the state in accordance with state laws and proce-

dures. Other non-Federal entities must follow paragraphs (c) through (e) of this section.

(c) *Use.* (1) Equipment must be used by the non-Federal entity in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award, and the non-Federal entity must not encumber the property without prior approval of the Federal awarding agency. The Federal awarding agency may require the submission of the applicable common form for equipment. When no longer needed for the original program or project, the equipment may be used in other activities supported by the Federal awarding agency, in the following order of priority:

(i) Activities under a Federal award from the Federal awarding agency which funded the original program or project, then

(ii) Activities under Federal awards from other Federal awarding agencies. This includes consolidated equipment for information technology systems.

(2) During the time that equipment is used on the project or program for which it was acquired, the non-Federal entity must also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by Federal awarding agency that financed the equipment and second preference must be given to programs or projects under Federal awards from other Federal awarding agencies. Use for non-federally-funded programs or projects is also permissible. User fees should be considered if appropriate.

(3) Notwithstanding the encouragement in § 200.307 to earn program income, the non-Federal entity must not use equipment acquired with the Federal award to provide services for a fee that is less than private companies charge for equivalent services unless

specifically authorized by Federal statute for as long as the Federal Government retains an interest in the equipment.

(4) When acquiring replacement equipment, the non-Federal entity may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

(d) *Management requirements.* Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements:

(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

(2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

(3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

(4) Adequate maintenance procedures must be developed to keep the property in good condition.

(5) If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

(e) *Disposition.* When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, except as otherwise provided in Federal statutes, regulations, or Federal awarding agency disposition instructions, the non-Federal entity must request disposition instructions

from the Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made as follows, in accordance with Federal awarding agency disposition instructions:

(1) Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further responsibility to the Federal awarding agency.

(2) Except as provided in § 200.312(b), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair market value in excess of \$5,000 may be retained by the non-Federal entity or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.

(3) The non-Federal entity may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the non-Federal entity must be entitled to compensation for its attributable percentage of the current fair market value of the property.

(4) In cases where a non-Federal entity fails to take appropriate disposition actions, the Federal awarding agency may direct the non-Federal entity to take disposition actions.

§ 200.314 Supplies.

See also § 200.453.

(a) Title to supplies will vest in the non-Federal entity upon acquisition. If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate value upon termination or completion of the project or program and the supplies are not needed for any other Federal award, the non-Federal entity must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal Government for its share. The

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amount of compensation must be computed in the same manner as for equipment. See § 200.313 (e)(2) for the calculation methodology.

(b) As long as the Federal Government retains an interest in the supplies, the non-Federal entity must not use supplies acquired under a Federal award to provide services to other organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute.

§ 200.315 Intangible property.

(a) Title to intangible property (see definition for *Intangible property* in § 200.1) acquired under a Federal award vests upon acquisition in the non-Federal entity. The non-Federal entity must use that property for the originally-authorized purpose, and must not encumber the property without approval of the Federal awarding agency. When no longer needed for the originally authorized purpose, disposition of the intangible property must occur in accordance with the provisions in § 200.313(e).

(b) The non-Federal entity may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under a Federal award. The Federal awarding agency reserves a royalty-free, nonexclusive and irrevocable right to reproduce, publish, or otherwise use the work for Federal purposes, and to authorize others to do so.

(c) The non-Federal entity is subject to applicable regulations governing patents and inventions, including governmentwide regulations issued by the Department of Commerce at 37 CFR part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Awards, Contracts and Cooperative Agreements.”

(d) The Federal Government has the right to:

(1) Obtain, reproduce, publish, or otherwise use the data produced under a Federal award; and

(2) Authorize others to receive, reproduce, publish, or otherwise use such data for Federal purposes.

(e)(1) In response to a Freedom of Information Act (FOIA) request for re-

search data relating to published research findings produced under a Federal award that were used by the Federal Government in developing an agency action that has the force and effect of law, the Federal awarding agency must request, and the non-Federal entity must provide, within a reasonable time, the research data so that they can be made available to the public through the procedures established under the FOIA. If the Federal awarding agency obtains the research data solely in response to a FOIA request, the Federal awarding agency may charge the requester a reasonable fee equaling the full incremental cost of obtaining the research data. This fee should reflect costs incurred by the Federal agency and the non-Federal entity. This fee is in addition to any fees the Federal awarding agency may assess under the FOIA (5 U.S.C. 552(a)(4)(A)).

(2) Published research findings means when:

(i) Research findings are published in a peer-reviewed scientific or technical journal; or

(ii) A Federal agency publicly and officially cites the research findings in support of an agency action that has the force and effect of law. “Used by the Federal Government in developing an agency action that has the force and effect of law” is defined as when an agency publicly and officially cites the research findings in support of an agency action that has the force and effect of law.

(3) Research data means the recorded factual material commonly accepted in the scientific community as necessary to validate research findings, but not any of the following: Preliminary analyses, drafts of scientific papers, plans for future research, peer reviews, or communications with colleagues. This “recorded” material excludes physical objects (*e.g.*, laboratory samples). Research data also do not include:

(i) Trade secrets, commercial information, materials necessary to be held confidential by a researcher until they are published, or similar information which is protected under law; and

(ii) Personnel and medical information and similar information the disclosure of which would constitute a

clearly unwarranted invasion of personal privacy, such as information that could be used to identify a particular person in a research study.

§ 200.316 Property trust relationship.

Real property, equipment, and intangible property, that are acquired or improved with a Federal award must be held in trust by the non-Federal entity as trustee for the beneficiaries of the project or program under which the property was acquired or improved. The Federal awarding agency may require the non-Federal entity to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with a Federal award and that use and disposition conditions apply to the property.

PROCUREMENT STANDARDS

§ 200.317 Procurements by states.

When procuring property and services under a Federal award, a State must follow the same policies and procedures it uses for procurements from its non-Federal funds. The State will comply with §§ 200.321, 200.322, and 200.323 and ensure that every purchase order or other contract includes any clauses required by § 200.327. All other non-Federal entities, including sub-recipients of a State, must follow the procurement standards in §§ 200.318 through 200.327.

§ 200.318 General procurement standards.

(a) The non-Federal entity must have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or subaward. The non-Federal entity's documented procurement procedures must conform to the procurement standards identified in §§ 200.317 through 200.327.

(b) Non-Federal entities must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

(c)(1) The non-Federal entity must maintain written standards of conduct

covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the non-Federal entity may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, non-Federal entities may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the non-Federal entity.

(2) If the non-Federal entity has a parent, affiliate, or subsidiary organization that is not a State, local government, or Indian tribe, the non-Federal entity must also maintain written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.

(d) The non-Federal entity's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

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(e) To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services across the Federal Government, the non-Federal entity is encouraged to enter into state and local inter-governmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services. Competition requirements will be met with documented procurement actions using strategic sourcing, shared services, and other similar procurement arrangements.

(f) The non-Federal entity is encouraged to use Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

(g) The non-Federal entity is encouraged to use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.

(h) The non-Federal entity must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. See also § 200.214.

(i) The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: Rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

(j)(1) The non-Federal entity may use a time-and-materials type contract only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time-and-materials type contract means a contract whose cost to a non-Federal entity is the sum of:

(i) The actual cost of materials; and
(ii) Direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

(2) Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the non-Federal entity awarding such a contract must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

(k) The non-Federal entity alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the non-Federal entity of any contractual responsibilities under its contracts. The Federal awarding agency will not substitute its judgment for that of the non-Federal entity unless the matter is primarily a Federal concern. Violations of law will be referred to the local, state, or Federal authority having proper jurisdiction.

[85 FR 49543, Aug. 13, 2020, as amended at 86 FR 10440, Feb. 22, 2021]

§ 200.319 Competition.

(a) All procurement transactions for the acquisition of property or services required under a Federal award must be conducted in a manner providing full and open competition consistent with the standards of this section and § 200.320.

(b) In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

(1) Placing unreasonable requirements on firms in order for them to qualify to do business;

(2) Requiring unnecessary experience and excessive bonding;

(3) Noncompetitive pricing practices between firms or between affiliated companies;

(4) Noncompetitive contracts to consultants that are on retainer contracts;

(5) Organizational conflicts of interest;

(6) Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and

(7) Any arbitrary action in the procurement process.

(c) The non-Federal entity must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference. Nothing in this section preempts state licensing laws. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

(d) The non-Federal entity must have written procedures for procurement transactions. These procedures must ensure that all solicitations:

(1) Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the

technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and

(2) Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

(e) The non-Federal entity must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the non-Federal entity must not preclude potential bidders from qualifying during the solicitation period.

(f) Noncompetitive procurements can only be awarded in accordance with § 200.320(c).

§ 200.320 Methods of procurement to be followed.

The non-Federal entity must have and use documented procurement procedures, consistent with the standards of this section and §§ 200.317, 200.318, and 200.319 for any of the following methods of procurement used for the acquisition of property or services required under a Federal award or subaward.

(a) *Informal procurement methods.* When the value of the procurement for property or services under a Federal award does not exceed the *simplified acquisition threshold (SAT)*, as defined in § 200.1, or a lower threshold established by a non-Federal entity, formal procurement methods are not required. The non-Federal entity may use informal procurement methods to expedite the completion of its transactions and minimize the associated administrative burden and cost. The informal methods used for procurement of property or services at or below the SAT include:

(1) *Micro-purchases—(i) Distribution.* The acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (See the definition of *micro-purchase* in § 200.1). To the maximum

extent practicable, the non-Federal entity should distribute micro-purchases equitably among qualified suppliers.

(ii) *Micro-purchase awards.* Micro-purchases may be awarded without soliciting competitive price or rate quotations if the non-Federal entity considers the price to be reasonable based on research, experience, purchase history or other information and documents it files accordingly. Purchase cards can be used for micro-purchases if procedures are documented and approved by the non-Federal entity.

(iii) *Micro-purchase thresholds.* The non-Federal entity is responsible for determining and documenting an appropriate micro-purchase threshold based on internal controls, an evaluation of risk, and its documented procurement procedures. The micro-purchase threshold used by the non-Federal entity must be authorized or not prohibited under State, local, or tribal laws or regulations. Non-Federal entities may establish a threshold higher than the Federal threshold established in the Federal Acquisition Regulations (FAR) in accordance with paragraphs (a)(1)(iv) and (v) of this section.

(iv) *Non-Federal entity increase to the micro-purchase threshold up to \$50,000.* Non-Federal entities may establish a threshold higher than the micro-purchase threshold identified in the FAR in accordance with the requirements of this section. The non-Federal entity may self-certify a threshold up to \$50,000 on an annual basis and must maintain documentation to be made available to the Federal awarding agency and auditors in accordance with § 200.334. The self-certification must include a justification, clear identification of the threshold, and supporting documentation of any of the following:

(A) A qualification as a low-risk auditee, in accordance with the criteria in § 200.520 for the most recent audit;

(B) An annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or,

(C) For public institutions, a higher threshold consistent with State law.

(v) *Non-Federal entity increase to the micro-purchase threshold over \$50,000.* Micro-purchase thresholds higher than \$50,000 must be approved by the cognizant agency for indirect costs. The

non-federal entity must submit a request with the requirements included in paragraph (a)(1)(iv) of this section. The increased threshold is valid until there is a change in status in which the justification was approved.

(2) *Small purchases—(i) Small purchase procedures.* The acquisition of property or services, the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources as determined appropriate by the non-Federal entity.

(ii) *Simplified acquisition thresholds.* The non-Federal entity is responsible for determining an appropriate simplified acquisition threshold based on internal controls, an evaluation of risk and its documented procurement procedures which must not exceed the threshold established in the FAR. When applicable, a lower simplified acquisition threshold used by the non-Federal entity must be authorized or not prohibited under State, local, or tribal laws or regulations.

(b) *Formal procurement methods.* When the value of the procurement for property or services under a Federal financial assistance award exceeds the SAT, or a lower threshold established by a non-Federal entity, formal procurement methods are required. Formal procurement methods require following documented procedures. Formal procurement methods also require public advertising unless a non-competitive procurement can be used in accordance with § 200.319 or paragraph (c) of this section. The following formal methods of procurement are used for procurement of property or services above the simplified acquisition threshold or a value below the simplified acquisition threshold the non-Federal entity determines to be appropriate:

(1) *Sealed bids.* A procurement method in which bids are publicly solicited and a firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bids method is the

preferred method for procuring construction, if the conditions.

(i) In order for sealed bidding to be feasible, the following conditions should be present:

(A) A complete, adequate, and realistic specification or purchase description is available;

(B) Two or more responsible bidders are willing and able to compete effectively for the business; and

(C) The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

(ii) If sealed bids are used, the following requirements apply:

(A) Bids must be solicited from an adequate number of qualified sources, providing them sufficient response time prior to the date set for opening the bids, for local, and tribal governments, the invitation for bids must be publicly advertised;

(B) The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;

(C) All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly;

(D) A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and

(E) Any or all bids may be rejected if there is a sound documented reason.

(2) *Proposals.* A procurement method in which either a fixed price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids. They are awarded in accordance with the following requirements:

(i) Requests for proposals must be publicized and identify all evaluation factors and their relative importance.

Proposals must be solicited from an adequate number of qualified offerors. Any response to publicized requests for proposals must be considered to the maximum extent practical;

(ii) The non-Federal entity must have a written method for conducting technical evaluations of the proposals received and making selections;

(iii) Contracts must be awarded to the responsible offeror whose proposal is most advantageous to the non-Federal entity, with price and other factors considered; and

(iv) The non-Federal entity may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby offeror's qualifications are evaluated and the most qualified offeror is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms that are a potential source to perform the proposed effort.

(c) *Noncompetitive procurement.* There are specific circumstances in which noncompetitive procurement can be used. Noncompetitive procurement can only be awarded if one or more of the following circumstances apply:

(1) The acquisition of property or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (see paragraph (a)(1) of this section);

(2) The item is available only from a single source;

(3) The public exigency or emergency for the requirement will not permit a delay resulting from publicizing a competitive solicitation;

(4) The Federal awarding agency or pass-through entity expressly authorizes a noncompetitive procurement in response to a written request from the non-Federal entity; or

(5) After solicitation of a number of sources, competition is determined inadequate.

§ 200.321

§ 200.321 Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.

(a) The non-Federal entity must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

(b) Affirmative steps must include:

(1) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;

(2) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;

(3) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;

(4) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;

(5) Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and

(6) Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (b)(1) through (5) of this section.

§ 200.322 Domestic preferences for procurements.

(a) As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.

(b) For purposes of this section:

(1) "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the

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initial melting stage through the application of coatings, occurred in the United States.

(2) "Manufactured products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

(c) Federal agencies providing Federal financial assistance for infrastructure projects must implement the Buy America preferences set forth in 2 CFR part 184.

[85 FR 49543, Aug. 13, 2020, as amended at 88 FR 57790, Aug. 23, 2023]

§ 200.323 Procurement of recovered materials.

A non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

§ 200.324 Contract cost and price.

(a) The non-Federal entity must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the non-Federal entity must make independent estimates before receiving bids or proposals.

(b) The non-Federal entity must negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

(c) Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable for the non-Federal entity under subpart E of this part. The non-Federal entity may reference its own cost principles that comply with the Federal cost principles.

(d) The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used.

§ 200.325 Federal awarding agency or pass-through entity review.

(a) The non-Federal entity must make available, upon request of the Federal awarding agency or pass-through entity, technical specifications on proposed procurements where the Federal awarding agency or pass-through entity believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition. This review generally will take place prior to the time the specification is incorporated into a solicitation document. However, if the non-Federal entity desires to have the review accomplished after a solicitation has been developed, the Federal awarding agency or pass-through entity may still review the specifications, with such review usually limited to the technical aspects of the proposed purchase.

(b) The non-Federal entity must make available upon request, for the Federal awarding agency or pass-through entity pre-procurement review, procurement documents, such as requests for proposals or invitations

for bids, or independent cost estimates, when:

(1) The non-Federal entity's procurement procedures or operation fails to comply with the procurement standards in this part;

(2) The procurement is expected to exceed the Simplified Acquisition Threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation;

(3) The procurement, which is expected to exceed the Simplified Acquisition Threshold, specifies a "brand name" product;

(4) The proposed contract is more than the Simplified Acquisition Threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or

(5) A proposed contract modification changes the scope of a contract or increases the contract amount by more than the Simplified Acquisition Threshold.

(c) The non-Federal entity is exempt from the pre-procurement review in paragraph (b) of this section if the Federal awarding agency or pass-through entity determines that its procurement systems comply with the standards of this part.

(1) The non-Federal entity may request that its procurement system be reviewed by the Federal awarding agency or pass-through entity to determine whether its system meets these standards in order for its system to be certified. Generally, these reviews must occur where there is continuous high-dollar funding, and third-party contracts are awarded on a regular basis;

(2) The non-Federal entity may self-certify its procurement system. Such self-certification must not limit the Federal awarding agency's right to survey the system. Under a self-certification procedure, the Federal awarding agency may rely on written assurances from the non-Federal entity that it is complying with these standards. The non-Federal entity must cite specific policies, procedures, regulations, or standards as being in compliance with these requirements and have its system available for review.

§ 200.326 Bonding requirements.

For construction or facility improvement contracts or subcontracts exceeding the Simplified Acquisition Threshold, the Federal awarding agency or pass-through entity may accept the bonding policy and requirements of the non-Federal entity provided that the Federal awarding agency or pass-through entity has made a determination that the Federal interest is adequately protected. If such a determination has not been made, the minimum requirements must be as follows:

(a) A bid guarantee from each bidder equivalent to five percent of the bid price. The “bid guarantee” must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.

(b) A performance bond on the part of the contractor for 100 percent of the contract price. A “performance bond” is one executed in connection with a contract to secure fulfillment of all the contractor’s requirements under such contract.

(c) A payment bond on the part of the contractor for 100 percent of the contract price. A “payment bond” is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

§ 200.327 Contract provisions.

The non-Federal entity’s contracts must contain the applicable provisions described in appendix II to this part.

PERFORMANCE AND FINANCIAL
MONITORING AND REPORTING

§ 200.328 Financial reporting.

Unless otherwise approved by OMB, the Federal awarding agency must solicit only the OMB-approved governmentwide data elements for collection of financial information (at time of publication the Federal Financial Report or such future, OMB-approved, governmentwide data elements available from the OMB-designated standards lead. This information must be

collected with the frequency required by the terms and conditions of the Federal award, but no less frequently than annually nor more frequently than quarterly except in unusual circumstances, for example where more frequent reporting is necessary for the effective monitoring of the Federal award or could significantly affect program outcomes, and preferably in coordination with performance reporting. The Federal awarding agency must use OMB-approved common information collections, as applicable, when providing financial and performance reporting information.

§ 200.329 Monitoring and reporting program performance.

(a) *Monitoring by the non-Federal entity.* The non-Federal entity is responsible for oversight of the operations of the Federal award supported activities. The non-Federal entity must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved. Monitoring by the non-Federal entity must cover each program, function or activity. See also §200.332.

(b) *Reporting program performance.* The Federal awarding agency must use OMB-approved common information collections, as applicable, when providing financial and performance reporting information. As appropriate and in accordance with above mentioned information collections, the Federal awarding agency must require the recipient to relate financial data and accomplishments to performance goals and objectives of the Federal award. Also, in accordance with above mentioned common information collections, and when required by the terms and conditions of the Federal award, recipients must provide cost information to demonstrate cost effective practices (*e.g.*, through unit cost data). In some instances (*e.g.*, discretionary research awards), this will be limited to the requirement to submit technical performance reports (to be evaluated in accordance with Federal awarding agency policy). Reporting requirements must be clearly articulated such that, where appropriate, performance during the execution of the Federal

award has a standard against which non-Federal entity performance can be measured.

(c) *Non-construction performance reports.* The Federal awarding agency must use standard, governmentwide OMB-approved data elements for collection of performance information including performance progress reports, Research Performance Progress Reports.

(1) The non-Federal entity must submit performance reports at the interval required by the Federal awarding agency or pass-through entity to best inform improvements in program outcomes and productivity. Intervals must be no less frequent than annually nor more frequent than quarterly except in unusual circumstances, for example where more frequent reporting is necessary for the effective monitoring of the Federal award or could significantly affect program outcomes. Reports submitted annually by the non-Federal entity and/or pass-through entity must be due no later than 90 calendar days after the reporting period. Reports submitted quarterly or semi-annually must be due no later than 30 calendar days after the reporting period. Alternatively, the Federal awarding agency or pass-through entity may require annual reports before the anniversary dates of multiple year Federal awards. The final performance report submitted by the non-Federal entity and/or pass-through entity must be due no later than 120 calendar days after the period of performance end date. A subrecipient must submit to the pass-through entity, no later than 90 calendar days after the period of performance end date, all final performance reports as required by the terms and conditions of the Federal award. See also § 200.344. If a justified request is submitted by a non-Federal entity, the Federal agency may extend the due date for any performance report.

(2) As appropriate in accordance with above mentioned performance reporting, these reports will contain, for each Federal award, brief information on the following unless other data elements are approved by OMB in the agency information collection request:

(i) A comparison of actual accomplishments to the objectives of the

Federal award established for the period. Where the accomplishments of the Federal award can be quantified, a computation of the cost (for example, related to units of accomplishment) may be required if that information will be useful. Where performance trend data and analysis would be informative to the Federal awarding agency program, the Federal awarding agency should include this as a performance reporting requirement.

(ii) The reasons why established goals were not met, if appropriate.

(iii) Additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

(d) *Construction performance reports.* For the most part, onsite technical inspections and certified percentage of completion data are relied on heavily by Federal awarding agencies and pass-through entities to monitor progress under Federal awards and subawards for construction. The Federal awarding agency may require additional performance reports only when considered necessary.

(e) *Significant developments.* Events may occur between the scheduled performance reporting dates that have significant impact upon the supported activity. In such cases, the non-Federal entity must inform the Federal awarding agency or pass-through entity as soon as the following types of conditions become known:

(1) Problems, delays, or adverse conditions which will materially impair the ability to meet the objective of the Federal award. This disclosure must include a statement of the action taken, or contemplated, and any assistance needed to resolve the situation.

(2) Favorable developments which enable meeting time schedules and objectives sooner or at less cost than anticipated or producing more or different beneficial results than originally planned.

(f) *Site visits.* The Federal awarding agency may make site visits as warranted by program needs.

(g) *Performance report requirement waiver.* The Federal awarding agency may waive any performance report required by this part if not needed.

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§ 200.330 Reporting on real property.

The Federal awarding agency or pass-through entity must require a non-Federal entity to submit reports at least annually on the status of real property in which the Federal Government retains an interest, unless the Federal interest in the real property extends 15 years or longer. In those instances where the Federal interest attached is for a period of 15 years or more, the Federal awarding agency or pass-through entity, at its option, may require the non-Federal entity to report at various multi-year frequencies (*e.g.*, every two years or every three years, not to exceed a five-year reporting period; or a Federal awarding agency or pass-through entity may require annual reporting for the first three years of a Federal award and thereafter require reporting every five years).

SUBRECIPIENT MONITORING AND MANAGEMENT

§ 200.331 Subrecipient and contractor determinations.

The non-Federal entity may concurrently receive Federal awards as a recipient, a subrecipient, and a contractor, depending on the substance of its agreements with Federal awarding agencies and pass-through entities. Therefore, a pass-through entity must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor. The Federal awarding agency may supply and require recipients to comply with additional guidance to support these determinations provided such guidance does not conflict with this section.

(a) *Subrecipients.* A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient. See definition for *Subaward* in §200.1 of this part. Characteristics which support the classification of the non-Federal entity as a subrecipient include when the non-Federal entity:

(1) Determines who is eligible to receive what Federal assistance;

(2) Has its performance measured in relation to whether objectives of a Federal program were met;

(3) Has responsibility for programmatic decision-making;

(4) Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and

(5) In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

(b) *Contractors.* A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with the contractor. See the definition of *contract* in §200.1 of this part. Characteristics indicative of a procurement relationship between the non-Federal entity and a contractor are when the contractor:

(1) Provides the goods and services within normal business operations;

(2) Provides similar goods or services to many different purchasers;

(3) Normally operates in a competitive environment;

(4) Provides goods or services that are ancillary to the operation of the Federal program; and

(5) Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.

(c) *Use of judgment in making determination.* In determining whether an agreement between a pass-through entity and another non-Federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement. All of the characteristics listed above may not be present in all cases, and the pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract.

§ 200.332 Requirements for pass-through entities.

All pass-through entities must:

(a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the

subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:

(1) Federal award identification.

(i) Subrecipient name (which must match the name associated with its unique entity identifier);

(ii) Subrecipient's unique entity identifier;

(iii) Federal Award Identification Number (FAIN);

(iv) Federal Award Date (see the definition of *Federal award date* in §200.1 of this part) of award to the recipient by the Federal agency;

(v) Subaward Period of Performance Start and End Date;

(vi) Subaward Budget Period Start and End Date;

(vii) Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;

(viii) Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current financial obligation;

(ix) Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;

(x) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);

(xi) Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity;

(xii) Assistance Listings number and Title; the pass-through entity must identify the dollar amount made available under each Federal award and the Assistance Listings Number at time of disbursement;

(xiii) Identification of whether the award is R&D; and

(xiv) Indirect cost rate for the Federal award (including if the de minimis rate is charged) per §200.414.

(2) All requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal stat-

utes, regulations and the terms and conditions of the Federal award;

(3) Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports;

(4)(i) An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government. If no approved rate exists, the pass-through entity must determine the appropriate rate in collaboration with the subrecipient, which is either:

(A) The negotiated indirect cost rate between the pass-through entity and the subrecipient; which can be based on a prior negotiated rate between a different PTE and the same subrecipient. If basing the rate on a previously negotiated rate, the pass-through entity is not required to collect information justifying this rate, but may elect to do so;

(B) The de minimis indirect cost rate.

(ii) The pass-through entity must not require use of a de minimis indirect cost rate if the subrecipient has a Federally approved rate. Subrecipients can elect to use the cost allocation method to account for indirect costs in accordance with §200.405(d).

(5) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and

(6) Appropriate terms and conditions concerning closeout of the subaward.

(b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as:

(1) The subrecipient's prior experience with the same or similar subawards;

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(2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F of this part, and the extent to which the same or similar subaward has been audited as a major program;

(3) Whether the subrecipient has new personnel or new or substantially changed systems; and

(4) The extent and results of Federal awarding agency monitoring (*e.g.*, if the subrecipient also receives Federal awards directly from a Federal awarding agency).

(c) Consider imposing specific subaward conditions upon a subrecipient if appropriate as described in § 200.208.

(d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:

(1) Reviewing financial and performance reports required by the pass-through entity.

(2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.

(3) Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521.

(4) The pass-through entity is responsible for resolving audit findings specifically related to the subaward and not responsible for resolving cross-cutting findings. If a subrecipient has a current Single Audit report posted in the Federal Audit Clearinghouse and has not otherwise been excluded from receipt of Federal funding (*e.g.*, has been debarred or suspended), the pass-

through entity may rely on the subrecipient's cognizant audit agency or cognizant oversight agency to perform audit follow-up and make management decisions related to cross-cutting findings in accordance with section § 200.513(a)(3)(vii). Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.

(e) Depending upon the pass-through entity's assessment of risk posed by the subrecipient (as described in paragraph (b) of this section), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals:

(1) Providing subrecipients with training and technical assistance on program-related matters; and

(2) Performing on-site reviews of the subrecipient's program operations;

(3) Arranging for agreed-upon-procedures engagements as described in § 200.425.

(f) Verify that every subrecipient is audited as required by Subpart F of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501.

(g) Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.

(h) Consider taking enforcement action against noncompliant subrecipients as described in § 200.339 of this part and in program regulations.

[85 FR 49543, Aug. 13, 2020, as amended at 86 FR 10440, Feb. 22, 2021]

§ 200.333 Fixed amount subawards.

With prior written approval from the Federal awarding agency, a pass-through entity may provide subawards based on fixed amounts up to the Simplified Acquisition Threshold, provided

that the subawards meet the requirements for fixed amount awards in § 200.201.

RECORD RETENTION AND ACCESS

§ 200.334 Retention requirements for records.

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a sub-recipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The only exceptions are the following:

(a) If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

(b) When the non-Federal entity is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.

(c) Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition.

(d) When records are transferred to or maintained by the Federal awarding agency or pass-through entity, the 3-year retention requirement is not applicable to the non-Federal entity.

(e) Records for program income transactions after the period of performance. In some cases recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal enti-

ty's fiscal year in which the program income is earned.

(f) Indirect cost rate proposals and cost allocations plans. This paragraph applies to the following types of documents and their supporting records: Indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).

(1) *If submitted for negotiation.* If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.

(2) *If not submitted for negotiation.* If the proposal, plan, or other computation is not required to be submitted to the Federal Government (or to the pass-through entity) for negotiation purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

§ 200.335 Requests for transfer of records.

The Federal awarding agency must request transfer of certain records to its custody from the non-Federal entity when it determines that the records possess long-term retention value. However, in order to avoid duplicate recordkeeping, the Federal awarding agency may make arrangements for the non-Federal entity to retain any records that are continuously needed for joint use.

§ 200.336 Methods for collection, transmission, and storage of information.

The Federal awarding agency and the non-Federal entity should, whenever practicable, collect, transmit, and store Federal award-related information in open and machine-readable formats rather than in closed formats or on paper in accordance with applicable legislative requirements. A machine-

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readable format is a format in a standard computer language (not English text) that can be read automatically by a web browser or computer system. The Federal awarding agency or pass-through entity must always provide or accept paper versions of Federal award-related information to and from the non-Federal entity upon request. If paper copies are submitted, the Federal awarding agency or pass-through entity must not require more than an original and two copies. When original records are electronic and cannot be altered, there is no need to create and retain paper copies. When original records are paper, electronic versions may be substituted through the use of duplication or other forms of electronic media provided that they are subject to periodic quality control reviews, provide reasonable safeguards against alteration, and remain readable.

§ 200.337 Access to records.

(a) *Records of non-Federal entities.* The Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, must have the right of access to any documents, papers, or other records of the non-Federal entity which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the non-Federal entity's personnel for the purpose of interview and discussion related to such documents.

(b) *Extraordinary and rare circumstances.* Only under extraordinary and rare circumstances would such access include review of the true name of victims of a crime. Routine monitoring cannot be considered extraordinary and rare circumstances that would necessitate access to this information. When access to the true name of victims of a crime is necessary, appropriate steps to protect this sensitive information must be taken by both the non-Federal entity and the Federal awarding agency. Any such access, other than under a court order or subpoena pursuant to a bona fide confidential investigation,

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must be approved by the head of the Federal awarding agency or delegate.

(c) *Expiration of right of access.* The rights of access in this section are not limited to the required retention period but last as long as the records are retained. Federal awarding agencies and pass-through entities must not impose any other access requirements upon non-Federal entities.

§ 200.338 Restrictions on public access to records.

No Federal awarding agency may place restrictions on the non-Federal entity that limit public access to the records of the non-Federal entity pertinent to a Federal award, except for protected personally identifiable information (PII) or when the Federal awarding agency can demonstrate that such records will be kept confidential and would have been exempted from disclosure pursuant to the Freedom of Information Act (5 U.S.C. 552) or controlled unclassified information pursuant to Executive Order 13556 if the records had belonged to the Federal awarding agency. The Freedom of Information Act (5 U.S.C. 552) (FOIA) does not apply to those records that remain under a non-Federal entity's control except as required under § 200.315. Unless required by Federal, state, local, and tribal statute, non-Federal entities are not required to permit public access to their records. The non-Federal entity's records provided to a Federal agency generally will be subject to FOIA and applicable exemptions.

REMEDIES FOR NONCOMPLIANCE

§ 200.339 Remedies for noncompliance.

If a non-Federal entity fails to comply with the U.S. Constitution, Federal statutes, regulations or the terms and conditions of a Federal award, the Federal awarding agency or pass-through entity may impose additional conditions, as described in § 200.208. If the Federal awarding agency or pass-through entity determines that non-compliance cannot be remedied by imposing additional conditions, the Federal awarding agency or pass-through

entity may take one or more of the following actions, as appropriate in the circumstances:

(a) Temporarily withhold cash payments pending correction of the deficiency by the non-Federal entity or more severe enforcement action by the Federal awarding agency or pass-through entity.

(b) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.

(c) Wholly or partly suspend or terminate the Federal award.

(d) Initiate suspension or debarment proceedings as authorized under 2 CFR part 180 and Federal awarding agency regulations (or in the case of a pass-through entity, recommend such a proceeding be initiated by a Federal awarding agency).

(e) Withhold further Federal awards for the project or program.

(f) Take other remedies that may be legally available.

§ 200.340 Termination.

(a) The Federal award may be terminated in whole or in part as follows:

(1) By the Federal awarding agency or pass-through entity, if a non-Federal entity fails to comply with the terms and conditions of a Federal award;

(2) By the Federal awarding agency or pass-through entity, to the greatest extent authorized by law, if an award no longer effectuates the program goals or agency priorities;

(3) By the Federal awarding agency or pass-through entity with the consent of the non-Federal entity, in which case the two parties must agree upon the termination conditions, including the effective date and, in the case of partial termination, the portion to be terminated;

(4) By the non-Federal entity upon sending to the Federal awarding agency or pass-through entity written notification setting forth the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if the Federal awarding agency or pass-through entity determines in the case of partial termination that the reduced or modified portion of the Federal

award or subaward will not accomplish the purposes for which the Federal award was made, the Federal awarding agency or pass-through entity may terminate the Federal award in its entirety; or

(5) By the Federal awarding agency or pass-through entity pursuant to termination provisions included in the Federal award.

(b) A Federal awarding agency should clearly and unambiguously specify termination provisions applicable to each Federal award, in applicable regulations or in the award, consistent with this section.

(c) When a Federal awarding agency terminates a Federal award prior to the end of the period of performance due to the non-Federal entity's material failure to comply with the Federal award terms and conditions, the Federal awarding agency must report the termination to the OMB-designated integrity and performance system accessible through SAM (currently FAPIIS).

(1) The information required under paragraph (c) of this section is not to be reported to designated integrity and performance system until the non-Federal entity either—

(i) Has exhausted its opportunities to object or challenge the decision, see § 200.342; or

(ii) Has not, within 30 calendar days after being notified of the termination, informed the Federal awarding agency that it intends to appeal the Federal awarding agency's decision to terminate.

(2) If a Federal awarding agency, after entering information into the designated integrity and performance system about a termination, subsequently:

(i) Learns that any of that information is erroneous, the Federal awarding agency must correct the information in the system within three business days;

(ii) Obtains an update to that information that could be helpful to other Federal awarding agencies, the Federal awarding agency is strongly encouraged to amend the information in the system to incorporate the update in a timely way.

(3) Federal awarding agencies, must not post any information that will be made publicly available in the non-

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public segment of designated integrity and performance system that is covered by a disclosure exemption under the Freedom of Information Act. If the non-Federal entity asserts within seven calendar days to the Federal awarding agency who posted the information, that some of the information made publicly available is covered by a disclosure exemption under the Freedom of Information Act, the Federal awarding agency who posted the information must remove the posting within seven calendar days of receiving the assertion. Prior to reposting the releasable information, the Federal agency must resolve the issue in accordance with the agency's Freedom of Information Act procedures.

(d) When a Federal award is terminated or partially terminated, both the Federal awarding agency or pass-through entity and the non-Federal entity remain responsible for compliance with the requirements in §§200.344 and 200.345.

§ 200.341 Notification of termination requirement.

(a) The Federal agency or pass-through entity must provide to the non-Federal entity a notice of termination.

(b) If the Federal award is terminated for the non-Federal entity's material failure to comply with the U.S. Constitution, Federal statutes, regulations, or terms and conditions of the Federal award, the notification must state that—

(1) The termination decision will be reported to the OMB-designated integrity and performance system accessible through SAM (currently FAPIIS);

(2) The information will be available in the OMB-designated integrity and performance system for a period of five years from the date of the termination, then archived;

(3) Federal awarding agencies that consider making a Federal award to the non-Federal entity during that five year period must consider that information in judging whether the non-Federal entity is qualified to receive the Federal award, when the Federal share of the Federal award is expected to exceed the simplified acquisition

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threshold over the period of performance;

(4) The non-Federal entity may comment on any information the OMB-designated integrity and performance system contains about the non-Federal entity for future consideration by Federal awarding agencies. The non-Federal entity may submit comments to the awardee integrity and performance portal accessible through SAM (currently CPARS).

(5) Federal awarding agencies will consider non-Federal entity comments when determining whether the non-Federal entity is qualified for a future Federal award.

(c) Upon termination of a Federal award, the Federal awarding agency must provide the information required under FFATA to the Federal website established to fulfill the requirements of FFATA, and update or notify any other relevant governmentwide systems or entities of any indications of poor performance as required by 41 U.S.C. 417b and 31 U.S.C. 3321 and implementing guidance at 2 CFR part 77 (forthcoming at time of publication). See also the requirements for Suspension and Debarment at 2 CFR part 180.

§ 200.342 Opportunities to object, hearings, and appeals.

Upon taking any remedy for non-compliance, the Federal awarding agency must provide the non-Federal entity an opportunity to object and provide information and documentation challenging the suspension or termination action, in accordance with written processes and procedures published by the Federal awarding agency. The Federal awarding agency or pass-through entity must comply with any requirements for hearings, appeals or other administrative proceedings to which the non-Federal entity is entitled under any statute or regulation applicable to the action involved.

§ 200.343 Effects of suspension and termination.

Costs to the non-Federal entity resulting from financial obligations incurred by the non-Federal entity during a suspension or after termination of a Federal award or subaward are not allowable unless the Federal awarding

agency or pass-through entity expressly authorizes them in the notice of suspension or termination or subsequently. However, costs during suspension or after termination are allowable if:

(a) The costs result from financial obligations which were properly incurred by the non-Federal entity before the effective date of suspension or termination, are not in anticipation of it; and

(b) The costs would be allowable if the Federal award was not suspended or expired normally at the end of the period of performance in which the termination takes effect.

CLOSEOUT

§ 200.344 Closeout.

The Federal awarding agency or pass-through entity will close out the Federal award when it determines that all applicable administrative actions and all required work of the Federal award have been completed by the non-Federal entity. If the non-Federal entity fails to complete the requirements, the Federal awarding agency or pass-through entity will proceed to close out the Federal award with the information available. This section specifies the actions the non-Federal entity and Federal awarding agency or pass-through entity must take to complete this process at the end of the period of performance.

(a) The recipient must submit, no later than 120 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award. A sub-recipient must submit to the pass-through entity, no later than 90 calendar days (or an earlier date as agreed upon by the pass-through entity and subrecipient) after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award. The Federal awarding agency or pass-through entity may approve extensions when requested and justified by the non-Federal entity, as applicable.

(b) Unless the Federal awarding agency or pass-through entity authorizes an

extension, a non-Federal entity must liquidate all financial obligations incurred under the Federal award no later than 120 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award.

(c) The Federal awarding agency or pass-through entity must make prompt payments to the non-Federal entity for costs meeting the requirements in Subpart E of this part under the Federal award being closed out.

(d) The non-Federal entity must promptly refund any balances of unobligated cash that the Federal awarding agency or pass-through entity paid in advance or paid and that are not authorized to be retained by the non-Federal entity for use in other projects. See OMB Circular A-129 and see § 200.346, for requirements regarding unreturned amounts that become delinquent debts.

(e) Consistent with the terms and conditions of the Federal award, the Federal awarding agency or pass-through entity must make a settlement for any upward or downward adjustments to the Federal share of costs after closeout reports are received.

(f) The non-Federal entity must account for any real and personal property acquired with Federal funds or received from the Federal Government in accordance with §§ 200.310 through 200.316 and 200.330.

(g) When a recipient or subrecipient completes all closeout requirements, the Federal awarding agency or pass-through entity must promptly complete all closeout actions for Federal awards. The Federal awarding agency must make every effort to complete closeout actions no later than one year after the end of the period of performance unless otherwise directed by authorizing statutes. Closeout actions include Federal awarding agency actions in the grants management and payment systems.

(h) If the non-Federal entity does not submit all reports in accordance with this section and the terms and conditions of the Federal Award, the Federal awarding agency must proceed to close out with the information available within one year of the period of performance end date.

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(i) If the non-Federal entity does not submit all reports in accordance with this section within one year of the period of performance end date, the Federal awarding agency must report the non-Federal entity's material failure to comply with the terms and conditions of the award with the OMB-designated integrity and performance system (currently FAPIIS). Federal awarding agencies may also pursue other enforcement actions per § 200.339.

POST-CLOSEOUT ADJUSTMENTS AND CONTINUING RESPONSIBILITIES

§ 200.345 Post-closeout adjustments and continuing responsibilities.

(a) The closeout of a Federal award does not affect any of the following:

(1) The right of the Federal awarding agency or pass-through entity to disallow costs and recover funds on the basis of a later audit or other review. The Federal awarding agency or pass-through entity must make any cost disallowance determination and notify the non-Federal entity within the record retention period.

(2) The requirement for the non-Federal entity to return any funds due as a result of later refunds, corrections, or other transactions including final indirect cost rate adjustments.

(3) The ability of the Federal awarding agency to make financial adjustments to a previously closed award such as resolving indirect cost payments and making final payments.

(4) Audit requirements in subpart F of this part.

(5) Property management and disposition requirements in §§ 200.310 through 200.316 of this subpart.

(6) Records retention as required in §§ 200.334 through 200.337 of this subpart.

(b) After closeout of the Federal award, a relationship created under the Federal award may be modified or ended in whole or in part with the consent of the Federal awarding agency or pass-through entity and the non-Federal entity, provided the responsibilities of the non-Federal entity referred to in paragraph (a) of this section, including those for property management as applicable, are considered and provisions made for continuing responsibil-

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ities of the non-Federal entity, as appropriate.

COLLECTION OF AMOUNTS DUE

§ 200.346 Collection of amounts due.

(a) Any funds paid to the non-Federal entity in excess of the amount to which the non-Federal entity is finally determined to be entitled under the terms of the Federal award constitute a debt to the Federal Government. If not paid within 90 calendar days after demand, the Federal awarding agency may reduce the debt by:

(1) Making an administrative offset against other requests for reimbursements;

(2) Withholding advance payments otherwise due to the non-Federal entity; or

(3) Other action permitted by Federal statute.

(b) Except where otherwise provided by statutes or regulations, the Federal awarding agency will charge interest on an overdue debt in accordance with the Federal Claims Collection Standards (31 CFR parts 900 through 999). The date from which interest is computed is not extended by litigation or the filing of any form of appeal.

Subpart E—Cost Principles

GENERAL PROVISIONS

§ 200.400 Policy guide.

The application of these cost principles is based on the fundamental premises that:

(a) The non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices.

(b) The non-Federal entity assumes responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.

(c) The non-Federal entity, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary in order to assure proper

and efficient administration of the Federal award.

(d) The application of these cost principles should require no significant changes in the internal accounting policies and practices of the non-Federal entity. However, the accounting practices of the non-Federal entity must be consistent with these cost principles and support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to the Federal award.

(e) In reviewing, negotiating and approving cost allocation plans or indirect cost proposals, the cognizant agency for indirect costs should generally assure that the non-Federal entity is applying these cost accounting principles on a consistent basis during their review and negotiation of indirect cost proposals. Where wide variations exist in the treatment of a given cost item by the non-Federal entity, the reasonableness and equity of such treatments should be fully considered. See the definition of *indirect (facilities & administrative (F&A)) costs* in § 200.1 of this part.

(f) For non-Federal entities that educate and engage students in research, the dual role of students as both trainees and employees (including pre- and post-doctoral staff) contributing to the completion of Federal awards for research must be recognized in the application of these principles.

(g) The non-Federal entity may not earn or keep any profit resulting from Federal financial assistance, unless explicitly authorized by the terms and conditions of the Federal award. See also § 200.307.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75885, Dec. 19, 2014; 85 FR 49561, Aug. 13, 2020]

§ 200.401 Application.

(a) *General.* These principles must be used in determining the allowable costs of work performed by the non-Federal entity under Federal awards. These principles also must be used by the non-Federal entity as a guide in the pricing of fixed-price contracts and subcontracts where costs are used in determining the appropriate price. The principles do not apply to:

(1) Arrangements under which Federal financing is in the form of loans, scholarships, fellowships, traineeships, or other fixed amounts based on such items as education allowance or published tuition rates and fees.

(2) For IHEs, capitation awards, which are awards based on case counts or number of beneficiaries according to the terms and conditions of the Federal award.

(3) Fixed amount awards. See also § 200.1 Definitions and 200.201.

(4) Federal awards to hospitals (see appendix IX to this part).

(5) Other awards under which the non-Federal entity is not required to account to the Federal Government for actual costs incurred.

(b) *Federal contract.* Where a Federal contract awarded to a non-Federal entity is subject to the Cost Accounting Standards (CAS), it incorporates the applicable CAS clauses, Standards, and CAS administration requirements per the 48 CFR Chapter 99 and 48 CFR part 30 (FAR Part 30). CAS applies directly to the CAS-covered contract and the Cost Accounting Standards at 48 CFR parts 9904 or 9905 takes precedence over the cost principles in this subpart E with respect to the allocation of costs. When a contract with a non-Federal entity is subject to full CAS coverage, the allowability of certain costs under the cost principles will be affected by the allocation provisions of the Cost Accounting Standards (*e.g.*, CAS 414—48 CFR 9904.414, Cost of Money as an Element of the Cost of Facilities Capital, and CAS 417—48 CFR 9904.417, Cost of Money as an Element of the Cost of Capital Assets Under Construction), apply rather the allowability provisions of § 200.449. In complying with those requirements, the non-Federal entity's application of cost accounting practices for estimating, accumulating, and reporting costs for other Federal awards and other cost objectives under the CAS-covered contract still must be consistent with its cost accounting practices for the CAS-covered contracts. In all cases, only one set of accounting records needs to be maintained for the allocation of costs by the non-Federal entity.

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(c) *Exemptions.* Some nonprofit organizations, because of their size and nature of operations, can be considered to be similar to for-profit entities for purpose of applicability of cost principles. Such nonprofit organizations must operate under Federal cost principles applicable to for-profit entities located at 48 CFR 31.2. A listing of these organizations is contained in appendix VIII to this part. Other organizations, as approved by the cognizant agency for indirect costs, may be added from time to time.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49562, Aug. 13, 2020]

BASIC CONSIDERATIONS

§ 200.402 Composition of costs.

Total cost. The total cost of a Federal award is the sum of the allowable direct and allocable indirect costs less any applicable credits.

§ 200.403 Factors affecting allowability of costs.

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.

(b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.

(c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.

(d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

(e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.

(f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-fi-

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nanced program in either the current or a prior period. See also § 200.306(b).

(g) Be adequately documented. See also §§ 200.300 through 200.309 of this part.

(h) Cost must be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to § 200.308(e)(3).

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49562, Aug. 13, 2020]

§ 200.404 Reasonable costs.

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally-funded. In determining reasonableness of a given cost, consideration must be given to:

(a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.

(b) The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.

(c) Market prices for comparable goods or services for the geographic area.

(d) Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable its students or membership, the public at large, and the Federal Government.

(e) Whether the non-Federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75885, Dec. 19, 2014]

§ 200.405 Allocable costs.

(a) A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

(1) Is incurred specifically for the Federal award;

(2) Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and

(3) Is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

(b) All activities which benefit from the non-Federal entity's indirect (F&A) cost, including unallowable activities and donated services by the non-Federal entity or third parties, will receive an appropriate allocation of indirect costs.

(c) Any cost allocable to a particular Federal award under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the non-Federal entity from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

(d) Direct cost allocation principles: If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding paragraph (c) of this section, the costs may be allocated or transferred to benefited projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized under a Federal

award, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. See also §§ 200.310 through 200.316 and 200.439.

(e) If the contract is subject to CAS, costs must be allocated to the contract pursuant to the Cost Accounting Standards. To the extent that CAS is applicable, the allocation of costs in accordance with CAS takes precedence over the allocation provisions in this part.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75885, Dec. 19, 2014; 85 FR 49562, Aug. 13, 2020]

§ 200.406 Applicable credits.

(a) Applicable credits refer to those receipts or reduction-of-expenditure-type transactions that offset or reduce expense items allocable to the Federal award as direct or indirect (F&A) costs. Examples of such transactions are: purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the non-Federal entity relate to allowable costs, they must be credited to the Federal award either as a cost reduction or cash refund, as appropriate.

(b) In some instances, the amounts received from the Federal Government to finance activities or service operations of the non-Federal entity should be treated as applicable credits. Specifically, the concept of netting such credit items (including any amounts used to meet cost sharing or matching requirements) must be recognized in determining the rates or amounts to be charged to the Federal award. (See §§ 200.436 and 200.468, for areas of potential application in the matter of Federal financing of activities.)

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75885, Dec. 19, 2014; 85 FR 49562, Aug. 13, 2020]

§ 200.407 Prior written approval (prior approval).

Under any given Federal award, the reasonableness and allocability of certain items of costs may be difficult to

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determine. In order to avoid subsequent disallowance or dispute based on unreasonableness or nonallocability, the non-Federal entity may seek the prior written approval of the cognizant agency for indirect costs or the Federal awarding agency in advance of the in-currence of special or unusual costs. Prior written approval should include the timeframe or scope of the agreement. The absence of prior written approval on any element of cost will not, in itself, affect the reasonableness or allocability of that element, unless prior approval is specifically required for allowability as described under certain circumstances in the following sections of this part:

- (a) § 200.201 Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts, paragraph (b)(5);
- (b) § 200.306 Cost sharing or matching;
- (c) § 200.307 Program income;
- (d) § 200.308 Revision of budget and program plans;
- (e) § 200.311 Real property;
- (f) § 200.313 Equipment;
- (g) § 200.333 Fixed amount subawards;
- (h) § 200.413 Direct costs, paragraph (c);
- (i) § 200.430 Compensation—personal services, paragraph (h);
- (j) § 200.431 Compensation—fringe benefits;
- (k) § 200.438 Entertainment costs;
- (l) § 200.439 Equipment and other capital expenditures;
- (m) § 200.440 Exchange rates;
- (n) § 200.441 Fines, penalties, damages and other settlements;
- (o) § 200.442 Fund raising and investment management costs;
- (p) § 200.445 Goods or services for personal use;
- (q) § 200.447 Insurance and indemnification;
- (r) § 200.454 Memberships, subscriptions, and professional activity costs, paragraph (c);
- (s) § 200.455 Organization costs;
- (t) § 200.456 Participant support costs;
- (u) § 200.458 Pre-award costs;
- (v) § 200.462 Rearrangement and re-conversion costs;
- (w) § 200.467 Selling and marketing costs;
- (x) § 200.470 Taxes (including Value Added Tax); and

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- (y) § 200.475 Travel costs.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75885, Dec. 19, 2014; 85 FR 49562, Aug. 13, 2020]

§ 200.408 Limitation on allowance of costs.

The Federal award may be subject to statutory requirements that limit the allowability of costs. When the maximum amount allowable under a limitation is less than the total amount determined in accordance with the principles in this part, the amount not recoverable under the Federal award may not be charged to the Federal award.

§ 200.409 Special considerations.

In addition to the basic considerations regarding the allowability of costs highlighted in this subtitle, other subtitles in this part describe special considerations and requirements applicable to states, local governments, Indian tribes, and IHEs. In addition, certain provisions among the items of cost in this subpart are only applicable to certain types of non-Federal entities, as specified in the following sections:

- (a) Direct and Indirect (F&A) Costs (§§ 200.412–200.415) of this subpart;
- (b) Special Considerations for States, Local Governments and Indian Tribes (§§ 200.416 and 200.417) of this subpart; and
- (c) Special Considerations for Institutions of Higher Education (§§ 200.418 and 200.419) of this subpart.

[85 FR 49562, Aug. 13, 2020]

§ 200.410 Collection of unallowable costs.

Payments made for costs determined to be unallowable by either the Federal awarding agency, cognizant agency for indirect costs, or pass-through entity, either as direct or indirect costs, must be refunded (including interest) to the Federal Government in accordance with instructions from the Federal agency that determined the costs are unallowable unless Federal statute or regulation directs otherwise. See also §§ 200.300 through 200.309 in subpart D of this part.

[85 FR 49562, Aug. 13, 2020]

§ 200.411 Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs.

(a) Negotiated indirect (F&A) cost rates based on a proposal later found to have included costs that:

(1) Are unallowable as specified by Federal statutes, regulations or the terms and conditions of a Federal award; or

(2) Are unallowable because they are not allocable to the Federal award(s), must be adjusted, or a refund must be made, in accordance with the requirements of this section. These adjustments or refunds are designed to correct the proposals used to establish the rates and do not constitute a reopening of the rate negotiation. The adjustments or refunds will be made regardless of the type of rate negotiated (pre-determined, final, fixed, or provisional).

(b) For rates covering a future fiscal year of the non-Federal entity, the unallowable costs will be removed from the indirect (F&A) cost pools and the rates appropriately adjusted.

(c) For rates covering a past period, the Federal share of the unallowable costs will be computed for each year involved and a cash refund (including interest chargeable in accordance with applicable regulations) will be made to the Federal Government. If cash refunds are made for past periods covered by provisional or fixed rates, appropriate adjustments will be made when the rates are finalized to avoid duplicate recovery of the unallowable costs by the Federal Government.

(d) For rates covering the current period, either a rate adjustment or a refund, as described in paragraphs (b) and (c) of this section, must be required by the cognizant agency for indirect costs. The choice of method must be at the discretion of the cognizant agency for indirect costs, based on its judgment as to which method would be most practical.

(e) The amount or proportion of unallowable costs included in each year's rate will be assumed to be the same as the amount or proportion of unallowable costs included in the base year proposal used to establish the rate.

DIRECT AND INDIRECT (F&A) COSTS

§ 200.412 Classification of costs.

There is no universal rule for classifying certain costs as either direct or indirect (F&A) under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost incurred for the same purpose be treated consistently in like circumstances either as a direct or an indirect (F&A) cost in order to avoid possible double-charging of Federal awards. Guidelines for determining direct and indirect (F&A) costs charged to Federal awards are provided in this subpart.

§ 200.413 Direct costs.

(a) *General.* Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (F&A) costs. See also § 200.405.

(b) *Application to Federal awards.* Identification with the Federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect (F&A) costs of Federal awards. Typical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials and other items of expense incurred for the Federal award. If directly related to a specific award, certain costs that otherwise would be treated as indirect costs may also be considered direct costs. Examples include extraordinary utility consumption, the cost of materials supplied from stock or services rendered by specialized facilities, program evaluation costs, or other institutional service operations.

(c) The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct

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charging of these costs may be appropriate only if all of the following conditions are met:

(1) Administrative or clerical services are integral to a project or activity;

(2) Individuals involved can be specifically identified with the project or activity;

(3) Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and

(4) The costs are not also recovered as indirect costs.

(d) *Minor items.* Any direct cost of minor amount may be treated as an indirect (F&A) cost for reasons of practicality where such accounting treatment for that item of cost is consistently applied to all Federal and non-Federal cost objectives.

(e) The costs of certain activities are not allowable as charges to Federal awards. However, even though these costs are unallowable for purposes of computing charges to Federal awards, they nonetheless must be treated as direct costs for purposes of determining indirect (F&A) cost rates and be allocated their equitable share of the non-Federal entity's indirect costs if they represent activities which:

(1) Include the salaries of personnel,

(2) Occupy space, and

(3) Benefit from the non-Federal entity's indirect (F&A) costs.

(f) For nonprofit organizations, the costs of activities performed by the non-Federal entity primarily as a service to members, clients, or the general public when significant and necessary to the non-Federal entity's mission must be treated as direct costs whether or not allowable, and be allocated an equitable share of indirect (F&A) costs. Some examples of these types of activities include:

(1) Maintenance of membership rolls, subscriptions, publications, and related functions. See also § 200.454.

(2) Providing services and information to members, legislative or administrative bodies, or the public. See also §§ 200.454 and 200.450.

(3) Promotion, lobbying, and other forms of public relations. See also §§ 200.421 and 200.450.

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(4) Conferences except those held to conduct the general administration of the non-Federal entity. See also § 200.432.

(5) Maintenance, protection, and investment of special funds not used in operation of the non-Federal entity. See also § 200.442.

(6) Administration of group benefits on behalf of members or clients, including life and hospital insurance, annuity or retirement plans, and financial aid. See also § 200.431.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75885, Dec. 19, 2014; 85 FR 49562, Aug. 13, 2020]

§ 200.414 Indirect (F&A) costs.

(a) *Facilities and administration classification.* For major Institutions of Higher Education (IHE) and major nonprofit organizations, indirect (F&A) costs must be classified within two broad categories: “Facilities” and “Administration.” “Facilities” is defined as depreciation on buildings, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses. “Administration” is defined as general administration and general expenses such as the director's office, accounting, personnel and all other types of expenditures not listed specifically under one of the sub-categories of “Facilities” (including cross allocations from other pools, where applicable). For nonprofit organizations, library expenses are included in the “Administration” category; for IHEs, they are included in the “Facilities” category. Major IHEs are defined as those required to use the Standard Format for Submission as noted in appendix III to this part, and Rate Determination for Institutions of Higher Education paragraph C. 11. Major nonprofit organizations are those which receive more than \$10 million dollars in direct Federal funding.

(b) *Diversity of nonprofit organizations.* Because of the diverse characteristics and accounting practices of nonprofit organizations, it is not possible to specify the types of cost which may be classified as indirect (F&A) cost in all situations. Identification with a Federal award rather than the nature of

the goods and services involved is the determining factor in distinguishing direct from indirect (F&A) costs of Federal awards. However, typical examples of indirect (F&A) cost for many nonprofit organizations may include depreciation on buildings and equipment, the costs of operating and maintaining facilities, and general administration and general expenses, such as the salaries and expenses of executive officers, personnel administration, and accounting.

(c) *Federal Agency Acceptance of Negotiated Indirect Cost Rates.* (See also § 200.306.)

(1) The negotiated rates must be accepted by all Federal awarding agencies. A Federal awarding agency may use a rate different from the negotiated rate for a class of Federal awards or a single Federal award only when required by Federal statute or regulation, or when approved by a Federal awarding agency head or delegate based on documented justification as described in paragraph (c)(3) of this section.

(2) The Federal awarding agency head or delegate must notify OMB of any approved deviations.

(3) The Federal awarding agency must implement, and make publicly available, the policies, procedures and general decision-making criteria that their programs will follow to seek and justify deviations from negotiated rates.

(4) As required under § 200.204, the Federal awarding agency must include in the notice of funding opportunity the policies relating to indirect cost rate reimbursement, matching, or cost share as approved under paragraph (e)(1) of this section. As appropriate, the Federal agency should incorporate discussion of these policies into Federal awarding agency outreach activities with non-Federal entities prior to the posting of a notice of funding opportunity.

(d) Pass-through entities are subject to the requirements in § 200.332(a)(4).

(e) Requirements for development and submission of indirect (F&A) cost rate proposals and cost allocation plans are contained in Appendices III-VII and Appendix IX as follows:

(1) Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs);

(2) Appendix IV to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Non-profit Organizations;

(3) Appendix V to Part 200—State/Local Governmentwide Central Service Cost Allocation Plans;

(4) Appendix VI to Part 200—Public Assistance Cost Allocation Plans;

(5) Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals; and

(6) Appendix IX to Part 200—Hospital Cost Principles.

(f) In addition to the procedures outlined in the appendices in paragraph (e) of this section, any non-Federal entity that does not have a current negotiated (including provisional) rate, except for those non-Federal entities described in appendix VII to this part, paragraph D.1.b, may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely. No documentation is required to justify the 10% de minimis indirect cost rate. As described in § 200.403, costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both. If chosen, this methodology once elected must be used consistently for all Federal awards until such time as a non-Federal entity chooses to negotiate for a rate, which the non-Federal entity may apply to do at any time.

(g) Any non-Federal entity that has a current federally-negotiated indirect cost rate may apply for a one-time extension of the rates in that agreement for a period of up to four years. This extension will be subject to the review and approval of the cognizant agency for indirect costs. If an extension is granted the non-Federal entity may not request a rate review until the extension period ends. At the end of the 4-year extension, the non-Federal entity must re-apply to negotiate a rate. Subsequent one-time extensions (up to four years) are permitted if a renegotiation is completed between each extension request.

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(h) The federally negotiated indirect rate, distribution base, and rate type for a non-Federal entity (except for the Indian tribes or tribal organizations, as defined in the Indian Self Determination, Education and Assistance Act, 25 U.S.C. 450b(1)) must be available publicly on an OMB-designated Federal website.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75886, Dec. 19, 2014; 85 FR 49563, Aug. 13, 2020]

§ 200.415 Required certifications.

Required certifications include:

(a) To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows: “By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).”

(b) Certification of cost allocation plan or indirect (F&A) cost rate proposal. Each cost allocation plan or indirect (F&A) cost rate proposal must comply with the following:

(1) A proposal to establish a cost allocation plan or an indirect (F&A) cost rate, whether submitted to a Federal cognizant agency for indirect costs or maintained on file by the non-Federal entity, must be certified by the non-Federal entity using the Certificate of Cost Allocation Plan or Certificate of Indirect Costs as set forth in appendices III through VII, and IX of this part. The certificate must be signed on behalf of the non-Federal entity by an individual at a level no lower than vice president or chief financial officer of

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the non-Federal entity that submits the proposal.

(2) Unless the non-Federal entity has elected the option under § 200.414(f), the Federal Government may either disallow all indirect (F&A) costs or unilaterally establish such a plan or rate when the non-Federal entity fails to submit a certified proposal for establishing such a plan or rate in accordance with the requirements. Such a plan or rate may be based upon audited historical data or such other data that have been furnished to the cognizant agency for indirect costs and for which it can be demonstrated that all unallowable costs have been excluded. When a cost allocation plan or indirect cost rate is unilaterally established by the Federal Government because the non-Federal entity failed to submit a certified proposal, the plan or rate established will be set to ensure that potentially unallowable costs will not be reimbursed.

(c) Certifications by nonprofit organizations as appropriate that they did not meet the definition of a major nonprofit organization as defined in § 200.414(a).

(d) See also § 200.450 for another required certification.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75886, Dec. 19, 2014; 85 FR 49563, Aug. 13, 2020]

SPECIAL CONSIDERATIONS FOR STATES, LOCAL GOVERNMENTS AND INDIAN TRIBES

§ 200.416 Cost allocation plans and indirect cost proposals.

(a) For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a centralized basis. Since Federal awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process.

(b) Individual operating agencies (governmental department or agency), normally charge Federal awards for indirect costs through an indirect cost

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rate. A separate indirect cost rate(s) proposal for each operating agency is usually necessary to claim indirect costs under Federal awards. Indirect costs include:

(1) The indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and

(2) The costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

(c) The requirements for development and submission of cost allocation plans (for central service costs and public assistance programs) and indirect cost rate proposals are contained in appendices V, VI and VII to this part.

[78 FR 78608, Dec. 26, 2013, as amended at 86 FR 10440, Feb. 22, 2021]

§ 200.417 Interagency service.

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a prorated share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Appendix V to Part 200.

[85 FR 49564, Aug. 13, 2020]

SPECIAL CONSIDERATIONS FOR INSTITUTIONS OF HIGHER EDUCATION

§ 200.418 Costs incurred by states and local governments.

Costs incurred or paid by a state or local government on behalf of its IHEs for fringe benefit programs, such as pension costs and FICA and any other costs specifically incurred on behalf of, and in direct benefit to, the IHEs, are allowable costs of such IHEs whether or not these costs are recorded in the accounting records of the institutions, subject to the following:

(a) The costs meet the requirements of § 200.402–411 of this subpart;

(b) The costs are properly supported by approved cost allocation plans in ac-

cordance with applicable Federal cost accounting principles in this part; and

(c) The costs are not otherwise borne directly or indirectly by the Federal Government.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49564, Aug. 13, 2020]

§ 200.419 Cost accounting standards and disclosure statement.

(a) An IHE that receive an aggregate total \$50 million or more in Federal awards and instruments subject to this subpart (as specified in § 200.101) in its most recently completed fiscal year must comply with the Cost Accounting Standards Board's cost accounting standards located at 48 CFR 9905.501, 9905.502, 9905.505, and 9905.506. CAS-covered contracts and subcontracts awarded to the IHEs are subject to the broader range of CAS requirements at 48 CFR 9900 through 9999 and 48 CFR part 30 (FAR Part 30).

(b) *Disclosure statement.* An IHE that receives an aggregate total \$50 million or more in Federal awards and instruments subject to this subpart (as specified in § 200.101) during its most recently completed fiscal year must disclose their cost accounting practices by filing a Disclosure Statement (DS–2), which is reproduced in Appendix III to Part 200. With the approval of the cognizant agency for indirect costs, an IHE may meet the DS–2 submission by submitting the DS–2 for each business unit that received \$50 million or more in Federal awards and instruments.

(1) The DS–2 must be submitted to the cognizant agency for indirect costs with a copy to the IHE's cognizant agency for audit. The initial DS–2 and revisions to the DS–2 must be submitted in coordination with the IHE's indirect (F&A) rate proposal, unless an earlier submission is requested by the cognizant agency for indirect costs. IHEs with CAS-covered contracts or subcontracts meeting the dollar threshold in 48 CFR 9903.202–1(f) must submit their initial DS–2 or revisions no later than prior to the award of a CAS-covered contract or subcontract.

(2) An IHE must maintain an accurate DS–2 and comply with disclosed cost accounting practices. An IHE must file amendments to the DS–2 to the cognizant agency for indirect costs

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in advance of a disclosed practice being changed to comply with a new or modified standard, or when a practice is changed for other reasons. An IHE may proceed with implementing the change after it has notified the Federal cognizant agency for indirect costs. If the change represents a variation from 2 CFR part 200, the change may require approval by the Federal cognizant agency for indirect costs, in accordance with § 200.102(b). Amendments of a DS–2 may be submitted at any time. Resubmission of a complete, updated DS–2 is discouraged except when there are extensive changes to disclosed practices.

(3) *Cost and funding adjustments.* Cost adjustments must be made by the cognizant agency for indirect costs if an IHE fails to comply with the cost policies in this part or fails to consistently follow its established or disclosed cost accounting practices when estimating, accumulating or reporting the costs of Federal awards, and the aggregate cost impact on Federal awards is material. The cost adjustment must normally be made on an aggregate basis for all affected Federal awards through an adjustment of the IHE’s future F&A costs rates or other means considered appropriate by the cognizant agency for indirect costs. Under the terms of CAS covered contracts, adjustments in the amount of funding provided may also be required when the estimated proposal costs were not determined in accordance with established cost accounting practices.

(4) *Overpayments.* Excess amounts paid in the aggregate by the Federal Government under Federal awards due to a noncompliant cost accounting practice used to estimate, accumulate, or report costs must be credited or refunded, as deemed appropriate by the cognizant agency for indirect costs. Interest applicable to the excess amounts paid in the aggregate during the period of noncompliance must also be determined and collected in accordance with applicable Federal agency regulations.

(5) *Compliant cost accounting practice changes.* Changes from one compliant cost accounting practice to another compliant practice that are approved by the cognizant agency for indirect costs may require cost adjustments if

the change has a material effect on Federal awards and the changes are deemed appropriate by the cognizant agency for indirect costs.

(6) *Responsibilities.* The cognizant agency for indirect cost must:

(i) Determine cost adjustments for all Federal awards in the aggregate on behalf of the Federal Government. Actions of the cognizant agency for indirect cost in making cost adjustment determinations must be coordinated with all affected Federal awarding agencies to the extent necessary.

(ii) Prescribe guidelines and establish internal procedures to promptly determine on behalf of the Federal Government that a DS–2 adequately discloses the IHE’s cost accounting practices and that the disclosed practices are compliant with applicable CAS and the requirements of this part.

(iii) Distribute to all affected Federal awarding agencies any DS–2 determination of adequacy or noncompliance.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75886, Dec. 19, 2014; 85 FR 49564, Aug. 13, 2020]

GENERAL PROVISIONS FOR SELECTED ITEMS OF COST

§ 200.420 Considerations for selected items of cost.

This section provides principles to be applied in establishing the allowability of certain items involved in determining cost, in addition to the requirements of Subtitle II of this subpart. These principles apply whether or not a particular item of cost is properly treated as direct cost or indirect (F&A) cost. Failure to mention a particular item of cost is not intended to imply that it is either allowable or unallowable; rather, determination as to allowability in each case should be based on the treatment provided for similar or related items of cost, and based on the principles described in §§ 200.402 through 200.411. In case of a discrepancy between the provisions of a specific Federal award and the provisions below, the Federal award governs. Criteria outlined in § 200.403 must be applied in determining allowability. See also § 200.102.

[85 FR 49564, Aug. 13, 2020]

OMB Guidance

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§ 200.421 Advertising and public relations.

(a) The term advertising costs means the costs of advertising media and corollary administrative costs. Advertising media include magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals, and the like.

(b) The only allowable advertising costs are those which are solely for:

(1) The recruitment of personnel required by the non-Federal entity for performance of a Federal award (See also § 200.463);

(2) The procurement of goods and services for the performance of a Federal award;

(3) The disposal of scrap or surplus materials acquired in the performance of a Federal award except when non-Federal entities are reimbursed for disposal costs at a predetermined amount; or

(4) Program outreach and other specific purposes necessary to meet the requirements of the Federal award.

(c) The term “public relations” includes community relations and means those activities dedicated to maintaining the image of the non-Federal entity or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public.

(d) The only allowable public relations costs are:

(1) Costs specifically required by the Federal award;

(2) Costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of the Federal award (these costs are considered necessary as part of the outreach effort for the Federal award); or

(3) Costs of conducting general liaison with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary to keep the public informed on matters of public concern, such as notices of funding opportunities, financial matters, etc.

(e) Unallowable advertising and public relations costs include the following:

(1) All advertising and public relations costs other than as specified in paragraphs (b) and (d) of this section;

(2) Costs of meetings, conventions, convocations, or other events related to other activities of the entity (see also § 200.432), including:

(i) Costs of displays, demonstrations, and exhibits;

(ii) Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events; and

(iii) Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings;

(3) Costs of promotional items and memorabilia, including models, gifts, and souvenirs;

(4) Costs of advertising and public relations designed solely to promote the non-Federal entity.

[78 FR 76808, Dec. 26, 2013, as amended at 85 FR 49564, Aug. 13, 2020]

§ 200.422 Advisory councils.

Costs incurred by advisory councils or committees are unallowable unless authorized by statute, the Federal awarding agency or as an indirect cost where allocable to Federal awards. See § 200.444, applicable to States, local governments, and Indian tribes.

[85 FR 49564, Aug. 13, 2020]

§ 200.423 Alcoholic beverages.

Costs of alcoholic beverages are unallowable.

§ 200.424 Alumni/ae activities.

Costs incurred by IHEs for, or in support of, alumni/ae activities are unallowable.

§ 200.425 Audit services.

(a) A reasonably proportionate share of the costs of audits required by, and performed in accordance with, the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507), as implemented by requirements of this part, are allowable. However, the following audit costs are unallowable:

(1) Any costs when audits required by the Single Audit Act and subpart F of this part have not been conducted or

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have been conducted but not in accordance therewith; and

(2) Any costs of auditing a non-Federal entity that is exempted from having an audit conducted under the Single Audit Act and subpart F of this part because its expenditures under Federal awards are less than \$750,000 during the non-Federal entity's fiscal year.

(b) The costs of a financial statement audit of a non-Federal entity that does not currently have a Federal award may be included in the indirect cost pool for a cost allocation plan or indirect cost proposal.

(c) Pass-through entities may charge Federal awards for the cost of agreed-upon-procedures engagements to monitor subrecipients (in accordance with subpart D, §§ 200.331–333) who are exempted from the requirements of the Single Audit Act and subpart F of this part. This cost is allowable only if the agreed-upon-procedures engagements are:

(1) Conducted in accordance with GAGAS attestation standards;

(2) Paid for and arranged by the pass-through entity; and

(3) Limited in scope to one or more of the following types of compliance requirements: activities allowed or unallowed; allowable costs/cost principles; eligibility; and reporting.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49564, Aug. 13, 2020]

§ 200.426 Bad debts.

Bad debts (debts which have been determined to be uncollectable), including losses (whether actual or estimated) arising from uncollectable accounts and other claims, are unallowable. Related collection costs, and related legal costs, arising from such debts after they have been determined to be uncollectable are also unallowable. See also § 200.428.

[85 FR 49565, Aug. 13, 2020]

§ 200.427 Bonding costs.

(a) Bonding costs arise when the Federal awarding agency requires assurance against financial loss to itself or others by reason of the act or default of the non-Federal entity. They arise also in instances where the non-Fed-

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eral entity requires similar assurance, including: bonds as bid, performance, payment, advance payment, infringement, and fidelity bonds for employees and officials.

(b) Costs of bonding required pursuant to the terms and conditions of the Federal award are allowable.

(c) Costs of bonding required by the non-Federal entity in the general conduct of its operations are allowable as an indirect cost to the extent that such bonding is in accordance with sound business practice and the rates and premiums are reasonable under the circumstances.

§ 200.428 Collections of improper payments.

The costs incurred by a non-Federal entity to recover improper payments are allowable as either direct or indirect costs, as appropriate. Amounts collected may be used by the non-Federal entity in accordance with cash management standards set forth in § 200.305.

[85 FR 49565, Aug. 13, 2020]

§ 200.429 Commencement and convocation costs.

For IHEs, costs incurred for commencements and convocations are unallowable, except as provided for in (B)(9) Student Administration and Services, in appendix III to this part, as activity costs.

[85 FR 49565, Aug. 13, 2020]

§ 200.430 Compensation—personal services.

(a) *General.* Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in § 200.431. Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees:

(1) Is reasonable for the services rendered and conforms to the established

written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities;

(2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and

(3) Is determined and supported as provided in paragraph (i) of this section, when applicable.

(b) *Reasonableness.* Compensation for employees engaged in work on Federal awards will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the non-Federal entity. In cases where the kinds of employees required for Federal awards are not found in the other activities of the non-Federal entity, compensation will be considered reasonable to the extent that it is comparable to that paid for similar work in the labor market in which the non-Federal entity competes for the kind of employees involved.

(c) *Professional activities outside the non-Federal entity.* Unless an arrangement is specifically authorized by a Federal awarding agency, a non-Federal entity must follow its written non-Federal entity-wide policies and practices concerning the permissible extent of professional services that can be provided outside the non-Federal entity for non-organizational compensation. Where such non-Federal entity-wide written policies do not exist or do not adequately define the permissible extent of consulting or other non-organizational activities undertaken for extra outside pay, the Federal Government may require that the effort of professional staff working on Federal awards be allocated between:

(1) Non-Federal entity activities, and

(2) Non-organizational professional activities. If the Federal awarding agency considers the extent of non-organizational professional effort excessive or inconsistent with the conflicts-of-interest terms and conditions of the Federal award, appropriate arrangements governing compensation will be negotiated on a case-by-case basis.

(d) *Unallowable costs.* (1) Costs which are unallowable under other sections of these principles must not be allowable under this section solely on the basis

that they constitute personnel compensation.

(2) The allowable compensation for certain employees is subject to a ceiling in accordance with statute. For the amount of the ceiling for cost-reimbursement contracts, the covered compensation subject to the ceiling, the covered employees, and other relevant provisions, see 10 U.S.C. 2324(e)(1)(P), and 41 U.S.C. 1127 and 4304(a)(16). For other types of Federal awards, other statutory ceilings may apply.

(e) *Special considerations.* Special considerations in determining allowability of compensation will be given to any change in a non-Federal entity's compensation policy resulting in a substantial increase in its employees' level of compensation (particularly when the change was concurrent with an increase in the ratio of Federal awards to other activities) or any change in the treatment of allowability of specific types of compensation due to changes in Federal policy.

(f) *Incentive compensation.* Incentive compensation to employees based on cost reduction, or efficient performance, suggestion awards, safety awards, etc., is allowable to the extent that the overall compensation is determined to be reasonable and such costs are paid or accrued pursuant to an agreement entered into in good faith between the non-Federal entity and the employees before the services were rendered, or pursuant to an established plan followed by the non-Federal entity so consistently as to imply, in effect, an agreement to make such payment.

(g) *Nonprofit organizations.* For compensation to members of nonprofit organizations, trustees, directors, associates, officers, or the immediate families thereof, determination must be made that such compensation is reasonable for the actual personal services rendered rather than a distribution of earnings in excess of costs. This may include director's and executive committee member's fees, incentive awards, allowances for off-site pay, incentive pay, location allowances, hardship pay, and cost-of-living differentials.

(h) *Institutions of Higher Education (IHEs).* (1) Certain conditions require

special consideration and possible limitations in determining allowable personnel compensation costs under Federal awards. Among such conditions are the following:

(i) Allowable activities. Charges to Federal awards may include reasonable amounts for activities contributing and directly related to work under an agreement, such as delivering special lectures about specific aspects of the ongoing activity, writing reports and articles, developing and maintaining protocols (human, animals, etc.), managing substances/chemicals, managing and securing project-specific data, coordinating research subjects, participating in appropriate seminars, consulting with colleagues and graduate students, and attending meetings and conferences.

(ii) Incidental activities. Incidental activities for which supplemental compensation is allowable under written institutional policy (at a rate not to exceed institutional base salary) need not be included in the records described in paragraph (i) of this section to directly charge payments of incidental activities, such activities must either be specifically provided for in the Federal award budget or receive prior written approval by the Federal awarding agency.

(2) *Salary basis.* Charges for work performed on Federal awards by faculty members during the academic year are allowable at the IBS rate. Except as noted in paragraph (h)(1)(ii) of this section, in no event will charges to Federal awards, irrespective of the basis of computation, exceed the proportionate share of the IBS for that period. This principle applies to all members of faculty at an institution. IBS is defined as the annual compensation paid by an IHE for an individual's appointment, whether that individual's time is spent on research, instruction, administration, or other activities. IBS excludes any income that an individual earns outside of duties performed for the IHE. Unless there is prior approval by the Federal awarding agency, charges of a faculty member's salary to a Federal award must not exceed the proportionate share of the IBS for the period during which the faculty member worked on the award.

(3) *Intra-Institution of Higher Education (IHE) consulting.* Intra-IHE consulting by faculty should be undertaken as an IHE responsibility requiring no compensation in addition to IBS. However, in unusual cases where consultation is across departmental lines or involves a separate or remote operation, and the work performed by the faculty member is in addition to his or her regular responsibilities, any charges for such work representing additional compensation above IBS are allowable provided that such consulting arrangements are specifically provided for in the Federal award or approved in writing by the Federal awarding agency.

(4) Extra Service Pay normally represents overload compensation, subject to institutional compensation policies for services above and beyond IBS. Where extra service pay is a result of Intra-IHE consulting, it is subject to the same requirements of paragraph (b) above. It is allowable if all of the following conditions are met:

(i) The non-Federal entity establishes consistent written policies which apply uniformly to all faculty members, not just those working on Federal awards.

(ii) The non-Federal entity establishes a consistent written definition of work covered by IBS which is specific enough to determine conclusively when work beyond that level has occurred. This may be described in appointment letters or other documentations.

(iii) The supplementation amount paid is commensurate with the IBS rate of pay and the amount of additional work performed. See paragraph (h)(2) of this section.

(iv) The salaries, as supplemented, fall within the salary structure and pay ranges established by and documented in writing or otherwise applicable to the non-Federal entity.

(v) The total salaries charged to Federal awards including extra service pay are subject to the Standards of Documentation as described in paragraph (i) of this section.

(5) *Periods outside the academic year.*
 (i) Except as specified for teaching activity in paragraph (h)(5)(ii) of this section, charges for work performed by faculty members on Federal awards

during periods not included in the base salary period will be at a rate not in excess of the IBS.

(ii) Charges for teaching activities performed by faculty members on Federal awards during periods not included in IBS period will be based on the normal written policy of the IHE governing compensation to faculty members for teaching assignments during such periods.

(6) *Part-time faculty.* Charges for work performed on Federal awards by faculty members having only part-time appointments will be determined at a rate not in excess of that regularly paid for part-time assignments.

(7) *Sabbatical leave costs.* Rules for sabbatical leave are as follow:

(i) Costs of leaves of absence by employees for performance of graduate work or sabbatical study, travel, or research are allowable provided the IHE has a uniform written policy on sabbatical leave for persons engaged in instruction and persons engaged in research. Such costs will be allocated on an equitable basis among all related activities of the IHE.

(ii) Where sabbatical leave is included in fringe benefits for which a cost is determined for assessment as a direct charge, the aggregate amount of such assessments applicable to all work of the institution during the base period must be reasonable in relation to the IHE's actual experience under its sabbatical leave policy.

(8) *Salary rates for non-faculty members.* Non-faculty full-time professional personnel may also earn "extra service pay" in accordance with the non-Federal entity's written policy and consistent with paragraph (h)(1)(i) of this section.

(i) *Standards for Documentation of Personnel Expenses* (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

(ii) Be incorporated into the official records of the non-Federal entity;

(iii) Reasonably reflect the total activity for which the employee is com-

pensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS);

(iv) Encompass federally-assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;

(v) Comply with the established accounting policies and practices of the non-Federal entity (See paragraph (h)(1)(ii) above for treatment of incidental work for IHEs.); and

(vi) [Reserved]

(vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

(viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that:

(A) The system for establishing the estimates produces reasonable approximations of the activity actually performed;

(B) Significant changes in the corresponding work activity (as defined by the non-Federal entity's written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and

(C) The non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a Federal award based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

(ix) Because practices vary as to the activity constituting a full workload (for IHEs, IBS), records may reflect

categories of activities expressed as a percentage distribution of total activities.

(x) It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for IHEs, a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected.

(2) For records which meet the standards required in paragraph (i)(1) of this section, the non-Federal entity will not be required to provide additional support or documentation for the work performed, other than that referenced in paragraph (i)(3) of this section.

(3) In accordance with Department of Labor regulations implementing the Fair Labor Standards Act (FLSA) (29 CFR part 516), charges for the salaries and wages of nonexempt employees, in addition to the supporting documentation described in this section, must also be supported by records indicating the total number of hours worked each day.

(4) Salaries and wages of employees used in meeting cost sharing or matching requirements on Federal awards must be supported in the same manner as salaries and wages claimed for reimbursement from Federal awards.

(5) For states, local governments and Indian tribes, substitute processes or systems for allocating salaries and wages to Federal awards may be used in place of or in addition to the records described in paragraph (1) if approved by the cognizant agency for indirect cost. Such systems may include, but are not limited to, random moment sampling, “rolling” time studies, case counts, or other quantifiable measures of work performed.

(i) Substitute systems which use sampling methods (primarily for Temporary Assistance for Needy Families (TANF), the Supplemental Nutrition Assistance Program (SNAP), Medicaid, and other public assistance programs) must meet acceptable statistical sampling standards including:

(A) The sampling universe must include all of the employees whose salaries and wages are to be allocated based on sample results except as pro-

vided in paragraph (i)(5)(iii) of this section;

(B) The entire time period involved must be covered by the sample; and

(C) The results must be statistically valid and applied to the period being sampled.

(ii) Allocating charges for the sampled employees’ supervisors, clerical and support staffs, based on the results of the sampled employees, will be acceptable.

(iii) Less than full compliance with the statistical sampling standards noted in subsection (5)(i) may be accepted by the cognizant agency for indirect costs if it concludes that the amounts to be allocated to Federal awards will be minimal, or if it concludes that the system proposed by the non-Federal entity will result in lower costs to Federal awards than a system which complies with the standards.

(6) Cognizant agencies for indirect costs are encouraged to approve alternative proposals based on outcomes and milestones for program performance where these are clearly documented. Where approved by the Federal cognizant agency for indirect costs, these plans are acceptable as an alternative to the requirements of paragraph (i)(1) of this section.

(7) For Federal awards of similar purpose activity or instances of approved blended funding, a non-Federal entity may submit performance plans that incorporate funds from multiple Federal awards and account for their combined use based on performance-oriented metrics, provided that such plans are approved in advance by all involved Federal awarding agencies. In these instances, the non-Federal entity must submit a request for waiver of the requirements based on documentation that describes the method of charging costs, relates the charging of costs to the specific activity that is applicable to all fund sources, and is based on quantifiable measures of the activity in relation to time charged.

(8) For a non-Federal entity where the records do not meet the standards described in this section, the Federal

Government may require personnel activity reports, including prescribed certifications, or equivalent documentation that support the records as required in this section.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75886, Dec. 19, 2014; 85 FR 49565, Aug. 13, 2020]

§ 200.431 Compensation—fringe benefits.

(a) *General.* Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. Except as provided elsewhere in these principles, the costs of fringe benefits are allowable provided that the benefits are reasonable and are required by law, non-Federal entity-employee agreement, or an established policy of the non-Federal entity.

(b) *Leave.* The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

(1) They are provided under established written leave policies;

(2) The costs are equitably allocated to all related activities, including Federal awards; and,

(3) The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the non-Federal entity or specified grouping of employees.

(i) When a non-Federal entity uses the cash basis of accounting, the cost of leave is recognized in the period that the leave is taken and paid for. Payments for unused leave when an employee retires or terminates employment are allowable in the year of payment.

(ii) The accrual basis may be only used for those types of leave for which a liability as defined by GAAP exists when the leave is earned. When a non-Federal entity uses the accrual basis of

accounting, allowable leave costs are the lesser of the amount accrued or funded.

(c) *Fringe benefits.* The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in § 200.447); pension plan costs (see paragraph (i) of this section); and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits, must be allocated to Federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such Federal awards and other activities, and charged as direct or indirect costs in accordance with the non-Federal entity's accounting practices.

(d) *Cost objectives.* Fringe benefits may be assigned to cost objectives by identifying specific benefits to specific individual employees or by allocating on the basis of entity-wide salaries and wages of the employees receiving the benefits. When the allocation method is used, separate allocations must be made to selective groupings of employees, unless the non-Federal entity demonstrates that costs in relationship to salaries and wages do not differ significantly for different groups of employees.

(e) *Insurance.* See also § 200.447(d)(1) and (2).

(1) Provisions for a reserve under a self-insurance program for unemployment compensation or workers' compensation are allowable to the extent that the provisions represent reasonable estimates of the liabilities for such compensation, and the types of coverage, extent of coverage, and rates and premiums would have been allowable had insurance been purchased to cover the risks. However, provisions for self-insured liabilities which do not become payable for more than one year after the provision is made must not exceed the present value of the liability.

(2) Costs of insurance on the lives of trustees, officers, or other employees

holding positions of similar responsibility are allowable only to the extent that the insurance represents additional compensation. The costs of such insurance when the non-Federal entity is named as beneficiary are unallowable.

(3) Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (*e.g.*, post-retirement health benefits), are allowable in the year of payment provided that the non-Federal entity follows a consistent costing policy.

(f) *Automobiles.* That portion of automobile costs furnished by the non-Federal entity that relates to personal use by employees (including transportation to and from work) is unallowable as fringe benefit or indirect (F&A) costs regardless of whether the cost is reported as taxable income to the employees.

(g) *Pension plan costs.* Pension plan costs which are incurred in accordance with the established policies of the non-Federal entity are allowable, provided that:

(1) Such policies meet the test of reasonableness.

(2) The methods of cost allocation are not discriminatory.

(3) Except for State and Local Governments, the cost assigned to each fiscal year should be determined in accordance with GAAP.

(4) The costs assigned to a given fiscal year are funded for all plan participants within six months after the end of that year. However, increases to normal and past service pension costs caused by a delay in funding the actuarial liability beyond 30 calendar days after each quarter of the year to which such costs are assignable are unallowable. Non-Federal entity may elect to follow the "Cost Accounting Standard for Composition and Measurement of Pension Costs" (48 CFR 9904.412).

(5) Pension plan termination insurance premiums paid pursuant to the Employee Retirement Income Security Act (ERISA) of 1974 (29 U.S.C. 1301–1461) are allowable. Late payment charges on such premiums are unallowable. Excise taxes on accumulated funding defi-

ciencies and other penalties imposed under ERISA are unallowable.

(6) Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the non-Federal entity.

(i) For pension plans financed on a pay-as-you-go method, allowable costs will be limited to those representing actual payments to retirees or their beneficiaries.

(ii) Pension costs calculated using an actuarial cost-based method recognized by GAAP are allowable for a given fiscal year if they are funded for that year within six months after the end of that year. Costs funded after the six-month period (or a later period agreed to by the cognizant agency for indirect costs) are allowable in the year funded. The cognizant agency for indirect costs may agree to an extension of the six-month period if an appropriate adjustment is made to compensate for the timing of the charges to the Federal Government and related Federal reimbursement and the non-Federal entity's contribution to the pension fund. Adjustments may be made by cash refund or other equitable procedures to compensate the Federal Government for the time value of Federal reimbursements in excess of contributions to the pension fund.

(iii) Amounts funded by the non-Federal entity in excess of the actuarially determined amount for a fiscal year may be used as the non-Federal entity's contribution in future periods.

(iv) When a non-Federal entity converts to an acceptable actuarial cost method, as defined by GAAP, and funds pension costs in accordance with this method, the unfunded liability at the time of conversion is allowable if amortized over a period of years in accordance with GAAP.

(v) The Federal Government must receive an equitable share of any previously allowed pension costs (including earnings thereon) which revert or inure to the non-Federal entity in the form of a refund, withdrawal, or other credit.

(h) *Post-retirement health.* Post-retirement health plans (PRHP) refers to costs of health insurance or health services not included in a pension plan

covered by paragraph (g) of this section for retirees and their spouses, dependents, and survivors. PRHP costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the non-Federal entity.

(1) For PRHP financed on a pay-as-you-go method, allowable costs will be limited to those representing actual payments to retirees or their beneficiaries.

(2) PRHP costs calculated using an actuarial cost method recognized by GAAP are allowable if they are funded for that year within six months after the end of that year. Costs funded after the six-month period (or a later period agreed to by the cognizant agency) are allowable in the year funded. The Federal cognizant agency for indirect costs may agree to an extension of the six-month period if an appropriate adjustment is made to compensate for the timing of the charges to the Federal Government and related Federal reimbursements and the non-Federal entity's contributions to the PRHP fund. Adjustments may be made by cash refund, reduction in current year's PRHP costs, or other equitable procedures to compensate the Federal Government for the time value of Federal reimbursements in excess of contributions to the PRHP fund.

(3) Amounts funded in excess of the actuarially determined amount for a fiscal year may be used as the non-Federal entity contribution in a future period.

(4) When a non-Federal entity converts to an acceptable actuarial cost method and funds PRHP costs in accordance with this method, the initial unfunded liability attributable to prior years is allowable if amortized over a period of years in accordance with GAAP, or, if no such GAAP period exists, over a period negotiated with the cognizant agency for indirect costs.

(5) To be allowable in the current year, the PRHP costs must be paid either to:

(i) An insurer or other benefit provider as current year costs or premiums, or

(ii) An insurer or trustee to maintain a trust fund or reserve for the sole pur-

pose of providing post-retirement benefits to retirees and other beneficiaries.

(6) The Federal Government must receive an equitable share of any amounts of previously allowed post-retirement benefit costs (including earnings thereon) which revert or inure to the non-Federal entity in the form of a refund, withdrawal, or other credit.

(i) *Severance pay.* (1) Severance pay, also commonly referred to as dismissal wages, is a payment in addition to regular salaries and wages, by non-Federal entities to workers whose employment is being terminated. Costs of severance pay are allowable only to the extent that in each case, it is required by

(i) Law;

(ii) Employer-employee agreement;

(iii) Established policy that constitutes, in effect, an implied agreement on the non-Federal entity's part; or

(iv) Circumstances of the particular employment.

(2) Costs of severance payments are divided into two categories as follows:

(i) Actual normal turnover severance payments must be allocated to all activities; or, where the non-Federal entity provides for a reserve for normal severances, such method will be acceptable if the charge to current operations is reasonable in light of payments actually made for normal severances over a representative past period, and if amounts charged are allocated to all activities of the non-Federal entity.

(ii) Measurement of costs of abnormal or mass severance pay by means of an accrual will not achieve equity to both parties. Thus, accruals for this purpose are not allowable. However, the Federal Government recognizes its responsibility to participate, to the extent of its fair share, in any specific payment. Prior approval by the Federal awarding agency or cognizant agency for indirect cost, as appropriate, is required.

(3) Costs incurred in certain severance pay packages which are in an amount in excess of the normal severance pay paid by the non-Federal entity to an employee upon termination of employment and are paid to the employee contingent upon a change in

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management control over, or ownership of, the non-Federal entity's assets, are unallowable.

(4) Severance payments to foreign nationals employed by the non-Federal entity outside the United States, to the extent that the amount exceeds the customary or prevailing practices for the non-Federal entity in the United States, are unallowable, unless they are necessary for the performance of Federal programs and approved by the Federal awarding agency.

(5) Severance payments to foreign nationals employed by the non-Federal entity outside the United States due to the termination of the foreign national as a result of the closing of, or curtailment of activities by, the non-Federal entity in that country, are unallowable, unless they are necessary for the performance of Federal programs and approved by the Federal awarding agency.

(j) *For IHEs only.* (1) Fringe benefits in the form of undergraduate and graduate tuition or remission of tuition for individual employees are allowable, provided such benefits are granted in accordance with established non-Federal entity policies, and are distributed to all non-Federal entity activities on an equitable basis. Tuition benefits for family members other than the employee are unallowable.

(2) Fringe benefits in the form of tuition or remission of tuition for individual employees not employed by IHEs are limited to the tax-free amount allowed per section 127 of the Internal Revenue Code as amended.

(3) IHEs may offer employees tuition waivers or tuition reductions, provided that the benefit does not discriminate in favor of highly compensated employees. Employees can exercise these benefits at other institutions according to institutional policy. See §200.466, for treatment of tuition remission provided to students.

(k) *Fringe benefit programs and other benefit costs.* For IHEs whose costs are paid by state or local governments, fringe benefit programs (such as pension costs and FICA) and any other benefits costs specifically incurred on behalf of, and in direct benefit to, the non-Federal entity, are allowable costs of such non-Federal entities whether or

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not these costs are recorded in the accounting records of the non-Federal entities, subject to the following:

(1) The costs meet the requirements of Basic Considerations in §§200.402 through 200.411;

(2) The costs are properly supported by approved cost allocation plans in accordance with applicable Federal cost accounting principles; and

(3) The costs are not otherwise borne directly or indirectly by the Federal Government.

[85 FR 49565, Aug. 13, 2020]

§ 200.432 Conferences.

A conference is defined as a meeting, retreat, seminar, symposium, workshop or event whose primary purpose is the dissemination of technical information beyond the non-Federal entity and is necessary and reasonable for successful performance under the Federal award. Allowable conference costs paid by the non-Federal entity as a sponsor or host of the conference may include rental of facilities, speakers' fees, costs of meals and refreshments, local transportation, and other items incidental to such conferences unless further restricted by the terms and conditions of the Federal award. As needed, the costs of identifying, but not providing, locally available dependent-care resources are allowable. Conference hosts/sponsors must exercise discretion and judgment in ensuring that conference costs are appropriate, necessary and managed in a manner that minimizes costs to the Federal award. The Federal awarding agency may authorize exceptions where appropriate for programs including Indian tribes, children, and the elderly. See also §§ 200.438, 200.456, and 200.475.

[85 FR 49567, Aug. 13, 2020]

§ 200.433 Contingency provisions.

(a) Contingency is that part of a budget estimate of future costs (typically of large construction projects, IT systems, or other items as approved by the Federal awarding agency) which is associated with possible events or conditions arising from causes the precise outcome of which is indeterminable at

the time of estimate, and that experience shows will likely result, in aggregate, in additional costs for the approved activity or project. Amounts for major project scope changes, unforeseen risks, or extraordinary events may not be included.

(b) It is permissible for contingency amounts other than those excluded in paragraph (a) of this section to be explicitly included in budget estimates, to the extent they are necessary to improve the precision of those estimates. Amounts must be estimated using broadly-accepted cost estimating methodologies, specified in the budget documentation of the Federal award, and accepted by the Federal awarding agency. As such, contingency amounts are to be included in the Federal award. In order for actual costs incurred to be allowable, they must comply with the cost principles and other requirements in this part (see also §§ 200.300 and 200.403 of this part); be necessary and reasonable for proper and efficient accomplishment of project or program objectives, and be verifiable from the non-Federal entity's records.

(c) Payments made by the Federal awarding agency to the non-Federal entity's "contingency reserve" or any similar payment made for events the occurrence of which cannot be foretold with certainty as to the time or intensity, or with an assurance of their happening, are unallowable, except as noted in §§ 200.431 and 200.447.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75386, Dec. 19, 2014; 85 FR 49567, Aug. 13, 2020]

§ 200.434 Contributions and donations.

(a) Costs of contributions and donations, including cash, property, and services, from the non-Federal entity to other entities, are unallowable.

(b) The value of services and property donated to the non-Federal entity may not be charged to the Federal award either as a direct or indirect (F&A) cost. The value of donated services and property may be used to meet cost sharing or matching requirements (see § 200.306). Depreciation on donated assets is permitted in accordance with § 200.436, as long as the donated prop-

erty is not counted towards cost sharing or matching requirements.

(c) Services donated or volunteered to the non-Federal entity may be furnished to a non-Federal entity by professional and technical personnel, consultants, and other skilled and unskilled labor. The value of these services may not be charged to the Federal award either as a direct or indirect cost. However, the value of donated services may be used to meet cost sharing or matching requirements in accordance with the provisions of § 200.306.

(d) To the extent feasible, services donated to the non-Federal entity will be supported by the same methods used to support the allocability of regular personnel services.

(e) The following provisions apply to nonprofit organizations. The value of services donated to the nonprofit organization utilized in the performance of a direct cost activity must be considered in the determination of the non-Federal entity's indirect cost rate(s) and, accordingly, must be allocated a proportionate share of applicable indirect costs when the following circumstances exist:

(1) The aggregate value of the services is material;

(2) The services are supported by a significant amount of the indirect costs incurred by the non-Federal entity;

(i) In those instances where there is no basis for determining the fair market value of the services rendered, the non-Federal entity and the cognizant agency for indirect costs must negotiate an appropriate allocation of indirect cost to the services.

(ii) Where donated services directly benefit a project supported by the Federal award, the indirect costs allocated to the services will be considered as a part of the total costs of the project. Such indirect costs may be reimbursed under the Federal award or used to meet cost sharing or matching requirements.

(f) Fair market value of donated services must be computed as described in § 200.306.

(g) Personal Property and Use of Space.

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(1) Donated personal property and use of space may be furnished to a non-Federal entity. The value of the personal property and space may not be charged to the Federal award either as a direct or indirect cost.

(2) The value of the donations may be used to meet cost sharing or matching share requirements under the conditions described in § 200.300 of this part. The value of the donations must be determined in accordance with § 200.300. Where donations are treated as indirect costs, indirect cost rates will separate the value of the donations so that reimbursement will not be made.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75886, Dec. 19, 2014; 85 FR 49567, Aug. 13, 2020]

§ 200.435 Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements.

(a) *Definitions for the purposes of this section.* (1) *Conviction* means a judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon verdict or a plea, including a conviction due to a plea of *nolo contendere*.

(2) *Costs* include the services of in-house or private counsel, accountants, consultants, or others engaged to assist the non-Federal entity before, during, and after commencement of a judicial or administrative proceeding, that bear a direct relationship to the proceeding.

(3) *Fraud* means:

(i) Acts of fraud or corruption or attempts to defraud the Federal Government or to corrupt its agents,

(ii) Acts that constitute a cause for debarment or suspension (as specified in agency regulations), and

(iii) Acts which violate the False Claims Act (31 U.S.C. 3729–3732) or the Anti-kickback Act (41 U.S.C. 1320a–7b(b)).

(4) *Penalty* does not include restitution, reimbursement, or compensatory damages.

(5) *Proceeding* includes an investigation.

(b) *Costs.* (1) Except as otherwise described herein, costs incurred in connection with any criminal, civil or administrative proceeding (including fil-

ing of a false certification) commenced by the Federal Government, a state, local government, or foreign government, or joined by the Federal Government (including a proceeding under the False Claims Act), against the non-Federal entity, (or commenced by third parties or a current or former employee of the non-Federal entity who submits a whistleblower complaint of reprisal in accordance with 10 U.S.C. 2409 or 41 U.S.C. 4712), are not allowable if the proceeding:

(i) Relates to a violation of, or failure to comply with, a Federal, state, local or foreign statute, regulation or the terms and conditions of the Federal award, by the non-Federal entity (including its agents and employees); and

(ii) Results in any of the following dispositions:

(A) In a criminal proceeding, a conviction.

(B) In a civil or administrative proceeding involving an allegation of fraud or similar misconduct, a determination of non-Federal entity liability.

(C) In the case of any civil or administrative proceeding, the disallowance of costs or the imposition of a monetary penalty, or an order issued by the Federal awarding agency head or delegate to the non-Federal entity to take corrective action under 10 U.S.C. 2409 or 41 U.S.C. 4712.

(D) A final decision by an appropriate Federal official to debar or suspend the non-Federal entity, to rescind or void a Federal award, or to terminate a Federal award by reason of a violation or failure to comply with a statute, regulation, or the terms and conditions of the Federal award.

(E) A disposition by consent or compromise, if the action could have resulted in any of the dispositions described in paragraphs (b)(1)(ii)(A) through (D) of this section.

(2) If more than one proceeding involves the same alleged misconduct, the costs of all such proceedings are unallowable if any results in one of the dispositions shown in paragraph (b) of this section.

(c) If a proceeding referred to in paragraph (b) of this section is commenced

by the Federal Government and is resolved by consent or compromise pursuant to an agreement by the non-Federal entity and the Federal Government, then the costs incurred may be allowed to the extent specifically provided in such agreement.

(d) If a proceeding referred to in paragraph (b) of this section is commenced by a state, local or foreign government, the authorized Federal official may allow the costs incurred if such authorized official determines that the costs were incurred as a result of:

(1) A specific term or condition of the Federal award, or

(2) Specific written direction of an authorized official of the Federal awarding agency.

(e) Costs incurred in connection with proceedings described in paragraph (b) of this section, which are not made unallowable by that subsection, may be allowed but only to the extent that:

(1) The costs are reasonable and necessary in relation to the administration of the Federal award and activities required to deal with the proceeding and the underlying cause of action;

(2) Payment of the reasonable, necessary, allocable and otherwise allowable costs incurred is not prohibited by any other provision(s) of the Federal award;

(3) The costs are not recovered from the Federal Government or a third party, either directly as a result of the proceeding or otherwise; and,

(4) An authorized Federal official must determine the percentage of costs allowed considering the complexity of litigation, generally accepted principles governing the award of legal fees in civil actions involving the United States, and such other factors as may be appropriate. Such percentage must not exceed 80 percent. However, if an agreement reached under paragraph (c) of this section has explicitly considered this 80 percent limitation and permitted a higher percentage, then the full amount of costs resulting from that agreement are allowable.

(f) Costs incurred by the non-Federal entity in connection with the defense of suits brought by its employees or ex-employees under section 2 of the Major Fraud Act of 1988 (18 U.S.C. 1031), in-

cluding the cost of all relief necessary to make such employee whole, where the non-Federal entity was found liable or settled, are unallowable.

(g) Costs of prosecution of claims against the Federal Government, including appeals of final Federal agency decisions, are unallowable.

(h) Costs of legal, accounting, and consultant services, and related costs, incurred in connection with patent infringement litigation, are unallowable unless otherwise provided for in the Federal award.

(i) Costs which may be unallowable under this section, including directly associated costs, must be segregated and accounted for separately. During the pendency of any proceeding covered by paragraphs (b) and (f) of this section, the Federal Government must generally withhold payment of such costs. However, if in its best interests, the Federal Government may provide for conditional payment upon provision of adequate security, or other adequate assurance, and agreement to repay all unallowable costs, plus interest, if the costs are subsequently determined to be unallowable.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75886, Dec. 19, 2014]

§ 200.436 Depreciation.

(a) Depreciation is the method for allocating the cost of fixed assets to periods benefitting from asset use. The non-Federal entity may be compensated for the use of its buildings, capital improvements, equipment, and software projects capitalized in accordance with GAAP, provided that they are used, needed in the non-Federal entity's activities, and properly allocated to Federal awards. Such compensation must be made by computing depreciation.

(b) The allocation for depreciation must be made in accordance with Appendices III through IX.

(c) Depreciation is computed applying the following rules. The computation of depreciation must be based on the acquisition cost of the assets involved. For an asset donated to the non-Federal entity by a third party, its

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fair market value at the time of the donation must be considered as the acquisition cost. Such assets may be depreciated or claimed as matching but not both. For the computation of depreciation, the acquisition cost will exclude:

- (1) The cost of land;
- (2) Any portion of the cost of buildings and equipment borne by or donated by the Federal Government, irrespective of where title was originally vested or where it is presently located;
- (3) Any portion of the cost of buildings and equipment contributed by or for the non-Federal entity that are already claimed as matching or where law or agreement prohibits recovery;
- (4) Any asset acquired solely for the performance of a non-Federal award; and

(d) When computing depreciation charges, the following must be observed:

(1) The period of useful service or useful life established in each case for usable capital assets must take into consideration such factors as type of construction, nature of the equipment, technological developments in the particular area, historical data, and the renewal and replacement policies followed for the individual items or classes of assets involved.

(2) The depreciation method used to charge the cost of an asset (or group of assets) to accounting periods must reflect the pattern of consumption of the asset during its useful life. In the absence of clear evidence indicating that the expected consumption of the asset will be significantly greater in the early portions than in the later portions of its useful life, the straight-line method must be presumed to be the appropriate method. Depreciation methods once used may not be changed unless approved in advance by the cognizant agency. The depreciation methods used to calculate the depreciation amounts for indirect (F&A) rate purposes must be the same methods used by the non-Federal entity for its financial statements.

(3) The entire building, including the shell and all components, may be treated as a single asset and depreciated over a single useful life. A building may also be divided into multiple components. Each component item may

then be depreciated over its estimated useful life. The building components must be grouped into three general components of a building: building shell (including construction and design costs), building services systems (e.g., elevators, HVAC, plumbing system and heating and air-conditioning system) and fixed equipment (e.g., sterilizers, casework, fume hoods, cold rooms and glassware/washers). In exceptional cases, a cognizant agency may authorize a non-Federal entity to use more than these three groupings. When a non-Federal entity elects to depreciate its buildings by its components, the same depreciation methods must be used for indirect (F&A) purposes and financial statements purposes, as described in paragraphs (d)(1) and (2) of this section.

(4) No depreciation may be allowed on any assets that have outlived their depreciable lives.

(5) Where the depreciation method is introduced to replace the use allowance method, depreciation must be computed as if the asset had been depreciated over its entire life (i.e., from the date the asset was acquired and ready for use to the date of disposal or withdrawal from service). The total amount of use allowance and depreciation for an asset (including imputed depreciation applicable to periods prior to the conversion from the use allowance method as well as depreciation after the conversion) may not exceed the total acquisition cost of the asset.

(e) Charges for depreciation must be supported by adequate property records, and physical inventories must be taken at least once every two years to ensure that the assets exist and are usable, used, and needed. Statistical sampling techniques may be used in taking these inventories. In addition, adequate depreciation records showing the amount of depreciation must be maintained.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75886, Dec. 19, 2014; 85 FR 49568, Aug. 13, 2020]

§ 200.437 Employee health and welfare costs.

(a) Costs incurred in accordance with the non-Federal entity's documented

policies for the improvement of working conditions, employer-employee relations, employee health, and employee performance are allowable.

(b) Such costs will be equitably apportioned to all activities of the non-Federal entity. Income generated from any of these activities will be credited to the cost thereof unless such income has been irrevocably sent to employee welfare organizations.

(c) Losses resulting from operating food services are allowable only if the non-Federal entity's objective is to operate such services on a break-even basis. Losses sustained because of operating objectives other than the above are allowable only:

(1) Where the non-Federal entity can demonstrate unusual circumstances; and

(2) With the approval of the cognizant agency for indirect costs.

§ 200.438 Entertainment costs.

Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency.

§ 200.439 Equipment and other capital expenditures.

(a) See §200.1 for the definitions of *capital expenditures*, *equipment*, *special purpose equipment*, *general purpose equipment*, *acquisition cost*, and *capital assets*.

(b) The following rules of allowability must apply to equipment and other capital expenditures:

(1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the Federal awarding agency or pass-through entity.

(2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity.

(3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the Federal awarding agency, or pass-through entity. See §200.436, for rules on the allowability of depreciation on buildings, capital improvements, and equipment. See also §200.465.

(4) When approved as a direct charge pursuant to paragraphs (b)(1) through (3) of this section, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the Federal awarding agency.

(5) The unamortized portion of any equipment written off as a result of a change in capitalization levels may be recovered by continuing to claim the otherwise allowable depreciation on the equipment, or by amortizing the amount to be written off over a period of years negotiated with the Federal cognizant agency for indirect cost.

(6) Cost of equipment disposal. If the non-Federal entity is instructed by the Federal awarding agency to otherwise dispose of or transfer the equipment the costs of such disposal or transfer are allowable.

(7) Equipment and other capital expenditures are unallowable as indirect costs. See §200.436.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75886, Dec. 19, 2014; 85 FR 49568, Aug. 13, 2020]

§ 200.440 Exchange rates.

(a) Cost increases for fluctuations in exchange rates are allowable costs subject to the availability of funding. Prior approval of exchange rate fluctuations is required only when the change results in the need for additional Federal funding, or the increased costs result in the need to significantly reduce the scope of the project. The Federal awarding agency must however ensure that adequate funds are available to cover currency fluctuations in order to avoid a violation of the Anti-Deficiency Act.

(b) The non-Federal entity is required to make reviews of local currency gains to determine the need for

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additional federal funding before the expiration date of the Federal award. Subsequent adjustments for currency increases may be allowable only when the non-Federal entity provides the Federal awarding agency with adequate source documentation from a commonly used source in effect at the time the expense was made, and to the extent that sufficient Federal funds are available.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75886, Dec. 19, 2014]

§ 200.441 Fines, penalties, damages and other settlements.

Costs resulting from non-Federal entity violations of, alleged violations of, or failure to comply with, Federal, state, tribal, local or foreign laws and regulations are unallowable, except when incurred as a result of compliance with specific provisions of the Federal award, or with prior written approval of the Federal awarding agency. See also § 200.435.

[85 FR 49568, Aug. 13, 2020]

§ 200.442 Fund raising and investment management costs.

(a) Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred to raise capital or obtain contributions are unallowable. Fund raising costs for the purposes of meeting the Federal program objectives are allowable with prior written approval from the Federal awarding agency. Proposal costs are covered in § 200.460.

(b) Costs of investment counsel and staff and similar expenses incurred to enhance income from investments are unallowable except when associated with investments covering pension, self-insurance, or other funds which include Federal participation allowed by this part.

(c) Costs related to the physical custody and control of monies and securities are allowable.

(d) Both allowable and unallowable fund-raising and investment activities must be allocated as an appropriate share of indirect costs under the conditions described in § 200.413.

[85 FR 49568, Aug. 13, 2020]

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§ 200.443 Gains and losses on disposition of depreciable assets.

(a) Gains and losses on the sale, retirement, or other disposition of depreciable property must be included in the year in which they occur as credits or charges to the asset cost grouping(s) in which the property was included. The amount of the gain or loss to be included as a credit or charge to the appropriate asset cost grouping(s) is the difference between the amount realized on the property and the undepreciated basis of the property.

(b) Gains and losses from the disposition of depreciable property must not be recognized as a separate credit or charge under the following conditions:

(1) The gain or loss is processed through a depreciation account and is reflected in the depreciation allowable under §§ 200.436 and 200.439.

(2) The property is given in exchange as part of the purchase price of a similar item and the gain or loss is taken into account in determining the depreciation cost basis of the new item.

(3) A loss results from the failure to maintain permissible insurance, except as otherwise provided in § 200.447.

(4) Compensation for the use of the property was provided through use allowances in lieu of depreciation.

(5) Gains and losses arising from mass or extraordinary sales, retirements, or other dispositions must be considered on a case-by-case basis.

(c) Gains or losses of any nature arising from the sale or exchange of property other than the property covered in paragraph (a) of this section, e.g., land, must be excluded in computing Federal award costs.

(d) When assets acquired with Federal funds, in part or wholly, are disposed of, the distribution of the proceeds must be made in accordance with §§ 200.310 through 200.316 of this part.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75886, Dec. 19, 2014; 85 FR 49568, Aug. 13, 2020]

§ 200.444 General costs of government.

(a) For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in § 200.475). Unallowable costs include:

(1) Salaries and expenses of the Office of the Governor of a state or the chief executive of a local government or the chief executive of an Indian tribe;

(2) Salaries and other expenses of a state legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;

(3) Costs of the judicial branch of a government;

(4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in § 200.435); and

(5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

(b) For Indian tribes and Councils of Governments (COGs) (see definition for *Local government* in § 200.1 of this part), up to 50% of salaries and expenses directly attributable to managing and operating Federal programs by the chief executive and his or her staff can be included in the indirect cost calculation without documentation.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75886, Dec. 19, 2014; 85 FR 49568, Aug. 13, 2020]

§ 200.445 Goods or services for personal use.

(a) Costs of goods or services for personal use of the non-Federal entity's employees are unallowable regardless of whether the cost is reported as taxable income to the employees.

(b) Costs of housing (e.g., depreciation, maintenance, utilities, furnishings, rent), housing allowances and personal living expenses are only allowable as direct costs regardless of whether reported as taxable income to the employees. In addition, to be allowable direct costs must be approved in advance by a Federal awarding agency.

§ 200.446 Idle facilities and idle capacity.

(a) As used in this section the following terms have the meanings set forth in this section:

(1) Facilities means land and buildings or any portion thereof, equipment individually or collectively, or any other tangible capital asset, wherever located, and whether owned or leased by the non-Federal entity.

(2) Idle facilities means completely unused facilities that are excess to the non-Federal entity's current needs.

(3) Idle capacity means the unused capacity of partially used facilities. It is the difference between:

(i) That which a facility could achieve under 100 percent operating time on a one-shift basis less operating interruptions resulting from time lost for repairs, setups, unsatisfactory materials, and other normal delays and;

(ii) The extent to which the facility was actually used to meet demands during the accounting period. A multi-shift basis should be used if it can be shown that this amount of usage would normally be expected for the type of facility involved.

(4) Cost of idle facilities or idle capacity means costs such as maintenance, repair, housing, rent, and other related costs, e.g., insurance, interest, and depreciation. These costs could include the costs of idle public safety emergency facilities, telecommunications, or information technology system capacity that is built to withstand major fluctuations in load, e.g., consolidated data centers.

(b) The costs of idle facilities are unallowable except to the extent that:

(1) They are necessary to meet workload requirements which may fluctuate and are allocated appropriately to all benefiting programs; or

(2) Although not necessary to meet fluctuations in workload, they were necessary when acquired and are now idle because of changes in program requirements, efforts to achieve more economical operations, reorganization, termination, or other causes which could not have been reasonably foreseen. Under the exception stated in this subsection, costs of idle facilities are allowable for a reasonable period of time, ordinarily not to exceed one

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year, depending on the initiative taken to use, lease, or dispose of such facilities.

(c) The costs of idle capacity are normal costs of doing business and are a factor in the normal fluctuations of usage or indirect cost rates from period to period. Such costs are allowable, provided that the capacity is reasonably anticipated to be necessary to carry out the purpose of the Federal award or was originally reasonable and is not subject to reduction or elimination by use on other Federal awards, subletting, renting, or sale, in accordance with sound business, economic, or security practices. Widespread idle capacity throughout an entire facility or among a group of assets having substantially the same function may be considered idle facilities.

§ 200.447 Insurance and indemnification.

(a) Costs of insurance required or approved and maintained, pursuant to the Federal award, are allowable.

(b) Costs of other insurance in connection with the general conduct of activities are allowable subject to the following limitations:

(1) Types and extent and cost of coverage are in accordance with the non-Federal entity's policy and sound business practice.

(2) Costs of insurance or of contributions to any reserve covering the risk of loss of, or damage to, Federal Government property are unallowable except to the extent that the Federal awarding agency has specifically required or approved such costs.

(3) Costs allowed for business interruption or other similar insurance must exclude coverage of management fees.

(4) Costs of insurance on the lives of trustees, officers, or other employees holding positions of similar responsibilities are allowable only to the extent that the insurance represents additional compensation (see § 200.431). The cost of such insurance when the non-Federal entity is identified as the beneficiary is unallowable.

(5) Insurance against defects. Costs of insurance with respect to any costs incurred to correct defects in the non-

Federal entity's materials or workmanship are unallowable.

(6) Medical liability (malpractice) insurance. Medical liability insurance is an allowable cost of Federal research programs only to the extent that the Federal research programs involve human subjects or training of participants in research techniques. Medical liability insurance costs must be treated as a direct cost and must be assigned to individual projects based on the manner in which the insurer allocates the risk to the population covered by the insurance.

(c) Actual losses which could have been covered by permissible insurance (through a self-insurance program or otherwise) are unallowable, unless expressly provided for in the Federal award. However, costs incurred because of losses not covered under nominal deductible insurance coverage provided in keeping with sound management practice, and minor losses not covered by insurance, such as spoilage, breakage, and disappearance of small hand tools, which occur in the ordinary course of operations, are allowable.

(d) Contributions to a reserve for certain self-insurance programs including workers' compensation, unemployment compensation, and severance pay are allowable subject to the following provisions:

(1) The type of coverage and the extent of coverage and the rates and premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks. However, provision for known or reasonably estimated self-insured liabilities, which do not become payable for more than one year after the provision is made, must not exceed the discounted present value of the liability. The rate used for discounting the liability must be determined by giving consideration to such factors as the non-Federal entity's settlement rate for those liabilities and its investment rate of return.

(2) Earnings or investment income on reserves must be credited to those reserves.

(3)(i) Contributions to reserves must be based on sound actuarial principles using historical experience and reasonable assumptions. Reserve levels must

be analyzed and updated at least biennially for each major risk being insured and take into account any reinsurance, coinsurance, etc. Reserve levels related to employee-related coverages will normally be limited to the value of claims:

(A) Submitted and adjudicated but not paid;

(B) Submitted but not adjudicated; and

(C) Incurred but not submitted.

(ii) Reserve levels in excess of the amounts based on the above must be identified and justified in the cost allocation plan or indirect cost rate proposal.

(4) Accounting records, actuarial studies, and cost allocations (or billings) must recognize any significant differences due to types of insured risk and losses generated by the various insured activities or agencies of the non-Federal entity. If individual departments or agencies of the non-Federal entity experience significantly different levels of claims for a particular risk, those differences are to be recognized by the use of separate allocations or other techniques resulting in an equitable allocation.

(5) Whenever funds are transferred from a self-insurance reserve to other accounts (e.g., general fund or unrestricted account), refunds must be made to the Federal Government for its share of funds transferred, including earned or imputed interest from the date of transfer and debt interest, if applicable, chargeable in accordance with applicable Federal cognizant agency for indirect cost, claims collection regulations.

(e) Insurance refunds must be credited against insurance costs in the year the refund is received.

(f) Indemnification includes securing the non-Federal entity against liabilities to third persons and other losses not compensated by insurance or otherwise. The Federal Government is obligated to indemnify the non-Federal entity only to the extent expressly provided in the Federal award, except as provided in paragraph (c) of this section.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49568, Aug. 13, 2020]

§ 200.448 Intellectual property.

(a) *Patent costs.* (1) The following costs related to securing patents and copyrights are allowable:

(i) Costs of preparing disclosures, reports, and other documents required by the Federal award, and of searching the art to the extent necessary to make such disclosures;

(ii) Costs of preparing documents and any other patent costs in connection with the filing and prosecution of a United States patent application where title or royalty-free license is required by the Federal Government to be conveyed to the Federal Government; and

(iii) General counseling services relating to patent and copyright matters, such as advice on patent and copyright laws, regulations, clauses, and employee intellectual property agreements (See also § 200.459).

(2) The following costs related to securing patents and copyrights are unallowable:

(i) Costs of preparing disclosures, reports, and other documents, and of searching the art to make disclosures not required by the Federal award;

(ii) Costs in connection with filing and prosecuting any foreign patent application, or any United States patent application, where the Federal award does not require conveying title or a royalty-free license to the Federal Government.

(b) *Royalties and other costs for use of patents and copyrights.* (1) Royalties on a patent or copyright or amortization of the cost of acquiring by purchase a copyright, patent, or rights thereto, necessary for the proper performance of the Federal award are allowable unless:

(i) The Federal Government already has a license or the right to free use of the patent or copyright.

(ii) The patent or copyright has been adjudicated to be invalid, or has been administratively determined to be invalid.

(iii) The patent or copyright is considered to be unenforceable.

(iv) The patent or copyright is expired.

(2) Special care should be exercised in determining reasonableness where the royalties may have been arrived at as a

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result of less-than-arm's-length bargaining, such as:

(i) Royalties paid to persons, including corporations, affiliated with the non-Federal entity.

(ii) Royalties paid to unaffiliated parties, including corporations, under an agreement entered into in contemplation that a Federal award would be made.

(iii) Royalties paid under an agreement entered into after a Federal award is made to a non-Federal entity.

(3) In any case involving a patent or copyright formerly owned by the non-Federal entity, the amount of royalty allowed must not exceed the cost which would have been allowed had the non-Federal entity retained title thereto.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75886, Dec. 19, 2014; 85 FR 49569, Aug. 13, 2020]

§ 200.449 Interest.

(a) *General.* Costs incurred for interest on borrowed capital, temporary use of endowment funds, or the use of the non-Federal entity's own funds, however represented, are unallowable. Financing costs (including interest) to acquire, construct, or replace capital assets are allowable, subject to the conditions in this section.

(b) *Capital assets.* (1) Capital assets is defined as noted in §200.1 of this part. An asset cost includes (as applicable) acquisition costs, construction costs, and other costs capitalized in accordance with GAAP.

(2) For non-Federal entity fiscal years beginning on or after January 1, 2016, intangible assets include patents and computer software. For software development projects, only interest attributable to the portion of the project costs capitalized in accordance with GAAP is allowable.

(c) *Conditions for all non-Federal entities.* (1) The non-Federal entity uses the capital assets in support of Federal awards;

(2) The allowable asset costs to acquire facilities and equipment are limited to a fair market value available to the non-Federal entity from an unrelated (arm's length) third party.

(3) The non-Federal entity obtains the financing via an arm's-length transaction (that is, a transaction with

an unrelated third party); or claims reimbursement of actual interest cost at a rate available via such a transaction.

(4) The non-Federal entity limits claims for Federal reimbursement of interest costs to the least expensive alternative. For example, a lease contract that transfers ownership by the end of the contract may be determined less costly than purchasing through other types of debt financing, in which case reimbursement must be limited to the amount of interest determined if leasing had been used.

(5) The non-Federal entity expenses or capitalizes allowable interest cost in accordance with GAAP.

(6) Earnings generated by the investment of borrowed funds pending their disbursement for the asset costs are used to offset the current period's allowable interest cost, whether that cost is expensed or capitalized. Earnings subject to being reported to the Federal Internal Revenue Service under arbitrage requirements are excludable.

(7) The following conditions must apply to debt arrangements over \$1 million to purchase or construct facilities, unless the non-Federal entity makes an initial equity contribution to the purchase of 25 percent or more. For this purpose, "initial equity contribution" means the amount or value of contributions made by the non-Federal entity for the acquisition of facilities prior to occupancy.

(i) The non-Federal entity must reduce claims for reimbursement of interest cost by an amount equal to imputed interest earnings on excess cash flow attributable to the portion of the facility used for Federal awards.

(ii) The non-Federal entity must impute interest on excess cash flow as follows:

(A) Annually, the non-Federal entity must prepare a cumulative (from the inception of the project) report of monthly cash inflows and outflows, regardless of the funding source. For this purpose, inflows consist of Federal reimbursement for depreciation, amortization of capitalized construction interest, and annual interest cost. Outflows consist of initial equity contributions, debt principal payments (less the

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pro-rata share attributable to the cost of land), and interest payments.

(B) To compute monthly cash inflows and outflows, the non-Federal entity must divide the annual amounts determined in step (i) by the number of months in the year (usually 12) that the building is in service.

(C) For any month in which cumulative cash inflows exceed cumulative outflows, interest must be calculated on the excess inflows for that month and be treated as a reduction to allowable interest cost. The rate of interest to be used must be the three-month Treasury bill closing rate as of the last business day of that month.

(8) Interest attributable to a fully depreciated asset is unallowable.

(d) Additional conditions for states, local governments and Indian tribes. For costs to be allowable, the non-Federal entity must have incurred the interest costs for buildings after October 1, 1980, or for land and equipment after September 1, 1995.

(1) The requirement to offset interest earned on borrowed funds against current allowable interest cost (paragraph (c)(5), above) also applies to earnings on debt service reserve funds.

(2) The non-Federal entity will negotiate the amount of allowable interest cost related to the acquisition of facilities with asset costs of \$1 million or more, as outlined in paragraph (c)(7) of this section. For this purpose, a non-Federal entity must consider only cash inflows and outflows attributable to that portion of the real property used for Federal awards.

(e) Additional conditions for IHEs. For costs to be allowable, the IHE must have incurred the interest costs after July 1, 1982, in connection with acquisitions of capital assets that occurred after that date.

(f) Additional condition for nonprofit organizations. For costs to be allowable, the nonprofit organization incurred the interest costs after September 29, 1995, in connection with acquisitions of capital assets that occurred after that date.

(g) The interest allowability provisions of this section do not apply to a nonprofit organization subject to “full coverage” under the Cost Accounting Standards (CAS), as defined at 48 CFR

9903.201-2(a). The non-Federal entity’s Federal awards are instead subject to CAS 414 (48 CFR 9904.414), “Cost of Money as an Element of the Cost of Facilities Capital”, and CAS 417 (48 CFR 9904.417), “Cost of Money as an Element of the Cost of Capital Assets Under Construction”.

[78 FR 78608, Dec. 26, 2013, as amended at 80 FR 54409, Sept. 10, 2015; 85 FR 49569, Aug. 13, 2020]

§ 200.450 Lobbying.

(a) The cost of certain influencing activities associated with obtaining grants, contracts, or cooperative agreements, or loans is an unallowable cost. Lobbying with respect to certain grants, contracts, cooperative agreements, and loans is governed by relevant statutes, including among others, the provisions of 31 U.S.C. 1352, as well as the common rule, “New Restrictions on Lobbying” published on February 26, 1990, including definitions, and the Office of Management and Budget “Governmentwide Guidance for New Restrictions on Lobbying” and notices published on December 20, 1989, June 15, 1990, January 15, 1992, and January 19, 1996.

(b) *Executive lobbying costs.* Costs incurred in attempting to improperly influence either directly or indirectly, an employee or officer of the executive branch of the Federal Government to give consideration or to act regarding a Federal award or a regulatory matter are unallowable. Improper influence means any influence that induces or tends to induce a Federal employee or officer to give consideration or to act regarding a Federal award or regulatory matter on any basis other than the merits of the matter.

(c) In addition to the above, the following restrictions are applicable to nonprofit organizations and IHEs:

(1) Costs associated with the following activities are unallowable:

(i) Attempts to influence the outcomes of any Federal, state, or local election, referendum, initiative, or similar procedure, through in-kind or cash contributions, endorsements, publicity, or similar activity;

(ii) Establishing, administering, contributing to, or paying the expenses of a political party, campaign, political

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action committee, or other organization established for the purpose of influencing the outcomes of elections in the United States;

(iii) Any attempt to influence:

(A) The introduction of Federal or state legislation;

(B) The enactment or modification of any pending Federal or state legislation through communication with any member or employee of the Congress or state legislature (including efforts to influence state or local officials to engage in similar lobbying activity);

(C) The enactment or modification of any pending Federal or state legislation by preparing, distributing, or using publicity or propaganda, or by urging members of the general public, or any segment thereof, to contribute to or participate in any mass demonstration, march, rally, fund raising drive, lobbying campaign or letter writing or telephone campaign; or

(D) Any government official or employee in connection with a decision to sign or veto enrolled legislation;

(iv) Legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried on in support of or in knowing preparation for an effort to engage in unallowable lobbying.

(2) The following activities are excepted from the coverage of paragraph (c)(1) of this section:

(i) Technical and factual presentations on topics directly related to the performance of a grant, contract, or other agreement (through hearing testimony, statements, or letters to the Congress or a state legislature, or subdivision, member, or cognizant staff member thereof), in response to a documented request (including a Congressional Record notice requesting testimony or statements for the record at a regularly scheduled hearing) made by the non-Federal entity's member of congress, legislative body or a subdivision, or a cognizant staff member thereof, provided such information is readily obtainable and can be readily put in deliverable form, and further provided that costs under this section for travel, lodging or meals are un-

allowable unless incurred to offer testimony at a regularly scheduled Congressional hearing pursuant to a written request for such presentation made by the Chairman or Ranking Minority Member of the Committee or Subcommittee conducting such hearings;

(ii) Any lobbying made unallowable by paragraph (c)(1)(iii) of this section to influence state legislation in order to directly reduce the cost, or to avoid material impairment of the non-Federal entity's authority to perform the grant, contract, or other agreement; or

(iii) Any activity specifically authorized by statute to be undertaken with funds from the Federal award.

(iv) Any activity excepted from the definitions of "lobbying" or "influencing legislation" by the Internal Revenue Code provisions that require nonprofit organizations to limit their participation in direct and "grass roots" lobbying activities in order to retain their charitable deduction status and avoid punitive excise taxes, I.R.C. §§ 501(c)(3), 501(h), 4911(a), including:

(A) Nonpartisan analysis, study, or research reports;

(B) Examinations and discussions of broad social, economic, and similar problems; and

(C) Information provided upon request by a legislator for technical advice and assistance, as defined by I.R.C. § 4911(d)(2) and 26 CFR 56.4911-2(c)(1)-(c)(3).

(v) When a non-Federal entity seeks reimbursement for indirect (F&A) costs, total lobbying costs must be separately identified in the indirect (F&A) cost rate proposal, and thereafter treated as other unallowable activity costs in accordance with the procedures of § 200.413.

(vi) The non-Federal entity must submit as part of its annual indirect (F&A) cost rate proposal a certification that the requirements and standards of this section have been complied with. (See also § 200.415.)

(vii)(A) Time logs, calendars, or similar records are not required to be created for purposes of complying with the record keeping requirements in § 200.302 with respect to lobbying costs during any particular calendar month when:

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(1) The employee engages in lobbying (as defined in paragraphs (c)(1) and (c)(2) of this section) 25 percent or less of the employee's compensated hours of employment during that calendar month; and

(2) Within the preceding five-year period, the non-Federal entity has not materially misstated allowable or unallowable costs of any nature, including legislative lobbying costs.

(B) When conditions in paragraph (c)(2)(vii)(A)(1) and (2) of this section are met, non-Federal entities are not required to establish records to support the allowability of claimed costs in addition to records already required or maintained. Also, when conditions in paragraphs (c)(2)(vii)(A)(1) and (2) of this section are met, the absence of time logs, calendars, or similar records will not serve as a basis for disallowing costs by contesting estimates of lobbying time spent by employees during a calendar month.

(viii) The Federal awarding agency must establish procedures for resolving in advance, in consultation with OMB, any significant questions or disagreements concerning the interpretation or application of this section. Any such advance resolutions must be binding in any subsequent settlements, audits, or investigations with respect to that grant or contract for purposes of interpretation of this part, provided, however, that this must not be construed to prevent a contractor or non-Federal entity from contesting the lawfulness of such a determination.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49569, Aug. 13, 2020]

§ 200.451 Losses on other awards or contracts.

Any excess of costs over income under any other award or contract of any nature is unallowable. This includes, but is not limited to, the non-Federal entity's contributed portion by reason of cost-sharing agreements or any under-recoveries through negotiation of flat amounts for indirect (F&A) costs. Also, any excess of costs over authorized funding levels transferred from any award or contract to another award or contract is unallowable. All losses are not allowable indirect (F&A) costs and are required to be included in

the appropriate indirect cost rate base for allocation of indirect costs.

§ 200.452 Maintenance and repair costs.

Costs incurred for utilities, insurance, security, necessary maintenance, janitorial services, repair, or upkeep of buildings and equipment (including Federal property unless otherwise provided for) which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable. Costs incurred for improvements which add to the permanent value of the buildings and equipment or appreciably prolong their intended life must be treated as capital expenditures (see § 200.439). These costs are only allowable to the extent not paid through rental or other agreements.

[85 FR 49569, Aug. 13, 2020]

§ 200.453 Materials and supplies costs, including costs of computing devices.

(a) Costs incurred for materials, supplies, and fabricated parts necessary to carry out a Federal award are allowable.

(b) Purchased materials and supplies must be charged at their actual prices, net of applicable credits. Withdrawals from general stores or stockrooms must be charged at their actual net cost under any recognized method of pricing inventory withdrawals, consistently applied. Incoming transportation charges are a proper part of materials and supplies costs.

(c) Materials and supplies used for the performance of a Federal award may be charged as direct costs. In the specific case of computing devices, charging as direct costs is allowable for devices that are essential and allocable, but not solely dedicated, to the performance of a Federal award.

(d) Where federally-donated or furnished materials are used in performing the Federal award, such materials will be used without charge.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75887, Dec. 19, 2014]

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§ 200.454 Memberships, subscriptions, and professional activity costs.

(a) Costs of the non-Federal entity's membership in business, technical, and professional organizations are allowable.

(b) Costs of the non-Federal entity's subscriptions to business, professional, and technical periodicals are allowable.

(c) Costs of membership in any civic or community organization are allowable with prior approval by the Federal awarding agency or pass-through entity.

(d) Costs of membership in any country club or social or dining club or organization are unallowable.

(e) Costs of membership in organizations whose primary purpose is lobbying are unallowable. See also § 200.450.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49569, Aug. 13, 2020]

§ 200.455 Organization costs.

Costs such as incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants, or investment counselor, whether or not employees of the non-Federal entity in connection with establishment or reorganization of an organization, are unallowable except with prior approval of the Federal awarding agency.

§ 200.456 Participant support costs.

Participant support costs as defined in § 200.1 are allowable with the prior approval of the Federal awarding agency.

[85 FR 49569, Aug. 13, 2020]

§ 200.457 Plant and security costs.

Necessary and reasonable expenses incurred for protection and security of facilities, personnel, and work products are allowable. Such costs include, but are not limited to, wages and uniforms of personnel engaged in security activities; equipment; barriers; protective (non-military) gear, devices, and equipment; contractual security services; and consultants. Capital expenditures for plant security purposes are subject to § 200.439.

[85 FR 49569, Aug. 13, 2020]

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§ 200.458 Pre-award costs.

Pre-award costs are those incurred prior to the effective date of the Federal award or subaward directly pursuant to the negotiation and in anticipation of the Federal award where such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the Federal award and only with the written approval of the Federal awarding agency. If charged to the award, these costs must be charged to the initial budget period of the award, unless otherwise specified by the Federal awarding agency or pass-through entity.

[85 FR 49569, Aug. 13, 2020]

§ 200.459 Professional service costs.

(a) Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the non-Federal entity, are allowable, subject to paragraphs (b) and (c) of this section when reasonable in relation to the services rendered and when not contingent upon recovery of the costs from the Federal Government. In addition, legal and related services are limited under § 200.435.

(b) In determining the allowability of costs in a particular case, no single factor or any special combination of factors is necessarily determinative. However, the following factors are relevant:

(1) The nature and scope of the service rendered in relation to the service required.

(2) The necessity of contracting for the service, considering the non-Federal entity's capability in the particular area.

(3) The past pattern of such costs, particularly in the years prior to Federal awards.

(4) The impact of Federal awards on the non-Federal entity's business (i.e., what new problems have arisen).

(5) Whether the proportion of Federal work to the non-Federal entity's total business is such as to influence the non-Federal entity in favor of incurring the cost, particularly where the

services rendered are not of a continuing nature and have little relationship to work under Federal awards.

(6) Whether the service can be performed more economically by direct employment rather than contracting.

(7) The qualifications of the individual or concern rendering the service and the customary fees charged, especially on non-federally funded activities.

(8) Adequacy of the contractual agreement for the service (e.g., description of the service, estimate of time required, rate of compensation, and termination provisions).

(c) In addition to the factors in paragraph (b) of this section, to be allowable, retainer fees must be supported by evidence of bona fide services available or rendered.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49569, Aug. 13, 2020]

§ 200.460 Proposal costs.

Proposal costs are the costs of preparing bids, proposals, or applications on potential Federal and non-Federal awards or projects, including the development of data necessary to support the non-Federal entity's bids or proposals. Proposal costs of the current accounting period of both successful and unsuccessful bids and proposals normally should be treated as indirect (F&A) costs and allocated currently to all activities of the non-Federal entity. No proposal costs of past accounting periods will be allocable to the current period.

§ 200.461 Publication and printing costs.

(a) Publication costs for electronic and print media, including distribution, promotion, and general handling are allowable. If these costs are not identifiable with a particular cost objective, they should be allocated as indirect costs to all benefiting activities of the non-Federal entity.

(b) Page charges for professional journal publications are allowable where:

(1) The publications report work supported by the Federal Government; and

(2) The charges are levied impartially on all items published by the journal, whether or not under a Federal award.

(3) The non-Federal entity may charge the Federal award during close-out for the costs of publication or sharing of research results if the costs are not incurred during the period of performance of the Federal award. If charged to the award, these costs must be charged to the final budget period of the award, unless otherwise specified by the Federal awarding agency.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49569, Aug. 13, 2020]

§ 200.462 Rearrangement and reconversion costs.

(a) Costs incurred for ordinary and normal rearrangement and alteration of facilities are allowable as indirect costs. Special arrangements and alterations costs incurred specifically for a Federal award are allowable as a direct cost with the prior approval of the Federal awarding agency or pass-through entity.

(b) Costs incurred in the restoration or rehabilitation of the non-Federal entity's facilities to approximately the same condition existing immediately prior to commencement of Federal awards, less costs related to normal wear and tear, are allowable.

§ 200.463 Recruiting costs.

(a) Subject to paragraphs (b) and (c) of this section, and provided that the size of the staff recruited and maintained is in keeping with workload requirements, costs of "help wanted" advertising, operating costs of an employment office necessary to secure and maintain an adequate staff, costs of operating an aptitude and educational testing program, travel costs of employees while engaged in recruiting personnel, travel costs of applicants for interviews for prospective employment, and relocation costs incurred incident to recruitment of new employees, are allowable to the extent that such costs are incurred pursuant to the non-Federal entity's standard recruitment program. Where the non-Federal entity uses employment agencies, costs not in excess of standard commercial rates for such services are allowable.

(b) Special emoluments, fringe benefits, and salary allowances incurred to attract professional personnel that do

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not meet the test of reasonableness or do not conform with the established practices of the non-Federal entity, are unallowable.

(c) Where relocation costs incurred incident to recruitment of a new employee have been funded in whole or in part to a Federal award, and the newly hired employee resigns for reasons within the employee's control within 12 months after hire, the non-Federal entity will be required to refund or credit the Federal share of such relocation costs to the Federal Government. See also §200.464.

(d) Short-term, travel visa costs (as opposed to longer-term, immigration visas) are generally allowable expenses that may be proposed as a direct cost. Since short-term visas are issued for a specific period and purpose, they can be clearly identified as directly connected to work performed on a Federal award. For these costs to be directly charged to a Federal award, they must:

- (1) Be critical and necessary for the conduct of the project;
- (2) Be allowable under the applicable cost principles;
- (3) Be consistent with the non-Federal entity's cost accounting practices and non-Federal entity policy; and
- (4) Meet the definition of "direct cost" as described in the applicable cost principles.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75887, Dec. 19, 2014; 85 FR 49569, Aug. 13, 2020]

§200.464 Relocation costs of employees.

(a) Relocation costs are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period of not less than 12 months) of an existing employee or upon recruitment of a new employee. Relocation costs are allowable, subject to the limitations described in paragraphs (b), (c), and (d) of this section, provided that:

- (1) The move is for the benefit of the employer.
- (2) Reimbursement to the employee is in accordance with an established written policy consistently followed by the employer.

(3) The reimbursement does not exceed the employee's actual (or reasonably estimated) expenses.

(b) Allowable relocation costs for current employees are limited to the following:

(1) The costs of transportation of the employee, members of his or her immediate family and his household, and personal effects to the new location.

(2) The costs of finding a new home, such as advance trips by employees and spouses to locate living quarters and temporary lodging during the transition period, up to maximum period of 30 calendar days.

(3) Closing costs, such as brokerage, legal, and appraisal fees, incident to the disposition of the employee's former home. These costs, together with those described in (4), are limited to 8 per cent of the sales price of the employee's former home.

(4) The continuing costs of ownership (for up to six months) of the vacant former home after the settlement or lease date of the employee's new permanent home, such as maintenance of buildings and grounds (exclusive of fixing-up expenses), utilities, taxes, and property insurance.

(5) Other necessary and reasonable expenses normally incident to relocation, such as the costs of canceling an unexpired lease, transportation of personal property, and purchasing insurance against loss of or damages to personal property. The cost of canceling an unexpired lease is limited to three times the monthly rental.

(c) Allowable relocation costs for new employees are limited to those described in paragraphs (b)(1) and (2) of this section. When relocation costs incurred incident to the recruitment of new employees have been charged to a Federal award and the employee resigns for reasons within the employee's control within 12 months after hire, the non-Federal entity must refund or credit the Federal Government for its share of the cost. If dependents are not permitted at the location for any reason and the costs do not include costs of transporting household goods, the costs of travel to an overseas location must be considered travel costs in accordance with §200.474 Travel costs,

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and not this relocations costs of employees (See also §200.464).

(d) The following costs related to relocation are unallowable:

(1) Fees and other costs associated with acquiring a new home.

(2) A loss on the sale of a former home.

(3) Continuing mortgage principal and interest payments on a home being sold.

(4) Income taxes paid by an employee related to reimbursed relocation costs.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75887, Dec. 19, 2014; 85 FR 49570, Aug. 13, 2020]

§ 200.465 Rental costs of real property and equipment.

(a) Subject to the limitations described in paragraphs (b) through (d) of this section, rental costs are allowable to the extent that the rates are reasonable in light of such factors as: rental costs of comparable property, if any; market conditions in the area; alternatives available; and the type, life expectancy, condition, and value of the property leased. Rental arrangements should be reviewed periodically to determine if circumstances have changed and other options are available.

(b) Rental costs under “sale and lease back” arrangements are allowable only up to the amount that would be allowed had the non-Federal entity continued to own the property. This amount would include expenses such as depreciation, maintenance, taxes, and insurance.

(c) Rental costs under “less-than-arm’s-length” leases are allowable only up to the amount (as explained in paragraph (b) of this section). For this purpose, a less-than-arm’s-length lease is one under which one party to the lease agreement is able to control or substantially influence the actions of the other. Such leases include, but are not limited to those between:

(1) Divisions of the non-Federal entity;

(2) The non-Federal entity under common control through common officers, directors, or members; and

(3) The non-Federal entity and a director, trustee, officer, or key employee of the non-Federal entity or an immediate family member, either di-

rectly or through corporations, trusts, or similar arrangements in which they hold a controlling interest. For example, the non-Federal entity may establish a separate corporation for the sole purpose of owning property and leasing it back to the non-Federal entity.

(4) Family members include one party with any of the following relationships to another party:

(i) Spouse, and parents thereof;

(ii) Children, and spouses thereof;

(iii) Parents, and spouses thereof;

(iv) Siblings, and spouses thereof;

(v) Grandparents and grandchildren, and spouses thereof;

(vi) Domestic partner and parents thereof, including domestic partners of any individual in 2 through 5 of this definition; and

(vii) Any individual related by blood or affinity whose close association with the employee is the equivalent of a family relationship.

(5) Rental costs under leases which are required to be treated as capital leases under GAAP are allowable only up to the amount (as explained in paragraph (b) of this section) that would be allowed had the non-Federal entity purchased the property on the date the lease agreement was executed. The provisions of GAAP must be used to determine whether a lease is a capital lease. Interest costs related to capital leases are allowable to the extent they meet the criteria in §200.449 Interest. Unallowable costs include amounts paid for profit, management fees, and taxes that would not have been incurred had the non-Federal entity purchased the property.

(6) The rental of any property owned by any individuals or entities affiliated with the non-Federal entity, to include commercial or residential real estate, for purposes such as the home office workspace is unallowable.

(d) Rental costs under leases which are required to be accounted for as a financed purchase under GASB standards or a finance lease under FASB standards under GAAP are allowable only up to the amount (as explained in paragraph (b) of this section) that would be allowed had the non-Federal entity purchased the property on the date the lease agreement was executed. Interest costs related to these leases

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are allowable to the extent they meet the criteria in §200.449. Unallowable costs include amounts paid for profit, management fees, and taxes that would not have been incurred had the non-Federal entity purchased the property.

(e) Rental or lease payments are allowable under lease contracts where the non-Federal entity is required to recognize an intangible right-to-use lease asset (per GASB) or right of use operating lease asset (per FASB) for purposes of financial reporting in accordance with GAAP.

(f) The rental of any property owned by any individuals or entities affiliated with the non-Federal entity, to include commercial or residential real estate, for purposes such as the home office workspace is unallowable.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49569, Aug. 13, 2020]

§ 200.466 Scholarships and student aid costs.

(a) Costs of scholarships, fellowships, and other programs of student aid at IHEs are allowable only when the purpose of the Federal award is to provide training to selected participants and the charge is approved by the Federal awarding agency. However, tuition remission and other forms of compensation paid as, or in lieu of, wages to students performing necessary work are allowable provided that:

(1) The individual is conducting activities necessary to the Federal award;

(2) Tuition remission and other support are provided in accordance with established policy of the IHE and consistently provided in a like manner to students in return for similar activities conducted under Federal awards as well as other activities; and

(3) During the academic period, the student is enrolled in an advanced degree program at a non-Federal entity or affiliated institution and the activities of the student in relation to the Federal award are related to the degree program;

(4) The tuition or other payments are reasonable compensation for the work performed and are conditioned explicitly upon the performance of necessary work; and

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(5) It is the IHE's practice to similarly compensate students under Federal awards as well as other activities.

(b) Charges for tuition remission and other forms of compensation paid to students as, or in lieu of, salaries and wages must be subject to the reporting requirements in §200.430, and must be treated as direct or indirect cost in accordance with the actual work being performed. Tuition remission may be charged on an average rate basis. See also §200.431.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49569, Aug. 13, 2020]

§ 200.467 Selling and marketing costs.

Costs of selling and marketing any products or services of the non-Federal entity (unless allowed under §200.421) are unallowable, except as direct costs, with prior approval by the Federal awarding agency when necessary for the performance of the Federal award.

[85 FR 49570, Aug. 13, 2020]

§ 200.468 Specialized service facilities.

(a) The costs of services provided by highly complex or specialized facilities operated by the non-Federal entity, such as computing facilities, wind tunnels, and reactors are allowable, provided the charges for the services meet the conditions of either paragraph (b) or (c) of this section, and, in addition, take into account any items of income or Federal financing that qualify as applicable credits under §200.406.

(b) The costs of such services, when material, must be charged directly to applicable awards based on actual usage of the services on the basis of a schedule of rates or established methodology that:

(1) Does not discriminate between activities under Federal awards and other activities of the non-Federal entity, including usage by the non-Federal entity for internal purposes, and

(2) Is designed to recover only the aggregate costs of the services. The costs of each service must consist normally of both its direct costs and its allocable share of all indirect (F&A) costs. Rates must be adjusted at least biennially, and must take into consideration over/under-applied costs of the previous period(s).

(c) Where the costs incurred for a service are not material, they may be allocated as indirect (F&A) costs.

(d) Under some extraordinary circumstances, where it is in the best interest of the Federal Government and the non-Federal entity to establish alternative costing arrangements, such arrangements may be worked out with the Federal cognizant agency for indirect costs.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49569, Aug. 13, 2020]

§ 200.469 Student activity costs.

Costs incurred for intramural activities, student publications, student clubs, and other student activities, are unallowable, unless specifically provided for in the Federal award.

§ 200.470 Taxes (including Value Added Tax).

(a) For states, local governments and Indian tribes:

(1) Taxes that a governmental unit is legally required to pay are allowable, except for self-assessed taxes that disproportionately affect Federal programs or changes in tax policies that disproportionately affect Federal programs.

(2) Gasoline taxes, motor vehicle fees, and other taxes that are in effect user fees for benefits provided to the Federal Government are allowable.

(3) This provision does not restrict the authority of the Federal awarding agency to identify taxes where Federal participation is inappropriate. Where the identification of the amount of unallowable taxes would require an inordinate amount of effort, the cognizant agency for indirect costs may accept a reasonable approximation thereof.

(b) For nonprofit organizations and IHEs:

(1) In general, taxes which the non-Federal entity is required to pay and which are paid or accrued in accordance with GAAP, and payments made to local governments in lieu of taxes which are commensurate with the local government services received are allowable, except for:

(i) Taxes from which exemptions are available to the non-Federal entity directly or which are available to the non-Federal entity based on an exemp-

tion afforded the Federal Government and, in the latter case, when the Federal awarding agency makes available the necessary exemption certificates,

(ii) Special assessments on land which represent capital improvements, and

(iii) Federal income taxes.

(2) Any refund of taxes, and any payment to the non-Federal entity of interest thereon, which were allowed as Federal award costs, will be credited either as a cost reduction or cash refund, as appropriate, to the Federal Government. However, any interest actually paid or credited to a non-Federal entity incident to a refund of tax, interest, and penalty will be paid or credited to the Federal Government only to the extent that such interest accrued over the period during which the non-Federal entity has been reimbursed by the Federal Government for the taxes, interest, and penalties.

(c) Value Added Tax (VAT) Foreign taxes charged for the purchase of goods or services that a non-Federal entity is legally required to pay in country is an allowable expense under Federal awards. Foreign tax refunds or applicable credits under Federal awards refer to receipts, or reduction of expenditures, which operate to offset or reduce expense items that are allocable to Federal awards as direct or indirect costs. To the extent that such credits accrued or received by the non-Federal entity relate to allowable cost, these costs must be credited to the Federal awarding agency either as costs or cash refunds. If the costs are credited back to the Federal award, the non-Federal entity may reduce the Federal share of costs by the amount of the foreign tax reimbursement, or where Federal award has not expired, use the foreign government tax refund for approved activities under the Federal award with prior approval of the Federal awarding agency.

§ 200.471 Telecommunication costs and video surveillance costs.

(a) Costs incurred for telecommunications and video surveillance services or equipment such as phones, internet, video surveillance, cloud servers are allowable except for the following circumstances:

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(b) Obligating or expending covered telecommunications and video surveillance services or equipment or services as described in § 200.216 to:

- (1) Procure or obtain, extend or renew a contract to procure or obtain;
- (2) Enter into a contract (or extend or renew a contract) to procure; or
- (3) Obtain the equipment, services, or systems.

[85 FR 49570, Aug. 13, 2020]

§ 200.472 Termination costs.

Termination of a Federal award generally gives rise to the incurrence of costs, or the need for special treatment of costs, which would not have arisen had the Federal award not been terminated. Cost principles covering these items are set forth in this section. They are to be used in conjunction with the other provisions of this part in termination situations.

(a) The cost of items reasonably usable on the non-Federal entity's other work must not be allowable unless the non-Federal entity submits evidence that it would not retain such items at cost without sustaining a loss. In deciding whether such items are reasonably usable on other work of the non-Federal entity, the Federal awarding agency should consider the non-Federal entity's plans and orders for current and scheduled activity. Contemporaneous purchases of common items by the non-Federal entity must be regarded as evidence that such items are reasonably usable on the non-Federal entity's other work. Any acceptance of common items as allocable to the terminated portion of the Federal award must be limited to the extent that the quantities of such items on hand, in transit, and on order are in excess of the reasonable quantitative requirements of other work.

(b) If in a particular case, despite all reasonable efforts by the non-Federal entity, certain costs cannot be discontinued immediately after the effective date of termination, such costs are generally allowable within the limitations set forth in this part, except that any such costs continuing after termination due to the negligent or willful failure of the non-Federal entity to discontinue such costs must be unallowable.

(c) Loss of useful value of special tooling, machinery, and equipment is generally allowable if:

(1) Such special tooling, special machinery, or equipment is not reasonably capable of use in the other work of the non-Federal entity,

(2) The interest of the Federal Government is protected by transfer of title or by other means deemed appropriate by the Federal awarding agency (see also § 200.313 (d)), and

(3) The loss of useful value for any one terminated Federal award is limited to that portion of the acquisition cost which bears the same ratio to the total acquisition cost as the terminated portion of the Federal award bears to the entire terminated Federal award and other Federal awards for which the special tooling, machinery, or equipment was acquired.

(d) Rental costs under unexpired leases are generally allowable where clearly shown to have been reasonably necessary for the performance of the terminated Federal award less the residual value of such leases, if:

(1) The amount of such rental claimed does not exceed the reasonable use value of the property leased for the period of the Federal award and such further period as may be reasonable, and

(2) The non-Federal entity makes all reasonable efforts to terminate, assign, settle, or otherwise reduce the cost of such lease. There also may be included the cost of alterations of such leased property, provided such alterations were necessary for the performance of the Federal award, and of reasonable restoration required by the provisions of the lease.

(e) Settlement expenses including the following are generally allowable:

(1) Accounting, legal, clerical, and similar costs reasonably necessary for:

(i) The preparation and presentation to the Federal awarding agency of settlement claims and supporting data with respect to the terminated portion of the Federal award, unless the termination is for cause (see subpart D, including §§ 200.339–200.343); and

(ii) The termination and settlement of subawards.

(2) Reasonable costs for the storage, transportation, protection, and disposition of property provided by the Federal Government or acquired or produced for the Federal award.

(f) Claims under subawards, including the allocable portion of claims which are common to the Federal award and to other work of the non-Federal entity, are generally allowable. An appropriate share of the non-Federal entity's indirect costs may be allocated to the amount of settlements with contractors and/or subrecipients, provided that the amount allocated is otherwise consistent with the basic guidelines contained in § 200.414. The indirect costs so allocated must exclude the same and similar costs claimed directly or indirectly as settlement expenses.

[78 FR 78608, Dec. 26, 2013. Redesignated and amended at 85 FR 49570, Aug. 13, 2020]

§ 200.473 Training and education costs.

The cost of training and education provided for employee development is allowable.

[78 FR 78608, Dec. 26, 2013. Redesignated at 85 FR 49570, Aug. 13, 2020]

§ 200.474 Transportation costs.

Costs incurred for freight, express, cartage, postage, and other transportation services relating either to goods purchased, in process, or delivered, are allowable. When such costs can readily be identified with the items involved, they may be charged directly as transportation costs or added to the cost of such items. Where identification with the materials received cannot readily be made, inbound transportation cost may be charged to the appropriate indirect (F&A) cost accounts if the non-Federal entity follows a consistent, equitable procedure in this respect. Outbound freight, if reimbursable under the terms and conditions of the Federal award, should be treated as a direct cost.

[78 FR 78608, Dec. 26, 2013. Redesignated at 85 FR 49570, Aug. 13, 2020]

§ 200.475 Travel costs.

(a) *General.* Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on

official business of the non-Federal entity. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the non-Federal entity's non-federally-funded activities and in accordance with non-Federal entity's written travel reimbursement policies. Notwithstanding the provisions of § 200.444, travel costs of officials covered by that section are allowable with the prior written approval of the Federal awarding agency or pass-through entity when they are specifically related to the Federal award.

(b) *Lodging and subsistence.* Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the non-Federal entity in its regular operations as the result of the non-Federal entity's written travel policy. In addition, if these costs are charged directly to the Federal award documentation must justify that:

(1) Participation of the individual is necessary to the Federal award; and

(2) The costs are reasonable and consistent with non-Federal entity's established travel policy.

(c)(1) Temporary dependent care costs (as dependent is defined in 26 U.S.C. 152) above and beyond regular dependent care that directly results from travel to conferences is allowable provided that:

(i) The costs are a direct result of the individual's travel for the Federal award;

(ii) The costs are consistent with the non-Federal entity's documented travel policy for all entity travel; and

(iii) Are only temporary during the travel period.

(2) Travel costs for dependents are unallowable, except for travel of duration of six months or more with prior approval of the Federal awarding agency. See also § 200.432.

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(d) In the absence of an acceptable, written non-Federal entity policy regarding travel costs, the rates and amounts established under 5 U.S.C. 5701–11, (“Travel and Subsistence Expenses; Mileage Allowances”), or by the Administrator of General Services, or by the President (or his or her designee) pursuant to any provisions of such subchapter must apply to travel under Federal awards (48 CFR 31.205–46(a)).

(e) *Commercial air travel.* (1) Airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would:

- (i) Require circuitous routing;
- (ii) Require travel during unreasonable hours;
- (iii) Excessively prolong travel;
- (iv) Result in additional costs that would offset the transportation savings; or
- (v) Offer accommodations not reasonably adequate for the traveler’s medical needs. The non-Federal entity must justify and document these conditions on a case-by-case basis in order for the use of first-class or business-class airfare to be allowable in such cases.

(2) Unless a pattern of avoidance is detected, the Federal Government will generally not question a non-Federal entity’s determinations that customary standard airfare or other discount airfare is unavailable for specific trips if the non-Federal entity can demonstrate that such airfare was not available in the specific case.

(f) *Air travel by other than commercial carrier.* Costs of travel by non-Federal entity-owned, -leased, or -chartered aircraft include the cost of lease, charter, operation (including personnel costs), maintenance, depreciation, insurance, and other related costs. The portion of such costs that exceeds the cost of airfare as provided for in paragraph (d) of this section, is unallowable.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75887, Dec. 19, 2014. Redesignated and amended at 85 FR 49570, Aug. 13, 2020]

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§ 200.476 Trustees.

Travel and subsistence costs of trustees (or directors) at IHEs and nonprofit organizations are allowable. See also § 200.475.

[85 FR 49571, Aug. 13, 2020]

Subpart F—Audit Requirements

GENERAL

§ 200.500 Purpose.

This part sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards.

AUDITS

§ 200.501 Audit requirements.

(a) *Audit required.* A non-Federal entity that expends \$750,000 or more during the non-Federal entity’s fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part.

(b) *Single audit.* A non-Federal entity that expends \$750,000 or more during the non-Federal entity’s fiscal year in Federal awards must have a single audit conducted in accordance with § 200.514 except when it elects to have a program-specific audit conducted in accordance with paragraph (c) of this section.

(c) *Program-specific audit election.* When an auditee expends Federal awards under only one Federal program (excluding R&D) and the Federal program’s statutes, regulations, or the terms and conditions of the Federal award do not require a financial statement audit of the auditee, the auditee may elect to have a program-specific audit conducted in accordance with § 200.507. A program-specific audit may not be elected for R&D unless all of the Federal awards expended were received from the same Federal agency, or the same Federal agency and the same pass-through entity, and that Federal agency, or pass-through entity in the case of a subrecipient, approves in advance a program-specific audit.

(d) *Exemption when Federal awards expended are less than \$750,000.* A non-Federal entity that expends less than \$750,000 during the non-Federal entity's fiscal year in Federal awards is exempt from Federal audit requirements for that year, except as noted in §200.503, but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and Government Accountability Office (GAO).

(e) *Federally Funded Research and Development Centers (FFRDC).* Management of an auditee that owns or operates a FFRDC may elect to treat the FFRDC as a separate entity for purposes of this part.

(f) *Subrecipients and contractors.* An auditee may simultaneously be a recipient, a subrecipient, and a contractor. Federal awards expended as a recipient or a subrecipient are subject to audit under this part. The payments received for goods or services provided as a contractor are not Federal awards. Section §200.331 sets forth the considerations in determining whether payments constitute a Federal award or a payment for goods or services provided as a contractor.

(g) *Compliance responsibility for contractors.* In most cases, the auditee's compliance responsibility for contractors is only to ensure that the procurement, receipt, and payment for goods and services comply with Federal statutes, regulations, and the terms and conditions of Federal awards. Federal award compliance requirements normally do not pass through to contractors. However, the auditee is responsible for ensuring compliance for procurement transactions which are structured such that the contractor is responsible for program compliance or the contractor's records must be reviewed to determine program compliance. Also, when these procurement transactions relate to a major program, the scope of the audit must include determining whether these transactions are in compliance with Federal statutes, regulations, and the terms and conditions of Federal awards.

(h) *For-profit subrecipient.* Since this part does not apply to for-profit subrecipients, the pass-through entity is responsible for establishing require-

ments, as necessary, to ensure compliance by for-profit subrecipients. The agreement with the for-profit subrecipient must describe applicable compliance requirements and the for-profit subrecipient's compliance responsibility. Methods to ensure compliance for Federal awards made to for-profit subrecipients may include pre-award audits, monitoring during the agreement, and post-award audits. See also §200.332.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75887, Dec. 19, 2014; 85 FR 49571, Aug. 13, 2020]

§ 200.502 Basis for determining Federal awards expended.

(a) *Determining Federal awards expended.* The determination of when a Federal award is expended must be based on when the activity related to the Federal award occurs. Generally, the activity pertains to events that require the non-Federal entity to comply with Federal statutes, regulations, and the terms and conditions of Federal awards, such as: expenditure/expense transactions associated with awards including grants, cost-reimbursement contracts under the FAR, compacts with Indian Tribes, cooperative agreements, and direct appropriations; the disbursement of funds to subrecipients; the use of loan proceeds under loan and loan guarantee programs; the receipt of property; the receipt of surplus property; the receipt or use of program income; the distribution or use of food commodities; the disbursement of amounts entitling the non-Federal entity to an interest subsidy; and the period when insurance is in force.

(b) *Loan and loan guarantees (loans).* Since the Federal Government is at risk for loans until the debt is repaid, the following guidelines must be used to calculate the value of Federal awards expended under loan programs, except as noted in paragraphs (c) and (d) of this section:

(1) Value of new loans made or received during the audit period; plus

(2) Beginning of the audit period balance of loans from previous years for which the Federal Government imposes continuing compliance requirements; plus

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(3) Any interest subsidy, cash, or administrative cost allowance received.

(c) *Loan and loan guarantees (loans) at IHEs.* When loans are made to students of an IHE but the IHE does not make the loans, then only the value of loans made during the audit period must be considered Federal awards expended in that audit period. The balance of loans for previous audit periods is not included as Federal awards expended because the lender accounts for the prior balances.

(d) *Prior loan and loan guarantees (loans).* Loans, the proceeds of which were received and expended in prior years, are not considered Federal awards expended under this part when the Federal statutes, regulations, and the terms and conditions of Federal awards pertaining to such loans impose no continuing compliance requirements other than to repay the loans.

(e) *Endowment funds.* The cumulative balance of Federal awards for endowment funds that are federally restricted are considered Federal awards expended in each audit period in which the funds are still restricted.

(f) *Free rent.* Free rent received by itself is not considered a Federal award expended under this part. However, free rent received as part of a Federal award to carry out a Federal program must be included in determining Federal awards expended and subject to audit under this part.

(g) *Valuing non-cash assistance.* Federal non-cash assistance, such as free rent, food commodities, donated property, or donated surplus property, must be valued at fair market value at the time of receipt or the assessed value provided by the Federal agency.

(h) *Medicare.* Medicare payments to a non-Federal entity for providing patient care services to Medicare-eligible individuals are not considered Federal awards expended under this part.

(i) *Medicaid.* Medicaid payments to a subrecipient for providing patient care services to Medicaid-eligible individuals are not considered Federal awards expended under this part unless a state requires the funds to be treated as Federal awards expended because reimbursement is on a cost-reimbursement basis.

(j) *Certain loans provided by the National Credit Union Administration.* For purposes of this part, loans made from the National Credit Union Share Insurance Fund and the Central Liquidity Facility that are funded by contributions from insured non-Federal entities are not considered Federal awards expended.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75887, Dec. 19, 2014]

§ 200.503 Relation to other audit requirements.

(a) An audit conducted in accordance with this part must be in lieu of any financial audit of Federal awards which a non-Federal entity is required to undergo under any other Federal statute or regulation. To the extent that such audit provides a Federal agency with the information it requires to carry out its responsibilities under Federal statute or regulation, a Federal agency must rely upon and use that information.

(b) Notwithstanding subsection (a), a Federal agency, Inspectors General, or GAO may conduct or arrange for additional audits which are necessary to carry out its responsibilities under Federal statute or regulation. The provisions of this part do not authorize any non-Federal entity to constrain, in any manner, such Federal agency from carrying out or arranging for such additional audits, except that the Federal agency must plan such audits to not be duplicative of other audits of Federal awards. Prior to commencing such an audit, the Federal agency or pass-through entity must review the FAC for recent audits submitted by the non-Federal entity, and to the extent such audits meet a Federal agency or pass-through entity's needs, the Federal agency or pass-through entity must rely upon and use such audits. Any additional audits must be planned and performed in such a way as to build upon work performed, including the audit documentation, sampling, and testing already performed, by other auditors.

(c) The provisions of this part do not limit the authority of Federal agencies to conduct, or arrange for the conduct of, audits and evaluations of Federal awards, nor limit the authority of any

Federal agency Inspector General or other Federal official. For example, requirements that may be applicable under the FAR or CAS and the terms and conditions of a cost-reimbursement contract may include additional applicable audits to be conducted or arranged for by Federal agencies.

(d) *Federal agency to pay for additional audits.* A Federal agency that conducts or arranges for additional audits must, consistent with other applicable Federal statutes and regulations, arrange for funding the full cost of such additional audits.

(e) *Request for a program to be audited as a major program.* A Federal awarding agency may request that an auditee have a particular Federal program audited as a major program in lieu of the Federal awarding agency conducting or arranging for the additional audits. To allow for planning, such requests should be made at least 180 calendar days prior to the end of the fiscal year to be audited. The auditee, after consultation with its auditor, should promptly respond to such a request by informing the Federal awarding agency whether the program would otherwise be audited as a major program using the risk-based audit approach described in §200.518 and, if not, the estimated incremental cost. The Federal awarding agency must then promptly confirm to the auditee whether it wants the program audited as a major program. If the program is to be audited as a major program based upon this Federal awarding agency request, and the Federal awarding agency agrees to pay the full incremental costs, then the auditee must have the program audited as a major program. A pass-through entity may use the provisions of this paragraph for a sub-recipient.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49570, Aug. 13, 2020]

§ 200.504 Frequency of audits.

Except for the provisions for biennial audits provided in paragraphs (a) and (b) of this section, audits required by this part must be performed annually. Any biennial audit must cover both years within the biennial period.

(a) A state, local government, or Indian tribe that is required by constitu-

tion or statute, in effect on January 1, 1987, to undergo its audits less frequently than annually, is permitted to undergo its audits pursuant to this part biennially. This requirement must still be in effect for the biennial period.

(b) Any nonprofit organization that had biennial audits for all biennial periods ending between July 1, 1992, and January 1, 1995, is permitted to undergo its audits pursuant to this part biennially.

§ 200.505 Sanctions.

In cases of continued inability or unwillingness to have an audit conducted in accordance with this part, Federal agencies and pass-through entities must take appropriate action as provided in §200.339.

[85 FR 49571, Aug. 13, 2020]

§ 200.506 Audit costs.

See §200.425.

[85 FR 49571, Aug. 13, 2020]

§ 200.507 Program-specific audits.

(a) *Program-specific audit guide available.* In some cases, a program-specific audit guide will be available to provide specific guidance to the auditor with respect to internal controls, compliance requirements, suggested audit procedures, and audit reporting requirements. A listing of current program-specific audit guides can be found in the compliance supplement, Part 8, Appendix VI, Program-Specific Audit Guides, which includes a website where a copy of the guide can be obtained. When a current program-specific audit guide is available, the auditor must follow GAGAS and the guide when performing a program-specific audit.

(b) *Program-specific audit guide not available.* (1) When a current program-specific audit guide is not available, the auditee and auditor must have basically the same responsibilities for the Federal program as they would have for an audit of a major program in a single audit.

(2) The auditee must prepare the financial statement(s) for the Federal program that includes, at a minimum, a schedule of expenditures of Federal awards for the program and notes that describe the significant accounting

policies used in preparing the schedule, a summary schedule of prior audit findings consistent with the requirements of § 200.511(b), and a corrective action plan consistent with the requirements of § 200.511(c).

(3) The auditor must:

(i) Perform an audit of the financial statement(s) for the Federal program in accordance with GAGAS;

(ii) Obtain an understanding of internal controls and perform tests of internal controls over the Federal program consistent with the requirements of § 200.514(c) for a major program;

(iii) Perform procedures to determine whether the auditee has complied with Federal statutes, regulations, and the terms and conditions of Federal awards that could have a direct and material effect on the Federal program consistent with the requirements of § 200.514(d) for a major program;

(iv) Follow up on prior audit findings, perform procedures to assess the reasonableness of the summary schedule of prior audit findings prepared by the auditee in accordance with the requirements of § 200.511, and report, as a current year audit finding, when the auditor concludes that the summary schedule of prior audit findings materially misrepresents the status of any prior audit finding; and

(v) Report any audit findings consistent with the requirements of § 200.516.

(4) The auditor's report(s) may be in the form of either combined or separate reports and may be organized differently from the manner presented in this section. The auditor's report(s) must state that the audit was conducted in accordance with this part and include the following:

(i) An opinion (or disclaimer of opinion) as to whether the financial statement(s) of the Federal program is presented fairly in all material respects in accordance with the stated accounting policies;

(ii) A report on internal control related to the Federal program, which must describe the scope of testing of internal control and the results of the tests;

(iii) A report on compliance which includes an opinion (or disclaimer of opinion) as to whether the auditee

complied with laws, regulations, and the terms and conditions of Federal awards which could have a direct and material effect on the Federal program; and

(iv) A schedule of findings and questioned costs for the Federal program that includes a summary of the auditor's results relative to the Federal program in a format consistent with § 200.515(d)(1) and findings and questioned costs consistent with the requirements of § 200.515(d)(3).

(c) *Report submission for program-specific audits.* (1) The audit must be completed and the reporting required by paragraph (c)(2) or (c)(3) of this section submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period, unless a different period is specified in a program-specific audit guide. Unless restricted by Federal law or regulation, the auditee must make report copies available for public inspection. Auditees and auditors must ensure that their respective parts of the reporting package do not include protected personally identifiable information.

(2) When a program-specific audit guide is available, the auditee must electronically submit to the FAC the data collection form prepared in accordance with § 200.512(b), as applicable to a program-specific audit, and the reporting required by the program-specific audit guide.

(3) When a program-specific audit guide is not available, the reporting package for a program-specific audit must consist of the financial statement(s) of the Federal program, a summary schedule of prior audit findings, and a corrective action plan as described in paragraph (b)(2) of this section, and the auditor's report(s) described in paragraph (b)(4) of this section. The data collection form prepared in accordance with § 200.512(b), as applicable to a program-specific audit, and one copy of this reporting package must be electronically submitted to the FAC.

(d) *Other sections of this part may apply.* Program-specific audits are subject to:

OMB Guidance

§ 200.510

(1) 200.500 Purpose through 200.503 Relation to other audit requirements, paragraph (d);

(2) 200.504 Frequency of audits through 200.506 Audit costs;

(3) 200.508 Auditee responsibilities through 200.509 Auditor selection;

(4) 200.511 Audit findings follow-up;

(5) 200.512 Report submission, paragraphs (e) through (h);

(6) 200.513 Responsibilities;

(7) 200.516 Audit findings through 200.517 Audit documentation;

(8) 200.521 Management decision; and

(9) Other referenced provisions of this part unless contrary to the provisions of this section, a program-specific audit guide, or program statutes and regulations.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75887, Dec. 19, 2014; 85 FR 49571, Aug. 13, 2020]

AUDITEES

§ 200.508 Auditee responsibilities.

The auditee must:

(a) Procure or otherwise arrange for the audit required by this part in accordance with § 200.509, and ensure it is properly performed and submitted when due in accordance with § 200.512.

(b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510.

(c) Promptly follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan in accordance with § 200.511(b) and (c), respectively.

(d) Provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required by this part.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49572, Aug. 13, 2020]

§ 200.509 Auditor selection.

(a) *Auditor procurement.* In procuring audit services, the auditee must follow the procurement standards prescribed by the Procurement Standards in §§ 200.317 through 200.327 of subpart D of this part or the FAR (48 CFR part 42), as applicable. In requesting proposals

for audit services, the objectives and scope of the audit must be made clear and the non-Federal entity must request a copy of the audit organization's peer review report which the auditor is required to provide under GAGAS. Factors to be considered in evaluating each proposal for audit services include the responsiveness to the request for proposal, relevant experience, availability of staff with professional qualifications and technical abilities, the results of peer and external quality control reviews, and price. Whenever possible, the auditee must make positive efforts to utilize small businesses, minority-owned firms, and women's business enterprises, in procuring audit services as stated in § 200.321, or the FAR (48 CFR part 42), as applicable.

(b) *Restriction on auditor preparing indirect cost proposals.* An auditor who prepares the indirect cost proposal or cost allocation plan may not also be selected to perform the audit required by this part when the indirect costs recovered by the auditee during the prior year exceeded \$1 million. This restriction applies to the base year used in the preparation of the indirect cost proposal or cost allocation plan and any subsequent years in which the resulting indirect cost agreement or cost allocation plan is used to recover costs.

(c) *Use of Federal auditors.* Federal auditors may perform all or part of the work required under this part if they comply fully with the requirements of this part.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49572, Aug. 13, 2020; 86 FR 10440, Feb. 22, 2021]

§ 200.510 Financial statements.

(a) *Financial statements.* The auditee must prepare financial statements that reflect its financial position, results of operations or changes in net assets, and, where appropriate, cash flows for the fiscal year audited. The financial statements must be for the same organizational unit and fiscal year that is chosen to meet the requirements of this part. However, non-Federal entity-wide financial statements may also include departments, agencies, and other organizational units that have separate audits in accordance with § 200.514(a)

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and prepare separate financial statements.

(b) *Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

(1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.

(2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.

(3) Provide total Federal awards expended for each individual Federal program and the Assistance Listings Number or other identifying number when the Assistance Listings information is not available. For a cluster of programs also provide the total for the cluster.

(4) Include the total amount provided to subrecipients from each Federal program.

(5) For loan or loan guarantee programs described in § 200.502(b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.

(6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75887, Dec. 19, 2014; 85 FR 49572, Aug. 13, 2020]

§ 200.511 Audit findings follow-up.

(a) *General.* The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings. The auditee must also prepare a corrective action plan for current year audit findings. The summary schedule of prior audit findings and the corrective action plan must include the reference numbers the auditor assigns to audit findings under § 200.516(c). Since the summary schedule may include audit findings from multiple years, it must include the fiscal year in which the finding initially occurred. The corrective action plan and summary schedule of prior audit findings must include findings relating to the financial statements which are required to be reported in accordance with GAGAS.

(b) *Summary schedule of prior audit findings.* The summary schedule of prior audit findings must report the status of all audit findings included in the prior audit's schedule of findings and questioned costs. The summary schedule must also include audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected in accordance with paragraph (b)(1) of this section, or no longer valid or not warranting further action in accordance with paragraph (b)(3) of this section.

(1) When audit findings were fully corrected, the summary schedule need only list the audit findings and state that corrective action was taken.

(2) When audit findings were not corrected or were only partially corrected, the summary schedule must describe the reasons for the finding's recurrence and planned corrective action, and any partial corrective action taken. When corrective action taken is significantly

different from corrective action previously reported in a corrective action plan or in the Federal agency's or pass-through entity's management decision, the summary schedule must provide an explanation.

(3) When the auditee believes the audit findings are no longer valid or do not warrant further action, the reasons for this position must be described in the summary schedule. A valid reason for considering an audit finding as not warranting further action is that all of the following have occurred:

(i) Two years have passed since the audit report in which the finding occurred was submitted to the FAC;

(ii) The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding; and

(iii) A management decision was not issued.

(c) *Corrective action plan.* At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in § 200.516, a corrective action plan to address each audit finding included in the current year auditor's reports. The corrective action plan must provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date. If the auditee does not agree with the audit findings or believes corrective action is not required, then the corrective action plan must include an explanation and specific reasons.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49572, Aug. 13, 2020]

§ 200.512 Report submission.

(a) *General.* (1) The audit must be completed and the data collection form described in paragraph (b) of this section and reporting package described in paragraph (c) of this section must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period. If the due date falls on a Saturday, Sunday, or Federal holiday, the reporting package is due the next business day.

(2) Unless restricted by Federal statutes or regulations, the auditee must make copies available for public in-

spection. Auditees and auditors must ensure that their respective parts of the reporting package do not include protected personally identifiable information.

(b) *Data collection.* The FAC is the repository of record for subpart F of this part reporting packages and the data collection form. All Federal agencies, pass-through entities and others interested in a reporting package and data collection form must obtain it by accessing the FAC.

(1) The auditee must submit required data elements described in Appendix X to Part 200, which state whether the audit was completed in accordance with this part and provides information about the auditee, its Federal programs, and the results of the audit. The data must include information available from the audit required by this part that is necessary for Federal agencies to use the audit to ensure integrity for Federal programs. The data elements and format must be approved by OMB, available from the FAC, and include collections of information from the reporting package described in paragraph (c) of this section. A senior level representative of the auditee (*e.g.*, state controller, director of finance, chief executive officer, or chief financial officer) must sign a statement to be included as part of the data collection that says that the auditee complied with the requirements of this part, the data were prepared in accordance with this part (and the instructions accompanying the form), the reporting package does not include protected personally identifiable information, the information included in its entirety is accurate and complete, and that the FAC is authorized to make the reporting package and the form publicly available on a website.

(2) *Exception for Indian Tribes and Tribal Organizations.* An auditee that is an Indian tribe or a tribal organization (as defined in the Indian Self-Determination, Education and Assistance Act (ISDEAA), 25 U.S.C. 450b(1)) may opt not to authorize the FAC to make the reporting package publicly available on a Web site, by excluding the authorization for the FAC publication in the statement described in paragraph (b)(1) of this section. If this option is

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exercised, the auditee becomes responsible for submitting the reporting package directly to any pass-through entities through which it has received a Federal award and to pass-through entities for which the summary schedule of prior audit findings reported the status of any findings related to Federal awards that the pass-through entity provided. Unless restricted by Federal statute or regulation, if the auditee opts not to authorize publication, it must make copies of the reporting package available for public inspection.

(3) Using the information included in the reporting package described in paragraph (c) of this section, the auditor must complete the applicable data elements of the data collection form. The auditor must sign a statement to be included as part of the data collection form that indicates, at a minimum, the source of the information included in the form, the auditor's responsibility for the information, that the form is not a substitute for the reporting package described in paragraph (c) of this section, and that the content of the form is limited to the collection of information prescribed by OMB.

(c) *Reporting package.* The reporting package must include the:

(1) Financial statements and schedule of expenditures of Federal awards discussed in §200.510(a) and (b), respectively;

(2) Summary schedule of prior audit findings discussed in §200.511(b);

(3) Auditor's report(s) discussed in §200.515; and

(4) Corrective action plan discussed in §200.511(c).

(d) *Submission to FAC.* The auditee must electronically submit to the FAC the data collection form described in paragraph (b) of this section and the reporting package described in paragraph (c) of this section.

(e) *Requests for management letters issued by the auditor.* In response to requests by a Federal agency or pass-through entity, auditees must submit a copy of any management letters issued by the auditor.

(f) *Report retention requirements.* Auditees must keep one copy of the data collection form described in paragraph (b) of this section and one copy

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of the reporting package described in paragraph (c) of this section on file for three years from the date of submission to the FAC.

(g) *FAC responsibilities.* The FAC must make available the reporting packages received in accordance with paragraph (c) of this section and §200.507(c) to the public, except for Indian tribes exercising the option in (b)(2) of this section, and maintain a data base of completed audits, provide appropriate information to Federal agencies, and follow up with known auditees that have not submitted the required data collection forms and reporting packages.

(h) *Electronic filing.* Nothing in this part must preclude electronic submissions to the FAC in such manner as may be approved by OMB.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75887, Dec. 19, 2014; 85 FR 49573, Aug. 13, 2020]

FEDERAL AGENCIES

§ 200.513 Responsibilities.

(a)(1) *Cognizant agency for audit responsibilities.* A non-Federal entity expending more than \$50 million a year in Federal awards must have a cognizant agency for audit. The designated cognizant agency for audit must be the Federal awarding agency that provides the predominant amount of funding directly (direct funding) (as listed on the Schedule of expenditures of Federal awards, see §200.510(b)) to a non-Federal entity unless OMB designates a specific cognizant agency for audit. When the direct funding represents less than 25 percent of the total expenditures (as direct and subawards) by the non-Federal entity, then the Federal agency with the predominant amount of total funding is the designated cognizant agency for audit.

(2) To provide for continuity of cognizance, the determination of the predominant amount of direct funding must be based upon direct Federal awards expended in the non-Federal entity's fiscal years ending in 2019, and every fifth year thereafter.

(3) Notwithstanding the manner in which audit cognizance is determined, a Federal awarding agency with cognizance for an auditee may reassign

cognizance to another Federal awarding agency that provides substantial funding and agrees to be the cognizant agency for audit. Within 30 calendar days after any reassignment, both the old and the new cognizant agency for audit must provide notice of the change to the FAC, the auditee, and, if known, the auditor. The cognizant agency for audit must:

(i) Provide technical audit advice and liaison assistance to auditees and auditors.

(ii) Obtain or conduct quality control reviews on selected audits made by non-Federal auditors, and provide the results to other interested organizations. Cooperate and provide support to the Federal agency designated by OMB to lead a governmentwide project to determine the quality of single audits by providing a reliable estimate of the extent that single audits conform to applicable requirements, standards, and procedures; and to make recommendations to address noted audit quality issues, including recommendations for any changes to applicable requirements, standards and procedures indicated by the results of the project. The governmentwide project can rely on the current and on-going quality control review work performed by the agencies, State auditors, and professional audit associations. This governmentwide audit quality project must be performed once every 6 years (or at such other interval as determined by OMB), and the results must be public.

(iii) Promptly inform other affected Federal agencies and appropriate Federal law enforcement officials of any direct reporting by the auditee or its auditor required by GAGAS or statutes and regulations.

(iv) Advise the community of independent auditors of any noteworthy or important factual trends related to the quality of audits stemming from quality control reviews. Significant problems or quality issues consistently identified through quality control reviews of audit reports must be referred to appropriate state licensing agencies and professional bodies.

(v) Advise the auditor, Federal awarding agencies, and, where appropriate, the auditee of any deficiencies found in the audits when the defi-

ciencies require corrective action by the auditor. When advised of deficiencies, the auditee must work with the auditor to take corrective action. If corrective action is not taken, the cognizant agency for audit must notify the auditor, the auditee, and applicable Federal awarding agencies and pass-through entities of the facts and make recommendations for follow-up action. Major inadequacies or repetitive substandard performance by auditors must be referred to appropriate state licensing agencies and professional bodies for disciplinary action.

(vi) Coordinate, to the extent practical, audits or reviews made by or for Federal agencies that are in addition to the audits made pursuant to this part, so that the additional audits or reviews build upon rather than duplicate audits performed in accordance with this part.

(vii) Coordinate a management decision for cross-cutting audit findings (see in §200.1 of this part) that affect the Federal programs of more than one agency when requested by any Federal awarding agency whose awards are included in the audit finding of the auditee.

(viii) Coordinate the audit work and reporting responsibilities among auditors to achieve the most cost-effective audit.

(ix) Provide advice to auditees as to how to handle changes in fiscal years.

(b) *Oversight agency for audit responsibilities.* An auditee who does not have a designated cognizant agency for audit will be under the general oversight of the Federal agency determined in accordance with §200.1 *oversight agency for audit.* A Federal agency with oversight for an auditee may reassign oversight to another Federal agency that agrees to be the oversight agency for audit. Within 30 calendar days after any reassignment, both the old and the new oversight agency for audit must provide notice of the change to the FAC, the auditee, and, if known, the auditor. The oversight agency for audit:

(1) Must provide technical advice to auditees and auditors as requested.

(2) May assume all or some of the responsibilities normally performed by a cognizant agency for audit.

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(c) *Federal awarding agency responsibilities.* The Federal awarding agency must perform the following for the Federal awards it makes (See also the requirements of § 200.211):

(1) Ensure that audits are completed and reports are received in a timely manner and in accordance with the requirements of this part.

(2) Provide technical advice and counsel to auditees and auditors as requested.

(3) Follow-up on audit findings to ensure that the recipient takes appropriate and timely corrective action. As part of audit follow-up, the Federal awarding agency must:

(i) Issue a management decision as prescribed in § 200.521;

(ii) Monitor the recipient taking appropriate and timely corrective action;

(iii) Use cooperative audit resolution mechanisms (see the definition of *cooperative audit resolution* in § 200.1 of this part) to improve Federal program outcomes through better audit resolution, follow-up, and corrective action; and

(iv) Develop a baseline, metrics, and targets to track, over time, the effectiveness of the Federal agency's process to follow-up on audit findings and on the effectiveness of Single Audits in improving non-Federal entity accountability and their use by Federal awarding agencies in making award decisions.

(4) Provide OMB annual updates to the compliance supplement and work with OMB to ensure that the compliance supplement focuses the auditor to test the compliance requirements most likely to cause improper payments, fraud, waste, abuse or generate audit finding for which the Federal awarding agency will take sanctions.

(5) Provide OMB with the name of a single audit accountable official from among the senior policy officials of the Federal awarding agency who must be:

(i) Responsible for ensuring that the agency fulfills all the requirements of paragraph (c) of this section and effectively uses the single audit process to reduce improper payments and improve Federal program outcomes.

(ii) Held accountable to improve the effectiveness of the single audit process based upon metrics as described in paragraph (c)(3)(iv) of this section.

(iii) Responsible for designating the Federal agency's key management single audit liaison.

(6) Provide OMB with the name of a key management single audit liaison who must:

(i) Serve as the Federal awarding agency's management point of contact for the single audit process both within and outside the Federal Government.

(ii) Promote interagency coordination, consistency, and sharing in areas such as coordinating audit follow-up; identifying higher-risk non-Federal entities; providing input on single audit and follow-up policy; enhancing the utility of the FAC; and studying ways to use single audit results to improve Federal award accountability and best practices.

(iii) Oversee training for the Federal awarding agency's program management personnel related to the single audit process.

(iv) Promote the Federal awarding agency's use of cooperative audit resolution mechanisms.

(v) Coordinate the Federal awarding agency's activities to ensure appropriate and timely follow-up and corrective action on audit findings.

(vi) Organize the Federal cognizant agency for audit's follow-up on cross-cutting audit findings that affect the Federal programs of more than one Federal awarding agency.

(vii) Ensure the Federal awarding agency provides annual updates of the compliance supplement to OMB.

(viii) Support the Federal awarding agency's single audit accountable official's mission.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75887, Dec. 19, 2014; 85 FR 49573, Aug. 13, 2020]

AUDITORS

§ 200.514 Scope of audit.

(a) *General.* The audit must be conducted in accordance with GAGAS. The audit must cover the entire operations of the auditee, or, at the option of the auditee, such audit must include a series of audits that cover departments, agencies, and other organizational units that expended or otherwise administered Federal awards during such audit period, provided that each such

audit must encompass the financial statements and schedule of expenditures of Federal awards for each such department, agency, and other organizational unit, which must be considered to be a non-Federal entity. The financial statements and schedule of expenditures of Federal awards must be for the same audit period.

(b) *Financial statements.* The auditor must determine whether the financial statements of the auditee are presented fairly in all material respects in accordance with generally accepted accounting principles. The auditor must also determine whether the schedule of expenditures of Federal awards is stated fairly in all material respects in relation to the auditee's financial statements as a whole.

(c) *Internal control.* (1) The compliance supplement provides guidance on internal controls over Federal programs based upon the guidance in Standards for Internal Control in the Federal Government issued by the Comptroller General of the United States and the Internal Control—Integrated Framework, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

(2) In addition to the requirements of GAGAS, the auditor must perform procedures to obtain an understanding of internal control over Federal programs sufficient to plan the audit to support a low assessed level of control risk of noncompliance for major programs.

(3) Except as provided in paragraph (c)(4) of this section, the auditor must:

(i) Plan the testing of internal control over compliance for major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program; and

(ii) Perform testing of internal control as planned in paragraph (c)(3)(i) of this section.

(4) When internal control over some or all of the compliance requirements for a major program are likely to be ineffective in preventing or detecting noncompliance, the planning and performing of testing described in paragraph (c)(3) of this section are not required for those compliance requirements. However, the auditor must report a significant deficiency or mate-

rial weakness in accordance with § 200.516, assess the related control risk at the maximum, and consider whether additional compliance tests are required because of ineffective internal control.

(d) *Compliance.* (1) In addition to the requirements of GAGAS, the auditor must determine whether the auditee has complied with Federal statutes, regulations, and the terms and conditions of Federal awards that may have a direct and material effect on each of its major programs.

(2) The principal compliance requirements applicable to most Federal programs and the compliance requirements of the largest Federal programs are included in the compliance supplement.

(3) For the compliance requirements related to Federal programs contained in the compliance supplement, an audit of these compliance requirements will meet the requirements of this part. Where there have been changes to the compliance requirements and the changes are not reflected in the compliance supplement, the auditor must determine the current compliance requirements and modify the audit procedures accordingly. For those Federal programs not covered in the compliance supplement, the auditor must follow the compliance supplement's guidance for programs not included in the supplement.

(4) When internal control over some or all of the compliance requirements for a major program are likely to be ineffective in preventing or detecting noncompliance, the planning and performing of testing described in paragraph (c)(3) of this section are not required for those compliance requirements. However, the auditor must report a significant deficiency or material weakness in accordance with § 200.516, assess the related control risk at the

(e) *Audit follow-up.* The auditor must follow-up on prior audit findings, perform procedures to assess the reasonableness of the summary schedule of prior audit findings prepared by the auditee in accordance with § 200.511(b), and report, as a current year audit finding, when the auditor concludes that the summary schedule of prior

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audit findings materially misrepresents the status of any prior audit finding. The auditor must perform audit follow-up procedures regardless of whether a prior audit finding relates to a major program in the current year.

(f) *Data collection form.* As required in § 200.512(b)(3), the auditor must complete and sign specified sections of the data collection form.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75887, Dec. 19, 2014; 85 FR 49574, Aug. 13, 2020; 86 FR 10440, Feb. 22, 2021]

§ 200.515 Audit reporting.

The auditor's report(s) may be in the form of either combined or separate reports and may be organized differently from the manner presented in this section. The auditor's report(s) must state that the audit was conducted in accordance with this part and include the following:

(a) *Financial statements.* The auditor must determine and provide an opinion (or disclaimer of opinion) whether the financial statements of the auditee are presented fairly in all materials respects in accordance with generally accepted accounting principles (or a special purpose framework such as cash, modified cash, or regulatory as required by state law). The auditor must also decide whether the schedule of expenditures of Federal awards is stated fairly in all material respects in relation to the auditee's financial statements as a whole.

(b) A report on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, non-compliance with which could have a material effect on the financial statements. This report must describe the scope of testing of internal control and compliance and the results of the tests, and, where applicable, it will refer to the separate schedule of findings and questioned costs described in paragraph (d) of this section.

(c) A report on compliance for each major program and a report on internal control over compliance. This report must describe the scope of testing of internal control over compliance, include an opinion or disclaimer of opinion as to whether the auditee complied with Federal statutes, regulations, and

the terms and conditions of Federal awards which could have a direct and material effect on each major program and refer to the separate schedule of findings and questioned costs described in paragraph (d) of this section.

(d) A schedule of findings and questioned costs which must include the following three components:

(1) A summary of the auditor's results, which must include:

(i) The type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP (i.e., unmodified opinion, qualified opinion, adverse opinion, or disclaimer of opinion);

(ii) Where applicable, a statement about whether significant deficiencies or material weaknesses in internal control were disclosed by the audit of the financial statements;

(iii) A statement as to whether the audit disclosed any noncompliance that is material to the financial statements of the auditee;

(iv) Where applicable, a statement about whether significant deficiencies or material weaknesses in internal control over major programs were disclosed by the audit;

(v) The type of report the auditor issued on compliance for major programs (i.e., unmodified opinion, qualified opinion, adverse opinion, or disclaimer of opinion);

(vi) A statement as to whether the audit disclosed any audit findings that the auditor is required to report under § 200.516(a);

(vii) An identification of major programs by listing each individual major program; however, in the case of a cluster of programs, only the cluster name as shown on the Schedule of Expenditures of Federal Awards is required;

(viii) The dollar threshold used to distinguish between Type A and Type B programs, as described in § 200.518(b)(1) or (3) when a recalculation of the Type A threshold is required for large loan or loan guarantees; and

(ix) A statement as to whether the auditee qualified as a low-risk auditee under § 200.520.

(2) Findings relating to the financial statements which are required to be reported in accordance with GAGAS.

(3) Findings and questioned costs for Federal awards which must include audit findings as defined in §200.516(a).

(i) Audit findings (e.g., internal control findings, compliance findings, questioned costs, or fraud) that relate to the same issue must be presented as a single audit finding. Where practical, audit findings should be organized by Federal agency or pass-through entity.

(ii) Audit findings that relate to both the financial statements and Federal awards, as reported under paragraphs (d)(2) and (d)(3) of this section, respectively, must be reported in both sections of the schedule. However, the reporting in one section of the schedule may be in summary form with a reference to a detailed reporting in the other section of the schedule.

(e) Nothing in this part precludes combining of the audit reporting required by this section with the reporting required by §200.512(b) when allowed by GAGAS and appendix X to this part.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75887, Dec. 19, 2014; 85 FR 49574, Aug. 13, 2020]

§ 200.516 Audit findings.

(a) *Audit findings reported.* The auditor must report the following as audit findings in a schedule of findings and questioned costs:

(1) Significant deficiencies and material weaknesses in internal control over major programs and significant instances of abuse relating to major programs. The auditor's determination of whether a deficiency in internal control is a significant deficiency or a material weakness for the purpose of reporting an audit finding is in relation to a type of compliance requirement for a major program identified in the Compliance Supplement.

(2) Material noncompliance with the provisions of Federal statutes, regulations, or the terms and conditions of Federal awards related to a major program. The auditor's determination of whether a noncompliance with the provisions of Federal statutes, regulations, or the terms and conditions of Federal awards is material for the purpose of reporting an audit finding is in relation to a type of compliance re-

quirement for a major program identified in the compliance supplement.

(3) Known questioned costs that are greater than \$25,000 for a type of compliance requirement for a major program. Known questioned costs are those specifically identified by the auditor. In evaluating the effect of questioned costs on the opinion on compliance, the auditor considers the best estimate of total costs questioned (likely questioned costs), not just the questioned costs specifically identified (known questioned costs). The auditor must also report known questioned costs when likely questioned costs are greater than \$25,000 for a type of compliance requirement for a major program. In reporting questioned costs, the auditor must include information to provide proper perspective for judging the prevalence and consequences of the questioned costs.

(4) Known questioned costs that are greater than \$25,000 for a Federal program which is not audited as a major program. Except for audit follow-up, the auditor is not required under this part to perform audit procedures for such a Federal program; therefore, the auditor will normally not find questioned costs for a program that is not audited as a major program. However, if the auditor does become aware of questioned costs for a Federal program that is not audited as a major program (e.g., as part of audit follow-up or other audit procedures) and the known questioned costs are greater than \$25,000, then the auditor must report this as an audit finding.

(5) The circumstances concerning why the auditor's report on compliance for each major program is other than an unmodified opinion, unless such circumstances are otherwise reported as audit findings in the schedule of findings and questioned costs for Federal awards.

(6) Known or likely fraud affecting a Federal award, unless such fraud is otherwise reported as an audit finding in the schedule of findings and questioned costs for Federal awards. This paragraph does not require the auditor to report publicly information which could compromise investigative or

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legal proceedings or to make an additional reporting when the auditor confirms that the fraud was reported outside the auditor's reports under the direct reporting requirements of GAGAS.

(7) Instances where the results of audit follow-up procedures disclosed that the summary schedule of prior audit findings prepared by the auditee in accordance with § 200.511(b) materially misrepresents the status of any prior audit finding.

(b) *Audit finding detail and clarity.* Audit findings must be presented in sufficient detail and clarity for the auditee to prepare a corrective action plan and take corrective action, and for Federal agencies and pass-through entities to arrive at a management decision. The following specific information must be included, as applicable, in audit findings:

(1) Federal program and specific Federal award identification including the Assistance Listings title and number, Federal award identification number and year, name of Federal agency, and name of the applicable pass-through entity. When information, such as the Assistance Listings title and number or Federal award identification number, is not available, the auditor must provide the best information available to describe the Federal award.

(2) The criteria or specific requirement upon which the audit finding is based, including the Federal statutes, regulations, or the terms and conditions of the Federal awards. Criteria generally identify the required or desired state or expectation with respect to the program or operation. Criteria provide a context for evaluating evidence and understanding findings.

(3) The condition found, including facts that support the deficiency identified in the audit finding.

(4) A statement of cause that identifies the reason or explanation for the condition or the factors responsible for the difference between the situation that exists (condition) and the required or desired state (criteria), which may also serve as a basis for recommendations for corrective action.

(5) The possible asserted effect to provide sufficient information to the auditee and Federal agency, or pass-through entity in the case of a sub-

recipient, to permit them to determine the cause and effect to facilitate prompt and proper corrective action. A statement of the effect or potential effect should provide a clear, logical link to establish the impact or potential impact of the difference between the condition and the criteria.

(6) Identification of questioned costs and how they were computed. Known questioned costs must be identified by applicable Assistance Listings number(s) and applicable Federal award identification number(s).

(7) Information to provide proper perspective for judging the prevalence and consequences of the audit findings, such as whether the audit findings represent an isolated instance or a systemic problem. Where appropriate, instances identified must be related to the universe and the number of cases examined and be quantified in terms of dollar value. The auditor should report whether the sampling was a statistically valid sample.

(8) Identification of whether the audit finding was a repeat of a finding in the immediately prior audit and if so any applicable prior year audit finding numbers.

(9) Recommendations to prevent future occurrences of the deficiency identified in the audit finding.

(10) Views of responsible officials of the auditee.

(c) *Reference numbers.* Each audit finding in the schedule of findings and questioned costs must include a reference number in the format meeting the requirements of the data collection form submission required by § 200.512(b) to allow for easy referencing of the audit findings during follow-up.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49574, Aug. 13, 2020]

§ 200.517 Audit documentation.

(a) *Retention of audit documentation.* The auditor must retain audit documentation and reports for a minimum of three years after the date of issuance of the auditor's report(s) to the auditee, unless the auditor is notified in writing by the cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period. When the auditor is

aware that the Federal agency, pass-through entity, or auditee is contesting an audit finding, the auditor must contact the parties contesting the audit finding for guidance prior to destruction of the audit documentation and reports.

(b) *Access to audit documentation.* Audit documentation must be made available upon request to the cognizant or oversight agency for audit or its designee, cognizant agency for indirect cost, a Federal agency, or GAO at the completion of the audit, as part of a quality review, to resolve audit findings, or to carry out oversight responsibilities consistent with the purposes of this part. Access to audit documentation includes the right of Federal agencies to obtain copies of audit documentation, as is reasonable and necessary.

§ 200.518 Major program determination.

(a) *General.* The auditor must use a risk-based approach to determine which Federal programs are major programs. This risk-based approach must include consideration of: current and prior audit experience, oversight by Federal agencies and pass-through entities, and the inherent risk of the Federal program. The process in paragraphs (b) through (h) of this section must be followed.

(b) *Step one.* (1) The auditor must identify the larger Federal programs, which must be labeled Type A programs. Type A programs are defined as Federal programs with Federal awards expended during the audit period exceeding the levels outlined in the table in this paragraph (b)(1):

Total Federal awards expended	Type A/B threshold
Equal to or exceed \$750,000 but less than or equal to \$25 million.	\$750,000.
Exceed \$25 million but less than or equal to \$100 million.	Total Federal awards expended times .03.
Exceed \$100 million but less than or equal to \$1 billion.	\$3 million.
Exceed \$1 billion but less than or equal to \$10 billion.	Total Federal awards expended times .003.
Exceed \$10 billion but less than or equal to \$20 billion.	\$30 million.
Exceed \$20 billion	Total Federal awards expended times .0015.

(2) Federal programs not labeled Type A under paragraph (b)(1) of this section must be labeled Type B programs.

(3) The inclusion of large loan and loan guarantees (loans) must not result in the exclusion of other programs as Type A programs. When a Federal program providing loans exceeds four times the largest non-loan program it is considered a large loan program, and the auditor must consider this Federal program as a Type A program and exclude its values in determining other Type A programs. This recalculation of the Type A program is performed after removing the total of all large loan programs. For the purposes of this paragraph a program is only considered to be a Federal program providing loans if the value of Federal awards expended for loans within the program comprises fifty percent or more of the total Federal awards expended for the program. A cluster of programs is treated as one program and the value of Federal awards expended under a loan program is determined as described in §200.502.

(4) For biennial audits permitted under §200.504, the determination of Type A and Type B programs must be based upon the Federal awards expended during the two-year period.

(c) *Step two.* (1) The auditor must identify Type A programs which are low-risk. In making this determination, the auditor must consider whether the requirements in §200.519(c), the results of audit follow-up, or any changes in personnel or systems affecting the program indicate significantly increased risk and preclude the program from being low risk. For a Type A program to be considered low-risk, it must have been audited as a major program in at least one of the two most recent audit periods (in the most recent audit period in the case of a biennial audit), and, in the most recent audit period, the program must have not had:

(i) Internal control deficiencies which were identified as material weaknesses in the auditor's report on internal control for major programs as required under §200.515(c);

(ii) A modified opinion on the program in the auditor's report on major

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programs as required under § 200.515(c); or

(iii) Known or likely questioned costs that exceed five percent of the total Federal awards expended for the program.

(2) Notwithstanding paragraph (c)(1) of this section, OMB may approve a Federal awarding agency's request that a Type A program may not be considered low risk for a certain recipient. For example, it may be necessary for a large Type A program to be audited as a major program each year at a particular recipient to allow the Federal awarding agency to comply with 31 U.S.C. 3515. The Federal awarding agency must notify the recipient and, if known, the auditor of OMB's approval at least 180 calendar days prior to the end of the fiscal year to be audited.

(d) *Step three.* (1) The auditor must identify Type B programs which are high-risk using professional judgment and the criteria in § 200.519. However, the auditor is not required to identify more high-risk Type B programs than at least one fourth the number of low-risk Type A programs identified as low-risk under Step 2 (paragraph (c) of this section). Except for known material weakness in internal control or compliance problems as discussed in § 200.519(b)(1) and (2) and (c)(1), a single criterion in risk would seldom cause a Type B program to be considered high-risk. When identifying which Type B programs to risk assess, the auditor is encouraged to use an approach which provides an opportunity for different high-risk Type B programs to be audited as major over a period of time.

(2) The auditor is not expected to perform risk assessments on relatively small Federal programs. Therefore, the auditor is only required to perform risk assessments on Type B programs that exceed twenty-five percent (0.25) of the Type A threshold determined in Step 1 (paragraph (b) of this section).

(e) *Step four.* At a minimum, the auditor must audit all of the following as major programs:

(1) All Type A programs not identified as low risk under step two (paragraph (c)(1) of this section).

(2) All Type B programs identified as high-risk under step three (paragraph (d) of this section).

(3) Such additional programs as may be necessary to comply with the percentage of coverage rule discussed in paragraph (f) of this section. This may require the auditor to audit more programs as major programs than the number of Type A programs.

(f) *Percentage of coverage rule.* If the auditee meets the criteria in § 200.520, the auditor need only audit the major programs identified in Step 4 (paragraphs (e)(1) and (2) of this section) and such additional Federal programs with Federal awards expended that, in aggregate, all major programs encompass at least 20 percent (0.20) of total Federal awards expended. Otherwise, the auditor must audit the major programs identified in Step 4 (paragraphs (e)(1) and (2) of this section) and such additional Federal programs with Federal awards expended that, in aggregate, all major programs encompass at least 40 percent (0.40) of total Federal awards expended.

(g) *Documentation of risk.* The auditor must include in the audit documentation the risk analysis process used in determining major programs.

(h) *Auditor's judgment.* When the major program determination was performed and documented in accordance with this Subpart, the auditor's judgment in applying the risk-based approach to determine major programs must be presumed correct. Challenges by Federal agencies and pass-through entities must only be for clearly improper use of the requirements in this part. However, Federal agencies and pass-through entities may provide auditors guidance about the risk of a particular Federal program and the auditor must consider this guidance in determining major programs in audits not yet completed.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75887, Dec. 19, 2014; 85 FR 49574, Aug. 13, 2020]

§ 200.519 Criteria for Federal program risk.

(a) *General.* The auditor's determination should be based on an overall evaluation of the risk of noncompliance occurring that could be material to the

Federal program. The auditor must consider criteria, such as described in paragraphs (b), (c), and (d) of this section, to identify risk in Federal programs. Also, as part of the risk analysis, the auditor may wish to discuss a particular Federal program with auditee management and the Federal agency or pass-through entity.

(b) *Current and prior audit experience.*

(1) Weaknesses in internal control over Federal programs would indicate higher risk. Consideration should be given to the control environment over Federal programs and such factors as the expectation of management's adherence to Federal statutes, regulations, and the terms and conditions of Federal awards and the competence and experience of personnel who administer the Federal programs.

(i) A Federal program administered under multiple internal control structures may have higher risk. When assessing risk in a large single audit, the auditor must consider whether weaknesses are isolated in a single operating unit (e.g., one college campus) or pervasive throughout the entity.

(ii) When significant parts of a Federal program are passed through to subrecipients, a weak system for monitoring subrecipients would indicate higher risk.

(2) Prior audit findings would indicate higher risk, particularly when the situations identified in the audit findings could have a significant impact on a Federal program or have not been corrected.

(3) Federal programs not recently audited as major programs may be of higher risk than Federal programs recently audited as major programs without audit findings.

(c) *Oversight exercised by Federal agencies and pass-through entities.* (1) Oversight exercised by Federal agencies or pass-through entities could be used to assess risk. For example, recent monitoring or other reviews performed by an oversight entity that disclosed no significant problems would indicate lower risk, whereas monitoring that disclosed significant problems would indicate higher risk.

(2) Federal agencies, with the concurrence of OMB, may identify Federal programs that are higher risk. OMB

will provide this identification in the compliance supplement.

(d) *Inherent risk of the Federal program.* (1) The nature of a Federal program may indicate risk. Consideration should be given to the complexity of the program and the extent to which the Federal program contracts for goods and services. For example, Federal programs that disburse funds through third-party contracts or have eligibility criteria may be of higher risk. Federal programs primarily involving staff payroll costs may have high risk for noncompliance with requirements of §200.430, but otherwise be at low risk.

(2) The phase of a Federal program in its life cycle at the Federal agency may indicate risk. For example, a new Federal program with new or interim regulations may have higher risk than an established program with time-tested regulations. Also, significant changes in Federal programs, statutes, regulations, or the terms and conditions of Federal awards may increase risk.

(3) The phase of a Federal program in its life cycle at the auditee may indicate risk. For example, during the first and last years that an auditee participates in a Federal program, the risk may be higher due to start-up or close-out of program activities and staff.

(4) Type B programs with larger Federal awards expended would be of higher risk than programs with substantially smaller Federal awards expended.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49575, Aug. 13, 2020]

§ 200.520 Criteria for a low-risk auditee.

An auditee that meets all of the following conditions for each of the preceding two audit periods must qualify as a low-risk auditee and be eligible for reduced audit coverage in accordance with §200.518.

(a) Single audits were performed on an annual basis in accordance with the provisions of this Subpart, including submitting the data collection form and the reporting package to the FAC within the timeframe specified in §200.512. A non-Federal entity that has

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biennial audits does not qualify as a low-risk auditee.

(b) The auditor's opinion on whether the financial statements were prepared in accordance with GAAP, or a basis of accounting required by state law, and the auditor's opinion on the schedule of expenditures of Federal awards were unmodified.

(c) There were no deficiencies in internal control which were identified as material weaknesses under the requirements of GAGAS.

(d) The auditor did not report a substantial doubt about the auditee's ability to continue as a going concern.

(e) None of the Federal programs had audit findings from any of the following in either of the preceding two audit periods in which they were classified as Type A programs:

(1) Internal control deficiencies that were identified as material weaknesses in the auditor's report on internal control for major programs as required under § 200.515(c);

(2) A modified opinion on a major program in the auditor's report on major programs as required under § 200.515(c); or

(3) Known or likely questioned costs that exceeded five percent of the total Federal awards expended for a Type A program during the audit period.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49575, Aug. 13, 2020]

MANAGEMENT DECISIONS

§ 200.521 Management decision.

(a) *General.* The management decision must clearly state whether or not the audit finding is sustained, the reasons for the decision, and the expected auditee action to repay disallowed costs, make financial adjustments, or take other action. If the auditee has not completed corrective action, a timetable for follow-up should be given. Prior to issuing the management decision, the Federal agency or pass-through entity may request additional information or documentation from the auditee, including a request for auditor assurance related to the documentation, as a way of mitigating disallowed costs. The management decision should describe any appeal process available to the auditee. While not

required, the Federal agency or pass-through entity may also issue a management decision on findings relating to the financial statements which are required to be reported in accordance with GAGAS.

(b) *Federal agency.* As provided in § 200.513(a)(3)(vii), the cognizant agency for audit must be responsible for coordinating a management decision for audit findings that affect the programs of more than one Federal agency. As provided in § 200.513(c)(3)(i), a Federal awarding agency is responsible for issuing a management decision for findings that relate to Federal awards it makes to non-Federal entities.

(c) *Pass-through entity.* As provided in § 200.332(d), the pass-through entity must be responsible for issuing a management decision for audit findings that relate to Federal awards it makes to subrecipients.

(d) *Time requirements.* The Federal awarding agency or pass-through entity responsible for issuing a management decision must do so within six months of acceptance of the audit report by the FAC. The auditee must initiate and proceed with corrective action as rapidly as possible and corrective action should begin no later than upon receipt of the audit report.

(e) *Reference numbers.* Management decisions must include the reference numbers the auditor assigned to each audit finding in accordance with § 200.516(c).

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49575, Aug. 13, 2020]

APPENDIX I TO PART 200—FULL TEXT OF NOTICE OF FUNDING OPPORTUNITY

The full text of the notice of funding opportunity is organized in sections. The required format outlined in this appendix indicates immediately following the title of each section whether that section is required in every announcement or is a Federal awarding agency option. The format is designed so that similar types of information will appear in the same sections in announcements of different Federal funding opportunities. Toward that end, there is text in each of the following sections to describe the types of information that a Federal awarding agency would include in that section of an actual announcement.

A Federal awarding agency that wishes to include information that the format does not

specifically discuss may address that subject in whatever section(s) is most appropriate. For example, if a Federal awarding agency chooses to address performance goals in the announcement, it might do so in the funding opportunity description, the application content, or the reporting requirements.

Similarly, when this format calls for a type of information to be in a particular section, a Federal awarding agency wishing to address that subject in other sections may elect to repeat the information in those sections or use cross references between the sections (there should be hyperlinks for cross-references in any electronic versions of the announcement). For example, a Federal awarding agency may want to include Section A information about the types of non-Federal entities who are eligible to apply. The format specifies a standard location for that information in Section C.1 but does not preclude repeating the information in Section A or creating a cross reference between Section A and C.1, as long as a potential applicant can find the information quickly and easily from the standard location.

The sections of the full text of the announcement are described in the following paragraphs.

A. PROGRAM DESCRIPTION—REQUIRED

This section contains the full program description of the funding opportunity. It may be as long as needed to adequately communicate to potential applicants the areas in which funding may be provided. It describes the Federal awarding agency's funding priorities or the technical or focus areas in which the Federal awarding agency intends to provide assistance. As appropriate, it may include any program history (*e.g.*, whether this is a new program or a new or changed area of program emphasis). This section must include program goals and objectives, a reference to the relevant Assistance Listings, a description of how the award will contribute to the achievement of the program's goals and objectives, and the expected performance goals, indicators, targets, baseline data, data collection, and other outcomes such Federal awarding agency expects to achieve, and may include examples of successful projects that have been funded previously. This section also may include other information the Federal awarding agency deems necessary, and must at a minimum include citations for authorizing statutes and regulations for the funding opportunity.

B. FEDERAL AWARD INFORMATION—REQUIRED

This section provides sufficient information to help an applicant make an informed decision about whether to submit a proposal. Relevant information could include the total amount of funding that the Federal awarding agency expects to award through the an-

ouncement; the expected performance indicators, targets, baseline data, and data collection; the anticipated number of Federal awards; the expected amounts of individual Federal awards (which may be a range); the amount of funding per Federal award, on average, experienced in previous years; and the anticipated start dates and periods of performance for new Federal awards. This section also should address whether applications for renewal or supplementation of existing projects are eligible to compete with applications for new Federal awards.

This section also must indicate the type(s) of assistance instrument (*e.g.*, grant, cooperative agreement) that may be awarded if applications are successful. If cooperative agreements may be awarded, this section either should describe the "substantial involvement" that the Federal awarding agency expects to have or should reference where the potential applicant can find that information (*e.g.*, in the funding opportunity description in Section A. or Federal award administration information in Section D. If procurement contracts also may be awarded, this must be stated.

C. ELIGIBILITY INFORMATION

This section addresses the considerations or factors that determine applicant or application eligibility. This includes the eligibility of particular types of applicant organizations, any factors affecting the eligibility of the principal investigator or project director, and any criteria that make particular projects ineligible. Federal agencies should make clear whether an applicant's failure to meet an eligibility criterion by the time of an application deadline will result in the Federal awarding agency returning the application without review or, even though an application may be reviewed, will preclude the Federal awarding agency from making a Federal award. Key elements to be addressed are:

1. *Eligible Applicants—Required.* Announcements must clearly identify the types of entities that are eligible to apply. If there are no restrictions on eligibility, this section may simply indicate that all potential applicants are eligible. If there are restrictions on eligibility, it is important to be clear about the specific types of entities that are eligible, not just the types that are ineligible. For example, if the program is limited to nonprofit organizations subject to 26 U.S.C. 501(c)(3) of the tax code (26 U.S.C. 501(c)(3)), the announcement should say so. Similarly, it is better to state explicitly that Native American tribal organizations are eligible than to assume that they can unambiguously infer that from a statement that nonprofit organizations may apply. Eligibility also can be expressed by exception, (*e.g.*, open to all

types of domestic applicants other than individuals). This section should refer to any portion of Section D specifying documentation that must be submitted to support an eligibility determination (e.g., proof of 501(c)(3) status as determined by the Internal Revenue Service or an authorizing tribal resolution). To the extent that any funding restriction in Section D.6 could affect the eligibility of an applicant or project, the announcement must either restate that restriction in this section or provide a cross-reference to its description in Section D.6.

2. *Cost Sharing or Matching—Required.* Announcements must state whether there is required cost sharing, matching, or cost participation without which an application would be ineligible (if cost sharing is not required, the announcement must explicitly say so). Required cost sharing may be a certain percentage or amount, or may be in the form of contributions of specified items or activities (e.g., provision of equipment). It is important that the announcement be clear about any restrictions on the types of cost (e.g., in-kind contributions) that are acceptable as cost sharing. Cost sharing as an eligibility criterion includes requirements based in statute or regulation, as described in §200.306 of this Part. This section should refer to the appropriate portion(s) of section D, stating any pre-award requirements for submission of letters or other documentation to verify commitments to meet cost-sharing requirements if a Federal award is made.

3. *Other—Required, if applicable.* If there are other eligibility criteria (i.e., criteria that have the effect of making an application or project ineligible for Federal awards, whether referred to as “responsiveness” criteria, “go-no go” criteria, “threshold” criteria, or in other ways), must be clearly stated and must include a reference to the regulation of requirement that describes the restriction, as applicable. For example, if entities that have been found to be in violation of a particular Federal statute are ineligible, it is important to say so. This section must also state any limit on the number of applications an applicant may submit under the announcement and make clear whether the limitation is on the submitting organization, individual investigator/program director, or both. This section should also address any eligibility criteria for beneficiaries or for program participants other than Federal award recipients.

D. APPLICATION AND SUBMISSION INFORMATION

1. *Address to Request Application Package—Required.* Potential applicants must be told how to get application forms, kits, or other materials needed to apply (if this announcement contains everything needed, this section need only say so). An Internet address where the materials can be accessed is ac-

ceptable. However, since high-speed Internet access is not yet universally available for downloading documents, and applicants may have additional accessibility requirements, there also should be a way for potential applicants to request paper copies of materials, such as a U.S. Postal Service mailing address, telephone or FAX number, Telephone Device for the Deaf (TDD), Text Telephone (TTY) number, and/or Federal Information Relay Service (FIRS) number.

2. *Content and Form of Application Submission—Required.* This section must identify the required content of an application and the forms or formats that an applicant must use to submit it. If any requirements are stated elsewhere because they are general requirements that apply to multiple programs or funding opportunities, this section should refer to where those requirements may be found. This section also should include required forms or formats as part of the announcement or state where the applicant may obtain them.

This section should specifically address content and form or format requirements for:

i. Pre-applications, letters of intent, or white papers required or encouraged (see Section D.4), including any limitations on the number of pages or other formatting requirements similar to those for full applications.

ii. The application as a whole. For all submissions, this would include any limitations on the number of pages, font size and typeface, margins, paper size, number of copies, and sequence or assembly requirements. If electronic submission is permitted or required, this could include special requirements for formatting or signatures.

iii. Component pieces of the application (e.g., if all copies of the application must bear original signatures on the face page or the program narrative may not exceed 10 pages). This includes any pieces that may be submitted separately by third parties (e.g., references or letters confirming commitments from third parties that will be contributing a portion of any required cost sharing).

iv. Information that successful applicants must submit after notification of intent to make a Federal award, but prior to a Federal award. This could include evidence of compliance with requirements relating to human subjects or information needed to comply with the National Environmental Policy Act (NEPA) (42 U.S.C. 4321–4370h).

3. *Unique entity identifier and System for Award Management (SAM)—Required.* This paragraph must state clearly that each applicant (unless the applicant is an individual or Federal awarding agency that is exempted from those requirements under 2 CFR 25.110(b) or (c), or has an exception approved by the Federal awarding agency under 2 CFR

25.110(d) is required to: (i) Be registered in SAM before submitting its application; (ii) Provide a valid unique entity identifier in its application; and (iii) Continue to maintain an active SAM registration with current information at all times during which it has an active Federal award or an application or plan under consideration by a Federal awarding agency. It also must state that the Federal awarding agency may not make a Federal award to an applicant until the applicant has complied with all applicable unique entity identifier and SAM requirements and, if an applicant has not fully complied with the requirements by the time the Federal awarding agency is ready to make a Federal award, the Federal awarding agency may determine that the applicant is not qualified to receive a Federal award and use that determination as a basis for making a Federal award to another applicant.

4. *Submission Dates and Times—Required.* Announcements must identify due dates and times for all submissions. This includes not only the full applications but also any preliminary submissions (e.g., letters of intent, white papers, or pre-applications). It also includes any other submissions of information before Federal award that are separate from the full application. If the funding opportunity is a general announcement that is open for a period of time with no specific due dates for applications, this section should say so. Note that the information on dates that is included in this section also must appear with other overview information in a location preceding the full text of the announcement (see § 200.204 of this part).

5. *Intergovernmental Review—Required, if applicable.* If the funding opportunity is subject to Executive Order 12372, “Intergovernmental Review of Federal Programs,” the notice must say so and applicants must contact their state’s Single Point of Contact (SPOC) to find out about and comply with the state’s process under Executive Order 12372, it may be useful to inform potential applicants that the names and addresses of the SPOCs are listed in the Office of Management and Budget’s website.

6. *Funding Restrictions—Required.* Notices must include information on funding restrictions in order to allow an applicant to develop an application and budget consistent with program requirements. Examples are whether construction is an allowable activity, if there are any limitations on direct costs such as foreign travel or equipment purchases, and if there are any limits on indirect costs (or facilities and administrative costs). Applicants must be advised if Federal awards will not allow reimbursement of pre-Federal award costs.

7. *Other Submission Requirements—Required.* This section must address any other submission requirements not included in the other paragraphs of this section. This might in-

clude the format of submission, i.e., paper or electronic, for each type of required submission. Applicants should not be required to submit in more than one format and this section should indicate whether they may choose whether to submit applications in hard copy or electronically, may submit only in hard copy, or may submit only electronically.

This section also must indicate where applications (and any pre-applications) must be submitted if sent by postal mail, electronic means, or hand-delivery. For postal mail submission, this must include the name of an office, official, individual or function (e.g., application receipt center) and a complete mailing address. For electronic submission, this must include the URL or email address; whether a password(s) is required; whether particular software or other electronic capabilities are required; what to do in the event of system problems and a point of contact who will be available in the event the applicant experiences technical difficulties.¹

E. APPLICATION REVIEW INFORMATION

1. *Criteria—Required.* This section must address the criteria that the Federal awarding agency will use to evaluate applications. This includes the merit and other review criteria that evaluators will use to judge applications, including any statutory, regulatory, or other preferences (e.g., minority status or Native American tribal preferences) that will be applied in the review process. These criteria are distinct from eligibility criteria that are addressed before an application is accepted for review and any program policy or other factors that are applied during the selection process, after the review process is completed. The intent is to make the application process transparent so applicants can make informed decisions when preparing their applications to maximize fairness of the process. The announcement should clearly describe all criteria, including any sub-criteria. If criteria vary in importance, the announcement should specify the relative percentages, weights, or other means used to distinguish among them. For statutory, regulatory, or other preferences, the announcement should provide a detailed explanation of those preferences with an explicit indication of their effect (e.g., whether they result in additional points being assigned).

¹With respect to electronic methods for providing information about funding opportunities or accepting applicants’ submissions of information, each Federal awarding agency is responsible for compliance with Section 508 of the Rehabilitation Act of 1973 (29 U.S.C. 794d).

If an applicant's proposed cost sharing will be considered in the review process (as opposed to being an eligibility criterion described in Section C.2), the announcement must specifically address how it will be considered (e.g., to assign a certain number of additional points to applicants who offer cost sharing, or to break ties among applications with equivalent scores after evaluation against all other factors). If cost sharing will not be considered in the evaluation, the announcement should say so, so that there is no ambiguity for potential applicants. Vague statements that cost sharing is encouraged, without clarification as to what that means, are unhelpful to applicants. It also is important that the announcement be clear about any restrictions on the types of cost (e.g., in-kind contributions) that are acceptable as cost sharing.

2. *Review and Selection Process—Required.* This section may vary in the level of detail provided. The announcement must list any program policy or other factors or elements, other than merit criteria, that the selecting official may use in selecting applications for Federal award (e.g., geographical dispersion, program balance, or diversity). The Federal awarding agency may also include other appropriate details. For example, this section may indicate who is responsible for evaluation against the merit criteria (e.g., peers external to the Federal awarding agency or Federal awarding agency personnel) and/or who makes the final selections for Federal awards. If there is a multi-phase review process (e.g., an external panel advising internal Federal awarding agency personnel who make final recommendations to the deciding official), the announcement may describe the phases. It also may include: the number of people on an evaluation panel and how it operates, the way reviewers are selected, reviewer qualifications, and the way that conflicts of interest are avoided. With respect to electronic methods for providing information about funding opportunities or accepting applicants' submissions of information, each Federal awarding agency is responsible for compliance with Section 508 of the Rehabilitation Act of 1973 (29 U.S.C. 794d).

In addition, if the Federal awarding agency permits applicants to nominate suggested reviewers of their applications or suggest those they feel may be inappropriate due to a conflict of interest, that information should be included in this section.

3. For any Federal award under a notice of funding opportunity, if the Federal awarding agency anticipates that the total Federal share will be greater than the simplified acquisition threshold on any Federal award under a notice of funding opportunity may include, over the period of performance, this section must also inform applicants:

i. That the Federal awarding agency, prior to making a Federal award with a total

amount of Federal share greater than the simplified acquisition threshold, is required to review and consider any information about the applicant that is in the designated integrity and performance system accessible through SAM (currently FAPIIS) (see 41 U.S.C. 2313);

ii. That an applicant, at its option, may review information in the designated integrity and performance systems accessible through SAM and comment on any information about itself that a Federal awarding agency previously entered and is currently in the designated integrity and performance system accessible through SAM;

iii. That the Federal awarding agency will consider any comments by the applicant, in addition to the other information in the designated integrity and performance system, in making a judgment about the applicant's integrity, business ethics, and record of performance under Federal awards when completing the review of risk posed by applicants as described in §200.206.

4. *Anticipated Announcement and Federal Award Dates—Optional.* This section is intended to provide applicants with information they can use for planning purposes. If there is a single application deadline followed by the simultaneous review of all applications, the Federal awarding agency can include in this section information about the anticipated dates for announcing or notifying successful and unsuccessful applicants and for having Federal awards in place. If applications are received and evaluated on a "rolling" basis at different times during an extended period, it may be appropriate to give applicants an estimate of the time needed to process an application and notify the applicant of the Federal awarding agency's decision.

F. FEDERAL AWARD ADMINISTRATION INFORMATION

1. *Federal Award Notices—Required.* This section must address what a successful applicant can expect to receive following selection. If the Federal awarding agency's practice is to provide a separate notice stating that an application has been selected before it actually makes the Federal award, this section would be the place to indicate that the letter is not an authorization to begin performance (to the extent that it allows charging to Federal awards of pre-award costs at the non-Federal entity's own risk). This section should indicate that the notice of Federal award signed by the grants officer (or equivalent) is the authorizing document, and whether it is provided through postal mail or by electronic means and to whom. It also may address the timing, form, and content of notifications to unsuccessful applicants. See also §200.211.

2. *Administrative and National Policy Requirements—Required.* This section must identify the usual administrative and national policy requirements the Federal awarding agency's Federal awards may include. Providing this information lets a potential applicant identify any requirements with which it would have difficulty complying if its application is successful. In those cases, early notification about the requirements allows the potential applicant to decide not to apply or to take needed actions before receiving the Federal award. The announcement need not include all of the terms and conditions of the Federal award, but may refer to a document (with information about how to obtain it) or Internet site where applicants can see the terms and conditions. If this funding opportunity will lead to Federal awards with some special terms and conditions that differ from the Federal awarding agency's usual (sometimes called "general") terms and conditions, this section should highlight those special terms and conditions. Doing so will alert applicants that have received Federal awards from the Federal awarding agency previously and might not otherwise expect different terms and conditions. For the same reason, the announcement should inform potential applicants about special requirements that could apply to particular Federal awards after the review of applications and other information, based on the particular circumstances of the effort to be supported (e.g., if human subjects were to be involved or if some situations may justify special terms on intellectual property, data sharing or security requirements).

3. *Reporting—Required.* This section must include general information about the type (e.g., financial or performance), frequency, and means of submission (paper or electronic) of post-Federal award reporting requirements. Highlight any special reporting requirements for Federal awards under this funding opportunity that differ (e.g., by report type, frequency, form/format, or circumstances for use) from what the Federal awarding agency's Federal awards usually require. Federal awarding agencies must also describe in this section all relevant requirements such as those at 2 CFR 180.335 and 180.350.

If the Federal share of any Federal award may include more than \$500,000 over the period of performance, this section must inform potential applicants about the post award reporting requirements reflected in appendix XII to this part.

G. FEDERAL AWARDING AGENCY CONTACT(S)—REQUIRED

The announcement must give potential applicants a point(s) of contact for answering questions or helping with problems while the funding opportunity is open. The intent of

this requirement is to be as helpful as possible to potential applicants, so the Federal awarding agency should consider approaches such as giving:

- i. Points of contact who may be reached in multiple ways (e.g., by telephone, FAX, and/or email, as well as regular mail).
- ii. A fax or email address that multiple people access, so that someone will respond even if others are unexpectedly absent during critical periods.
- iii. Different contacts for distinct kinds of help (e.g., one for questions of programmatic content and a second for administrative questions).

H. OTHER INFORMATION—OPTIONAL

This section may include any additional information that will assist a potential applicant. For example, the section might:

- i. Indicate whether this is a new program or a one-time initiative.
- ii. Mention related programs or other upcoming or ongoing Federal awarding agency funding opportunities for similar activities.
- iii. Include current Internet addresses for Federal awarding agency Web sites that may be useful to an applicant in understanding the program.
- iv. Alert applicants to the need to identify proprietary information and inform them about the way the Federal awarding agency will handle it.
- v. Include certain routine notices to applicants (e.g., that the Federal Government is not obligated to make any Federal award as a result of the announcement or that only grants officers can bind the Federal Government to the expenditure of funds).

[78 FR 78608, Dec. 26, 2013, as amended at 80 FR 43310, July 22, 2015; 85 FR 49575, Aug. 13, 2020]

APPENDIX II TO PART 200—CONTRACT PROVISIONS FOR NON-FEDERAL ENTITY CONTRACTS UNDER FEDERAL AWARDS

In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non-Federal entity under the Federal award must contain provisions covering the following, as applicable.

(A) Contracts for more than the simplified acquisition threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

(B) All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including

the manner by which it will be effected and the basis for settlement.

(C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60–1.3 must include the equal opportunity clause provided under 41 CFR 60–1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964–1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141–3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141–3144, and 3146–3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

(E) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance

with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

(F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of “funding agreement” under 37 CFR §401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

(G) Clean Air Act (42 U.S.C. 7401–7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251–1387), as amended—Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401–7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251–1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

(H) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2 CFR 180.220) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

(I) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

(J) See § 200.323.

(K) See § 200.216.

(L) See § 200.322.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75888, Dec. 19, 2014; 85 FR 49577, Aug. 13, 2020]

APPENDIX III TO PART 200—INDIRECT (F&A) COSTS IDENTIFICATION AND ASSIGNMENT, AND RATE DETERMINATION FOR INSTITUTIONS OF HIGHER EDUCATION (IHES)

A. GENERAL

This appendix provides criteria for identifying and computing indirect (or indirect (F&A)) rates at IHES (institutions). Indirect (F&A) costs are those that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. See subsection B.1 for a discussion of the components of indirect (F&A) costs.

1. Major Functions of an Institution

Refers to instruction, organized research, other sponsored activities and other institutional activities as defined in this section:

a. *Instruction* means the teaching and training activities of an institution. Except for research training as provided in subsection b, this term includes all teaching and training activities, whether they are offered for credits toward a degree or certificate or on a non-credit basis, and whether they are offered through regular academic departments or separate divisions, such as a summer school division or an extension division. Also considered part of this major function are departmental research, and, where agreed to, university research.

(1) *Sponsored instruction and training* means specific instructional or training activity established by grant, contract, or cooperative agreement. For purposes of the cost prin-

ciples, this activity may be considered a major function even though an institution's accounting treatment may include it in the instruction function.

(2) *Departmental research* means research, development and scholarly activities that are not organized research and, consequently, are not separately budgeted and accounted for. Departmental research, for purposes of this document, is not considered as a major function, but as a part of the instruction function of the institution.

(3) Only mandatory cost sharing or cost sharing specifically committed in the project budget must be included in the organized research base for computing the indirect (F&A) cost rate or reflected in any allocation of indirect costs. Salary costs above statutory limits are not considered cost sharing.

b. *Organized research* means all research and development activities of an institution that are separately budgeted and accounted for. It includes:

(1) *Sponsored research* means all research and development activities that are sponsored by Federal and non-Federal agencies and organizations. This term includes activities involving the training of individuals in research techniques (commonly called research training) where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.

(2) *University research* means all research and development activities that are separately budgeted and accounted for by the institution under an internal application of institutional funds. University research, for purposes of this document, must be combined with sponsored research under the function of organized research.

c. *Other sponsored activities* means programs and projects financed by Federal and non-Federal agencies and organizations which involve the performance of work other than instruction and organized research. Examples of such programs and projects are health service projects and community service programs. However, when any of these activities are undertaken by the institution without outside support, they may be classified as other institutional activities.

d. *Other institutional activities* means all activities of an institution except for instruction, departmental research, organized research, and other sponsored activities, as defined in this section; indirect (F&A) cost activities identified in this Appendix paragraph B, Identification and assignment of indirect (F&A) costs; and specialized services facilities described in § 200.468 of this part.

2. Criteria for Distribution

a. *Base period*. A base period for distribution of indirect (F&A) costs is the period during which the costs are incurred. The

base period normally should coincide with the fiscal year established by the institution, but in any event the base period should be so selected as to avoid inequities in the distribution of costs.

b. *Need for cost groupings.* The overall objective of the indirect (F&A) cost allocation process is to distribute the indirect (F&A) costs described in Section B, Identification and assignment of indirect (F&A) costs, to the major functions of the institution in proportions reasonably consistent with the nature and extent of their use of the institution's resources. In order to achieve this objective, it may be necessary to provide for selective distribution by establishing separate groupings of cost within one or more of the indirect (F&A) cost categories referred to in subsection B.1. In general, the cost groupings established within a category should constitute, in each case, a pool of those items of expense that are considered to be of like nature in terms of their relative contribution to (or degree of remoteness from) the particular cost objectives to which distribution is appropriate. Cost groupings should be established considering the general guides provided in subsection c of this section. Each such pool or cost grouping should then be distributed individually to the related cost objectives, using the distribution base or method most appropriate in light of the guidelines set forth in subsection d of this section.

c. *General considerations on cost groupings.* The extent to which separate cost groupings and selective distribution would be appropriate at an institution is a matter of judgment to be determined on a case-by-case basis. Typical situations which may warrant the establishment of two or more separate cost groupings (based on account classification or analysis) within an indirect (F&A) cost category include but are not limited to the following:

(1) If certain items or categories of expense relate solely to one of the major functions of the institution or to less than all functions, such expenses should be set aside as a separate cost grouping for direct assignment or selective allocation in accordance with the guides provided in subsections b and d.

(2) If any types of expense ordinarily treated as general administration or departmental administration are charged to Federal awards as direct costs, expenses applicable to other activities of the institution when incurred for the same purposes in like circumstances must, through separate cost groupings, be excluded from the indirect (F&A) costs allocable to those Federal awards and included in the direct cost of other activities for cost allocation purposes.

(3) If it is determined that certain expenses are for the support of a service unit or facility whose output is susceptible of measurement on a workload or other quantitative

basis, such expenses should be set aside as a separate cost grouping for distribution on such basis to organized research, instructional, and other activities at the institution or within the department.

(4) If activities provide their own purchasing, personnel administration, building maintenance or similar service, the distribution of general administration and general expenses, or operation and maintenance expenses to such activities should be accomplished through cost groupings which include only that portion of central indirect (F&A) costs (such as for overall management) which are properly allocable to such activities.

(5) If the institution elects to treat fringe benefits as indirect (F&A) charges, such costs should be set aside as a separate cost grouping for selective distribution to related cost objectives.

(6) The number of separate cost groupings within a category should be held within practical limits, after taking into consideration the materiality of the amounts involved and the degree of precision attainable through less selective methods of distribution.

d. *Selection of distribution method.*

(1) Actual conditions must be taken into account in selecting the method or base to be used in distributing individual cost groupings. The essential consideration in selecting a base is that it be the one best suited for assigning the pool of costs to cost objectives in accordance with benefits derived; with a traceable cause-and-effect relationship; or with logic and reason, where neither benefit nor a cause-and-effect relationship is determinable.

(2) If a cost grouping can be identified directly with the cost objective benefitted, it should be assigned to that cost objective.

(3) If the expenses in a cost grouping are more general in nature, the distribution may be based on a cost analysis study which results in an equitable distribution of the costs. Such cost analysis studies may take into consideration weighting factors, population, or space occupied if appropriate. Cost analysis studies, however, must (a) be appropriately documented in sufficient detail for subsequent review by the cognizant agency for indirect costs, (b) distribute the costs to the related cost objectives in accordance with the relative benefits derived, (c) be statistically sound, (d) be performed specifically at the institution at which the results are to be used, and (e) be reviewed periodically, but not less frequently than rate negotiations, updated if necessary, and used consistently. Any assumptions made in the study must be stated and explained. The use of cost analysis studies and periodic changes in the method of cost distribution must be fully justified.

(4) If a cost analysis study is not performed, or if the study does not result in an equitable distribution of the costs, the distribution must be made in accordance with the appropriate base cited in Section B, unless one of the following conditions is met:

(a) It can be demonstrated that the use of a different base would result in a more equitable allocation of the costs, or that a more readily available base would not increase the costs charged to Federal awards, or

(b) The institution qualifies for, and elects to use, the simplified method for computing indirect (F&A) cost rates described in Section D.

(5) Notwithstanding subsection (3), effective July 1, 1998, a cost analysis or base other than that in Section B must not be used to distribute utility or student services costs. Instead, subsection B.4.c, may be used in the recovery of utility costs.

e. Order of distribution.

(1) Indirect (F&A) costs are the broad categories of costs discussed in Section B.1.

(2) Depreciation, interest expenses, operation and maintenance expenses, and general administrative and general expenses should be allocated in that order to the remaining indirect (F&A) cost categories as well as to the major functions and specialized service facilities of the institution. Other cost categories may be allocated in the order determined to be most appropriate by the institutions. When cross allocation of costs is made as provided in subsection (3), this order of allocation does not apply.

(3) Normally an indirect (F&A) cost category will be considered closed once it has been allocated to other cost objectives, and costs may not be subsequently allocated to it. However, a cross allocation of costs between two or more indirect (F&A) cost categories may be used if such allocation will result in a more equitable allocation of costs. If a cross allocation is used, an appropriate modification to the composition of the indirect (F&A) cost categories described in Section B is required.

B. IDENTIFICATION AND ASSIGNMENT OF INDIRECT (F&A) COSTS

1. Definition of Facilities and Administration

See §200.414 which provides the basis for these indirect cost requirements.

2. Depreciation

a. The expenses under this heading are the portion of the costs of the institution's buildings, capital improvements to land and buildings, and equipment which are computed in accordance with §200.436.

b. In the absence of the alternatives provided for in Section A.2.d, the expenses included in this category must be allocated in the following manner:

(1) Depreciation on buildings used exclusively in the conduct of a single function, and on capital improvements and equipment used in such buildings, must be assigned to that function.

(2) Depreciation on buildings used for more than one function, and on capital improvements and equipment used in such buildings, must be allocated to the individual functions performed in each building on the basis of usable square feet of space, excluding common areas such as hallways, stairwells, and rest rooms.

(3) Depreciation on buildings, capital improvements and equipment related to space (e.g., individual rooms, laboratories) used jointly by more than one function (as determined by the users of the space) must be treated as follows. The cost of each jointly used unit of space must be allocated to benefitting functions on the basis of:

(a) The employee full-time equivalents (FTEs) or salaries and wages of those individual functions benefitting from the use of that space; or

(b) Institution-wide employee FTEs or salaries and wages applicable to the benefitting major functions (see Section A.1) of the institution.

(4) Depreciation on certain capital improvements to land, such as paved parking areas, fences, sidewalks, and the like, not included in the cost of buildings, must be allocated to user categories of students and employees on a full-time equivalent basis. The amount allocated to the student category must be assigned to the instruction function of the institution. The amount allocated to the employee category must be further allocated to the major functions of the institution in proportion to the salaries and wages of all employees applicable to those functions.

3. Interest

Interest on debt associated with certain buildings, equipment and capital improvements, as defined in §200.449, must be classified as an expenditure under the category Facilities. These costs must be allocated in the same manner as the depreciation on the buildings, equipment and capital improvements to which the interest relates.

4. Operation and Maintenance Expenses

a. The expenses under this heading are those that have been incurred for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. They include expenses normally incurred for such items as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; earthquake

and disaster preparedness; environmental safety; hazardous waste disposal; property, liability and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving. The operation and maintenance expense category should also include its allocable share of fringe benefit costs, depreciation, and interest costs.

b. In the absence of the alternatives provided for in Section A.2.d, the expenses included in this category must be allocated in the same manner as described in subsection 2.b for depreciation.

c. A utility cost adjustment of up to 1.3 percentage points may be included in the negotiated indirect cost rate of the IHE for organized research, per the computation alternatives in paragraphs (c)(1) and (2) of this section:

(1) Where space is devoted to a single function and metering allows unambiguous measurement of usage related to that space, costs must be assigned to the function located in that space.

(2) Where space is allocated to different functions and metering does not allow unambiguous measurement of usage by function, costs must be allocated as follows:

(i) Utilities costs should be apportioned to functions in the same manner as depreciation, based on the calculated difference between the site or building actual square footage for monitored research laboratory space (site, building, floor, or room), and a separate calculation prepared by the IHE using the “effective square footage” described in subsection (c)(2)(ii) of this section.

(ii) “Effective square footage” allocated to research laboratory space must be calculated as the actual square footage times the relative energy utilization index (REUI) posted on the OMB Web site at the time of a rate determination.

A. This index is the ratio of a laboratory energy use index (lab EUI) to the corresponding index for overall average college or university space (college EUI).

B. In July 2012, values for these two indices (taken respectively from the Lawrence Berkeley Laboratory “Labs for the 21st Century” benchmarking tool and the US Department of Energy “Buildings Energy Databook” and were 310 kBtu/sq ft-yr. and 155 kBtu/sq ft-yr., so that the adjustment ratio is 2.0 by this methodology. To retain currency, OMB will adjust the EUI numbers from time to time (no more often than annually nor less often than every 5 years), using reliable and publicly disclosed data. Current values of both the EUIs and the REUI will be posted on the OMB website.

5. General Administration and General Expenses

a. The expenses under this heading are those that have been incurred for the general executive and administrative offices of edu-

cational institutions and other expenses of a general character which do not relate solely to any major function of the institution; *i.e.*, solely to (1) instruction, (2) organized research, (3) other sponsored activities, or (4) other institutional activities. The general administration and general expense category should also include its allocable share of fringe benefit costs, operation and maintenance expense, depreciation, and interest costs. Examples of general administration and general expenses include: Those expenses incurred by administrative offices that serve the entire university system of which the institution is a part; central offices of the institution such as the President’s or Chancellor’s office, the offices for institution-wide financial management, business services, budget and planning, personnel management, and safety and risk management; the office of the General Counsel; and the operations of the central administrative management information systems. General administration and general expenses must not include expenses incurred within non-university-wide deans’ offices, academic departments, organized research units, or similar organizational units. (See subsection 6.)

b. In the absence of the alternatives provided for in Section A.2.d, the expenses included in this category must be grouped first according to common major functions of the institution to which they render services or provide benefits. The aggregate expenses of each group must then be allocated to serviced or benefitted functions on the modified total cost basis. Modified total costs consist of the same elements as those in Section C.2. When an activity included in this indirect (F&A) cost category provides a service or product to another institution or organization, an appropriate adjustment must be made to either the expenses or the basis of allocation or both, to assure a proper allocation of costs.

6. Departmental Administration Expenses

a. The expenses under this heading are those that have been incurred for administrative and supporting services that benefit common or joint departmental activities or objectives in academic deans’ offices, academic departments and divisions, and organized research units. Organized research units include such units as institutes, study centers, and research centers. Departmental administration expenses are subject to the following limitations.

(1) Academic deans’ offices. Salaries and operating expenses are limited to those attributable to administrative functions.

(2) Academic departments:

(a) Salaries and fringe benefits attributable to the administrative work (including bid and proposal preparation) of faculty (including department heads) and other professional personnel conducting research and/or

instruction, must be allowed at a rate of 3.6 percent of modified total direct costs. This category does not include professional business or professional administrative officers. This allowance must be added to the computation of the indirect (F&A) cost rate for major functions in Section C; the expenses covered by the allowance must be excluded from the departmental administration cost pool. No documentation is required to support this allowance.

(b) Other administrative and supporting expenses incurred within academic departments are allowable provided they are treated consistently in like circumstances. This would include expenses such as the salaries of secretarial and clerical staffs, the salaries of administrative officers and assistants, travel, office supplies, stockrooms, and the like.

(3) Other fringe benefit costs applicable to the salaries and wages included in subsections (1) and (2) are allowable, as well as an appropriate share of general administration and general expenses, operation and maintenance expenses, and depreciation.

(4) Federal agencies may authorize reimbursement of additional costs for department heads and faculty only in exceptional cases where an institution can demonstrate undue hardship or detriment to project performance.

b. The following guidelines apply to the determination of departmental administrative costs as direct or indirect (F&A) costs.

(1) In developing the departmental administration cost pool, special care should be exercised to ensure that costs incurred for the same purpose in like circumstances are treated consistently as either direct or indirect (F&A) costs. For example, salaries of technical staff, laboratory supplies (*e.g.*, chemicals), telephone toll charges, animals, animal care costs, computer costs, travel costs, and specialized shop costs must be treated as direct costs wherever identifiable to a particular cost objective. Direct charging of these costs may be accomplished through specific identification of individual costs to benefitting cost objectives, or through recharge centers or specialized service facilities, as appropriate under the circumstances. See §§ 200.413(c) and 200.468.

(2) Items such as office supplies, postage, local telephone costs, and memberships must normally be treated as indirect (F&A) costs.

c. In the absence of the alternatives provided for in Section A.2.d, the expenses included in this category must be allocated as follows:

(1) The administrative expenses of the dean's office of each college and school must be allocated to the academic departments within that college or school on the modified total cost basis.

(2) The administrative expenses of each academic department, and the department's

share of the expenses allocated in subsection (1) must be allocated to the appropriate functions of the department on the modified total cost basis.

7. *Sponsored Projects Administration*

a. The expenses under this heading are limited to those incurred by a separate organization(s) established primarily to administer sponsored projects, including such functions as grant and contract administration (Federal and non-Federal), special security, purchasing, personnel, administration, and editing and publishing of research and other reports. They include the salaries and expenses of the head of such organization, assistants, and immediate staff, together with the salaries and expenses of personnel engaged in supporting activities maintained by the organization, such as stock rooms, print shops, and the like. This category also includes an allocable share of fringe benefit costs, general administration and general expenses, operation and maintenance expenses, and depreciation. Appropriate adjustments will be made for services provided to other functions or organizations.

b. In the absence of the alternatives provided for in Section A.2.d, the expenses included in this category must be allocated to the major functions of the institution under which the sponsored projects are conducted on the basis of the modified total cost of sponsored projects.

c. An appropriate adjustment must be made to eliminate any duplicate charges to Federal awards when this category includes similar or identical activities as those included in the general administration and general expense category or other indirect (F&A) cost items, such as accounting, procurement, or personnel administration.

8. *Library Expenses*

a. The expenses under this heading are those that have been incurred for the operation of the library, including the cost of books and library materials purchased for the library, less any items of library income that qualify as applicable credits under § 200.406. The library expense category should also include the fringe benefits applicable to the salaries and wages included therein, an appropriate share of general administration and general expense, operation and maintenance expense, and depreciation. Costs incurred in the purchases of rare books (museum-type books) with no value to Federal awards should not be allocated to them.

b. In the absence of the alternatives provided for in Section A.2.d, the expenses included in this category must be allocated first on the basis of primary categories of users, including students, professional employees, and other users.

(1) The student category must consist of full-time equivalent students enrolled at the institution, regardless of whether they earn credits toward a degree or certificate.

(2) The professional employee category must consist of all faculty members and other professional employees of the institution, on a full-time equivalent basis. This category may also include post-doctorate fellows and graduate students.

(3) The other users category must consist of a reasonable factor as determined by institutional records to account for all other users of library facilities.

c. Amount allocated in paragraph b of this section must be assigned further as follows:

(1) The amount in the student category must be assigned to the instruction function of the institution.

(2) The amount in the professional employee category must be assigned to the major functions of the institution in proportion to the salaries and wages of all faculty members and other professional employees applicable to those functions.

(3) The amount in the other users category must be assigned to the other institutional activities function of the institution.

9. *Student Administration and Services*

a. The expenses under this heading are those that have been incurred for the administration of student affairs and for services to students, including expenses of such activities as deans of students, admissions, registrar, counseling and placement services, student advisers, student health and infirmary services, catalogs, and commencements and convocations. The salaries of members of the academic staff whose responsibilities to the institution require administrative work that benefits sponsored projects may also be included to the extent that the portion charged to student administration is determined in accordance with subpart E of this Part. This expense category also includes the fringe benefit costs applicable to the salaries and wages included therein, an appropriate share of general administration and general expenses, operation and maintenance, interest expense, and depreciation.

b. In the absence of the alternatives provided for in Section A.2.d, the expenses in this category must be allocated to the instruction function, and subsequently to Federal awards in that function.

10. *Offset for Indirect (F&A) Expenses Otherwise Provided for by the Federal Government*

a. The items to be accumulated under this heading are the reimbursements and other payments from the Federal Government which are made to the institution to support solely, specifically, and directly, in whole or in part, any of the administrative or service

activities described in subsections 2 through 9.

b. The items in this group must be treated as a credit to the affected individual indirect (F&A) cost category before that category is allocated to benefitting functions.

C. DETERMINATION AND APPLICATION OF INDIRECT (F&A) COST RATE OR RATES

1. *Indirect (F&A) Cost Pools*

a. (1) Subject to subsection b, the separate categories of indirect (F&A) costs allocated to each major function of the institution as prescribed in Section B, must be aggregated and treated as a common pool for that function. The amount in each pool must be divided by the distribution base described in subsection 2 to arrive at a single indirect (F&A) cost rate for each function.

(2) The rate for each function is used to distribute indirect (F&A) costs to individual Federal awards of that function. Since a common pool is established for each major function of the institution, a separate indirect (F&A) cost rate would be established for each of the major functions described in Section A.1 under which Federal awards are carried out.

(3) Each institution's indirect (F&A) cost rate process must be appropriately designed to ensure that Federal sponsors do not in any way subsidize the indirect (F&A) costs of other sponsors, specifically activities sponsored by industry and foreign governments. Accordingly, each allocation method used to identify and allocate the indirect (F&A) cost pools, as described in Sections A.2 and B.2 through B.9, must contain the full amount of the institution's modified total costs or other appropriate units of measurement used to make the computations. In addition, the final rate distribution base (as defined in subsection 2) for each major function (organized research, instruction, etc., as described in Section A.1 functions of an institution) must contain all the programs or activities which utilize the indirect (F&A) costs allocated to that major function. At the time an indirect (F&A) cost proposal is submitted to a cognizant agency for indirect costs, each institution must describe the process it uses to ensure that Federal funds are not used to subsidize industry and foreign government funded programs.

2. *The Distribution Basis*

Indirect (F&A) costs must be distributed to applicable Federal awards and other benefitting activities within each major function (see section A.1) on the basis of modified total direct costs (MTDC), consisting of all salaries and wages, fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period covered by the subaward). MTDC

is defined in §200.1. For this purpose, an indirect (F&A) cost rate should be determined for each of the separate indirect (F&A) cost pools developed pursuant to subsection 1. The rate in each case should be stated as the percentage which the amount of the particular indirect (F&A) cost pool is of the modified total direct costs identified with such pool.

3. Negotiated Lump Sum for Indirect (F&A) Costs

A negotiated fixed amount in lieu of indirect (F&A) costs may be appropriate for self-contained, off-campus, or primarily subcontracted activities where the benefits derived from an institution's indirect (F&A) services cannot be readily determined. Such negotiated indirect (F&A) costs will be treated as an offset before allocation to instruction, organized research, other sponsored activities, and other institutional activities. The base on which such remaining expenses are allocated should be appropriately adjusted.

4. Predetermined Rates for Indirect (F&A) Costs

Public Law 87-638 (76 Stat. 437) as amended (41 U.S.C. 4708) authorizes the use of predetermined rates in determining the "indirect costs" (indirect (F&A) costs) applicable under research agreements with educational institutions. The stated objectives of the law are to simplify the administration of cost-type research and development contracts (including grants) with educational institutions, to facilitate the preparation of their budgets, and to permit more expeditious closeout of such contracts when the work is completed. In view of the potential advantages offered by this procedure, negotiation of predetermined rates for indirect (F&A) costs for a period of two to four years should be the norm in those situations where the cost experience and other pertinent facts available are deemed sufficient to enable the parties involved to reach an informed judgment as to the probable level of indirect (F&A) costs during the ensuing accounting periods.

5. Negotiated Fixed Rates and Carry-Forward Provisions

When a fixed rate is negotiated in advance for a fiscal year (or other time period), the over- or under-recovery for that year may be included as an adjustment to the indirect (F&A) cost for the next rate negotiation. When the rate is negotiated before the carry-forward adjustment is determined, the carry-forward amount may be applied to the next subsequent rate negotiation. When such adjustments are to be made, each fixed rate negotiated in advance for a given period will be computed by applying the expected indirect (F&A) costs allocable to Federal awards for the forecast period plus or minus the carry-

forward adjustment (over- or under-recovery) from the prior period, to the forecast distribution base. Unrecovered amounts under lump-sum agreements or cost-sharing provisions of prior years must not be carried forward for consideration in the new rate negotiation. There must, however, be an advance understanding in each case between the institution and the cognizant agency for indirect costs as to whether these differences will be considered in the rate negotiation rather than making the determination after the differences are known. Further, institutions electing to use this carry-forward provision may not subsequently change without prior approval of the cognizant agency for indirect costs. In the event that an institution returns to a post-determined rate, any over- or under-recovery during the period in which negotiated fixed rates and carry-forward provisions were followed will be included in the subsequent post-determined rates. Where multiple rates are used, the same procedure will be applicable for determining each rate.

6. Provisional and Final Rates for Indirect (F&A) Costs

Where the cognizant agency for indirect costs determines that cost experience and other pertinent facts do not justify the use of predetermined rates, or a fixed rate with a carry-forward, or if the parties cannot agree on an equitable rate, a provisional rate must be established. To prevent substantial overpayment or underpayment, the provisional rate may be adjusted by the cognizant agency for indirect costs during the institution's fiscal year. Predetermined or fixed rates may replace provisional rates at any time prior to the close of the institution's fiscal year. If a provisional rate is not replaced by a predetermined or fixed rate prior to the end of the institution's fiscal year, a final rate will be established and upward or downward adjustments will be made based on the actual allowable costs incurred for the period involved.

7. Fixed Rates for the Life of the Sponsored Agreement

a. Except as provided in paragraph (c)(1) of §200.414, Federal agencies must use the negotiated rates in effect at the time of the initial award throughout the life of the Federal award. Award levels for Federal awards may not be adjusted in future years as a result of changes in negotiated rates. "Negotiated rates" per the rate agreement include final, fixed, and predetermined rates and exclude provisional rates. "Life" for the purpose of this subsection means each competitive segment of a project. A competitive segment is a period of years approved by the Federal awarding agency at the time of the Federal award. If negotiated rate agreements do not

extend through the life of the Federal award at the time of the initial award, then the negotiated rate for the last year of the Federal award must be extended through the end of the life of the Federal award.

b. Except as provided in §200.414, when an educational institution does not have a negotiated rate with the Federal Government at the time of an award (because the educational institution is a new recipient or the parties cannot reach agreement on a rate), the provisional rate used at the time of the award must be adjusted once a rate is negotiated and approved by the cognizant agency for indirect costs.

8. *Limitation on Reimbursement of Administrative Costs*

a. Notwithstanding the provisions of subsection C.1.a, the administrative costs charged to Federal awards awarded or amended (including continuation and renewal awards) with effective dates beginning on or after the start of the institution's first fiscal year which begins on or after October 1, 1991, must be limited to 26% of modified total direct costs (as defined in subsection 2) for the total of General Administration and General Expenses, Departmental Administration, Sponsored Projects Administration, and Student Administration and Services (including their allocable share of depreciation, interest costs, operation and maintenance expenses, and fringe benefits costs, as provided by Section B, and all other types of expenditures not listed specifically under one of the subcategories of facilities in Section B.

b. Institutions should not change their accounting or cost allocation methods if the effect is to change the charging of a particular type of cost from F&A to direct, or to reclassify costs, or increase allocations from the administrative pools identified in paragraph B.1 of this Appendix to the other F&A cost pools or fringe benefits. Cognizant agencies for indirect cost are authorized to allow changes where an institution's charging practices are at variance with acceptable practices followed by a substantial majority of other institutions.

9. *Alternative Method for Administrative Costs*

a. Notwithstanding the provisions of subsection C.1.a, an institution may elect to claim a fixed allowance for the "Administration" portion of indirect (F&A) costs. The allowance could be either 24% of modified total direct costs or a percentage equal to 95% of the most recently negotiated fixed or predetermined rate for the cost pools included under "Administration" as defined in Section B.1, whichever is less. Under this alternative, no cost proposal need be prepared for the "Administration" portion of the indirect (F&A) cost rate nor is further identifica-

tion or documentation of these costs required (see subsection c). Where a negotiated indirect (F&A) cost agreement includes this alternative, an institution must make no further charges for the expenditure categories described in Section B.5, Section B.6, Section B.7, and Section B.9.

b. In negotiations of rates for subsequent periods, an institution that has elected the option of subsection a may continue to exercise it at the same rate without further identification or documentation of costs.

c. If an institution elects to accept a threshold rate as defined in subsection a of this section, it is not required to perform a detailed analysis of its administrative costs. However, in order to compute the facilities components of its indirect (F&A) cost rate, the institution must reconcile its indirect (F&A) cost proposal to its financial statements and make appropriate adjustments and reclassifications to identify the costs of each major function as defined in Section A.1, as well as to identify and allocate the facilities components. Administrative costs that are not identified as such by the institution's accounting system (such as those incurred in academic departments) will be classified as instructional costs for purposes of reconciling indirect (F&A) cost proposals to financial statements and allocating facilities costs.

10. *Individual Rate Components*

In order to provide mutually agreed-upon information for management purposes, each indirect (F&A) cost rate negotiation or determination must include development of a rate for each indirect (F&A) cost pool as well as the overall indirect (F&A) cost rate.

11. *Negotiation and Approval of Indirect (F&A) Rate*

a. Cognizant agency for indirect costs is defined in Subpart A.

(1) Cost negotiation cognizance is assigned to the Department of Health and Human Services (HHS) or the Department of Defense's Office of Naval Research (DOD), normally depending on which of the two agencies (HHS or DOD) provides more funds directly to the educational institution for the most recent three years. Information on funding must be derived from relevant data gathered by the National Science Foundation. In cases where neither HHS nor DOD provides Federal funding directly to an educational institution, the cognizant agency for indirect costs assignment must default to HHS. Notwithstanding the method for cognizance determination described in this section, other arrangements for cognizance of a particular educational institution may also be based in part on the types of research performed at the educational institution and must be decided based on mutual agreement

between HHS and DOD. Where a non-Federal entity only receives funds as a subrecipient, see §200.332.

(2) After cognizance is established, it must continue for a five-year period.

b. Acceptance of rates. See §200.414.

c. Correcting deficiencies. The cognizant agency for indirect costs must negotiate changes needed to correct systems deficiencies relating to accountability for Federal awards. Cognizant agencies for indirect costs must address the concerns of other affected agencies, as appropriate, and must negotiate special rates for Federal agencies that are required to limit recovery of indirect costs by statute.

d. Resolving questioned costs. The cognizant agency for indirect costs must conduct any necessary negotiations with an educational institution regarding amounts questioned by audit that are due the Federal Government related to costs covered by a negotiated agreement.

e. Reimbursement. Reimbursement to cognizant agencies for indirect costs for work performed under this Part may be made by reimbursement billing under the Economy Act, 31 U.S.C. 1535.

f. Procedure for establishing facilities and administrative rates must be established by one of the following methods:

(1) Formal negotiation. The cognizant agency for indirect costs is responsible for negotiating and approving rates for an educational institution on behalf of all Federal agencies. Federal awarding agencies that do not have cognizance for indirect costs must notify the cognizant agency for indirect costs of specific concerns (i.e., a need to establish special cost rates) which could affect the negotiation process. The cognizant agency for indirect costs must address the concerns of all interested agencies, as appropriate. A pre-negotiation conference may be scheduled among all interested agencies, if necessary. The cognizant agency for indirect costs must then arrange a negotiation conference with the educational institution.

(2) Other than formal negotiation. The cognizant agency for indirect costs and educational institution may reach an agreement on rates without a formal negotiation conference; for example, through correspondence or use of the simplified method described in this section D of this Appendix.

g. Formalizing determinations and agreements. The cognizant agency for indirect costs must formalize all determinations or agreements reached with an educational institution and provide copies to other agencies having an interest. Determinations should include a description of any adjustments, the actual amount, both dollar and percentage adjusted, and the reason for making adjustments.

h. Disputes and disagreements. Where the cognizant agency for indirect costs is unable

to reach agreement with an educational institution with regard to rates or audit resolution, the appeal system of the cognizant agency for indirect costs must be followed for resolution of the disagreement.

12. Standard Format for Submission

For facilities and administrative (indirect (F&A)) rate proposals, educational institutions must use the standard format, shown in section E of this appendix, to submit their indirect (F&A) rate proposal to the cognizant agency for indirect costs. The cognizant agency for indirect costs may, on an institution-by-institution basis, grant exceptions from all or portions of Part II of the standard format requirement. This requirement does not apply to educational institutions that use the simplified method for calculating indirect (F&A) rates, as described in Section D of this Appendix.

As provided in section C.10 of this appendix, each F&A cost rate negotiation or determination must include development of a rate for each F&A cost pool as well as the overall F&A rate.

D. SIMPLIFIED METHOD FOR SMALL INSTITUTIONS

1. General

a. Where the total direct cost of work covered by this Part at an institution does not exceed \$10 million in a fiscal year, the simplified procedure described in subsections 2 or 3 may be used in determining allowable indirect (F&A) costs. Under this simplified procedure, the institution's most recent annual financial report and immediately available supporting information must be utilized as a basis for determining the indirect (F&A) cost rate applicable to all Federal awards. The institution may use either the salaries and wages (see subsection 2) or modified total direct costs (see subsection 3) as the distribution basis.

b. The simplified procedure should not be used where it produces results which appear inequitable to the Federal Government or the institution. In any such case, indirect (F&A) costs should be determined through use of the regular procedure.

2. Simplified Procedure—Salaries and Wages Base

a. Establish the total amount of salaries and wages paid to all employees of the institution.

b. Establish an indirect (F&A) cost pool consisting of the expenditures (exclusive of capital items and other costs specifically identified as unallowable) which customarily are classified under the following titles or their equivalents:

(1) General administration and general expenses (exclusive of costs of student administration and services, student activities, student aid, and scholarships).

(2) Operation and maintenance of physical plant and depreciation (after appropriate adjustment for costs applicable to other institutional activities).

(3) Library.

(4) Department administration expenses, which will be computed as 20 percent of the salaries and expenses of deans and heads of departments.

In those cases where expenditures classified under subsection (1) have previously been allocated to other institutional activities, they may be included in the indirect (F&A) cost pool. The total amount of salaries and wages included in the indirect (F&A) cost pool must be separately identified.

c. Establish a salary and wage distribution base, determined by deducting from the total of salaries and wages as established in subsection a from the amount of salaries and wages included under subsection b.

d. Establish the indirect (F&A) cost rate, determined by dividing the amount in the indirect (F&A) cost pool, subsection b, by the amount of the distribution base, subsection c.

e. Apply the indirect (F&A) cost rate to direct salaries and wages for individual agreements to determine the amount of indirect (F&A) costs allocable to such agreements.

3. Simplified Procedure—Modified Total Direct Cost Base

a. Establish the total costs incurred by the institution for the base period.

b. Establish an indirect (F&A) cost pool consisting of the expenditures (exclusive of capital items and other costs specifically identified as unallowable) which customarily are classified under the following titles or their equivalents:

(1) General administration and general expenses (exclusive of costs of student administration and services, student activities, student aid, and scholarships).

(2) Operation and maintenance of physical plant and depreciation (after appropriate adjustment for costs applicable to other institutional activities).

(3) Library.

(4) Department administration expenses, which will be computed as 20 percent of the salaries and expenses of deans and heads of departments. In those cases where expenditures classified under subsection (1) have previously been allocated to other institutional activities, they may be included in the indirect (F&A) cost pool. The modified total direct costs amount included in the indirect (F&A) cost pool must be separately identified.

c. Establish a modified total direct cost distribution base, as defined in Section C.2,

The distribution basis, that consists of all institution's direct functions.

d. Establish the indirect (F&A) cost rate, determined by dividing the amount in the indirect (F&A) cost pool, subsection b, by the amount of the distribution base, subsection c.

e. Apply the indirect (F&A) cost rate to the modified total direct costs for individual agreements to determine the amount of indirect (F&A) costs allocable to such agreements.

E. DOCUMENTATION REQUIREMENTS

The standard format for documentation requirements for indirect (indirect (F&A)) rate proposals for claiming costs under the regular method is available on the OMB website.

F. CERTIFICATION

1. Certification of Charges

To assure that expenditures for Federal awards are proper and in accordance with the agreement documents and approved project budgets, the annual and/or final fiscal reports or vouchers requesting payment under the agreements will include a certification, signed by an authorized official of the university, which reads "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code, Title 18, Section 1001 and Title 31, Sections 3729–3733 and 3801–3812)".

2. Certification of Indirect (F&A) Costs

a. *Policy.* Cognizant agencies must not accept a proposed indirect cost rate unless such costs have been certified by the educational institution using the Certificate of Indirect (F&A) Costs set forth in subsection F.2.c

b. The certificate must be signed on behalf of the institution by the chief financial officer or an individual designated by an individual at a level no lower than vice president or chief financial officer.

An indirect (F&A) cost rate is not binding upon the Federal Government if the most recent required proposal from the institution has not been certified. Where it is necessary to establish indirect (F&A) cost rates, and the institution has not submitted a certified proposal for establishing such rates in accordance with the requirements of this section, the Federal Government must unilaterally establish such rates. Such rates may be

based upon audited historical data or such other data that have been furnished to the cognizant agency for indirect costs and for which it can be demonstrated that all unallowable costs have been excluded. When indirect (F&A) cost rates are unilaterally established by the Federal Government because of failure of the institution to submit a certified proposal for establishing such rates in accordance with this section, the rates established will be set at a level low enough to ensure that potentially unallowable costs will not be reimbursed.

c. *Certificate.* The certificate required by this section must be in the following form:

Certificate of Indirect (F&A) Costs

This is to certify that to the best of my knowledge and belief:

(1) I have reviewed the indirect (F&A) cost proposal submitted herewith;

(2) All costs included in this proposal [identify date] to establish billing or final indirect (F&A) costs rate for [identify period covered by rate] are allowable in accordance with the requirements of the Federal agreement(s) to which they apply and with the cost principles applicable to those agreements.

(3) This proposal does not include any costs which are unallowable under subpart E of this part such as (without limitation): Public relations costs, contributions and donations, entertainment costs, fines and penalties, lobbying costs, and defense of fraud proceedings; and

(4) All costs included in this proposal are properly allocable to Federal agreements on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements.

I declare that the foregoing is true and correct.

Institution of Higher Education: _____

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75888, Dec. 19, 2014; 80 FR 54409, Sept. 10, 2015; 85 FR 49577, Aug. 13, 2020]

APPENDIX IV TO PART 200—INDIRECT
(F&A) COSTS IDENTIFICATION AND
ASSIGNMENT, AND RATE DETERMINA-
TION FOR NONPROFIT ORGANIZA-
TIONS

A. GENERAL

1. Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective. Direct cost of minor amounts may be treated as indirect

costs under the conditions described in §200.413(d). After direct costs have been determined and assigned directly to awards or other work as appropriate, indirect costs are those remaining to be allocated to benefiting cost objectives. A cost may not be allocated to a Federal award as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been assigned to a Federal award as a direct cost.

2. “Major nonprofit organizations” are defined in paragraph (a) of §200.414. See indirect cost rate reporting requirements in sections B.2.e and B.3.g of this Appendix.

B. ALLOCATION OF INDIRECT COSTS AND
DETERMINATION OF INDIRECT COST RATES

1. General

a. If a nonprofit organization has only one major function, or where all its major functions benefit from its indirect costs to approximately the same degree, the allocation of indirect costs and the computation of an indirect cost rate may be accomplished through simplified allocation procedures, as described in section B.2 of this Appendix.

b. If an organization has several major functions which benefit from its indirect costs in varying degrees, allocation of indirect costs may require the accumulation of such costs into separate cost groupings which then are allocated individually to benefiting functions by means of a base which best measures the relative degree of benefit. The indirect costs allocated to each function are then distributed to individual Federal awards and other activities included in that function by means of an indirect cost rate(s).

c. The determination of what constitutes an organization’s major functions will depend on its purpose in being; the types of services it renders to the public, its clients, and its members; and the amount of effort it devotes to such activities as fundraising, public information and membership activities.

d. Specific methods for allocating indirect costs and computing indirect cost rates along with the conditions under which each method should be used are described in section B.2 through B.5 of this Appendix.

e. The base period for the allocation of indirect costs is the period in which such costs are incurred and accumulated for allocation to work performed in that period. The base period normally should coincide with the organization’s fiscal year but, in any event, must be so selected as to avoid inequities in the allocation of the costs.

2. Simplified Allocation Method

a. Where an organization’s major functions benefit from its indirect costs to approximately the same degree, the allocation of indirect costs may be accomplished by (i) separating the organization’s total costs for the

base period as either direct or indirect, and (ii) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to individual Federal awards. The rate should be expressed as the percentage which the total amount of allowable indirect costs bears to the base selected. This method should also be used where an organization has only one major function encompassing a number of individual projects or activities, and may be used where the level of Federal awards to an organization is relatively small.

b. Both the direct costs and the indirect costs must exclude capital expenditures and unallowable costs. However, unallowable costs which represent activities must be included in the direct costs under the conditions described in §200.413(e).

c. The distribution base may be total direct costs (excluding capital expenditures and other distorting items, such as sub-awards for \$25,000 or more), direct salaries and wages, or other base which results in an equitable distribution. The distribution base must exclude participant support costs as defined in §200.1.

d. Except where a special rate(s) is required in accordance with section B.5 of this Appendix, the indirect cost rate developed under the above principles is applicable to all Federal awards of the organization. If a special rate(s) is required, appropriate modifications must be made in order to develop the special rate(s).

e. For an organization that receives more than \$10 million in direct Federal funding in a fiscal year, a breakout of the indirect cost component into two broad categories, Facilities and Administration as defined in paragraph (a) of §200.414, is required. The rate in each case must be stated as the percentage which the amount of the particular indirect cost category (*i.e.*, Facilities or Administration) is of the distribution base identified with that category.

3. Multiple Allocation Base Method

a. General. Where an organization's indirect costs benefit its major functions in varying degrees, indirect costs must be accumulated into separate cost groupings, as described in subparagraph b. Each grouping must then be allocated individually to benefitting functions by means of a base which best measures the relative benefits. The default allocation bases by cost pool are described in section B.3.c of this Appendix.

b. Identification of indirect costs. Cost groupings must be established so as to permit the allocation of each grouping on the basis of benefits provided to the major functions. Each grouping must constitute a pool of expenses that are of like character in terms of functions they benefit and in terms

of the allocation base which best measures the relative benefits provided to each function. The groupings are classified within the two broad categories: "Facilities" and "Administration," as described in section A.3 of this Appendix. The indirect cost pools are defined as follows:

(1) Depreciation. The expenses under this heading are the portion of the costs of the organization's buildings, capital improvements to land and buildings, and equipment which are computed in accordance with §200.436.

(2) Interest. Interest on debt associated with certain buildings, equipment and capital improvements are computed in accordance with §200.449.

(3) Operation and maintenance expenses. The expenses under this heading are those that have been incurred for the administration, operation, maintenance, preservation, and protection of the organization's physical plant. They include expenses normally incurred for such items as: janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; earthquake and disaster preparedness; environmental safety; hazardous waste disposal; property, liability and other insurance relating to property; space and capital leasing; facility planning and management; and central receiving. The operation and maintenance expenses category must also include its allocable share of fringe benefit costs, depreciation, and interest costs.

(4) General administration and general expenses. The expenses under this heading are those that have been incurred for the overall general executive and administrative offices of the organization and other expenses of a general nature which do not relate solely to any major function of the organization. This category must also include its allocable share of fringe benefit costs, operation and maintenance expense, depreciation, and interest costs. Examples of this category include central offices, such as the director's office, the office of finance, business services, budget and planning, personnel, safety and risk management, general counsel, management information systems, and library costs.

In developing this cost pool, special care should be exercised to ensure that costs incurred for the same purpose in like circumstances are treated consistently as either direct or indirect costs. For example, salaries of technical staff, project supplies, project publication, telephone toll charges, computer costs, travel costs, and specialized services costs must be treated as direct costs

wherever identifiable to a particular program. The salaries and wages of administrative and pooled clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate as described in §200.413. Items such as office supplies, postage, local telephone costs, periodicals and memberships should normally be treated as indirect costs.

c. Allocation bases. Actual conditions must be taken into account in selecting the base to be used in allocating the expenses in each grouping to benefitting functions. The essential consideration in selecting a method or a base is that it is the one best suited for assigning the pool of costs to cost objectives in accordance with benefits derived; a traceable cause and effect relationship; or logic and reason, where neither the cause nor the effect of the relationship is determinable. When an allocation can be made by assignment of a cost grouping directly to the function benefitted, the allocation must be made in that manner. When the expenses in a cost grouping are more general in nature, the allocation must be made through the use of a selected base which produces results that are equitable to both the Federal Government and the organization. The distribution must be made in accordance with the bases described herein unless it can be demonstrated that the use of a different base would result in a more equitable allocation of the costs, or that a more readily available base would not increase the costs charged to Federal awards. The results of special cost studies (such as an engineering utility study) must not be used to determine and allocate the indirect costs to Federal awards.

(1) Depreciation. Depreciation expenses must be allocated in the following manner:

(a) Depreciation on buildings used exclusively in the conduct of a single function, and on capital improvements and equipment used in such buildings, must be assigned to that function.

(b) Depreciation on buildings used for more than one function, and on capital improvements and equipment used in such buildings, must be allocated to the individual functions performed in each building on the basis of usable square feet of space, excluding common areas, such as hallways, stairwells, and restrooms.

(c) Depreciation on buildings, capital improvements and equipment related space (e.g., individual rooms, and laboratories) used jointly by more than one function (as determined by the users of the space) must be treated as follows. The cost of each jointly used unit of space must be allocated to the benefitting functions on the basis of:

(i) the employees and other users on a full-time equivalent (FTE) basis or salaries and wages of those individual functions benefitting from the use of that space; or

(ii) organization-wide employee FTEs or salaries and wages applicable to the benefitting functions of the organization.

(d) Depreciation on certain capital improvements to land, such as paved parking areas, fences, sidewalks, and the like, not included in the cost of buildings, must be allocated to user categories on a FTE basis and distributed to major functions in proportion to the salaries and wages of all employees applicable to the functions.

(2) Interest. Interest costs must be allocated in the same manner as the depreciation on the buildings, equipment and capital equipment to which the interest relates.

(3) Operation and maintenance expenses. Operation and maintenance expenses must be allocated in the same manner as the depreciation.

(4) General administration and general expenses. General administration and general expenses must be allocated to benefitting functions based on modified total costs (MTC). The MTC is the modified total direct costs (MTDC), as described in §200.1, plus the allocated indirect cost proportion. The expenses included in this category could be grouped first according to major functions of the organization to which they render services or provide benefits. The aggregate expenses of each group must then be allocated to benefitting functions based on MTC.

d. Order of distribution.

(1) Indirect cost categories consisting of depreciation, interest, operation and maintenance, and general administration and general expenses must be allocated in that order to the remaining indirect cost categories as well as to the major functions of the organization. Other cost categories should be allocated in the order determined to be most appropriate by the organization. This order of allocation does not apply if cross allocation of costs is made as provided in section B.3.d.2 of this Appendix.

(2) Normally, an indirect cost category will be considered closed once it has been allocated to other cost objectives, and costs must not be subsequently allocated to it. However, a cross allocation of costs between two or more indirect costs categories could be used if such allocation will result in a more equitable allocation of costs. If a cross allocation is used, an appropriate modification to the composition of the indirect cost categories is required.

e. Application of indirect cost rate or rates. Except where a special indirect cost rate(s) is required in accordance with section B.5 of this Appendix, the separate groupings of indirect costs allocated to each major function must be aggregated and treated as a common pool for that function. The costs in the common pool must then be distributed to individual Federal awards included in that function by use of a single indirect cost rate.

f. Distribution basis. Indirect costs must be distributed to applicable Federal awards and other benefitting activities within each major function on the basis of MTDC (see definition in §200.1).

g. Individual Rate Components. An indirect cost rate must be determined for each separate indirect cost pool developed. The rate in each case must be stated as the percentage which the amount of the particular indirect cost pool is of the distribution base identified with that pool. Each indirect cost rate negotiation or determination agreement must include development of the rate for each indirect cost pool as well as the overall indirect cost rate. The indirect cost pools must be classified within two broad categories: “Facilities” and “Administration,” as described in §200.414(a).

4. Direct Allocation Method

a. Some nonprofit organizations treat all costs as direct costs except general administration and general expenses. These organizations generally separate their costs into three basic categories: (i) General administration and general expenses, (ii) fundraising, and (iii) other direct functions (including projects performed under Federal awards). Joint costs, such as depreciation, rental costs, operation and maintenance of facilities, telephone expenses, and the like are prorated individually as direct costs to each category and to each Federal award or other activity using a base most appropriate to the particular cost being prorated.

b. This method is acceptable, provided each joint cost is prorated using a base which accurately measures the benefits provided to each Federal award or other activity. The bases must be established in accordance with reasonable criteria and be supported by current data. This method is compatible with the Standards of Accounting and Financial Reporting for Voluntary Health and Welfare Organizations issued jointly by the National Health Council, Inc., the National Assembly of Voluntary Health and Social Welfare Organizations, and the United Way of America.

c. Under this method, indirect costs consist exclusively of general administration and general expenses. In all other respects, the organization’s indirect cost rates must be computed in the same manner as that described in section B.2 of this Appendix.

5. Special Indirect Cost Rates

In some instances, a single indirect cost rate for all activities of an organization or for each major function of the organization may not be appropriate, since it would not take into account those different factors which may substantially affect the indirect costs applicable to a particular segment of work. For this purpose, a particular segment of work may be that performed under a sin-

gle Federal award or it may consist of work under a group of Federal awards performed in a common environment. These factors may include the physical location of the work, the level of administrative support required, the nature of the facilities or other resources employed, the scientific disciplines or technical skills involved, the organizational arrangements used, or any combination thereof. When a particular segment of work is performed in an environment which appears to generate a significantly different level of indirect costs, provisions should be made for a separate indirect cost pool applicable to such work. The separate indirect cost pool should be developed during the course of the regular allocation process, and the separate indirect cost rate resulting therefrom should be used, provided it is determined that (i) the rate differs significantly from that which would have been obtained under sections B.2, B.3, and B.4 of this Appendix, and (ii) the volume of work to which the rate would apply is material.

C. NEGOTIATION AND APPROVAL OF INDIRECT COST RATES

1. Definitions

As used in this section, the following terms have the meanings set forth in this section:

a. *Cognizant agency for indirect costs* means the Federal agency responsible for negotiating and approving indirect cost rates for a nonprofit organization on behalf of all Federal agencies.

b. *Predetermined rate* means an indirect cost rate, applicable to a specified current or future period, usually the organization’s fiscal year. The rate is based on an estimate of the costs to be incurred during the period. A predetermined rate is not subject to adjustment.

c. *Fixed rate* means an indirect cost rate which has the same characteristics as a predetermined rate, except that the difference between the estimated costs and the actual costs of the period covered by the rate is carried forward as an adjustment to the rate computation of a subsequent period.

d. *Final rate* means an indirect cost rate applicable to a specified past period which is based on the actual costs of the period. A final rate is not subject to adjustment.

e. *Provisional rate or billing rate* means a temporary indirect cost rate applicable to a specified period which is used for funding, interim reimbursement, and reporting indirect costs on Federal awards pending the establishment of a final rate for the period.

f. *Indirect cost proposal* means the documentation prepared by an organization to substantiate its claim for the reimbursement of indirect costs. This proposal provides the basis for the review and negotiation leading to the establishment of an organization’s indirect cost rate.

g. *Cost objective* means a function, organizational subdivision, contract, Federal award, or other work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, projects, jobs and capitalized projects.

2. Negotiation and Approval of Rates

a. Unless different arrangements are agreed to by the Federal agencies concerned, the Federal agency with the largest dollar value of Federal awards directly funded to an organization will be designated as the cognizant agency for indirect costs for the negotiation and approval of the indirect cost rates and, where necessary, other rates such as fringe benefit and computer charge-out rates. Once an agency is assigned cognizance for a particular nonprofit organization, the assignment will not be changed unless there is a shift in the dollar volume of the Federal awards directly funded to the organization for at least three years. All concerned Federal agencies must be given the opportunity to participate in the negotiation process but, after a rate has been agreed upon, it will be accepted by all Federal agencies. When a Federal agency has reason to believe that special operating factors affecting its Federal awards necessitate special indirect cost rates in accordance with section B.5 of this Appendix, it will, prior to the time the rates are negotiated, notify the cognizant agency for indirect costs. (See also §200.414.) If the nonprofit does not receive any funding from any Federal agency, the pass-through entity is responsible for the negotiation of the indirect cost rates in accordance with §200.332(a)(4).

b. Except as otherwise provided in §200.414(f), a nonprofit organization which has not previously established an indirect cost rate with a Federal agency must submit its initial indirect cost proposal immediately after the organization is advised that a Federal award will be made and, in no event, later than three months after the effective date of the Federal award.

c. Unless approved by the cognizant agency for indirect costs in accordance with §200.414(g), organizations that have previously established indirect cost rates must submit a new indirect cost proposal to the cognizant agency for indirect costs within six months after the close of each fiscal year.

d. A predetermined rate may be negotiated for use on Federal awards where there is reasonable assurance, based on past experience and reliable projection of the organization's costs, that the rate is not likely to exceed a rate based on the organization's actual costs.

e. Fixed rates may be negotiated where predetermined rates are not considered appropriate. A fixed rate, however, must not be negotiated if (i) all or a substantial portion of the organization's Federal awards are expected to expire before the carry-forward ad-

justment can be made; (ii) the mix of Federal and non-Federal work at the organization is too erratic to permit an equitable carry-forward adjustment; or (iii) the organization's operations fluctuate significantly from year to year.

f. Provisional and final rates must be negotiated where neither predetermined nor fixed rates are appropriate. Predetermined or fixed rates may replace provisional rates at any time prior to the close of the organization's fiscal year. If that event does not occur, a final rate will be established and upward or downward adjustments will be made based on the actual allowable costs incurred for the period involved.

g. The results of each negotiation must be formalized in a written agreement between the cognizant agency for indirect costs and the nonprofit organization. The cognizant agency for indirect costs must make available copies of the agreement to all concerned Federal agencies.

h. If a dispute arises in a negotiation of an indirect cost rate between the cognizant agency for indirect costs and the nonprofit organization, the dispute must be resolved in accordance with the appeals procedures of the cognizant agency for indirect costs.

i. To the extent that problems are encountered among the Federal agencies in connection with the negotiation and approval process, OMB will lend assistance as required to resolve such problems in a timely manner.

D. Certification of Indirect (F&A) Costs

(1) Required Certification. No proposal to establish indirect (F&A) cost rates must be acceptable unless such costs have been certified by the nonprofit organization using the Certificate of Indirect (F&A) Costs set forth in section j. of this appendix. The certificate must be signed on behalf of the organization by an individual at a level no lower than vice president or chief financial officer for the organization.

(2) Each indirect cost rate proposal must be accompanied by a certification in the following form:

Certificate of Indirect (F&A) Costs

This is to certify that to the best of my knowledge and belief:

(1) I have reviewed the indirect (F&A) cost proposal submitted herewith;

(2) All costs included in this proposal [identify date] to establish billing or final indirect (F&A) costs rate for [identify period covered by rate] are allowable in accordance with the requirements of the Federal awards to which they apply and with subpart E of this part.

(3) This proposal does not include any costs which are unallowable under subpart E of this part such as (without limitation): Public relations costs, contributions and donations,

entertainment costs, fines and penalties, lobbying costs, and defense of fraud proceedings; and

(4) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements.

I declare that the foregoing is true and correct.

Nonprofit Organization: _____
Signature: _____
Name of Official: _____
Title: _____
Date of Execution: _____

[78 FR 78608, Dec. 26, 2013, as amended at 80 FR 54410, Sept. 10, 2015; 85 FR 49579, Aug. 13, 2020]

APPENDIX V TO PART 200—STATE/LOCAL GOVERNMENTWIDE CENTRAL SERVICE COST ALLOCATION PLANS

A. GENERAL

1. Most governmental units provide certain services, such as motor pools, computer centers, purchasing, accounting, etc., to operating agencies on a centralized basis. Since federally-supported awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process. All costs and other data used to distribute the costs included in the plan should be supported by formal accounting and other records that will support the propriety of the costs assigned to Federal awards.

2. Guidelines and illustrations of central service cost allocation plans are provided in a brochure published by the Department of Health and Human Services entitled “*A Guide for State, Local and Indian Tribal Governments: Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government.*” A copy of this brochure may be obtained from the HHS Cost Allocation Services or at their website.

B. DEFINITIONS

1. *Agency or operating agency* means an organizational unit or sub-division within a governmental unit that is responsible for the performance or administration of Federal awards or activities of the governmental unit.

2. *Allocated central services* means central services that benefit operating agencies but are not billed to the agencies on a fee-for-service or similar basis. These costs are allocated to benefitted agencies on some reason-

able basis. Examples of such services might include general accounting, personnel administration, purchasing, etc.

3. *Billed central services* means central services that are billed to benefitted agencies or programs on an individual fee-for-service or similar basis. Typical examples of billed central services include computer services, transportation services, insurance, and fringe benefits.

4. *Cognizant agency for indirect costs* is defined in §200.1. The determination of cognizant agency for indirect costs for states and local governments is described in section F.1.

5. *Major local government* means local government that receives more than \$100 million in direct Federal awards subject to this Part.

C. SCOPE OF THE CENTRAL SERVICE COST ALLOCATION PLANS

The central service cost allocation plan will include all central service costs that will be claimed (either as a billed or an allocated cost) under Federal awards and will be documented as described in section E. omitted from the plan will not be reimbursed.

D. SUBMISSION REQUIREMENTS

1. Each state will submit a plan to the Department of Health and Human Services for each year in which it claims central service costs under Federal awards. The plan should include (a) a projection of the next year’s allocated central service cost (based either on actual costs for the most recently completed year or the budget projection for the coming year), and (b) a reconciliation of actual allocated central service costs to the estimated costs used for either the most recently completed year or the year immediately preceding the most recently completed year.

2. Each major local government is also required to submit a plan to its cognizant agency for indirect costs annually.

3. All other local governments claiming central service costs must develop a plan in accordance with the requirements described in this Part and maintain the plan and related supporting documentation for audit. These local governments are not required to submit their plans for Federal approval unless they are specifically requested to do so by the cognizant agency for indirect costs. Where a local government only receives funds as a subrecipient, the pass-through entity will be responsible for monitoring the subrecipient’s plan.

4. All central service cost allocation plans will be prepared and, when required, submitted within six months prior to the beginning of each of the governmental unit’s fiscal years in which it proposes to claim central service costs. Extensions may be granted by the cognizant agency for indirect costs on a case-by-case basis.

E. DOCUMENTATION REQUIREMENTS FOR
SUBMITTED PLANS

The documentation requirements described in this section may be modified, expanded, or reduced by the cognizant agency for indirect costs on a case-by-case basis. For example, the requirements may be reduced for those central services which have little or no impact on Federal awards. Conversely, if a review of a plan indicates that certain additional information is needed, and will likely be needed in future years, it may be routinely requested in future plan submissions. Items marked with an asterisk (*) should be submitted only once; subsequent plans should merely indicate any changes since the last plan.

1. *General*

All proposed plans must be accompanied by the following: an organization chart sufficiently detailed to show operations including the central service activities of the state/local government whether or not they are shown as benefitting from central service functions; a copy of the Comprehensive Annual Financial Report (or a copy of the Executive Budget if budgeted costs are being proposed) to support the allowable costs of each central service activity included in the plan; and, a certification (see subsection 4.) that the plan was prepared in accordance with this Part, contains only allowable costs, and was prepared in a manner that treated similar costs consistently among the various Federal awards and between Federal and non-Federal awards/activities.

2. *Allocated Central Services*

For each allocated central service*, the plan must also include the following: a brief description of the service, an identification of the unit rendering the service and the operating agencies receiving the service, the items of expense included in the cost of the service, the method used to distribute the cost of the service to benefitted agencies, and a summary schedule showing the allocation of each service to the specific benefitted agencies. If any self-insurance funds or fringe benefits costs are treated as allocated (rather than billed) central services, documentation discussed in subsections 3.b. and c. must also be included.

3. *Billed Services*

a. *General.* The information described in this section must be provided for all billed central services, including internal service funds, self-insurance funds, and fringe benefit funds.

b. *Internal service funds.*

(1) For each internal service fund or similar activity with an operating budget of \$5 million or more, the plan must include: A brief description of each service; a balance

sheet for each fund based on individual accounts contained in the governmental unit's accounting system; a revenue/expenses statement, with revenues broken out by source, e.g., regular billings, interest earned, etc.; a listing of all non-operating transfers (as defined by GAAP) into and out of the fund; a description of the procedures (methodology) used to charge the costs of each service to users, including how billing rates are determined; a schedule of current rates; and, a schedule comparing total revenues (including imputed revenues) generated by the service to the allowable costs of the service, as determined under this part, with an explanation of how variances will be handled.

(2) Revenues must consist of all revenues generated by the service, including unbilled and uncollected revenues. If some users were not billed for the services (or were not billed at the full rate for that class of users), a schedule showing the full imputed revenues associated with these users must be provided. Expenses must be broken out by object cost categories (e.g., salaries, supplies, etc.).

c. *Self-insurance funds.* For each self-insurance fund, the plan must include: the fund balance sheet; a statement of revenue and expenses including a summary of billings and claims paid by agency; a listing of all non-operating transfers into and out of the fund; the type(s) of risk(s) covered by the fund (e.g., automobile liability, workers' compensation, etc.); an explanation of how the level of fund contributions are determined, including a copy of the current actuarial report (with the actuarial assumptions used) if the contributions are determined on an actuarial basis; and, a description of the procedures used to charge or allocate fund contributions to benefitted activities. Reserve levels in excess of claims (1) submitted and adjudicated but not paid, (2) submitted but not adjudicated, and (3) incurred but not submitted must be identified and explained.

d. *Fringe benefits.* For fringe benefit costs, the plan must include: a listing of fringe benefits provided to covered employees, and the overall annual cost of each type of benefit; current fringe benefit policies; and procedures used to charge or allocate the costs of the benefits to benefitted activities. In addition, for pension and post-retirement health insurance plans, the following information must be provided: the governmental unit's funding policies, e.g., legislative bills, trust agreements, or state-mandated contribution rules, if different from actuarially determined rates; the pension plan's costs accrued for the year; the amount funded, and date(s) of funding; a copy of the current actuarial report (including the actuarial assumptions); the plan trustee's report; and, a schedule from the activity showing the value of the interest cost associated with late funding.

4. Required Certification

Each central service cost allocation plan will be accompanied by a certification in the following form:

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal [identify date] to establish cost allocations or billings for [identify period covered by plan] are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: _____
Signature: _____
Name of Official: _____
Title: _____
Date of Execution: _____

F. NEGOTIATION AND APPROVAL OF CENTRAL SERVICE PLANS

1. Federal Cognizant Agency for Indirect Costs Assignments for Cost Negotiation

In general, unless different arrangements are agreed to by the concerned Federal agencies, for central service cost allocation plans, the cognizant agency responsible for review and approval is the Federal agency with the largest dollar value of total Federal awards with a governmental unit. For indirect cost rates and departmental indirect cost allocation plans, the cognizant agency is the Federal agency with the largest dollar value of direct Federal awards with a governmental unit or component, as appropriate. Once designated as the cognizant agency for indirect costs, the Federal agency must remain so for a period of five years. In addition, the following Federal agencies continue to be responsible for the indicated governmental entities:

Department of Health and Human Services—Public assistance and state-wide cost allocation plans for all states (including the District of Columbia and Puerto Rico), state and local hospitals, libraries and health districts.

Department of the Interior—Indian tribal governments, territorial governments, and state and local park and recreational districts.

Department of Labor—State and local labor departments.

Department of Education—School districts and state and local education agencies.

Department of Agriculture—State and local agriculture departments.

Department of Transportation—State and local airport and port authorities and transit districts.

Department of Commerce—State and local economic development districts.

Department of Housing and Urban Development—State and local housing and development districts.

Environmental Protection Agency—State and local water and sewer districts.

2. Review

All proposed central service cost allocation plans that are required to be submitted will be reviewed, negotiated, and approved by the cognizant agency for indirect costs on a timely basis. The cognizant agency for indirect costs will review the proposal within six months of receipt of the proposal and either negotiate/approve the proposal or advise the governmental unit of the additional documentation needed to support/evaluate the proposed plan or the changes required to make the proposal acceptable. Once an agreement with the governmental unit has been reached, the agreement will be accepted and used by all Federal agencies, unless prohibited or limited by statute. Where a Federal awarding agency has reason to believe that special operating factors affecting its Federal awards necessitate special consideration, the funding agency will, prior to the time the plans are negotiated, notify the cognizant agency for indirect costs.

3. Agreement

The results of each negotiation must be formalized in a written agreement between the cognizant agency for indirect costs and the governmental unit. This agreement will be subject to re-opening if the agreement is subsequently found to violate a statute or the information upon which the plan was negotiated is later found to be materially incomplete or inaccurate. The results of the negotiation must be made available to all Federal agencies for their use.

4. Adjustments

Negotiated cost allocation plans based on a proposal later found to have included costs that: (a) are unallowable (i) as specified by law or regulation, (ii) as identified in subpart F, General Provisions for selected Items of Cost of this Part, or (iii) by the terms and

conditions of Federal awards, or (b) are unallowable because they are clearly not allocable to Federal awards, must be adjusted, or a refund must be made at the option of the cognizant agency for indirect costs, including earned or imputed interest from the date of transfer and debt interest, if applicable, chargeable in accordance with applicable Federal cognizant agency for indirect costs regulations. Adjustments or cash refunds may include, at the option of the cognizant agency for indirect costs, earned or imputed interest from the date of expenditure and delinquent debt interest, if applicable, chargeable in accordance with applicable cognizant agency claims collection regulations. These adjustments or refunds are designed to correct the plans and do not constitute a reopening of the negotiation.

G. OTHER POLICIES

1. Billed Central Service Activities

Each billed central service activity must separately account for all revenues (including imputed revenues) generated by the service, expenses incurred to furnish the service, and profit/loss.

2. Working Capital Reserves

Internal service funds are dependent upon a reasonable level of working capital reserve to operate from one billing cycle to the next. Charges by an internal service activity to provide for the establishment and maintenance of a reasonable level of working capital reserve, in addition to the full recovery of costs, are allowable. A working capital reserve as part of retained earnings of up to 60 calendar days cash expenses for normal operating purposes is considered reasonable. A working capital reserve exceeding 60 calendar days may be approved by the cognizant agency for indirect costs in exceptional cases.

3. Carry-Forward Adjustments of Allocated Central Service Costs

Allocated central service costs are usually negotiated and approved for a future fiscal year on a "fixed with carry-forward" basis. Under this procedure, the fixed amounts for the future year covered by agreement are not subject to adjustment for that year. However, when the actual costs of the year involved become known, the differences between the fixed amounts previously approved and the actual costs will be carried forward and used as an adjustment to the fixed amounts established for a later year. This "carry-forward" procedure applies to all central services whose costs were fixed in the approved plan. However, a carry-forward adjustment is not permitted, for a central service activity that was not included in the ap-

proved plan, or for unallowable costs that must be reimbursed immediately.

4. Adjustments of Billed Central Services

Billing rates used to charge Federal awards must be based on the estimated costs of providing the services, including an estimate of the allocable central service costs. A comparison of the revenue generated by each billed service (including total revenues whether or not billed or collected) to the actual allowable costs of the service will be made at least annually, and an adjustment will be made for the difference between the revenue and the allowable costs. These adjustments will be made through one of the following adjustment methods: (a) a cash refund including earned or imputed interest from the date of transfer and debt interest, if applicable, chargeable in accordance with applicable Federal cognizant agency for indirect costs regulations to the Federal Government for the Federal share of the adjustment, (b) credits to the amounts charged to the individual programs, (c) adjustments to future billing rates, or (d) adjustments to allocated central service costs. Adjustments to allocated central services will not be permitted where the total amount of the adjustment for a particular service (Federal share and non-Federal) share exceeds \$500,000. Adjustment methods may include, at the option of the cognizant agency, earned or imputed interest from the date of expenditure and delinquent debt interest, if applicable, chargeable in accordance with applicable cognizant agency claims collection regulations.

5. Records Retention

All central service cost allocation plans and related documentation used as a basis for claiming costs under Federal awards must be retained for audit in accordance with the records retention requirements contained in subpart D of this part.

6. Appeals

If a dispute arises in the negotiation of a plan between the cognizant agency for indirect costs and the governmental unit, the dispute must be resolved in accordance with the appeals procedures of the cognizant agency for indirect costs.

7. OMB Assistance

To the extent that problems are encountered among the Federal agencies or governmental units in connection with the negotiation and approval process, OMB will lend assistance, as required, to resolve such problems in a timely manner.

[78 FR 78608, Dec. 26, 2013, as amended at 80 FR 54410, Sept. 10, 2015; 85 FR 49581, Aug. 13, 2020]

APPENDIX VI TO PART 200—PUBLIC ASSISTANCE COST ALLOCATION PLANS

A. GENERAL

Federally-financed programs administered by state public assistance agencies are funded predominately by the Department of Health and Human Services (HHS). In support of its stewardship requirements, HHS has published requirements for the development, documentation, submission, negotiation, and approval of public assistance cost allocation plans in Subpart E of 45 CFR Part 95. All administrative costs (direct and indirect) are normally charged to Federal awards by implementing the public assistance cost allocation plan. This Appendix extends these requirements to all Federal awarding agencies whose programs are administered by a state public assistance agency. Major federally-financed programs typically administered by state public assistance agencies include: Temporary Aid to Needy Families (TANF), Medicaid, Food Stamps, Child Support Enforcement, Adoption Assistance and Foster Care, and Social Services Block Grant.

B. DEFINITIONS

1. *State public assistance agency* means a state agency administering or supervising the administration of one or more public assistance programs operated by the state as identified in Subpart E of 45 CFR Part 95. For the purpose of this Appendix, these programs include all programs administered by the state public assistance agency.

2. *State public assistance agency costs* means all costs incurred by, or allocable to, the state public assistance agency, except expenditures for financial assistance, medical contractor payments, food stamps, and payments for services and goods provided directly to program recipients.

C. POLICY

State public assistance agencies will develop, document and implement, and the Federal Government will review, negotiate, and approve, public assistance cost allocation plans in accordance with Subpart E of 45 CFR Part 95. The plan will include all programs administered by the state public assistance agency. Where a letter of approval or disapproval is transmitted to a state public assistance agency in accordance with Subpart E, the letter will apply to all Federal agencies and programs. The remaining sections of this Appendix (except for the requirement for certification) summarize the provisions of Subpart E of 45 CFR Part 95.

D. SUBMISSION, DOCUMENTATION, AND APPROVAL OF PUBLIC ASSISTANCE COST ALLOCATION PLANS

1. State public assistance agencies are required to promptly submit amendments to the cost allocation plan to HHS for review and approval.

2. Under the coordination process outlined in section E, affected Federal agencies will review all new plans and plan amendments and provide comments, as appropriate, to HHS. The effective date of the plan or plan amendment will be the first day of the calendar quarter following the event that required the amendment, unless another date is specifically approved by HHS. HHS, as the cognizant agency for indirect costs acting on behalf of all affected Federal agencies, will, as necessary, conduct negotiations with the state public assistance agency and will inform the state agency of the action taken on the plan or plan amendment.

E. REVIEW OF IMPLEMENTATION OF APPROVED PLANS

1. Since public assistance cost allocation plans are of a narrative nature, the review during the plan approval process consists of evaluating the appropriateness of the proposed groupings of costs (cost centers) and the related allocation bases. As such, the Federal Government needs some assurance that the cost allocation plan has been implemented as approved. This is accomplished by reviews by the Federal awarding agencies, single audits, or audits conducted by the cognizant agency for indirect costs.

2. Where inappropriate charges affecting more than one Federal awarding agency are identified, the cognizant HHS cost negotiation office will be advised and will take the lead in resolving the issue(s) as provided for in Subpart E of 45 CFR Part 95.

3. If a dispute arises in the negotiation of a plan or from a disallowance involving two or more Federal awarding agencies, the dispute must be resolved in accordance with the appeals procedures set out in 45 CFR Part 16. Disputes involving only one Federal awarding agency will be resolved in accordance with the Federal awarding agency's appeal process.

4. To the extent that problems are encountered among the Federal awarding agencies or governmental units in connection with the negotiation and approval process, the Office of Management and Budget will lend assistance, as required, to resolve such problems in a timely manner.

F. UNALLOWABLE COSTS

Claims developed under approved cost allocation plans will be based on allowable costs as identified in this Part. Where unallowable costs have been claimed and reimbursed,

they will be refunded to the program that reimbursed the unallowable cost using one of the following methods: (a) a cash refund, (b) offset to a subsequent claim, or (c) credits to the amounts charged to individual Federal awards. Cash refunds, offsets, and credits may include at the option of the cognizant agency for indirect cost, earned or imputed interest from the date of expenditure and delinquent debt interest, if applicable, chargeable in accordance with applicable cognizant agency for indirect cost claims collection regulations.

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49581, Aug. 13, 2020]

APPENDIX VII TO PART 200—STATES AND LOCAL GOVERNMENT AND INDIAN TRIBE INDIRECT COST PROPOSALS

A. GENERAL

1. Indirect costs are those that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned directly to Federal awards and other activities as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated to a Federal award as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been assigned to a Federal award as a direct cost.

2. Indirect costs include (a) the indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and (b) the costs of central governmental services distributed through the central service cost allocation plan (as described in Appendix V to this part) and not otherwise treated as direct costs.

3. Indirect costs are normally charged to Federal awards by the use of an indirect cost rate. A separate indirect cost rate(s) is usually necessary for each department or agency of the governmental unit claiming indirect costs under Federal awards. Guidelines and illustrations of indirect cost proposals are provided in a brochure published by the Department of Health and Human Services entitled “*A Guide for States and Local Government Agencies: Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government.*” A copy of this brochure may be obtained from HHS Cost Allocation Services or at their website.

4. Because of the diverse characteristics and accounting practices of governmental units, the types of costs which may be classified as indirect costs cannot be specified in all situations. However, typical examples of indirect costs may include certain state/

local-wide central service costs, general administration of the non-Federal entity accounting and personnel services performed within the non-Federal entity, depreciation on buildings and equipment, the costs of operating and maintaining facilities.

5. This Appendix does not apply to state public assistance agencies. These agencies should refer instead to Appendix VI to this part.

B. DEFINITIONS

1. *Base* means the accumulated direct costs (normally either total direct salaries and wages or total direct costs exclusive of any extraordinary or distorting expenditures) used to distribute indirect costs to individual Federal awards. The direct cost base selected should result in each Federal award bearing a fair share of the indirect costs in reasonable relation to the benefits received from the costs.

2. *Base period* for the allocation of indirect costs is the period in which such costs are incurred and accumulated for allocation to activities performed in that period. The base period normally should coincide with the governmental unit’s fiscal year, but in any event, must be so selected as to avoid inequities in the allocation of costs.

3. *Cognizant agency for indirect costs* means the Federal agency responsible for reviewing and approving the governmental unit’s indirect cost rate(s) on the behalf of the Federal Government. The cognizant agency for indirect costs assignment is described in Appendix V, section F.

4. *Final rate* means an indirect cost rate applicable to a specified past period which is based on the actual allowable costs of the period. A final audited rate is not subject to adjustment.

5. *Fixed rate* means an indirect cost rate which has the same characteristics as a predetermined rate, except that the difference between the estimated costs and the actual, allowable costs of the period covered by the rate is carried forward as an adjustment to the rate computation of a subsequent period.

6. *Indirect cost pool* is the accumulated costs that jointly benefit two or more programs or other cost objectives.

7. *Indirect cost rate* is a device for determining in a reasonable manner the proportion of indirect costs each program should bear. It is the ratio (expressed as a percentage) of the indirect costs to a direct cost base.

8. *Indirect cost rate proposal* means the documentation prepared by a governmental unit or subdivision thereof to substantiate its request for the establishment of an indirect cost rate.

9. *Predetermined rate* means an indirect cost rate, applicable to a specified current or future period, usually the governmental unit’s fiscal year. This rate is based on an estimate

of the costs to be incurred during the period. Except under very unusual circumstances, a predetermined rate is not subject to adjustment. (Because of legal constraints, predetermined rates are not permitted for Federal contracts; they may, however, be used for grants or cooperative agreements.) Predetermined rates may not be used by governmental units that have not submitted and negotiated the rate with the cognizant agency for indirect costs. In view of the potential advantages offered by this procedure, negotiation of predetermined rates for indirect costs for a period of two to four years should be the norm in those situations where the cost experience and other pertinent facts available are deemed sufficient to enable the parties involved to reach an informed judgment as to the probable level of indirect costs during the ensuing accounting periods.

10. *Provisional rate* means a temporary indirect cost rate applicable to a specified period which is used for funding, interim reimbursement, and reporting indirect costs on Federal awards pending the establishment of a "final" rate for that period.

C. ALLOCATION OF INDIRECT COSTS AND DETERMINATION OF INDIRECT COST RATES

1. General

a. Where a governmental unit's department or agency has only one major function, or where all its major functions benefit from the indirect costs to approximately the same degree, the allocation of indirect costs and the computation of an indirect cost rate may be accomplished through simplified allocation procedures as described in subsection 2.

b. Where a governmental unit's department or agency has several major functions which benefit from its indirect costs in varying degrees, the allocation of indirect costs may require the accumulation of such costs into separate cost groupings which then are allocated individually to benefitted functions by means of a base which best measures the relative degree of benefit. The indirect costs allocated to each function are then distributed to individual Federal awards and other activities included in that function by means of an indirect cost rate(s).

c. Specific methods for allocating indirect costs and computing indirect cost rates along with the conditions under which each method should be used are described in subsections 2, 3 and 4.

2. Simplified Method

a. Where a non-Federal entity's major functions benefit from its indirect costs to approximately the same degree, the allocation of indirect costs may be accomplished by (1) classifying the non-Federal entity's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable

credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to individual Federal awards. The rate should be expressed as the percentage which the total amount of allowable indirect costs bears to the base selected. This method should also be used where a governmental unit's department or agency has only one major function encompassing a number of individual projects or activities, and may be used where the level of Federal awards to that department or agency is relatively small.

b. Both the direct costs and the indirect costs must exclude capital expenditures and unallowable costs. However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

c. The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, subcontracts in excess of \$25,000, participant support costs, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

3. Multiple Allocation Base Method

a. Where a non-Federal entity's indirect costs benefit its major functions in varying degrees, such costs must be accumulated into separate cost groupings. Each grouping must then be allocated individually to benefitted functions by means of a base which best measures the relative benefits.

b. The cost groupings should be established so as to permit the allocation of each grouping on the basis of benefits provided to the major functions. Each grouping should constitute a pool of expenses that are of like character in terms of the functions they benefit and in terms of the allocation base which best measures the relative benefits provided to each function. The number of separate groupings should be held within practical limits, taking into consideration the materiality of the amounts involved and the degree of precision needed.

c. Actual conditions must be taken into account in selecting the base to be used in allocating the expenses in each grouping to benefitted functions. When an allocation can be made by assignment of a cost grouping directly to the function benefitted, the allocation must be made in that manner. When the expenses in a grouping are more general in nature, the allocation should be made through the use of a selected base which produces results that are equitable to both the Federal Government and the governmental unit. In general, any cost element or related factor associated with the governmental unit's activities is potentially adaptable for use as an allocation base provided that: (1) it can readily be expressed in terms of dollars or other quantitative measures (total direct

costs, direct salaries and wages, staff hours applied, square feet used, hours of usage, number of documents processed, population served, and the like), and (2) it is common to the benefitted functions during the base period.

d. Except where a special indirect cost rate(s) is required in accordance with paragraph (C)(4) of this Appendix, the separate groupings of indirect costs allocated to each major function must be aggregated and treated as a common pool for that function. The costs in the common pool must then be distributed to individual Federal awards included in that function by use of a single indirect cost rate.

e. The distribution base used in computing the indirect cost rate for each function may be (1) total direct costs (excluding capital expenditures and other distorting items such as pass-through funds, subawards in excess of \$25,000, participant support costs, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution. An indirect cost rate should be developed for each separate indirect cost pool developed. The rate in each case should be stated as the percentage relationship between the particular indirect cost pool and the distribution base identified with that pool.

4. Special Indirect Cost Rates

a. In some instances, a single indirect cost rate for all activities of a non-Federal entity or for each major function of the agency may not be appropriate. It may not take into account those different factors which may substantially affect the indirect costs applicable to a particular program or group of programs. The factors may include the physical location of the work, the level of administrative support required, the nature of the facilities or other resources employed, the organizational arrangements used, or any combination thereof. When a particular Federal award is carried out in an environment which appears to generate a significantly different level of indirect costs, provisions should be made for a separate indirect cost pool applicable to that Federal award. The separate indirect cost pool should be developed during the course of the regular allocation process, and the separate indirect cost rate resulting therefrom should be used, provided that: (1) The rate differs significantly from the rate which would have been developed under paragraphs (C)(2) and (C)(3) of this Appendix, and (2) the Federal award to which the rate would apply is material in amount.

b. Where Federal statutes restrict the reimbursement of certain indirect costs, it may be necessary to develop a special rate for the affected Federal award. Where a "restricted rate" is required, the same procedure for developing a non-restricted rate will be used except for the additional step of the

elimination from the indirect cost pool those costs for which the law prohibits reimbursement.

D. SUBMISSION AND DOCUMENTATION OF PROPOSALS

1. Submission of Indirect Cost Rate Proposals

a. All departments or agencies of the governmental unit desiring to claim indirect costs under Federal awards must prepare an indirect cost rate proposal and related documentation to support those costs. The proposal and related documentation must be retained for audit in accordance with the records retention requirements contained in §200.334.

b. A governmental department or agency unit that receives more than \$35 million in direct Federal funding must submit its indirect cost rate proposal to its cognizant agency for indirect costs. Other governmental department or agency must develop an indirect cost proposal in accordance with the requirements of this Part and maintain the proposal and related supporting documentation for audit. These governmental departments or agencies are not required to submit their proposals unless they are specifically requested to do so by the cognizant agency for indirect costs. Where a non-Federal entity only receives funds as a subrecipient, the pass-through entity will be responsible for negotiating and/or monitoring the subrecipient's indirect costs.

c. Each Indian tribal government desiring reimbursement of indirect costs must submit its indirect cost proposal to the Department of the Interior (its cognizant agency for indirect costs).

d. Indirect cost proposals must be developed (and, when required, submitted) within six months after the close of the governmental unit's fiscal year, unless an exception is approved by the cognizant agency for indirect costs. If the proposed central service cost allocation plan for the same period has not been approved by that time, the indirect cost proposal may be prepared including an amount for central services that is based on the latest federally-approved central service cost allocation plan. The difference between these central service amounts and the amounts ultimately approved will be compensated for by an adjustment in a subsequent period.

2. Documentation of Proposals

The following must be included with each indirect cost proposal:

a. The rates proposed, including subsidiary work sheets and other relevant data, cross referenced and reconciled to the financial data noted in subsection b. Allocated central service costs will be supported by the summary table included in the approved central service cost allocation plan. This summary

table is not required to be submitted with the indirect cost proposal if the central service cost allocation plan for the same fiscal year has been approved by the cognizant agency for indirect costs and is available to the funding agency.

b. A copy of the financial data (financial statements, comprehensive annual financial report, executive budgets, accounting reports, etc.) upon which the rate is based. Adjustments resulting from the use of unaudited data will be recognized, where appropriate, by the Federal cognizant agency for indirect costs in a subsequent proposal.

c. The approximate amount of direct base costs incurred under Federal awards. These costs should be broken out between salaries and wages and other direct costs.

d. A chart showing the organizational structure of the agency during the period for which the proposal applies, along with a functional statement(s) noting the duties and/or responsibilities of all units that comprise the agency. (Once this is submitted, only revisions need be submitted with subsequent proposals.)

3. Required certification.

Each indirect cost rate proposal must be accompanied by a certification in the following form:

CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal [identify date] to establish billing or final indirect costs rates for [identify period covered by rate] are allowable in accordance with the requirements of the Federal award(s) to which they apply and the provisions of this Part. Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: _____
Signature: _____
Name of Official: _____
Title: _____
Date of Execution: _____

E. NEGOTIATION AND APPROVAL OF RATES

1. Indirect cost rates will be reviewed, negotiated, and approved by the cognizant agency on a timely basis. Once a rate has been agreed upon, it will be accepted and used by all Federal agencies unless prohibited or limited by statute. Where a Federal awarding agency has reason to believe that special operating factors affecting its Federal awards necessitate special indirect cost rates, the funding agency will, prior to the time the rates are negotiated, notify the cognizant agency for indirect costs.

2. The use of predetermined rates, if allowed, is encouraged where the cognizant agency for indirect costs has reasonable assurance based on past experience and reliable projection of the non-Federal entity's costs, that the rate is not likely to exceed a rate based on actual costs. Long-term agreements utilizing predetermined rates extending over two or more years are encouraged, where appropriate.

3. The results of each negotiation must be formalized in a written agreement between the cognizant agency for indirect costs and the governmental unit. This agreement will be subject to re-opening if the agreement is subsequently found to violate a statute, or the information upon which the plan was negotiated is later found to be materially incomplete or inaccurate. The agreed upon rates must be made available to all Federal agencies for their use.

4. Refunds must be made if proposals are later found to have included costs that (a) are unallowable (i) as specified by law or regulation, (ii) as identified in §200.420, or (iii) by the terms and conditions of Federal awards, or (b) are unallowable because they are clearly not allocable to Federal awards. These adjustments or refunds will be made regardless of the type of rate negotiated (predetermined, final, fixed, or provisional).

F. OTHER POLICIES

1. Fringe Benefit Rates

If overall fringe benefit rates are not approved for the governmental unit as part of the central service cost allocation plan, these rates will be reviewed, negotiated and approved for individual recipient agencies during the indirect cost negotiation process. In these cases, a proposed fringe benefit rate computation should accompany the indirect cost proposal. If fringe benefit rates are not used at the recipient agency level (i.e., the agency specifically identifies fringe benefit costs to individual employees), the governmental unit should so advise the cognizant agency for indirect costs.

OMB Guidance

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2. Billed Services Provided by the Recipient Agency

In some cases, governmental departments or agencies (components of the governmental unit) provide and bill for services similar to those covered by central service cost allocation plans (e.g., computer centers). Where this occurs, the governmental departments or agencies (components of the governmental unit) should be guided by the requirements in Appendix V relating to the development of billing rates and documentation requirements, and should advise the cognizant agency for indirect costs of any billed services. Reviews of these types of services (including reviews of costing/billing methodology, profits or losses, etc.) will be made on a case-by-case basis as warranted by the circumstances involved.

3. Indirect Cost Allocations Not Using Rates

In certain situations, governmental departments or agencies (components of the governmental unit), because of the nature of their Federal awards, may be required to develop a cost allocation plan that distributes indirect (and, in some cases, direct) costs to the specific funding sources. In these cases, a narrative cost allocation methodology should be developed, documented, maintained for audit, or submitted, as appropriate, to the cognizant agency for indirect costs for review, negotiation, and approval.

4. Appeals

If a dispute arises in a negotiation of an indirect cost rate (or other rate) between the cognizant agency for indirect costs and the governmental unit, the dispute must be resolved in accordance with the appeals procedures of the cognizant agency for indirect costs.

5. Collection of Unallowable Costs and Erroneous Payments

Costs specifically identified as unallowable and charged to Federal awards either directly or indirectly will be refunded (including interest chargeable in accordance with applicable Federal cognizant agency for indirect costs regulations).

6. OMB Assistance

To the extent that problems are encountered among the Federal agencies or governmental units in connection with the negotiation and approval process, OMB will lend assistance, as required, to resolve such problems in a timely manner.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75889, Dec. 19, 2014; 85 FR 49581, Aug. 13, 2020]

APPENDIX VIII TO PART 200—NONPROFIT ORGANIZATIONS EXEMPTED FROM SUBPART E OF PART 200

1. Advance Technology Institute (ATI), Charleston, South Carolina
2. Aerospace Corporation, El Segundo, California
3. American Institutes of Research (AIR), Washington, DC
4. Argonne National Laboratory, Chicago, Illinois
5. Atomic Casualty Commission, Washington, DC
6. Battelle Memorial Institute, Headquartered in Columbus, Ohio
7. Brookhaven National Laboratory, Upton, New York
8. Charles Stark Draper Laboratory, Incorporated, Cambridge, Massachusetts
9. CNA Corporation (CNAC), Alexandria, Virginia
10. Environmental Institute of Michigan, Ann Arbor, Michigan
11. Georgia Institute of Technology/Georgia Tech Applied Research Corporation/Georgia Tech Research Institute, Atlanta, Georgia
12. Hanford Environmental Health Foundation, Richland, Washington
13. IIT Research Institute, Chicago, Illinois
14. Institute of Gas Technology, Chicago, Illinois
15. Institute for Defense Analysis, Alexandria, Virginia
16. LMI, McLean, Virginia
17. Mitre Corporation, Bedford, Massachusetts
18. Noblis, Inc., Falls Church, Virginia
19. National Radiological Astronomy Observatory, Green Bank, West Virginia
20. National Renewable Energy Laboratory, Golden, Colorado
21. Oak Ridge Associated Universities, Oak Ridge, Tennessee
22. Rand Corporation, Santa Monica, California
23. Research Triangle Institute, Research Triangle Park, North Carolina
24. Riverside Research Institute, New York, New York
25. South Carolina Research Authority (SCRA), Charleston, South Carolina
26. Southern Research Institute, Birmingham, Alabama
27. Southwest Research Institute, San Antonio, Texas
28. SRI International, Menlo Park, California
29. Syracuse Research Corporation, Syracuse, New York
30. Universities Research Association, Incorporated (National Acceleration Lab), Argonne, Illinois
31. Urban Institute, Washington DC
32. Nonprofit insurance companies, such as Blue Cross and Blue Shield Organizations

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33. Other nonprofit organizations as negotiated with Federal awarding agencies

[78 FR 78608, Dec. 26, 2013, as amended at 85 FR 49582, Aug. 13, 2020]

APPENDIX IX TO PART 200—HOSPITAL COST PRINCIPLES

Until such time as revised guidance is proposed and implemented for hospitals, the existing principles located at 45 CFR part 75 Appendix IX, entitled “Principles for Determining Cost Applicable to Research and Development Under Grants and Contracts with Hospitals,” remain in effect.

[86 FR 10440, Feb. 22, 2021]

APPENDIX X TO PART 200—DATA COLLECTION FORM (FORM SF–SAC)

The Data Collection Form SF–SAC is available on the FAC Web site.

APPENDIX XI TO PART 200—COMPLIANCE SUPPLEMENT

The compliance supplement is available on the OMB website.

[85 FR 49582, Aug. 13, 2020]

APPENDIX XII TO PART 200—AWARD TERM AND CONDITION FOR RECIPIENT INTEGRITY AND PERFORMANCE MATTERS

A. REPORTING OF MATTERS RELATED TO RECIPIENT INTEGRITY AND PERFORMANCE

1. General Reporting Requirement

If the total value of your currently active grants, cooperative agreements, and procurement contracts from all Federal awarding agencies exceeds \$10,000,000 for any period of time during the period of performance of this Federal award, then you as the recipient during that period of time must maintain the currency of information reported to the System for Award Management (SAM) that is made available in the designated integrity and performance system (currently the Federal Awardee Performance and Integrity Information System (FAPIIS)) about civil, criminal, or administrative proceedings described in paragraph 2 of this award term and condition. This is a statutory requirement under section 872 of Public Law 110-417, as amended (41 U.S.C. 2313). As required by section 3010 of Public Law 111-212, all information posted in the designated integrity and performance system on or after April 15, 2011, except past performance reviews required for Federal procurement contracts, will be publicly available.

2. Proceedings About Which You Must Report

Submit the information required about each proceeding that:

a. Is in connection with the award or performance of a grant, cooperative agreement, or procurement contract from the Federal Government;

b. Reached its final disposition during the most recent five-year period; and

c. Is one of the following:

(1) A criminal proceeding that resulted in a conviction, as defined in paragraph 5 of this award term and condition;

(2) A civil proceeding that resulted in a finding of fault and liability and payment of a monetary fine, penalty, reimbursement, restitution, or damages of \$5,000 or more;

(3) An administrative proceeding, as defined in paragraph 5. of this award term and condition, that resulted in a finding of fault and liability and your payment of either a monetary fine or penalty of \$5,000 or more or reimbursement, restitution, or damages in excess of \$100,000; or

(4) Any other criminal, civil, or administrative proceeding if:

(i) It could have led to an outcome described in paragraph 2.c.(1), (2), or (3) of this award term and condition;

(ii) It had a different disposition arrived at by consent or compromise with an acknowledgment of fault on your part; and

(iii) The requirement in this award term and condition to disclose information about the proceeding does not conflict with applicable laws and regulations.

3. Reporting Procedures

Enter in the SAM Entity Management area the information that SAM requires about each proceeding described in paragraph 2 of this award term and condition. You do not need to submit the information a second time under assistance awards that you received if you already provided the information through SAM because you were required to do so under Federal procurement contracts that you were awarded.

4. Reporting Frequency

During any period of time when you are subject to the requirement in paragraph 1 of this award term and condition, you must report proceedings information through SAM for the most recent five year period, either to report new information about any proceeding(s) that you have not reported previously or affirm that there is no new information to report. Recipients that have Federal contract, grant, and cooperative agreement awards with a cumulative total value greater than \$10,000,000 must disclose semi-annually any information about the criminal, civil, and administrative proceedings.

OMB Guidance

Pt. 200, App. XII

5. Definitions

For purposes of this award term and condition:

a. Administrative proceeding means a non-judicial process that is adjudicatory in nature in order to make a determination of fault or liability (*e.g.*, Securities and Exchange Commission Administrative proceedings, Civilian Board of Contract Appeals proceedings, and Armed Services Board of Contract Appeals proceedings). This includes proceedings at the Federal and State level but only in connection with performance of a Federal contract or grant. It does not include audits, site visits, corrective plans, or inspection of deliverables.

b. Conviction, for purposes of this award term and condition, means a judgment or conviction of a criminal offense by any court

of competent jurisdiction, whether entered upon a verdict or a plea, and includes a conviction entered upon a plea of *nolo contendere*.

c. Total value of currently active grants, cooperative agreements, and procurement contracts includes—

(1) Only the Federal share of the funding under any Federal award with a recipient cost share or match; and

(2) The value of all expected funding increments under a Federal award and options, even if not yet exercised.

B. [Reserved]

[80 FR 43310, July 22, 2015, as amended at 85 FR 49582, Aug. 13, 2020]

PARTS 201–299 [RESERVED]



**BRAZOS COUNTY
BRYAN, TEXAS**

**BRAZOS COUNTY
RESOLUTION**

Whereas, Texas Health and Safety Code §469.002 defines a Drug Court Program as follows: In this chapter, "drug court program" means a program that has the following essential characteristics:

- (1) the integration of alcohol and other drug treatment services in the processing of cases in the judicial system;
- (2) the use of a non-adversarial approach involving prosecutors and defense attorneys to promote public safety and to protect the due process rights of program participants;
- (3) early identification and prompt placement of eligible participants in the program;
- (4) access to a continuum of alcohol, drug, and other related treatment and rehabilitative services;
- (5) monitoring of abstinence through weekly alcohol and other drug testing;
- (6) a coordinated strategy to govern program responses to participants' compliance;
- (7) ongoing judicial interaction with program participants;
- (8) monitoring and evaluation of program goals and effectiveness;
- (9) continuing interdisciplinary education to promote effective program planning, implementation, and operations; and
- (10) development of partnerships with public agencies and community organizations; and

Whereas, Texas Health and Safety Code §469.002 authorizes the Commissioners Court of county to establish a drug court program for persons arrested for, charged with, or convicted of:

- (1) an offense in which an element of the offense is the use or possession of alcohol or the use, possession, or sale of a controlled substance, a controlled substance analogue, or marihuana; or
- (2) an offense in which the use of alcohol or a controlled substance is suspected to have significantly contributed to the commission of the offense and the offense did not involve:
 - (a) carrying, possessing, or using a firearm or other dangerous weapon;
 - (b) the use of force against the person of another; or
 - (c) the death of or serious bodily injury to another; and

Whereas, the judges of the district courts and county courts at law in Brazos County have requested the Commissioners Court to establish a Drug Court Program; and

Whereas, the judges of the district courts and county courts at law in Brazos County have requested the Commissioners Court to appoint Dana Zachary to serve as judge for the Drug Court Program; and

Whereas, the Commissioners Court is of the opinion that to establish a Drug Court Program is in the best interest of the citizens of Brazos County; and


Be It Therefore Resolved, that the Commissioners Court of Brazos County, Texas, establishes a Drug Court Program and consents, approves, and confirms the action of the judges of the district courts and county courts at law to appoint Dana Zachary as Judge of the Drug Court Program and to perform any and all duties that may be required of the position; and

Be It Further Resolved, that the salary of Dana Zachary, as Judge of the Drug Court Program, shall be paid with money from a grant procured from the State to establish a Drug Court Program and will not be paid with county funds; and

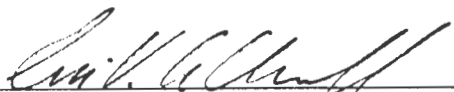
Be It Further Resolved, that nothing in this resolution shall diminish Dana Zachary's status or authority as Magistrate, Associate Judge, and Juvenile Referee for Brazos County; and

Be It Further Resolved, that the Drug Court Program judge may, pursuant to Texas Health and Safety Code §469.004, require a program participant to pay a reasonable program fee and a urinalysis testing and counseling fee.


APPROVED in Regular Session of the Commissioners Court of Brazos County, Texas this 30th day of November, 2004.




Randy Sims
County Judge



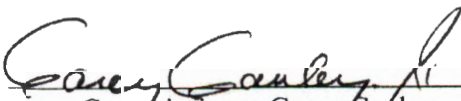
Commissioner Eric Caldwell
Precinct 1



Commissioner Duane Peters
Precinct 2



Commissioner Kenny Malkard
Precinct 3



Commissioner Carey Cauley
Precinct 4

OCA Registered Specialty Courts

CrID	Court Name	County or Counties served	Type of Court	Presiding Judge's name	Presiding Judge's email address	Court Coord. or POC	Court Coord. or POC email address
44	Angelina County Drug Court - 159th District Court	Angelina	ATC;	Todd Kassaw	tkassaw@angelinacounty.net	Georgia Kimmey	gkimmey@angelinacounty.net
45	SAFFP re-entry drug court	Angelina	ATC;	Bob Inselmann	binselmann@angelinacounty.net	Robin Lowe	rlowe@angelinacounty.net
46	Bell County Drug Court	Bell	ATC	Rebecca DePew	Rebecca.DePew@Bellcounty.Texas.Gov	Melanie Daniels	Melanie.Daniels@Bellcounty.Texas.Gov
255	Bell County Veterans Treatment Court	Bell	VTC	Rebecca DePew	Rebecca.DePew@Bellcounty.Texas.Gov	Melanie Daniels	Melanie.Daniels@Bellcounty.Texas.Gov
338	Bell County Mental Health Court	Bell	MHC	Cari Starritt-Burnett	Cari.Starrittburnett@Bellcounty.Texas.Gov	Hilary Kerekes	Hilary.Kerekes@Bellcounty.texas.gov
47	Camino Court (AK.A. Adult Drug Court)	Bexar	ATC;	Erica Peña	e.pena@bexar.org	Carlos D. Lopez	carlos.lopez@bexar.org
48	Bexar County Family Treatment Court	Bexar	FTC;	Raul Perales	djaramillo@bexar.org	Doreen Jaramillo	djaramillo@bexar.org
49	Bexar County Co-Occurring Reentry Court	Bexar	MHC; ATC	Ernie L. Glenn	eglenn@bexar.org	Diana Zamarron	dzamarron@bexar.org
50	386th Post Adjudication Treatment Court	Bexar	JTC;	Jacqueline Herr Valdes	jacquelineherr.valdes@bexar.org	Michelle Applewhite	capplewhite@bexar.org
152	Bexar County Veterans Treatment Court (Misdemeanor)	Bexar	VTC;	Erica Dominguez	e.dominguez@bexar.org	Roberto Ruiz	Roberto.ruiz@bexar.org
185	Bexar County Mental Health Court	Bexar	MHC;	Yolanda Huff	yolanda.huff@bexar.org	Michelle Starr- Salazar	mstarr-salazar@bexar.org
193	Treatment Recovery Accountability Court D (DWI Court)	Bexar	ATC	Helen Petry Stowe	hstowe@bexar.org	Carlos D. Lopez	carlos.lopez@bexar.org
214	Bexar County Felony Reentry Court	Bexar	ATC;	Ernie L. Glenn	eglenn@bexar.org	Diana Zamarron	dzamarron@bexar.org
215	Bexar County Felony Drug Court	Bexar	ATC	Ernie L. Glenn	eglenn@bexar.org	Diana Zamarron	dzamarron@bexar.org
220	Esperanza court	Bexar	CSEP; ATC	Catherine Torres-Stahl	catherine.stahl@bexar.org	Natalie Perez	natalie.perez@bexar.org

OCA Registered Specialty Courts

CrID	Court Name	County or Counties served	Type of Court	Presiding Judge's name	Presiding Judge's email address	Court Coord. or POC	Court Coord. or POC email address
284	Bexar County Felony Veterans Treatment Court	Bexar	VTC;	Kristina Escalona	K.Escalona@bexar.org	John Herman	JohnPHerman@Bexar.org
333	Felony Mental Health Court	Bexar	ATC;	Ron Rangel	ron.rangel@bexar.org	Michelle Starr- Salazar	mstarr-salazar@bexar.org
53	Felony & Misdemeanor Drug Court	Bowie	ATC;	Craig Henry	Kristy-Mclain@bowiecounty.org	Kristy McLain	Kristy-Mclain@bowiecounty.org
54	202nd District Aftercare Reentry Court	Bowie	ATC;	John L. Tidwell	Kristy-Mclain@bowiecounty.org	Kristy McLain	Kristy-Mclain@bowiecounty.org
55	102nd District Mental Health Court	Bowie	MHC;	Jeff Addison	Kristy-Mclain@bowiecounty.org	Kristy McLain	Kristy-Mclain@bowiecounty.org
57	202nd SAPPF Reentry Court	Bowie	ATC;	John L. Tidwell	Kristy-Mclain@bowiecounty.org	Kristy McLain	Kristy-Mclain@bowiecounty.org
140	Brazoria County S.I.E.P Drug Court	Brazoria	ATC;	Patrick "Pat" Sebesta	sebesta@brazoriacountytx.gov	Alejandra Pitones	alejandrap@brazoriacountytx.gov
257	Brazoria County Recovery (DWI Court)	Brazoria	ATC;	Lori Rickert	lorir@brazoriacountytx.gov	Alejandra Pitones	alejandrap@brazoriacountytx.gov
258	Brazoria County Veteran's Court	Brazoria	VTC;	Jessica Pulcher	jessicap@brazoriacountytx.gov	Alejandra Pitones	alejandrap@brazoriacountytx.gov
330	Brazoria County Mental Health Court	Brazoria	MHC;	Gregory Donnell	gdonnell@brazoriacountytx.gov	Alejandra Pitones	alejandrap@brazoriacountytx.gov
58	Brazos County Specialty Court	Brazos	ATC;	Dana Zachary	dzachary@brazoscountytx.gov	Bobby Baker	bbaker@brazoscountytx.gov
60	33rd/ 424th Drug Court in Burnet County	Burnet	ATC;	Stubbs and Garrett	judge33rd@gmail.com	Hope Elleft	cscddrug@burnetcountytexas.org
180	Challenge Court	Caldwell	ATC;	Chris Schneider	chris.schneider@co.caldwell.tx.us	Steve Thomas	dcasmt@co.comal.tx.us
302	A.C.T. (Accountability Creates Trust) Juvenile Specialty Court	Cameron	JTC;MHC	Gabriela Garcia	gabriela.garcia@co.cameron.tx.us	Annie Romero	ARomero@co.cameron.tx.us
289	Cameron County Mental Health Divert Court	Cameron and Willacy	MHC;	Sheila Garcia Bence	Sheila.Bence@co.cameron.tx.us	Jessica Carrizales	jessica.carrizales@co.cameron.tx.us
61	Divert Court	Cameron and Willacy	ATC;	Gloria M. Rincones	gloria.rincones@co.cameron.tx.us	Janie Ruiz	janie.ruiz@co.cameron.tx.us

OCA Registered Specialty Courts

CrID	Court Name	County or Counties served	Type of Court	Presiding Judge's name	Presiding Judge's email address	Court Coord. or POC	Court Coord. or POC email address
199	444th District Court-Veterans Treatment Court Program	Cameron and Willacy	VTC;	David A. Sanchez	david.sanchez2@co.cameron.tx.us	Elva Olivo	elva.olivo01@co.cameron.tx.us
326	Cameron County Youth Offender Court	Cameron and Willacy	ATC;	Adolfo E. Cordova, Jr.	adolfo.cordova@co.cameron.tx.us	Xenia Chavez	xenia.chavez@co.cameron.tx.us
62	Cass County Drug Court	Cass	ATC;	Gary J. Albertson II	judgealbertson@casscountytx.org	Lesley Barker	lsmith@casscountycscd.org
63	SOAR Juvenile Drug Court	Collin	JTC;	Cynthia Wheless	cwheless@co.collin.tx.us	Sheila Shaw	sshaw@co.collin.tx.us
205	Collin County Court at Law 7	Collin	ATC;	David Waddill	dwaddill@co.collin.tx.us	Amy Cundiff	acundiff@co.collin.tx.us
253	Family Preservation Drug Court	Collin	FTC;	Angela Tucker	atucker@co.collin.tx.us	Leila Olivarri	lolivarri@co.collin.tx.us
285	416th District Drug Court	Collin	ATC	Andrea Thompson		Steven Janway	sjanway@co.collin.tx.us
308	Juvenile Mental Health Intervention Program	Collin	JTC; MHC	Cynthia Wheless	cwheless@co.collin.tx.us	Sheila Shaw	sshaw@co.collin.tx.us
323	Collin County Adult Mental Health Court	Collin	MHC;	Jennifer Edgeworth	jedgeworth@co.collin.tx.us	Donald Bell	dabell@co.collin.tx.us
187	North Texas Regional Veterans Treatment Court	Collin, Fannin, Grayson, Kaufman & Rockwall	VTC;	John R. Roach, Jr.	judgeroach@co.collin.tx.us	Amanda Marie Garcia	amagarcia@co.collin.tx.us
64	Comal County Challenge Court	Comal	ATC	Dib Waldrip		Steve Thomas	dcaamt@co.comal.tx.us
65	Comal County Accountability Court	Comal	ATC;DWI Court;	Randy Gray	grayra@co.comal.tx.us	Judith Zamora	zamorb@co.comal.tx.us
247	Eugene E. Hooper Veterans Treatment Court of Comal County	Comal	VTC;	Charles A. Stephens II	stephc@co.comal.tx.us	Laura Balo	balola@co.comal.tx.us
320	Comal County Mental Health Court	Comal	MHC;	Deborah Wigington	Wigind@co.comal.tx.us	Lewis Jones	Joneslew@co.comal.tx.us
71	Dallas County 4-C SAPF Re-entry Court	Dallas	ATC;	Robert Francis	judge7francis@gmail.com	Aracely Lemus	Aracely.Lemus@dallascounty.org
72	Felony D.W.I. Court	Dallas	ATC; DWI	Tracy Holmes	Tracy.Holmes@dallascounty.org	Serena McNair	Serena.McNair@dallascounty.org

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CrID	Court Name	County or Counties served	Type of Court	Presiding Judge's name	Presiding Judge's email address	Court Coord. or POC	Court Coord. or POC email address
73	Intensive Intervention Program	Dallas	ATC;	Ernest White	Ernest.White@dallascounty.org	Serena McNair	Serena.McNair@dallascounty.org
74	Diversion Male court	Dallas	JTC;	George E. Ashford III	geoa111@aol.com	Mario A. Love	Mario.Love@dallascounty.org
75	Legacy Family Drug Court	Dallas	FTC;	Sandra Jackson Tamika Jones Abendroth	sandra.jackson@dallascounty.org tamika.abendroth@dallascounty.org	Marcus Turner	Marcus.TurnerJr@dallascounty.org
76	Misdemeanor DWI Court	Dallas	ATC; DWI	Audrey Moorehead	Audrey.Moorehead@dallascounty.org	Serena McNair	Serena.McNair@dallascounty.org
77	S.T.A.C. COURT	DALLAS	ATC;	Lela Lawrence Mays	lela.mays@dallascounty.org	Barbara West	barbara.west@dallascounty.org
78	Veterans Court	Dallas	VTC;	Dominique Collins	Dominique.Collins@dallascounty.org	Janine Capetillo	Janine.Capetillo@dallascounty.org
83	Dual Diagnosis Aftercare Court	Dallas	MHC;	Jennifer Bennett	Jennifer.Bennett@dallascounty.org	Serena McNair	Serena.McNair@dallascounty.org
134	STAR	Dallas	CSEP;	Nancy Mulder	Nancy.Mulder@dallascounty.org	Serena McNair	Serena.McNair@dallascounty.org
171	CCA#1 Mental Health Diversion Court	Dallas	MHC; ATC	Kristin Wade	kristin.wade@dallascounty.org	Elisa Cedillo	elisa.cedillo@dallascounty.org
172	ATLAS	Dallas	MHC;	Raquel (Rocky) Jones	Raquel.Jones@dallascounty.org	Serena McNair	Serena.McNair@dallascounty.org
174	Mental Health Court (Juvenile)	Dallas	MHC;	Robert Herrera	robert@robertherrera.com	Michelle Minehane	michelle.minehane@dallascounty.org
175	Experiencing Success Through Empowerment, Encouragement, and Mentoring (ESTEEM) Court	Dallas	JTC;	Cheryl Shannon	Cheryl.Shannon@dallascounty.org	Patricia Hames	Patricia.Hames@dallascounty.org
198	Dallas County Competency Court	Dallas	MHC;	Kristin Wade	Kristin.Wade@dallascounty.org	Laura Edmonds	Laura.Edmonds@dallascounty.org
243	Youthful Offenders Court	Dallas	JTC	Andrea Martin	andrea.martin@dallascounty.org	Lisa Murad	lisa.murad@dallascounty.org
262	South Oak Cliff Veteran's Court	Dallas	VTC;	Demetrius Blacklock	demetrius.blacklock@dallas.gov	Desiree Bailey	desiree.bailey@dallas.gov
263	South Dallas Drug Court	Dallas	ATC;	Cheryl Williams	cheryl.williams@dallas.gov	Joshua Jones	joshua.jones1@dallas.gov

OCA Registered Specialty Courts

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267	AIM	Dallas	ATC;	Audra Riley	audra.riley@dallascounty.org	George Johnson	george.johnson@dallascounty.org
79	Dallas Initiative for Diversion and Expedited Rehabilitation and Treatment (D.I.V.E.R.T. Court)	Dallas and contiguous	ATC;	Hector Garza	hector.garza@dallascounty.org	Trina Crosby	trina.crosby@dallascounty.org
81	Denton County Veterans Treatment Court	Denton	VTC;	Forrest Beadle	forrest.beadle@dentoncounty.gov	Tami Russell	tami.russell@dentoncounty.gov
272	Denton County Drug Treatment Court (211th and 462nd District Courts)	Denton	ATC;	Brody Shanklin; Lee Ann Breeding	brody.shanklin@dentoncounty.gov; leeann.breeding@dentoncounty.gov	Kevin Edwards	kevin.edwards@dentoncounty.gov
273	Denton County Family Drug Court	Denton	FTC;	Derbha Jones	Derbha.Jones@dentoncounty.gov	Kevin Edwards	kevin.edwards@dentoncounty.gov
339	Denton County Mental Health Treatment Court	Denton	MHC	Coby Waddill	coby.waddill@dentoncounty.gov	Trace Remington	
80	Denton County DWI Court	Denton	ADC	Coby Waddill	coby.waddill@dentoncounty.gov	Jennifer Forrester	
36	205th Wellness Treatment Court	El Paso	ATC;	Francisco X Dominguez	fxdominguez@epcounty.com	Yesenia Robles	y.robles@epcounty.com
39	65th Family Intervention Drug Court	El Paso	FTC;	María T. Leyva-Ligon	Mligon@epcounty.com	Belinda Acuna	beacuna@epcounty.com
40	65th Family Preservation Drug Court	El Paso	FTC;	María T. Leyva-Ligon	Mligon@epcounty.com	Belinda Acuna	beacuna@epcounty.com
86	DWI Intervention and Treatment/MERIT Program	El Paso	ATC;	Robert S. Anchondo	roanchondo@epcounty.com	Leiticia Medina	lmedina@epcounty.com
88	327th District Juvenile Drug Treatment Court	El Paso	JTC;	Monique Velarde Reyes	Mo.reyes@epcounty.com	Rosie Medina	r.medina@epcountytx.gov
136	384th SAFFP Reentry Drug Court	El Paso	ATC; Reentry;	Patrick M. Garcia	Pgarcia@epcounty.com	Michael Alvarado	malvarado@epcounty.com
182	El Paso Veterans Treatment Court	El Paso	VTC;	Patricia C. Baca	pabaca@epcounty.com	Yvonne Whitaker	yvwhitaker@epcounty.com
250	65th District Project HOPE Mental Health Court	El Paso	JTC; MHC	María T. Leyva-Ligon	mligon@epcounty.com	Rosie Medina	r.medina@epcountytx.gov
287	WAR (Women's Addiction and Recovery) Treatment Court	El Paso	ATC;	María Salas-Mendoza and Diane Navarrete	masalas@epcounty.com; dnavarrete@epcounty.com	Inez Rodriguez	inrodriguez@epcounty.com

OCA Registered Specialty Courts

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332	INSPIRE Treatment Court	El Paso	MHC;	Selena N. Solis	sesolis@epcounty.com	Lynda Smigiel	lsmigiel@epcounty.com
325	378th District Veterans Treatment Court	Ellis	VTC;	William Wallace	william.wallace@co.ellis.tx.us	Brent Dorrrough	brent.dorrrough@co.ellis.tx.us
93	336th District Court	Fannin	ATC	Laurine Blake	ljblake@fanninco.net	Brandi Todd	btodd@fanninco.net
256	Fannin County Mental Health Court 336th District	Fannin	MHC;	Laurine Blake	ljblake@fanninco.net	Brandi Todd	btodd@fanninco.net
95	CARD Program (Felony Drug Court)	Fort Bend	ATC;	Chad Bridges	Chad.BridgesDC458@fortbendcountytx.gov	Jim Syptak	jim.syptak@fortbendcountytx.gov
96	CCL#5 Misdemeanor Treatment Court	Fort Bend	ATC;	Teana V. Watson	teana.watson@fortbendcountytx.gov	Stanford Polk	stan.polk@fortbendcountytx.gov
97	CCL#6 Fort Bend County DWI Court (previously assigned to CCL#4)	Fort Bend	ATC;DWI Court;	Dean Hrbacek	dean.hrbacek@fortbendcountytx.gov	Benita Avery	benita.avery@fortbendcountytx.gov
139	District Courts STARS SAFP Reentry Court	Fort Bend	ATC;	Argie Brame	argie.brame@fortbendcountytx.gov	Stanford Polk	stan.polk@fortbendcountytx.gov
201	434TH District Mental Health Docket	Fort Bend	MHC;	Christian Becerra	Christian.Becerra@fortbendcountytx.gov	Stanford Polk	stan.polk@fortbendcountytx.gov
202	CCL#3 Mental Health Court	Fort Bend	MHC;	Christopher G. Morales	cg.morales@fortbendcountytx.gov	Stanford Polk	stan.polk@fortbendcountytx.gov
227	Veterans Court	Fort Bend	VTC;	Tyra McCallum	Tyra.McCollumCCL2@fortbendcountytx.gov	Terri Escobar	Terri.Escobar@fortbendcountytx.gov
266	Fort Bend County Special Sanctions Court	Fort Bend	ATC	Argie Brame and Tamecia Glover	tamecia.glover@fortbendcountytx.gov /argie.brame@fortbendcountytx.gov	Stanford Polk	stan.polk@fortbendcountytx.gov
311	Fort Bend County Court at Law No.3	Fort Bend	JTC;MHC;	Juli Mathew	Juli.Mathew@fortbendcountytx.gov	TrayNeisha Sanford	TrayNeisha.Sanford@fortbendcountytx.gov
331	County Court at Law No. 4 CORE	Fort Bend	CSEP;	Toni Wallace	toni.wallace@fortbendcountytx.gov	Jenica Salazar	jenica.salazar@fortbendcountytx.gov
181	Galveston County Hope Drug Court	Galveston	ATC;	John Ellisor	John.Ellisor@co.galveston.tx.us	Charlotte Monica Jones	Charlotte.m.jones@co.galveston.tx.us
209	Galveston County Veterans Treatment Court	Galveston	VTC;	Mark Henry	Mark.henry@galvestoncountytx.gov	Christopher James	Christopher.james@galvestoncountytx.gov

OCA Registered Specialty Courts

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301	Galveston County Mental Health Court	Galveston	MHC;	Wayne Mallia	Wayne.Mallia@co.galveston.tx.us	Charlotte Monica Jones	Charlotte.m.jones@co.galveston.tx.us
98	Grayson County Recovery Court	Grayson	ATC;	Larry Phillips	phillipsl@co.grayson.tx.us	Tracey Sotelo	sotelot@co.grayson.tx.us
297	RISE Juvenile Court - 397th District Court	Grayson	JTC;	Brian Gary	garyb@co.grayson.tx.us	Greg Sumpter	sumpterg@co.grayson.tx.us
335	PASSAGE Court	Grayson	JTC;	Rick Dunn	rick.dunn@co.grayson.tx.us	Rosa Hubert	hubertr@co.grayson.tx.us
100	Gregg County - 188th District Court - Drug Court Program	Gregg	ATC;	Scott Novy	scott.novy@co.gregg.tx.us	Gary Davis	gary.davis@co.gregg.tx.us
42	Guadalupe County Achieve Drug Court	Guadalupe	ATC;	Kirsten Legore	kirsten.legore@co.guadalupe.tx.us	Kathy Boos	kathy@co.guadalupe.tx.us
102	Guadalupe County Veterans Treatment Court	Guadalupe	VTC; ATC	Kyle Kutscher	kyle.kutscher@co.guadalupe.tx.us	Doreen Luehlfing	doreenl@co.guadalupe.tx.us
324	Hale County Drug Court	Hale	ATC;	Danah Zirpoli	64thdistcourt@halecounty.org	Cynthia Santos	csantos@halecounty.org
92	Family Intervention - Positive Pathways Family Reunification Court in Harris County	Harris	FTC;	Dianne Curvey	Dianne_Curvey@justex.net	Tamisha Laster	tamisha_laster@justex.net
104	CCL 6 SOBER Court	Harris	ATC;	Kelley Andrews	Kelley_Andrews@ccl.hctx.net	Shelby Manuel	Shelby_Manuel@ccl.hctx.net
105	CCL 11 SOBER Court	Harris	ATC;	Sedrick Walker	Sedrick_Walker@ccl.hctx.net	MaShala Dixon	Mashala.dixon@csc.hctx.net
106	CCL 8 SOBER Court	Harris	ATC;	Erika Ramirez	Erika_Ramirez@ccl.hctx.net	Yesika Flores	Yesika_Flores@ccl.hctx.net
107	230th District Veterans Treatment Court	Harris	VTC;	Chris Morton	Chris_Morton@Justex.net	Ariel Sanchez / MaShala Dixon	Ariel_Sanchez@Justex.net / Mashala.dixon@csc.hctx.net
141	182nd District STAR 4	Harris	ATC;	Danilo "Danny" Lacayo	Danilo_Lacayo@Justex.net	Vanessa Guerrero	Vanessa_Guerrero@Justex.net
142	232nd District STAR 2	Harris	ATC;	Josh Hill	Josh_Hill@Justex.net	Laporsha Barlow	laporsha_barlow@justex.net
143	174th District STAR 3	Harris	ATC;	Hazel Jones	Hazel_Jones@Justex.net	Mona Lewis	mona_lewis@justex.net

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144	178th District STAR 1	Harris	ATC;	Kelli Johnson	Kelli_Johnson@Justex.net	Mary Leal	mary_leal@justex.net
179	Sobriety Over Addiction and Relapse (SOAR) Drug Court Program	Harris	JTC;	Michelle Moore	michelle_moore@justex.net	Kelly Barron	kelly.barron@hcjpd.hctx.net
208	Creating Advocacy, Recovery, and Empowerment (CARE) Court Program	Harris	JTC; CSEP	Leah Shapiro	Leah_Shapiro@justex.net	Kelly Barron	kelly.barron@hcjpd.hctx.net
210	183rd Felony Mental Health Court - Co-Occurring Disorder	Harris	MHC;	Brock Thomas	brock_thomas@justex.net	Norma Lopez	norma_lopez@justex.net
225	CCL 13 SOBER Court	Harris	ATC;	Raul Rodriguez	Raul_Rodriguez@ccl.hctx.net	MaShala Dixon	Mashala.dixon@csc.hctx.net
228	CCL Veterans Program,	Harris	VTC;	Darrell Jordan	Darrell_Jordan@ccl.hctx.net	Adriana Moreno	Adriana_Moreno@ccl.hctx.net
231	Felony Mental Health Court	Harris	MHC;	Brock Thomas	brock_thomas@justex.net	Norma Lopez	norma_lopez@justex.net
281	GRIP Court	Harris	JTC;	Natalia Oakes	Natalia_Oakes@justex.net	Zack Pratt	zachery.pratt@hcjpd.hctx.net
283	Court 360	Harris	JTC;MHC;	Leah Shapiro	Leah_Shapiro@justex.net	Stephanie Jackson	stephanie.jackson@hcjpd.hctx.net
336	Child Protective Services Prevention and Rehabilitation Court (CPRC)	Harris	FTC;	Katrina Griffith	Katrina_Griffith@Justex.net	Inocensia Moreno	Inocensia_Moreno@Justex.net
321	Hays County Mental Health Court	Hays	MHC;	Elaine Brown	elaine.brown@hayscountytexas.gov	Kaimi Mattila	Kaimi.Mattila@hayscountytexas.gov
206	Hays County Veterans Treatment Court	Hays, Caldwell, Blanco	VTC;	Chris Johnson	chris.johnson@hayscountytexas.gov	Gerald Ramcharan	gerald.ramcharan@hayscountytexas.gov
109	Hidalgo County Drug Court	Hidalgo	ATC	Luis Singleterry	luismsingleterrylawyer@gmail.com	Faustino Lopez	faustino.lopez@hidalgocountycsccd.org
110	Hidalgo County DWI Court	Hidalgo	ATC	Keno Vasquez	keno.vasquez@co.hidalgo.tx.us	Faustino Lopez	faustino.lopez@hidalgocountycsccd.org
111	Veterans Court	Hidalgo	VTC;	Israel Ramon Jr.	israel.ramon@co.hidalgo.tx.us	Taylor Ramirez	taylor.ramirez@hidalgocountycsccd.org
235	Misdemeanor D.W.I.	Hidalgo	ATC;	Sergio Valdez	sergio.valdez@co.hidalgo.tx.us	Taylor Ramirez	taylor.ramirez@hidalgocountycsccd.org

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240	Mental Health Court	Hidalgo	MHC;	Mario E. Ramirez Jr.	mario.ramirez@co.hidalgo.tx.us	Taylor Ramirez	taylor.ramirez@hidalgocountycscd.org
290	Hidalgo County Youthful Offender Court	Hidalgo	ATC	J.R. "Bobb" Flores	jose.flores@co.hidalgo.tx.us	Fausfino Lopez	faustino.lopez@hidalgocountycscd.org
309	Hidalgo County LIFELINES Girls Juvenile Mental Health Court	Hidalgo	JTC;MHC;	Renee Rodriguez-Beancourt	renee.betancourt@co.hidalgo.tx.us	Melissa Flores	melissa.flores@co.hidalgo.tx.us
310	Hidalgo County Juvenile Drug Court	Hidalgo	JTC;	Renee Rodriguez-Beancourt	renee.betancourt@co.hidalgo.tx.us	Melissa Flores	melissa.flores@co.hidalgo.tx.us
317	Hidalgo County Re-entry Court	Hidalgo	ATC	Rose Guerra Reyna	rose.reyna@co.hidalgo.tx.us	Fausfino Lopez	faustino.lopez@hidalgocountycscd.org
112	Hill County Juvenile Drug Court	Hill	JTC;	Shane Brassell	sbrassell@co.hill.tx.us	Tina Lincoln	tlincoln@co.hill.tx.us
329	8th judicial District ANCHOR court	Hopkins, Franklin, Delta	ATC;	Eddie Northcutt	northcuttlaw@gmail.com	Lisa Kelly	lkanning@8thcsd.org
269	Hutchinson County Adult Drug Court	Hutchinson	ATC;	James Mosley	judgejmosley@gmail.com	Kimi Lantelme	kimilantelme@hutchinsonantny.com
114	Jefferson County Family Intervention Recovery Service Treatment	Jefferson	FTC;	Randy Shelton	randy.shelton@jeffcotx.us	Patricia Velasco	patricia.velasco@jeffcotx.us
277	Jefferson County Juvenile Mental Health Court	Jefferson	JTC;MHC;	Randy Shelton	Randy.Shelton@jeffcotx.us	Laurie Reeves	Laurie.Reeves@jeffcotx.us
41	79th Judicial District Drug/Alcohol Court Diversion Program	Jim Wells, Brooks	ATC;	District Richard C. Terrell	rcterrell@co.jim-wells.tx.us	James Dorsett	jdorsett@co.jim-wells.tx.us
38	Kaufman County 422nd District Drug Treatment Court	Kaufman	ATC;	Shelton T.W. Gibbs IV	jessica.morales@kaufmancounty.net	Jessica Morales	jessica.morales@kaufmancounty.net
291	Kerr County Specialty Court	Kerr	ATC;	Albert G. Pattillo, III	apattillo@co.kerr.tx.us	Andrea Bode	abode@co.kerr.tx.us
288	Liberty County Veterans Treatment Court	Liberty	VTC	Mark Morefield		Jackie Waller	jackie.waller@co.liberty.tx.us
118	Adult Drug Court	Lubbock	ATC;	William Eichman	beichman@lubbockcounty.gov	Christina Stofel	christina.stofel@lubbockscsd.com
119	DWI Court	Lubbock	ATC;	Tom Brummett	tbrummett@lubbockcounty.gov	Brandi Ford	brandi.ford@lubbockscsd.com

OCA Registered Specialty Courts

CRID	Court Name	County or Counties served	Type of Court	Presiding Judge's name	Presiding Judge's email address	Court Coord. or POC	Court Coord. or POC email address
87	McLennan County DWI/Drug Court	McLennan	ATC	Rob Swanton	Rob Swanton@mcLennan.gov	Amy Lowrey	Amy.Lowrey@mcLennan.gov
306	McLennan County Veteran's Treatment Court	McLennan	VTC;	Rob Swanton	Rob Swanton@mcLennan.gov	Amy Lowrey	Amy.Lowrey@mcLennan.gov
313	McLennan County Mental Health Court	McLennan	MHC;	Rob Swanton	Rob.Swanton@mcLennan.gov	Amy Lowrey	Amy.Lowrey@mcLennan.gov
305	454th Specialty Court	Medina	MHC; ATC	Daniel J. Kindred	danny.kindred@medinatx.org	De'Ann Belicek	deann.belicek@medinatx.org
212	Midland County Mental Health Court	Midland	MHC;	Elizabeth Leonard	eleonard@mccounty.com	JoAnn Gonzalez	igonzalez@mccounty.com
213	Midland County Veterans Treatment Court	Midland	VTC;	Leah G. Robertson	lrobertson@mccounty.com	Heather Henderson	hhenderson@mccounty.com
279	Midland County Adult Felony Drug Court	Midland	ATC;	Elizabeth N. Rainey	erainey@mccounty.com	Elizabeth N. Rainey	erainey@mccounty.com
280	Midland County Transitional Treatment Court	Midland	ATC; SAFFP Reentry	Elizabeth N. Rainey	erainey@mccounty.com	Elizabeth N. Rainey	erainey@mccounty.com
298	Midland County DWI Court (2D+misd & felony)	Midland	ATC; DWI	Elizabeth N. Rainey	erainey@mccounty.com	Elizabeth N. Rainey	erainey@mccounty.com
69	Montgomery County Drug Court CARE Program	Montgomery	ATC;	Kathleen Hamilton	kathleen.hamilton@mtx.org	Christen Arnold	christen.arnold@mtx.org
85	Montgomery County DWI Court	Montgomery	ATC;	Kathleen Hamilton	kathleen.hamilton@mtx.org	Christen Arnold	christen.arnold@mtx.org
124	Power Recovery Court	Montgomery	JTC;	Kathleen Hamilton	Kathleen.Hamilton@mtx.org	Heather Williams	Heather.Williams@mtx.org
244	Montgomery County Veterans Court	Montgomery	VTC;	Kathleen Hamilton	Kathleen.Hamilton@mtx.org	Yolanda Alatorre	yolanda.alatorre@mtx.org
259	Mental Health Treatment Court	Montgomery	MHC;	Echo Hutson	e.hutson@mtx.org	Heather Ryan	heather.ryan@mtx.org
322	13th District Court	Navarro	ATC;	James Logomarsino	jlogomarsino@navarrocounty.org	Melissa Butler	mbutler@navarrocounty.org
307	Nolan County Drug Court	Nolan	ATC;	GLEN HARRISON	court32@co.nolan.tx.us	Becky Stewart	court32@co.nolan.tx.us

OCA Registered Specialty Courts

CrID	Court Name	County or Counties served	Type of Court	Presiding Judge's name	Presiding Judge's email address	Court Coord. or POC	Court Coord. or POC email address
115	Nueces County Juvenile Drug Court	Nueces	JTC	Timothy McCoy	timothy.mccoy@nuecescountytx.gov	Estella Guerra	estella.guerra@nuecescountytx.gov
292	Nueces County Family Treatment Court	Nueces	FTC;	Timothy McCoy	timothy.mccoy@nuecescountytx.gov	Estella Guerra	estella.guerra@nuecescountytx.gov
82	Nueces County Divert Court	Nueces	ATC	David Stith	david.stith@nuecescountytx.gov	Sandra Banuelos	sandra.banuelos@nuecescountytx.gov
153	105th District Court	Nueces, Kleberg, San Pat	VTC;	Jack Pulcher	jack.pulcher1@nuecescountytx.gov	Justin Silva	justin.silva@nuecescountytx.gov
33	Panola County Drug Court	Panola	ATC;	LeAnn Rafferty or Rick McPherson	leann.rafferty@co.panola.tx.us rick.mcpherson@co.panola.tx.us	Jamie Deville	jamie.deville@co.panola.tx.us
314	Panhandle Regional Veteran's Treatment Court	Potter	VTC;	Walt Weaver	WeaverW@pottercsd.org	Joshua Crawford	CrawfordJ@pottercsd.org
315	Panhandle Regional Problem Solving Court	Potter	MHC;	Matthew Hand	HandM@pottercsd.org	Joshua Crawford	CrawfordJ@pottercsd.org
217	Potter, Randall, and Armstrong Counties Adult Drug Court (181st District Drug Court)	Potter, Randall, and Armstrong	ATC;	John Board	judgeboard@outlook.com	Natalie White	whiten@pottercsd.org
131	4th Judicial District/Rusk County Drug Court	Rusk	ATC;	J. Clay Gossett	districtjudge@ruskcountytx.gov	Kim Jones	kjones@ruskcountytx.gov
34	Smith County Veteran Treatment Court (fel.)	Smith	VTC;	Debby Gunter	dgunter@smith-county.com	Tammy Camp- Miller	tcamp@smith-county.com
218	Smith County Veteran Treatment Court (misd.)	Smith	VTC;	Jason Ellis	jellis@smith-county.com	Phyllis Duke	pduke@smith-county.com
70	DIRECT Court Program	Tarrant	ATC;	David Hagerman	dhhagerman@tarrantcountytx.gov	Michelle Ortega	mnortega@tarrantcountytx.gov
90	Felony Alcohol Intervention Program (FAIP)	Tarrant	ATC;	Chris Wolfe	crwolfe@tarrantcountytx.gov	Michelle Ortega	mnortega@tarrantcountytx.gov
145	Tarrant County Family Recovery Court (formerly 323rd Tarrant County Family Drug Court)	Tarrant	FTC;	Matthew Riek (Associate 360 Court)	mfriek@tarrantcountytx.gov	Joanna Letz and John Haenes	joanna@challengetc.org; john@challengetc.org
146	Tarrant County Mental Health Diversion Court	Tarrant	MHC; ATC	David Cook, Deborah Nekhom, Anna Hernandez	amhernandez@tarrantcountytx.gov	Shaquyla Burns	sburns@tarrantcountytx.gov

OCA Registered Specialty Courts

CRID	Court Name	County or Counties served	Type of Court	Presiding Judge's name	Presiding Judge's email address	Court Coord. or POC	Court Coord. or POC email address
147	Tarrant County Veterans Treatment Court	Tarrant	VTC; (fel & misd)	Charles Vanover	CLVAnover@tarrantcountytx.gov	Courtney Young	cdyoung@tarrantcountytx.gov
190	RISE Program	Tarrant	CSEP	Shelia Wynn	SBWynn@tarrantcountytx.gov	Lauren Raby	lraby@tarrantcountytx.gov
192	Felony Alcohol Intervention Program (FAIP)	Tarrant	ATC;	Chris Wolfe	crwolfe@tarrantcountytx.gov	Michelle Ortega	mnortega@tarrantcountytx.gov
246	DWI Misd Court	Tarrant	ATC;	Deborah Nekhom	dnekhom@tarrantcountytx.gov	Michelle Ortega	mnortega@tarrantcountytx.gov
278	Tarrant County Public Safety Employees Treatment Court	Tarrant	PSET	Charles Vanover	CLVAnover@tarrantcountytx.gov	Courtney Young	cdyoung@tarrantcountytx.gov
334	Tom Green County Veterans Treatment Court	Tom Green	VTC;	Lane Carter		Gracie Nunez	Gracie.Nunez@co.tom-green.tx.us
337	Tom Green County Juvenile Drug Treatment Court	Tom Green	JTC	Tommy LaFon	tommy.lafon@co.tom-green.tx.us	Camille Duarte	camille.duarte@co.tom-green.tx.us
66	CSCD Felony Drug Court Program #24	Tom Green, Coke, Concho, Irion, Rumsels, Sterling & Schleicher	ATC;	Tommy LaFon	tommy.lafon@co.tom-green.tx.us	Temporarily Vacant	Temporarily Vacant
67	CCL Regional Specialty Court and the 51st District Veterans Treatment Court	Tom Green, Coke, Concho, Irion, Rumsels, Sterling & Schleicher	VTC	Ben Nolen, Andrew Graves and Lane Carter	Ben.Nolen@co.tom-green.tx.us, Andrew.Graves@co.tom-green.tx.us, Lane.Carter@co.tom-green.tx.us	Gracie Nunez	Gracie.Nunez@co.tom-green.tx.us
91	Parenting in Recovery/Travis County Family Drug Treatment Court	Travis	FTC;	Aurora Martinez Jones	aurora.martinezjones@traviscountytx.gov	Amber Middleton	amber.middleton@traviscountytx.gov
148	Travis County Drug Court	Travis	ATC;	Chantal Eldridge	Chantal.Eldridge@traviscountytx.gov	Marsha Margenroth	Marsha.Margenroth@traviscountytx.gov
149	Travis County DWI Court	Travis	ATC;	Elisabeth Earle	Elisabeth.Earle@traviscountytx.gov	Marsha Margenroth	Marsha.Margenroth@traviscountytx.gov
151	Travis County Veterans Treatment Court	Travis	VTC;	Brad Urrutia	brad.urrutia@traviscountytx.gov	Jolene Grajczyk	jolene.grajczyk@traviscountytx.gov
300	Mental Health Court	Travis	MHC;	Kim Williams	kimberly.williams@traviscountytx.gov	Carrie Peace	caroline.peace@traviscountytx.gov
125	Ysleta del Sur Pueblo Tribal Court	Tribal Government	JTC	Enrique Granillo, Isaac Roldan, Tony Valdez II	tfjd@ydsp-nsn.gov	Esequiel Garcia	zgarcia@ydsp-nsn.gov

OCA Registered Specialty Courts

CrID	Court Name	County or Counties served	Type of Court	Presiding Judge's name	Presiding Judge's email address	Court Coord. or POC	Court Coord. or POC email address
226	38th District Specialty Court	Uvalde	MHC; ATC;	Camile G. DuBose	camile@uvaldecounty.com	Lela Ballesteros	lela@uvaldecounty.com
230	County of Val Verde DWI Specialty Court	Val Verde	ATC;	Sergio J. Gonzalez	sgonzalez@valverdecounty.texas.gov	Israel Prieto Jr.	israel.prieto@valverdecounty.texas.gov
328	Juvenile/Mental Health Specialty Court	Val Verde	JTC;	Sergio J. Gonzalez	sgonzalez@valverdecounty.texas.gov	Israel Prieto Jr.	israel.prieto@valverdecounty.texas.gov
154	Victoria County DWI Court	Victoria	ATC;DWI Court;	Daniel F. Gilliam	dgilliam@vctx.org	Becky Wade	bwade@vctx.org
312	Victoria County CARE Court	Victoria	ATC;	Hon. Eli Garza	egarza@vctx.org	Constance Filley Johnson	cfjohnson@vctx.org
37	Webb County Adult Drug Court	Webb	ATC	David E. Garcia	davidg@webbcountytx.gov	Margarita Herrera Garza	mhgarza@webbcountytx.gov
197	Webb County Court-at-Law II DWI Court	Webb	ATC;	Victor Villarreal	vvasquez@webbcountytx.gov	Victor Vasquez III	vvasquez@webbcountytx.gov
200	Webb County Veterans Treatment Court	Webb	VTC;	David E. Garcia	davidg@webbcountytx.gov	Margarita Herrera Garza	mhgarza@webbcountytx.gov
238	Webb County Court-at-Law II Juvenile Drug Treatment Court Program	Webb	JTC;	Victor Villarreal	vvasquez@webbcountytx.gov	Victor Vasquez III	vvasquez@webbcountytx.gov
327	Texas Emergency Network Diversion (TEND) Court	Webb	CSEP	Selina L. Mireles	Selina.Mireles@txcourts.gov	Eliza Cavazos	rcavazos@webbcountytx.gov
189	Webb County Family Drug Treatment Court	Webb and Zapata	FTC;	Selina L. Mireles	Selina.Mireles@txcourts.gov	Amy Herrera	aherrera@webbcountytx.gov
156	Williamson County DWI/Drug Court	Williamson	ATC;	Laura Barker	laura.barker@wilco.org	Erin Lucas	erin.lucas@wilco.org
204	Williamson County Veterans Treatment Court	Williamson	VTC;	Laura Barker	laura.barker@wilco.org	Erin Lucas	erin.lucas@wilco.org
319	Family Recovery Court	Williamson	FTC;	Ryan Larson	Ryan.Larson@wilco.org	Nadia Castilla	nadia.castilla@wilco.org

BRAZOS VALLEY COUNCIL OF GOVERNMENTS



REGIONAL STRATEGIC PLAN

2023 – 2028

Last Update: August 2023

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EXECUTIVE SUMMARY

The 2023-2028 BVCOG Regional Strategic Plan, which includes the seven counties (Brazos, Burleson, Grimes, Leon, Madison, Robertson, and Washington) in the BVCOG region, is a multi-year plan that includes a whole community approach to addressing the needs and priorities of the region. The purpose of the Strategic Plan is to identify gaps in services regarding Juvenile Justice, Victim Service, Law Enforcement, Behavioral Health, and Homeland Security. Key regional partners are invited to participate in developing the problems to be addressed and action steps for each of the plan priorities.

These key partners include County Judges, Mayors, Emergency Management Coordinators, Sheriffs, Police Chiefs, Constables, Non-Profit organizations, CJAC members, Mental Health Agencies, Victims' Rights Groups, Juvenile Probation Departments, Substance

Abuse Prevention, Intervention and Treatment Groups, and other community agencies.



Organizations and agencies within the BVCOG region have a strong history of working together to solve problems and help close gaps in services.

The BVCOG Criminal Justice Advisory Committee will use the priorities listed in the Brazos Valley Strategic Plan during the application prioritization process. These priorities will be entered on each score sheet and points will be given based on how well the applicant addressed the identified local priorities. The strategic plan will help identify the applications addressing the most critical needs in the region. The BVCOG Regional Planning Team works in conjunction with other

planning groups in the region to ensure a regular exchange of ideas. Individuals active in the planning process generally serve on many of these committees and share mutual concerns.

The plan requires an annual review to ensure the plan meets regional needs. The yearly review includes updating data charts and checking progress towards meeting the stated priorities and goals. Each component, Juvenile Justice, Victim Service, Law Enforcement, and Mental Health & Substance Abuse will participate in one to two meetings to validate goals and priorities as well as report progress in meeting those goals. BVCOG staff will ensure demographics and statistics remain current. An action plan will be developed to identify responsible parties for each priority/objective and track progress towards addressing/meeting the priority.

It is the intent of the Regional Planning Group to improve outcomes for individuals and families struggling with problems described in the Plan's focus areas. Efforts are being made by many local agencies and organizations to address problems with local funds as well as grant funds from multiple state and federal sources. To the extent that these funds are available, the Regional Planning Team will continue to encourage agencies to provide programming that addresses the outlined focus areas.

If you are reading this plan and have not been involved in its development, you are invited to join in this ongoing endeavor. Any questions you have can be sent to BVCOG staff:

Public Safety Planning Program Manager
Cagan Baldree
979-595-2801 ext. 2028
cagan.baldree@bvcog.org
Criminal Justice Planner

Rebecca Hill
979-595-2801 ext. 2041
rebecca.hill@bvcog.org

Brazos Valley Regional Priorities

Juvenile Justice Priorities

Local priorities:

- Increase the availability and accessibility of local, affordable behavioral health services to adolescents and their families.
- Implement and improve prevention and intervention services at schools and other local agencies to prevent and intervene in at risk behaviors in juveniles that lead to delinquency, truancy, dropping out of school or referral to the juvenile justice system including reduction in drug and alcohol use.
- Implement and improve local programs to give resources and services to juveniles and families in crisis more effectively.
- Increase support and knowledge base of juveniles exiting the probation system in the six rural counties for re-entry into community.
- Increase funding available to local juvenile probation departments for placement, diversion, transportation, and other services needed for kids on probation and staff.

Victim Service Priorities

Local priorities:

- Provide advocacy support to all victims to ensure holistic recovery by increasing resources for, communication between, information sharing, coordinated training, and staff available to local service organizations and other front responding partners in the community.
- Increase awareness and collaboration efforts to prevent and end the cycle of violence.
- Increase victim's knowledge and access to licensed counselors and trauma-informed care for victims.
- Increase wrap around services and care for victims including, but not limited to, emergency and affordable short and long-term housing, legal services, and transportation.
- Improve access to advocacy and other core services for immediate needs of survivors of domestic violence during crisis who present at frontline responding agencies (hospitals, law enforcement, primary care, schools, etc.).

Law Enforcement Priorities

Local priorities:

- Expand staffing, increase retention of experienced officers and jailers in local law enforcement agencies and enhance community relations.
- Increase the number of adequate and affordable mental health and substance abuse treatment and support options in the region.
- Enhance and increase programs to assist offenders, families, and caregivers with re-entry into community.
- Increase education/training/rehabilitation programs to batterers and other offenders and law enforcement agencies to reduce the number of repeat offenders.
- Increase availability of essential equipment which will allow officers to perform duties safely and effectively.

Behavioral Health Priorities

Local priorities:

- Increase number of peace officers, professionals and citizens trained in behavior health response.
- Enhance knowledge on behavioral health issues and resources across the region, especially in schools, hospitals, and law enforcement agencies.
- Expand the availability of affordable behavioral health services in the region to include detox, residential, substance misuse treatment facilities, and a psychiatric hospital in the region.
- Increase wrap around services and care for families and individuals with behavioral health concerns including, but not limited to, transportation, housing, and basic medical care, to help them in their recovery.
- Increase collaboration and partnerships between agencies and providers across the region.

Homeland Security Priorities

Local priorities:

- Prevent terrorist attacks and organized criminal activity.
- Reduce vulnerability to terrorist and criminal attacks and natural and technological disasters.
- Minimize the impact of terrorist and criminal attacks and natural and technological disasters through proactive mitigation planning and programs.
- Increase capability of the response system to minimize damage and loss of life from terrorist and criminal attacks and natural and technological disasters.

REGIONAL PROFILE

Brazos Valley Council of Governments (BVCOG) is a regional council of governments and political subdivision of the State of Texas organized by and operating under the Texas Regional Planning Act of 1965, as amended, Chapter 391 of the Local Government Code. The region is comprised of Brazos, Burleson, Grimes, Leon, Madison, Robertson, and Washington Counties and serves over 374,607 citizens plus over 20,000 daily transient students. The region covers an area of 5,109 square miles covering more square miles than Rhode Island, Delaware, Connecticut, Vermont, and Hawaii. The regional population has increased over 40% in the last 22 years, with significant expansion anticipated over the coming years.

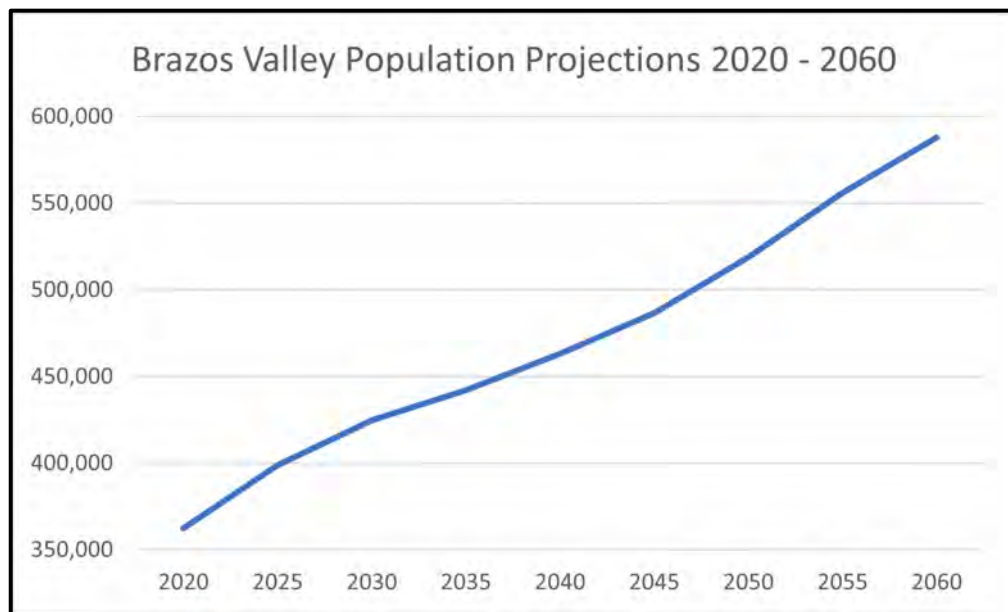


Figure 1 Source Texas Demographic Center <https://demographics.texas.gov/data/tpepp/projections/>

The region is also interconnected with major contiguous Texas metropolitan areas such as Houston, Austin, San

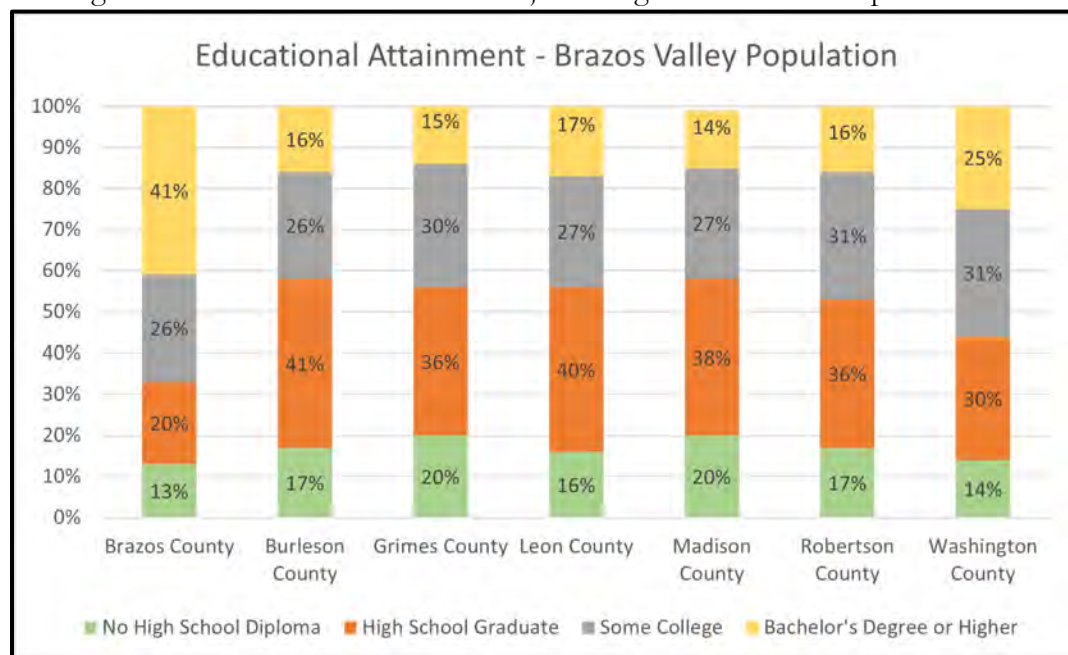


Figure 3 - Source BVCOG County Dashboards <https://www.bvcog.org/programs/economic-community-development/data-resources>

Antonio, and Austin via a network of major thoroughfares such as U.S. 290, IH-45, SH-6, SH-21, SH-36, SH-79, SH-105, and SH-30. Major rail lines pass north/south and east/west through the region.

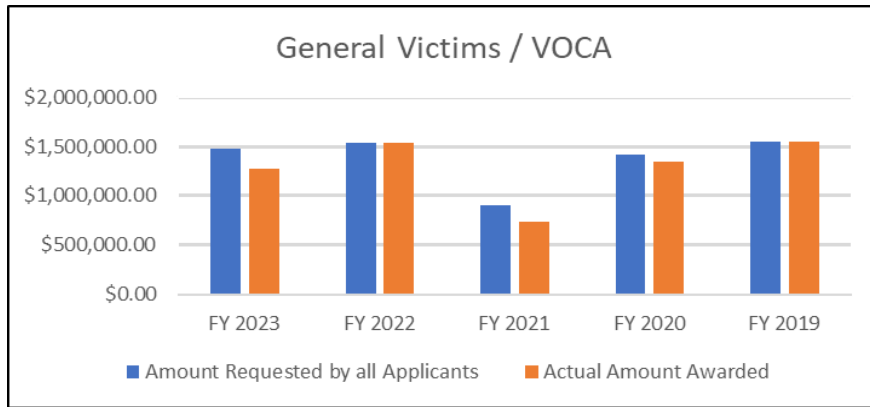
There are several regional landmarks and region-wide entities that play a role in defining the characteristics of the Brazos Valley and that help to support the goals and objectives of the BVCOG. Within the Brazos Valley there are also several events that serve as major attractions for

everyone throughout the region and even throughout the state. Some of these events include the Navasota Blues Festival, Washington County Bluebonnet Festival, Burleson County Kolache Fest and Chili Fest, and Madison

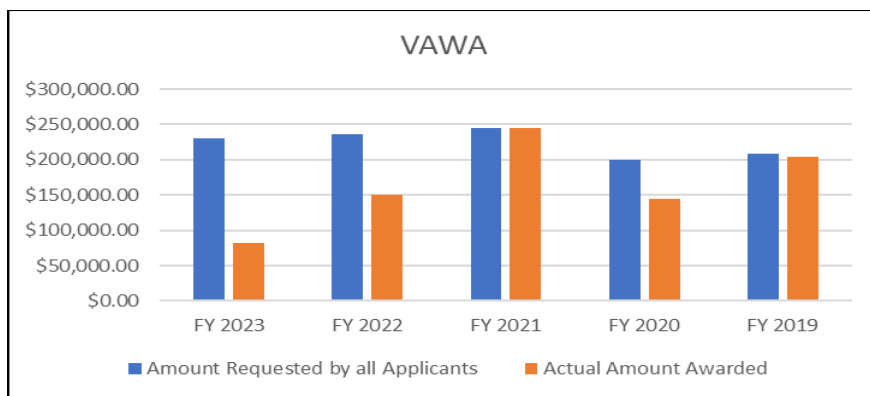
County's Fair on the Square. Brazos County is the most urban county in the region and is home to the historic Downtown Bryan and the City of College Station.

The Brazos Valley Region's unique geography, resources and people have long been vital to the State of Texas and to The United States of America. Today, the Brazos Valley Region is a technology and educational center, a land of rich natural and cultural resources, and a center for international education and training.

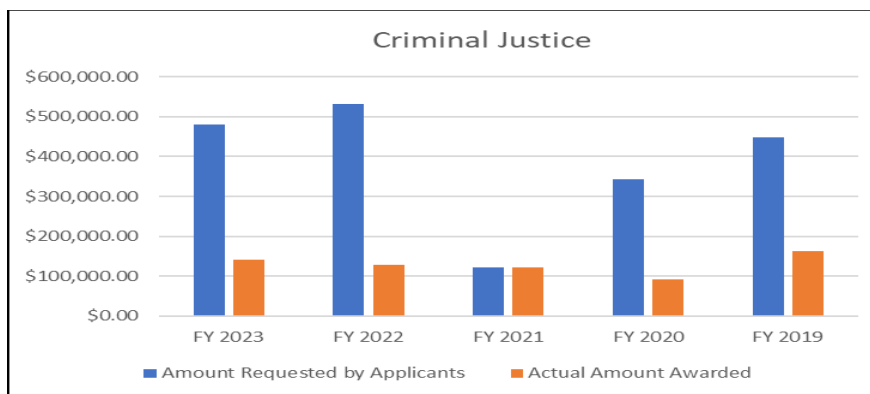
Many of the priorities and needs identified in the plan are a result of having more needs than available funding. The following charts detail the amount of funding requests received versus the amount funded through the Office of the Governor.



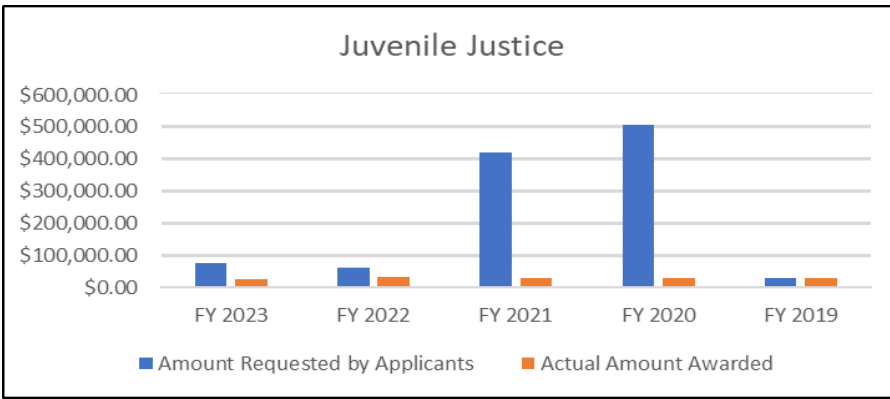
General Victims / VOCA		
Grant Year	Amount Requested by Applicants	Actual Amount Awarded
FY 2023	\$1,477,154.57	\$1,273,980.07
FY 2022	\$1,533,126.34	\$1,533,126.34
FY 2021	\$905,180.38	\$734,164.56
FY 2020	\$1,416,074.12	\$1,340,104.12
FY 2019	\$1,549,303.62	\$1,549,303.62



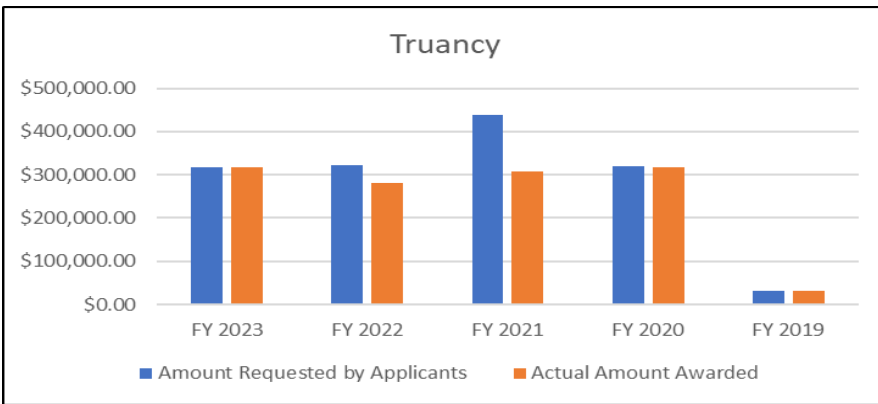
VAWA		
Grant Year	Amount Requested by Applicants	Actual Amount Awarded
FY 2023	\$230,109.42	\$82,094.24
FY 2022	\$236,450.40	\$150,000.00
FY 2021	\$245,442.65	\$245,442.65
FY 2020	\$199,138.00	\$145,000.00
FY 2019	\$207,971.00	\$204,571.00



Criminal Justice		
Grant Year	Amount Requested by Applicants	Actual Amount Awarded
FY 2023	\$480,155.18	\$140,670.44
FY 2022	\$531,137.01	\$128,189.07
FY 2021	\$121,592.28	\$121,592.28
FY 2020	\$342,321.50	\$92,547.00
FY 2019	\$448,840.77	\$163,628.00



Juvenile Justice		
Grant Year	Amount Requested by Applicants	Actual Amount Awarded
FY 2023	\$77,566.88	\$27,215.09
FY 2022	\$61,530.00	\$32,428.72
FY 2021	\$420,897.00	\$30,000.00
FY 2020	\$506,422.00	\$30,000.00
FY 2019	\$30,000.00	\$30,000.00



Truancy		
Grant Year	Amount Requested by Applicants	Actual Amount Awarded
FY 2023	\$316,584.00	\$316,584.00
FY 2022	\$321,604.00	\$281,604.00
FY 2021	\$439,433.00	\$306,964.14
FY 2020	\$318,532.56	\$318,177.70
FY 2019	\$31,932.00	\$31,932.00

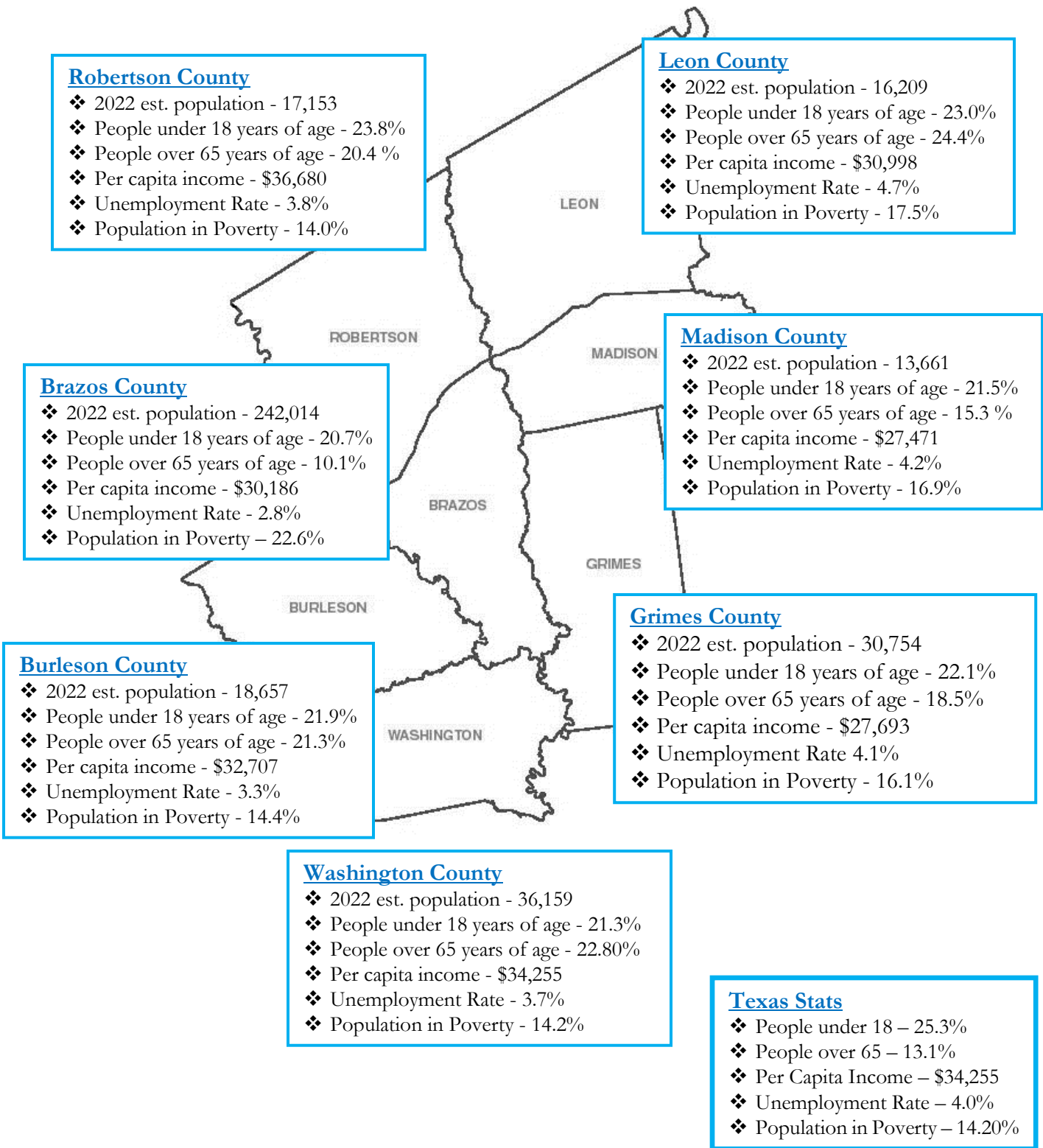
Workforce						
County	Total Employees	Population works in county (%)	Population that works outside county (%)	Employment by Occupation (%)		
				White Collar	Blue Collar	Services
Brazos	89,675	93	7	65	18	17
Burleson	4,220	42	58	46	37	16
Grimes	8,776	53	46	48	37	15
Leon	6,279	60	39	45	37	18
Madison	4,132	65	34	53	29	18
Robertson	4,053	51	48	57	30	14
Washington	18,860	83	16	57	27	16

Source: Brazos Valley Council of Governments Comprehensive Economic Development Strategy

Population to Health Professional Ratios for the Brazos Valley and Texas			
County	Primary Care Physicians	Dental Health Professionals	Mental Health Specialists
Brazos County	1,150 : 1	1,810 : 1	780 : 1
Burleson County	2,640 : 1	18,050 : 1	18,050 : 1
Grimes County	3,700 : 1	5,050 : 1	5,050 : 1
Leon County	16,860 : 1	5,320 : 1	5,320 : 1
Madison County	7,210 : 1	4,570 : 1	4,570 : 1
Robertson County	17,160 : 1	16,960 : 1	5,650 : 1
Washington County	1,630 : 1	1,990 : 1	1,380 : 1
Texas	1,640 : 1	1,610 : 1	690 : 1
United States	1,310 : 1	1,380 : 1	340 : 1

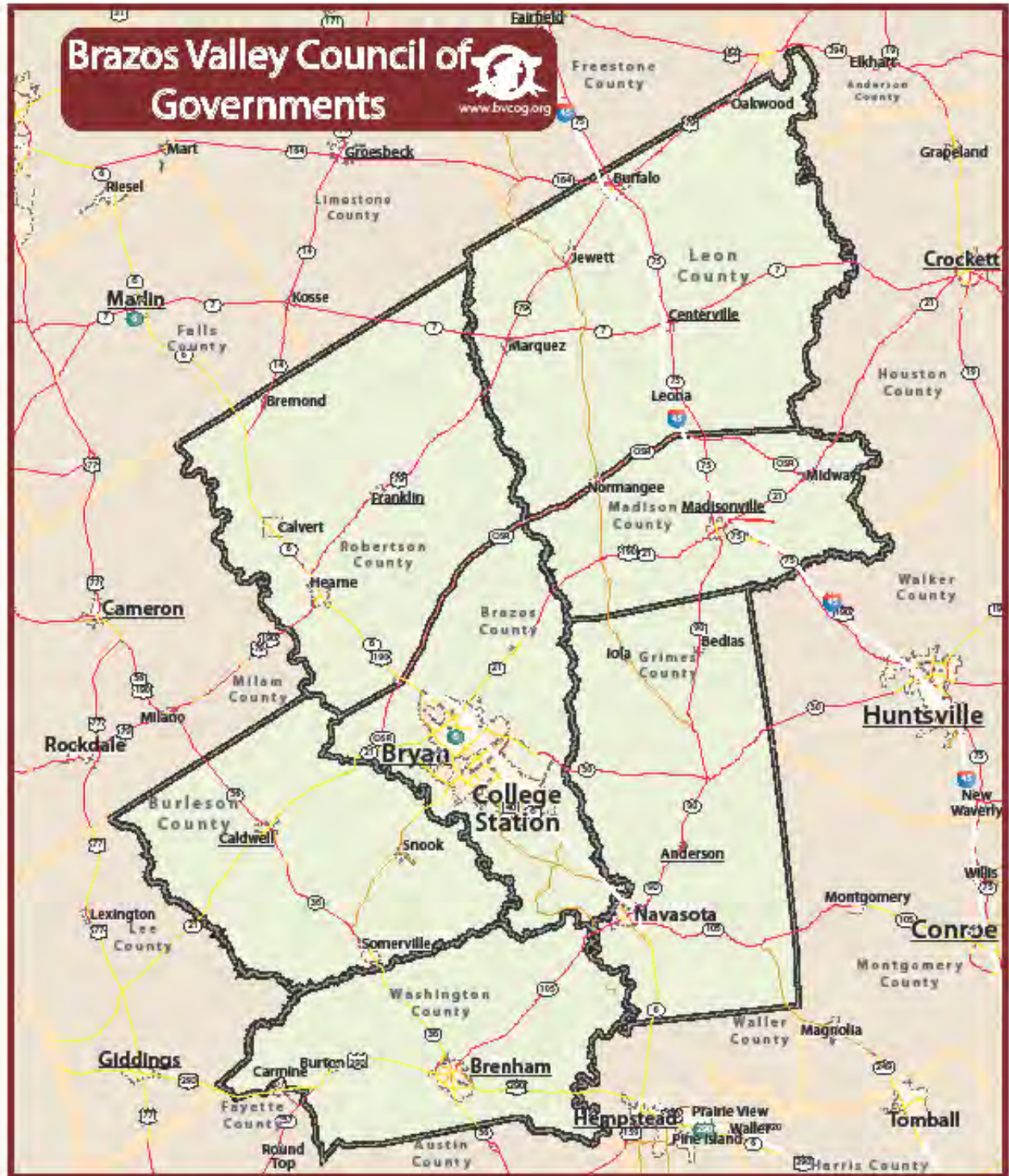
Source: County Health Rankings and Roadmaps <https://www.countyhealthrankings.org/>

REGIONAL DATA SNAPSHOT



Source: U.S. Census Texas Quick Facts, <https://www.census.gov/quickfacts/fact/table/TX/BZA010221>
 Unemployment Rate - Federal Reserve Bank of St. Louis <https://fred.stlouisfed.org/categories/29898>

Brazos Valley Council of Governments



- U.S. Interstate
- State Business
- Secondary Two Lane Hwy
- Bus Interstate
- Limited Access Freeway
- BVCOG County Bounds
- U.S. Highway
- Limited Access Tollway
- Other County Bounds
- U.S. Business
- Other Four Lane Hwy
- City or CDP Bounds
- State Highway
- Principle Two Lane Hwy
- County Seat

Projection: Lambert Conformal Conic; Coordinate System: StatePlane13 Central; Datum: NAD83; Scale: 1:884000; Date: 10/14/2013
 The BVCOG website is not responsible for any errors or omissions in this map or other GIS products, please contact City of Bryan at 361-331-3311 or BVCOG at 361-331-3311 for more information.

PLANNING TEAM



Plan Coordinator: Rebecca Hill, Sr. Planner, Brazos Valley Council of Governments.

In developing this Regional Strategic Plan, members of the team participated in an initial planning meeting and then several focus groups for the purpose of narrowing the scope of research and data that are incorporated into the plan.

Current Planning Team:

- Danielle Abdelhamid, Symetria Recovery
- Dawn Marie Baletka, Texas A&M University
- Galdino Banda, Robertson County Juvenile Probation
- Sherrie Barratt, Grimes County Juvenile Probation
- Rita Baty, City of Buffalo
- Dayana Borges, Brazos County Sheriff's Office
- Brandon Borski, Burleson County Juvenile Probation
- Karen Box, Robertson County Sheriff's Office
- Craig Boyett, Robertson County Constables, Pct 2
- Ashley Brittain, Bryan ISD
- Shane Brune, MHMR Authority of Brazos Valley
- Shelly Butts, Madison County Office of Emergency Management
- Layce Cantwell, Promises Brazos Valley
- John Chancellor, Blinn College
- Linda Chandler, Twin City Mission – Domestic Violence Services
- Amanda Cochrane, Focusing Families
- Crystal Connor, Baylor Scott & White Medical Center
- Ed Costello, Texas A&M University Police Department
- Juanelle Cox, Minister
- Phillip Cox, Grimes County Commissioner
- Crystal Crowell, BVCASA
- Donna Damon, Washington County Comm. Supervision & Corrections Department
- Jared Datzman, Prevention Resource Center
- Morgan Driskill, Leon County Auditor's Office
- Kayla Duncan, SARC
- Lee Elkins, Texas A&M University Police Department
- Shawn Edwards, Burleson County Sheriff's Office
- Steven Eilert, Brenham Police Department
- Honorable Joe Fauth, Grimes County Judge
- Sherry Fauth, Grimes County Citizen
- Chuck Fleeger, Amber Alert Network
- Tanya Foster, Leon County Domestic Violence Advocacy Program
- Jessi Hall, MHMR Authority of Brazos Valley
- Jay Huffy, Brenham ISD
- Annalee Hugo, College Station Police Department
- Jackie Kempenski, Twin City Mission
- Niki Johnson, Baylor Scott & White Medical Center
- Faye Lane, Brazos County Citizen
- Jessica Laney, Texas A&M University Police Department
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- Megan McCarty, Texas A&M University Police Department
- Todd McCoy, Brazos County Juvenile Services
- Sara Nacianceno, Madison County Juvenile Probation
- Dorothy Nevill, Twin City Mission
- Hayley Nichols, Burleson County Sheriff's Office
- Dawn Peters, Woodland Springs
- Barbie Piccolo, Brazos County Juvenile Services
- Morgan Roe, Leon County Adult Probation
- Terry Seely, Pentecostals of Franklin
- Martha Smith, Grimes County Sheriff's Office
- Honorable Joe D. Scarpinato, Robertson County
- Cindi Scofield, Peacock Legacy of Hope / SAFE Sobering Center
- Angela Serna, Hearne Police Department

- Rodney Sigler, College Station Police Department
- Duane Strange, Burleson County Office of Emergency Management
- Carmen Thomas, Leon County Juvenile Probation
- Jill Tribe, NOW Foundation
- Kristi Tucker, Grimes County Constable Pct. 2
- Justin Vykukal, Texas A&M University Police Department
- Brenda Williams, Grimes County District Attorney's Office
- JoAnn Willis, The Nest
- Jerry Winn, 3rd Day Treatment
- Nancy Winn, 3rd Day Treatment & Texas A&M Agrilife

Agencies, Departments, & Jurisdictions Represented by Participants

3 rd Day Treatment	BVCASA	Leon County Juvenile Probation	SAFE Sobering Center
Amber Alert Network	College Station Police Department	Madison County Juvenile Probation	SARC
Baylor Scott & White Medical Center	Focusing Families	Madison County Office of Emergency Management	Symetria Recovery
Blinn College	Grimes County	MHMR Authority of Brazos Valley	Texas A&M Agrilife
Brazos County Juvenile Services	Grimes County Commissioner	NOW Foundation	Texas A&M University
Brazos County Sheriff's Office	Grimes County Constable Pct. 2	Peacock Legacy of Hope	Texas A&M University Police Department
Brenham ISD	Grimes County District Attorney's Office	Pentecostals of Franklin	The Nest
Brenham Police Department	Grimes County Juvenile Probation	Prevention Resource Center	Twin City Mission
Bryan ISD	Grimes County Sheriff's Office	Promises Brazos Valley	Twin City Mission – Domestic Violence Services
Burleson County Juvenile Probation	Hearne Police Department	Robertson County	Washington County Community Supervision & Corrections Department
Burleson County Office of Emergency Management	Leon County Adult Probation	Robertson County Constables, Pct 2	Woodland Springs
Burleson County Sheriff's Office	Leon County Auditor's Office	Robertson County Juvenile Probation	
City of Buffalo	Leon County Domestic Violence Advocacy Program	Robertson County Sheriff's Office	

REGIONAL PRIORITIES

In each of the areas on the following pages, priorities are identified, and data is included that supports both the existence and severity of gaps as they are found in **the Brazos Valley Region**. Below the description and data are a discussion of the problems, the way the problems are being addressed, and strategically how responses to these community problems could be improved.

Juvenile Justice

Victim Services

Law Enforcement

Behavioral Health

Homeland Security

JUVENILE JUSTICE PRIORITIES

Identified Priority: Increase the availability and accessibility of local, affordable behavioral health services to adolescents and their families.

Data:

Barriers and Facilitators to Mental Health Help-Seeking Among Young Adults

Barriers	Facilitators
Fear of being stigmatized	Positive experience with help-seeking
Limited confidentiality and trust	Social support of encouragement from others
Difficulty identifying symptoms	Perceiving problem as serious
Concern about provider characteristics	Confidentiality and trust in provider
Self-reliance	Ease of expressing emotion and openness
Limited knowledge about mental health services	Education and awareness
Stress about help-seeking	Positive attitudes toward help-seeking

Source – Substance Misuse Prevention for Young Adults – Substance Abuse and Mental Health Services Administration
<https://store.samhsa.gov/product/Substance-Misuse-Prevention-for-Young-Adults/PEP19-PL-Guide-1>

Behavioral health is an important part of overall health for children as well as adults. For many adults who have mental disorders, symptoms were present—but often not recognized or addressed—in childhood and youth. For a young person with symptoms of a mental disorder, the earlier treatment is started, the more effective it can be. Early treatment can help prevent more severe, lasting problems as a child grows up. (National Institute of Mental Health, <https://www.nimh.nih.gov/health/topics/child-and-adolescent-mental-health/index.shtml>).

Substance abuse and problematic patterns of substance use among youth can lead to problems at school, cause or aggravate physical and mental health-related issues, promote poor peer relationships, cause motor-vehicle accidents, and place stress on the family. They can also develop into lifelong issues such as substance dependence, chronic health problems, and social and financial consequences (Substance Use/Misuse, <https://youth.gov/youth-topics/substance-abuse>)

Potential Responses to Priority:

- 1. Expand community access to mental health & substance abuse prevention and treatment programs and services in the Brazos Valley.**
- 2. Increase knowledge of elected officials, general public and other stakeholders about substance use and mental health services through advocacy and public education opportunities.**
- 3. Increase community collaboration and resource sharing between local responders, schools, community partners and other programs.**
- 4. Establish systems to support life during recovery and reintegration into the community.** Wraparound services provide comprehensive, holistic, and tailored youth- and family-driven responses to young adults who face behavioral health challenges.

Identified Priority: Implement and improve prevention and intervention services at schools and other local agencies to prevent and intervene in at risk behaviors in juveniles that lead to delinquency, truancy, dropping out of school or referral to the juvenile justice system.

Data: Too many of America's young people attend school on an irregular basis, resulting in their failure to gain a solid foundation of basic academic skills. These young people have not yet officially dropped out of school, and they are not on extended absence due to illness. They are truants -- at risk of academic failure and dropping out of school at age 16, or earlier, and never obtaining the skills necessary to become contributing members of society. Truancy has been rated among the top 10 problems facing schools, with the daily absentee rate as high as 30 percent in some cities. As several studies have documented, high rates of truancy are linked to high daytime burglary rates and vandalism. Truancy is not a problem restricted to the education and law enforcement communities. It has an even more important impact on the truant's ability to learn, develop interpersonal relationships, and ultimately complete school and gain the knowledge and skills necessary for higher education and/or future employment. To



comprehensively address the truancy problem, a range of interested parties must join together to coordinate a response. These parties include schools, law enforcement agencies, parents, businesses, judicial and social services agencies, and community and youth organizations. Truancy reduction programs are having positive effects on both school attendance and juvenile crime. The best delinquency prevention strategies are comprehensive, reducing risk and developing protective factors in each child and in families, schools, communities, and peers. Researchers have found that collective strategies with multiple protective programs, rather than those that address single risk factors, have a sizable impact on reducing delinquency and truancy (The Coordinating Council on Juvenile Justice and Delinquency Prevention's *National Juvenile Justice Action Plan*. <https://ojjdp.ojp.gov/sites/g/files/xyckuh176/files/action/contents.htm>)

Ms. Brittain with Bryan ISD shared that “Establishing regular school attendance early is critical to connecting students to school, providing the opportunity to acquire a solid academic foundation, and building positive and collaborative relationships with families. Students drop out of school for a multitude of reasons including low academic achievement, retention/over-age for the grade level, poor attendance, discipline issues and family socioeconomic status. The most promising approaches to reducing the dropout rate are family engagement and behavioral intervention.”

Potential Responses to Priority:

- 1. Create multidisciplinary partnerships between agencies and organizations that impact truancy and/or juvenile justice directly (schools, juvenile courts, law enforcement agencies and community agencies).**
- 2. Develop comprehensive approaches that address the multiple risk factors that affect truancy and delinquent behavior including transportation, mental health, substance use, family setting and school climate.** Even high-risk youth can avoid involvement in delinquency if they experience many protective factors. Improving education and youth employment opportunities, enhancing social skills, and providing youth with mentors and adult role models are essential components of delinquency prevention.
- 3. Increase awareness of BVCASA and other regional agencies and utilize trained staff for teacher in-services training and other community partner's needs.** BVCASA and other agency's curricula-based services programs could be utilized more to provide education to teachers and other community leaders.
- 4. Increase vocational and trade skills education opportunities in schools and other organizations.**
- 5. Increase truancy prevention programs in the region.** Programs should have a behavioral component as well as family engagement.



Identified Priority: Decrease drug and alcohol use by juveniles.

Data: Drug and alcohol use in juveniles is declining in some areas and growing in others. Juveniles who use drugs and/or drink alcohol display antisocial behavior and have difficulty succeeding in school and family relationships. The CDC conducted a Youth Risk Behavioral Survey in 2021 and found that 17.6 percent of high school students in Texas had an alcoholic drink before age 13 years old. Of the students surveyed, 13.2 percent consumed 5 or more alcoholic drinks in a row in the last 30 days. Also, 17.4% were offered, sold or given an illegal drug on school property in the last 12 months before the survey. (Weblink: <https://www.cdc.gov/healthyyouth/data/yrbs/results.htm>)

BVCASA also provides evidence-based educational programs in schools across the BVR, as well as the Pregnant and Postpartum Intervention Program (PPI – Baby Love) and adolescent outpatient treatment. The agency also conducts monthly (except in December) in-house educational programs entitled Choices Not Chances (for adults who are referred into the program) and Sobering Facts (for youth needing education on the dangers of alcohol, tobacco, and other drug abuse). Anyone interested can call for times and costs of CNC (no charge for adolescents).

Potential Responses to Priority:

- 1. Increase community collaboration and programs between schools, jurisdictions, law enforcement agencies and other community partners.**
- 2. Conduct awareness and education sessions with youth in schools, detention centers and in local probation departments.**
- 3. Educate family members on the signs of substance and/or alcohol use/abuse.**
- 4. Encourage and offer social and emotional skills training to youth and adults as well as parenting skills training to parents.**
- 5. Review national best practices shown to reduce use of drugs and alcohol in youth within 60 days of plan start date.**

Identified Priority: Implement and improve local programs to give resources and services to juveniles and families in crisis more efficiently.

Data: Many officers are unaware of the steps to take after a juvenile is arrested and the local juvenile probation department is either involved too early or not at all. Judges and prosecutors must be aware of the process for juveniles in trouble and aware of all options available.

Potential Responses to Priority:

- 1. Develop and deliver prevention, diversion and early intervention programs for youth that focus on truancy, delinquency, substance abuse, dating violence, crime prevention, anti-bullying, and mental health.**
- 2. Develop a resource list of available parenting education opportunities and resources to be updated yearly.** Local church leaders and agency personnel work with parents every day and want to help them be good, successful parents, but often do not know where help is available. A resource list of parent educational opportunities and resources is a tool to help those who already work with and have the trust of parents point them towards needed help and resources.
- 3. Juvenile Probation Department in each county develop a checklist of required steps and notifications and distribute to all law enforcement agencies and judicial courts to provide education on steps to complete when a juvenile is arrested and in court.** Provide training to local law enforcement, prosecutors and judges on rules and regulations regarding arresting/representing juveniles and resources and options available to juveniles.

Identified Priority: Increase support and knowledge base of juveniles exiting the probation system in the six rural counties for re-entry into community.

Data: “Every year approximately 100,000 juveniles are released from juvenile detention facilities and other out-of-home placements. An out-of-home placement can be disruptive even for juveniles who have family, school, or community support. Juveniles released from confinement experience other challenges in returning to society. For instance, many confined juveniles return to communities with high crime rates and poverty, unstable households, and family relationships, failing school systems, and unemployment. Juvenile offenders-in general-are more likely to struggle with mental health and substance abuse issues. Reentry and aftercare programs attempt to transition and reintegrate formerly incarcerated juveniles back into society. Reentry and aftercare programs are essential to help adjust juveniles back into society and to reduce recidivism rates.” (Reentry & Aftercare-Juvenile Justice Guidebook for Legislators, National Conference of State Legislatures).

All counties have an aftercare program set up for exiting juveniles. Juveniles exiting the probation program often lack the financial and social support to succeed and become productive members of society. Probation Aftercare programs provide a support network to juveniles as they transition back into society. Peer-to-Peer group sessions can also help those juveniles who have a mental illness get the help and support they need.

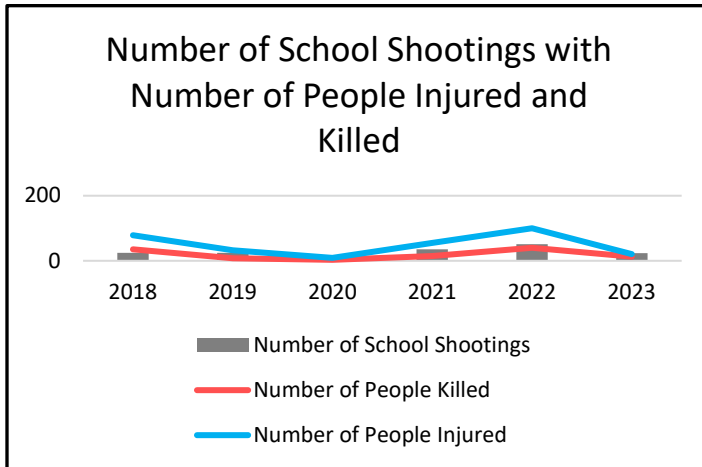
BVCASA conducts a host of programs designed to prevent drug misuse and other problem behaviors, including a parenting intervention program Baby Love for pregnant and postpartum teens at risk for substance abuse. BVCASA also provides the REACH program, adolescent outpatient treatment for youth who have been screened and meet DSMV criteria for substance abuse disorder. Treatment is conducted in group and individual sessions.

Potential Responses to Priority:

- 1. Rural County Probation Departments expand aftercare programs by April 2025.** Several different aftercare program models are available. They all share the same concepts of structured transition, surveillance and advising of community resources and services available. The model selected should address key issues and problems faced in the community by juveniles and work with existing community resources and fit in with existing probation department policies and personnel availability. Assistance may include job placement, skills training, counseling, and other services as needed. Legislation recently passed to allow juvenile probation departments to spend funds on juveniles up to 6 months after they leave the program.
- 2. Provide programs for job readiness to address the life skills necessary to be successful, productive members of society, and to also live independently.**

Identified Priority: Enhance preparedness at local schools for an active shooter / lock down situation.

Data: Wikipedia did a search of news media websites and school news releases and developed a list of school-associated violent deaths and injuries of students, **staff**, and nonstudents while on school property. The following graph shows the total numbers for the last 20 years for grades kindergarten through 12th grade in the United States:



School Shooting Data			
Year	Number of School Shootings	Number of People Killed	Number of People Injured
2018	24	35	79
2019	24	8	32
2020	10	3	9
2021	35	15	55
2022	51	40	100
2023	23	13	21

Source: School Shootings Over Time: Incidents, Injuries, and Deaths (2021, March 23). Education Week. Retrieved July 13, 2023 from <https://www.edweek.org/leadership/school-shootings-over-time-incidents-injuries-and-deaths>

The CDC conducted a Youth Behavior Risk Study in 2021 that asked youth across the country health and behavior related questions on activities conducted in the 30 days preceding the survey. The study found that 2.3% of Texas high school respondents carried a weapon onto school property, 8.5% were threatened or injured with a weapon on school property, and 13.3% did not go to school because they felt unsafe at school or on their way to or from school. (Web link: <http://www.cdc.gov/healthyyouth/data/yrbs/index.htm>)



Most regional school districts have limited staff time and financial resources to adequately address active shooter situations. Many do not actively conduct active shooter / lock down training or exercises. Awareness level training is available for free through local law enforcement agencies to area schools, but few have taken advantage of the opportunity.

Potential Responses to Priority:

- 1. Local Law Enforcement continue providing active shooter / lock down drill awareness training to local schools.** Local law enforcement agencies can provide the training free of charge to school staff and personnel. The training engages participants in dialogue and problem solving and usually lasts about 4 hours.
- 2. School personnel conduct active shooter / lock down scenarios at 7 school districts by December 2024.** This allows teachers to practice the lock down procedures at their school and allows local law enforcement to run through procedures for clearing the school. Teachers will act as “students” and gain perspective on what law enforcement will and will not do during an actual active shooter event.
- 3. School personnel develop and provide protocols to help staff and teachers recognize signs of a potential problem.** If teachers and staff are able to spot a student, teacher or staff member that has signs of potential problems including violent drawings or writing, violent outbursts and lack of friends. Protocols from all school districts will be collected and shared with all interested districts.
- 4. School personnel provide parent education classes at 5 elementary schools by April 2024.** The parent education classes would focus on the school’s policies and procedures for a school lock down. The parents would also get tips on how to teach their children to respond to an incident on campus and when and where to report suspicious behavior.



Identified Priority: Increase funding available to local juvenile probation departments for placement, diversion, transportation, and other services needed for kids on probation and staff.

Data: Rural juvenile departments provide a lot of services to juveniles on very limited budgets. Juvenile departments must pay an average of \$180/day for placement expenses for juveniles that have to be in secure placement. These costs stretch the budget and are hard to predict. Counties can go several years with no placements and then have 2 or 3 in one year. This chart shows the number of juveniles placed in correctional facilities from 2013 through 2017 in the rural counties of the Brazos Valley.

County	2013	2014	2015	2016	2017
Burleson	2	5	4	2	0
Grimes	1	1	0	0	0
Leon	0	1	2	3	2
Madison	0	0	1	2	2
Robertson	1	3	3	2	2
Washington	5	5	3	3	2

Most juveniles on probation and those who need services do not have their own transportation and parents are often working or unwilling to provide transportation to required events and meetings. Rural probation departments drive personal vehicles or county vehicles that need repair to pick up juveniles and attend meetings and court appearances.

The Regional Health Assessment conducted by the Center for Community Health Development in 2022 found that transportation is a significant barrier to accessing health care and other services for many residents in the Brazos Valley.

Potential Responses to Priority:

1. **Placement and diversion expenses return to being eligible expenses through juvenile justice grants available through CJD.** Four years ago, placement and diversion expenses were no longer eligible expenses through grants provided through CJD.
2. **Continue reaching out to local bus companies to increase bus routes and hours.** Brazos Valley Transit does provide bus service to all counties in the Brazos Valley. Fixed- routes are very limited outside of Brazos County and hours are 5 am – 7pm Monday through Friday. The Brazos Valley Transportation Partnership offers free rides, but hours are limited, and participants must register with the Health Resource Center. TAMU bus service does run on evenings and weekends in the Bryan/College Station area. Access is restricted to Texas A&M and Blinn College students, staff, faculty, and those who purchase a pass.
3. **Research other funding opportunities**

VICTIM SERVICES PRIORITIES

Identified Priority: Provide advocacy support to all victims to ensure holistic recovery by increasing resources for, communication between, information sharing, coordinated training, and staff available to local service organizations and other front responding partners in the community.

Data: Service providers in the Brazos Valley strive to provide services to all clients in a timely manner and be available 24/7 to their needs. Funding and heavy caseloads on existing staff stretch thin resources even more.

Advocacy is vital to the stabilization, healing and rebuilding of victims' lives and may be needed long after a case may or may not have completed its route through the criminal justice system. Advocacy for crime victims includes those services that are legally mandated to be provided by criminal justice-based agencies. The law requires the district attorney, criminal district attorney, or county attorney who prosecutes criminal cases to designate a person to serve as a victim assistance coordinator in that jurisdiction. Each local law enforcement agency shall designate one person to serve as the agency's crime victim liaison.



Source: Texas Code of Criminal Procedure, Chapter 56.04

The Crime Victim Conference Alliance (CVCA) is a conglomerate of 20 agencies and individual community advocates in the Brazos Valley that work together throughout the year to plan, organize, finance, and facilitate the Every Victim, Every Time (EVET) Conference. The conference is hosted in April of each year during National Crime Victims' Rights Week. The mission of the CVCA is to provide quality, low-cost training to increase the knowledge of professionals responding to victims of violent crime. The CVCA advocates for victims of crime by educating the professionals in fields such as law enforcement, prosecution, child

protective services, social work, probation departments, medical field, childcare agencies, healthcare agencies, mental health field, education, community advocacy - all professionals who may encounter a crime victim.

Potential Responses to Priority:

1. **Research and share free and low-cost training opportunities that are applicable to service organizations.**
2. **Provide access to educational opportunities for law enforcement personnel and other agencies on victimization and how to interact with victims, families, and other involved parties.**
3. **Provide training to advocates and employees in all front responding agencies to promote interagency cooperation and sharing of best practices.**
4. **Increase public and agency awareness to assist in giving appropriate referrals and assistance.**

Identified Priority: Increase awareness and collaboration efforts to prevent and end the cycle of violence.

Data:

Sexual Assaults						
Number of Incidents Reported in UCR Reports by Law Enforcement Agencies in each County						
	2017	2018	2019	2020	2021	2022
Brazos	204	169	166	172	166	155
Burleson	3	8	9	6	9	15
Grimes	34	27	7	21	21	28
Leon	14	6	10	10	21	5
Madison	5	3	2	1	9	8
Robertson	6	9	*	5	13	9
Washington	22	16	*	*	8	27
* Numbers not reported by agencies						
Source : Texas Crime Reports for years 2010 – 2018 http://www.txdps.state.tx.us/administration/crime_records/pages/crimestatistics.htm ; Crime in Texas for years 2019-2022 - https://www.dps.texas.gov/section/crime-records/crime-texas						

Rapes										
Number of Incidents Reported in UCR Reports by Law Enforcement Agencies in each County										
	2018		2019		2020		2021		2022	
	Number of Offenses	Rate per 100,000	Number of Offenses	Rate per 100,000	Number of Offenses	Rate per 100,000	Number of Offenses	Rate per 100,000	Number of Offenses	Rate per 100,000
Brazos	152	67.1	157	68.4	172	74	140	59.8	117	48.5
Burleson	6	33.2	7	38	6	32.4	5	27.1	9	48.4
Grimes	5	17.7	8	28.2	16	55.1	15	50.6	21	66.9
Leon	0	0	0	0	1	6.4	1	6.4	2	13.3
Madison	2	14.1	1	7	1	7	6	42	5	35.7
Robertson	8	46.4	1	5.8	4	23.4	10	58.7	6	34.7
Washington	28	79.7	26	74.1	24	66.6	10	28.1	18	49.8
Source : Texas Crime Reports for years 2018 http://www.txdps.state.tx.us/administration/crime_records/pages/crimestatistics.htm ; Crime in Texas for years 2019-2021 - https://www.dps.texas.gov/section/crime-records/crime-texas										

The International Association of Chiefs of Police recognizes that relationship building (partnering) between law enforcement, the community, and victim services will increase the likelihood that offenders are apprehended and prosecuted. (Community/Stakeholder involvement) Victim service provider agencies must have communication and information sharing with local law enforcement agencies to assist victims moving through the criminal justice system.

Potential Responses to Priority:

1. Increase education and outreach to citizens and law enforcement personnel on the dynamics of family violence, victims' needs and batterer accountability.

Identified Priority: Increase victim's knowledge and access to licensed counselors and trauma-informed care for victims.

Data: Sexual assault can have a variety of short- and long-term effects on a victim's mental health. Many survivors report flashbacks of their assault, and feelings of shame, isolation, shock, confusion, and guilt. People who were victims of rape or sexual assault are at an increased risk for developing:

- Depression
- PTSD
- Substance Use Disorders
- Eating Disorders
- Anxiety

Having a previous history of being a victim and negative

reactions from family, friends, and professionals worsen the impact of sexual violence on mental health. Because sexual trauma can have such a serious impact on mental health, it's important that services and supports consider and address the trauma that many individuals have experienced (Mental Health America, <http://www.mentalhealthamerica.net/conditions/sexual-assault-and-mental-health>)

Residents of the rural counties in the region have difficulty getting appointments with counselors in their county and must contact counselors in Brazos and Washington County to try to get appointments. The available appointments are often already filled with residents of Brazos and Washington County.

Local non-profit agencies have trouble hiring a licensed counselor to serve the Brazos Valley region because the counselor can get more pay in the private practice sector. Agencies are forced to pay contractors on an as needed basis to cover counseling needs in the region. The use of contractors greatly increases the cost of this service and there is not a consistent person there to build relationships with county contacts and clients.

Potential Responses to Priority:

1. **Local Agencies build and maintain collaboration between service agencies and providers and providers in training to ensure victims have access to counselors.** Many local agencies are allowing students working towards their counseling license to gain experience and earn hours towards their license in their agency. This experience can lead to some students wanting to stay in the area after getting their license since they have experience in the area and have built relationships here. Service providers can also provide office space for licensed counselors who do not have a place to meet with clients who are willing to help. This keeps the overhead costs low for the provider and therefore the expense for clients and agencies.



2. **Develop committee to look at resources and funding options to address need by April 2024.** The group can consider loan forgiveness, paid training, and other options to encourage participation and growth of trained professionals in the region.
3. **Train staff at local agencies to recognize clients in need of services and support in relation to mental health and substance use.**
4. **Increase awareness of support available in the region.**
5. **Local Agencies build and maintain collaboration between service agencies and providers and providers in training to ensure victims have access to needed services.**
6. **Approach legislatures to help reduce or pay off student loans for counseling program graduates to work in rural areas where demand is the greatest.**

Identified Priority: Increase wrap around services and care for victims including, but not limited to, emergency and affordable short and long-term housing, legal services, and transportation.



Data: Victims face many hurdles during the recovery process. Finding and keeping safe and secure housing, legal services and other “regular” life activities can be difficult for victims to navigate. Twin City Mission’s Domestic Violence Services Program provides services that include shelter, counseling, case management, legal advocacy, safety planning and career assistance. “The shelter and housing needs of sexual violence survivors are incredibly complicated and often hidden. Adult survivors of child sexual abuse usually do not present to shelters as such; they often seek services and support as domestic violence survivors or homeless women. A sexual assault is more than enough to destabilize housing. Breaking leases, hiring movers, and securing affordable and safe housing are barriers that many victims and survivors face today. Securing safe, stable housing is virtually impossible for many,

especially people living in poverty or those dependent on a perpetrator. We know that survivors are resourceful. Yet as they do what it takes to survive, moving from place to place and changing phone numbers (often several times), they often drift out of rape crisis, domestic violence, or other social services. When multiple victimizations, various forms of oppression, chemical dependence, or mental illness come into play, survivors face formidable barriers to accessing services and shelter. Housing advocacy can be an invaluable resource for survivors on so many levels”

(Strong Foundations for Healing: Shelter & Sexual Violence, By Kris Bein and Christi Hurt

<https://nnev.org/?mdocs-file=10497>) Victims often need training and support through many regular life activities and responsibilities. Classes on parenting, financial management and other key issues can be offered to victims throughout the process. Classes can also be offered to improve employment opportunities.

The Brazos Valley Region has experienced a 40% average population increase since the 2000 calendar year, spread over an estimated area of about 5,100 square miles. Many victims do not have their own transportation, or even if they do, the cost of fuel limits the distance they can travel for needed services. (Data Source: Texas Department of State Health Services, and U.S. Census Bureau. (See chart “Population Comparison Data” supporting statistics)

The Regional Health Assessment conducted by the Center for Community Health Development in 2019 found that transportation is a formidable barrier to accessing health care and other services for many residents in the Brazos Valley. The average minutes of travel time by Brazos Valley residents for medical care is 22 minutes. The average distance per county varies widely across the region ranging from 18 minutes in Brazos County to 28 minutes for the rural counties. The Regional Health Assessment collects responses from community members on perceived community problems and the top issue identified by 46% of respondents in 2019 and 41.8% of respondents in 2013 was poor or inconvenient public transportation (Source: Center for Community Health Development. (2019). 2019 Brazos Valley Regional Health Assessment Report. College Station, TX: Texas A&M School of Public Health. .)



Local agencies have approached Brazos Valley Transit District about increasing bus routes to areas outside of Brazos County and hours of operation into later in the evening so clients can come into meetings and get home from late meetings in the evenings. These efforts will continue but without a large demand, these changes are not financially supportable for the transit district.

Local non-profit agencies also have difficulty obtaining pro-bono or reduced-fee legal services for their clients. Licensed Social Workers are needed to serve the Brazos Valley region. The ones who are licensed in the area tend to be full-time employed with medical providers or state agencies, who can offer more pay.

Potential Responses to Priority:

1. **Address barriers to victims accessing services in the region.**
2. **Develop collaboration with social work programs within universities who have requirements for internships. Allowing supervised social work interns to fill positions in agencies will allow students to work toward their licensing requirements and fill an unmet client need.**
3. **Develop and maintain programs that provide services to victims, including, but not limited to:**
 - a. **Shelter**
 - b. **Food/clothing**
 - c. **Legal Resource**
 - d. **Counseling**
 - e. **Medical Treatment/Testing**
4. **Local agencies build collaborations with housing authorities, landlords, and others with a stake in housing, shelters, and sexual violence to help get victims into safe and secure housing.**
5. **Build and maintain collaboration between service agencies, local bar associations and law firms. Partner with the local legal aid groups to identify clients who can benefit from their services. Develop an efficient and expeditious process for referrals to quickly determine eligibility.**
6. **Parenting classes provided to victims in local shelters.**
7. **Share information on courses available at Workforce Centers and other services that provide occupational training.**
8. **Continue reaching out to local bus companies to increase bus routes and hours.**
9. **Identify and collaborate with alternative transportation providers in outer counties by March 2024.**

Identified Priority: Improve access to advocacy and other core services for immediate needs of survivors of domestic violence during crisis who present at frontline responding agencies (hospitals, law enforcement, primary care, schools, etc.).

Data: Domestic violence can be defined as a pattern of behavior in any relationship that is used to gain or maintain power and control over an intimate partner. Abuse is physical, sexual, emotional, economic, or psychological actions or threats of actions that influence another person. This includes any behaviors that frighten, intimidate, terrorize, manipulate, hurt, humiliate, blame, injure, or wound someone. (Women's Advocates - <https://www.wadvocates.org/find-help/about-domestic-violence/what-is-domestic-violence/>)

Victims are coming into local hospitals being truthful and sharing with nurses and doctors that they need help. Sometimes they come in with the perpetrator. How do we help these women who come into the hospital and may not want to press charges. Local victims service agencies can help when the victim is less than 20 or if there is any

mention of sexual assault but often their hands are tied when these conditions do not exist. Sometimes these women need a place to stay and when hospital staff place calls at local shelters, they are unable to get a place if it is after 5:00. These victims have sought help and need immediate assistance, so they do not go back to the perpetrator.

Just as health care providers have a unique opportunity to support survivors and prevent violence, domestic and sexual violence (DSV) advocates play an important role in the health and well-being of their clients. There are many ways that advocates can bring health into conversations around safety and self-determination to promote better short- and long-term health outcomes for survivors. (Futures Without Violence - <https://www.futureswithoutviolence.org/health-2/advocates/>). There is a need for advocates to provide assistance through all systems including criminal justice, social services, law enforcement, health care and education.

Potential Responses to Priority:

- 1. Provide trained advocates to access, evaluate, and provide services and case management at all levels the victim needs.**
- 2. Hospital accompaniment for domestic violence survivors that will address immediate needs and resources.**
- 3. Education for law enforcement to call an advocate when working with a victim of domestic violence.**
- 4. Establish a list of Counselors on call for victims.**
- 5. Develop list of resources for front line responders to give to victims and families.**

LAW ENFORCEMENT PRIORITIES

Identified Priority: Expand staffing and increase retention of experienced officers and jailers in local law enforcement and enhance community relations.

Data: With competitors offering higher salaries and more attractive benefits, there is a struggle to retain and recruit officers for smaller cities and counties. Officers may be leaving positions because of budgetary issues or other limitations like salaries, low retirement benefits (pensions), & the work environment. (Source: Federico Garza, Law Enforcement Management Institute of Texas, Sam Houston State University, January 2010). TCOLE reported that there are 996 commissioned officers working at agencies in the Brazos Valley Region. The difference in numbers from year to year can be attributed to individual agencies not reporting numbers every year and staffing issues during a particular time. The struggle for all law enforcement agencies in the Brazos Valley is being able to offer a competitive salary that retains officers for a long career with the agency. Many officers leave to go to other agencies that offer a higher salary, which leaves local agencies in a constant hiring and training phase.

The mandatory minimum training for a peace officer is 40 hours every 2 years (Texas Commission on Law Enforcement-2020). The costs associated with operating a quality-training program are increasing at a time when city police budgets are shrinking. Police departments across the country are experiencing tight budgets due to reduced city budgets and reductions in federal government grant programs. (Source: The Police Chief magazine, December 2013). The larger law enforcement agencies in the Brazos Valley can pay for the training for current officers but the smaller agencies need assistance. The Law Enforcement Training Grant has \$70,000 available each year to all Brazos Valley law enforcement agencies to assist with training expenses for TCOLE approved courses.

County	Number of Commissioned Officers	2019 Population	Officers / 10,000 (2019 Population Used)	Projected 2030 Population	Officers / 10,000 (Proj. 2030)
Brazos	581	229,211	25.35	272,470	21.32
Burleson	53	18,443	28.73	18,223	29.08
Grimes	81	28,880	28.05	30,793	26.30
Leon	61	17,404	35.05	18,489	32.99
Madison	36	14,284	25.20	15,662	22.99
Robertson	69	17,074	40.41	17,002	40.58
Washington	115	35,882	32.05	36,135	31.83
TOTAL	996	361,178	27.57	410,804	24.24

(Source: TCOLE Number of Commissioned Officers in County February 2019; Projection Data Texas State Data Center <http://osd.texas.gov/Data/TPEPP/Projections/>)

“Strong relationships of mutual trust between police agencies and the communities they serve are critical to maintaining public safety and effective policing. Police officials rely on the cooperation of community members to provide information about crime in their neighborhoods, and to work with the police to devise solutions to crime and disorder problems. Similarly, community members’ willingness to trust the police depends on whether they believe that police actions reflect community values and incorporate the principles of procedural justice and legitimacy. In the wake of recent incidents involving police use of force and other issues, the legitimacy of the police has been questioned in many communities. Many cities in the United States experienced large-scale demonstrations and protest marches in 2014 and 2015, and in some cases, there have been riots over perceptions of police misconduct and excessive use of force. It is imperative that police agencies make improving relationships with their local communities a top priority.” (Community Relations Services Toolkit for Policing, United States Department of Justice)

Several local agencies have taken steps to improve community relations through social media posts/videos, picnics, fairs, and other activities.

Potential Responses to Priority:

1. **Agencies will develop a sense of responsibility in officers for the community.** These officers want to set up roots in the community and raise their children here. Agencies should focus on recruiting from within the region and encourage current officers to actively recruit.
2. **Agencies will increase salaries for officers.** The cost-of-living expenses in the Brazos Valley are lower than metropolitan areas but salaries must be competitive to attract and keep quality officers.
3. **Agencies will offer advanced training opportunities to officers.** Specialty, advanced and leadership training should be offered to the officer with the goal of advancing certifications.
4. **Agencies will develop additional career opportunities for officers and jailers.** These opportunities can include participation in task forces and other special operations and leadership responsibilities within the agency. The Brazos County Sheriff's Office and several other sheriff's offices recruit new deputies from within the jail staff whenever possible.
5. **Local law enforcement agencies use population data for 5, 10 and 15 years to approach local officials and support the need for additional officers.**
6. **Local law enforcement agencies participate in and promote activities to improve community relations between law enforcement officers and the citizens they serve.** Potential activities include:
 - Career Days at School
 - Local Parades
 - Community Events
 - Lunch / Coffee with Law Enforcement
 - Town Hall Meetings
 - Law Enforcement Day in Community

Identified Priority: Increase the number of adequate and affordable mental health and substance abuse treatment and support options in the region.

Data:

		Brazos	Burleson	Grimes	Leon	Madison	Robertson	Washington
2013	Inpatient	66	5	6	3	3	2	1
	Outpatient	189	24	11	4	6	16	11
2014	Inpatient	79	11	7	4	5	6	6
	Outpatient	123	28	25	5	7	13	8
2015	Inpatient	67	5	5	2	3	3	9
	Outpatient	105	31	25	6	8	22	15
2016	Inpatient	136	9	5	1	5	1	1
	Outpatient	106	47	20	1	1	3	0
2017	Inpatient	151	9	8	3	2	4	4
	Outpatient	174	30	27	6	3	32	16
2018	Inpatient	109	9	14	5	9	4	7
	Outpatient	212	46	20	6	29	3	13
2019	Inpatient	154	8	7	8	5	3	3
	Outpatient	223	45	45	12	37	6	28
2020	Inpatient	149	5	1	5	3	3	3
	Outpatient	218	26	23	12	6	27	22
2021	Inpatient	140	7	7	3	3	4	3
	Outpatient	246	19	15	9	3	35	20
2022	Inpatient	146	2	7	3	3	4	3
	Outpatient	247	22	15	9	3	35	20

The Brazos Valley Council on Alcohol and Substance Abuse (BVCASA) saw the following number of admissions for inpatient and outpatient substance abuse treatment from 2013 through 2022. The inpatient program is a maximum of 3 months and consists of treatment services that are envisioned for all levels of chemically dependent offenders ranging from those who are non-violent and entering the system for the first time to those who have had long histories of prison incarceration and drug-related crime. These services are planned to be comprehensive and to continue into the community as incarcerated offenders re-enter the free world. The goal is to produce measurable reduction in the criminal justice workloads in Texas. The Adult Outpatient Treatment (IRA) program is designed to meet the needs of adults who have been screened and need substance abuse treatment. Services are 8 weeks, 4 nights a week, 3 hours a night. Sessions are conducted by a Licensed Chemical Dependency Counselor (LCDC), a Counselor Intern (CI) or a Licensed Professional Counselor Intern (LPCI).

Potential Responses to Priority:

1. Increase number of Mental Health Officers in region by Brazos County Sheriff's Office providing two Mental Health Officer courses in the region each year. Officers with awareness of mental health and substance abuse

issues and tools to approach and engage citizens who are facing these issues are an asset to the community and agency. These officers work closely with Mental Health and Mental Retardation (MHMR) Authority of Brazos Valley Mobile Crisis Outreach team to prevent unnecessary hospitalization, arrests, and jail time for citizens in need of services and/or medication and medical intervention. This training helps officers respond effectively to all types of crisis situations (rape, child abuse, etc.). These officers can also provide education to family members of those facing a crisis. Other agencies in the region anticipate providing the training as well.

2. Increase MHMR, NAMI, BVCASA and other support agencies footprints in the region by March 2025. Many agencies are not aware of the full scope of services and assistance that are available at the Brazos Valley MHMR and BVCASA. MHMR will include in its quarterly newsletter, which is distributed to over 1300 individuals and agencies throughout the region, the full scope of services and assistance available through MHMR. BVCASA will continue to run media messages through its Community Coalitions programs and through social media. BVCASA participates in as many health fairs and community programs as possible. A full scope of services is available at www.bvcasa.org.



3. **Expand / Increase mental health and substance abuse service providers in the region by March 2025.** There are few service providers for mental health and substance abuse issues in the region. Additional providers would help limit the number of out-of-town appointments and sessions for those needing services. Additional beds and services are needed in this region as the population continues to grow. Sobering centers are used in many cities. These centers save the participating jurisdictions money and officer's time.

4. **Develop plan to develop Regional Telehealth Center in region by March 2025.** Existing telehealth equipment is unreliable and not available to all agencies and individuals that need it. BVCASA currently offers Telehealth Screening to clients in Madisonville and Centerville, and Choices Not Chances (adult education) and Sobering Facts (for youth under the age of 18) to clients in Madisonville.



Identified Priority: Enhance and increase programs to assist offenders, families, and caregivers with re-entry into community.

Data:

County	Total Jail Population	Total Capacity	% of Capacity	Available Beds
Brazos	698	1089	64.1	282.1
Burleson	42	96	43.8	44.4
Grimes	64	111	57.7	35.9
Leon	52	53	98.1	0
Madison	38	51	74.5	0
Robertson	47	92	51.1	35.8
Washington	74	177	41.8	85.3

Source - Current Population Reports - Texas Commission on Jail Standards
<https://www.tcjs.state.tx.us/population-reports/>

Returning to the community from jail or prison is a complex transition for most offenders, as well as for their families and communities. More prisoners nationwide are returning home having spent longer terms behind bars than in the past, exacerbating the already significant challenges of finding employment and reconnecting with family. Prisoners today are typically less prepared for reintegration, less connected to community-based social structures, and more likely to have health or substance abuse problems than in the

past. In addition to these personal circumstances, limited availability of jobs, housing, and social services in a community may affect the returning state prisoner's ability to successfully reintegrate. (Source: Watson J, Solomon A., La Vigne N, and Travis J; A Portrait of Prisoner Reentry in Texas, March 2004)

Some recent reentry strategies employ comprehensive strategies focusing on assessing offenders and tailoring reentry plans to individual offenders to enable them to become productive and law-abiding. Increasingly, reentry begins at the sentencing phase and continues post-release, with a particular focus on the continuity of care from prison to the community. It often involves a variety of agencies and groups that coordinate efforts to ensure that offenders receive needed services and appropriate levels of supervision.



Brazos County Sheriff's Office is working to identify frequent users of the jail/law enforcement and medical system. These individuals use financial as well as staff resources that often could be prevented. Addressing an underlying problem like an expired driver's license can keep the individual out of the system and ease the burden on the system.

Potential Responses to Priority:

1. **Expand offender re-entry programs at county jails in the Brazos Valley to reduce re-offense and improve the quality of life in our community with the following activities:**
 - Increase educational programs for offenders in custody.
 - Establish relationships with employers to create opportunities for gainful employment.
 - Identify housing and transportation resources.
 - Eliminate obstacles to employment (Driver’s License, SS Card)
 - Provide formal education and job skills training.
 - Substance Abuse education
2. **Develop a resource list of family counseling and education programs available for families and caregivers by December 2024.** This resource list will be developed by BVCOG and will include counseling, classes, and other resources to help family members and caregivers prepare for the offender to return home and support the offender upon re-entry into home.
3. **Improve continuity of care for individuals exiting jail with mental health and substance use disorders.**



Identified Priority: Increase education / training / rehabilitation programs to batterers and other offenders and law enforcement agencies to reduce the number of repeat offenders.

Data: Domestic violence remains a pervasive problem today despite decades of intervention work, public policy efforts, and battered women’s advocacy. However, responses to domestic violence have changed significantly in the past thirty years. The first programs for men who batter were founded in the 1970s in partnership with battered women’s advocates. In the 1980s, many states passed stricter domestic violence laws and enhanced enforcement, resulting in more men who batter being brought to the attention of the courts and other service systems.

Family Violence Incidents by County

Year	Brazos	Burleson	Grimes	Leon	Madison	Robertson	Washington
2010	1518	56	155	88	55	128	185
2011	1534	51	132	31	38	111	171
2012	1581	52	95	24	62	88	195
2013	1561	62	91	67	48	78	228
2014	1479	55	85	42	66	68	228
2015	1586	60	94	74	44	69	225
2016	1606	60	74	83	29	73	191
2017	1554	51	102	59	37	101	240
2018	1404	60	107	5	46	118	222
2019	1419	48	96	20	46	92	333
2020	1571	44	99	63	33	75	224
2021	1608	59	134	84	59	96	207
2022	952	60	187	27	41	93	226

Source: Texas Crime Reports for years 2010 – 2028
http://www.txdps.state.tx.us/administration/crime_records/pages/crimestatistics.htm;
 Crime in Texas for years 2019-2022 - <https://www.dps.texas.gov/section/crime-records/crime-texas>

County	Murder		Rape		Robbery		Assault		Burglary	
	Offenses	Rate	Offenses	Rate	Offenses	Rate	Offenses	Rate	Offenses	Rate
Brazos	3	1.2	117	48.5	24	10.0	263	109.1	410	2,888.0
Burleson	0	0	9	48.4	3	16.1	22	118.4	51	274.5
Grimes	1	3.2	21	66.9	4	12.7	96	306.0	146	653.4
Leon	3	20.0	2	13.3	0	0	20	133.0	54	359.2
Madison	1	7.1	5	35.7	1	7.1	20	142.7	58	413.7
Robertson	1	5.8	6	34.7	2	11.6	50	289.3	135	781.2
Washington	1	2.8	18	49.8	0	0	80	221.2	69	190.8
Texas	2,017	6.72	14,639	48.75	21,123	70.34	90,759	302.23	100,302	334.01

Source: The Texas Crime Report for 2022, <https://www.dps.texas.gov/section/crime-records/crime-texas>

In the United States, a BIP is a program that batterers attend, usually as part of the legal system response to an act of domestic violence. A batterer may also attend a program voluntarily. A BIP can play an important role in a coordinated community response to domestic violence, but it is important that victim safety and offender accountability remain the primary goals of a BIP.

The Brazos County District Attorney’s Office has developed a checklist for officers. One page is the victim’s statement. It outlines the relationship between the parties, the actions of the suspect, the victim’s physical condition (old and new bruises, swelling, bleeding, etc.), what they used to injure or threaten the victim and do they want an emergency protective order. In the domestic violence supplement, there are checklists for the emotional state of the victim, the physical injuries on the victim, the emotional and physical state of the suspect, evidence collected, 911 tape requested, photos, a diagram of where injuries are and a Lethality Assessment is done asking specific questions about their history in order to determine how much danger she is in at that moment in time. We use the last part to determine if they should be placed in contact with Phoebe’s home that night.

Batterers and other offenders are often repeat offenders. The cycle of violence starts in the family and is often passed on to other generations. Training and rehabilitation may help end this cycle for some families.

Potential Responses to Priority:

- 1. Start and utilize local Batterers Intervention and Prevention or an alternate locally developed programs for offenders.** These programs will provide batterers, law enforcement and service agencies with educational components designed to intervene in the cycle of violence, power, and control to reduce the number of repeat offenders in the Brazos Valley.
- 2. Offer Batterers Intervention and other courses in jail.** Offenders can attend one or all of the courses depending on how long they are in jail.
- 3. Pursue participation in the program as a condition of bail for offenders.**

Identified Priority: Increase availability of essential equipment which will allow officers to perform their duties safely and effectively.

Data: Law enforcement agencies don’t get all the funding they need to buy what is necessary for their department. Counties and cities are faced with tight budgets and often the first items to go are equipment and training. Law enforcement agencies face the difficult task of keeping officers and communities safe without the updated equipment that the criminals have access to.



Several statements from local law enforcement agencies point to the needs that exist in the region and the difficulty in meeting those needs:

- “Budget constraints are a real concern in all governments. Grants are a way for agency administrators to seek extra funding to cover budgetary shortfalls which enhance the performance and safety of officers in the field. Used wisely these funds can positively impact community safety.” Lt John Pollock, Patrol Division, with the Brazos County Sheriff’s Office.
- “The problem we have is our agency needs vests that can stop rifle rounds for intense situations. As of now our agency does not have any and the cost is too much for our department. We have been in situations already where a subject with a rifle was our call.” Chief Mike Hoyt, Calvert Police Department.
- “The Washington County Sheriff’s Office (WCOS) Narcotic Division executes Felony Arrest Warrants and proper equipment is crucial in providing safety to all those involved in the arrest process. Currently WCOS waits for requested outside Agency’s Tactical Teams to coordinate response for felony arrest (i.e., murder, rape, aggravated assault, hostage incident, narcotic possession). Purchasing the necessary equipment will aid in a timely response to execute these type warrants. Currently the agency only has Soft Body Armor as Safety Equipment. Now, with the prevalent increase regarding Activity Shooter events and the terrorist attacks of Nine-Eleven being part of our history, deputies who patrol our streets are having to take on a new attitude and be willing to assume even greater risk to protect our citizens, our public places, and our homeland.” Sheriff Otto Hanak, Washington County Sheriff’s Office

Potential Responses to Priority:

1. Equipment beyond scope of what should be provided by government entity.

Local jurisdictions should provide basic equipment to officers so they can safely and effectively perform their duties. Grant funded equipment should enhance and build an agency or specialized team’s response to a specific threat or community problem. Also, equipment that enhances intelligence / information sharing and updates to technology equipment enhance officer’s ability to share information and increases the safety of the officer and community by increasing agency knowledge and cooperation.



2. Priority given to requests that benefit the entire region. Projects that benefit more than one agency in the region help stretch grant and equipment dollars that have been tight and are getting tighter. Agencies that award grant funds look for and are more likely to fund requests that benefit more than one agency.



3. Seek innovative ways to get essential equipment for law enforcement agencies.

BEHAVIORAL HEALTH PRIORITIES

Identified Priority: Increase number of peace officers, professionals and citizens trained in behavior health response.

Data: The Brazos County Crisis Intervention Teams consists of specially trained officers that respond to persons in mental crisis who live in Brazos County. The team adheres to and performs in accordance to the Texas Mental Health Code to respond to situations involving mentally ill consumers in a safe and efficient manner.

The purpose of the Mental Health Officer Course is to educate law enforcement officers about issues pertaining to serving as a mental health officer. It covers the legal aspects of mental health commitments, liability issues, mental disorders, and mental disabilities. In addition, it deals with a variety of developmental disabilities including epilepsy, cerebral palsy, and hearing impairments. Other areas covered include: (1) indicators of mental illness, (2) understanding mental illness, (3) documenting the interpersonal relations necessary to effectively work with the mentally ill, their families, and the mental health system, and (4) intervention strategies for dealing with both low and high-risk situations.

Training for the public and concerned family members is available through several local organizations including NAMI's Mental Health First Aid course.

Potential Responses to Priority:

- 1. Increase the number of Mental Health Officers in the region by offering at least two Mental Health Officer courses in the region each year.** Officers with awareness of mental health and substance abuse issues and tools to approach and engage citizens who are facing these issues are an asset to the community and agency. These officers work closely with Mental Health and Mental Retardation (MHMR) Authority of Brazos Valley Mobile Crisis Outreach team to prevent unnecessary hospitalization, arrests, and jail time for citizens in need of services and/or medication and medical intervention. This training helps officers respond effectively to all types of crisis situations (rape, child abuse, etc.). These officers can also provide education to family members of those facing a crisis. These officers can be from any agency in the Brazos Valley Region.
- 2. Increase awareness and promotion of Brazos County Crisis Intervention Team in the region to help agencies and individuals understand the importance of the program.** CIT is an asset to the community and prevents unnecessary arrests and jail time for citizens in need.
- 3. Increase utilization and visibility of BVCASA and other local agency services for prevention and intervention in schools, communities; as well as for those adults and youth seeking treatment for substance use disorder (SUD) who meet DSM V Criteria and financial eligibility.**
- 4. Increase footprint of NAMI and other training providers who offer behavioral health awareness and response training to the public.**



Identified Priority: Enhance knowledge on behavioral health issues and resources across the region, especially in schools, hospitals, and law enforcement agencies.

Data: “Prevention approaches focus on helping people develop the knowledge, attitudes, and skills they need to make good choices or change harmful behaviors. Substance use and mental disorders can make daily activities difficult and impair a person’s ability to work, interact with family, and fulfill other major life functions. Mental illness and substance use disorders are among the top conditions that cause disability in the United States. In addition, drug and alcohol use can lead to other chronic diseases such as diabetes and heart disease. Preventing

mental and/or substance use disorders and related problems is critical to Americans' behavioral and physical health." (SAMHSA Website <https://www.samhsa.gov/find-help/prevention>) Individuals, family members, and community members need information and resources on substance use and mental health to better understand and help those with mental disorders.

The National Alliance on Mental Illness Brazos Valley (NAMIBV) provides free educational classes to those living with mental illness, mental disorders, and substance abuse in all seven counties. The specially trained NAMIBV Mental Health First Aid USA instructors teach school staff and administrators, BVCOG staff, law enforcement officers and administrators, CPS workers, county commissioners, county attorneys and judges, and local attorneys in both adult and youth versions of those credentialed, evidence-based courses.

Potential Responses to Priority:

1. **Capitalize on at least 5 existing community events to reach out to the public regarding behavioral issues before the end of plan year.** Local health fairs and other community events are inexpensive ways to reach out to the public and get information about mental health and substance abuse issues and available services and resources.
2. **Increase participation in and awareness of Regional Oriented System of Care (ROSC) in the Brazos Valley.** A ROSC is coordinated network of community-based services and supports that is person-centered and builds on the strength and resilience of individuals, families, and communities to achieve improved health, wellness, and quality of life for those with or at risk of alcohol and drug problems. The Brazos Valley ROSC has been meeting for five years.
3. **Educate school officials and the public on the signs of an overdose and the use of Naloxone as needed.** Dr. Alonzo has provided training to many law enforcement agencies and the general public over the last year. BVCASA also offers this educational service to the 7-county community.
4. **Education program for school officials, landlords, and employers to increase understanding of mental disorders.**

Identified Priority: Expand the availability of affordable behavioral health services in the region to include detox, residential, substance misuse treatment facilities, and a psychiatric hospital in the region.

Data:

County	Total Licensed Professional Counselor (LPC)	Ratio Population to Profession	Psychiatrists	Ratio Population to Profession	Licensed Psychologists	Ratio Population to Profession
Brazos	159	1,494.4	7	33,944.4	90	2,640.1
Burleson	6	2,973.5	0	0	0	0
Grimes	5	5,868.8	1	29,344	1	29,933.3
Leon	4	4,476.3	0	0	0	0
Madison	3	4,918	0	0	0	0
Robertson	3	5,645.3	0	0	0	0
Washington	21	1,686.7	2	17,710.5	2	17,710.5
	Community Health Worker	Ratio Population to Profession	Licensed Chemical Dependency Counselors	Ratio Population to Profession	Licensed Clinical Social Workers	Ratio Population to Profession
Brazos	24	9,900.5	40	5,940.3	30	7,920.4
Burleson	2	8,920.5	1	17,841.0	0	0.0
Grimes	0	0	3	9,781.3	3	9,781.3
Leon	0	0	2	8,952.5	0	0
Madison	0	0	2	7,377	0	0
Robertson	1	16,936	1	16,936	1	16,936
Washington	0	0	6	5,903.5	7	5,060
Source: Texas Department of State Health Services Texas Health Data http://www.dshs.texas.gov/chs/hprc/health.shtm						

Certain types of licensed professionals are not located in many counties and often are not available in an adjacent county. The listed trained professionals are not in adequate numbers to provide services and treatment for those in need throughout the Brazos Valley region. Many local agencies hire students to work for them that are earning their license to be a counselor. After the student earns their degree, they move to another area where they can get a bigger salary.

One resource available in the Brazos Valley is the Tele behavioral Care Program. The Tele behavioral Care Program is a non-profit psychological service, research, and training clinic operated under the administration of the Department of Educational Psychology and the Department of Health Promotion and Community Health Sciences at Texas A&M University. The program strives to increase access to and provision of mental health services for indigent and low-income residents throughout Texas by providing telehealth counseling and assessment services to underserved populations. Services are provided by a team consisting of doctoral students in counseling psychology and doctoral-level supervising faculty who are psychologists or otherwise licensed mental health professionals. All Health Resource Centers offer telehealth services to clients as needed. BVCASA conducts telehealth SUD

screening and assessment services in Madison and Leon Counties upon scheduling with each Resource Center in those counties.

Licensed substance abuse counselors and counselor interns at BVCASA provide screening/evaluation at no charge to determine an appropriate referral for each individual seeking services. Additionally, BVCASA provides Intervention Services through its Pregnant and Postpartum Intervention Program (PPI- Baby Love) funded by HHSC. PPI conducts parenting groups, one-on-one counseling, and case management for at risk adolescents and adults who are pregnant and/or postpartum. PPI Outreach provides services to females ages 15-44, conducting pregnancy testing, HIV rapid testing, case management, overdose prevention education, HIV/STD education and parenting education.

Affordable detox and treatment facilities are needed in the region to help individuals in our region without adequate financial support. Clients often must travel to Waco, Austin, or Houston to get services. Often, detox beds are not available, and the client must wait. When a bed is finally available, the client cannot be found. The average stay for someone experiencing a mental health issue is 7 days. The goal is to stabilize them and then release them. Discharge planning and aftercare appointments are not being followed through. MHMR is required to do an aftercare appointment with any client released within 7 days. Many do not keep these appointments.

Responses to Priority:

- 1. Pursue development of a Sobering Center in the Brazos Valley.** A workgroup is meeting to discuss the needs in the Brazos Valley and if a Sobering Center would help address those needs. The group is currently looking at expenses related to Public Intoxication arrests and ER visits by intoxicated patients to determine if a sobering center would be a cost saving tool for the region.
- 2. Expand telehealth services in all counties.**
Telehealth reduces the costs and time associated with trained professionals traveling from one location to the next. For some services, telehealth would be a good alternative to a face-to-face meeting and increase the reach of a trained professional in the region. Increasing the of providers and locations that clients can use telehealth in each county provide more opportunities for members of the community to use the A regional telehealth option will help address some of the needs within the region.
- 3. Identify available counselors by November 30, 2025.** Many people listed as licensed professional counselors do not have a practice or offer services to the general public. A survey will identify which counselors are available to victims and the general public for appointments. As a licensed Clinical Training Institute, BVCASA will work on recruiting more counselor interns to be trained and achieve licensure as LCDC's in the Brazos Valley region.
- 4. Open additional and expand existing local affordable detox and treatment options for low or no cost substance abuse treatment for adults and youth with substance use disorder (SUD) who meet DSM V Criteria and financial eligibility.**
- 5. Identify new funding streams to support achieving goals.**
- 6. Collaborate with providers to recruit psychiatrists and psychologists to the region.** This is a needed resource in the Brazos Valley for adults and children. These experts on child behavior and mental processes are needed in some families and they may have to go out of the region to get those services.



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Identified Priority: Increase wrap around services and care for families and individuals with behavioral health concerns including, but not limited to, transportation, housing, and basic medical care, to help them in their recovery.

Data: Serious mental illnesses disrupt people's ability to carry out essential aspects of daily life, such as self-care and household management. Mental illnesses may also prevent people from forming and maintaining stable relationships or cause people to misinterpret others' guidance and react irrationally. This often results in pushing away caregivers, family, and friends who may be the force keeping that person from becoming homeless. As a result

of these factors and the stresses of living with a mental disorder, people with mental illnesses are much more likely to become homeless than the general population (“The Health of the Homeless – The Mental Health of Homeless People.” 2009. Available from <http://www.libraryindex.com>).

Recovery services and support systems must be flexible. What may work for adults may be very different for youth or older adults. For example, the nature of social support, peer mentors, and recovery coaching for adolescents is different than for adults and older adults. Supporting recovery requires that mental health and addiction services:

- Be responsive and respectful to the health beliefs, practices, and cultural and linguistic needs of diverse people and groups.
- Actively address diversity in the delivery of services.
- Seek to reduce health disparities in access and outcomes.

SAMHSA established recovery support systems to promote partnering with people in recovery from mental and substance use disorders and their family members to guide the behavioral health system and promote individual, program, and system-level approaches that foster health and resilience (including helping individuals with behavioral health needs be well, manage symptoms, and achieve and maintain abstinence); increase housing to support recovery; reduce barriers to employment, education, and other life goals; and secure necessary social supports in their chosen community. (SAMHSA Website: <https://www.samhsa.gov/find-help/recovery>)

Crystal Crowell, Executive Director of Brazos Valley Council on Alcohol and Substance Abuse, stated “they (clients) can't make it for our Intensive Outpatient program (which is usually 4 nights a week) because of transportation. We usually have to adjust their treatment so they come less frequently but that does impact them when they can't benefit from the full treatment.” Adjusting treatment could include reducing the number of treatment sessions per week or eliminating group sessions.

Potential Responses to Priority:

1. **Improve long term affordable housing options.**
2. **Educate primary care doctors on available mental health and substance abuse services.**
3. **Share information on courses available at Workforce Centers and other services that provide occupational training.**
4. **Connect employers with potential employees** Continue reaching out to local bus companies to increase bus routes and hours. Brazos Valley Transit does provide bus service to all counties in the Brazos Valley. Fixed routes are very limited outside of Brazos County and hours are 5am – 7pm Monday through Friday. The Brazos Valley Transportation Partnership offers free rides, but hours are limited, and participants must register with the Health Resource Center. TAMU bus service does run on evenings and weekends in the Bryan/College Station area. Access is restricted to Texas A&M and Blinn College students, staff, and faculty only.
5. **Identify and collaborate with alternative transportation providers in outer counties by March 2017.**
6. **Churches with vans and other agencies may be able to assist in transporting victims and victim’s families to court dates, aftercare/counseling appointments, medical visits, and other needed services.** The Victim Service Task Force will identify the alternative providers through ministerial alliances and other outreach programs. The Task Force will also look at online applications like Uber and Lyft to identify possible resources for clients.



Identified Priority: Increase collaboration and partnerships between agencies and providers across the region.

Data: The Brazos Valley Region can be a more connected community by creating an accessible and collaborative behavioral health system. The lack of coordination, siloed approaches, and outdated policies create significant barriers to accessing safe and responsible mental health services. Mental health service providers must actively seek partnerships and establish networks that facilitate seamless referrals, shared knowledge, and interdisciplinary approaches. This approach considers the biological, psychological, social, and spiritual aspects of an individual's well-being, recognizing that mental health is a complex tapestry requiring a multidimensional approach. By working together, we can bridge the gaps between different disciplines and ensure that individuals receive the comprehensive care they deserve. (Cena Life <https://cenalife.ca/blog-building-a-connected-community-by-creating-an-accessible-and-collaborative-mental-health-system/>)

Potential Responses to Priority:

1. **Increase participation in and awareness of Regional Oriented System of Care (ROSC) in the Brazos Valley.** A ROSC is coordinated network of community-based services and supports that is person-centered and builds on the strength and resilience of individuals, families, and communities to achieve improved health, wellness, and quality of life for those with or at risk of alcohol and drug problems. The Brazos Valley ROSC has been meeting for five years.
2. **Research and share free and low-cost training opportunities that are applicable to agencies and service provider organizations.**
3. **Provide training to citizens, advocates, and employees in all front responding agencies to promote interagency cooperation and sharing of best practices.**
4. **Increase public and agency awareness to assist in giving appropriate referrals and assistance.**

HOMELAND SECURITY

Identified Priority: Prevent terrorist attacks and organized criminal activity.

Data: The economy of the Region is heavily dependent on agriculture. The region's products range from livestock and dairy production to poultry and swine to crops including cotton, hay, corn, sorghum, soybeans, and fruit. Texas A&M has large agricultural experimental plots throughout the region that provide valuable research. Agriculture by nature is very difficult to protect from terrorism, because of the large, open spaces of land that it incorporates. Any act of agricultural terrorism in the Brazos Valley would have a significant local and national impact. Not all-inclusive examples include Malicious introduction of contaminants in animal food sources; malicious contamination or destruction of water sources; and malicious alteration/contamination of animal pharmaceuticals. In the past sixty months local agriculture has been negatively impacted by both drought and flooding.

Related Activities in 2022:

- Brazos County Sheriff's Office (BCSO) established several plans to approach the expanding LPR efforts in Brazos County during spring and summer of 2022.
- Brazos County Sheriff's Office (BCSO) incorporated LPR capabilities with Vigilant Solutions allowing for comprehensive information sharing and data compilation during summer of 2022.
- The Brenham Police Department completed the setup utilization of License Plate Readers, meeting monthly to coalesce information and continue to develop plans.
- Brazos County Sheriff's Office received grant funding to build a real Time Crime Center in the Region in October of 2022, allowing for intelligence and information sharing to occur quicker between the appropriate constituencies.

Potential Responses to Priority:

1. **Expand and enhance the region wide intelligence capability that reduces the threat of terrorism and criminal enterprises.** Intelligence subcommittee continue planning for next steps and additional capabilities. All partners continue outreach and training for law enforcement agencies throughout the region.
2. **Enhance investigative capability to address terrorism and criminal enterprises.** Activities should include building a closer relationship between the HSAC and Criminal Justice Advisory Committee (CJAC) and update of all hazard mitigation plans across the region.
3. **Increase public awareness and reporting of suspicious activities related to crime and terrorism, with emphasis on drug trafficking, human trafficking, and chemical, biological, radiological, nuclear, and high-yield explosives (CBRNE) threats.** Incorporate iWatchTX advertising into CrimeStoppers campaigns. Continue to promote training courses, assist in promotion of human trafficking interdiction efforts through HSAC, and continue expansion of Brazos Valley Regional Intelligence Center project.

Identified Priority: Reduce vulnerability to terrorist and criminal attacks and natural and technological disasters.

Data: College Station PD, Bryan PD, and Brazos County Sheriff's Office have the only FEMA typed SWAT teams in the region. This means that the entire bulk of Special Operations response is based entirely in Brazos County. With the average duration of an active shooter lasting 12.5 minutes many of the rural departments are training for immediate response. This paradigm shift drastically impacts response times. Washington, Madison, and Leon County now have untapped SWAT teams, but for larger incidents the region relies on one of the three typed SWAT teams for intervention. All municipalities conduct active shooter training, especially within the schools in their

jurisdiction. The Regional THIRA and SPR reflect the multiple active shooter scenarios ranging from a single active shooter in a school to a complex coordinated attack during a large sporting event.

Related Activities in 2022:

- Brazos County Sheriff's Office Personnel engaged with the Texas Law Enforcement Analyst Network, conducting a tabletop exercise focused on county level cyber-attacks targeting intelligence in June of 2022.
- Brazos County engaged with the Department of Homeland Security (DHS) Cybersecurity and Infrastructure Agency (CISA) utilizing their services for a risk assessment of the county and hosted a county wide cybersecurity exercise on August 30, 2022, inviting jurisdictional partners to participate in.
- BVCOG Homeland Security Planner joined the TxlSAO group in September of 2022 to stay abreast of the cyber threat landscape, best practices, and regional-specific considerations for security information assets to provide accurate cybersecurity updates at HSAC meetings.

Potential Responses to Priority:

1. **Enhance the security and resiliency of critical infrastructure systems, networks, facilities, and assets, with particular emphasis on the lifeline sectors of communications, energy, transportation, water, and financial services.** Increase the planning elements of core capabilities in the THIRA and SPR by reviewing and expanding on impacts via computer modeling. Complete the regional overlay system, and complete regional communications upgrade to 700/800 MHz on or before January 2025.
2. **Reduce the risk of chemical, biological, radiological, nuclear, and high-yield explosives (CBRNE) incidents by enhancing control and early detection capabilities.** Review MOU's and ILAs within the region to ensure all core capabilities are covered. Expand CBRNE training for multi-jurisdictional SWAT teams.
3. **Reduce vulnerability to natural hazards and manmade threats to the agriculture industry.**
4. **Enhance the safety of schools.** Active shooter training in all schools in all seven counties and increase active shooter training for rural law enforcement by 20%.

Identified Priority: Minimize the impact of terrorist and criminal attacks and natural and technological disasters through proactive mitigation planning and programs.

Data: The most significant man-made hazard to the region is the infrastructure moving hazardous materials. The Brazos Valley region contains a significant array of pipelines, rail lines, interstate highways, and major thoroughfares. Much of the hazardous material passing through the Region originates from petro-chemical refineries and depots along the Gulf Coast near Houston. These materials pass near major residential areas that are within proximity schools, hospitals, senior citizens centers, shopping centers, tourist attractions, stadiums, prisons, and group homes. A few schools are located near highways transporting hazardous materials. The likelihood of occurrence is moderate to low, the risk and consequences are high. Effects can impact the regional economy, continuity of operations, and life safety. The impact would be greatest in the urban areas near universities and centers of business and population.

Related Activities in 2022:

- Burleson County completed the tower build in Caldwell to accommodate for transitioning over to the Brazos Valley Wide Area Communications System (BVWACS) in June 2022.
- Madison County completed the tower built Midway to accommodate transitioning over to the Brazos Valley Wide Area Communications System (BVWACS) in August 2022.
- The Community Emergency Operation Center in Bryan hosted the following training: E/L-105 Public Information Basics Course on November 8-10, 2022.
- The Community Emergency Operation Center in Bryan hosted the following trainings: G-300: Intermediate Incident Command System for Expanding Incidents in February 2022, G-400: Advanced ICS Command

and General Staff-Complex Incidents in March 2022, G-300: Intermediate Emergency Operations Center Functions in May 2022.

- The Brazos County Sherriff's Office successfully implemented the CellHawk cell phone analysis tool.

Potential Responses to Priority:

1. Enhance the social resilience of Brazos Valley region communities by:

- Increasing the individual's and communities' satisfaction with the efficiency, simplicity, and accessibility of disaster services available to them with in the region
- Increase the regions preparedness, recovery, mitigation, and core capabilities each year as reflected by the regional THIRA.
- Continue to close gaps in the core capabilities found in the SPR.
- Increase the number of households that participate in preparedness exercises or drills in their workplace, school, home, or other community locations by 5% each year.
- Complete construction and testing of communication overlay system by the end of 2024.
- Determine the areas of greatest vulnerability within the region and begin the process of mapping them out on a regional map.

Identified Priority: Increase capability of the response system to minimize damage and loss of life from terrorist and criminal attacks and natural and technological disasters.

Data: Interoperable Communications is at the heart of the region's strategic development. Currently the region has two counties (Brazos and Washington Counties) at level five on the Texas Interoperability Maturity Model and five counties (Burlson, Grimes, Leon, Madison, and Robertson Counties) at level three or below (Grimes County will be at level five by mid-summer 2019). The Region is currently evaluating several courses of action and updated the RICP with the assistance of the State in 2019.

The Region has two communications trailers and a Mobile Command Vehicle which are utilized during multi-jurisdictional events. The Mobile Command Vehicle has been heavily utilized within the region, while deployment and use of the two communications trailers has been limited. The region is moving forward to ensure interoperable communications in the rural areas as well as correcting local communications failings/shortfalls.

Potential Responses to Priority:

1. Achieve region and statewide communications operability and interoperability by:

- Utilize the RICP and take maximum advantage of new technologies. Plan to apply for new grant funding to build new communications infrastructure. The goal of full Level 5 Interoperability before 2025 remains.
- Continue to promote and incorporate FirstNet capabilities into regional communications plans.

2. Integrate and coordinate multiple methods to warn and keep the public and local leaders informed about emergencies in their communities by:

- Expand IPAWS throughout the region.
- Incorporate Public Warning into all major exercises.

DATA CHARTS

County	Population 2020 Census	Population Projections			
		2030	2040	2050	2060
Brazos	233,849	293,987	331,664	388,357	458,282
Burleson	17,642	18,244	18,370	18,276	18,151
Grimes	29,268	31,625	33,571	35,192	36,541
Leon	15,719	14,601	13,329	12,032	10,979
Madison	13,455	13,451	13,493	13,387	13,262
Robertson	16,757	16,474	15,904	15,138	14,258
Washington	35,805	36,263	36,714	36,667	36,573
BV Region	362,495	424,645	463,045	519,049	588,046
Texas	29,145,505	31,621,474	33,772,879	35,465,604	36,722,840

Source: U.S. 2020 Census - Quick Facts, <http://quickfacts.census.gov>; Population Projections – Texas Demographic Center - <https://demographics.texas.gov/data/tpepp/projections/>

County / State	2000 Census	2010 Census	2020 Census	2022 Estimate	Change % 2000-2022
Brazos	152,415	194,851	233,849	242,014	58.8 %
Burleson	16,470	17,187	17,642	18,657	13.3 %
Grimes	23,552	26,569	29,268	30,754	30.6 %
Leon	15,335	16,801	15,719	16,209	5.7 %
Madison	12,940	13,667	13,455	13,661	5.6 %
Robertson	16,000	16,622	16,757	17,153	7.2 %
Washington	30,373	33,708	35,805	36,159	19.0 %
Brazos Valley Region	267,085	319,405	362,495	374,607	40.3 %
Texas	20,851,820	25,145,561	29,145,505	30,029,572	44.0 %

Source: U.S. Census Texas Quick Facts, <https://www.census.gov/quickfacts/fact/table/TX/BZA010221>

County	Population Under 18	Children with Food Insecurities (%)	SNAP Enrollment (%)	Enrolled in Medicaid and CHIP (%)	Confirmed Victims of Child Abuse (2020)	Uninsured Children (%)	Children in poverty (%)	Children in Female Single Parent Homes (%)
Brazos	47,914	19	1,667	32	480	8	21	26
Burleson	3,731	19	172	37	53	9	16	11
Grimes	6,223	24	272	44	42	15	26	23
Leon	3,313	24	195	44	20	17	29	29
Madison	2,754	20	148	43	16	12	14	13
Robertson	4,035	21	149	44	52	12	17	31
Washington	7,544	19	330	32	61	11	15	18

Source—Texas Kids County 2022 <https://everytexan.org/kids-count-2022/>

Workforce Characteristics			
	2020 Census Population	Mean Travel Time to Work (mins) workers age 16+ 2017-2021	Total civilian labor force age 16+ (% of population) 2017-2021
Brazos	233,849	17.4	61.5
Burleson	17,642	28.8	56.4
Grimes	29,268	31.4	49.4
Leon	15,719	29.3	51.3
Madison	13,455	24.2	44.7
Robertson	16,757	27.4	56.2
Washington	35,805	20.3	59.3
Texas	29,145,505	26.6	64.6

Source: U.S. 2020 Census Quick Facts, <http://quickfacts.census.gov>

Daytime Population – Residents and Workers in the Brazos Valley		
	Residents	Workers
Brazos	125,371	113,743
Burleson	10,726	5,317
Grimes	16,145	8,665
Leon	11,361	6,968
Madison	7,699	5,658
Robertson	10,660	5,922
Washington	21,561	17,544

Source: Brazos Valley Council of Governments Comprehensive Economic Development Strategy <https://www.bvcog.org/programs/economic-community-development/ceds>

County	2020 Census Population	Age			Gender		Ethnicity				
		Persons Under 5 years (%)	Persons Under 18 years (%)	Persons 65 years and over (%)	Male (%)	Female (%)	White (%)	Black or African American (%)	American Indian or Alaskan Native (%)	Asian (%)	Hispanic or Latino (%)
Brazos	233,849	5.6	20.7	10.1	50.3	49.7	79.6	11.5	0.7	5.9	27.0
Burleson	17,642	5.5	21.9	21.3	49.6	50.4	84.0	12.0	1.4	0.6	21.9
Grimes	29,268	5.5	22.1	18.5	54.7	45.3	81.8	14.8	1.0	0.5	24.8
Leon	15,719	5.7	23.0	24.4	50.1	49.9	89.4	7.0	1.0	0.8	16.1
Madison	13,455	5.9	21.5	15.3	57.5	42.5	75.6	20.0	1.3	1.1	24.8
Robertson	16,757	6.2	23.8	20.4	49.3	50.7	75.8	20.0	1.2	0.9	22.7
Washington	35,805	5.1	21.3	22.8	49	51.0	79.4	16.8	0.6	1.7	17.5
Texas	29,145,505	6.5	25.3	13.1	49.9	50.1	77.9	13.2	1.1	5.5	40.2

Source: U.S. Census 2020 Quick Facts, <http://quickfacts.census.gov>

County	2020 Census Population	Housing Units	Median Income 2017-2021 (in 2021 dollars)	Persons in Poverty (%)	Unemployment Rate 2022	Persons without Health Insurance (%)	Language other than English Spoken at Home	Land Area Sq Miles	Persons Per Square Mile
Brazos	233,849	98,955	\$52,658	22.6	3.1	16.6	23.8	586.14	399
Burleson	17,642	9,471	\$64,109	14.4	3.6	20.0	15.3	659.08	26.8
Grimes	29,268	12,197	\$59,086	16.1	4.5	22.5	20.8	787.47	37.2
Leon	15,719	8,982	\$48,676	16.3	5.2	23.3	13.3	1,073.16	14.6
Madison	13,455	5,089	\$59,923	17.5	4.3	21.4	18.5	466.07	28.9
Robertson	16,757	8,592	\$55,709	16.9	3.8	19.1	15.0	855.16	19.6
Washington	35,805	17,469	\$65,913	14.0	4.0	18.7	12.6	604.19	59.3
Texas	29,145,505	11,869,072	\$67,321	14.2	4.2	20.4	35.1	261,267.85	111.6

Source: U.S. Census 2020 Quick Facts, <http://quickfacts.census.gov>; Unemployment Rate- Texas Association of Counties <https://txcip.org/tac/census/morecountyinfo.php?MORE=1042>

REGIONAL RESOURCES

Included below are resources identified by the (COG/Region) Planning Team that are available to provide services that could potentially help in closing criminal justice gaps.

JUVENILE JUSTICE:

Agency Name and Phone #	Program Name	Program Activities	Availability
Aggieland Pregnancy Outreach, Inc. (979) 764-6636		Provides pregnancy counseling, adoption counseling, support groups, and material assistance. https://pregnancyoutreach.org/	Must come to Brazos Co.
Agrilife Extension (979) 845-3850	Family and Consumer Science	Offers practical information for families: Raising children, housing, and environment, eating well, managing money, and staying healthy. https://fch.tamu.edu/	All 7 Counties
Barbara Bush Parent Center (979) 764-5504	Parenting Classes	Monthly parenting classes	Must come to Brazos Co.
Brazos County Health Department (979) 361-4440	Health Services	STD, HIV and TB Testing and Treatment https://brazoshealth.org/	Brazos Co. residents only
Brazos County Health Department (979) 361-4440	Shots for Tots	Provides free immunizations for children 0-12 https://brazoshealth.org/	Once a month; must come to Brazos Co.
Brazos Valley Food Bank	Food	Distributes nutritious food through network of partner agencies, food filled Backpacks for children; on-campus School Food Pantries for older students; Senior Bags; Mobile Food Pantries for rural communities; food home delivery, Project GotEM; Screen & Intervene services in health settings, benefits assistance for safety net programs, service referrals, nutrition education to SNAP-eligible populations and Together We Grow. https://www.bvfb.org/	Across Brazos Valley
HealthPoint (979) 595-1700	Health Centers	Clinicians are committed to providing complete, compassionate, and affordable health care to area families. https://www.healthpoint-tx.com/	All 7 Counties
HealthPoint (979) 595-1700	Family Planning	Provides reproductive health care services. https://www.healthpoint-tx.com/	Only once a month in rural counties
Brazos Valley Community Action Program (979) 823-5551	Head Start	Provides comprehensive education and social services to children ages 0-5 https://capbv.org	All 7 Counties
Brazos Valley Community Action Program (979) 823-5551	Home Base	Provides comprehensive education and social services to children ages 0-5 in the home. https://capbv.org	Brazos & Burleson Counties only

Agency Name and Phone #	Program Name	Program Activities	Availability
BVCASA (979) 846-3560	Too Good for Drugs	A substance use prevention program for grades 1st -4th designed to mitigate the risk factors linked to problem behaviors and build protection within the child to resist problem behaviors. http://bvcasa.org/programs/school-based-prevention-services/	All 7 Counties
BVCASA (979) 846-3560	All Stars	A school-based substance abuse education program for grades 6-8, motivates youth not to use and teaches skills and strategies needed to resist drug use. http://bvcasa.org/programs/school-based-prevention-services/	All 7 Counties
BVCASA (979) 846-3560	Project Towards No Drug Abuse	A substance abuse prevention program for grades 9-12 designed to help high school youth resist substance use through motivational activities, social skills training, and decision-making components. http://bvcasa.org/programs/school-based-prevention-services/	
BVCASA (979) 846-3560	Community Coalition Programs (4)	Mobilizes partners at grassroots level to help reduce under-age alcohol consumption, marijuana use and prescription pill abuse. http://bvcasa.org/programs/drug-free-communities/	Robertson, Washington, and Brazos Counties
BVCASA (979)846-3560	REACH Adolescent Outpatient Treatment Services	Designed for youth ages 13-17 with substance abuse problems, the REACH program is conducted through group and individual sessions. Evaluations are scheduled by appointment. Family participation is required. http://bvcasa.org/programs/youth-outpatient-treatment/	Brazos County
BVCASA (979) 846-3560	DWI Offender Education	DWI state-approved 12-hour class for those convicted of a DWI. http://bvcasa.org/programs/classes/	Must come to Brazos County
BVCASA (979)846-3560	DWI Intervention and Drug Offender Education Program (DOEP)	DWI I state-approved 32-hour class for multiple DWI offenders and/or others who have alcohol/drug related problems for which the first offender program was not designed to address. DOEP state certified program is 15-hour program designed to increase the knowledge of drug offenders by educating them on the dangers of drug abuse and associated illegal activities, to identify their own individual drug-use patterns, and to assist them in developing a personal action plan which will reduce the probability of suffering the consequences of future drug using and illegal behavior. http://bvcasa.org/programs/classes/	Must come to Brazos County
BVCASA (979) 846-3560	Prevention Resource Center Region 7	Services include identification, collection and sharing of community data, facilitation of a Regional Needs Assessment and coordination of prevention training throughout the region.	Serves 30 Counties
BVCASA (979) 846-3560	Youth Sobering Facts	A 2-hour course that provides substance abuse prevention education for you under the age of 18 . http://bvcasa.org/programs/classes/	Taught in Brazos County/Madison County by Telehealth
BVCASA (979) 846-3560	Screening Services (no cost)	Interview with individual and family, individual is matched with most appropriate level of treatment and setting. http://bvcasa.org/programs/screenings/	All 7 Counties

Agency Name and Phone #	Program Name	Program Activities	Availability
BVCASA (979) 846-3560	Drug Prevention Campaigns	BVCASA is the official Red Ribbon campaign organizer for the Brazos Valley Region. Other campaigns are organized and conducted for example, the Pill Disposal Drop Box Campaign. http://bvcasa.org/programs/drug-free-communities/	All 7 Counties
BVCASA (979) 846-3560	Pregnant & Postpartum Intervention & Outreach	A substance abuse Intervention program using the Nurturing Parenting Curriculum for women/adolescents who are pregnant or postpartum. With CPS involvement the child can be under 6. http://bvcasa.org/programs/	All 7 Counties
BVCASA (979) 846-3560	Educational Services	Highly trained, prevention intervention specialists available to speak to organizations on a variety of topics. http://bvcasa.org/programs/	All 7 Counties
BVCASA (979) 846-3560	Educational Program	A monthly (2nd Friday of each month, 6:00 PM until 7:00 PM) radio show entitled "Family Affair" on KEOS Radio 89.1 FM broadcast world-wide for the purpose of helping educate the community on alcohol, marijuana and prescription pill abuse and related issues. http://bvcasa.org/programs/	All 7 Counties
Brenham Police Department (979) 337-7272	Anti-Drinking and Driving Program for Minors	Presents a curriculum of information to students regarding the use of alcohol	Brenham only
Brenham Police Department (979) 337-7272	Neighborhood Response Team	Community-wide task force that encourages a more proactive code enforcement	Brenham only
Bryan ISD (979) 209-1004	Options for Young Parents	Public school dropout prevention program providing support services for pregnant or parenting students. https://www.bryanisd.org/	Bryan ISD
Centerville ISD (903) 536-7812	Juvenile Justice & Youth Project	Provides substance abuse classes for students. https://www.centerville.k12.tx.us/	Centerville ISD
Department of State Health Services (512) 458-7111	Shots for Tots	Provides community health education and provides vaccines for children ages 0-19.	6 rural counties
Department of State Health Services (512) 533-3000		STD, HIV, TB testing and treatment	All 7 Counties
Department of State Health Services (512) 458-7455		Hepatitis C testing	Washington and Grimes through Jan.
Grimes County Juvenile Services (936) 873-3921	Texas Drug Offender Education Course		Take anyone, but must go to Grimes Co. or adjacent co.

Agency Name and Phone #	Program Name	Program Activities	Availability
Grimes County Juvenile Services (936) 873-3921	Community Service Restitution Program	Supervision of court ordered community service for delinquent youth and parent or guardian	Take anyone, but must go to Grimes Co. or adjacent co.
Hope Pregnancy Center (979) 695-9193		Provides pregnancy counseling, STD testing, parenting classes, and material assistance. https://hopepregnancy.org/	Must come to Brazos County
MHMR (979) 822-6467 (800) 282-6467	Mental Health	Behavioral Health Services https://mhmrabv.org/childrens-mental-health	All counties
National Alliance on Mental Illness 979-774-4713	Mental Health	Free educational classes and support group meetings for peers and their families/caregivers https://namibv.org/	All 7 counties
Save our Streets Ministries (979) 775-5357	Teenage Girls and Boys Ministry	Bible studies and mentoring program for at risk youth https://saveourstreetsministries.org/	Open to everyone, must come to Bryan
Twin City Mission (979) 822-7511	STAR	Crisis counseling for children 17 & under and their families (no formal probation or open CPS cases) https://www.twincitymission.org/youth-family-services	Call for Appointment
Voices for Children (979) 822-9700	UP Mentor Program	Program to empower current and former foster youth ages 16 and older to reach their full potential through education, individualized support and integration with community members and resources. https://www.vfcbrasos.org/	All 7 Counties

LAW ENFORCEMENT:

<u>Name of Agency</u>	<u>Agency Type</u>	<u>Description</u>
Brazos County Sheriff Office	County Sheriff	Wayne Dicky, Sheriff
Texas A&M University Police Department	Campus Police	Michael Johnson, Chief
Bryan Police Department	Municipal Police	Eric Buske, Chief
College Station Police Department	Municipal Police	Billy Couch, Chief
Brazos County Constable, Pct. 1	County Constable	Jeff Reeves, Constable
Brazos County Constable, Pct. 2	County Constable	Donald Lampo, Constable
Brazos County Constable, Pct. 3	County Constable	J.P. Ingram, Constable
Brazos County Constable, Pct. 4	County Constable	Isaac Butler, Constable
Burleson County Sheriff Office	County Sheriff	Gene Hermes, Sheriff
Caldwell Police Department	Municipal Police	Charles Barnes, Chief
Somerville Police Department	Municipal Police	Jake Sullivan, Chief
Burleson County Constable, Pct. 1	County Constable	Jason Muzny, Constable
Burleson County Constable, Pct. 2	County Constable	Dennis J. Gaas, Constable
Burleson County Constable, Pct. 3	County Constable	Jay Boykin, Constable
Burleson County Constable, Pct. 4	County Constable	John K Bennett, Constable
Grimes County Sheriff Office	County Sheriff	Don Sowell, Sheriff
Navasota Police Department	Municipal Police	Michael Mize, Chief
Todd Mission Police Department	Municipal Police	Ryan Rutledge, Chief
Grimes County Constable, Pct. 1	County Constable	Dale Schaper, Constable
Grimes County Constable, Pct. 2	County Constable	Blake Jarvis, Constable

Grimes County Constable, Pct. 3
 Leon County Sheriff Office
 Buffalo Police Department
 Jewett Police Department
 Normangee Police Department
 Oakwood Police Department
 Leon County Constable, Pct. 1
 Leon County Constable, Pct. 2
 Leon County Constable, Pct. 4
 Madison County Sheriff Office
 Madisonville Police Department
 Madisonville CISD Police Department
 Madison County Constable, Pct. 1
 Madison County Constable, Pct. 2
 Robertson County Sheriff Office
 Bremond Police Department
 Calvert Police Department
 Franklin Police Department
 Hearne Police Department
 Robertson County Constable, Pct. 1
 Robertson County Constable, Pct. 2
 Robertson County Constable, Pct. 3
 Robertson County Constable, Pct. 4
 Washington County Sheriff Office
 Brenham Police Department
 Burton Police Department
 Washington County Constable, Pct. 1
 Washington County Constable, Pct. 2
 Washington County Constable, Pct. 3
 Washington County Constable, Pct. 4

County Constable
 County Sheriff
 Municipal Police
 Municipal Police
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 School District Police
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Wes Male, Constable
 Kevin Ellis, Sheriff
 Jason Sullivan, Chief
 Sean O'Reilly, Chief
 JD Cornelius, Chief
 Matthew Foree, Chief
 Glen Hightower, Constable
 George Holleman, Constable
 David Welch, Constable
 Bobby Adams, Sheriff
 Herbert Gilbert, Chief
 Craig Wolff, Chief
 Jim Jackson, Constable
 Charles D. Turner, Constable
 Gerald Yezak, Sheriff
 Curtis Pope, Chief
 Chris Simmons, Chief
 Terry Thibodeaux, Chief
 Thomas Williams, Chief
 Craig Leath, Constable
 Craig Boyett, Constable
 Danny Williamson, Constable
 LeAnthony Dykes, Constable
 Otto Hanak, Sheriff
 Ron Parker, Chief
 Greg Rolling, Chief
 Ken Holle, Constable
 Trey Holleway, Constable
 David Blakey, Constable
 Greg Rolling, Constable

VICTIM SERVICES:

Agency Name and Phone #	Program Name	Program Activities	Availability
Brazos County (979) 775-7400	Crime Victim's Compensation and Reimbursement	Provide compensation and reimbursement to victims of felony crime resulting in bodily injury. https://www.brazoscountytexas.gov/227/Victim-Assistance	Brazos County
Brazos County (979) 775-7400	Family Violence Unit	Provides legal counseling to victims of domestic or family violence and assists with protective orders. https://brazoscountytexas.gov/112/Family-Violence	Brazos County

Agency Name and Phone #	Program Name	Program Activities	Availability
BVCOG (979) 595-2800	Indigent Health Care	Provides assistance with medical needs such as in-patient, out-patient, physician, x-rays, lab work. https://www.bvcog.org/programs/county-indigent-healthcare	All 7 Counties
BVCOG (979) 595-2800	Housing Choice Voucher Program	Provides rental assistance to low-income families within the Brazos Valley. https://www.bvcog.org/programs/housing-choice-voucher-program	All 7 Counties
Brazos Valley Food Bank	Food	Distributes nutritious food through network of partner agencies, food filled Backpacks for children; on-campus School Food Pantries for older students; Senior Bags; Mobile Food Pantries for rural communities; food home delivery, Project GotEM; Screen & Intervene services in health settings, benefits assistance for safety net programs, service referrals, nutrition education to SNAP-eligible populations and Together We Grow. https://www.bvfb.org/	Across Brazos Valley
Burleson County Attorney's Office (979) 567-2350	Victim Assistance Coordinator	The Burleson County Victim Assistance Coordinator (VAC) helps victims understand their rights and critical avenues to meaningful participation in the criminal justice system. They are connected to wrap-around services available in the region that assist them in recovering more quickly, and guided through the investigation and court hearings, helping to explain the process of prosecution and trial. The VAC serves as a voice for victims in the criminal justice process and to the prosecuting attorney while preparing them for the eventual outcome of the case.	Burleson County
Focusing Families Office (979) 826-3290 Hotline (979) 826-0000	Family Violence Program	Counseling, crisis hotline, shelter, community education, legal services https://focusing-families.org/family-violence	Grimes and Washington County
Focusing Families (979) 826-0000	Emergency Shelter Program	Shelter to domestic violence/sexual assault victims for up to 30 days with supportive services https://focusing-families.org/family-violence	Grimes and Washington County
Focusing Families Office (979) 826-3290 Hotline (979) 826-0000	Sexual Assault Program	Counseling, crisis hotline, shelter, community education https://focusing-families.org/sexual-assault	Grimes and Washington County
Focusing Families (979) 826-3290	Children's Program	Individual and group counseling to children that are victims / witness domestic violence. https://focusing-families.org/outreach	Grimes and Washington County
Health For All (979) 774-4176		Provides doctor consultations for general illnesses, vision, pharmaceutical, and dental care. https://www.hlth4all.org/	All 7 counties
Hope Pregnancy Center (979) 695-9193		Provides pregnancy counseling, STD testing, parenting classes, and material assistance. https://hopepregnancy.org/	Must come to Brazos Co.

Agency Name and Phone #	Program Name	Program Activities	Availability
<p>Leon County Domestic Violence Advocate Program (903) 388-5600 (903) 626-0078</p>	<p>Domestic Violence Advocate Program</p>	<p>Program seeks to address domestic violence, sexual assault. Our professional staff listen, advocate, and provide support to all those seeking our services. We have a 24 HR on scene Victims Advocate Unit that helps assist victims in crisis: *Support through the criminal justice system *Community information and referrals *Assistance with filing crime victims' compensation *Safety Planning *Assistance with domestic violence protection orders *Provide transportation to court *Support groups *Short term emergency shelter *Assist victims in providing cellular phones for 911 emergencies. On-call twenty-four hours, seven days a week. https://www.leoncountydomeesticviolenceadvocates.org/</p>	<p>Leon County and surrounding counties</p>
<p>Lone Star Legal Aid (979) 775-5050</p>		<p>Civil, Family Law and Landlord Cases https://www.lonestarlegal.org/</p>	<p>All 7 counties</p>
<p>MHMR (979) 822-6467 (800) 282-6467</p>	<p>Mental Health</p>	<p>Behavioral Health Services https://mhmrabv.org/</p>	<p>All counties</p>
<p>Robertson Co. District Attorney's Office (979) 828-3205</p>	<p>Crime Victim's Compensation and Reimbursement</p>	<p>Provide compensation and reimbursement to victims of felony crime resulting in bodily injury</p>	<p>Robertson Co.</p>
<p>Robertson Co. District Attorney's Office (979) 828-3205</p>	<p>Family Violence Advocates</p>	<p>Respond to family violence incidents assisting victims with available resources & providing transportation, medical & legal accompaniment</p>	<p>Robertson Co.</p>
<p>Scotty's House (979) 775-4695</p>	<p>Counseling Services</p>	<p>Counseling to child victims of abuse and/or violence, medical evaluation, testing and treatment for sexually transmitted diseases, court preparation if testimony is required. Counseling for Adult (non-offender) family members of children impacted by abuse or violence. https://www.scottyshouse.org/</p>	<p>All 7 counties</p>
<p>Sexual Assault Resource Center (979) 731-1000</p>	<p>Rape Crisis Hotline</p>	<p>Hotline accessible by anyone needing assistance with issues surrounding sexual violence. https://www.sarcbv.org/</p>	<p>All 7 counties</p>
<p>Sexual Assault Resource Center (979) 731-1000</p>	<p>Support Services and Crisis Intervention</p>	<p>Provide counseling and support services to sexual assault survivors. https://www.sarcbv.org/</p>	<p>All 7 counties</p>
<p>Sexual Assault Resource Center (979) 731-1000</p>	<p>Educational Programs</p>	<p>Educational programs available for all age groups https://www.sarcbv.org/</p>	<p>All 7 counties</p>
<p>Sonshine Center (936) 348-5282</p>		<p>Pay light bill, provide furniture, clothing, and groceries. https://sonshinectr.org/howwehelp.htm</p>	<p>All 7 counties</p>
<p>Twin City Mission (979) 822-7511</p>	<p>Domestic Violence Taskforces</p>	<p>Promote awareness of domestic violence https://www.twincitymission.org/domestic-violence-services</p>	<p>All 7 counties</p>
<p>Twin City Mission (979) 822-7511</p>	<p>Domestic Violence Service</p>	<p>Provide free, temporary, emergency shelter for victims of domestic violence. https://www.twincitymission.org/domestic-violence-services</p>	<p>All 7 counties</p>

Agency Name and Phone #	Program Name	Program Activities	Availability
Twin City Mission (979) 822-7511	Phoebe's Home Community Outreach	Community education presentations available on domestic violence topics https://www.twincitymission.org/domestic-violence-services	All 7 counties
Twin City Mission (979) 822-7511	Residential & Non-residential case management services	Provides counseling and case management for victims of domestic violence and their children. https://www.twincitymission.org/domestic-violence-services	All 7 counties
Twin City Mission (979) 822-7511	Child Abuse Prevention	Education about child abuse https://www.twincitymission.org/youth-family-services	All 7 counties
Twin City Mission (979) 822-7511	STAR	Free counseling for children & families, child abuse prevention presentations https://www.twincitymission.org/youth-family-services	All 7 counties
Twin City Mission (979) 822-7511	Community Clothes Closet	Free clothing. ID required. https://www.twincitymission.org/homeless-services	Must come to Brazos Co.
Voices for Children (979) 822-9777	Court appointed Special Advocates (CASA)	Provides a trained volunteer to represent a child's best interest in court. https://www.vfcbrazos.org/	All 7 counties

ADULT:

Agency Name and Phone #	Program Name	Program Activities	Availability
Aggieland Pregnancy Outreach	Pregnancy	Offer pregnancy support services, outreach to teen parents and adoption services. https://pregnancyoutreach.org/	Brazos County
Brazos Valley Food Bank	Food	Distributes nutritious food through network of partner agencies, food filled Backpacks for children; on-campus School Food Pantries for older students; Senior Bags; Mobile Food Pantries for rural communities; food home delivery, Project GotEM; Screen & Intervene services in health settings, benefits assistance for safety net programs, service referrals, nutrition education to SNAP-eligible populations and Together We Grow. https://www.bvfb.org/	Across Brazos Valley
Brazos Valley Intergroup (979) 823-6391	Al-Anon	Support meetings for family members and friends of alcoholics. http://bvig.org/	Meetings in Brazos, Robertson & Washington Counties open to all
Brazos Valley Intergroup (979) 823-6391	Alcoholics Anonymous	12-step support group that focuses on the desire to achieve and maintain sobriety http://bvig.org/	Meetings in Brazos, Robertson & Washington Counties open to all
Barbara Bush Parent Center (979) 764-5504	Employment Assistance	Related to employment skills, computer literacy, resume writing, & interview skills. Priority given to parents who have children enrolled in Early HeadStart and HeadStart.	All 7 counties

Agency Name and Phone #	Program Name	Program Activities	Availability
Barbara Bush Parent Center (979) 764-5504	ESL Classes	Provide classes to teach English to non-English speaking adults. Priority given to parents who have children enrolled in Early HeadStart and HeadStart.	All 7 counties
Barbara Bush Parent Center (979) 764-5504	Intensive College Readiness Classes	6-week prep sessions to ready the adult learner for entry into higher education. Priority given to parents who have children enrolled in Early HeadStart and HeadStart.	All 7 counties
Barbara Bush Parent Center (979) 764-5504	Literacy for Life	Provides reading, writing, and English classes to adults needing remedial instruction. Priority given to parents who have children enrolled in Early HeadStart and HeadStart.	All 7 counties
Brazos County (979) 775-7400	Brazos County Civil Legal Aid Referral	Provide access to legal services in civil matters for indigent and low-income people. https://brazoscountytexas.gov/545/Public-Legal-Services	Brazos County
Brazos County Health District (979) 361-4440	Adult Health Clinic	Provides hypertension and diabetes screening as well as non-emergency health care every Tuesday. https://brazoshealth.org/	Clinic is in Bryan, open to everyone
BVCAA (979) 823-5551	Adult Health Clinic	Provides medical services to indigent adults. https://www.healthpoint-tx.com/	All 7 counties
BVCASA (979) 846-3560	Community Coalition Programs (4)	Mobilizes partners at grassroots level to help reduce under-age alcohol consumption, marijuana use and prescription pill abuse. http://bvcasa.org/programs/casap/	Robertson, Washington, and Brazos Counties
BVCASA (979) 846-3560	DWI Offender Education	DWI state-approved 12-hour class for those convicted of a DWI. http://bvcasa.org/programs/classes/	Must come to Brazos County
BVCASA (979)846-3560	DWI Intervention and Drug Offender Education Program (DOEP)	DWI I state-approved 32-hour class for multiple DWI offenders and/or others who have alcohol/drug related problems for which the first offender program was not designed to address. DOEP state certified program is 15-hour program designed to increase the knowledge of drug offenders by educating them on the dangers of drug abuse and associated illegal activities, to identify their own individual drug-use patterns, and to assist them in developing a personal action plan which will reduce the probability of suffering the consequences of future drug using and illegal behavior. http://bvcasa.org/programs/classes/	Must come to Brazos County
BVCASA (979) 846-3560	Prevention Resource Center Region 7	Services include identification, collection and sharing of community data, facilitation of a Regional Needs Assessment and coordination of prevention training throughout the region. http://bvcasa.org/programs/prevention-resource-center/	Serves 30 Counties
BVCASA (979) 846-3560	Adults Choices Not Chances	An 8-hour course that provides substance abuse prevention education for those 18 and older. http://bvcasa.org/programs/classes/	Taught in Brazos County/Madison County Telehealth

Agency Name and Phone #	Program Name	Program Activities	Availability
BVCASA (979) 846-3560	Screening Services (no cost)	Interview with individual and family, individual is matched with most appropriate level of treatment and setting. http://bvcasa.org/programs/screenings/	All 7 Counties
BVCASA (979) 846-3560	REACH Adult Outpatient Treatment for Adults	An 8–12-week program consisting of Psycho-Educational and process groups and individual sessions conducted weekly for 8 – 12 weeks. http://bvcasa.org/	Brazos and Robertson County
BVCASA (979) 846-3560	Pregnant & Postpartum Intervention & Outreach	A substance abuse Intervention program using the Nurturing Parenting Curriculum for women/adolescents who are pregnant or postpartum. With CPS involvement the child can be under 6. http://bvcasa.org/	All 7 Counties
BVCASA (979) 846-3560	Educational Services	Highly trained, prevention intervention specialists available to speak to organizations on a variety of topics. http://bvcasa.org/programs/education-services/	All 7 Counties
BVCASA (979) 846-3560	Educational Program “Family Affair”	A monthly (2nd Friday of each month, 6:00 PM until 7:00 PM) radio show entitled “Family Affair” on KEOS Radio 89.1 FM broadcast world-wide for the purpose of helping educate the community on alcohol, marijuana and prescription pill abuse and related issues. http://bvcasa.org/programs/education-services/	All 7 Counties
Burleson Health Resource Center (979) 567-3200	Medical & Dental Care; Counseling, Mental Health, Rental Assistance	Information and referral services and advocacy on behalf of county residents with special needs and coordinated delivery of direct services. https://www.co.burleson.tx.us/page/living_bhrc	Burleson County Residents
Bryan Adult Learning Center 979-703-7740	ESL Classes	Offers free classes to teach English to non-English speaking adults. These classes help improve their communication skills in these areas: listening, speaking, reading, and writing	Brazos County Leon County Robertson County
Bryan Adult Learning Center 979-703-7740	GED Classes	Offers free classes to prepare adults to pass the high school equivalency tests. The areas covered include language arts, Science, Social Studies, and Mathematical Reasoning. A pre-assessment test is required prior to starting class.	Brazos County Robertson County
Bryan Adult Learning Center 979-703-7740	Intensive College Readiness (ICR) Classes	12-week free class to ready the adult learner for entry into higher education. This class focuses on improving your skills in reading, writing, and math so you can pass the entrance exams.	Brazos County
Brazos Valley Affordable Housing Corp. (979) 595-2816	Homebuyer Counseling / Financial Fitness	Provides certified education and counseling for homebuyers and homeowners as well as financial counseling and coaching. https://www.bvahc.org/Resources	All Brazos Valley
Brazos Valley Council of Government 979-595-2801 ext. 2313	GED Classes	Offers free classes to prepare adults to pass the high school equivalency tests. The areas covered include language arts, Science, Social Studies, and Mathematical Reasoning. A pre-assessment test is required prior to starting class. https://www.bvcog.org/programs/housing-choice-voucher-program/ged-program	Brazos County

Agency Name and Phone #	Program Name	Program Activities	Availability
Brenham Community Education Building 979-277-3899	ESL Classes	Offers free classes to teach English to non-English speaking adults. These classes help improve their communication skills in these areas: listening, speaking, reading, and writing	Burleson, Grimes, and Washington County
Brenham Community Education Building 979-277-3899	GED Classes	Offers free classes to prepare adults to pass the high school equivalency tests. The areas covered include language arts, Science, Social Studies, and Mathematical Reasoning. A pre-assessment test is required prior to starting class.	Burleson, Grimes, and Washington County
Brenham Community Education Building 979-277-3899	Intensive College Readiness (ICR) Classes	12-week free class to ready the adult learner for entry into higher education. This class focuses on improving your skills in reading, writing, and math so you can pass the entrance exams.	Washington County
City of Bryan	Homebuyer Assistance	Assists eligible homebuyers in the purchase of both existing and newly constructed affordable homes. Applicants may receive a minimum of \$3,500, up to \$14,000, or slightly more on any home (other than manufactured homes) for sale in the City of Bryan. https://www.bryantx.gov/community-development/community-development-programs/	City of Bryan Only
City of Bryan	Minor Repair Program	The minor housing repair assistance program is designed to alleviate immediate threats to the health and safety of low-income homeowners by providing grants up to \$5,000 in most cases for minor home repairs. https://www.bryantx.gov/community-development/community-development-programs/	City of Bryan Only
City of College Station	Down Payment Assistance	The Down Payment Assistance Program provides qualified homebuyers with shared equity, gap financing of up to 30% of the sales price, capped at \$50,000. The assistance amount is determined by the borrower's demonstrated need, or "financial gap." https://www.cstx.gov/departments_city_hall/comm_serv/development/assistance/downpayment	
Catholic Charities (979) 822-9340		Rent and utility assistance	
Elder-Aid (979) 823-5127		Case management, home repair, Crisis Utility, or medication expense assistance https://elderaid.net/	All Seven Counties – must be 60 years or older
Family Promise (979) 268-4309		Rent and utility assistance	
Focusing Families (979) 826-3290	BIP Education	24-week Accredited BIP education program for men and women. Call for intake https://focusing-families.org/battering-intervention	Must come to Brenham (Washington County)

Agency Name and Phone #	Program Name	Program Activities	Availability
Grimes Health Resource Center (936) 870-4575	Medical & Dental Care; Counseling, Mental Health, Rental Assistance	Information and referral services and advocacy on behalf of county residents with special needs and coordinated delivery of direct services. https://www.grimeshealthresourcecenter.com/	Grimes County Residents
Heaven Bound Life Skills Ctr (979) 822-7797	Learning Center	The learning center provides tools in helping clients learn to rebuild their lives and improve their self-image.	Open to everyone – Must come to Bryan
House of Light (254) 654-1796	Batterers Intervention & Prevention Program	Intervention/Training program for domestic violence offenders often required part of sentencing	Meetings in Franklin on Saturdays – Open to all
Leon Health Resource Center (903) 536-3687	Medical & Dental Care; Counseling, Mental Health, Rental Assistance	Information and referral services and advocacy on behalf of county residents with special needs and coordinated delivery of direct services. https://www.co.leon.tx.us/page/leon.HealthResourceCenter	Leon County Residents
Madison Health Resource Center (936) 349-0714	Medical & Dental Care; Counseling, Mental Health, Rental Assistance	Information and referral services and advocacy on behalf of county residents with special needs and coordinated delivery of direct services. https://www.madisonhealthresourcecenter.com/	Madison County Residents
Madisonville Community Education Center 936-349-8003	ESL Classes	Offers free classes to teach English to non-English speaking adults. These classes help improve their communication skills in these areas: listening, speaking, reading, and writing. https://www.madisonvillecisd.org/apps/pages/index.jsp?uREC_ID=129356&type=d&pREC_ID=250203	Madison County
Madisonville Community Education Center 936-349-8003	GED Classes	Offers free classes to prepare adults to pass the high school equivalency tests. The areas covered include language arts, Science, Social Studies, and Mathematical Reasoning. A pre- assessment test is required prior to starting class. https://www.madisonvillecisd.org/apps/pages/index.jsp?uREC_ID=129356&type=d&pREC_ID=250203	Madison County
MHMR (979) 822-6467 (800) 282-6467 helpline (888) 522-8262		Provide services to individuals with mental illness and intellectual developmental delays. https://mhmrabv.org/	All 7 Counties
National Alliance on Mental Illness 979-774-4713	Mental Health	Free educational classes and support group meetings for peers and their families/caregivers https://namibv.org/	All 7 counties
Navasota Police Department (936)825-6124	Crime Victim's Liaison	Provide assistance with resources for crime victims & education regarding the criminal justice system	Grimes Co.
Phoebe's Home Outreach (979) 775-2255		24-hour emergency shelter for victims of domestic violence https://www.twincitymission.org/domestic-violence-services	Must Come to Bryan

Agency Name and Phone #	Program Name	Program Activities	Availability
Robertson Co. Sheriff's Office (979)828-3299	Crime Victim's Liaison	Provide assistance with resources for crime victims & education regarding the criminal justice system. https://www.robertsoncountysheriff.tx.org/crime-victim-services	Robertson Co.
Save Our Streets Ministries (979) 775-5357		Residential facility for men, offering Bible study, emotional support, and 12-step groups; Ministries for men, women, teens, and children. https://saveourstreetsministries.org/	Open to anyone – must come to Bryan
Scotty's House (979) 775-4695	Forensic Services, Advocacy, Counseling, Education & Outreach	Brings services to abused children and their families which brings comfort in times of crisis and lays a foundation for a healthy future. https://www.scottyshouse.org/	All 7 Counties
Sexual Assault Resource Center (979) 731-1000	Counseling, 24-hour hotline	Services include free and confidential counseling for survivors and families of sexual assault survivors, 24-hour hotline, 24-hour accompaniment to medical facilities, court or law enforcement and educational presentations and trainings. https://www.sarcbv.org/	Only once a week in outlying counties - always on call
Texas A&M AgriLife Extension	Family and Community Health – Strengthening Families of the Brazos Valley	Provides couples and individuals with the tools they need to create and maintain healthy families. Provides programs in healthy relationships, parenting, and financial literacy, as well as the impact adverse childhood experiences (ACEs) have on families. Our goals are to improve family functioning, improve adult and child well-being, and increase economic stability for the families. https://agriflifeextension.tamu.edu/	Brazos, Burleson, Grimes, Madison, and Robertson
Workforce Commission/Region VI/Franklin ISD (979)484-9594	GED Adult ESL	Provide adult General Education Diploma classes and adult English as a Second Language classes and Citizenship Prep classes.	Robertson Co.
Workforce Solutions Brazos Valley	Child Care Services	Provide childcare scholarships to low-income families. http://bvjobs.org/	All Brazos Valley
Workforce Solutions Brazos Valley	Job Seeking	Helps clients prepare for (training), locate, and obtain jobs and careers. http://bvjobs.org/	All Brazos Valley

PLANNING PROCESS

The Brazos Valley 2023-2028 Strategic Plan is a multi-year plan that includes a whole community approach to addressing the needs and priorities of the Brazos Valley region. The plan is made up of five key priorities that include Juvenile Justice, Victim Services, Law Enforcement, Mental Health & Substance Abuse, and Homeland Security. Key regional partners were invited to participate in developing the problems to be addressed and action steps for each of the plan priorities. These key partners include County Judges, Mayors, Emergency Management Coordinators, Sheriffs, Police Chiefs, Constables, Non-Profit organizations, CJAC members, Mental Health Agencies, Victims' Rights Groups, Juvenile Probation Departments, Substance Abuse Treatment Groups, and other agencies who wish to participate.

REGIONAL PARTNERSHIPS

Organizations and agencies within the BVCOG region have a strong history of working together to solve problems and help close gaps in services. The Sexual Assault Resource Center has coordinated Sexual Assault Response Teams in the service area that include law enforcement, local prosecutors, medical personnel, and social service organizations. These teams review cases to ensure comprehensive care and more effectively provide services to survivors in the seven-county region. The relationships built in these teams extend to other areas of community and victim support. The Brazos Valley Mental Health and Mental Retardation Authority (MHMRA) organization works with area law enforcement agencies to assist citizens in mental health crisis. The Brazos Valley MHMRA also has collaborated with the National Alliance on Mental Illness Brazos Valley (NAMIBV) affiliate in a Memorandum of Understanding to provide Mental Health First Aid USA-Youth version classes to area teachers, administrators, and other school staff. NAMIBV is collaborating with Rock Prairie Behavioral Hospital (RPBH) to provide follow up and additional services for individuals leaving RPBH. NAMIBV hosts weekly Peer and Family Support Group meetings and free educational classes for the individuals and their families/caregivers. The Brazos County Sheriff's Office Crisis Intervention Teams (CIT) consists of specially trained deputies that respond to persons in mental crisis who live in Brazos County. The team adheres to and performs in accordance to the Texas Mental Health Code to respond to situations involving mentally ill consumers in a safe and efficient manner. CIT works with MHMR to get help to the individuals that need it. The Brazos Valley Council on Alcohol & Substance Abuse (BVCASA) also works with every agency and social service group in the 7-county Region, as well as across the HHSC 30-county area.

FUTURE STEPS & IMPLEMENTATION

The BVCOG Criminal Justice Advisory Committee will use the priorities listed in the Brazos Valley Strategic Plan during the application prioritization process. These priorities will be entered on each score sheet and points will be given based on how well the applicant addressed the identified local priorities. The strategic plan will help identify the applications addressing the most critical needs in the region. The BVCOG Regional Planning Team works in conjunction with other planning groups in the region to ensure a regular exchange of ideas. Individuals active in the planning process generally serve on many of these committees and share mutual concerns.

The plan requires an annual review to ensure the plan meets regional needs. The yearly review includes updating data charts and checking progress towards meeting the stated priorities and goals. Each component, Juvenile Justice, Victim Service, Law Enforcement, and Mental Health & Substance Abuse will participate in one to two meetings to validate goals and priorities as well as report progress in meeting those goals. BVCOG staff will ensure demographics and statistics remain current. An action plan will be developed to identify responsible parties for each priority/objective and track progress towards addressing/meeting the priority.

It is the intent of the Regional Planning Group to improve outcomes for individuals and families struggling with problems described in the Plan's focus areas. Efforts are being made by many local agencies and organizations to address problems with local funds as well as grant funds from multiple state and federal sources. To the extent that these funds are available, the Regional Planning Team will continue to encourage agencies to provide programming that addresses the outlined focus areas.



REGION PLANNING COORDINATOR

Rebecca Hill

Brazos Valley Council of Governments

P.O. Drawer 4128

3991 E 29th St

Bryan, TX 77802

(979) 595-2800

This plan is available online at: <http://www.bvcog.org>.

From: [Security Training Verification Site Guest User](#)
To: [Kevin A. Joyner](#); TXTrainingCert@dir.texas.gov
Subject: Confirmation of Cybersecurity Training Certification STV-19063
Date: Monday, June 17, 2024 10:15:46 AM

Brazos County Disclaimer

***** This is an email from an EXTERNAL source. DO NOT click links or open attachments unless you recognize the sender and have verified that the content is safe. Never enter USERNAME, PASSWORD or sensitive information on pages linked from this email.*****

This email serves as a written certification of Brazos County's compliance with cybersecurity training, required under Texas Government Code Sections 2054.5191 and 2054.5192. Please save this confirmation for your entity's records as it is required to be included as part of the grant application under Texas Government Code Section 772.012, or the state agency's strategic plan under Texas Government Code Section 2056.002, as applicable.

This email confirms that you have successfully submitted the required annual Cybersecurity Training Certification for Fiscal Year 2024 for Brazos County.

ReportID: STV-19063

Email: kjoyner@brazoscountytexas.gov

Name: Kevin Joyner

Title: Chief Information Security Officer

Organization Name: Brazos County

Organization Type: Local Government

Phone Number: (979) 361-4676

Fiscal Reporting Year: 2024

Percentage Training Completion: 100%

(For School Districts, if provided) Were school district employees trained (in addition to the Cybersecurity Coordinator and elected/appointed officials who have access to local government systems and use a computer to perform 25% of their duties)?

Certification Statement

- If a local government, my organization is in compliance with the employee security awareness training requirements of Section 2054.5191, Texas Government Code;
- If a school district, my district is also in compliance with Section 11.175(g), Education Code;
- If a state agency, my agency is in compliance with the employee security awareness training requirements of Section 2054.519, Texas Government Code and the contractor security awareness training requirements of Section 2054.5192, Texas Government Code.

AND

- My organization is in compliance with the internal review requirements of Section 2054.5191, Texas Government Code; and

- I am authorized by my organization to submit this certification.

I certify that the information I have submitted is true and complete. I understand that knowingly submitting information that is not true and complete may result in civil or criminal penalties. I acknowledge that submitting this form satisfies the reporting requirements specified under Sec. 2054.5191 and Sec. 2054.5192, Texas Government Code (if applicable).

Date Submitted: June 17, 2024

Thank you.

Texas Department of Information Resources

TXTrainingCert@dir.texas.gov

TEXAS DEPARTMENT OF PUBLIC SAFETY
CRIME RECORDS DIVISION

Statewide Combines Completeness Percentage
as of 2025-01-13

Adult						Juvenile					
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	
ANDERSON											
2019	1685	625	1026	1651	97%	77	22	54	76	98%	
2020	1533	507	986	1493	97%	105	35	65	100	95%	
2021	1871	663	1089	1752	93%	60	15	42	57	95%	
2022	1559	426	858	1284	82%	30	7	16	23	76%	
2023	1774	402	648	1050	59%	53	10	26	36	67%	
Total	8422	2623	4607	7230	85%	325	89	203	292	89%	
ANDREWS											
2019	888	230	613	843	94%	81	31	48	79	97%	
2020	752	269	451	720	95%	71	18	47	65	91%	
2021	651	260	340	600	92%	56	8	47	55	98%	
2022	704	222	397	619	87%	69	19	48	67	97%	
2023	645	202	327	529	82%	64	15	44	59	92%	
Total	3640	1183	2128	3311	90%	341	91	234	325	95%	
ANGELINA											
2019	2753	473	2193	2666	96%	131	54	77	131	100%	
2020	2536	441	1927	2368	93%	85	46	39	85	100%	
2021	2286	355	1712	2067	90%	110	54	56	110	100%	
2022	2377	270	1609	1879	79%	172	92	79	171	99%	
2023	2568	157	1417	1574	61%	165	110	53	163	98%	
Total	12520	1696	8858	10554	84%	663	356	304	660	99%	
ARANSAS											
2019	1165	484	663	1147	98%	26	9	17	26	100%	
2020	653	280	353	633	96%	9	7	2	9	100%	
2021	958	409	451	860	89%	11	4	7	11	100%	
2022	1055	293	523	816	77%	26	13	10	23	88%	
2023	1243	308	397	705	56%	4	2	2	4	100%	
Total	5074	1774	2387	4161	82%	76	35	38	73	96%	
ARCHER											
2019	324	90	207	297	91%	0	0	0	0	0	
2020	261	96	160	256	98%	3	1	2	3	100%	
2021	294	98	177	275	93%	4	0	4	4	100%	
2022	332	92	165	257	77%	1	0	1	1	100%	
2023	199	28	60	88	44%	11	2	9	11	100%	
Total	1410	404	769	1173	83%	19	3	16	19	100%	
ARMSTRONG											
2019	56	43	11	54	96%	1	1	0	1	100%	
2020	24	15	8	23	95%	0	0	0	0	0	
2021	18	11	6	17	94%	0	0	0	0	0	
2022	23	15	6	21	91%	0	0	0	0	0	
2023	46	30	2	32	69%	0	0	0	0	0	
Total	167	114	33	147	88%	1	1	0	1	100%	

TEXAS DEPARTMENT OF PUBLIC SAFETY
CRIME RECORDS DIVISION

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ATASCOSA											
2019	1820	808	993	1801	98%	88	43	45	88	100%	
2020	1772	653	948	1601	90%	47	18	29	47	100%	
2021	1818	800	830	1630	89%	74	32	39	71	95%	
2022	1742	791	738	1529	87%	59	27	27	54	91%	
2023	1682	416	482	898	53%	150	8	3	11	7%	
Total	8834	3468	3991	7459	84%	418	128	143	271	64%	
AUSTIN											
2019	1032	284	726	1010	97%	35	8	25	33	94%	
2020	674	232	430	662	98%	12	1	11	12	100%	
2021	695	235	437	672	96%	39	2	28	30	76%	
2022	821	235	506	741	90%	27	11	15	26	96%	
2023	845	145	444	589	69%	21	4	17	21	100%	
Total	4067	1131	2543	3674	90%	134	26	96	122	91%	
BAILEY											
2019	247	91	153	244	98%	19	4	15	19	100%	
2020	204	61	138	199	97%	5	1	4	5	100%	
2021	207	66	137	203	98%	18	3	15	18	100%	
2022	237	92	125	217	91%	22	2	20	22	100%	
2023	169	50	82	132	78%	49	6	38	44	89%	
Total	1064	360	635	995	93%	113	16	92	108	95%	
BANDERA											
2019	581	42	525	567	97%	16	5	11	16	100%	
2020	461	22	432	454	98%	15	2	13	15	100%	
2021	588	32	518	550	93%	13	2	11	13	100%	
2022	514	57	430	487	94%	19	5	13	18	94%	
2023	537	31	414	445	82%	29	1	23	24	82%	
Total	2681	184	2319	2503	93%	92	15	71	86	93%	
BASTROP											
2019	2421	1466	901	2367	97%	141	36	105	141	100%	
2020	2030	1147	748	1895	93%	105	55	49	104	99%	
2021	1914	921	791	1712	89%	100	35	65	100	100%	
2022	1866	817	719	1536	82%	155	43	110	153	98%	
2023	2099	659	656	1315	62%	238	58	158	216	90%	
Total	10330	5010	3815	8825	85%	739	227	487	714	96%	
BAYLOR											
2019	92	38	54	92	100%	1	1	0	1	100%	
2020	90	45	45	90	100%	0	0	0	0	0	
2021	84	57	26	83	98%	0	0	0	0	0	
2022	54	26	25	51	94%	0	0	0	0	0	
2023	52	13	34	47	90%	1	0	0	0	0%	
Total	372	179	184	363	97%	2	1	0	1	50%	

TEXAS DEPARTMENT OF PUBLIC SAFETY

CRIME RECORDS DIVISION

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BEE											
2019	1335	643	670	1313	98%	56	17	39	56	100%	
2020	990	477	483	960	96%	29	23	6	29	100%	
2021	1382	656	649	1305	94%	50	8	42	50	100%	
2022	1064	394	480	874	82%	49	22	27	49	100%	
2023	1103	160	322	482	43%	40	28	9	37	92%	
Total	5874	2330	2604	4934	83%	224	98	123	221	98%	
BELL											
2019	9122	205	8607	8812	96%	652	187	415	602	92%	
2020	7191	141	6681	6822	94%	505	210	250	460	91%	
2021	8262	146	7237	7383	89%	442	127	275	402	90%	
2022	8387	141	6906	7047	84%	602	150	410	560	93%	
2023	8406	192	6409	6601	78%	733	45	99	144	19%	
Total	41368	825	35840	36665	88%	2934	719	1449	2168	73%	
BEXAR											
2019	36217	8521	25084	33605	92%	4162	1740	2353	4093	98%	
2020	36670	8371	25671	34042	92%	1478	662	788	1450	98%	
2021	37616	7892	26061	33953	90%	2503	969	1349	2318	92%	
2022	36755	6929	24580	31509	85%	3398	1270	1767	3037	89%	
2023	37252	7597	19151	26748	71%	4012	1379	1504	2883	71%	
Total	184510	39310	120547	159857	86%	15553	6020	7761	13781	88%	
BLANCO											
2019	370	168	197	365	98%	2	0	2	2	100%	
2020	300	119	179	298	99%	3	0	3	3	100%	
2021	329	105	189	294	89%	6	1	5	6	100%	
2022	326	82	185	267	81%	9	1	7	8	88%	
2023	320	52	104	156	48%	13	3	7	10	76%	
Total	1645	526	854	1380	83%	33	5	24	29	87%	
BORDEN											
2019	13	4	9	13	100%	0	0	0	0	0	
2020	17	2	15	17	100%	0	0	0	0	0	
2021	33	12	20	32	96%	0	0	0	0	0	
2022	11	4	3	7	63%	0	0	0	0	0	
2023	21	15	3	18	85%	0	0	0	0	0	
Total	95	37	50	87	91%	0	0	0	0	0	
BOSQUE											
2019	469	195	274	469	100%	18	7	11	18	100%	
2020	379	169	205	374	98%	13	2	10	12	92%	
2021	469	218	238	456	97%	4	0	2	2	50%	
2022	473	199	232	431	91%	21	16	4	20	95%	
2023	545	171	235	406	74%	11	5	6	11	100%	
Total	2335	952	1184	2136	91%	67	30	33	63	94%	

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BOWIE										
2019	4858	912	3816	4728	97%	220	118	101	219	99%
2020	3711	648	2947	3595	96%	144	75	68	143	99%
2021	4188	561	3508	4069	97%	186	129	57	186	100%
2022	4208	496	3521	4017	95%	192	138	48	186	96%
2023	3641	466	2860	3326	91%	163	132	26	158	96%
Total	20606	3083	16652	19735	95%	905	592	300	892	98%
BRAZORIA										
2019	9633	1751	7752	9503	98%	766	217	547	764	99%
2020	8213	1640	6392	8032	97%	374	132	238	370	98%
2021	8764	1696	6716	8412	95%	495	167	326	493	99%
2022	9514	1492	7085	8577	90%	852	481	360	841	98%
2023	9545	1452	5898	7350	77%	958	500	452	952	99%
Total	45669	8031	33843	41874	91%	3445	1497	1923	3420	99%
BRAZOS										
2019	6997	1082	5641	6723	96%	362	56	298	354	97%
2020	6245	1065	4764	5829	93%	260	27	220	247	95%
2021	7283	1491	5182	6673	91%	411	28	367	395	96%
2022	7441	1707	4785	6492	87%	661	50	569	619	93%
2023	7178	1457	3726	5183	72%	770	154	481	635	82%
Total	35144	6802	24098	30900	87%	2464	315	1935	2250	91%
BREWSTER										
2019	389	246	140	386	99%	3	1	2	3	100%
2020	252	130	116	246	97%	2	1	1	2	100%
2021	438	264	135	399	91%	1	0	1	1	100%
2022	866	674	89	763	88%	1	0	1	1	100%
2023	496	140	95	235	47%	0	0	0	0	0
Total	2441	1454	575	2029	83%	7	2	5	7	100%
BRISCOE										
2019	27	6	21	27	100%	0	0	0	0	0
2020	26	9	17	26	100%	0	0	0	0	0
2021	26	10	12	22	84%	0	0	0	0	0
2022	54	22	18	40	74%	0	0	0	0	0
2023	28	10	4	14	50%	0	0	0	0	0
Total	161	57	72	129	80%	0	0	0	0	0
BROOKS										
2019	897	675	197	872	97%	37	3	34	37	100%
2020	637	465	132	597	93%	61	18	42	60	98%
2021	950	676	163	839	88%	30	11	19	30	100%
2022	784	529	76	605	77%	24	6	4	10	41%
2023	655	30	57	87	13%	26	0	16	16	61%
Total	3923	2375	625	3000	76%	178	38	115	153	85%

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BROWN											
2019	1572	492	1072	1564	99%	152	25	126	151	99%	
2020	1343	360	960	1320	98%	108	40	66	106	98%	
2021	1532	502	1002	1504	98%	82	18	57	75	91%	
2022	1457	457	895	1352	92%	95	24	57	81	85%	
2023	1287	275	658	933	72%	123	33	66	99	80%	
Total	7191	2086	4587	6673	92%	560	140	372	512	91%	
BURLESON											
2019	751	214	512	726	96%	16	11	5	16	100%	
2020	646	170	423	593	91%	9	3	6	9	100%	
2021	752	242	438	680	90%	21	5	16	21	100%	
2022	815	190	477	667	81%	23	4	19	23	100%	
2023	635	127	296	423	66%	20	4	16	20	100%	
Total	3599	943	2146	3089	85%	89	27	62	89	100%	
BURNET											
2019	1691	380	1240	1620	95%	112	7	103	110	98%	
2020	1431	253	1076	1329	92%	43	5	38	43	100%	
2021	1891	352	1424	1776	93%	110	9	94	103	93%	
2022	1852	407	1295	1702	91%	84	12	61	73	86%	
2023	1766	216	1179	1395	78%	79	5	31	36	45%	
Total	8631	1608	6214	7822	90%	428	38	327	365	85%	
CALDWELL											
2019	1889	838	1007	1845	97%	124	18	106	124	100%	
2020	1631	666	866	1532	93%	81	21	60	81	100%	
2021	1289	503	683	1186	92%	108	16	92	108	100%	
2022	1709	691	796	1487	87%	92	15	74	89	96%	
2023	1778	581	647	1228	69%	104	15	76	91	87%	
Total	8296	3279	3999	7278	87%	509	85	408	493	96%	
CALHOUN											
2019	1154	646	478	1124	97%	48	14	34	48	100%	
2020	738	346	382	728	98%	15	4	11	15	100%	
2021	870	437	426	863	99%	36	9	27	36	100%	
2022	787	425	339	764	97%	50	9	41	50	100%	
2023	617	264	269	533	86%	75	19	48	67	89%	
Total	4166	2118	1894	4012	96%	224	55	161	216	96%	
CALLAHAN											
2019	337	139	192	331	98%	21	0	21	21	100%	
2020	208	62	139	201	96%	6	0	6	6	100%	
2021	305	105	186	291	95%	1	0	1	1	100%	
2022	288	119	144	263	91%	1	0	1	1	100%	
2023	217	69	111	180	82%	1	1	0	1	100%	
Total	1355	494	772	1266	93%	30	1	29	30	100%	

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CAMERON										
2019	10584	2060	8124	10184	96%	1383	283	1014	1297	93%
2020	10534	1843	8165	10008	95%	701	99	571	670	95%
2021	11406	1700	8687	10387	91%	646	42	580	622	96%
2022	11456	1852	7736	9588	83%	1178	74	1006	1080	91%
2023	11875	1600	6359	7959	67%	1236	40	333	373	30%
Total	55855	9055	39071	48126	86%	5144	538	3504	4042	78%
CAMP										
2019	443	108	319	427	96%	9	1	8	9	100%
2020	298	93	188	281	94%	2	0	2	2	100%
2021	400	133	230	363	90%	4	0	4	4	100%
2022	298	108	112	220	73%	16	2	13	15	93%
2023	270	37	59	96	35%	23	10	6	16	69%
Total	1709	479	908	1387	81%	54	13	33	46	85%
CARSON										
2019	465	251	211	462	99%	0	0	0	0	0
2020	418	217	195	412	98%	0	0	0	0	0
2021	469	235	172	407	86%	0	0	0	0	0
2022	365	123	129	252	69%	0	0	0	0	0
2023	265	67	90	157	59%	1	0	0	0	0%
Total	1982	893	797	1690	85%	1	0	0	0	0%
CASS										
2019	837	255	572	827	98%	25	6	19	25	100%
2020	771	291	459	750	97%	22	3	19	22	100%
2021	810	313	449	762	94%	43	15	28	43	100%
2022	750	270	388	658	87%	38	16	22	38	100%
2023	729	118	340	458	62%	25	7	18	25	100%
Total	3897	1247	2208	3455	88%	153	47	106	153	100%
CASTRO										
2019	381	242	138	380	99%	2	0	2	2	100%
2020	254	170	79	249	98%	0	0	0	0	0
2021	304	183	105	288	94%	1	0	1	1	100%
2022	254	126	101	227	89%	0	0	0	0	0
2023	270	133	93	226	83%	0	0	0	0	0
Total	1463	854	516	1370	93%	3	0	3	3	100%
CHAMBERS										
2019	2051	485	1548	2033	99%	28	4	24	28	100%
2020	1526	362	1094	1456	95%	20	0	20	20	100%
2021	1990	395	1508	1903	95%	72	9	63	72	100%
2022	2472	528	1734	2262	91%	88	9	72	81	92%
2023	1963	300	1136	1436	73%	81	33	31	64	79%
Total	10002	2070	7020	9090	90%	289	55	210	265	91%

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Adult						Juvenile					
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	
CHEROKEE											
2019	1698	740	943	1683	99%	50	8	42	50	100%	
2020	1646	651	906	1557	94%	36	6	30	36	100%	
2021	1778	610	1011	1621	91%	46	3	43	46	100%	
2022	1894	596	978	1574	83%	54	16	38	54	100%	
2023	1548	304	740	1044	67%	52	12	40	52	100%	
Total	8564	2901	4578	7479	87%	238	45	193	238	100%	
CHILDRESS											
2019	595	369	212	581	97%	1	0	1	1	100%	
2020	373	203	145	348	93%	1	0	1	1	100%	
2021	476	230	203	433	90%	3	2	1	3	100%	
2022	434	205	167	372	85%	1	1	0	1	100%	
2023	454	170	145	315	69%	2	0	2	2	100%	
Total	2332	1177	872	2049	87%	8	3	5	8	100%	
CLAY											
2019	355	119	220	339	95%	4	0	4	4	100%	
2020	315	108	174	282	89%	1	0	1	1	100%	
2021	350	138	188	326	93%	3	0	3	3	100%	
2022	491	140	274	414	84%	3	1	2	3	100%	
2023	301	62	125	187	62%	3	0	3	3	100%	
Total	1812	567	981	1548	85%	14	1	13	14	100%	
COCHRAN											
2019	74	45	29	74	100%	0	0	0	0	0	
2020	86	31	55	86	100%	6	3	3	6	100%	
2021	45	9	30	39	86%	0	0	0	0	0	
2022	39	6	26	32	82%	0	0	0	0	0	
2023	31	2	16	18	58%	0	0	0	0	0	
Total	275	93	156	249	90%	6	3	3	6	100%	
COKE											
2019	50	10	40	50	100%	3	1	2	3	100%	
2020	46	18	26	44	95%	7	0	7	7	100%	
2021	16	5	8	13	81%	2	0	2	2	100%	
2022	31	5	19	24	77%	3	1	2	3	100%	
2023	35	6	20	26	74%	3	1	2	3	100%	
Total	178	44	113	157	88%	18	3	15	18	100%	
COLEMAN											
2019	173	70	97	167	96%	10	0	10	10	100%	
2020	169	67	89	156	92%	8	0	8	8	100%	
2021	166	60	94	154	92%	2	0	2	2	100%	
2022	215	71	118	189	87%	1	0	0	0	0%	
2023	294	67	143	210	71%	1	0	1	1	100%	
Total	1017	335	541	876	86%	22	0	21	21	95%	

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Adult						Juvenile				
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage
COLLIN										
2019	15223	1785	12601	14386	94%	827	66	757	823	99%
2020	12990	1794	10518	12312	94%	624	49	565	614	98%
2021	14484	1945	11589	13534	93%	772	60	698	758	98%
2022	15652	1809	12227	14036	89%	1121	106	926	1032	92%
2023	16596	1234	12542	13776	83%	1230	160	928	1088	88%
Total	74945	8567	59477	68044	90%	4574	441	3874	4315	94%
COLLINGSWORTH										
2019	43	21	22	43	100%	0	0	0	0	0
2020	61	31	28	59	96%	0	0	0	0	0
2021	47	22	25	47	100%	0	0	0	0	0
2022	57	16	29	45	78%	0	0	0	0	0
2023	58	12	29	41	70%	0	0	0	0	0
Total	266	102	133	235	88%	0	0	0	0	0
COLORADO										
2019	658	181	440	621	94%	32	0	32	32	100%
2020	538	168	335	503	93%	28	3	23	26	92%
2021	498	138	321	459	92%	26	5	17	22	84%
2022	690	171	428	599	86%	31	2	23	25	80%
2023	479	90	249	339	70%	15	0	10	10	66%
Total	2863	748	1773	2521	88%	132	10	105	115	87%
COMAL										
2019	4035	1402	2572	3974	98%	285	45	240	285	100%
2020	3438	1611	1756	3367	97%	204	22	182	204	100%
2021	3595	1562	1784	3346	93%	234	27	206	233	99%
2022	4080	1548	1910	3458	84%	306	35	261	296	96%
2023	4493	993	1422	2415	53%	290	47	224	271	93%
Total	19641	7116	9444	16560	84%	1319	176	1113	1289	97%
COMANCHE										
2019	425	103	317	420	98%	13	5	8	13	100%
2020	357	123	224	347	97%	11	3	8	11	100%
2021	360	117	218	335	93%	15	1	14	15	100%
2022	352	92	205	297	84%	12	1	11	12	100%
2023	361	82	178	260	72%	13	1	6	7	53%
Total	1855	517	1142	1659	89%	64	11	47	58	90%
CONCHO										
2019	158	64	94	158	100%	2	0	2	2	100%
2020	85	41	41	82	96%	4	0	4	4	100%
2021	46	23	20	43	93%	12	0	12	12	100%
2022	57	27	23	50	87%	2	2	0	2	100%
2023	50	8	23	31	62%	4	2	2	4	100%
Total	396	163	201	364	91%	24	4	20	24	100%

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**Statewide Combines Completeness Percentage
as of 2025-01-13**

Adult							Juvenile				
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	
COOKE											
2019	2012	314	1698	2012	100%	116	58	58	116	100%	
2020	1448	260	1188	1448	100%	97	31	66	97	100%	
2021	1198	225	973	1198	100%	51	10	41	51	100%	
2022	1120	291	825	1116	99%	63	20	43	63	100%	
2023	1032	263	698	961	93%	84	4	51	55	65%	
Total	6810	1353	5382	6735	98%	411	123	259	382	92%	
CORYELL											
2019	2274	879	1304	2183	95%	97	21	75	96	98%	
2020	1813	751	972	1723	95%	101	17	81	98	97%	
2021	2007	785	1130	1915	95%	111	19	90	109	98%	
2022	2262	890	1071	1961	86%	183	44	128	172	93%	
2023	2334	745	961	1706	73%	222	94	114	208	93%	
Total	10690	4050	5438	9488	88%	714	195	488	683	95%	
COTTLE											
2019	29	12	17	29	100%	0	0	0	0	0	
2020	39	13	26	39	100%	0	0	0	0	0	
2021	53	22	29	51	96%	0	0	0	0	0	
2022	31	3	20	23	74%	0	0	0	0	0	
2023	26	3	6	9	34%	0	0	0	0	0	
Total	178	53	98	151	84%	0	0	0	0	0	
CRANE											
2019	239	82	154	236	98%	7	1	6	7	100%	
2020	143	59	82	141	98%	11	4	7	11	100%	
2021	215	77	124	201	93%	2	0	2	2	100%	
2022	224	72	116	188	83%	10	2	8	10	100%	
2023	217	38	58	96	44%	14	2	12	14	100%	
Total	1038	328	534	862	83%	44	9	35	44	100%	
CROCKETT											
2019	247	69	171	240	97%	0	0	0	0	0	
2020	222	94	128	222	100%	0	0	0	0	0	
2021	256	95	157	252	98%	0	0	0	0	0	
2022	241	79	100	179	74%	0	0	0	0	0	
2023	134	9	20	29	21%	0	0	0	0	0	
Total	1100	346	576	922	83%	0	0	0	0	0	
CROSBY											
2019	174	130	44	174	100%	0	0	0	0	0	
2020	63	46	17	63	100%	0	0	0	0	0	
2021	78	49	25	74	94%	0	0	0	0	0	
2022	100	54	37	91	91%	0	0	0	0	0	
2023	92	39	14	53	57%	1	0	1	1	100%	
Total	507	318	137	455	89%	1	0	1	1	100%	

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Adult						Juvenile					
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	
CULBERSON											
2019	142	65	76	141	99%	0	0	0	0	0	
2020	139	82	48	130	93%	0	0	0	0	0	
2021	234	124	78	202	86%	0	0	0	0	0	
2022	103	50	31	81	78%	0	0	0	0	0	
2023	104	30	2	32	30%	1	0	0	0	0%	
Total	722	351	235	586	81%	1	0	0	0	0%	
DALLAM											
2019	359	232	100	332	92%	11	2	9	11	100%	
2020	246	157	75	232	94%	12	3	9	12	100%	
2021	243	79	120	199	81%	10	0	9	9	90%	
2022	158	44	93	137	86%	16	2	14	16	100%	
2023	226	50	143	193	85%	24	5	15	20	83%	
Total	1232	562	531	1093	88%	73	12	56	68	93%	
DALLAS											
2019	59312	10186	47218	57404	96%	2785	898	1882	2780	99%	
2020	53794	8656	42172	50828	94%	1802	487	1302	1789	99%	
2021	58434	8842	43696	52538	89%	2024	541	1461	2002	98%	
2022	58398	8250	39002	47252	80%	3087	866	2117	2983	96%	
2023	60880	7451	21016	28467	46%	4003	1417	2406	3823	95%	
Total	290818	43385	193104	236489	81%	13701	4209	9168	13377	97%	
DAWSON											
2019	515	148	357	505	98%	47	9	38	47	100%	
2020	481	234	235	469	97%	19	0	19	19	100%	
2021	502	102	310	412	82%	22	5	17	22	100%	
2022	564	89	377	466	82%	54	0	54	54	100%	
2023	485	88	263	351	72%	48	1	46	47	97%	
Total	2547	661	1542	2203	86%	190	15	174	189	99%	
DEAF SMITH											
2019	964	158	769	927	96%	28	3	25	28	100%	
2020	697	118	520	638	91%	47	9	35	44	93%	
2021	883	158	653	811	91%	34	3	29	32	94%	
2022	902	136	641	777	86%	54	4	43	47	87%	
2023	891	144	495	639	71%	41	4	26	30	73%	
Total	4337	714	3078	3792	87%	204	23	158	181	88%	
DELTA											
2019	177	40	132	172	97%	1	0	1	1	100%	
2020	214	43	156	199	92%	1	0	1	1	100%	
2021	217	47	144	191	88%	0	0	0	0	0	
2022	180	24	135	159	88%	2	0	2	2	100%	
2023	257	56	136	192	74%	2	0	1	1	50%	
Total	1045	210	703	913	87%	6	0	5	5	83%	

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Adult						Juvenile				
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DENTON										
2019	14110	3414	10390	13804	97%	753	57	680	737	97%
2020	12377	2182	9375	11557	93%	671	60	571	631	94%
2021	14534	2288	10882	13170	90%	750	67	653	720	96%
2022	14795	2377	10287	12664	85%	939	63	828	891	94%
2023	16600	2146	7199	9345	56%	1081	46	989	1035	95%
Total	72416	12407	48133	60540	83%	4194	293	3721	4014	95%
DE WITT										
2019	785	286	485	771	98%	62	48	14	62	100%
2020	849	373	468	841	99%	23	16	7	23	100%
2021	838	327	493	820	97%	43	28	14	42	97%
2022	730	274	429	703	96%	62	22	35	57	91%
2023	698	242	358	600	85%	48	34	14	48	100%
Total	3900	1502	2233	3735	95%	238	148	84	232	97%
DICKENS										
2019	55	32	19	51	92%	0	0	0	0	0
2020	31	23	8	31	100%	0	0	0	0	0
2021	46	22	16	38	82%	0	0	0	0	0
2022	17	10	2	12	70%	0	0	0	0	0
2023	11	3	0	3	27%	0	0	0	0	0
Total	160	90	45	135	84%	0	0	0	0	0
DIMMIT										
2019	348	83	253	336	96%	5	0	5	5	100%
2020	311	167	137	304	97%	3	2	1	3	100%
2021	877	566	256	822	93%	7	0	7	7	100%
2022	673	297	236	533	79%	21	6	14	20	95%
2023	560	151	66	217	38%	7	1	5	6	85%
Total	2769	1264	948	2212	79%	43	9	32	41	95%
DONLEY										
2019	190	121	61	182	95%	0	0	0	0	0
2020	107	58	40	98	91%	0	0	0	0	0
2021	89	56	30	86	96%	0	0	0	0	0
2022	94	37	43	80	85%	0	0	0	0	0
2023	66	9	32	41	62%	0	0	0	0	0
Total	546	281	206	487	89%	0	0	0	0	0
DUVAL										
2019	530	354	169	523	98%	19	19	0	19	100%
2020	551	323	165	488	88%	5	2	3	5	100%
2021	651	457	145	602	92%	1	0	1	1	100%
2022	527	303	138	441	83%	22	7	9	16	72%
2023	529	74	72	146	27%	19	0	0	0	0%
Total	2788	1511	689	2200	78%	66	28	13	41	62%

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EASTLAND											
2019	684	28	632	660	96%	12	2	10	12	100%	
2020	645	96	521	617	95%	7	1	6	7	100%	
2021	851	100	717	817	96%	28	3	25	28	100%	
2022	622	62	478	540	86%	36	3	33	36	100%	
2023	755	71	563	634	83%	40	10	20	30	75%	
Total	3557	357	2911	3268	91%	123	19	94	113	91%	
ECTOR											
2019	8140	1968	5703	7671	94%	726	341	385	726	100%	
2020	6904	2150	4274	6424	93%	435	200	228	428	98%	
2021	7147	2107	4415	6522	91%	660	289	311	600	90%	
2022	6704	1648	3973	5621	83%	666	332	310	642	96%	
2023	6783	1428	3561	4989	73%	620	239	267	506	81%	
Total	35678	9301	21926	31227	87%	3107	1401	1501	2902	93%	
EDWARDS											
2019	102	57	43	100	98%	0	0	0	0	0	
2020	164	102	59	161	98%	3	3	0	3	100%	
2021	327	108	213	321	98%	3	0	3	3	100%	
2022	1250	188	949	1137	90%	24	0	24	24	100%	
2023	720	62	423	485	67%	15	1	8	9	60%	
Total	2563	517	1687	2204	85%	45	4	35	39	86%	
EL PASO											
2019	20900	1054	19444	20498	98%	1089	206	883	1089	100%	
2020	18218	1478	16195	17673	97%	687	178	509	687	100%	
2021	15445	2812	11524	14336	92%	832	202	630	832	100%	
2022	16345	2016	12270	14286	87%	1851	471	1379	1850	99%	
2023	19923	1614	12892	14506	72%	2575	552	1945	2497	96%	
Total	90831	8974	72325	81299	89%	7034	1609	5346	6955	98%	
ELLIS											
2019	3851	1012	2780	3792	98%	226	10	200	210	92%	
2020	2999	445	2386	2831	94%	119	19	94	113	94%	
2021	3627	471	2892	3363	92%	160	40	98	138	86%	
2022	3652	437	2737	3174	86%	182	44	103	147	80%	
2023	4209	412	2467	2879	68%	184	67	70	137	74%	
Total	18338	2777	13262	16039	87%	871	180	565	745	85%	
ERATH											
2019	903	245	650	895	99%	17	0	17	17	100%	
2020	728	219	490	709	97%	22	2	20	22	100%	
2021	806	334	457	791	98%	9	1	8	9	100%	
2022	958	354	509	863	90%	81	63	17	80	98%	
2023	1133	336	576	912	80%	38	6	21	27	71%	
Total	4528	1488	2682	4170	92%	167	72	83	155	92%	

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FALLS											
2019	846	278	560	838	99%	13	3	10	13	100%	
2020	732	269	454	723	98%	6	1	5	6	100%	
2021	689	227	453	680	98%	10	0	10	10	100%	
2022	482	121	353	474	98%	16	3	13	16	100%	
2023	487	78	350	428	87%	20	4	16	20	100%	
Total	3236	973	2170	3143	97%	65	11	54	65	100%	
FANNIN											
2019	986	167	810	977	99%	51	6	45	51	100%	
2020	992	147	816	963	97%	25	8	17	25	100%	
2021	693	126	531	657	94%	32	2	30	32	100%	
2022	743	107	581	688	92%	21	1	20	21	100%	
2023	699	149	395	544	77%	15	2	13	15	100%	
Total	4113	696	3133	3829	93%	144	19	125	144	100%	
FAYETTE											
2019	751	253	491	744	99%	13	0	13	13	100%	
2020	644	249	386	635	98%	9	7	2	9	100%	
2021	740	326	393	719	97%	10	1	9	10	100%	
2022	839	176	479	655	78%	7	2	5	7	100%	
2023	716	148	362	510	71%	11	2	6	8	72%	
Total	3690	1152	2111	3263	88%	50	12	35	47	94%	
FISHER											
2019	35	5	29	34	97%	0	0	0	0	0	
2020	54	12	40	52	96%	0	0	0	0	0	
2021	101	25	67	92	91%	3	0	3	3	100%	
2022	144	49	77	126	87%	0	0	0	0	0	
2023	72	15	29	44	61%	0	0	0	0	0	
Total	406	106	242	348	85%	3	0	3	3	100%	
FLOYD											
2019	107	37	69	106	99%	0	0	0	0	0	
2020	91	39	49	88	96%	0	0	0	0	0	
2021	162	78	73	151	93%	1	0	1	1	100%	
2022	119	40	52	92	77%	2	0	2	2	100%	
2023	86	35	7	42	48%	2	1	1	2	100%	
Total	565	229	250	479	84%	5	1	4	5	100%	
FOARD											
2019	14	5	9	14	100%	1	0	1	1	100%	
2020	23	11	12	23	100%	0	0	0	0	0	
2021	28	15	12	27	96%	1	0	1	1	100%	
2022	17	10	2	12	70%	1	0	1	1	100%	
2023	38	18	2	20	52%	0	0	0	0	0	
Total	120	59	37	96	80%	3	0	3	3	100%	

**TEXAS DEPARTMENT OF PUBLIC SAFETY
CRIME RECORDS DIVISION**

**Statewide Combines Completeness Percentage
as of 2025-01-13**

Adult						Juvenile					
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	
FORT BEND											
2019	10883	3258	7349	10607	97%	685	104	581	685	100%	
2020	8600	2670	5640	8310	96%	625	148	475	623	99%	
2021	9236	3098	5562	8660	93%	613	222	391	613	100%	
2022	9303	3203	4987	8190	88%	1126	382	741	1123	99%	
2023	10197	3976	4022	7998	78%	1367	465	883	1348	98%	
Total	48219	16205	27560	43765	90%	4416	1321	3071	4392	99%	
FRANKLIN											
2019	370	141	206	347	93%	1	0	1	1	100%	
2020	306	88	205	293	95%	0	0	0	0	0	
2021	304	64	229	293	96%	0	0	0	0	0	
2022	298	65	201	266	89%	0	0	0	0	0	
2023	268	34	170	204	76%	0	0	0	0	0	
Total	1546	392	1011	1403	90%	1	0	1	1	100%	
FREESTONE											
2019	562	261	286	547	97%	0	0	0	0	0	
2020	640	331	287	618	96%	0	0	0	0	0	
2021	632	328	257	585	92%	1	0	1	1	100%	
2022	722	260	278	538	74%	5	0	5	5	100%	
2023	571	177	169	346	60%	12	3	9	12	100%	
Total	3127	1357	1277	2634	84%	18	3	15	18	100%	
FRIO											
2019	690	306	384	690	100%	11	1	10	11	100%	
2020	451	180	259	439	97%	3	0	3	3	100%	
2021	464	199	230	429	92%	15	9	6	15	100%	
2022	994	508	387	895	90%	23	3	20	23	100%	
2023	1038	345	251	596	57%	26	8	13	21	80%	
Total	3637	1538	1511	3049	83%	78	21	52	73	93%	
GAINES											
2019	626	226	392	618	98%	23	2	21	23	100%	
2020	708	209	450	659	93%	12	0	12	12	100%	
2021	627	145	392	537	85%	22	3	19	22	100%	
2022	594	183	325	508	85%	18	8	10	18	100%	
2023	733	248	310	558	76%	24	6	18	24	100%	
Total	3288	1011	1869	2880	87%	99	19	80	99	100%	
GALVESTON											
2019	10793	1746	8396	10142	93%	654	192	462	654	100%	
2020	10554	1538	8375	9913	93%	398	135	263	398	100%	
2021	10385	2093	7762	9855	94%	410	110	300	410	100%	
2022	11026	2375	8175	10550	95%	499	149	350	499	100%	
2023	11710	2102	8320	10422	89%	632	176	431	607	96%	
Total	54468	9854	41028	50882	93%	2593	762	1806	2568	99%	

TEXAS DEPARTMENT OF PUBLIC SAFETY
CRIME RECORDS DIVISION

Statewide Combines Completeness Percentage
as of 2025-01-13

Adult						Juvenile					
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	
GARZA											
2019	473	193	276	469	99%	0	0	0	0	0	
2020	568	162	389	551	97%	0	0	0	0	0	
2021	458	129	284	413	90%	0	0	0	0	0	
2022	412	69	266	335	81%	1	0	1	1	100%	
2023	226	31	116	147	65%	1	0	0	0	0%	
Total	2137	584	1331	1915	89%	2	0	1	1	50%	
GILLESPIE											
2019	982	135	830	965	98%	28	5	23	28	100%	
2020	861	145	696	841	97%	21	7	14	21	100%	
2021	1167	168	944	1112	95%	16	3	11	14	87%	
2022	1133	219	718	937	82%	23	2	20	22	95%	
2023	920	92	521	613	66%	34	1	23	24	70%	
Total	5063	759	3709	4468	88%	122	18	91	109	89%	
GLASSCOCK											
2019	26	10	14	24	92%	4	0	4	4	100%	
2020	59	41	18	59	100%	0	0	0	0	0	
2021	28	14	11	25	89%	0	0	0	0	0	
2022	38	15	16	31	81%	1	1	0	1	100%	
2023	26	12	7	19	73%	0	0	0	0	0	
Total	177	92	66	158	89%	5	1	4	5	100%	
GOLIAD											
2019	213	41	166	207	97%	13	1	12	13	100%	
2020	180	50	119	169	93%	6	5	1	6	100%	
2021	383	115	252	367	95%	2	0	2	2	100%	
2022	419	167	233	400	95%	8	0	8	8	100%	
2023	445	167	191	358	80%	5	0	4	4	80%	
Total	1640	540	961	1501	91%	34	6	27	33	97%	
GONZALES											
2019	1064	370	672	1042	97%	23	5	18	23	100%	
2020	590	204	370	574	97%	33	2	31	33	100%	
2021	903	279	588	867	96%	50	6	44	50	100%	
2022	984	272	617	889	90%	36	4	32	36	100%	
2023	938	250	417	667	71%	55	6	45	51	92%	
Total	4479	1375	2664	4039	90%	197	23	170	193	97%	
GRAY											
2019	936	247	644	891	95%	33	13	20	33	100%	
2020	784	219	510	729	92%	53	9	44	53	100%	
2021	595	183	343	526	88%	49	11	37	48	97%	
2022	696	135	402	537	77%	42	7	30	37	88%	
2023	629	89	312	401	63%	36	6	29	35	97%	
Total	3640	873	2211	3084	84%	213	46	160	206	96%	

TEXAS DEPARTMENT OF PUBLIC SAFETY
CRIME RECORDS DIVISION

Statewide Combines Completeness Percentage
as of 2025-01-13

Adult						Juvenile				
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage
GRAYSON										
2019	4646	465	4072	4537	97%	260	52	201	253	97%
2020	3758	439	3161	3600	95%	142	29	111	140	98%
2021	4311	522	3541	4063	94%	167	36	125	161	96%
2022	4935	796	3685	4481	90%	164	42	117	159	96%
2023	4922	548	3341	3889	79%	220	22	120	142	64%
Total	22572	2770	17800	20570	91%	953	181	674	855	89%
GREGG										
2019	6508	1174	5190	6364	97%	131	102	28	130	99%
2020	4843	1171	3389	4560	94%	85	67	18	85	100%
2021	4814	1674	2825	4499	93%	107	78	26	104	97%
2022	5193	1906	2554	4460	85%	160	127	31	158	98%
2023	5161	1630	1813	3443	66%	171	130	30	160	93%
Total	26519	7555	15771	23326	87%	654	504	133	637	97%
GRIMES										
2019	827	177	635	812	98%	34	5	29	34	100%
2020	566	120	419	539	95%	24	7	17	24	100%
2021	547	128	376	504	92%	39	13	26	39	100%
2022	584	109	401	510	87%	35	5	30	35	100%
2023	827	95	547	642	77%	59	8	48	56	94%
Total	3351	629	2378	3007	89%	191	38	150	188	98%
GUADALUPE										
2019	3296	1510	1697	3207	97%	246	34	208	242	98%
2020	3143	1494	1433	2927	93%	212	51	149	200	94%
2021	3279	1642	1300	2942	89%	221	72	134	206	93%
2022	3497	1678	1397	3075	87%	367	91	257	348	94%
2023	3538	1415	1114	2529	71%	548	109	415	524	95%
Total	16753	7739	6941	14680	87%	1594	357	1163	1520	95%
HALE										
2019	1327	399	884	1283	96%	34	12	22	34	100%
2020	912	297	571	868	95%	30	13	16	29	96%
2021	1059	317	672	989	93%	52	8	44	52	100%
2022	1242	360	710	1070	86%	43	7	36	43	100%
2023	1025	246	510	756	73%	47	9	38	47	100%
Total	5565	1619	3347	4966	89%	206	49	156	205	99%
HALL										
2019	133	59	74	133	100%	0	0	0	0	0
2020	56	25	21	46	82%	0	0	0	0	0
2021	89	26	50	76	85%	0	0	0	0	0
2022	94	34	28	62	65%	0	0	0	0	0
2023	117	31	30	61	52%	0	0	0	0	0
Total	489	175	203	378	77%	0	0	0	0	0

TEXAS DEPARTMENT OF PUBLIC SAFETY
CRIME RECORDS DIVISION

Statewide Combines Completeness Percentage
as of 2025-01-13

Adult						Juvenile					
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	
HAMILTON											
2019	311	115	193	308	99%	22	4	18	22	100%	
2020	304	186	109	295	97%	9	3	5	8	88%	
2021	203	124	63	187	92%	4	1	1	2	50%	
2022	170	70	50	120	70%	0	0	0	0	0	
2023	160	34	53	87	54%	0	0	0	0	0	
Total	1148	529	468	997	86%	35	8	24	32	91%	
HANSFORD											
2019	60	23	36	59	98%	0	0	0	0	0	
2020	73	28	41	69	94%	0	0	0	0	0	
2021	56	16	35	51	91%	0	0	0	0	0	
2022	26	3	15	18	69%	0	0	0	0	0	
2023	31	5	21	26	83%	0	0	0	0	0	
Total	246	75	148	223	90%	0	0	0	0	0	
HARDEMAN											
2019	197	91	103	194	98%	0	0	0	0	0	
2020	148	67	75	142	95%	0	0	0	0	0	
2021	145	57	76	133	91%	0	0	0	0	0	
2022	161	54	90	144	89%	1	0	1	1	100%	
2023	86	14	57	71	82%	4	0	1	1	25%	
Total	737	283	401	684	92%	5	0	2	2	40%	
HARDIN											
2019	1654	255	1354	1609	97%	58	24	34	58	100%	
2020	1654	208	1406	1614	97%	35	20	15	35	100%	
2021	1682	199	1358	1557	92%	61	34	27	61	100%	
2022	1786	142	1375	1517	84%	49	30	18	48	97%	
2023	1592	132	1029	1161	72%	48	12	30	42	87%	
Total	8368	936	6522	7458	89%	251	120	124	244	97%	
HARRIS											
2019	83881	485	81013	81498	97%	5319	496	4761	5257	98%	
2020	79409	350	75893	76243	96%	2895	228	2340	2568	88%	
2021	89337	385	84981	85366	95%	2680	242	2260	2502	93%	
2022	88713	390	82984	83374	93%	3744	264	2770	3034	81%	
2023	92782	534	81266	81800	88%	4796	806	1662	2468	51%	
Total	434122	2144	406137	408281	94%	19434	2036	13793	15829	81%	
HARRISON											
2019	2015	888	1000	1888	93%	39	17	21	38	97%	
2020	1847	822	925	1747	94%	21	6	12	18	85%	
2021	1937	882	903	1785	92%	31	12	16	28	90%	
2022	1681	751	756	1507	89%	30	10	15	25	83%	
2023	1801	710	662	1372	76%	16	10	4	14	87%	
Total	9281	4053	4246	8299	89%	137	55	68	123	89%	

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Statewide Combines Completeness Percentage
as of 2025-01-13

Adult						Juvenile					
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HARTLEY											
2019	228	92	130	222	97%	0	0	0	0	0	
2020	178	85	92	177	99%	0	0	0	0	0	
2021	151	38	75	113	74%	1	0	1	1	100%	
2022	111	29	51	80	72%	1	0	1	1	100%	
2023	92	11	49	60	65%	1	0	1	1	100%	
Total	760	255	397	652	85%	3	0	3	3	100%	
HASKELL											
2019	129	25	100	125	96%	5	0	5	5	100%	
2020	135	36	95	131	97%	1	0	1	1	100%	
2021	139	26	107	133	95%	7	1	6	7	100%	
2022	149	27	113	140	93%	3	0	3	3	100%	
2023	165	24	120	144	87%	4	0	3	3	75%	
Total	717	138	535	673	93%	20	1	18	19	95%	
HAYS											
2019	8153	1428	6673	8101	99%	445	75	370	445	100%	
2020	7089	1403	5609	7012	98%	287	61	225	286	99%	
2021	7799	1588	5759	7347	94%	320	55	264	319	99%	
2022	7372	2316	4184	6500	88%	451	114	336	450	99%	
2023	6951	2277	3095	5372	77%	519	70	393	463	89%	
Total	37364	9012	25320	34332	91%	2022	375	1588	1963	97%	
HEMPHILL											
2019	74	31	43	74	100%	1	0	1	1	100%	
2020	48	16	31	47	97%	12	2	10	12	100%	
2021	54	21	31	52	96%	4	1	3	4	100%	
2022	43	9	29	38	88%	1	0	1	1	100%	
2023	54	7	45	52	96%	2	1	1	2	100%	
Total	273	84	179	263	96%	20	4	16	20	100%	
HENDERSON											
2019	2341	692	1646	2338	99%	70	22	48	70	100%	
2020	2328	810	1499	2309	99%	104	23	81	104	100%	
2021	2569	800	1734	2534	98%	130	49	81	130	100%	
2022	2323	616	1585	2201	94%	80	23	55	78	97%	
2023	2325	482	1461	1943	83%	107	34	64	98	91%	
Total	11886	3400	7925	11325	95%	491	151	329	480	97%	
HIDALGO											
2019	23903	1674	21567	23241	97%	1911	267	1487	1754	91%	
2020	20991	1770	18144	19914	94%	1259	114	1036	1150	91%	
2021	23057	2278	19148	21426	92%	1217	85	999	1084	89%	
2022	23560	2499	18218	20717	87%	1463	136	1112	1248	85%	
2023	24435	2459	15310	17769	72%	2096	287	1557	1844	87%	
Total	115946	10680	92387	103067	88%	7946	889	6191	7080	89%	

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HILL											
2019	1283	183	1076	1259	98%	40	7	33	40	100%	
2020	1186	146	1016	1162	97%	43	3	39	42	97%	
2021	1166	173	949	1122	96%	28	5	23	28	100%	
2022	1094	147	899	1046	95%	47	12	34	46	97%	
2023	1046	138	834	972	92%	43	4	39	43	100%	
Total	5775	787	4774	5561	96%	201	31	168	199	99%	
HOCKLEY											
2019	882	346	511	857	97%	13	1	12	13	100%	
2020	709	245	420	665	93%	46	14	29	43	93%	
2021	648	217	342	559	86%	24	4	16	20	83%	
2022	778	291	332	623	80%	14	0	11	11	78%	
2023	689	262	186	448	65%	10	1	0	1	10%	
Total	3706	1361	1791	3152	85%	107	20	68	88	82%	
HOOD											
2019	1269	342	890	1232	97%	53	1	52	53	100%	
2020	1523	339	1108	1447	95%	55	3	52	55	100%	
2021	1572	357	1155	1512	96%	63	11	48	59	93%	
2022	1486	239	1133	1372	92%	74	3	67	70	94%	
2023	1440	212	988	1200	83%	51	2	42	44	86%	
Total	7290	1489	5274	6763	92%	296	20	261	281	94%	
HOPKINS											
2019	1343	236	1096	1332	99%	31	8	23	31	100%	
2020	1227	204	1007	1211	98%	22	8	14	22	100%	
2021	1200	228	956	1184	98%	15	3	12	15	100%	
2022	1073	151	874	1025	95%	24	5	19	24	100%	
2023	1014	162	772	934	92%	17	7	10	17	100%	
Total	5857	981	4705	5686	97%	109	31	78	109	100%	
HOUSTON											
2019	810	240	547	787	97%	43	22	21	43	100%	
2020	896	312	554	866	96%	18	13	5	18	100%	
2021	918	259	602	861	93%	19	7	9	16	84%	
2022	879	172	571	743	84%	25	9	10	19	76%	
2023	852	175	483	658	77%	11	3	4	7	63%	
Total	4355	1158	2757	3915	89%	116	54	49	103	88%	
HOWARD											
2019	1595	287	1282	1569	98%	90	22	68	90	100%	
2020	1261	289	914	1203	95%	81	18	63	81	100%	
2021	1581	347	1138	1485	93%	72	25	47	72	100%	
2022	1770	230	1286	1516	85%	70	30	40	70	100%	
2023	1421	140	858	998	70%	70	7	60	67	95%	
Total	7628	1293	5478	6771	88%	383	102	278	380	99%	

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HUDSPETH											
2019	726	195	505	700	96%	0	0	0	0	0	
2020	484	265	208	473	97%	0	0	0	0	0	
2021	387	270	77	347	89%	0	0	0	0	0	
2022	324	118	42	160	49%	0	0	0	0	0	
2023	450	27	43	70	15%	0	0	0	0	0	
Total	2371	875	875	1750	73%	0	0	0	0	0	
HUNT											
2019	2152	707	1376	2083	96%	97	39	55	94	96%	
2020	2057	882	1137	2019	98%	65	35	24	59	90%	
2021	2353	981	1308	2289	97%	119	46	71	117	98%	
2022	2260	899	1211	2110	93%	137	41	79	120	87%	
2023	2003	624	851	1475	73%	138	57	71	128	92%	
Total	10825	4093	5883	9976	92%	556	218	300	518	93%	
HUTCHINSON											
2019	807	204	585	789	97%	19	0	17	17	89%	
2020	762	208	534	742	97%	31	0	31	31	100%	
2021	975	295	625	920	94%	43	0	42	42	97%	
2022	753	204	419	623	82%	53	2	47	49	92%	
2023	574	128	251	379	66%	40	7	28	35	87%	
Total	3871	1039	2414	3453	89%	186	9	165	174	93%	
IRION											
2019	26	7	19	26	100%	2	0	2	2	100%	
2020	14	4	9	13	92%	1	0	1	1	100%	
2021	19	4	14	18	94%	1	1	0	1	100%	
2022	32	3	24	27	84%	0	0	0	0	0	
2023	22	1	15	16	72%	3	1	2	3	100%	
Total	113	19	81	100	88%	7	2	5	7	100%	
JACK											
2019	284	76	203	279	98%	16	2	14	16	100%	
2020	197	64	126	190	96%	1	1	0	1	100%	
2021	286	88	174	262	91%	6	1	5	6	100%	
2022	219	30	135	165	75%	7	3	4	7	100%	
2023	142	20	69	89	62%	11	1	10	11	100%	
Total	1128	278	707	985	87%	41	8	33	41	100%	
JACKSON											
2019	658	37	600	637	96%	43	6	36	42	97%	
2020	515	46	454	500	97%	31	7	24	31	100%	
2021	684	60	601	661	96%	34	5	28	33	97%	
2022	678	65	564	629	92%	40	13	25	38	95%	
2023	612	60	468	528	86%	21	3	14	17	80%	
Total	3147	268	2687	2955	93%	169	34	127	161	95%	

**TEXAS DEPARTMENT OF PUBLIC SAFETY
CRIME RECORDS DIVISION**

**Statewide Combines Completeness Percentage
as of 2025-01-13**

Adult						Juvenile					
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	
JASPER											
2019	1124	463	621	1084	96%	57	19	38	57	100%	
2020	727	312	401	713	98%	9	5	4	9	100%	
2021	951	332	566	898	94%	17	6	11	17	100%	
2022	973	225	582	807	82%	20	3	17	20	100%	
2023	1008	236	456	692	68%	20	6	13	19	95%	
Total	4783	1568	2626	4194	87%	123	39	83	122	99%	
JEFF DAVIS											
2019	47	28	16	44	93%	0	0	0	0	0	
2020	31	17	12	29	93%	0	0	0	0	0	
2021	55	46	6	52	94%	0	0	0	0	0	
2022	52	37	9	46	88%	0	0	0	0	0	
2023	30	5	11	16	53%	0	0	0	0	0	
Total	215	133	54	187	86%	0	0	0	0	0	
JEFFERSON											
2019	7205	1296	5747	7043	97%	205	119	86	205	100%	
2020	5899	1113	4594	5707	96%	118	70	47	117	99%	
2021	5981	1035	4617	5652	94%	202	61	139	200	99%	
2022	5801	901	4012	4913	84%	318	89	229	318	100%	
2023	6024	704	3297	4001	66%	337	95	207	302	89%	
Total	30910	5049	22267	27316	88%	1180	434	708	1142	96%	
JIM HOGG											
2019	245	133	108	241	98%	6	3	3	6	100%	
2020	264	168	93	261	98%	5	3	2	5	100%	
2021	418	272	133	405	96%	7	0	7	7	100%	
2022	1008	261	618	879	87%	1	0	1	1	100%	
2023	471	112	104	216	45%	5	4	0	4	80%	
Total	2406	946	1056	2002	83%	24	10	13	23	95%	
JIM WELLS											
2019	1709	1174	453	1627	95%	247	38	209	247	100%	
2020	2025	1574	358	1932	95%	99	31	68	99	100%	
2021	2073	1667	255	1922	92%	126	38	88	126	100%	
2022	2222	1727	216	1943	87%	218	52	166	218	100%	
2023	1959	455	56	511	26%	258	67	104	171	66%	
Total	9988	6597	1338	7935	79%	948	226	635	861	90%	
JOHNSON											
2019	3710	570	3035	3605	97%	156	18	135	153	98%	
2020	3091	470	2477	2947	95%	140	37	100	137	97%	
2021	3639	570	2794	3364	92%	212	49	161	210	99%	
2022	3718	632	2757	3389	91%	353	80	272	352	99%	
2023	3707	624	2524	3148	84%	393	124	266	390	99%	
Total	17865	2866	13587	16453	92%	1254	308	934	1242	99%	

**TEXAS DEPARTMENT OF PUBLIC SAFETY
CRIME RECORDS DIVISION**

**Statewide Combines Completeness Percentage
as of 2025-01-13**

Adult						Juvenile					
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	
JONES											
2019	545	133	406	539	98%	14	2	12	14	100%	
2020	430	88	333	421	97%	6	3	3	6	100%	
2021	449	94	324	418	93%	14	2	9	11	78%	
2022	470	117	328	445	94%	18	5	12	17	94%	
2023	452	78	291	369	81%	10	0	9	9	90%	
Total	2346	510	1682	2192	93%	62	12	45	57	91%	
KARNES											
2019	585	172	397	569	97%	4	1	3	4	100%	
2020	545	226	306	532	97%	7	2	5	7	100%	
2021	629	173	396	569	90%	6	1	5	6	100%	
2022	568	135	322	457	80%	3	1	2	3	100%	
2023	637	77	249	326	51%	21	7	11	18	85%	
Total	2964	783	1670	2453	82%	41	12	26	38	92%	
KAUFMAN											
2019	3724	674	2974	3648	97%	152	55	95	150	98%	
2020	3498	617	2754	3371	96%	163	42	119	161	98%	
2021	3669	876	2591	3467	94%	280	77	202	279	99%	
2022	3818	925	2489	3414	89%	416	150	263	413	99%	
2023	4222	820	2147	2967	70%	440	160	272	432	98%	
Total	18931	3912	12955	16867	89%	1451	484	951	1435	98%	
KENDALL											
2019	1411	210	1174	1384	98%	21	1	20	21	100%	
2020	1114	152	930	1082	97%	29	1	28	29	100%	
2021	1178	153	983	1136	96%	34	3	31	34	100%	
2022	1063	175	842	1017	95%	75	34	41	75	100%	
2023	975	110	750	860	88%	60	4	54	58	96%	
Total	5741	800	4679	5479	95%	219	43	174	217	99%	
KENEDY											
2019	204	111	90	201	98%	0	0	0	0	0	
2020	68	27	38	65	95%	1	0	1	1	100%	
2021	164	77	80	157	95%	0	0	0	0	0	
2022	434	143	263	406	93%	0	0	0	0	0	
2023	556	82	143	225	40%	0	0	0	0	0	
Total	1426	440	614	1054	73%	1	0	1	1	100%	
KENT											
2019	17	6	11	17	100%	0	0	0	0	0	
2020	8	6	2	8	100%	0	0	0	0	0	
2021	5	3	1	4	80%	0	0	0	0	0	
2022	9	2	5	7	77%	0	0	0	0	0	
2023	13	3	4	7	53%	1	0	0	0	0%	
Total	52	20	23	43	82%	1	0	0	0	0%	

TEXAS DEPARTMENT OF PUBLIC SAFETY
CRIME RECORDS DIVISION

Statewide Combines Completeness Percentage
as of 2025-01-13

Adult							Juvenile				
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	
KERR											
2019	2451	162	2214	2376	96%	48	1	47	48	100%	
2020	1734	172	1479	1651	95%	51	5	46	51	100%	
2021	2192	226	1849	2075	94%	75	2	73	75	100%	
2022	2133	171	1755	1926	90%	114	19	95	114	100%	
2023	2092	197	1354	1551	74%	103	17	72	89	86%	
Total	10602	928	8651	9579	90%	391	44	333	377	96%	
KIMBLE											
2019	211	95	112	207	98%	18	0	18	18	100%	
2020	153	65	86	151	98%	0	0	0	0	0	
2021	517	270	225	495	95%	5	0	5	5	100%	
2022	804	194	536	730	90%	11	2	9	11	100%	
2023	645	157	302	459	71%	3	0	3	3	100%	
Total	2330	781	1261	2042	87%	37	2	35	37	100%	
KING											
2019	2	1	1	2	100%	0	0	0	0	0	
2020	5	5	0	5	100%	0	0	0	0	0	
2021	1	1	0	1	100%	0	0	0	0	0	
2022	1	0	0	0	0%	0	0	0	0	0	
2023	4	1	1	2	50%	0	0	0	0	0	
Total	13	8	2	10	76%	0	0	0	0	0	
KINNEY											
2019	254	132	118	250	98%	5	0	5	5	100%	
2020	134	74	60	134	100%	0	0	0	0	0	
2021	2711	504	2121	2625	96%	0	0	0	0	0	
2022	6796	1726	4526	6252	91%	28	5	20	25	89%	
2023	5853	1484	2310	3794	64%	22	15	6	21	95%	
Total	15748	3920	9135	13055	82%	55	20	31	51	92%	
KLEBERG											
2019	1622	409	1174	1583	97%	98	30	68	98	100%	
2020	1395	362	935	1297	92%	112	28	84	112	100%	
2021	1297	297	861	1158	89%	120	31	88	119	99%	
2022	1432	278	967	1245	86%	130	35	91	126	96%	
2023	1680	313	1078	1391	82%	149	62	78	140	93%	
Total	7426	1659	5015	6674	89%	609	186	409	595	97%	
KNOX											
2019	53	15	38	53	100%	0	0	0	0	0	
2020	47	21	26	47	100%	0	0	0	0	0	
2021	66	20	45	65	98%	1	0	1	1	100%	
2022	56	17	39	56	100%	0	0	0	0	0	
2023	55	21	26	47	85%	0	0	0	0	0	
Total	277	94	174	268	96%	1	0	1	1	100%	

**TEXAS DEPARTMENT OF PUBLIC SAFETY
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**Statewide Combines Completeness Percentage
as of 2025-01-13**

Adult							Juvenile				
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	
LA SALLE											
2019	287	108	169	277	96%	3	0	3	3	100%	
2020	334	156	174	330	98%	5	2	3	5	100%	
2021	863	422	377	799	92%	20	12	7	19	95%	
2022	1081	589	386	975	90%	15	9	6	15	100%	
2023	993	138	145	283	28%	47	27	20	47	100%	
Total	3558	1413	1251	2664	74%	90	50	39	89	98%	
LAMAR											
2019	2009	554	1394	1948	96%	94	8	83	91	96%	
2020	1653	449	1097	1546	93%	48	0	47	47	97%	
2021	1618	411	1100	1511	93%	87	6	69	75	86%	
2022	1662	323	1170	1493	89%	87	6	75	81	93%	
2023	1685	388	1036	1424	84%	83	12	57	69	83%	
Total	8627	2125	5797	7922	91%	399	32	331	363	90%	
LAMB											
2019	294	86	206	292	99%	5	1	4	5	100%	
2020	313	108	196	304	97%	0	0	0	0	0	
2021	313	96	212	308	98%	8	3	5	8	100%	
2022	262	73	176	249	95%	7	2	5	7	100%	
2023	222	54	142	196	88%	8	4	4	8	100%	
Total	1404	417	932	1349	96%	28	10	18	28	100%	
LAMPASAS											
2019	750	205	527	732	97%	43	11	32	43	100%	
2020	605	171	397	568	93%	19	4	15	19	100%	
2021	672	200	443	643	95%	49	6	43	49	100%	
2022	634	193	409	602	94%	45	6	39	45	100%	
2023	614	177	388	565	92%	70	32	36	68	97%	
Total	3275	946	2164	3110	94%	226	59	165	224	99%	
LAVACA											
2019	428	124	288	412	96%	17	5	11	16	94%	
2020	220	72	143	215	97%	30	4	24	28	93%	
2021	314	72	229	301	95%	18	2	15	17	94%	
2022	338	114	195	309	91%	27	11	13	24	88%	
2023	439	116	236	352	80%	21	6	9	15	71%	
Total	1739	498	1091	1589	91%	113	28	72	100	88%	
LEE											
2019	856	86	720	806	94%	48	23	22	45	93%	
2020	572	54	477	531	92%	25	11	12	23	92%	
2021	580	69	475	544	93%	48	18	27	45	93%	
2022	626	47	522	569	90%	60	11	47	58	96%	
2023	707	40	471	511	72%	38	6	28	34	89%	
Total	3341	296	2665	2961	88%	219	69	136	205	93%	

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Statewide Combines Completeness Percentage
as of 2025-01-13

Adult						Juvenile					
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	
LEON											
2019	594	248	331	579	97%	1	0	1	1	100%	
2020	556	279	238	517	92%	0	0	0	0	0	
2021	501	214	245	459	91%	1	0	1	1	100%	
2022	455	182	221	403	88%	2	0	2	2	100%	
2023	459	80	205	285	62%	0	0	0	0	0	
Total	2565	1003	1240	2243	87%	4	0	4	4	100%	
LIBERTY											
2019	1952	376	1534	1910	97%	65	38	27	65	100%	
2020	1923	475	1304	1779	92%	47	15	31	46	97%	
2021	1704	290	1218	1508	88%	173	14	150	164	94%	
2022	1501	158	1084	1242	82%	361	29	314	343	95%	
2023	1957	133	1234	1367	69%	302	46	185	231	76%	
Total	9037	1432	6374	7806	86%	948	142	707	849	89%	
LIMESTONE											
2019	899	248	616	864	96%	8	2	6	8	100%	
2020	692	161	512	673	97%	9	3	6	9	100%	
2021	807	155	555	710	87%	24	0	24	24	100%	
2022	646	88	473	561	86%	25	3	22	25	100%	
2023	625	52	363	415	66%	28	2	26	28	100%	
Total	3669	704	2519	3223	87%	94	10	84	94	100%	
LIPSCOMB											
2019	21	7	14	21	100%	1	1	0	1	100%	
2020	18	8	9	17	94%	1	1	0	1	100%	
2021	36	12	21	33	91%	0	0	0	0	0	
2022	12	1	11	12	100%	3	2	1	3	100%	
2023	8	1	5	6	75%	1	1	0	1	100%	
Total	95	29	60	89	93%	6	5	1	6	100%	
LIVE OAK											
2019	545	226	314	540	99%	9	2	7	9	100%	
2020	517	202	298	500	96%	4	3	1	4	100%	
2021	562	275	269	544	96%	3	1	2	3	100%	
2022	593	220	302	522	88%	11	2	9	11	100%	
2023	471	99	150	249	52%	12	3	9	12	100%	
Total	2688	1022	1333	2355	87%	39	11	28	39	100%	
LLANO											
2019	794	182	606	788	99%	20	3	16	19	95%	
2020	595	177	410	587	98%	8	2	6	8	100%	
2021	712	216	469	685	96%	9	1	8	9	100%	
2022	701	146	474	620	88%	22	5	14	19	86%	
2023	634	181	317	498	78%	33	8	18	26	78%	
Total	3436	902	2276	3178	92%	92	19	62	81	88%	

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LOVING											
2019	19	6	13	19	100%	0	0	0	0	0	
2020	13	8	5	13	100%	0	0	0	0	0	
2021	36	19	16	35	97%	0	0	0	0	0	
2022	18	9	0	9	50%	0	0	0	0	0	
2023	6	0	0	0	0%	0	0	0	0	0	
Total	92	42	34	76	82%	0	0	0	0	0	
LUBBOCK											
2019	10881	5684	5109	10793	99%	1668	512	1148	1660	99%	
2020	9883	4856	4847	9703	98%	1069	362	698	1060	99%	
2021	9951	4765	4830	9595	96%	1189	333	844	1177	98%	
2022	10723	4617	5205	9822	91%	1634	830	789	1619	99%	
2023	11318	4757	4281	9038	79%	1504	737	700	1437	95%	
Total	52756	24679	24272	48951	92%	7064	2774	4179	6953	98%	
LYNN											
2019	128	39	87	126	98%	1	0	1	1	100%	
2020	197	76	121	197	100%	0	0	0	0	0	
2021	260	68	185	253	97%	1	1	0	1	100%	
2022	293	62	173	235	80%	0	0	0	0	0	
2023	197	27	101	128	64%	0	0	0	0	0	
Total	1075	272	667	939	87%	2	1	1	2	100%	
MADISON											
2019	708	236	460	696	98%	0	0	0	0	0	
2020	608	235	345	580	95%	0	0	0	0	0	
2021	555	206	297	503	90%	0	0	0	0	0	
2022	601	175	307	482	80%	0	0	0	0	0	
2023	555	74	237	311	56%	1	0	1	1	100%	
Total	3027	926	1646	2572	84%	1	0	1	1	100%	
MARION											
2019	404	154	244	398	98%	18	4	14	18	100%	
2020	403	223	165	388	96%	7	1	6	7	100%	
2021	330	159	150	309	93%	5	3	2	5	100%	
2022	386	168	166	334	86%	13	0	8	8	61%	
2023	296	82	105	187	63%	16	1	10	11	68%	
Total	1819	786	830	1616	88%	59	9	40	49	83%	
MARTIN											
2019	166	41	125	166	100%	10	1	9	10	100%	
2020	237	98	129	227	95%	7	1	6	7	100%	
2021	198	83	99	182	91%	10	0	10	10	100%	
2022	182	67	70	137	75%	11	2	9	11	100%	
2023	102	8	30	38	37%	21	0	21	21	100%	
Total	885	297	453	750	84%	59	4	55	59	100%	

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MASON											
2019	59	17	40	57	96%	1	0	1	1	100%	
2020	29	8	21	29	100%	1	0	1	1	100%	
2021	52	13	39	52	100%	0	0	0	0	0	
2022	65	6	50	56	86%	2	0	2	2	100%	
2023	63	5	49	54	85%	1	0	1	1	100%	
Total	268	49	199	248	92%	5	0	5	5	100%	
MATAGORDA											
2019	1557	544	960	1504	96%	47	11	36	47	100%	
2020	1221	475	677	1152	94%	32	9	19	28	87%	
2021	1501	550	862	1412	94%	41	11	29	40	97%	
2022	1224	325	758	1083	88%	47	18	27	45	95%	
2023	1154	224	712	936	81%	42	15	19	34	80%	
Total	6657	2118	3969	6087	91%	209	64	130	194	92%	
MAVERICK											
2019	1473	838	615	1453	98%	100	17	83	100	100%	
2020	1046	827	202	1029	98%	29	6	23	29	100%	
2021	1320	991	185	1176	89%	73	23	48	71	97%	
2022	2749	1178	1140	2318	84%	83	12	71	83	100%	
2023	5176	728	2167	2895	55%	72	9	25	34	47%	
Total	11764	4562	4309	8871	75%	357	67	250	317	88%	
MCCULLOCH											
2019	400	108	285	393	98%	4	2	2	4	100%	
2020	318	142	168	310	97%	5	4	1	5	100%	
2021	478	179	286	465	97%	5	3	2	5	100%	
2022	483	93	339	432	89%	3	1	2	3	100%	
2023	438	68	276	344	78%	16	5	11	16	100%	
Total	2117	590	1354	1944	91%	33	15	18	33	100%	
MCLENNAN											
2019	8975	3383	5539	8922	99%	500	176	324	500	100%	
2020	7766	2685	4971	7656	98%	366	153	213	366	100%	
2021	7645	2264	4865	7129	93%	472	246	221	467	98%	
2022	8719	2599	5073	7672	87%	562	308	251	559	99%	
2023	8765	1787	3690	5477	62%	648	368	264	632	97%	
Total	41870	12718	24138	36856	88%	2548	1251	1273	2524	99%	
MCMULLEN											
2019	116	54	59	113	97%	0	0	0	0	0	
2020	56	24	31	55	98%	0	0	0	0	0	
2021	155	27	115	142	91%	0	0	0	0	0	
2022	216	54	126	180	83%	0	0	0	0	0	
2023	56	7	16	23	41%	0	0	0	0	0	
Total	599	166	347	513	85%	0	0	0	0	0	

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Adult						Juvenile					
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	
MEDINA											
2019	1507	706	751	1457	96%	34	8	26	34	100%	
2020	997	427	536	963	96%	17	6	11	17	100%	
2021	1198	582	563	1145	95%	15	1	14	15	100%	
2022	1500	532	657	1189	79%	35	7	28	35	100%	
2023	1618	351	743	1094	67%	74	15	59	74	100%	
Total	6820	2598	3250	5848	85%	175	37	138	175	100%	
MENARD											
2019	74	28	45	73	98%	1	0	1	1	100%	
2020	63	22	37	59	93%	2	0	2	2	100%	
2021	55	20	31	51	92%	0	0	0	0	0	
2022	39	4	28	32	82%	6	1	5	6	100%	
2023	95	14	65	79	83%	2	0	2	2	100%	
Total	326	88	206	294	90%	11	1	10	11	100%	
MIDLAND											
2019	6920	1530	5268	6798	98%	590	58	492	550	93%	
2020	4724	1263	3240	4503	95%	290	45	212	257	88%	
2021	5524	1138	3871	5009	90%	372	106	236	342	91%	
2022	6211	1308	3804	5112	82%	646	211	374	585	90%	
2023	7081	1392	3344	4736	66%	610	198	361	559	91%	
Total	30460	6631	19527	26158	85%	2508	618	1675	2293	91%	
MILAM											
2019	1025	59	937	996	97%	41	15	24	39	95%	
2020	1057	35	970	1005	95%	42	4	38	42	100%	
2021	1117	52	988	1040	93%	37	7	29	36	97%	
2022	1171	114	901	1015	86%	78	1	70	71	91%	
2023	904	114	570	684	75%	73	28	39	67	91%	
Total	5274	374	4366	4740	89%	271	55	200	255	94%	
MILLS											
2019	289	99	190	289	100%	14	0	14	14	100%	
2020	207	74	119	193	93%	1	0	1	1	100%	
2021	237	74	148	222	93%	0	0	0	0	0	
2022	334	123	165	288	86%	0	0	0	0	0	
2023	199	68	80	148	74%	1	0	0	0	0%	
Total	1266	438	702	1140	90%	16	0	15	15	93%	
MITCHELL											
2019	235	45	186	231	98%	10	1	9	10	100%	
2020	286	53	212	265	92%	4	2	2	4	100%	
2021	275	61	200	261	94%	3	0	3	3	100%	
2022	250	27	178	205	82%	9	0	9	9	100%	
2023	264	32	137	169	64%	13	2	11	13	100%	
Total	1310	218	913	1131	86%	39	5	34	39	100%	

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MONTAGUE											
2019	771	362	364	726	94%	13	1	12	13	100%	
2020	707	356	314	670	94%	1	0	1	1	100%	
2021	668	301	301	602	90%	6	0	6	6	100%	
2022	689	323	221	544	78%	4	0	4	4	100%	
2023	609	157	112	269	44%	7	0	7	7	100%	
Total	3444	1499	1312	2811	81%	31	1	30	31	100%	
MONTGOMERY											
2019	15204	964	14105	15069	99%	570	218	324	542	95%	
2020	14451	1443	12596	14039	97%	404	150	238	388	96%	
2021	14789	531	13536	14067	95%	751	371	348	719	95%	
2022	15252	241	14171	14412	94%	1319	758	494	1252	94%	
2023	14928	164	13481	13645	91%	1434	803	465	1268	88%	
Total	74624	3343	67889	71232	95%	4478	2300	1869	4169	93%	
MOORE											
2019	1123	340	732	1072	95%	31	6	25	31	100%	
2020	608	98	442	540	88%	34	12	21	33	97%	
2021	975	125	733	858	88%	53	22	28	50	94%	
2022	1134	171	853	1024	90%	63	17	44	61	96%	
2023	1061	216	676	892	84%	38	12	25	37	97%	
Total	4901	950	3436	4386	89%	219	69	143	212	96%	
MORRIS											
2019	674	299	351	650	96%	9	0	9	9	100%	
2020	552	223	300	523	94%	11	5	6	11	100%	
2021	451	167	253	420	93%	17	2	15	17	100%	
2022	311	133	153	286	91%	9	1	8	9	100%	
2023	242	72	125	197	81%	26	3	12	15	57%	
Total	2230	894	1182	2076	93%	72	11	50	61	84%	
MOTLEY											
2019	28	10	18	28	100%	0	0	0	0	0	
2020	24	5	19	24	100%	0	0	0	0	0	
2021	20	4	16	20	100%	0	0	0	0	0	
2022	5	2	2	4	80%	0	0	0	0	0	
2023	25	8	5	13	52%	0	0	0	0	0	
Total	102	29	60	89	87%	0	0	0	0	0	
NACOGDOCHES											
2019	2973	382	2533	2915	98%	109	22	82	104	95%	
2020	2664	373	2165	2538	95%	64	10	50	60	93%	
2021	2839	314	2296	2610	91%	55	7	47	54	98%	
2022	2853	235	2130	2365	82%	120	18	92	110	91%	
2023	2607	80	1658	1738	66%	135	29	95	124	91%	
Total	13936	1384	10782	12166	87%	483	86	366	452	93%	

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Adult						Juvenile					
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NAVARRO											
2019	2703	292	2305	2597	96%	112	39	71	110	98%	
2020	1865	235	1504	1739	93%	89	37	50	87	97%	
2021	2186	340	1634	1974	90%	112	35	76	111	99%	
2022	1870	232	1357	1589	84%	139	35	100	135	97%	
2023	1693	217	996	1213	71%	129	26	88	114	88%	
Total	10317	1316	7796	9112	88%	581	172	385	557	95%	
NEWTON											
2019	216	63	144	207	95%	0	0	0	0	0	
2020	147	40	101	141	95%	2	1	1	2	100%	
2021	252	81	154	235	93%	1	1	0	1	100%	
2022	210	51	123	174	82%	3	2	1	3	100%	
2023	163	37	77	114	69%	5	2	2	4	80%	
Total	988	272	599	871	88%	11	6	4	10	90%	
NOLAN											
2019	977	402	547	949	97%	99	11	88	99	100%	
2020	964	289	606	895	92%	41	2	39	41	100%	
2021	939	201	687	888	94%	85	3	81	84	98%	
2022	988	219	666	885	89%	96	10	82	92	95%	
2023	969	256	527	783	80%	90	14	53	67	74%	
Total	4837	1367	3033	4400	90%	411	40	343	383	93%	
NUECES											
2019	15377	7698	7357	15055	97%	1518	954	563	1517	99%	
2020	12703	5357	6689	12046	94%	837	502	334	836	99%	
2021	13449	6284	6337	12621	93%	722	429	258	687	95%	
2022	13518	7829	4447	12276	90%	993	610	344	954	96%	
2023	12752	5557	3141	8698	68%	879	383	351	734	83%	
Total	67799	32725	27971	60696	89%	4949	2878	1850	4728	95%	
OCHILTREE											
2019	272	93	174	267	98%	7	0	7	7	100%	
2020	298	85	208	293	98%	8	3	5	8	100%	
2021	273	100	166	266	97%	14	2	12	14	100%	
2022	275	77	172	249	90%	18	2	16	18	100%	
2023	191	37	122	159	83%	11	5	6	11	100%	
Total	1309	392	842	1234	94%	58	12	46	58	100%	
OLDHAM											
2019	400	202	195	397	99%	0	0	0	0	0	
2020	387	249	123	372	96%	1	0	1	1	100%	
2021	240	102	108	210	87%	0	0	0	0	0	
2022	265	103	77	180	67%	0	0	0	0	0	
2023	164	43	30	73	44%	1	0	1	1	100%	
Total	1456	699	533	1232	84%	2	0	2	2	100%	

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Adult							Juvenile				
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	
ORANGE											
2019	2145	534	1598	2132	99%	36	5	31	36	100%	
2020	1216	418	794	1212	99%	44	5	39	44	100%	
2021	1697	500	1183	1683	99%	41	12	28	40	97%	
2022	1497	379	902	1281	85%	57	6	51	57	100%	
2023	1314	267	676	943	71%	58	5	52	57	98%	
Total	7869	2098	5153	7251	92%	236	33	201	234	99%	
PALO PINTO											
2019	1092	328	710	1038	95%	24	8	16	24	100%	
2020	914	262	602	864	94%	21	8	13	21	100%	
2021	748	174	499	673	89%	21	1	19	20	95%	
2022	654	136	422	558	85%	29	7	21	28	96%	
2023	684	95	367	462	67%	22	0	2	2	9%	
Total	4092	995	2600	3595	87%	117	24	71	95	81%	
PANOLA											
2019	770	188	572	760	98%	12	6	6	12	100%	
2020	701	247	428	675	96%	32	28	4	32	100%	
2021	863	243	584	827	95%	16	15	1	16	100%	
2022	761	131	569	700	91%	29	24	5	29	100%	
2023	887	175	500	675	76%	11	0	6	6	54%	
Total	3982	984	2653	3637	91%	100	73	22	95	95%	
PARKER											
2019	3161	503	2512	3015	95%	136	29	107	136	100%	
2020	2531	383	2046	2429	95%	102	31	71	102	100%	
2021	2668	368	2145	2513	94%	190	31	159	190	100%	
2022	2982	411	2298	2709	90%	232	35	195	230	99%	
2023	3205	336	2136	2472	77%	268	19	225	244	91%	
Total	14547	2001	11137	13138	90%	928	145	757	902	97%	
PARMER											
2019	223	19	199	218	97%	2	0	2	2	100%	
2020	251	29	218	247	98%	2	0	2	2	100%	
2021	210	32	176	208	99%	1	0	1	1	100%	
2022	144	20	120	140	97%	5	2	3	5	100%	
2023	175	15	143	158	90%	11	0	11	11	100%	
Total	1003	115	856	971	96%	21	2	19	21	100%	
PECOS											
2019	963	251	693	944	98%	14	3	11	14	100%	
2020	771	249	478	727	94%	30	1	29	30	100%	
2021	892	233	576	809	90%	27	4	23	27	100%	
2022	1121	239	715	954	85%	23	5	18	23	100%	
2023	803	101	410	511	63%	17	5	10	15	88%	
Total	4550	1073	2872	3945	86%	111	18	91	109	98%	

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POLK											
2019	1982	698	1272	1970	99%	71	27	44	71	100%	
2020	2063	666	1377	2043	99%	49	15	34	49	100%	
2021	1952	590	1306	1896	97%	76	21	52	73	96%	
2022	1764	381	1314	1695	96%	110	33	76	109	99%	
2023	1833	332	1216	1548	84%	134	27	100	127	94%	
Total	9594	2667	6485	9152	95%	440	123	306	429	97%	
POTTER											
2019	4605	1677	2718	4395	95%	421	280	141	421	100%	
2020	3824	1014	2636	3650	95%	277	193	82	275	99%	
2021	4348	979	3072	4051	93%	363	214	147	361	99%	
2022	4011	1150	2539	3689	91%	320	185	129	314	98%	
2023	4157	1214	2288	3502	84%	392	222	144	366	93%	
Total	20945	6034	13253	19287	92%	1773	1094	643	1737	97%	
PRESIDIO											
2019	181	76	102	178	98%	0	0	0	0	0	
2020	130	66	62	128	98%	0	0	0	0	0	
2021	153	113	30	143	93%	0	0	0	0	0	
2022	222	177	12	189	85%	0	0	0	0	0	
2023	121	56	14	70	57%	0	0	0	0	0	
Total	807	488	220	708	87%	0	0	0	0	0	
RAINS											
2019	250	75	164	239	95%	0	0	0	0	0	
2020	293	119	163	282	96%	0	0	0	0	0	
2021	324	131	169	300	92%	1	0	1	1	100%	
2022	388	168	186	354	91%	4	0	1	1	25%	
2023	354	141	162	303	85%	0	0	0	0	0	
Total	1609	634	844	1478	91%	5	0	2	2	40%	
RANDALL											
2019	2914	679	2221	2900	99%	336	115	221	336	100%	
2020	2313	486	1778	2264	97%	197	73	124	197	100%	
2021	2707	543	2076	2619	96%	271	70	201	271	100%	
2022	2524	587	1799	2386	94%	222	87	135	222	100%	
2023	2408	521	1363	1884	78%	228	102	125	227	99%	
Total	12866	2816	9237	12053	93%	1254	447	806	1253	99%	
REAGAN											
2019	291	62	221	283	97%	4	0	4	4	100%	
2020	117	32	83	115	98%	2	0	2	2	100%	
2021	67	10	51	61	91%	3	1	2	3	100%	
2022	79	9	40	49	62%	2	0	2	2	100%	
2023	102	8	49	57	55%	17	0	5	5	29%	
Total	656	121	444	565	86%	28	1	15	16	57%	

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REAL										
2019	73	12	61	73	100%	0	0	0	0	0
2020	80	11	66	77	96%	0	0	0	0	0
2021	152	58	76	134	88%	0	0	0	0	0
2022	121	41	74	115	95%	0	0	0	0	0
2023	77	4	42	46	59%	0	0	0	0	0
Total	503	126	319	445	88%	0	0	0	0	0
RED RIVER										
2019	476	185	269	454	95%	8	0	8	8	100%
2020	325	111	200	311	95%	14	0	14	14	100%
2021	371	139	219	358	96%	14	0	14	14	100%
2022	489	182	275	457	93%	14	0	14	14	100%
2023	363	129	163	292	80%	10	0	10	10	100%
Total	2024	746	1126	1872	92%	60	0	60	60	100%
REEVES										
2019	825	372	416	788	95%	66	7	55	62	93%
2020	723	408	296	704	97%	34	2	31	33	97%
2021	573	293	246	539	94%	17	5	12	17	100%
2022	715	343	288	631	88%	16	0	16	16	100%
2023	731	98	228	326	44%	10	0	0	0	0%
Total	3567	1514	1474	2988	83%	143	14	114	128	89%
REFUGIO										
2019	1089	298	707	1005	92%	0	0	0	0	0
2020	877	272	499	771	87%	0	0	0	0	0
2021	783	149	574	723	92%	0	0	0	0	0
2022	570	103	400	503	88%	0	0	0	0	0
2023	544	116	278	394	72%	0	0	0	0	0
Total	3863	938	2458	3396	87%	0	0	0	0	0
ROBERTS										
2019	8	2	6	8	100%	0	0	0	0	0
2020	7	4	3	7	100%	2	0	2	2	100%
2021	32	6	26	32	100%	0	0	0	0	0
2022	9	1	8	9	100%	0	0	0	0	0
2023	16	1	8	9	56%	2	0	2	2	100%
Total	72	14	51	65	90%	4	0	4	4	100%
ROBERTSON										
2019	630	94	524	618	98%	29	14	15	29	100%
2020	647	127	488	615	95%	5	1	4	5	100%
2021	559	95	410	505	90%	13	1	12	13	100%
2022	677	90	432	522	77%	33	1	32	33	100%
2023	603	80	328	408	67%	28	3	25	28	100%
Total	3116	486	2182	2668	85%	108	20	88	108	100%

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ROCKWALL											
2019	3298	304	2904	3208	97%	90	21	69	90	100%	
2020	2758	202	2428	2630	95%	71	20	51	71	100%	
2021	3119	196	2705	2901	93%	107	25	75	100	93%	
2022	3521	208	2946	3154	89%	174	36	128	164	94%	
2023	3292	136	2669	2805	85%	147	41	89	130	88%	
Total	15988	1046	13652	14698	91%	589	143	412	555	94%	
RUNNELS											
2019	442	162	268	430	97%	5	1	4	5	100%	
2020	344	110	218	328	95%	15	1	14	15	100%	
2021	398	150	225	375	94%	17	6	10	16	94%	
2022	360	155	151	306	85%	15	0	12	12	80%	
2023	293	84	115	199	67%	36	11	24	35	97%	
Total	1837	661	977	1638	89%	88	19	64	83	94%	
RUSK											
2019	1029	149	841	990	96%	38	10	24	34	89%	
2020	980	186	731	917	93%	23	3	19	22	95%	
2021	1352	239	963	1202	88%	33	5	25	30	90%	
2022	1286	332	744	1076	83%	17	1	14	15	88%	
2023	1084	90	523	613	56%	38	11	19	30	78%	
Total	5731	996	3802	4798	83%	149	30	101	131	87%	
SABINE											
2019	415	169	236	405	97%	1	0	1	1	100%	
2020	347	125	200	325	93%	3	1	2	3	100%	
2021	424	108	265	373	87%	3	1	2	3	100%	
2022	428	99	298	397	92%	3	3	0	3	100%	
2023	395	71	238	309	78%	5	3	2	5	100%	
Total	2009	572	1237	1809	90%	15	8	7	15	100%	
SAN AUGUSTINE											
2019	322	118	198	316	98%	1	0	1	1	100%	
2020	433	132	281	413	95%	4	0	4	4	100%	
2021	510	151	326	477	93%	2	0	2	2	100%	
2022	488	124	264	388	79%	5	1	4	5	100%	
2023	395	74	156	230	58%	3	2	0	2	66%	
Total	2148	599	1225	1824	84%	15	3	11	14	93%	
SAN JACINTO											
2019	861	169	635	804	93%	15	2	13	15	100%	
2020	839	200	573	773	92%	7	1	6	7	100%	
2021	947	225	623	848	89%	9	1	8	9	100%	
2022	859	305	397	702	81%	9	1	8	9	100%	
2023	754	99	225	324	42%	24	3	21	24	100%	
Total	4260	998	2453	3451	81%	64	8	56	64	100%	

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Adult						Juvenile					
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	
SAN PATRICIO											
2019	3078	1038	2017	3055	99%	145	43	100	143	98%	
2020	2879	817	2000	2817	97%	60	33	27	60	100%	
2021	2971	694	2156	2850	95%	77	40	37	77	100%	
2022	2625	466	1761	2227	84%	86	53	30	83	96%	
2023	3339	423	1875	2298	68%	105	54	48	102	97%	
Total	14892	3438	9809	13247	88%	473	223	242	465	98%	
SAN SABA											
2019	220	154	65	219	99%	1	0	1	1	100%	
2020	285	169	113	282	98%	5	2	3	5	100%	
2021	180	105	66	171	95%	2	1	1	2	100%	
2022	151	57	79	136	90%	5	5	0	5	100%	
2023	215	70	82	152	70%	0	0	0	0	0	
Total	1051	555	405	960	91%	13	8	5	13	100%	
SCHLEICHER											
2019	69	23	46	69	100%	7	0	7	7	100%	
2020	59	15	43	58	98%	2	0	2	2	100%	
2021	70	20	45	65	92%	2	0	2	2	100%	
2022	76	19	50	69	90%	4	0	4	4	100%	
2023	62	16	28	44	70%	10	3	6	9	90%	
Total	336	93	212	305	90%	25	3	21	24	96%	
SCURRY											
2019	763	244	487	731	95%	14	4	10	14	100%	
2020	619	219	374	593	95%	9	4	5	9	100%	
2021	683	266	393	659	96%	15	2	13	15	100%	
2022	632	236	316	552	87%	14	2	9	11	78%	
2023	1002	328	337	665	66%	24	8	11	19	79%	
Total	3699	1293	1907	3200	86%	76	20	48	68	89%	
SHACKELFORD											
2019	56	11	45	56	100%	4	0	4	4	100%	
2020	104	20	83	103	99%	8	0	8	8	100%	
2021	79	7	69	76	96%	1	0	1	1	100%	
2022	82	8	69	77	93%	20	1	19	20	100%	
2023	76	8	59	67	88%	4	0	4	4	100%	
Total	397	54	325	379	95%	37	1	36	37	100%	
SHELBY											
2019	989	267	688	955	96%	27	0	27	27	100%	
2020	681	238	399	637	93%	15	1	14	15	100%	
2021	782	219	453	672	85%	22	5	17	22	100%	
2022	760	188	432	620	81%	28	7	21	28	100%	
2023	725	149	371	520	71%	23	3	18	21	91%	
Total	3937	1061	2343	3404	86%	115	16	97	113	98%	

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SHERMAN											
2019	213	110	98	208	97%	1	0	1	1	100%	
2020	67	41	21	62	92%	3	0	3	3	100%	
2021	138	47	69	116	84%	2	0	2	2	100%	
2022	136	46	58	104	76%	15	0	15	15	100%	
2023	86	16	19	35	40%	0	0	0	0	0	
Total	640	260	265	525	82%	21	0	21	21	100%	
SMITH											
2019	6018	1082	4651	5733	95%	337	18	289	307	91%	
2020	5298	974	3890	4864	91%	262	10	236	246	93%	
2021	5995	1291	4381	5672	94%	301	25	252	277	92%	
2022	6172	1283	4374	5657	91%	394	59	319	378	95%	
2023	6800	1221	4488	5709	83%	423	105	155	260	61%	
Total	30283	5851	21784	27635	91%	1717	217	1251	1468	85%	
SOMERVELL											
2019	234	40	191	231	98%	1	0	1	1	100%	
2020	229	58	163	221	96%	4	0	4	4	100%	
2021	225	41	178	219	97%	4	0	4	4	100%	
2022	246	30	207	237	96%	0	0	0	0	0	
2023	242	29	169	198	81%	7	2	4	6	85%	
Total	1176	198	908	1106	94%	16	2	13	15	93%	
STARR											
2019	2378	1164	1188	2352	98%	110	17	89	106	96%	
2020	2407	1219	1119	2338	97%	36	8	28	36	100%	
2021	3046	1683	1192	2875	94%	59	10	45	55	93%	
2022	2209	645	953	1598	72%	68	48	19	67	98%	
2023	2182	357	485	842	38%	117	13	103	116	99%	
Total	12222	5068	4937	10005	81%	390	96	284	380	97%	
STATE AND FEDERAL AGENCIES											
2019	1947	91	238	329	16%	38	9	16	25	65%	
2020	787	51	144	195	24%	65	4	23	27	41%	
2021	978	21	113	134	13%	82	1	12	13	15%	
2022	1385	10	50	60	4%	43	3	20	23	53%	
2023	982	14	42	56	5%	20	2	7	9	45%	
Total	6079	187	587	774	12%	248	19	78	97	39%	
STEPHENS											
2019	293	63	225	288	98%	13	1	12	13	100%	
2020	360	53	292	345	95%	9	0	9	9	100%	
2021	340	58	255	313	92%	11	3	8	11	100%	
2022	231	31	184	215	93%	2	1	1	2	100%	
2023	218	28	158	186	85%	10	4	5	9	90%	
Total	1442	233	1114	1347	93%	45	9	35	44	97%	

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STERLING											
2019	71	16	53	69	97%	2	1	1	2	100%	
2020	72	19	51	70	97%	0	0	0	0	0	
2021	106	29	72	101	95%	1	0	1	1	100%	
2022	112	37	58	95	84%	1	0	1	1	100%	
2023	66	18	24	42	63%	4	2	2	4	100%	
Total	427	119	258	377	88%	8	3	5	8	100%	
STONEWALL											
2019	36	14	21	35	97%	1	0	1	1	100%	
2020	22	6	16	22	100%	0	0	0	0	0	
2021	8	1	6	7	87%	0	0	0	0	0	
2022	5	4	0	4	80%	0	0	0	0	0	
2023	10	1	1	2	20%	0	0	0	0	0	
Total	81	26	44	70	86%	1	0	1	1	100%	
SUTTON											
2019	226	98	127	225	99%	0	0	0	0	0	
2020	75	38	35	73	97%	0	0	0	0	0	
2021	266	156	105	261	98%	1	1	0	1	100%	
2022	846	328	435	763	90%	1	1	0	1	100%	
2023	182	13	33	46	25%	0	0	0	0	0	
Total	1595	633	735	1368	85%	2	2	0	2	100%	
SWISHER											
2019	208	88	115	203	97%	17	4	13	17	100%	
2020	158	79	77	156	98%	10	2	8	10	100%	
2021	188	89	94	183	97%	25	4	21	25	100%	
2022	158	89	62	151	95%	33	19	14	33	100%	
2023	198	105	69	174	87%	18	1	12	13	72%	
Total	910	450	417	867	95%	103	30	68	98	95%	
TARRANT											
2019	51212	3651	44246	47897	93%	2579	952	1627	2579	100%	
2020	44393	3213	39401	42614	95%	2041	591	1446	2037	99%	
2021	47710	3506	41101	44607	93%	2315	665	1638	2303	99%	
2022	51859	4136	42605	46741	90%	3357	1343	1987	3330	99%	
2023	55211	3948	37003	40951	74%	4108	1696	2223	3919	95%	
Total	250385	18454	204356	222810	88%	14400	5247	8921	14168	98%	
TAYLOR											
2019	5809	1017	4617	5634	96%	242	41	201	242	100%	
2020	4453	896	3389	4285	96%	220	34	185	219	99%	
2021	4263	727	3258	3985	93%	266	46	208	254	95%	
2022	4147	620	3212	3832	92%	364	48	299	347	95%	
2023	4636	732	3188	3920	84%	390	54	313	367	94%	
Total	23308	3992	17664	21656	92%	1482	223	1206	1429	96%	

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Adult							Juvenile				
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	
TERRELL											
2019	32	24	8	32	100%	0	0	0	0	0	
2020	9	7	1	8	88%	0	0	0	0	0	
2021	1	0	1	1	100%	0	0	0	0	0	
2022	22	11	7	18	81%	0	0	0	0	0	
2023	17	9	6	15	88%	0	0	0	0	0	
Total	81	51	23	74	91%	0	0	0	0	0	
TERRY											
2019	463	43	413	456	98%	27	3	24	27	100%	
2020	459	49	397	446	97%	21	0	21	21	100%	
2021	499	42	445	487	97%	27	4	23	27	100%	
2022	454	50	367	417	91%	49	5	43	48	97%	
2023	341	25	237	262	76%	63	7	50	57	90%	
Total	2216	209	1859	2068	93%	187	19	161	180	96%	
THROCKMORTON											
2019	32	13	19	32	100%	1	0	1	1	100%	
2020	42	10	30	40	95%	1	0	1	1	100%	
2021	45	14	27	41	91%	0	0	0	0	0	
2022	50	11	34	45	90%	0	0	0	0	0	
2023	43	9	23	32	74%	3	0	0	0	0%	
Total	212	57	133	190	89%	5	0	2	2	40%	
TITUS											
2019	1405	645	741	1386	98%	48	6	39	45	93%	
2020	972	380	561	941	96%	43	12	28	40	93%	
2021	1074	330	665	995	92%	35	4	30	34	97%	
2022	1126	351	649	1000	88%	33	5	26	31	93%	
2023	1208	267	548	815	67%	37	5	24	29	78%	
Total	5785	1973	3164	5137	88%	196	32	147	179	91%	
TOM GREEN											
2019	4120	666	3366	4032	97%	248	69	179	248	100%	
2020	4405	756	3485	4241	96%	172	27	128	155	90%	
2021	4130	783	3085	3868	93%	244	33	196	229	93%	
2022	3827	657	2744	3401	88%	333	65	252	317	95%	
2023	3785	723	2421	3144	83%	339	108	181	289	85%	
Total	20267	3585	15101	18686	92%	1336	302	936	1238	92%	
TRAVIS											
2019	31506	4071	26898	30969	98%	1514	333	1178	1511	99%	
2020	24035	4880	18366	23246	96%	959	273	685	958	99%	
2021	23888	6703	15977	22680	94%	716	285	426	711	99%	
2022	27028	7946	15987	23933	88%	1053	408	628	1036	98%	
2023	32864	8482	15170	23652	71%	2086	629	1360	1989	95%	
Total	139321	32082	92398	124480	89%	6328	1928	4277	6205	98%	

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TRINITY											
2019	623	370	247	617	99%	15	2	13	15	100%	
2020	527	303	208	511	96%	8	2	6	8	100%	
2021	673	319	297	616	91%	15	7	8	15	100%	
2022	671	291	199	490	73%	5	0	5	5	100%	
2023	754	212	171	383	50%	11	4	7	11	100%	
Total	3248	1495	1122	2617	80%	54	15	39	54	100%	
TYLER											
2019	524	232	273	505	96%	1	1	0	1	100%	
2020	342	126	198	324	94%	0	0	0	0	0	
2021	426	161	218	379	88%	0	0	0	0	0	
2022	447	152	221	373	83%	0	0	0	0	0	
2023	452	43	143	186	41%	0	0	0	0	0	
Total	2191	714	1053	1767	80%	1	1	0	1	100%	
UPSHUR											
2019	1102	285	748	1033	93%	35	4	31	35	100%	
2020	759	210	481	691	91%	12	6	6	12	100%	
2021	888	219	557	776	87%	27	0	27	27	100%	
2022	905	229	516	745	82%	44	5	38	43	97%	
2023	933	171	478	649	69%	33	5	25	30	90%	
Total	4587	1114	2780	3894	84%	151	20	127	147	97%	
UPTON											
2019	218	48	165	213	97%	1	0	1	1	100%	
2020	203	65	130	195	96%	4	0	4	4	100%	
2021	160	51	92	143	89%	10	2	8	10	100%	
2022	111	16	63	79	71%	10	3	7	10	100%	
2023	119	8	36	44	36%	5	2	3	5	100%	
Total	811	188	486	674	83%	30	7	23	30	100%	
UVALDE											
2019	1433	800	586	1386	96%	60	5	55	60	100%	
2020	1265	744	465	1209	95%	49	1	48	49	100%	
2021	2119	1018	834	1852	87%	48	4	44	48	100%	
2022	2340	1323	648	1971	84%	49	5	44	49	100%	
2023	1570	246	394	640	40%	70	2	63	65	92%	
Total	8727	4131	2927	7058	80%	276	17	254	271	98%	
VAL VERDE											
2019	1207	360	811	1171	97%	155	11	144	155	100%	
2020	837	245	567	812	97%	92	11	79	90	97%	
2021	1688	580	1044	1624	96%	105	40	59	99	94%	
2022	1745	399	1132	1531	87%	167	62	70	132	79%	
2023	2017	223	1187	1410	69%	147	34	79	113	76%	
Total	7494	1807	4741	6548	87%	666	158	431	589	88%	

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VAN ZANDT											
2019	1578	657	915	1572	99%	26	8	17	25	96%	
2020	1289	537	744	1281	99%	26	9	16	25	96%	
2021	1535	724	753	1477	96%	50	4	43	47	94%	
2022	1309	347	598	945	72%	40	4	35	39	97%	
2023	1149	168	385	553	48%	59	18	34	52	88%	
Total	6860	2433	3395	5828	84%	201	43	145	188	93%	
VICTORIA											
2019	4518	1978	2414	4392	97%	42	7	35	42	100%	
2020	3536	1622	1720	3342	94%	54	4	50	54	100%	
2021	3526	1343	1882	3225	91%	45	2	43	45	100%	
2022	4133	1323	2111	3434	83%	66	3	62	65	98%	
2023	4010	1197	1742	2939	73%	66	2	64	66	100%	
Total	19723	7463	9869	17332	87%	273	18	254	272	99%	
WALKER											
2019	2232	843	1337	2180	97%	123	32	85	117	95%	
2020	2395	975	1302	2277	95%	137	46	90	136	99%	
2021	2071	780	1169	1949	94%	110	26	80	106	96%	
2022	1999	649	1082	1731	86%	150	60	90	150	100%	
2023	1799	509	800	1309	72%	132	20	80	100	75%	
Total	10496	3756	5690	9446	89%	652	184	425	609	93%	
WALLER											
2019	1757	742	994	1736	98%	0	0	0	0	0	
2020	1271	557	686	1243	97%	1	0	1	1	100%	
2021	1515	637	785	1422	93%	0	0	0	0	0	
2022	1521	528	677	1205	79%	1	0	1	1	100%	
2023	1674	485	531	1016	60%	1	0	1	1	100%	
Total	7738	2949	3673	6622	85%	3	0	3	3	100%	
WARD											
2019	922	433	486	919	99%	40	9	31	40	100%	
2020	541	279	196	475	87%	26	5	21	26	100%	
2021	477	155	251	406	85%	36	12	24	36	100%	
2022	387	49	254	303	78%	28	3	25	28	100%	
2023	459	13	199	212	46%	31	1	25	26	83%	
Total	2786	929	1386	2315	83%	161	30	126	156	96%	
WASHINGTON											
2019	1612	401	1177	1578	97%	31	9	22	31	100%	
2020	1248	330	843	1173	93%	43	13	30	43	100%	
2021	1195	313	787	1100	92%	62	3	59	62	100%	
2022	1274	266	856	1122	88%	68	7	58	65	95%	
2023	1487	294	744	1038	69%	80	11	60	71	88%	
Total	6816	1604	4407	6011	88%	284	43	229	272	95%	

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WEBB											
2019	9708	4847	4651	9498	97%	1710	87	1599	1686	98%	
2020	8078	3861	3982	7843	97%	771	43	629	672	87%	
2021	9012	4828	3570	8398	93%	638	26	509	535	83%	
2022	8832	3889	2781	6670	75%	1077	43	803	846	78%	
2023	9562	984	1594	2578	26%	1389	32	874	906	65%	
Total	45192	18409	16578	34987	77%	5585	231	4414	4645	83%	
WHARTON											
2019	1941	237	1673	1910	98%	82	4	78	82	100%	
2020	1731	221	1436	1657	95%	130	13	117	130	100%	
2021	1719	204	1342	1546	89%	118	10	107	117	99%	
2022	2059	119	1535	1654	80%	92	12	80	92	100%	
2023	2062	66	1220	1286	62%	70	7	43	50	71%	
Total	9512	847	7206	8053	84%	492	46	425	471	95%	
WHEELER											
2019	227	117	105	222	97%	1	0	1	1	100%	
2020	214	100	108	208	97%	2	1	1	2	100%	
2021	768	437	279	716	93%	5	0	5	5	100%	
2022	677	345	209	554	81%	10	0	4	4	40%	
2023	809	177	177	354	43%	2	0	0	0	0%	
Total	2695	1176	878	2054	76%	20	1	11	12	60%	
WICHITA											
2019	5195	1155	3854	5009	96%	356	45	309	354	99%	
2020	3237	930	2130	3060	94%	320	65	254	319	99%	
2021	3777	943	2406	3349	88%	396	69	327	396	100%	
2022	4448	1103	2619	3722	83%	416	89	324	413	99%	
2023	4570	835	2639	3474	76%	415	88	319	407	98%	
Total	21227	4966	13648	18614	87%	1903	356	1533	1889	99%	
WILBARGER											
2019	451	131	301	432	95%	47	9	38	47	100%	
2020	540	183	331	514	95%	40	11	29	40	100%	
2021	708	232	419	651	91%	31	8	22	30	96%	
2022	705	212	441	653	92%	26	3	21	24	92%	
2023	424	167	174	341	80%	29	3	19	22	75%	
Total	2828	925	1666	2591	91%	173	34	129	163	94%	
WILLACY											
2019	635	151	468	619	97%	30	1	29	30	100%	
2020	662	238	402	640	96%	39	3	36	39	100%	
2021	812	267	473	740	91%	18	5	13	18	100%	
2022	690	190	370	560	81%	45	7	38	45	100%	
2023	587	91	176	267	45%	40	9	30	39	97%	
Total	3386	937	1889	2826	83%	172	25	146	171	99%	

TEXAS DEPARTMENT OF PUBLIC SAFETY
CRIME RECORDS DIVISION

Statewide Combines Completeness Percentage
as of 2025-01-13

Adult						Juvenile				
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage
WILLIAMSON										
2019	10023	1474	8373	9847	98%	458	59	396	455	99%
2020	6911	1097	5559	6656	96%	439	37	396	433	98%
2021	7138	912	5830	6742	94%	391	36	351	387	98%
2022	8275	1006	6700	7706	93%	552	20	521	541	98%
2023	8494	925	5901	6826	80%	763	62	667	729	95%
Total	40841	5414	32363	37777	92%	2603	214	2331	2545	97%
WILSON										
2019	886	220	640	860	97%	81	42	39	81	100%
2020	787	198	547	745	94%	22	6	13	19	86%
2021	964	269	632	901	93%	28	6	21	27	96%
2022	1144	318	615	933	81%	61	21	31	52	85%
2023	1129	259	430	689	61%	76	9	40	49	64%
Total	4910	1264	2864	4128	84%	268	84	144	228	85%
WINKLER										
2019	349	68	269	337	96%	7	0	7	7	100%
2020	197	48	136	184	93%	2	0	2	2	100%
2021	212	29	168	197	92%	5	3	2	5	100%
2022	219	25	177	202	92%	0	0	0	0	0
2023	256	21	181	202	78%	3	1	1	2	66%
Total	1233	191	931	1122	90%	17	4	12	16	94%
WISE										
2019	2912	753	2077	2830	97%	60	3	57	60	100%
2020	2862	691	2011	2702	94%	73	16	57	73	100%
2021	2314	579	1549	2128	91%	68	11	56	67	98%
2022	2406	436	1582	2018	83%	112	10	102	112	100%
2023	2239	306	1172	1478	66%	129	22	100	122	94%
Total	12733	2765	8391	11156	87%	442	62	372	434	98%
WOOD										
2019	1084	236	812	1048	96%	39	3	36	39	100%
2020	759	125	587	712	93%	29	0	29	29	100%
2021	989	238	671	909	91%	33	3	30	33	100%
2022	897	215	603	818	91%	30	10	20	30	100%
2023	1043	181	566	747	71%	18	1	7	8	44%
Total	4772	995	3239	4234	88%	149	17	122	139	93%
YOAKUM										
2019	128	51	77	128	100%	16	4	12	16	100%
2020	64	22	41	63	98%	14	4	10	14	100%
2021	130	46	81	127	97%	6	2	3	5	83%
2022	129	48	55	103	79%	1	1	0	1	100%
2023	85	17	39	56	65%	2	2	0	2	100%
Total	536	184	293	477	88%	39	13	25	38	97%

TEXAS DEPARTMENT OF PUBLIC SAFETY
CRIME RECORDS DIVISION

Statewide Combines Completeness Percentage
as of 2025-01-13

Adult						Juvenile					
Reported Year	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	Total Charges Reported	Charges Disposed by Prosecutors	Charges Disposed by Courts	Total Disposed	Completeness Percentage	
YOUNG											
2019	883	203	657	860	97%	40	1	38	39	97%	
2020	666	148	468	616	92%	30	1	28	29	96%	
2021	861	248	569	817	94%	53	1	50	51	96%	
2022	935	244	552	796	85%	38	4	34	38	100%	
2023	831	118	463	581	69%	40	4	34	38	95%	
Total	4176	961	2709	3670	87%	201	11	184	195	97%	
ZAPATA											
2019	835	529	254	783	93%	59	53	6	59	100%	
2020	569	354	165	519	91%	23	23	0	23	100%	
2021	614	392	139	531	86%	28	26	2	28	100%	
2022	701	485	127	612	87%	26	26	0	26	100%	
2023	546	79	73	152	27%	47	38	7	45	95%	
Total	3265	1839	758	2597	79%	183	166	15	181	98%	
ZAVALA											
2019	565	429	107	536	94%	2	0	2	2	100%	
2020	475	367	88	455	95%	2	0	2	2	100%	
2021	1004	857	85	942	93%	5	0	5	5	100%	
2022	1290	1087	78	1165	90%	8	0	8	8	100%	
2023	1013	139	18	157	15%	4	2	1	3	75%	
Total	4347	2879	376	3255	74%	21	2	18	20	95%	

[<< Back to Document Map](#)

ORINumber	Agency	Population	Murder	Rape	Robbery	gravated Assa	Burglary	Larceny	Auto Theft	Arson	iman Trafficki	Total	Months
TX0210500	BRAZOS CO CONSTABLE PCT 1	0											
	Number of Offenses		0	0	0	0	0	0	0	0	0	0	7
	Rate Per 100,000		0	0	0	0	0	0	0	0	0	0	
	Number of Clearances		0	0	0	0	0	0	0	0	0	0	
	Percent Cleared		0	0	0	0	0	0	0	0	0	0	
	Number of Arrests		0	0	0	0	0	0	0	0	0	0	
TX0210300	BRAZOS CO CONSTABLE PCT 2	0											
	Number of Offenses		0	0	0	0	0	0	0	0	0	0	4
	Rate Per 100,000		0	0	0	0	0	0	0	0	0	0	
	Number of Clearances		0	0	0	0	0	0	0	0	0	0	
	Percent Cleared		0	0	0	0	0	0	0	0	0	0	
	Number of Arrests		0	0	0	0	0	0	0	0	0	0	
TX0210600	BRAZOS CO CONSTABLE PCT 3	0											
	Number of Offenses		0	0	0	0	0	0	0	0	0	0	4
	Rate Per 100,000		0	0	0	0	0	0	0	0	0	0	
	Number of Clearances		0	0	0	0	0	0	0	0	0	0	
	Percent Cleared		0	0	0	0	0	0	0	0	0	0	
	Number of Arrests		0	0	0	0	0	0	0	0	0	0	
TX0210700	BRAZOS CO CONSTABLE PCT 4	0											
	Number of Offenses		0	0	0	0	0	0	0	0	0	0	4
	Rate Per 100,000		0	0	0	0	0	0	0	0	0	0	
	Number of Clearances		0	0	0	0	0	0	0	0	0	0	
	Percent Cleared		0	0	0	0	0	0	0	0	0	0	
	Number of Arrests		0	0	0	0	0	0	0	0	0	0	
TX0210000	BRAZOS CO SO	30,591											
	Number of Offenses		0	6	1	47	73	136	28	2	1	294	12
	Rate Per 100,000		0	19.6	3.3	153.6	238.6	444.6	91.5	6.5	3.3	961.1	
	Number of Clearances		0	5	0	12	8	5	0	0	1	31	
	Percent Cleared		0	83.3	0	25.5	11.0	3.7	0	0	100.0	10.5	
	Number of Arrests		0	1	0	10	6	4	0	0	0	21	
TX0210200	COLLEGE STATION PD	126,136											
	Number of Offenses		4	61	22	112	179	1,371	134	0	2	1,885	12
	Rate Per 100,000		3.2	48.4	17.4	88.8	141.9	1,086.9	106.2	0	1.6	1,494.4	
	Number of Clearances		3	31	13	83	29	219	33	0	0	411	
	Percent Cleared		75.0	50.8	59.1	74.1	16.2	16.0	24.6	0	0	21.8	
	Number of Arrests		2	6	9	42	19	167	17	0	0	262	
TX0210400	TX A&M UNIV COLLEGE STATIO	0											
	Number of Offenses		0	5	1	4	14	311	101	1	0	437	12
	Rate Per 100,000		0	0	0	0	0	0	0	0	0	0	
	Number of Clearances		0	1	0	0	1	14	6	1	0	23	
	Percent Cleared		0	20.0	0	0	7.1	4.5	5.9	100.0	0	5.3	
	Number of Arrests		0	0	0	1	1	13	6	1	0	22	
	County Totals - Brazos County												
	Population	156,727											
	Number of Offenses		4	72	24	163	266	1,818	263	3	3	2,616	
	Rate Per 100,000		2.6	45.9	15.3	104.0	169.7	1,160.0	167.8	1.9	1.9	1,669.1	
	Number of Clearances		3	37	13	95	38	238	39	1	1	465	
	Percent Cleared		75.0	51.4	54.2	58.3	14.3	13.1	14.8	33.3	33.3	17.8	
	Number of Arrests		2	7	9	53	26	184	23	1	0	305	



Office of the Governor
Public Safety Office –CEO/Law Enforcement Certifications and Assurances Form

Entity Name: Brazos County, Texas	Date: January 28, 2025
Agency/Department Name: Brazos County Sheriffs Office	
Name of Chief Executive Officer: Honorable Duane Peters	
Name of Head of Law Enforcement Agency: Honorable Wayne Dicky	

Certification Required by CEO and Head of Law Enforcement Agency

In our respective capacities as chief executive officer of Brazos County ("Grantee") and as head of Brazos County Sheriffs Office ("Agency"), we hereby each certify that Grantee and Agency participate fully, and will continue to participate fully from the date of this certification until the later of August 31, 2026 or the end of the grant project period, in all aspects of the programs and procedures utilized by the Texas Department of Public Safety Sexual Assault Evidence Tracking Program as specified in Section 420.034 of the Texas Government Code.

Additionally, we certify that if the Brazos County Sheriffs Office receives evidence of a sexual assault or other sex offense the evidence will be submitted to a public accredited crime laboratory for analysis no later than the 30th day after the date on which that evidence was received.

Lastly, we certify that Grantee and Agency will comply with all applicable provisions, policies, and penalties found in Chapter 420, of the Texas Government Code.

We acknowledge that failure to comply with this certification may result in OOG, in its sole discretion, terminating any grant made by OOG to Grantee, and that Grantee must return all funds received from OOG for any grant terminated under this certification. We further acknowledge that Grantee will remain ineligible for OOG funding until it provides satisfactory evidence that the jurisdiction has complied with this certification for at least one year.

Signature
Chief Executive Officer for Grantee

Signature
Head of Agency



Office of the Governor
Public Safety Office –CEO/Law Enforcement Certifications and Assurances Form

Entity Name: Brazos County, Tx	Date: January 28, 2025
Agency/Department Name: Brazos County Sheriffs Office	
Name of Chief Executive Officer: Duane Peters	
Name of Head of Law Enforcement Agency: Wayne Dicky	

Certification Required by CEO and Head of Law Enforcement Agency

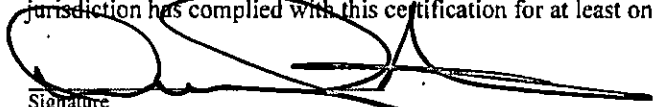
In our respective capacities as chief executive officer of Brazos County (“Grantee”) and as head of Brazos County Sheriffs Office (“Agency”), we hereby each certify that Grantee and Agency participate fully, and will continue to participate fully from the date of this certification until the later of August 31, 2026 or the end of the grant project period, in all aspects of the programs and procedures utilized by the U.S. Department of Homeland Security (“DHS”) to: (1) notify DHS of all information requested by DHS related to illegal aliens in Agency’s custody; and (2) detain such illegal aliens in accordance with requests by DHS.

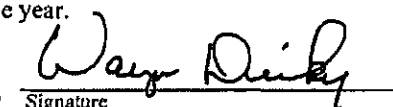
We further certify that Grantee and Agency do not have, and will continue not to have until the later of August 31, 2026 or the end of the grant project period, any policy, procedure, or agreement (written or unwritten) that in any way limits or impedes Agency’s receipt or DHS’s issuance of detainer requests, or in any way limits or restricts Grantee’s and Agency’s full participation in all aspects of the programs and procedures utilized by DHS to: (1) notify DHS of all information requested by DHS related to illegal aliens in Agency’s custody; and (2) detain such illegal aliens in accordance with requests by DHS.

Additionally, we certify that neither Grantee nor Agency have in effect, purport to have in effect, or are subject to or bound by any law, rule, policy, or practice (written or unwritten) that would: (1) require or authorize the public disclosure of federal law enforcement information in order to conceal, harbor, or shield from detection fugitives from justice or aliens illegally in the United States; or (2) impede federal officers from exercising authority under 8 U.S.C. § 1226(a), § 1226(c), § 1231(a), § 1357(a), § 1366(1), or § 1366(3).

Lastly, we certify that Grantee and Agency will comply with all provisions, policies, and penalties found in Chapter 752, Subchapter C of the Texas Government Code.

We acknowledge that failure to comply with this certification may result in OOG, in its sole discretion, terminating any grant made by OOG to Grantee, and that Grantee must return all funds received from OOG for any grant terminated under this certification. We further acknowledge that Grantee will remain ineligible for OOG funding until it provides satisfactory evidence that the jurisdiction has complied with this certification for at least one year.


Signature
Chief Executive Officer for Grantee


Signature
Head of Agency



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: 361st District Court NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Approval of Resolution 25-003 to apply for the Specialty Court Grant-Mental Health Court from the Office of the Governor for FY 25-26.

TO: Commissioners Court

FROM: The Honorable David Hilburn

DATE: 01/30/2025

FISCAL IMPACT: True

BUDGETED: False

DOLLAR AMOUNT: \$0.00

BUDGET DETAIL: Total requested is on attached application approval form. If awarded sometime in the fall of 2025, budgetary detail will be presented to Court as a budget amendment for approval, after acceptance of the award by Court.

SOURCE OF FUNDS: State or Texas Office of the Governor. Application deadline is February 13, 2025. Resolution is required for application. Further details can be found on Grant Application Approval Form attached.

REQUIREMENTS: Government Code Sec. 125.005 requires the commissioners court of a county with a population of more than 200,000 to establish a mental health court program under Section 125.002. 125.005 also states a county required to establish a mental health court shall apply for federal and state funding to help offset the costs of the mandatory program.

NOTES/EXCEPTIONS: Most statutes, plans, standards, certifications, and reports referenced in the grant announcement, as well as the announcement itself, are attached.

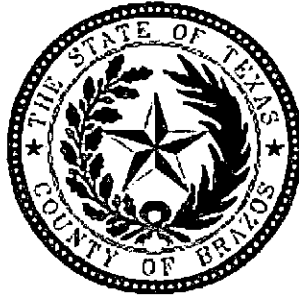
See Drug Court Agenda Item for additional backup material for Specialty Court Programs and OOG grant program.

SIGNATURE: Signature on the Resolution is all that is required of Court at this time. Upon award, the statement of award as well as other assurances and requirements will be presented to the Commissioners Court.

ACTION REQUESTED OR ALTERNATIVES:

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
Unsigned Resolution FY 2026 Mental Health Court.doc	Mental Health Court Resolution	Resolution Letter
Grant Application Approval Form - Mental Health Court.pdf	Grant Application	Backup Material
Special Application Procedure Addendum OOG.pdf	OOG Specialty Court Grant Info	Backup Material
LGC 125.pdf	LGC 125	Backup Material



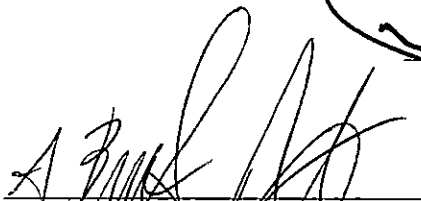
Resolution

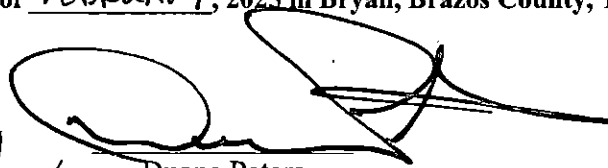
FY 2026 Specialty Court – Mental Health Court Grant Program

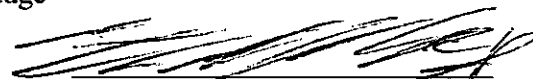
- WHEREAS** The Brazos County Commissioners Court finds it in the best interest of the citizens of Brazos County that the County establish and seek funding for a Specialty Court – Mental Health Court program for the 2025-2026 fiscal year.
- WHEREAS** Commissioners Court agrees to provide applicable matching funds for the said project, if required, by the FY2026 Specialty Court – Mental Health Court Grant Program application; and
- WHEREAS** Commissioners Court agrees that in the event of loss or misuse of the Texas Office of Governor (OOG) Public Safety Office (PSO) funds, the Commissioner’s Court assures that the funds will be returned to the Texas Office of Governor (OOG) Public Safety Office (PSO) in full.
- WHEREAS** Commissioners Court designates The Honorable Judge Duane Peters 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 the applicant agency to the extent allowed by statute.
- WHEREAS** Commissioners Court designates the County Auditor as the financial officer for the grant and The Honorable David Hilburn as the grantee’s Program Director.


NOW, THEREFORE, BE IT RESOLVED that Commissioner’s Court approves submission of the grant application for the FY2026 Specialty Court – Mental Health Court Grant Program.

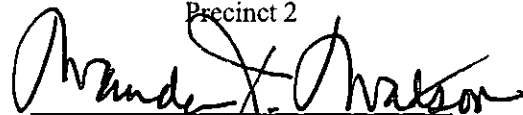
PASSED AND ADOPTED this 4TH day of FEBRUARY, 2025 in Bryan, Brazos County, Texas.


Commissioner Bentley Nettles
Precinct 1


Duane Peters
County Judge


Commissioner Chuck Konderla
Precinct 2


Commissioner Fred Brown
Precinct 3


Commissioner Wanda Watson
Precinct 4



**BRAZOS COUNTY, TEXAS
GRANT APPLICATION APPROVAL FORM**

Date: 1/30/2025
Requesting Department: 361st District Court, District Attorney, Community Supervision
Grant Title: Specialty Courts Grant Program, FY2026
Granting Agency: The Office of the Governor of Texas
Amount Requested: \$225,000
Grant Term (Beg/End): 09/01/2025-09/01/2026
Project Description: Funds will be used to create a specialty court program (Mental Health Court) as defined in Chapters 121 through 130 of the Texas Government Code.


Will this grant fund salary & benefits? Yes

Is there County Match requirement? And if so, how much? No

I acknowledge that all financial reporting under the County's EIN or UEI will be handled by the County Auditor.

I am aware that approval to apply for a grant by Commissioner's Court does not constitute a promise or obligation from Commissioners Court to fund the activities in the event we no longer receive grant funds.

*Please include a list of all Statutes, Standards, and Regulations referenced in the announcement and/or application. All grants are contracts between Brazos County and the granting agency and should be approved by Commissioners Court prior to the application submission.


David Hilburn
Judge, 361st District Court
Elected Official/Department Head Signature

Approved by Commissioners Court on this 4th day of FEBRUARY 2025


Commissioners Court Approval



Office of the Governor, Public Safety Office
Specialty Courts Grant Program
Special Application Procedures Addendum

Project Narrative

Within eGrants, applicants will complete several narrative fields. Below are special instructions related to required information that must be included in your Specialty Court Program Narrative. These instructions are not contained on eGrants, so applicants must review the instructions below. Failure to provide the information requested may result in an application being deemed ineligible for funding.

Applicants must describe how their court program is meeting/fulfilling the applicable Essential Characteristics as defined in Chapter 122-126, and 129-130 of the Texas Government Code.

Family Drug Courts

Project Approach & Activities: In addition to the Essential Characteristics listed below, applicants must provide a detailed summary addressing how the program meets or plans to meet the Family Treatment Court Best Practice Standards.

- The integration of substance abuse treatment services in the processing of civil cases in the child welfare system with the goal of family reunification.
- The use of a comprehensive case management approach involving Department of Family and Protective Services caseworkers, court-appointed case managers, and court-appointed special advocates to rehabilitate a parent who has had a child removed from the parent's care by the department because of suspected child abuse or neglect and who is suspected of substance abuse.
- A progressive treatment approach with specific requirements that a parent must meet to advance to the next phase of the program.
- Ongoing judicial interaction with program participants.

Capacity & Capabilities: In addition to the Essential Characteristics listed below, applicants must provide all members and their respective roles on the court team and include any other state and/or local fund sources utilized to fund this program.

- Comprehensive substance abuse needs assessment and referral to an appropriate substance abuse treatment agency.
- Monitoring of abstinence through periodic alcohol or other drug testing.
- Development of partnerships with public agencies and community organizations.

Performance Management: In addition to the Essential Characteristic listed below, applicants must describe the procedures for how performance measures are currently used to identify and address deficiencies within the program.

- Monitoring and evaluation of program goals and effectiveness.

Target Group:

- Early identification and prompt placement of eligible parents who volunteer to participate in the program.

Evidence-Based practices:

- Continuing interdisciplinary education to promote effective program planning, implementation, and operations.

Drug Courts

Project Approach & Activities: In addition to the Essential Characteristics listed below, applicants must provide a detailed summary addressing how the program meets or plans to meet the Adult Drug Court Best Practice Standards.

- The integration of alcohol and other drug treatment services in the processing of cases in the judicial system.
- The use of a nonadversarial approach involving prosecutors and defense attorneys to promote public safety and to protect the due process rights of program participants.
- A coordinated strategy to govern program responses to participants' compliance.
- Ongoing judicial interaction with program participants.

Capacity & Capabilities: In addition to the Essential Characteristics listed below, applicants must provide all members and their respective roles on the court team and include any other state and/or local fund sources utilized to fund this program.

- Access to a continuum of alcohol, drug, and other related treatment and rehabilitative services.
- Monitoring of abstinence through weekly alcohol and other drug testing.
- Development of partnerships with public agencies and community organizations.

Performance Management: In addition to the Essential Characteristic listed below, applicants must describe the procedures for how performance measures are currently used to identify and address deficiencies within the program.

- Monitoring and evaluation of program goals and effectiveness.

Target Group:

- Early identification and prompt placement of eligible participants in the program.

Evidence-Based practices:

- Continuing interdisciplinary education to promote effective program planning, implementation, and operations.

Veterans Treatment Courts

Project Approach & Activities: In addition to the Essential Characteristics listed below, applicants must provide a detailed summary addressing how the program meets or plans to meet the key components of a specialty (treatment) court.

- The integration of services in the processing of cases in the judicial system.
- The use of a nonadversarial approach involving prosecutors and defense attorneys to promote public safety and to protect the due process rights of program participants.
- A coordinated strategy to govern program responses to participants' compliance.
- Ongoing judicial interaction with program participants.

Capacity & Capabilities: In addition to the Essential Characteristics listed below, applicants must provide all members and their respective roles on the court team and include any other state and/or local fund sources utilized to fund this program.

- Access to a continuum of alcohol, controlled substance, mental health, and other related treatment and rehabilitative services.
- Careful monitoring of treatment and services provided to program participants.
- Development of partnerships with public agencies and community organizations, including the United States Department of Veterans Affairs.

Performance Management: In addition to the Essential Characteristic listed below, applicants must describe the procedures for how performance measures are currently used to identify and address deficiencies within the program.

- Monitoring and evaluation of program goals and effectiveness.

Target Group:

- Early identification and prompt placement of eligible participants in the program.
- Inclusion of a participant's family members who agree to be involved in the treatment and services provided to the participant under the program.

Evidence-Based practices:

- Continuing interdisciplinary education to promote effective program planning, implementation, and operations.

Mental Health Courts

Project Approach & Activities: In addition to the Essential Characteristics listed below, applicants must provide a detailed summary addressing how the program meets or plans to meet the key components of a specialty (treatment) court.

- The integration of mental illness treatment services and intellectual disability services in the processing of cases in the judicial system.

- The use of a nonadversarial approach involving prosecutors and defense attorneys to promote public safety and to protect the due process rights of program participants.
- Diversion of defendants who potentially have a mental illness or an intellectual disability to needed services as an alternative to subjecting those defendants to the criminal justice system.
- Ongoing judicial interaction with program participants.

Capacity & Capabilities: In addition to the Essential Characteristics listed below, applicants must provide all members and their respective roles on the court team and include any other state and/or local fund sources utilized to fund this program.

- Access to mental illness treatment services and intellectual disability services.
- Development of partnerships with public agencies and community organizations, including local intellectual and developmental disabilities authorities.

Performance Management: In addition to the Essential Characteristic listed below, applicants must describe the procedures for how performance measures are currently used to identify and address deficiencies within the program.

- Monitoring and evaluation of program goals and effectiveness.

Target Group:

- Early identification and prompt placement of eligible participants in the program.

Evidence-Based practices:

- Continuing interdisciplinary education to promote effective program planning, implementation, and operations.

Commercially Sexually Exploited Persons Courts

Project Approach & Activities: In addition to the Essential Characteristics listed below, applicants must provide a detailed summary addressing how the program meets or plans to meet the key components of a specialty (treatment) court.

- The integration of services in the processing of cases in the judicial system.
- The use of a nonadversarial approach involving prosecutors and defense attorneys to promote public safety, to reduce the demand for the commercial sex trade and trafficking of persons by educating offenders, and to protect the due process rights of program participants.
- A coordinated strategy to govern program responses to participant compliance.

Capacity & Capabilities: In addition to the Essential Characteristics listed below, applicants must provide all members and their respective roles on the court team and include any other state and/or local fund sources utilized to fund this program.

- Access to information, counseling, and services relating to sex addiction, sexually transmitted diseases, mental health, and substance abuse.

- Development of partnerships with public agencies and community organizations.

Performance Management: In addition to the Essential Characteristic listed below, applicants must describe the procedures for how performance measures are currently used to identify and address deficiencies within the program.

- Monitoring and evaluation of program goals and effectiveness.

Target Group:

- Early identification and prompt placement of eligible participants in the program.

Evidence-Based practices:

- Continuing interdisciplinary education to promote effective program planning, implementation, and operations.

Public Safety Employees Treatment Courts

Project Approach & Activities: In addition to the Essential Characteristics listed below, applicants must provide a detailed summary addressing how the program meets or plans to meet the key components of a specialty (treatment) court.

- The integration of services in the processing of cases in the judicial system.
- The use of a nonadversarial approach involving prosecutors and defense attorneys to promote public safety and to protect the due process rights of program participants.
- A coordinated strategy to govern program responses to participants' compliance.
- Ongoing judicial interaction with program participants.

Capacity & Capabilities: In addition to the Essential Characteristics listed below, applicants must provide all members and their respective roles on the court team and include any other state and/or local fund sources utilized to fund this program.

- Access to a continuum of alcohol, controlled substance, mental health, and other related treatment and rehabilitative services.
- Careful monitoring of treatment and services provided to program participants.
- Development of partnerships with public agencies and community organizations.

Performance Management: In addition to the Essential Characteristic listed below, applicants must describe the procedures for how performance measures are currently used to identify and address deficiencies within the program.

- Monitoring and evaluation of program goals and effectiveness.

Target Group:

- Early identification and prompt placement of eligible participants in the program.

- Inclusion of a participant's family members who agree to be involved in the treatment and services provided to the participant under the program.

Evidence-Based practices:

- Continuing interdisciplinary education to promote effective program planning, implementation, and operations.

Juvenile Family Drug Courts

Project Approach & Activities: In addition to the Essential Characteristics listed below, applicants must provide a detailed summary addressing how the program meets or plans to meet the key components of a specialty (treatment) court.

- The integration of substance abuse treatment services in the processing of cases and proceeding under Title 3, Family Code.
- The use of a comprehensive case management approach involving court-appointed case managers and court-appointed special advocates to rehabilitate an individual who is suspected of substance abuse and who resides with a child who is the subject of a case filed under Title 3, Family code.
- A progressive treatment approach with specific requirements for participants to meet for successful completion of the program.
- Ongoing judicial interaction with program participants.

Capacity & Capabilities: In addition to the Essential Characteristics listed below, applicants must provide all members and their respective roles on the court team and include any other state and/or local fund sources utilized to fund this program.

- A comprehensive substance abuse needs assessment and referrals to appropriate substance abuse treatment agencies for participants.
- Monitoring of abstinence through periodic screening for alcohol or screening for controlled substances.
- Development of partnerships with public agencies and community organizations.

Performance Management: In addition to the Essential Characteristic listed below, applicants must describe the procedures for how performance measures are currently used to identify and address deficiencies within the program.

- Monitoring and evaluation of program goals and effectiveness.

Target Group:

- Early identification and prompt placement of eligible individuals who volunteer to participate in the program.

Evidence-Based practices:

- Continuing interdisciplinary education for the promotion of effective program planning, implementation, and operation.

GOVERNMENT CODE

TITLE 2. JUDICIAL BRANCH

SUBTITLE K. SPECIALTY COURTS

CHAPTER 125. MENTAL HEALTH COURT PROGRAMS

Sec. 125.001. MENTAL HEALTH COURT PROGRAM DEFINED; PROCEDURES FOR CERTAIN DEFENDANTS. (a) In this chapter, "mental health court program" means a program that has the following essential characteristics:

- (1) the integration of mental illness treatment services and intellectual disability services in the processing of cases in the judicial system;
- (2) the use of a nonadversarial approach involving prosecutors and defense attorneys to promote public safety and to protect the due process rights of program participants;
- (3) early identification and prompt placement of eligible participants in the program;
- (4) access to mental illness treatment services and intellectual disability services;
- (5) ongoing judicial interaction with program participants;
- (6) diversion of defendants who potentially have a mental illness or an intellectual disability to needed services as an alternative to subjecting those defendants to the criminal justice system;
- (7) monitoring and evaluation of program goals and effectiveness;
- (8) continuing interdisciplinary education to promote effective program planning, implementation, and operations; and
- (9) development of partnerships with public agencies and community organizations, including local intellectual and developmental disability authorities.

(b) If a defendant successfully completes a mental health court program, after notice to the attorney representing the state and a hearing in the mental health court at which that court determines that a dismissal is in the best interest of justice, the mental health court shall provide to the court in which the criminal case is pending information about the dismissal and shall

include all of the information required about the defendant for a petition for expunction under Article 55A.253, Code of Criminal Procedure. The court in which the criminal case is pending shall dismiss the case against the defendant and:

(1) if that trial court is a district court, the court may, with the consent of the attorney representing the state, enter an order of expunction on behalf of the defendant under Article 55A.203(b), Code of Criminal Procedure; or

(2) if that trial court is not a district court, the court may, with the consent of the attorney representing the state, forward the appropriate dismissal and expunction information to enable a district court with jurisdiction to enter an order of expunction on behalf of the defendant under Article 55A.203(b), Code of Criminal Procedure.

Added by Acts 2003, 78th Leg., ch. 1120, Sec. 1, eff. Sept. 1, 2003.

Transferred, redesignated and amended from Health and Safety Code, Chapter 616 by Acts 2013, 83rd Leg., R.S., Ch. 747 (S.B. 462), Sec. 1.06, eff. September 1, 2013.

Amended by:

Acts 2019, 86th Leg., R.S., Ch. 1212 (S.B. 562), Sec. 24, eff. June 14, 2019.

Acts 2023, 88th Leg., R.S., Ch. 30 (H.B. 446), Sec. 5.03, eff. September 1, 2023.

Acts 2023, 88th Leg., R.S., Ch. 765 (H.B. 4504), Sec. 2.077, eff. January 1, 2025.

Sec. 125.002. AUTHORITY TO ESTABLISH PROGRAM. The commissioners court of a county may establish a mental health court program for persons who:

(1) have been arrested for or charged with a misdemeanor or felony; and

(2) are suspected by a law enforcement agency or a court of having a mental illness or an intellectual disability.

Added by Acts 2003, 78th Leg., ch. 1120, Sec. 1, eff. Sept. 1, 2003.

Amended by:

Acts 2005, 79th Leg., Ch. 1130 (H.B. 2518), Sec. 1, eff. June 18, 2005.

Transferred, redesignated and amended from Health and Safety Code, Chapter 616 by Acts 2013, 83rd Leg., R.S., Ch. 747 (S.B. 462), Sec. 1.06, eff. September 1, 2013.

Amended by:

Acts 2023, 88th Leg., R.S., Ch. 30 (H.B. 446), Sec. 5.04, eff. September 1, 2023.

Sec. 125.0025. ESTABLISHMENT OF REGIONAL PROGRAM. The commissioners courts of two or more counties may elect to establish a regional mental health court program under this chapter for the participating counties.

Added by Acts 2019, 86th Leg., R.S., Ch. 1212 (S.B. 562), Sec. 25, eff. June 14, 2019.

Sec. 125.003. PROGRAM. (a) A mental health court program established under Section 125.002:

(1) may handle all issues arising under Articles 16.22 and 17.032, Code of Criminal Procedure, and Chapter 46B, Code of Criminal Procedure; and

(2) must:

(A) ensure a person eligible for the program is provided legal counsel before volunteering to proceed through the mental health court program and while participating in the program;

(B) allow a person, if eligible for the program, to choose whether to proceed through the mental health court program or proceed through the regular criminal justice system;

(C) allow a participant to withdraw from the mental health court program at any time before a trial on the merits has been initiated;

(D) provide a participant with a court-ordered individualized treatment plan indicating the services that will be provided to the participant; and

(E) ensure that the jurisdiction of the mental health court extends at least six months but does not extend beyond the probationary period for the offense charged if the probationary period is longer than six months.

(b) The issues shall be handled by a magistrate, as designated by Article 2A.151, Code of Criminal Procedure, who is part of a mental health court program established under Section 125.002.

Added by Acts 2003, 78th Leg., ch. 1120, Sec. 1, eff. Sept. 1, 2003.

Amended by:

Acts 2005, 79th Leg., Ch. 1130 (H.B. 2518), Sec. 2, eff. June 18, 2005.

Transferred, redesignated and amended from Health and Safety Code, Chapter 616 by Acts 2013, 83rd Leg., R.S., Ch. 747 (S.B. 462), Sec. 1.06, eff. September 1, 2013.

Amended by:

Acts 2023, 88th Leg., R.S., Ch. 765 (H.B. 4504), Sec. 2.078, eff. January 1, 2025.

Sec. 125.004. PARTICIPANT PAYMENT FOR TREATMENT AND SERVICES. A mental health court program may require a participant to pay the cost of all treatment and services received while participating in the program, based on the participant's ability to pay.

Added by Acts 2003, 78th Leg., ch. 1120, Sec. 1, eff. Sept. 1, 2003.

Transferred, redesignated and amended from Health and Safety Code, Chapter 616 by Acts 2013, 83rd Leg., R.S., Ch. 747 (S.B. 462), Sec. 1.06, eff. September 1, 2013.

Sec. 125.005. PROGRAM IN CERTAIN COUNTIES MANDATORY. (a) The commissioners court of a county with a population of more than 200,000 shall:

- (1) establish a mental health court program under Section 125.002; and
- (2) direct the judge, magistrate, or coordinator to comply with Section 121.002(c)(1).

(b) A county required under this section to establish a mental health court program shall apply for federal and state funds available to pay the costs of the program. The criminal justice division of the governor's office may assist a county in applying for federal funds as required by this subsection.

(c) Notwithstanding Subsection (a), a county is required to establish a mental health court program under this section only if:

- (1) the county receives federal or state funding specifically for that purpose in an amount sufficient to pay the fund costs of the mental health court program; and
- (2) the judge, magistrate, or coordinator receives the verification described by Section 121.002(c)(2).

(d) A county that is required under this section to establish a mental health court program and fails to establish or to maintain that program is ineligible to receive grant funding from this state or any state agency.

Added by Acts 2019, 86th Leg., R.S., Ch. 1212 (S.B. 562), Sec. 25, eff. June 14, 2019.



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Emergency Management

NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Approval requested from Emergency Management to apply for the FY 2025 Homeland Security Grant Program (HSGP) and approval of Resolution 25-004 for the Regional WebEOC Project through the Office of the Governor.

TO: Commissioners Court

FROM: Jason Ware

DATE: 01/29/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

NOTES/EXCEPTIONS: This project is for the Regional WEBEOC project. WEBEOC is an Incident Management software that is used by all regional Emergency Management programs to share and organize information during incident response and special events to include Aggies sporting events, Brazos Valley Fair and Rodeo and any other incident or event that comes up.

ATTACHMENTS:

File Name

Description

Type

[2025_OOG_Resolution_012725.pdf](#)

2025 Office of the Governor Resolution

Cover Memo

[2025_Grant+Application+Approval+Form+not_signed.pdf](#)

2025 Grant Application Approval Form

Cover Memo

A RESOLUTION OF THE BRAZOS COUNTY COMMISSIONERS COURT OF BRAZOS COUNTY, TEXAS, APPROVING THE GRANT APPLICATION FOR THE REGIONAL WEBEOC PROJECT TO THE OFFICE OF THE GOVERNOR.

WHEREAS, The Brazos County Commissioners Court finds it in the best interest of the citizens of Brazos County, TX that the Regional WebEOC Project be operated for 2025; and

WHEREAS, The Brazos County Commissioners Court agrees to provide applicable matching funds for the said project if required by the Homeland Security Grant Program (HSGP) grant application; and

WHEREAS, The Brazos County Commissioners Court agrees that in the event of loss or misuse of the Office of the Governor funds, The Brazos County Commissioners Court assures that the funds will be returned to the Office of the Governor in full.

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

BE IT RESOLVED BY BRAZOS COUNTY COMMISSIONERS COURT OF BRAZOS COUNTY, TEXAS:

PART 1: That the Brazos County Commissioners Court hereby approves the Regional WebEOC Project Grant Application.

PART 2: That the Brazos County Commissioners Court hereby agrees to provide applicable matching funds for the said project if required by the Homeland Security grant application.

PART 3: That the Brazos County Commissioners Court hereby approves the County Judge as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

PART 4: That this Resolution shall take effect immediately from and after its passage.

ADOPTED this 4 day of Feb. 2025.

ATTEST:

Karen McQueen

Karen McQueen, County Clerk

By: Arlin Pitts-Brown
Chief Deputy

APPROVED

Bruce Erratt

Bruce Erratt, General Counsel

APPROVED:

Duane Peters

Duane Peters, County Judge



BRAZOS COUNTY, TEXAS
GRANT APPLICATION APPROVAL FORM

Date: 01/30/2025

Requesting Department: Emergency Management

Grant Title: FY 2024 HSGP LETPA Grant

Granting Agency: Office of the Governor

Amount Requested: \$ 25,195.36

Grant Term (Beg/End): October 1, 2025 - September 30, 2026

Project Description: Renewal of the Regional WebEOC Project

Will this grant fund salary & benefits? Yes No

Is there County Match requirement? Yes No

Are there financial reporting requirements? Yes No

Who will do financial reporting? Brazos County Auditors Office (FSRs, etc.)

Are there programmatic reporting requirements? Yes No

Who will do programmatic reporting? Brazos County Emergency Management

*Please include all available backup documentation with the approval form. All grants are contracts between Brazos County and the granting agency and should be approved by Commissioners Court prior to the application submission.

[Signature]
Authorized Signature

Approved by Commissioners Court on this 4 day of February 2025.

[Signature]
Commissioners Court Approval



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Juvenile Services

NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Approval requested from Juvenile Services Department for acceptance of \$2,902.89 from the Texas Education Agency (TEA) to purchase library books for youth attending the Juvenile Justice Alternative Education Program.

TO: Commissioners Court

FROM: Linda Ricketson

DATE: 01/24/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ACTION REQUESTED OR
ALTERNATIVES: Approval

ATTACHMENTS:

File Name

Description

Type

[2025.02.04 TEA Grant Approval for Commissioner s Court.pdf](#) TEA Grant Approval

Cover Memo



BRAZOS COUNTY, TEXAS
GRANT APPLICATION APPROVAL FORM

Date: 02/04/2025

Requesting Department: Juvenile Services

Grant Title: TEA Allotment Disbursement

Granting Agency: Texas Education Agency

Amount Requested: \$ 2,902.89

Grant Term (Beg/End): Once

Project Description: The department is requesting an allotment from TEA to buy reading books for youth attending the Juvenile Justice Alternative Education Program. This is a grant that we have received in past years. The funds are provided per Section 31.0211 of the Texas Education Code, which allows districts to receive an annual allotment to purchase educational materials.

Will this grant fund salary & benefits? Yes No

Is there County Match requirement? Yes No

Are there financial reporting requirements? Yes No

Who will do financial reporting? N/A

Are there programmatic reporting requirements? Yes No

Who will do programmatic reporting? N/A

*Please include all available backup documentation with the approval form. All grants are contracts between Brazos County and the granting agency and should be approved by Commissioners Court prior to the application submission.

Linda Richerson
Authorized Signature

Approved by Commissioners Court on this 4 day of February 2025.

[Signature]
Commissioners Court Approval



BRAZOS COUNTY JUVENILE SERVICES DEPARTMENT

Linda Ricketson, Director
Melissa White, Assistant Director

To: Brazos County Commissioners Court

From: Linda Ricketson, Executive Director
Brazos County Juvenile Services

Date: February 4, 2025

RE: Texas Education Agency Grant Funds for Juvenile Services in the amount of \$2,902.89

The Brazos County Juvenile Services Department is requesting approval to accept an allotment from the Texas Education Agency. According to Texas Education Code, Section 31.0211 a school district is entitled to an annual allotment from the state instructional materials fund. Our department has received these funds previously and this year we intend to purchase library books for our students that attend the Juvenile Justice Alternative Education Program. The funds will be deposited with the Brazos County Treasurer, indicating the appropriate account and an explanation of how the funds have been requested to be used by the donor.

The Juvenile Services Department is not requesting Brazos County for any additional funds to support this initiative.



PO Box 6533
Pasadena, CA, 91109-6501
Phone: 800-637-8715
Email: contact@sdlback.com

Quote

#2435

1/22/2025

Bill To

Brazos County
PO Box 914
Bryan TX 77803
United States

Ship To

Sharla Truelove
Brazos County Juv Serv
1904 Hwy. 21 West
Bryan TX 77803
United States

Expires
2/21/2025

Sales Rep

Shipping Method
UPS

Quantity	Item	ISBN#	Rate	Amount
1	Star Dimmer	9781680215960	\$11.95	\$11.95
1	Art Seen	9781680214819	\$11.95	\$11.95
1	Broken Spirit	9781680215977	\$11.95	\$11.95
1	Avalanche	9781680214833	\$11.95	\$11.95
1	Blurred Reality	9781680214796	\$11.95	\$11.95
1	Summer Lake	9781680214802	\$11.95	\$11.95
1	Lost in Time	9781680214789	\$11.95	\$11.95
1	Cloud Warrior	9781680214765	\$11.95	\$11.95
1	Blue Delta Biographies Sample Set (1 each of 13 titles)	9781638892595	\$181.35	\$181.35
1	Blue Delta Fiction Sample Set (1 each of 12 titles)	9781638893264	\$131.40	\$131.40
1	Blue Delta Nonfiction Sample Set (1 each of 19 titles)	9781638896050	\$265.05	\$265.05
1	Coming Home Sample Set (1 each of 3 titles)	9781622506958	\$35.25	\$35.25
1	Connected Lives: Kane Brown/Sam Hunt	9781680217902	\$14.95	\$14.95
1	Connected Lives: Kacey Musgraves/Maren Morris	9781680217964	\$14.95	\$14.95
1	Connected Lives: John Legend/Michael Buble	9781680217926	\$14.95	\$14.95
1	Connected Lives: Ed Sheeran/Shawn Mendes	9781680217896	\$14.95	\$14.95
1	Connected Lives: Halsey/Billie Eilish	9781680217919	\$14.95	\$14.95
1	Connected Lives: Ariana Grande/Camila Cabello	9781680217957	\$14.95	\$14.95
1	The Beatles Graphic Biography	9781599052168	\$10.75	\$10.75
1	Martin Luther King Jr. Graphic Biography	9781599052274	\$10.75	\$10.75
1	Jackie Robinson Graphic Biography	9781599052250	\$10.75	\$10.75
1	Elvis Presley Graphic Biography	9781599052212	\$10.75	\$10.75
1	Daniel Boone Graphic Biography	9781599052199	\$10.75	\$10.75
1	Charles Lindbergh Graphic Biography	9781599052182	\$10.75	\$10.75
1	Davy Crockett Graphic Biography	9781599052205	\$10.75	\$10.75
1	Amelia Earhart Graphic Biography	9781599052144	\$10.75	\$10.75
1	Alexander Graham Bell Graphic Biography	9781599052137	\$10.75	\$10.75
1	Albert Einstein Graphic Biography	9781599052120	\$10.75	\$10.75



2435



Quote

#2435

1/22/2025

PO Box 6533
Pasadena, CA, 91109-6501
Phone: 800-637-8715
Email: contact@sdlback.com

Quantity	Item	ISBN#	Rate	Amount
1	Abraham Lincoln Graphic Biography	9781599052113	\$10.75	\$10.75
1	Fowl Play	9781638894674	\$11.95	\$11.95
1	Killer Chill	9781638892151	\$11.95	\$11.95
1	Bone Hills	9781680219791	\$11.95	\$11.95
1	Coal Spell	9781680219920	\$11.95	\$11.95
1	Once Bitten	9781638894667	\$11.95	\$11.95
1	Dream Land	9781680219944	\$11.95	\$11.95
1	Mother's Tomb	9781638892144	\$11.95	\$11.95
1	Scent of Blue	9781680219807	\$11.95	\$11.95
1	My New Normal Sample Set (1 each of 5 titles)	9781616519476	\$58.75	\$58.75
1	The Girl Who Had Everything (Suspense)	9781680214079	\$11.75	\$11.75
1	Hamlet's Trap (Suspense)	9781680214048	\$11.75	\$11.75
1	Roses Red as Blood (Suspense)	9781680214055	\$11.75	\$11.75
1	The Cold, Cold Shoulder (Suspense)	9781680214062	\$11.75	\$11.75
1	Tuesday Raven (Spy)	9781680214024	\$11.75	\$11.75
1	I Spy e-Spy (Spy)	9781680214000	\$11.75	\$11.75
1	An Eye for an Eye (Spy)	9781680213997	\$11.75	\$11.75
1	A Deadly Game (Spy)	9781680213980	\$11.75	\$11.75
1	Under Siege (Science Fiction)	9781680213973	\$11.75	\$11.75
1	Escape From Earth (Science Fiction)	9781680213942	\$11.75	\$11.75
1	Flashback (Science Fiction)	9781680213959	\$11.75	\$11.75
1	Murray's Nightmare (Science Fiction)	9781680213966	\$11.75	\$11.75
1	Bugged (Science Fiction)	9781680213935	\$11.75	\$11.75
1	Up Rattler Mountain (Adventure)	9781680213812	\$11.75	\$11.75
1	The Terrible Orchid Sky (Adventure)	9781680213805	\$11.75	\$11.75
1	Planet Doom (Adventure)	9781680213799	\$11.75	\$11.75
1	A Horse Called Courage (Adventure)	9781680213782	\$11.75	\$11.75
1	Ruby's Terrible Secret (Series 4)	9781616512187	\$9.50	\$9.50
1	The Woman Who Loved a Ghost (Series 3)	9781616512071	\$9.50	\$9.50
1	Something Dreadful Down Below (Series 3)	9781616512057	\$9.50	\$9.50
1	The House on the Hill (Series 2)	9781616511920	\$9.50	\$9.50
1	Eye of the Hurricane (Series 2)	9781616511913	\$9.50	\$9.50
1	Tug-of-War (Series 2)	9781616511968	\$9.50	\$9.50
1	Tough Girl (Series 4)	9781616512200	\$9.50	\$9.50



2435



Quote

PO Box 6533
Pasadena, CA, 91109-6501
Phone: 800-637-8715
Email: contact@sdlback.com

#2435

1/22/2025

Quantity	Item	ISBN#	Rate	Amount
1	Tiger Lily Code (Series 2)	9781616511951	\$9.50	\$9.50
1	The White Room (Series 2)	9781616511975	\$9.50	\$9.50
1	The Ritual (Series 1)	9781616511852	\$9.50	\$9.50
1	The Plot (Series 3)	9781616512040	\$9.50	\$9.50
1	The Dark Lady (Series 4)	9781616512156	\$9.50	\$9.50
1	The Barge Ghost (Series 4)	9781616512118	\$9.50	\$9.50
1	The Bad Luck Play (Series 3)	9781616511982	\$9.50	\$9.50
1	The Accuser (Series 2)	9781616511883	\$9.50	\$9.50
1	Student Bodies (Series 4)	9781616512194	\$9.50	\$9.50
1	Sounds of Terror (Series 3)	9781616512064	\$9.50	\$9.50
1	Ring of Fear (Series 2)	9781616511944	\$9.50	\$9.50
1	Read My Lips (Series 4)	9781616512163	\$9.50	\$9.50
1	No Place Like Home (Series 3)	9781616512033	\$9.50	\$9.50
1	No Exit (Series 3)	9781616512026	\$9.50	\$9.50
1	Look to the Light (Series 2)	9781616511937	\$9.50	\$9.50
1	Outcast (Series 3)	9781616512019	\$9.50	\$9.50
1	Dimes to Dollars (Series 4)	9781616512170	\$9.50	\$9.50
1	Death Grip (Series 3)	9781616512002	\$9.50	\$9.50
1	Danger on Ice (Series 1)	9781616511791	\$9.50	\$9.50
1	Bus 99 (Series 4)	9781616512149	\$9.50	\$9.50
1	Breaking Point (Series 3)	9781616511999	\$9.50	\$9.50
1	Blackout (Series 2)	9781616511906	\$9.50	\$9.50
1	Ben Cody's Treasure (Series 2)	9781616511890	\$9.50	\$9.50
1	Beasts (Series 4)	9781616512125	\$9.50	\$9.50
1	Party of Four	9781638892199	\$10.95	\$10.95
1	Zuze and the Star	9781638892038	\$10.95	\$10.95
1	Sky Watchers	9781638892021	\$10.95	\$10.95
1	The Magic Phone	9781622509812	\$10.95	\$10.95
1	The Vote	9781680213102	\$10.95	\$10.95
1	Sweet Tooth	9781638891260	\$10.95	\$10.95
1	Self-Driving Nightmare	9781638891277	\$10.95	\$10.95
1	Spin for Your Life	9781638890485	\$10.95	\$10.95
1	OMG	9781638890461	\$10.95	\$10.95
1	Grave Mistake	9781680213119	\$10.95	\$10.95



2435



PO Box 6533
Pasadena, CA, 91109-6501
Phone: 800-637-8715
Email: contact@sdlback.com

Quote

#2435

1/22/2025

Quantity	Item	ISBN#	Rate	Amount
1	Golng Viral	9781680219975	\$10.95	\$10.95
1	The New Kid (RRF)	9781680219982	\$10.95	\$10.95
1	The Soldier	9781680219951	\$10.95	\$10.95
1	Space Trip	9781680219753	\$10.95	\$10.95
1	The Gift	9781680219388	\$10.95	\$10.95
1	Destiny's Dog	9781680219036	\$10.95	\$10.95
1	Out of Gas	9781680219005	\$10.95	\$10.95
1	Clan Castles	9781680217421	\$10.95	\$10.95
1	Clan Castles 2: Upgrade Pack	9781680217438	\$10.95	\$10.95
1	Clan Castles 3: Epic Fail	9781680217537	\$10.95	\$10.95
1	Home Planet	9781622509669	\$10.95	\$10.95
1	The Garden Troll	9781622509164	\$10.95	\$10.95
1	Wormholes	9781638891888	\$12.95	\$12.95
1	Area 51	9781638890409	\$12.95	\$12.95
1	Cloning	9781680218886	\$12.95	\$12.95
1	Bloweapons	9781680210729	\$12.95	\$12.95
1	3D Printing	9781680210736	\$12.95	\$12.95
1	The Science of Movies	9781680210507	\$12.95	\$12.95
1	Right Now! Sample Set (1 each of 10 titles)	9781622508853	\$117.50	\$117.50
1	Military Might	9781680217520	\$12.95	\$12.95
1	Hacking for Good	9781680217469	\$12.95	\$12.95
1	Business Leaders	9781680217513	\$12.95	\$12.95
1	Engineering Wonders	9781680217575	\$12.95	\$12.95
1	Women In Combat	9781680217506	\$12.95	\$12.95
1	Feats of Courage	9781680217476	\$12.95	\$12.95
1	Incredible Comebacks	9781680217490	\$12.95	\$12.95
1	Sports Superstitions	9781680217445	\$12.95	\$12.95
1	Summit Middle School Sample Set (1 each of 4 titles)	9781680210187	\$51.80	\$51.80
1	The Amazing Adventures of Abby McQuade Sample Set (1 each of 10 titles)	9781680214147	\$119.50	\$119.50
1	Twister	9781616516260	\$10.75	\$10.75
1	Tsunami	9781616516734	\$10.75	\$10.75
1	Swamp	9781616516253	\$10.75	\$10.75
1	Shelter	9781622500468	\$10.75	\$10.75



2435



PO Box 6533
 Pasadena, CA, 91109-6501
 Phone: 800-637-8715
 Email: contact@sdlback.com

Quote

#2435

1/22/2025

Quantity	Item	ISBN#	Rate	Amount
1	Score	9781616516246	\$10.75	\$10.75
1	River	9781616512811	\$10.75	\$10.75
1	The Message Sample Set (1 each of 3 titles)	9781680211481	\$35.25	\$35.25
1	Trippin' Sample Set (1 each of 3 titles)	9781622509614	\$35.25	\$35.25
1	The Mirror	9781638893301	\$11.95	\$11.95
1	Return to Sender	9781638893295	\$11.95	\$11.95
1	Lit	9781638893288	\$11.95	\$11.95
1	Bird of Prey	9781638893271	\$11.95	\$11.95
1	The Old Photo Booth	9781638892755	\$11.95	\$11.95
1	Vandalism	9781680213713	\$10.75	\$10.75
1	Hike	9781680213720	\$10.75	\$10.75
1	Outdoor Ed Invasion	9781680213744	\$10.75	\$10.75
1	Bigmouth	9781680213751	\$10.75	\$10.75
1	The New Kid	9781680213768	\$10.75	\$10.75
1	White Lightning Mysteries Sample Set (1 each of 10 titles)	9781638892618	\$119.50	\$119.50
1	The Music Industry	9781680219135	\$12.95	\$12.95
1	Digital Worlds	9781680217377	\$12.95	\$12.95
1	Droids and Robots	9781680216394	\$12.95	\$12.95

Subtotal	\$2,683.05
Shipping Cost	\$219.84
Tax Total (0%)	\$0.00
Total	\$2,902.89



2435



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Juvenile Services NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Approval requested from Juvenile Services Department for acceptance of \$3,150.00 from the Texas Juvenile Justice Department (TJJD) to be used for window tinting on the pod entry doors in the detention center to increase safety.

TO: Commissioners Court

FROM: Linda Ricketson

DATE: 01/29/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ACTION REQUESTED OR ALTERNATIVES: Approval

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
2025.02.04 TJJD SE Chiefs Grant Approval for Commissioner s Court.pdf	SE Chief TJJD Grant Request for Window Tint on Pods	Cover Memo



BRAZOS COUNTY, TEXAS
GRANT APPLICATION APPROVAL FORM

Date: 02/04/2025

Requesting Department: Juvenile Services

Grant Title: State Aid for Southeast Texas Juvenile Chief's Association

Granting Agency: Texas Juvenile Justice Department

Amount Requested: \$ 3,150.00

Grant Term (Beg/End): One time request

Project Description: Juvenile Services is requesting to use state aid grant funds for window tinting on the pod entry doors in the Juvenile Detention Center as a safety measure to prevent youth from observing movement in certain areas.

Will this grant fund salary & benefits? Yes No

Is there County Match requirement? Yes No

Are there financial reporting requirements? Yes No

Who will do financial reporting? N/A

Are there programmatic reporting requirements? Yes No

Who will do programmatic reporting? N/A

*Please include all available backup documentation with the approval form. All grants are contracts between Brazos County and the granting agency and should be approved by Commissioners Court prior to the application submission.

Linda Ricketson
Authorized Signature

Approved by Commissioners Court on this 4 day of February 2025

[Signature]
Commissioners Court Approval



BRAZOS COUNTY JUVENILE SERVICES DEPARTMENT

Linda Ricketson, Director
Melissa White, Assistant Director

To: Brazos County Commissioners Court

From: Linda Ricketson, Executive Director
Brazos County Juvenile Services

Date: January 29, 2025

RE: Southeast Texas Juvenile Chief's Association Supplemental and
Emergent Funds for Juvenile Services in the amount of \$3,150.00.

The Brazos County Juvenile Services Department is requesting approval to accept supplemental and emergent funds distributed by the Southeast Texas Juvenile Chief's Association. These funds are available to departments in our region to provide services, supplies or other needs for the department. Juvenile Services is requesting to use these funds for window tinting on the pod entry doors in the detention center. Currently the youth can see movement in certain areas of the detention center, which is a safety concern for various reasons.

These funds will be deposited with the Brazos County Treasurer, indicating the appropriate account and an explanation of how the funds will be used by the donor.

The Juvenile Services Department is not requesting Brazos County for any additional funds to support this initiative.

AG SOLAR GUARD INC

P O BOX 2343
COLLEGE STATION TX
77841

Estimate

Date	Estimate #
1/20/2025	89

Name / Address
brazos county

			Project
Description	Qty	Rate	Total
estimate to provide materials and labor for installation at juvenile facility estimate number one 40 panes of glass with window tinting - reflective on one side for a one way effect 10 YEAR WARRANTY PRODUCT		3,150.00	3,150.00
		Total	\$3,150.00



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT:

NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Approval requested from the Veteran Service Officer for acceptance of a \$100.00 check donation from Costco to be used for Veteran Resources Fair purchases.

TO: Commissioners Court

DATE: 01/28/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

[Costco_Donation_Form_final.pdf](#)

Description

Donation Form VSO

Type

Cover Memo



**BRAZOS COUNTY, TEXAS
ACCEPTANCE OF DONATED/AWARDED PROPERTY
DONATION OF COUNTY PROPERTY**

Date: 01/28/25

Acceptance of Donated/Awarded Property
(Awarded property requires signed court documentation) Donation of County Property

Acceptance of Donated Inmate Property
(Requires signed inmate documentation – NO VALUE ASSESSED)

Item Description: \$100.00

Please provide all information requested below as applicable to the property being accepted or donated. Forms containing any blank fields will be returned for completion.

Make: _____ Model: _____ Year: _____ SN/VIN #: _____

Functional Non-Functional. Explain if Non-Functional _____

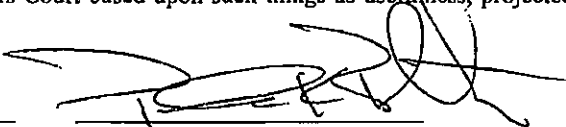
Additional Description/Information: Check 1614537 in the Amount of \$100.00 from Costco
to be used for the Veteran Resource Fair purchases

Estimated Value: 100.00 Check box for Capital Asset (value/initial cost is over \$5000)


Acceptance of Donated Property	Donation of County Property
Check the appropriate account based on estimated value of property being accepted:	Check the appropriate entity property being donated to:
<input checked="" type="checkbox"/> 61235000 (Donation - Other)*	Government Entity: _____
<input type="checkbox"/> 60010000 (Minor Property - S1 - \$4999)	Organization Name
<input type="checkbox"/> 80010000 (Capital Property - Over \$5000)	Other (Due to Statutory requirements prior approval is required by Purchasing: _____)
	Organization Name

**Donation – Other account 61235000 is to be used ONLY for cash/check funds donated to Brazos County.*

I certify that the above-mentioned item has been donated or awarded to Brazos County. This item has been received in good faith and upon approval by Commissioner's Court will become a part of the General Fixed Asset Account of Brazos County. The determination to accept or reject the donation will be made at the sole discretion of Commissioners Court based upon such things as usefulness, projected operating, maintenance, and insurance costs.

Requesting Department: Veteran Services 
Department Name Authorized Signature

Organization Receiving Donated Property: _____
Authorized Signature

Approved by Commissioners Court on this 4 day of February 2025.

Commissioners Court Approval



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT:

NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Approval of the following appointments to the Brazos County Emergency Services District (ESD) #3:

- a. Lewis Clinkscales - Term of appointment is January 1, 2025 - December 31, 2026
- b. Roger Lasater - Term of appointment is February 4, 2025 -December 31, 2026

TO: Commissioners Court

DATE: 01/24/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
Lewis Clinkscales ESD #3 Appointment.pdf	Appointment Certificate - Lewis Clinkscales	Cover Memo
Roger Lasater ESD #3 Appointment.pdf	Certificate Appointment - Roger Lasater	Cover Memo
Lewis Clinkscales Nomination Letter BCESD 3.pdf	Letter backup Lewis Clinkscales	Cover Memo
Roger Lasater Nomination Letter BCESD 3.pdf	Letter backup Roger Lasater	Cover Memo



BRAZOS COUNTY
BRYAN, TEXAS

APPOINTMENT

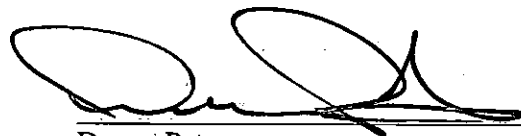
The Commissioners Court of Brazos County does hereby approve the appointment of

Lewis Clinkscates

to the

Brazos County Emergency Services District #3

Term of appointment is January 1, 2025 – December 31, 2026



Duane Peters
County Judge

2/4/25
Date



BRAZOS COUNTY
BRYAN, TEXAS

APPOINTMENT

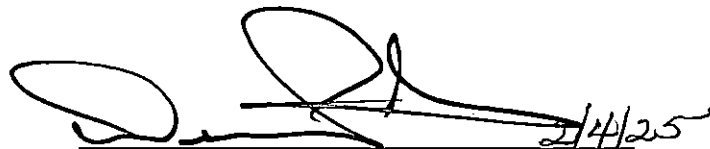
The Commissioners Court of Brazos County does hereby approve the appointment of

Roger Lasater

to the

Brazos County Emergency Services District #3

Term of appointment is February 4, 2025 - December 31, 2026



Duane Peters
County Judge

2/4/25
Date

BRAZOS COUNTY EMERGENCY SERVICES DISTRICT #3

3708 East 29th Street #206

Bryan, TX 77802-3901

979-776-6430

contact@brazoscountyesd3.com

Brady Drennan
Brazos County ESD #3
3708 E. 29th Street, #206
Bryan, TX 77802

24 January 2025

Honorable Duane Peters
200 South Texas Ave., Suite 332
Bryan, Texas 77803

Subject: Appointment of Brazos County Emergency Services District #3 Commissioners

Dear Judge Peters:

I am pleased to nominate Mr. Lewis Clinkscales as a Fire Commissioner. He has served as a Fire Commissioner since September 17, 2024, filling an unexpired term for Brazos County ESD #3.

Lewis Clinkscales
8727 Grassbur Rd
Bryan, TX 77808
979-229-1097
lwclinkscales@yahoo.com

Sincerely,



Brady Drennan, CSP, PMP
CAPT, USN (Retired)
President
Brazos County ESD #3
brady.j.drennan@gmail.com
979-429-4273

BRAZOS COUNTY EMERGENCY SERVICES DISTRICT #3

3708 East 29th Street #206

Bryan, TX 77802-3901

979-776-6430

contact@brazoscountyesd3.com

Brady Drennan
Brazos County ESD #3
3708 E. 29th Street, #206
Bryan, TX 77802

24 January 2025

Honorable Duane Peters
200 South Texas Ave., Suite 332
Bryan, Texas 77803

Subject: Appointment of Brazos County Emergency Services District #3 Commissioners

Dear Judge Peters:

I am pleased to nominate Mr. Roger Lasater as a Fire Commissioner. He will replace Jerry Merker, who has resigned.

Roger Lasater
8833 Green Branch Loop
Bryan, TX 77808
rdlasater@me.com
580 927 0659

Sincerely,



Brady Drennan, CSP, PMP
CAPT, USN (Retired)
President
Brazos County ESD #3
brady.j.drennan@gmail.com
979-429-4273



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Human Resources

NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Approval of the following Job Description:
• a. Director of Forensic Services - B3001 - Forensic Services

TO: Commissioners Court

DATE: 01/28/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

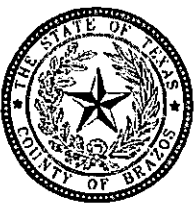
Description

Type

[B0116_Director_of_Forensic_Services_02.2025.docx](#)

Approval of the following Job Description: Director of
Forensic Services - B3001 - Forensic Services

Backup Material



Brazos County
Job Description
 Last Updated: September 2024

Template Revision 1.2 08/15/2012


Class Number:	B3001	Title:	Director of Forensic Services
Pay Group:	B3001	Department:	Forensic Services
FLSA Status:	Exempt	Reports To:	Commissioners Court
Approved Date:	09/17/2024	EEOC Category:	Professionals

General Summary:
 Responsible for directing all operations of the Forensic Services department; directs morgue and forensic services personnel; performs postmortem examinations and autopsies; testifies in court proceedings; signs official documents; and performs related duties as required.

Essential Duties:
 Performs or directs all postmortem examinations, laboratory analyses, and cause of death determination as directed by the Precinct Justices of the Peace; Directs all forensic services department personnel, including the assistant services director, forensic services assistants, and administrative staff; Prepares or directs reports of findings of postmortem examinations, including autopsies; Provides information to law enforcement agencies, attorneys, judges, other medical professional, relatives of the deceased, news media, the District Attorney's Office, and the general public; testifies, in local, state, and federal court proceedings as an expert medical witness; performs related duties as required.

Other Duties as assigned.

APPROVED



2/4/25
 Duane Peters Date
 County Judge

<i>Supervision</i>			
Received:	Commissioners Court		
Given:			

<i>Education</i>	
Required:	Graduate of an accredited medical college or university with Doctor of Medicine Degree.
Preferred:	

<i>Experience</i>	
Required:	5 years or more experience as a Forensic Pathologist with comprehensive knowledge of postmortem external examinations, autopsies, medical/dental examination, identification procedures, trauma origin, natural diseases, toxicology, serology, DNA analysis, and photography. Must have knowledge of budget preparation and administration and skill in extracting appropriate tissue and organ samples for analysis; presenting medical findings in court proceedings; supervising medical personnel; communicating effectively with hostile, abusive, or irrational individuals; and establishing and maintaining effective working relationship with subordinates, co-workers, employees of this County and other governmental entities, law enforcement, Department Heads, Elected Officials, news media, and the general public.
Preferred:	10 years experience as a Forensic Pathologist as well as 2 years of administrative experience in a medical office.

<i>Certificates, Licenses, Registrations</i>	
Required:	Must be licensed to practice medicine in the State of Texas, American Board of Pathology certification in Anatomic and Forensic Pathology; valid Texas driver's license. Must successfully pass all accreditation/certifications and background investigations as required.
Preferred:	

<i>Physical Demands</i>	
Typical:	
<i>Knowledge, Skills, & Abilities</i>	
Typical:	Skill and Knowledge in extracting appropriate blood, tissue, and organ samples for analysis; ability to operate autopsy equipment medical instruments, microscope, camera, bone saw, Dictaphone, personal computer, and basic office equipment.
<i>Work Environment</i>	
Typical:	Usually in a comfortable environment but with regular exposure to factors causing moderate physical discomfort from such things as dust, fumes, or odors. Requires sitting standing, walking stooping, climbing kneeling reaching, lifting, carrying, pushing, and pulling of up to 250 pounds. There is also frequent exposure to blood/body fluids or potentially infectious material or other hazardous material.



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Budget Office NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Request authorization to wire transfer up to \$1,177,744.50 to Health and Human Services Commission (HHSC) for the Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program (ATLIS) Intergovernmental Transfer (IGT) for the benefit of participating hospitals using funding from Brazos County Local Provider Participating Fund (LPPF).

TO: Commissioners Court

FROM: Nina Payne

DATE:

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

SOURCE OF FUNDS: Local Provider Participating Fund (LPPF) - Fund 16000

REQUIREMENTS: HHSC requires this IGT to be entered into TexNet no later than close of business Tuesday, February 4, 2025, with a settlement date of Wednesday, February 5, 2025.

NOTES/EXCEPTIONS: The Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program (ATLIS) is an incentive program operated under the authority of 42 Code of Federal Regulations (C.F.R.) Section 438.6(b)(2) and in accordance with 9 the Texas Uniform Managed Care Manual, Chapter 6. HHSC has worked to develop the ATLIS program as a new, innovative solution to support Medicaid Managed Care Organizations (MCOs) in improving the receipt of electronic data from hospitals in their networks. Under the ATLIS program, HHSC will enter into incentive arrangements with MCOs for achieving certain milestones on a semi-annual basis, so the milestones will build on prior accomplishments over five years. For state fiscal year 2025, the program will be focused on implementing electronic health information exchange solutions in STAR Kids, STAR+PLUS, and STAR. Participating MCOs can earn percentages varying from 0.05 to 5.00 percent of their capitation. Their payment will depend on their achievement of milestones related to various provider classes within their networks and if the MCO receives any payments under the Medical Pay-for-Quality Program operated by HHSC. The total program value will be restricted to ensure that the first year of the program is operationally manageable and achievement is proportional to the degree of difficulty of performance achievement. The program will encourage MCOs to work with their in-network rural hospitals to enhance electronic health information infrastructure and exchange. For additional information, please visit: <https://www.tha.org/issues/medicare-and-medicaid/atlis/>

ACTION REQUESTED OR ALTERNATIVES: Request approval.

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
ATLIS_Advance_IGT_Request_Memo.pdf	ATLIS Request Memo	Cover Memo

[Agenda Backup - FY25 ATLAS Adv IGT Allocation Form - Brazos LPPF.pdf](#)
[Exhibit-1-438.6b2-Incentive-Program-Overview-and-Year-1-Milestones Clean \(1\).pdf](#)

ATLAS IGT Backup
ATLAS Overview

Backup Material
Backup Material



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Budget Office

NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Request authorization to wire transfer up to \$1,177,744.50 to Health and Human Services Commission (HHSC) for the Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program (ATLIS) Intergovernmental Transfer (IGT) for the benefit of participating hospitals using funding from Brazos County Local Provider Participating Fund (LPPF).

TO: Commissioners Court

FROM: Nina Payne

DATE:

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

SOURCE OF FUNDS: Local Provider Participating Fund (LPPF) - Fund 16000

REQUIREMENTS: HHSC requires this IGT to be entered into TexNet no later than close of business Tuesday, February 4, 2025, with a settlement date of Wednesday, February 5, 2025.

NOTES/EXCEPTIONS:

The Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program (ATLIS) is an incentive program operated under the authority of 42 Code of Federal Regulations (C.F.R.) Section 438.6(b)(2) and in accordance with 9 the Texas Uniform Managed Care Manual, Chapter 6. HHSC has worked to develop the ATLIS program as a new, innovative solution to support Medicaid Managed Care Organizations (MCOs) in improving the receipt of electronic data from hospitals in their networks. Under the ATLIS program, HHSC will enter into incentive arrangements with MCOs for achieving certain milestones on a semi-annual basis, so the milestones will build on prior accomplishments over five years. For state fiscal year 2025, the program will be focused on implementing electronic health information exchange solutions in STAR Kids, STAR+PLUS, and STAR. Participating MCOs can earn percentages varying from 0.05 to 5.00 percent of their capitation. Their payment will depend on their achievement of milestones related to various provider classes within their networks and if the MCO receives any payments under the Medical Pay-for-Quality Program operated by HHSC. The total program value will be restricted to ensure that the first year of the program is operationally manageable and achievement is proportional to the degree of difficulty of performance achievement. The program will encourage MCOs to work with their in-network rural hospitals to enhance electronic health information infrastructure and exchange. For additional information, please visit: <https://www.tha.org/issues/medicare-and-medicaid/atlis/>

ACTION REQUESTED OR ALTERNATIVES:

Request approval.

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
ATLIS_Advance_IGT_Request_Memo.pdf	ATLIS Request Memo	Cover Memo
Agenda_Backup_-_FY25_ATLIS_Adv_IGT_Allocation_Form_-_Brazos_LPPF.pdf	ATLIS IGT Backup	Backup Material

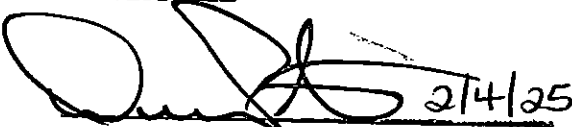
APPROVED

Duane Peters
County Judge
Date 2/4/25

Exhibit-1-438.6b2-Incentive-Program-
Overview-and-Year-1-
Milestones_Clean_(1).pdf

ATLIS Overview

Backup Material

Nina Payne

From: Caroline Simpson <caroline@ahcv.com>
Sent: Wednesday, January 29, 2025 4:56 PM
To: Nina Payne; Edward C. Bull; Jamie L. Cartwright; Cristian T. Villarreal; Katie D. Conner
Cc: Sherra Mershon; Justin Flores; Zach Ervin; Alex Russell
Subject: FY25 ATLAS Advance IGT - Brazos LPPF
Attachments: FY25 ATLAS Adv Jefferson IGT Allocation Form - Brazos LPPF.xlsx; FY25 ATLAS Adv MRSA Central IGT Allocation Form - Brazos LPPF.xlsx; FY25 ATLAS Adv MRSA Northeast IGT Allocation Form - Brazos LPPF.xlsx; FY25 ATLAS Adv Travis IGT Allocation Form - Brazos LPPF.xlsx

Brazos County Disclaimer

***** This is an email from an EXTERNAL source. DO NOT click links or open attachments unless you recognize the sender and have verified that the content is safe. Never enter USERNAME, PASSWORD or sensitive information on pages linked from this email.*****

Hello Brazos County Team,

As you know, the upcoming FY25 ATLAS Advance IGT is taking place on Tuesday, February 4th. Accordingly, the hospitals participating within the Brazos LPPF would like to request the following IGT amounts noted below. (Please review the accompanying allocation.)

FY25 ATLAS Advance – total requested IGT amount \$1,177,744.50

- **Jefferson SDA: \$154,591.11**
- **MRSA Central SDA: \$934,524.28**
- **MRSA Northeast SDA: \$45,078.14**
- **Travis SDA: \$43,550.98**

Brazos County should submit 4 separate TexNets and allocation forms (attached) for the specific amounts noted above, attributable to each SDA. It is not sufficient to provide one TexNet.

HHSC requires this amount be entered into TexNet no later than the close of close of business 2/4/2025 with a settlement date of 2/5/2025. These funds will need to be placed in the "MISC" Bucket. Upon successful completion of the IGT, please submit the PDF of the TexNet Trace Sheet and allocation form to HHSC_ATLAS_Payments@hhs.texas.gov.

AHCV also kindly requests to be copied on the TexNet submission to HHSC on or before the deadline noted above.

Please do not hesitate to contact us with any questions.

Thank you,

Caroline Simpson | Senior Financial Analyst

Adelanto Healthcare Ventures, L.L.C.

Mobile: 270-991-6430

Web: www.ahcv.com

Email: caroline@ahcv.com

174 Saundersville Road, Suite 503 & 504
Hendersonville, TN 37075

Brazos County LPPF FY25 ATLAS/SDA Allocation Form

TRACE Number:

Agenda Date: Tuesday, February 4, 2025

TexNet: Tuesday, February 4, 2025

Settlement Date: Wednesday, February 5, 2025

Bucket: "MISC" Bucket

The Trace Number is in the receipt you receive from the Comptroller once you have submitted your IGT into TexNet.

The Trace Sheet and Allocation Form must be submitted together in the same email. All Trace Sheet submissions must be accompanied by an Allocation Form. If a governmental entity is submitting in multiple SDA's, a separate allocation form must be submitted for each SDA.

SDA	Government Entity	IGT Total
Jefferson	Brazos County LPPF	\$ 154,591.11
Total		\$ 154,591.11

Nina Payne

npayne@brazoscountytexas.gov

979-361-4186

Katie Conner

kconner@brazoscountytexas.gov

979-361-4359

Brazos County LPPF FY25 ATLAS/SDA Allocation Form

TRACE Number:

Agenda Date: Tuesday, February 4, 2025

TexNet: Tuesday, February 4, 2025

Settlement Date: Wednesday, February 5, 2025

Bucket: "MISC" Bucket

The Trace Number is in the receipt you receive from the Comptroller once you have submitted your IGT into TexNet.

The Trace Sheet and Allocation Form must be submitted together in the same email. All Trace Sheet submissions must be accompanied by an Allocation Form. If a governmental entity is submitting in multiple SDA's, a separate allocation form must be submitted for each SDA.

SDA	Government Entity	IGT Total
MRSA Central	Brazos County LPPF	\$ 934,524.28
Total		\$ 934,524.28

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SDA	Government Entity	IGT Total
MRSA Northeast	Brazos County LPPF	\$ 45,078.14
Total		\$ 45,078.14

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Brazos County LPPF FY25 ATLAS/SDA Allocation Form

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The Trace Sheet and Allocation Form must be submitted together in the same email. All Trace Sheet submissions must be accompanied by an Allocation Form. If a governmental entity is submitting in multiple SDA's, a separate allocation form must be submitted for each SDA.

SDA	Government Entity	IGT Total
Travis	Brazos County LPPF	\$ 43,550.98
Total		\$ 43,550.98

Nina Payne

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The Medicaid Managed Care Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program

Description

Under the authority of 42 C.F.R. § 438.6(b)(2) and in accordance with the Texas UMCM Chapter 6, the Medicaid Managed Care Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program (a.k.a. The ATLAS) will enter into incentive arrangements with Medicaid Managed Care Organizations (MCOs) for achieving certain milestones on a semi-annual basis with the intention that the milestones will build on prior accomplishments over a 5-year period. The milestones will center around MCO achievement of necessary actions required to implement the structures, processes, and use of client data transmitted electronically between MCOs and providers in their networks to improve client outcome measures and to implement, evaluate, improve, and mature alternative payment models (APMs) for Medicaid beneficiaries.

Texas September 2021 Medicaid Managed Care Strategies and Goals that the Program is Designed to Advance: This incentive payment would meet the following goals and objectives of the Texas Managed Care Quality Strategy.

3. Providing the right care in the right place at the right time to ensure people can easily navigate the health system to receive timely services in the least intensive or restrictive setting appropriate.
 - Objective a. Reduced rate of avoidable hospital admissions and readmissions.
 - Objective b. Reduced rate of avoidable emergency department visits.
 - Objective e. Optimized care transitions and care coordination.
5. Promoting effective practices for people with chronic, complex, and serious conditions to improve people's quality of life and independence, reduce mortality rates, and better manage the leading drivers of health care costs regardless of where they live in Texas.
 - Objective d. Increased prevention, identification, treatment, and management of behavioral and mental health.
6. Attracting and retaining high-performing Medicaid providers, including medical, behavioral health, dental, and long-term services and supports providers to participate in team based, collaborative, and coordinated care.
 - Objective c. Providers actively monitor patient outcomes and perspectives to address their needs and improve healthcare delivery.
 - Objective e. Timely and efficient exchange of health information and increased interoperability.

Problem Statement

Despite recent efforts to advance Health Information Exchange (HIE) participation, barriers to connectivity persist. Whether lack of information about HIE benefits, absence of infrastructure, hesitancy to share data, or other reasons, the inconsistency in connectivity across the state of Texas has inhibited efficient data sharing that would provide actionable data to improve the quality of care delivered to individuals in Medicaid.

The Medicaid Managed Care Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program
 The Centers for Medicare and Medicaid Services (CMS) has signaled that quality measurement will be moving toward all-digital platforms, and NCQA HEDIS measures are following suit. Enhancing connectivity between providers and payers and the types of data that are exchanged will help the state meet those expectations and ultimately, reduce provider and MCO administrative burden.

Based on reporting in the CHIRP program, the various classes of hospitals have differing levels of connectivity. Some hospitals are connected to regional HIEs that share data with the Texas Health Services Authority (THSA), a state-level health information exchange established by the Texas Legislature. Some hospitals are connected directly with THSA. Some remain unconnected or connect only to a regional or national HIE that may not exchange data with payers or HHSC. Likewise, the MCOs have different levels of connectivity to regional or state HIE. As such, the first year of the program would require an assessment of current connectivity and interoperability status to identify and quantify opportunities for improving health information exchange. As the program progresses, HHSC proposes to add additional process and outcome measures that will assess the impact of improved data exchange on the health outcomes of Medicaid beneficiaries.

Aligning Technology by Linking Interoperable Systems (ATLIS) Multi-year Improvement Pathway

Program Year (Rating Period)	Example MCO Metrics by Year¹
<p align="center">Year 1 (September 1, 2024- August 31, 2025)</p>	<p>Quantified Assessment of Baseline HIE Connectivity and Interoperability, including data by provider class regarding: number and percentage of MCO’s network providers submitting admit, discharge, transfer (ADT) data to the Medicaid program’s Emergency Department Event Notification (EDEN) system through a regional HIE connected to the Texas Health Services Authority (THSA) or through a direct connection to THSA; number and percentage of MCO’s network providers submitting patient or encounter level Consolidated Clinical Document Architecture (CCDA) data to a regional HIE or via a national network; status of MCO’s connections or subscriptions to EDEN, regional HIEs, or national HIE networks; number of ADT notices received by the MCO and a qualitative description of how the MCO is using these connections or subscriptions to improve quality of care, implement digital quality measurement, support value-based care and payment strategies, or other relevant actions; and description of MCO’s activities to engage and educate network providers on this 438.6(b) program.</p>
<p align="center">Year 2 (September 1, 2025- August 31, 2026)</p>	<p>Increase over baselines established in year 1 on all measures by class – targets set based on class; metrics of the timeliness of data transmission by in-network providers and receipt by MCOs related to ADT and CCDA data, including MCO identifying criteria for further action.</p>

¹ Measures are subject to change based upon operational considerations, technical assistance on reporting requirements, and input from stakeholders. Percentage of funding available by MCO model, SDA, and network class for each MCO may vary to ensure incentives are scaled appropriately to level of effort and difficulty of achievement.

The Medicaid Managed Care Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program

Program Year (Rating Period)	Example MCO Metrics by Year ¹
Year 3 (September 1, 2026- August 31, 2027)	Increase over previous year achievement levels on all measures by in-network class; establish baselines for the number and percentage of birth or delivery event notices received by MCO within 48 hours by network provider class and flagged for follow-up; number and percentage of ADT notification for Medicaid patients identified with mental health-related admission criteria and flagged for follow up by network provider class.
Year 4 (September 1, 2028- August 31, 2029)	Increase over previous year achievement levels on all measures by in-network class; establish a baseline for number and percentage of networked ambulatory clinics receiving ADT notification from the MCO; increase rate of timeliness of post-partum contraceptive care; Increase rate of follow-up after hospitalization for mental illness (FUH) in 7 days; increase rate of follow-up after Emergency Department (ED) Visit for Mental Illness (FUM) in 7 days.
Year 5 (September 1, 2029- August 31, 2030)	Reduce the percentage of total enrollees on MCO panels with five or more emergency department visits in a year; reduce the rate per MCO enrollees for avoidable ED and hospital admissions due to asthma; increase transmission of lab and prescription data.

Post-program Desired Outcome

Greater connectivity across the state will positively impact the health outcomes of Medicaid beneficiaries. Better exchange of actionable data also will help payers and providers advance their APMs. Ultimately, in future iterations, the program could incorporate additional provider types, such as ambulatory providers and mental health providers, into connectivity metrics that MCOs would be accountable for to drive improvement in follow-up care and providers’ ability to participate with transparency in APMs.

Year 1 MCO Achievement Milestones

- 1. MCO Achievement Milestone 1** - By January 15, 2025, the MCO must submit to HHSC in a manner prescribed by HHSC, a Quantified Assessment of Baseline HIE Connectivity and Interoperability, including data by provider class regarding: number and percentage of MCO’s network providers, who were in the network on September 1, 2024, submitting ADT data to the Medicaid program’s EDEN system through a regional HIE connected to THSA or through a direct connection to THSA; estimated percentage of MCO’s emergency department visits occurring in a hospital connected to EDEN; number and percentage of MCO’s network providers submitting patient or encounter level CCDA data to a regional HIE or via a national network; status of MCO’s connections or subscriptions to EDEN, regional HIEs, or national HIE networks; number of ADT notices received by the MCO and a qualitative description of how the MCO is using these connections or subscriptions to improve quality of care, implement digital quality

The Medicaid Managed Care Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program measurement, support value-based care and payment strategies, or other relevant actions; and description of MCO's activities to engage and educate network providers on this 438.6(b) program. Achievement for the MCO will be measured by quantifying the number of data fields and responses required in the report and calculating a percentage of data completion of the report. An MCO will be measured as having achieved the milestone if the MCO data responses are at a 100% level of completion for data fields related to the MCO's data and the level of completion of data fields related to in-network responding hospitals percentage of data completion is 90% or higher. If an MCO does not achieve both minimum achievement percentages, the MCO will not receive an incentive payment.

To ensure that the MCO has collected responses from a sufficient quantity of in network providers for HHSC to calculate the data completion percentage and for the MCO report to be considered complete by HHSC, the MCO must collect a certification from each in-network provider whose data is included in the MCO report that the HIE connectivity status and subscription information for that provider is accurate and complete. To earn the incentive payment, the MCO must collect this certification from a statistically significant number of in-network providers that were responsible for submitting a significant percentage of hospital claims in the prior fiscal year that the hospital-related data reported to HHSC by the MCO is accurate . The minimum thresholds to demonstrate that an MCO has collected a statistically significant number of provider certifications such that that data may be uses as a future baseline are listed in the table following the Milestone 2 description and achievement standards.

MCO Achievement Milestone 2 - By July 15, 2025, the MCO must report to HHSC in a manner prescribed by HHSC an updated Quantified Assessment of Baseline HIE Connectivity and Interoperability detailing the barriers that the MCO is experiencing in establishing interoperable connectivity of ADT and/or CCDA data by in-network providers, who were in the network on September 1, 2024, and a plan by the MCO to improve the ratio of network providers, who were in the network on September 1, 2024, connected to HIE in the future. Achievement for the MCO will be measured by quantifying the number of data fields and responses required in the report and calculating a percentage of data completion of the report. An MCO will be measured as having achieved the milestone if percentage of the completion of data fields related to responding in-network hospitals is greater than in the preceding measurement period or is 100%. If an MCO does not achieve an improvement over self or maintain a percentage of 100% completion, the MCO will not receive an incentive payment.

To ensure that the MCO has collected responses from a sufficient quantity of in network providers for HHSC to calculate the data completion percentage, the MCO must collect a certification from a statistically significant number of in-network providers, who were in the network on September 1, 2024, that were responsible for submitting a significant percentage of hospital claims in the prior fiscal year that the HIE connection status and data exchange information is accurate and that the in-network provider concurs with the barriers identified by the MCO for the MCO report to HHSC to be considered complete. The minimum thresholds to demonstrate that the number of in-network providers certifying the reported data is valid for use as a future baseline are as follows:

The Medicaid Managed Care Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program

Class of Hospital	Minimum Sample Size of In-Network Providers Certifying the Data	Minimum Percentage of Prior Year Unique Claims Associated with the In-Network Providers Certifying the Data
Rural	98% Confidence Level with a 2% Interval	95%
Children's	90% Confidence Level with a 2% Interval	95%
Urban	90% Confidence Level with a 10% Interval	95%
State-Owned Non-IMD	95% Confidence Level with a 5% Interval	95%

Year 1 Achievement Milestone Chart by Managed Care Model, Service Delivery Area, and Network Class Type

Managed Care Model	Service Delivery Area	MCO Network Provider Type Associated with MCO Achievement Milestones	Incentive Arrangement Earned Expressed as Percent of MCO Capitation Payments
STAR	Bexar	Children's	0.00%
STAR	Bexar	Rural	0.25%
STAR	Bexar	State-owned non-IMD	0.00%
STAR	Bexar	Urban	4.75%
STAR	Dallas	Children's	0.75%
STAR	Dallas	Rural	0.25%
STAR	Dallas	State-owned non-IMD	0.00%
STAR	Dallas	Urban	4.00%
STAR	El Paso	Children's	0.50%
STAR	El Paso	Rural	0.25%
STAR	El Paso	State-owned non-IMD	0.00%
STAR	El Paso	Urban	4.25%

The Medicaid Managed Care Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program

Managed Care Model	Service Delivery Area	MCO Network Provider Type Associated with MCO Achievement Milestones	Incentive Arrangement Earned Expressed as Percent of MCO Capitation Payments
STAR	Harris	Children's	0.50%
STAR	Harris	Rural	0.10%
STAR	Harris	State-owned non-IMD	0.50%
STAR	Harris	Urban	3.90%
STAR	Hidalgo	Children's	0.00%
STAR	Hidalgo	Rural	0.25%
STAR	Hidalgo	State-owned non-IMD	0.00%
STAR	Hidalgo	Urban	4.75%
STAR	Jefferson	Children's	0.00%
STAR	Jefferson	Rural	1.00%
STAR	Jefferson	State-owned non-IMD	0.00%
STAR	Jefferson	Urban	4.00%
STAR	Lubbock	Children's	0.50%
STAR	Lubbock	Rural	1.00%
STAR	Lubbock	State-owned non-IMD	0.00%
STAR	Lubbock	Urban	3.50%
STAR	MRSA Central	Children's	0.00%
STAR	MRSA Central	Rural	1.75%
STAR	MRSA Central	State-owned non-IMD	0.00%
STAR	MRSA Central	Urban	3.25%
STAR	MRSA Northeast	Children's	0.00%
STAR	MRSA Northeast	Rural	3.50%
STAR	MRSA Northeast	State-owned non-IMD	0.50%
STAR	MRSA Northeast	Urban	1.00%
STAR	MRSA West	Children's	0.00%
STAR	MRSA West	Rural	3.00%
STAR	MRSA West	State-owned non-IMD	0.00%

The Medicaid Managed Care Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program

Managed Care Model	Service Delivery Area	MCO Network Provider Type Associated with MCO Achievement Milestones	Incentive Arrangement Earned Expressed as Percent of MCO Capitation Payments
STAR	MRSA West	Urban	2.00%
STAR	Nueces	Children's	0.25%
STAR	Nueces	Rural	0.50%
STAR	Nueces	State-owned non-IMD	0.00%
STAR	Nueces	Urban	4.25%
STAR	Tarrant	Children's	0.50%
STAR	Tarrant	Rural	0.50%
STAR	Tarrant	State-owned non-IMD	0.00%
STAR	Tarrant	Urban	4.00%
STAR	Travis	Children's	0.50%
STAR	Travis	Rural	0.75%
STAR	Travis	State-owned non-IMD	0.00%
STAR	Travis	Urban	3.75%
STAR Kids	Bexar	Children's	4.50%
STAR Kids	Bexar	Rural	0.00%
STAR Kids	Bexar	State-owned non-IMD	0.00%
STAR Kids	Bexar	Urban	0.50%
STAR Kids	Dallas	Children's	4.50%
STAR Kids	Dallas	Rural	0.00%
STAR Kids	Dallas	State-owned non-IMD	0.00%
STAR Kids	Dallas	Urban	0.50%
STAR Kids	El Paso	Children's	4.50%
STAR Kids	El Paso	Rural	0.00%
STAR Kids	El Paso	State-owned non-IMD	0.00%
STAR Kids	El Paso	Urban	0.50%
STAR Kids	Harris	Children's	4.50%
STAR Kids	Harris	Rural	0.00%

The Medicaid Managed Care Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program

Managed Care Model	Service Delivery Area	MCO Network Provider Type Associated with MCO Achievement Milestones	Incentive Arrangement Earned Expressed as Percent of MCO Capitation Payments
STAR Kids	Harris	State-owned non-IMD	0.00%
STAR Kids	Harris	Urban	0.50%
STAR Kids	Hidalgo	Children's	4.50%
STAR Kids	Hidalgo	Rural	0.00%
STAR Kids	Hidalgo	State-owned non-IMD	0.00%
STAR Kids	Hidalgo	Urban	0.50%
STAR Kids	Jefferson	Children's	4.50%
STAR Kids	Jefferson	Rural	0.00%
STAR Kids	Jefferson	State-owned non-IMD	0.00%
STAR Kids	Jefferson	Urban	0.50%
STAR Kids	Lubbock	Children's	4.50%
STAR Kids	Lubbock	Rural	0.00%
STAR Kids	Lubbock	State-owned non-IMD	0.00%
STAR Kids	Lubbock	Urban	0.50%
STAR Kids	MRSA Central	Children's	4.50%
STAR Kids	MRSA Central	Rural	0.00%
STAR Kids	MRSA Central	State-owned non-IMD	0.00%
STAR Kids	MRSA Central	Urban	0.50%
STAR Kids	MRSA Northeast	Children's	4.50%
STAR Kids	MRSA Northeast	Rural	0.00%
STAR Kids	MRSA Northeast	State-owned non-IMD	0.00%
STAR Kids	MRSA Northeast	Urban	0.50%
STAR Kids	MRSA West	Children's	4.50%
STAR Kids	MRSA West	Rural	0.00%
STAR Kids	MRSA West	State-owned non-IMD	0.00%
STAR Kids	MRSA West	Urban	0.50%
STAR Kids	Nueces	Children's	4.50%

The Medicaid Managed Care Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program

Managed Care Model	Service Delivery Area	MCO Network Provider Type Associated with MCO Achievement Milestones	Incentive Arrangement Earned Expressed as Percent of MCO Capitation Payments
STAR Kids	Nueces	Rural	0.00%
STAR Kids	Nueces	State-owned non-IMD	0.00%
STAR Kids	Nueces	Urban	0.50%
STAR Kids	Tarrant	Children's	4.50%
STAR Kids	Tarrant	Rural	0.00%
STAR Kids	Tarrant	State-owned non-IMD	0.00%
STAR Kids	Tarrant	Urban	0.50%
STAR Kids	Travis	Children's	4.50%
STAR Kids	Travis	Rural	0.00%
STAR Kids	Travis	State-owned non-IMD	0.00%
STAR Kids	Travis	Urban	0.50%
STAR PLUS	Bexar	Children's	0.00%
STAR PLUS	Bexar	Rural	0.25%
STAR PLUS	Bexar	State-owned non-IMD	0.00%
STAR PLUS	Bexar	Urban	4.75%
STAR PLUS	Dallas	Children's	0.00%
STAR PLUS	Dallas	Rural	0.25%
STAR PLUS	Dallas	State-owned non-IMD	0.00%
STAR PLUS	Dallas	Urban	4.75%
STAR PLUS	El Paso	Children's	0.00%
STAR PLUS	El Paso	Rural	0.25%
STAR PLUS	El Paso	State-owned non-IMD	0.00%
STAR PLUS	El Paso	Urban	4.75%
STAR PLUS	Harris	Children's	0.00%
STAR PLUS	Harris	Rural	0.00%
STAR PLUS	Harris	State-owned non-IMD	0.00%
STAR PLUS	Harris	Urban	5.00%

The Medicaid Managed Care Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program

Managed Care Model	Service Delivery Area	MCO Network Provider Type Associated with MCO Achievement Milestones	Incentive Arrangement Earned Expressed as Percent of MCO Capitation Payments
STAR PLUS	Hidalgo	Children's	0.00%
STAR PLUS	Hidalgo	Rural	0.10%
STAR PLUS	Hidalgo	State-owned non-IMD	0.00%
STAR PLUS	Hidalgo	Urban	4.90%
STAR PLUS	Jefferson	Children's	0.00%
STAR PLUS	Jefferson	Rural	1.00%
STAR PLUS	Jefferson	Urban	4.00%
STAR PLUS	Lubbock	Children's	0.00%
STAR PLUS	Lubbock	Rural	2.00%
STAR PLUS	Lubbock	State-owned non-IMD	0.00%
STAR PLUS	Lubbock	Urban	3.00%
STAR PLUS	MRSA Central	Children's	0.00%
STAR PLUS	MRSA Central	Rural	1.75%
STAR PLUS	MRSA Central	State-owned non-IMD	0.00%
STAR PLUS	MRSA Central	Urban	3.25%
STAR PLUS	MRSA Northeast	Children's	0.00%
STAR PLUS	MRSA Northeast	Rural	3.50%
STAR PLUS	MRSA Northeast	State-owned non-IMD	0.00%
STAR PLUS	MRSA Northeast	Urban	1.50%
STAR PLUS	MRSA West	Children's	0.00%
STAR PLUS	MRSA West	Rural	3.00%
STAR PLUS	MRSA West	State-owned non-IMD	0.00%
STAR PLUS	MRSA West	Urban	2.00%
STAR PLUS	Nueces	Children's	0.00%
STAR PLUS	Nueces	Rural	2.00%
STAR PLUS	Nueces	State-owned non-IMD	0.00%
STAR PLUS	Nueces	Urban	3.00%

The Medicaid Managed Care Aligning Technology by Linking Interoperable Systems for Client Health Outcomes Program

Managed Care Model	Service Delivery Area	MCO Network Provider Type Associated with MCO Achievement Milestones	Incentive Arrangement Earned Expressed as Percent of MCO Capitation Payments
STAR PLUS	Tarrant	Children's	0.00%
STAR PLUS	Tarrant	Rural	0.75%
STAR PLUS	Tarrant	State-owned non-IMD	0.00%
STAR PLUS	Tarrant	Urban	4.25%
STAR PLUS	Travis	Children's	0.00%
STAR PLUS	Travis	Rural	0.50%
STAR PLUS	Travis	State-owned non-IMD	0.00%
STAR PLUS	Travis	Urban	4.50%

DRAFT



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Risk Management NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Approval of Security Camera Policy. This policy defines the purpose of the security cameras and establishes the appropriate use of the system by approved County employees.

TO: Commissioners Court

FROM: Leslie Contreras

DATE: 01/29/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

[Policy - Final.pdf](#)

Description

Policy

Type

Backup Material

BRAZOS COUNTY SECURITY CAMERA POLICY

1.0 OVERVIEW

- 1.1 Brazos County strives to maintain a safe and secure environment for its citizens, guests, and employees. As part of this objective, most county facilities are equipped with Security Cameras, which are being integrated with the countywide video surveillance platform managed by Information Technology and administered by Risk Management. Cameras assist with overall security measures and increase the potential identification and apprehension of person(s) who breach county policies and/or commit criminal acts. Cameras are not a guarantee of safety; however, they do serve as deterrents. The primary use of Security Cameras is to record images for future identification of individuals and activity in the event of violations of law or policy.

2.0 PURPOSE

- 2.1 The County of Brazos ("County") operates a Security Camera and Monitoring system ("security Cameras") at locations owned and/or leased by the County. This policy provides guidelines for the use, access and retrieval of data from the County's Security Cameras and Security Camera software. The policy outlines when and how security Cameras are to be installed, how images are to be stored and recorded, the appropriate use of Security Cameras, confidentiality of information and requests for archived video.

Participants that are granted access to the Security Cameras shall fall within one of four categories.

- a) User
- b) Advanced User
- c) System Manager
- d) Administrator

These classifications are defined below and will determine what level of access and responsibility each has to the Security Cameras.

3.0 DEFINITIONS

3.1 The following are key terms for the purpose of this policy and are defined as such.

- a. User – County employees that have been granted permissions through the formal approval process to access Cameras with view, playback and/or extraction capabilities of the system.
- b. Advanced User - personnel that have been designated by the County Judge to have access to Cameras, past recordings and extraction of video for either administrative or investigative purposes.
- c. System Manager – Information Technology staff directly responsible for the management and maintenance of the Security Cameras, management software and network to include but not limited to; required licensing, network cabling, network switches, storage systems, power injectors, surge suppressors, firmware/software updates, cleaning, aim and focus, etc. on behalf of the County.
- d. Administrator – Risk Management is directly responsible for the administration of the Security Cameras and will ensure proper camera placement, access and use is complied with under this policy along with any investigative access needed to complete its mission.
- e. Entertainment - the action of providing or being provided with amusement or enjoyment. People watching, being nosey, etc.
- f. Investigation - process used to gather and analyze information to address concerns or resolve issues. This includes collecting evidence for criminal investigations and incidents that occur on County property.
- g. Law Enforcement – licensed peace officers responsible for maintaining public order, enforcement of laws, and ensuring the safety and security of individuals and property. This includes but is not limited to activities such as crime prevention, investigation, apprehension of suspects, and upholding legal statutes. Examples of County Law Enforcement include Courthouse Security, Sheriff's Office, Constables, Bailiffs, Investigators, and Law Enforcement assigned to site security.

- h. Monitoring
 - 1. Monitoring – Viewing or watching of Security Camera feeds in real-time.
 - 2. Continuous Monitoring- is the process of using video surveillance Cameras to monitor an area for activity 24/7 or in a continual manner.
 - 3. Legitimate Business Use Monitoring– justifiable county business purpose for viewing Cameras live and/or playback Camera footage. Users must have a legitimate business reason for the monitoring of live surveillance footage.
- i. Open Records Request – is a written request through the County Judge's Office for access to County documents and records. These requests are made under the authority of open records acts, such as the Freedom of Information Act (FOIA).
- j. Surveillance Camera(s) – All fixed surveillance Cameras installed on County Property. This does not include body worn Cameras or in car cameras.

4.0 POLICY AND PROCEDURE

4.1 Placement and Installation of Cameras

Security Cameras may be installed in locations where the safety and security of members of the public, employees and property can be enhanced. This includes locations that engage in cash or credit transactions. Use of Security Cameras does not infer or ensure Continuous Monitoring by County personnel.

- a. Prior to the approval of any Camera additions, a risk assessment shall be done to determine a recommendation of approval or denial of the additional Cameras. The risk assessment will be used as a tool to help guide the approval or denial process only.
 - 1. For small additions to an existing fleet of Cameras, Risk Management will provide the risk assessment and route the assessment through the County Judge's Office for approval or denial. It will be the requesting department's responsibility to present and/or request any funding needed.
 - 2. For large additions to either an existing fleet or to a building that does not have a fleet of Cameras, Risk Management will provide a risk assessment and route that recommendation

back to the requesting department and the budget office. These purchases shall be required to go through the capital expenditures process and the Capital Committee to determine approval or denial of the addition and funding. It will be the requesting department's responsibility to present the funding request to Budget and the capital committee. Unless part of a capital improvement project, the Information Technology Department is responsible for the installation, placement, and ongoing maintenance of the security Camera equipment, cabling and connectivity. All capital improvement projects will be managed by Brazos County Project Management.

- b. All approved requests for the addition and installation of security Cameras on County property shall be routed to the Information Technology Department. The Information Technology Department will determine costs for budgeting purposes if needed. The requestor will be responsible for making sure funds are available for the purchase and installation. Depending on circumstances, the requestor may be required to request funding during the County's yearly budgeting process.
- c. The Information Technology Department as well as the county's contracted installers will be responsible for determining the best type of Camera(s), and the location where Camera(s) will be installed to get the best possible coverage for safety and security of the County.

4.2 Appropriate Use and Confidentiality:

- a. All Security Camera operation, Monitoring and recording will be conducted in a professional, ethical, and legal manner consistent with County policies, state and federal laws. Monitoring individuals based on characteristics of race, gender, sexual orientation, disability or other protected classification is prohibited.
- b. Security Cameras should never be used to manage employees, even just to "checkup" on them. In the event that it is believed a compliance problem exists with an employee, Department Heads are required to notify the HR Director or HR Assistant Director in writing and meet with HR to determine a course of action before turning to Security Camera footage or viewing. Failure to follow this procedure may result in disciplinary action.

- c. Information acquired from the security Cameras shall be used and disseminated for official purposes only. All information and/or observations made in the use of security Cameras are considered confidential to the extent allowed by law and are to only be used for official County and Law Enforcement purposes as described herein.
- d. Unauthorized use, duplication, alteration, tampering or destruction of the security Camera system or recordings by any individual may be in violation of County policies, state and/or federal laws and may subject the individual to applicable civil or criminal penalties and/or disciplinary action, up to and including termination.
- e. Sharing of video between employees is strictly prohibited unless obtained through an Open Records Request. The only exception to this rule is if the video is otherwise part of an Investigation where sharing between investigating parties is a necessity to resolve an official investigation, unless otherwise obtained by a formal Open Records Request.
- f. Playback of video footage shall not be played in view of any unauthorized user including employees and non-employees, unless view is required for investigation purposes.
- g. Any request for video footage or data from the security Camera system or software shall go through the proper procedures listed in Section 4.6 Request for Records.
- h. Recording or Photographs of footage (live or otherwise) on a mobile or personal recording device is strictly prohibited.
- i. Using the surveillance Camera system for Entertainment use is strictly prohibited. All parties with access to the system, shall monitor, view, playback, or extract video footage for Legitimate Business Use only.
- j. Any suspected misuse or unauthorized access to surveillance data must be reported immediately to the Risk Manager.
- k. Access to Security Cameras, Camera views and any resulting data may be terminated if an individual is found to be in violation of this policy. The decision to terminate access will be based on an investigation of the violation. Violation could also result in disciplinary action up to and including termination of employment.

- i. Any interference with Law Enforcement Investigations, incident monitoring and/or activities could result in loss of access and could include disciplinary action up to and including termination of employment.

4.3 Recordings, Data and Storage:

- a. All security Cameras are capable of recording continuously by a digital video recording system. Recorded video shall automatically erase after a designated period (14 days, 30 days, 45 days, 90 days, etc.).
- b. Recordings will be held for 14 days, except for certain buildings or areas that are determined to need a change in number of days of retention either by law, statute or for the safety and security of personnel, members of the public or property. This determination will be made by Risk Management and the County Judge.
- c. Recorded images will not be routinely monitored but may be reviewed in connection with incident investigations, formal requests, or as directed by the County Judge. All recorded information will be securely stored, and access will be restricted to authorized personnel that have approved access only.
- d. Information obtained through video Monitoring of the security Camera system will be used exclusively for safety, security, compliance with Brazos County's policy, Law Enforcement purposes, court proceeding (civil or criminal), internal investigations or other bona fide use as approved by the County Judge. Any video obtained for these reasons shall be retained in a secure manner until no longer needed and in accordance with County retention requirements.
- e. Should Monitoring reveal activity that violates laws or policy, an Investigation will be initiated. Brazos County Law Enforcement, or other appropriate agency taking part in an Investigation will have access to all Security Camera data through an Advanced User or the Administrator. This policy does not preclude individuals from reporting alleged criminal activity to a Law Enforcement agency.
- f. Digital media will be stored in a manner that preserves privacy and security.

4.4 Access and Use

- a. Only personnel approved by the County Judge as an "Advanced User" or "Administrator" and "System Manager" will be involved in, or have access to security Cameras, video, data or software. Access for Users could consist of live Camera view only, live view with past recordings, live view with past recordings and extraction capabilities. Users will have limited access to Camera views and the system. Access granted will depend on job duties and requirements of the individuals' responsibilities held for the County.
- b. Select personnel will be designated as an "Advanced User" "Administrator" and "System Manager". These personnel will have Access to all Camera views, playback and extraction capabilities. These shall include:
 1. **Advanced Users:**
 - Select Brazos County Sheriff's Office personnel for investigative and live Monitoring purposes.
 - Human Resources Director and Assistant Human Resources Director for internal investigative purposes.
 - Risk/Safety Coordinator for investigative purposes.
 2. **Administrator**
 - Risk Manager – will be required to pull reports and conduct audits for the usage of the system, manage requests of users, and conduct risk assessments, policy changes, investigations and updates when required.
 3. **System Manager**
 - Senior Services Manager, Senior Audio Video Specialist and Audio Video Specialist for administrative purposes of the Cameras and software as well as access to
 - Comply with Open Records Requests as needed.
 - Management of software and hardware of the Surveillance system.
- c. When an incident is suspected to have occurred, only Advanced Users, Administrators or other County staff at County Judge's discretion may review the video and images from the security Camera system.
- d. Only Users designated by this policy or otherwise approved by the County Judge in writing may extract, create and distribute copies of surveillance videos and/or images.

- e. Video Monitoring will be conducted only in areas where members of the public, employees and detainees do not have a reasonable expectation of privacy.
- f. Video Monitoring, or review will be conducted in a professional, ethical, and legal manner. Any diversion of surveillance records for other purposes (e.g., race, gender, sexual orientation, national origin, disability, surveillance of political or religious activities, personal use, or any purpose that does not follow State and Federal laws) is prohibited.
- g. Posting County security footage on social media, or news outlets is strictly prohibited except for Law Enforcement Investigations at the discretion of the Brazos County Sheriff. If Law Enforcement feels it is necessary to aid in an Investigation, video clips or images may be released to the media or the public only through Sheriff's Office designated Public Information Officer or the County's Public Communications Officer (media).
- h. Personnel involved in Monitoring and recording must be trained and supervised by their department head or elected official. It is the Department Head or Elected Officials' responsibility to train their employees on responsible use of the system, best practices on the use of the system and to ensure the employee(s) are adhering to this policy.
- i. Camera footage shall not be accessible from the public internet unless specifically approved in writing by the County Judge.
- j. Risk Management will conduct a periodic review of system data on the use of the Camera system to identify any potential conflicts with user activity and this policy. Users "use" reports will be provided to Risk Management upon request as a check against system abuse.

4.5 Approval Process for Access

- a. A Surveillance and Camera Use and Policy Committee ("Committee") shall be designated to implement this policy and review all access requests during the initial adoption of these procedures. The Committee shall be comprised of County personnel from several departments to give a diverse perspective for the policy and procedures created in this policy. The Committee is considered temporary and once the initial granting of access is complete, the Committee will dissolve, then the Administrator will assume administration and management of all access requests and any

Access Forms submitted.

- b. Personnel requesting access to Cameras and software features shall fill out and submit a Security Camera Access Request Form ("Access Form").
- c. The Access Form must be approved by the Department Head or Elected official prior to the form being routed to Risk Management.
- d. If an employee is requesting access to Camera views in an area that is managed by a separate Department or Department Head/Elected Official, approval will need to be granted by the Department Head or Elected Official residing in the area prior to the access form being submitted to Risk Management.
 - A Department Head/Elected Official has the right to appeal any access given to an employee not located in their department or building.
 - All appeals must be sent through Risk Management for review.
- e. All Access Request Forms shall be submitted to Risk Management. Risk Management along with the Committee (while active) shall review all requests and submit a recommendation to the County Judge for approval or denial of access.
- f. The County Judge will approve or deny the request.

4.6 Requests for Records:

- a. All requests for video recordings shall be coordinated through the Brazos County Judge's Office through an Open Records Request and may be subject to the protections and procedures of the Texas Public Information Act and/or other applicable confidentiality provisions and/or law.
- b. Advanced Users and Administrators will have the ability to extract and retain footage for investigative purposes only.
- c. All employment related requests including but not limited to employee evaluations and Monitoring shall be submitted through the Human Resources Department for extraction.
- d. All requests for video regarding damaged property, and contractor Investigations shall be submitted to Risk Management.

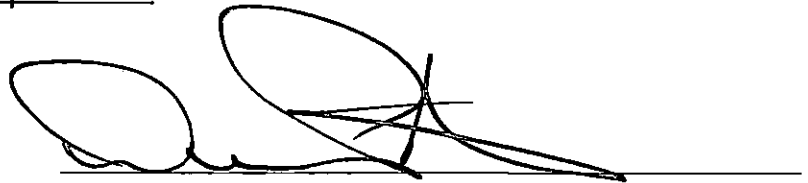
- e. County employee(s) are required to submit an Open Records Request to obtain any data or footage from the system. There are no exceptions to this even if the video is of the requesting employee.
- f. Retention of extracted video shall follow the Brazos County's Records Control Schedule managed by Records Management.

4.7. Ongoing Governance:

- a. All fixed surveillance Cameras and resulting security footage obtained from County owned Cameras is owned by Brazos County and must be maintained in accordance with this policy.
- b. Risk Management will bear the responsibility of enforcing this policy. The Risk Manager reserves the right, at any point in the future, to reconvene the Committee to address any new issues.
- c. The Committee could at any time be reconvened or be reestablished to serve as a steering and evaluation committee for any future changes to the software and hardware that encompasses the surveillance system.

This Policy was approved by Brazos County Commissioners Court

on FEBRUARY 4, 2025.



Duane Peters
Brazos County Judge



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Purchasing

NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Approval to purchase election equipment upgrade and supplies from Hart InterCivic in the amount of \$25,690.04.

TO: Commissioners Court

FROM: Presley Nelson

DATE: 01/31/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

Description

Type



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Purchasing

NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Approval requested from the Purchasing Department to declare a list of surplus property as salvage in accordance with Local Government Code 263.152 and authorize destruction or other means of disposal.

TO: Commissioners Court

FROM: Josue Loyola

DATE: 01/30/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

[February 2025 Destruction.docx](#)

Description

Destruction List

Type

Backup Material

February 2025 Destruction		
BCDC Jail	Equipment	Broken Office Chairs (17)
BCDC Jail	Equipment	Broken Wheelchair (1)
BCDC Jail	Equipment	Non-Operational Medical Exam Chair
BCDC Jail	Equipment	Broken Folding Tables (6)
BCDC Jail	Equipment	Soiled Inmate Mattresses (60)
BCDC Jail	Equipment	Broken Restraint Chair
BCDC Jail	Equipment	Broken Vacuum
BCDC Jail	Equipment	Broken 40" TVs (4)
BCDC Jail	Clothing	17 Bags of worn, torn, or soiled inmate clothing/linens
Surplus Administration	Furniture	Office Chairs (3)
Surplus Administration	Equipment	Protect 98 Infomotion (134906)
Surplus Administration	Equipment	Protect 98 Infomotion (247608)
Surplus Administration	Equipment	Protect 98 Infomotion (135906)
Surplus Administration	Equipment	Protect 98 Infomotion (197806)
Surplus Administration	Equipment	Protect 98 Infomotion (197906)
Surplus Administration	Equipment	Protect 98 Infomotion (135106)

Approved by Commissioner's Court on this _____ day of _____, 2025 by

_____ holding the position of _____



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Purchasing NUMBER:
DATE OF COURT MEETING: 2/4/2025
ITEM: Approval of Amendment #1 to Contract #25-021 Copier Maintenance with Xerox Business Solutions to increase the number of machines on the service agreement.
TO: Commissioners Court
FROM: Presley Nelson
DATE: 01/29/2025
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
Partly_Executed_Contract_Amendment.pdf	Amendment #1	Backup Material
New_Service_Agreement_partly_executed.pdf	Service Agreement	Backup Material
Fully_Executed_Contract.pdf	Original Contract	Backup Material

AMENDMENT #1 TO 25-021- COPIER MAINTENANCE FOR BRAZOS COUNTY

THIS AMENDMENT TO 25-021 ALSO KNOWN AS Copier Maintenance for Brazos County ("Amendment") is entered into and effective 1st day of November, 2024 ("Effective Date") through September 30, 2025 ("Expiration Date") by and between **Brazos County** ("Customer"), and **Dahill Office Technology Corp. dba Xerox Business Solutions Southwest** ("Provider") each of which may alternatively be referred to herein as a "Party" and collectively as the "Parties". All capitalized terms in this Amendment shall have the same meaning as in the Agreement (as defined below) unless otherwise stated herein.

RECITALS

WHEREAS, the Parties entered into that certain original contract #25-021 ("Agreement") for purposes of Xerox Business Solutions to provide copier maintenance for Brazos County; and

WHEREAS, the Parties desire to amend the list of maintained machines as set forth in original contract #25-021.

AGREEMENT

NOW THEREFORE, in consideration of the above premises, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto agree to amend the Agreement as follows:

1. Increasing the number of machines included on the contract from 31 to 39.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be signed by their authorized representatives as of the Effective Date. This Amendment may be executed in counterparts, all of which taken together shall constitute one instrument. Electronic or facsimile signatures are acceptable forms of execution of this Amendment and shall be binding on all Parties hereto.

BRAZOS COUNTY

Signature

DUANE PETERS

Name

COUNTY JUDGE

Title

2/4/25

Date

Xerox Business Solutions

Signature

LISA O'FLYNN

Name

REGION CFO

Title

1/27/2025

Date

Device Schedule

Customer COUNTY OF BRAZOS

Deal # 20343289

Location #	Location Description	Pool	Model	Serial/ID*
1	272nd DISTRICT COURT	ALL	B7135H	QPA092456
2	ASSOC JUDGE #1	ALL	B8155H	ZQV627117
3	COUNTY JUDGE	ALL	C8155H	ZRC714599
4	DISTRICT CLERK 1	ALL	B8155H	ZQV627140
5	ELECTIONS	ALL	B8155H	ZQV627181
6	JURY SERVICES	ALL	B7135H	QPA089679
7	JUVENILE ACADEMY	ALL	B8155H	ZQV625209
8	PURCHASING	ALL	B8155H	ZQV625088
9	TAX OFFICE 2	ALL	B8170H	HHZ770257

*if available

Ⓟ Initials

**BRAZOS COUNTY COPIER MAINTENANCE
SERVICE CONTRACT**

BRAZOS COUNTY PURCHASING DEPT.
200 S. Texas Ave., Ste. 352
Bryan, Texas 77803
Telephone (979) 361-4292

Contract No. 25-021
Page 1 of 11 Pages

GENERAL REQUIREMENT FOR CONTRACT

I, David Milne as a duly authorized representative of Dahill Office Technology Corporation
dba Xerox Business Solutions Southwest
"Contractor" willingly attest to perform (or deliver) as per **Exhibit A** for Brazos County.
I further agree to all of the provisions and specifications contained in this contract.

TERM

The term of this contract will be for one (1) year, beginning October 1, 2024 through September 30, 2025.

ASSIGNMENT

The successful offeror may not assign, sell or otherwise transfer this contract without written permission of Brazos County Commissioners Court. Should there be a change in ownership or management; the contract shall be terminated unless a mutual agreement is reached with the new owner or manager to continue the contract with its present provisions and prices.

AWARD

Brazos County reserves the right to award this contract on the basis of LOWEST AND BEST OFFER in accordance with the laws of the State of Texas, to waive any formality or irregularity, to make awards to more than one offeror, to reject any or all bids. The County reserves the right to accept or reject in part or in whole, any IQs submitted, and to waive any technicalities for the best interest of the County.

BIDDERS RESPONSIBILITY

It is the bidder's sole responsibility to print and review all pages of the bid document, attachments, questions and responses, addenda, and special notices. The Certification of Bid Form must be completed to include full firm name, mailing address, telephone number, email address, Vendor Tax Identification number and signed by an authorized representative of the firm. Failure to provide signature on the Certification of Bid Form renders bid non-responsive. Failure to complete the submission of all required forms, including but not limited to the Reference Page, Legislative Certification & Debarment Verification form, Questionnaires (when applicable), Addenda (including revised forms), and any other specified forms or documents may be grounds for rejection of entire bid. By submitting a response to this solicitation, the bidder agrees to comply with HB 1295, Government Code 2252.908. Bidder agrees to provide Brazos County the "Certificate of Interested Parties", Form 1295 as required, pending award, renewal, amended or extended contract. Visit https://ethics.state.tx.us/whatsnew/elf_info_form1295.htm for more information. In the event of a needed change in the specifications sent to the bidder, it is understood that all the foregoing terms shall apply to the addendum or addenda.

CONTRACT OBLIGATION

Brazos County Commissioners Court must award the contract and Brazos County Judge, or other person authorized by Brazos County Commissioners Court must sign the contract before it becomes binding on Brazos County or the offerors. Department heads are NOT authorized to sign contracts for Brazos County. Binding contracts shall remain in effect until all products and/or services covered by this purchase have been satisfactorily delivered and accepted.

QUANTITIES

The quantities specified in this contract are estimates only. Brazos County does not guarantee to purchase any minimum quantities or services other than those listed on a purchase order.

HOLD HARMLESS AGREEMENT

Contractor, the successful offeror, shall indemnify and hold Brazos County harmless from all claims for personal injury, death and/or property damage resulting directly or indirectly from contractor's performance. Contractor shall procure and maintain, with respect to the subject matter of this bid, appropriate insurance coverage including, as a minimum, public liability and property damage with adequate limits to cover contractor's liability as may arise directly or indirectly from work performed under terms of this contract. Certification of such coverage must be provided to Brazos County upon request.

INSPECTIONS & TESTING

Acceptance of merchandise, work, and/or equipment provided shall be made by Brazos County at the sole discretion of the Commissioners Court when all terms and conditions of the contract and specifications have been met to its satisfaction, including the submission to Brazos County of any and all documentation as may be required. Title and Risk of Loss of the goods shall not pass to Brazos County until the County actually accepts and takes possession of the goods at the point or points of delivery.

ADDITION/MODIFICATION OF LOCATIONS OR SERVICES

Brazos County reserves the right to add locations as these additional locations may be required. Locations to be added may include, but not limited to, expansions or additions to existing facilities and acquisition or construction of new properties. In the event that Brazos County makes significant structural changes to an existing facility that impacts the contractor's cost in providing the services anticipated by this contract such change may be treated as a new facility and the procedures provided for in this section may be followed in determining an appropriate price.

In the event Brazos County wishes to add other locations to a group under the contract, a quotation will be solicited from the incumbent contractor in good standing for the group in which the new location is appropriately situated.

In the event Brazos County shall sell, vacate, abandon, or otherwise dispose or terminate a location to which the contract applies, all existing contracts for services applicable to such location, the portion of this contract that applies to such locations is terminated. All remaining portions of the contract will remain intact. Brazos County will endeavor to give the contractor written notice of such termination of locations a minimum of thirty (30) days in advance.

SUBCONTRACTING

Any subcontracting must be approved prior to commencement of the Contract by Brazos County.

INVOICES & PAYMENTS

Payments to contractors will not be made if the contractor cannot produce a Brazos County Purchase Order. Contractor shall submit an original invoice on each purchase order or purchase release after each delivery, indicating the purchase order number. Invoices must be itemized. Any invoice, which cannot be verified by the contract price and/or is otherwise incorrect, shall be corrected by the contractor. Brazos County will only be required to pay for materials actually received and/or services actually provided. Brazos County shall not be required to pay for materials or services described in the contract that are not used or provided by the contractor in completion of the contract. This term supersedes any contradicting terms throughout the contract and/or any attachments.

When multiple deliveries and/or services are required, the contractor may invoice following each delivery or performance of service and Brazos County will pay on invoice within thirty (30) days upon receipt of invoice. Contracts providing for a monthly charge will be billed and paid on a monthly basis only. The contractor will provide an invoice for each month in which Brazos County is responsible for payment, during the duration of the contract. Prior to any and all payments made for goods and/or services provided under this contract, the contractor should provide their Taxpayer Identification Number or Social Security number as applicable. This information must be on file with Brazos County Auditor's office. Failure to provide this information may result in a delay in payment and/or back-up withholding as required by the Internal Revenue Service.

PRICING

Prices for all goods and/or services shall be firm for the duration of this contract and shall be stated on the Pricing/Delivery Information form. **Prices shall be all inclusive: No price changes, additions, or subsequent qualifications will be honored during the course of the contract.** All prices must be written in ink or typewritten. Pricing on all transportation, freight, drayage and other charges are to be prepaid by the contractor and included in the bid prices. If there are any additional charges of any kind, other than those mentioned above, specified or unspecified, offeror **MUST** indicate the items required and attendant costs or forfeit the right to payment for such items. Where unit pricing and extended pricing differ, unit pricing prevails.

TAXES

Brazos County is exempt from all federal excise, state and local taxes unless otherwise stated in this contract. Brazos County claims exemption from all sales and/or use taxes under Texas Tax Code §151.309, as amended. Texas Limited Sales Tax Exemption Certificates will be furnished upon written request to Brazos County Purchasing Agent.

GOVERNING FORMS

In the event of any conflict of interpretation of any part of this overall contract, Brazos County's interpretation shall govern. In the event of a conflict between the terms, conditions, provisions, and specifications of this contract and any other terms, conditions, provisions, and specifications provided by the contractor; the terms of this contract shall supersede.

GOVERNING LAW AND VENUE

This bid solicitation is governed by the laws of the State of Texas, specifically, the competitive bidding requirements of the County Purchasing Act, Texas Local Government Code, §262.021 *et seq.*, as amended. Offerors shall comply with all applicable federal, state and local laws and regulations. Offeror is further advised that these requirements shall be fully governed by the laws of the State of Texas and that Brazos County may request and rely on advice, decisions and opinions of the Attorney General of Texas and Brazos County Attorney concerning and portion of these requirements. Potential vendors are advised they may have disclosure requirement pursuant to Texas Local Government Code, Chapter 176. This law requires persons desiring to do business with the County to disclose any gifts that have an aggregate value in excess of \$250.00 given to any employee of the County, County Official to the County Official's family members or employment of any employee of the County, County Official or the County Official's family members during the preceding twelve (12) month period. The disclosure questionnaire must be filed with the Brazos County Clerk. Refer to Texas Local Government Code, Chapter 176 for the details of this law. Bidder understands that Brazos County is a government subject to Texas State and Federal public information statutes. Venue shall lie exclusively in Brazos County, Texas, notwithstanding anything to the contrary.

COMPLIANCE WITH LAW

The Contractor's work and materials shall comply with all state and federal laws, municipal ordinances, regulations, and directions of inspectors appointed by proper authorities having jurisdiction.

The Contractor shall perform and require all subcontractors to perform the work in accordance with applicable laws, codes, ordinances, and regulations of the State of Texas and the United States and in compliance with OSHA and other laws as they apply to its employees. In the event any of the conditions of the specifications violate the code for any industry, then such code conditions shall prevail.

The Contractor shall follow all applicable state and federal laws, municipal ordinances, and guidelines concerning soil erosion and sediment control throughout the Project and warranty term.

DISQUALIFICATION OF OFFEROR

Upon signing this contract, an offeror offering to sell supplies, materials, services, or equipment to Brazos County certifies that the offeror has not violated the antitrust laws of this state codified in Texas Business and Commerce Code §15.01, *et seq.*, as amended, or the federal antitrust laws, and has not communicated directly or indirectly the bid made to any competitor or any other person engaged in such line of business. Any or all bids may be rejected if Brazos County believes that collusion exists among the offerors. Bids in which the prices are obviously unbalanced may be rejected. Requests to withdraw a submitted bid or proposal are subject to the approval of the Purchasing Agent.

SEVERABILITY

If any section, subsection, paragraph, sentence, clause, phrase or word of these requirements or the specifications shall be held invalid, such holding shall not affect the remaining portions of these requirements and the specifications and it is hereby declared that such remaining portions would have been included in these requirements and the specifications as though the invalid portion had been omitted.

SILENCE OF SPECIFICATIONS

The apparent silence of specifications as to any detail, or the apparent omission from it of a detailed description concerning any point, shall be regarded as meaning that only the best commercial practice is to prevail and that only material and workmanship of the finest quality are to be used. All interpretations of specifications shall be made on the basis of this statement. The items furnished under this contract shall be new, unused of the latest product in production to commercial trade and shall be of the highest quality as to materials used and workmanship. Manufacturer furnishing these items shall be experienced in design and construction of such items and shall be an established supplier of the item bid.

TERMINATION

Brazos County reserves the right to terminate the contract for default if offeror breaches any of the terms therein, including warranties of offeror or if the offeror becomes insolvent or commits acts of bankruptcy. Such right of termination is in addition to and not in lieu of any other remedies which Brazos County may have in law or equity. Default may be construed as, but not limited to, failure to deliver the proper goods and/or services within the proper amount of time, and/or to properly perform any and all services required to Brazos County's satisfaction and/or to meet all other obligations and requirements. Brazos County may terminate the contract without cause upon thirty (30) days written notice

POLICY REQUIREMENTS FOR CERTIFICATE OF INSURANCE**CONTRACTOR'S INSURANCE**

The contractor(s) before starting work for Brazos County, must furnish Brazos County a Certificate of Insurance or other acceptable evidence from a reputable insurance company or companies with an A.M. Best Rating of AA (such companies to be acceptable to Brazos County) licensed to write insurance in the state of Texas, showing that the contractor is covered by the insurance as follows:

- (1) Statutory Workers Compensation Insurance with Employers Liability Insurance in the amount of \$1,000,000. In the event any work is sublet, the contractor shall require the subcontractor similarly to provide the same coverage and shall himself acquire evidence of such coverage on behalf of the subcontractor. Waiver of subrogation is required. (TLC Sec. 401.011)
- (2) Commercial General Liability Insurance with a \$ 1,000,000 Combined Single Limit. The policy shall be on the Comprehensive General Liability 1986/90 occurrence form, and shall include coverage for acts of independent contractors, and shall name Brazos County as an additional insured. Waiver of subrogation is required. No claims made policies will be acceptable without prior approval by the Commissioners Court/Risk Management.
- (3) Automobile Public Liability Insurance with a \$1,000,000 Combined Single Limit, in all self-propelled vehicles used in connection with the contract, whether owned, non-owned or hired.

The Certificate of Insurance furnished to Brazos County shall contain a provision that coverage under such policies shall not be canceled or materially changed until at least 30 days prior written notice has been given to Brazos County.

LIMITATIONS

The parties are aware that there are constitutional and statutory limitations on the authority of Brazos County to enter into certain terms and conditions of the contract, including, but not limited to, authorizations of the placement of liens on Brazos County property; disclaimers and limitations of warranties; disclaimers and limitations of liability for damages; waivers, disclaimers and limitations of legal rights, remedies, requirements and processes; limitations of periods to bring legal action; granting control of litigation or settlement to another party; liability for acts or omissions of third parties; payment of attorneys' fees; dispute resolution; indemnities; and confidentiality (collectively, the "Limitations"). Any contract terms and conditions related to the Limitations will not be binding on Brazos County except to the extent authorized by the laws and Constitution of the State of Texas.

COVERAGES/WAGES

Nothing in this contract shall be construed as making Brazos County responsible for the payment of compensation and/or any benefits for contractor including health, property, motor vehicle, workers' compensation, disability, death, and dismemberment insurance for the contractor's employees and/or equipment. Nothing in the contract shall be construed as making Brazos County responsible for wages, materials, logistical support, equipment, and related travel expenses incurred by the contractor.

SOVEREIGN IMMUNITY

The parties understand that Brazos County does not waive or relinquish any immunity or defense on behalf of itself, officers, employees, agents, and volunteers as a result of its execution of this contract and the performance of the covenants contained herein. Further, Brazos County is not responsible for any civil liability that arises from any act or omission made within the course and scope of this contract. The parties understand and agree that Brazos County does not assume civil liability under any theory of law for the actions of the contractor in providing services hereunder.

NOTICES

Notices shall be mailed to the addresses designated herein or as may be designated in writing by the parties from time to time and shall be deemed received when sent postage prepaid U.S. Mail to the following addresses:

**BRAZOS COUNTY:
Brazos County, Texas
Duane Peters, Brazos County Judge
200 South Texas Avenue, Suite 332
Bryan, Texas 77803**

CONTRACTOR:

Sales Contract Name:

Phone Number:

Billing Info:

Copier Maintenance
Service Contract

210-805-8200

dahill.paymyinvoice@xerox.com

FISCAL FUNDING CLAUSE

Notwithstanding any provisions contained herein, the obligations of Brazos County are expressly contingent upon the availability of funding for the obligations contained herein for the term of the contract and any extensions and renewals thereto.

WAIVERS

No waiver by either party hereto of any term or condition of this contract shall be deemed or construed to be a waiver of any other term or condition or subsequent waiver of the same term or condition.

ENTIRE CONTRACT

This contract represents the entire and integrated agreement between Brazos County and the contractor and supersedes all prior negotiations, representations, or contracts, either written or oral. This contract may only be amended by written instrument approved and executed by the parties.

AVAILABILITY AND RETENTION OF RECORDS

All records relating to the service provided under this contract and supporting documentation for invoices submitted to Brazos County by the contractor shall be retained and made available by the contractor for audit by Brazos County, its duly authorized representatives, the State of Texas (including, but not limited to the Auditor of the State of Texas, Inspector General or duly appointed law enforcement officials) and agencies of the United States Government. Such records shall be returned by contractor and made available for any time period required by state or federal law. If changes occur in the governing state or federal law, regarding retention records, contractor shall comply with such changes. If an audit is initiated before the expiration of such time periods required by state or federal law regarding retention of records, the contractor shall retain such records until the audit is concluded and all issues resolved. Contractor shall provide Brazos County with copies of such audits that be conducted with respect to the contract. The requirements of Subchapter J, Chapter 552, Government Code, may apply to this contract and the contractor or vendor agrees that the contract can be terminated if the contractor or vendor knowingly or intentionally fails to comply with a requirement of that subchapter. This provision is mandatory and may not be altered or deleted, as required by Sec. 552.372(b) of the Texas Government Code.

AUDIT RESPONSIBILITY

The contractor shall be responsible for receiving, replying to and/or complying with any audit exception by appropriate federal, state or local audit directly related to the provision of this contract.

The contractor shall repay to Brazos County the full amount received for duplicate billings, erroneous billings, false or deceptive claims. The contractor recognizes and agrees that Brazos County may withhold any money due and recover through any appropriate method any money erroneously paid under this contract if evidence exists of less than full compliance with this contract.

INDEMNIFICATION

The contractor shall defend, indemnify and save harmless Brazos County and all its officers, agents, and employees from all suits, actions, or claims of any character, name and description including attorney's fees expenses brought for or on account of any injuries or damages received or sustained by any person or persons or property, by or from the said contractor or his employees or by or in consequence of any negligence in safeguarding the work, or through the use of unacceptable materials in construction of the work, or by or on account of any act of omission, the Worker Compensation Law or any other law, ordinance, order or decree, and so much of the money due the said contractor under and by virtue of his contract as shall be considered necessary by Brazos County may be retained for the use of Brazos County, or in case no money is due, his sureties shall be held until suit or suits, action or actions, claim or claims for injury or damages as aforesaid shall have been settled and satisfactory evidence to that effect furnished Brazos County. Contractor shall defend, indemnify and save harmless Brazos County, its officers, agents and employees in accordance with this indemnification clause regardless of whether the injury or damage is caused in part by Brazos County, its officers, agents or employees.

V.T.C.A. LOCAL GOVERNMENT CODE §262.0276

THIS SECTION MUST BE COMPLETED. FAILURE TO COMPLETE THIS SECTION WILL DISQUALIFY THE BID.

Brazos County shall refuse to enter into a contract or other transaction with a person who owes a debt to the County per V.T.C.A Local Government Code §262.0276.

- a. This refusal to award a contract to or enter into a transaction with a person, pertains to an apparent low bidder or successful proposer that is indebted to the County;
- b. "Person" includes an individual, sole proprietorship, corporation, nonprofit corporation, partnership, joint venture, limited liability company, and any other entity that proposes or otherwise seeks to enter into a contract or other transaction with the County requiring approval by the Commissioner's Court;
- c. "Debt shall include delinquent taxes, fines, fees, or delinquencies arising from written agreements with the County.
- d. Prior to award of a contract by the Commissioners' Court, the Purchasing Department will request a statement of account from the Brazos County Tax Office.
- e. Any "debt" as defined above, that is reflected on the statement of account, will be documented and placed in the bid file. The bid or proposal from the person with the debt shall be considered "non-responsive" and "not responsible", eliminating it from any further consideration of award.
- f. These provisions shall apply to any "person" owned, partially owned, managed, operated or represented by a "person" indebted to the County.

Please list all the names of the individuals that have ownership, officers, managers, and board of directors that you have associated with your entity below.

Name	Title (Owner, Officer, Director, Manager, Etc.)
Ezequiel Bardas	President XBS Southwest and West
David Milne	CFO
Tony Damaini	Senior VP of Inventory

LEGISLATIVE CERTIFICATIONS

Brazos County is federally mandated to adhere to the directions provided in the President’s Executive Order (EO) 13224, Executive Order on Terrorist Financing – Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten to Commit, or Support Terrorism, effective 9/24/2001 and any subsequent changes made to it via cross-referencing respondents/vendors with the Federal General Services Administration’s Excluded Parties List System (EPLS, <https://www.sam.gov>), which is inclusive of the United States Treasury’s Office of Foreign Assets Control (OFAC) Specially Designated National (SDN) list. Respondent certifies that the responding entity and its principals are eligible to participate in this transaction and have not been subjected to suspension, debarment, or similar ineligibility determined by any federal, state or local governmental entity and that Respondent is in compliance with the State of Texas statutes and rules relating to procurement and that Respondent is not listed on the federal government's terrorism watch list as described in Executive Order 13224. Entities ineligible for federal procurement are listed at <https://www.sam.gov>. The undersigned affirms the non-debarment statement above, that they are duly authorized execute this contract. The company representative below further affirms, that the company submitting this proposal, under the provisions of Subtitle F, Title 10, Government Code Chapter 2271:

- 1. Does not boycott Israel currently; and
- 2. Will not boycott Israel during the term of the contract.

Pursuant to Section 2270.001, and 2274.002 Texas Government Code:

- 1. “Boycott Israel” means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made or ordinary business purposes; and
- 2. “Company” means a for-profit sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or any limited liability company, including a wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of those entities or business associations that exist to make a profit.
- 3. If Respondent is required to make a verification pursuant to Section 2274.002 of the Texas Government Code, Respondent verifies that Respondent does not boycott energy companies and will not boycott energy companies during the term of the Contract. If Respondent does not make that verification, Respondent must so indicate in its Response and state why the certification is not required.
- 4. If Respondent is required to make a verification pursuant to Section 2274.002 of the Texas Government Code, Respondent verifies that it (1) does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association and (2) will not discriminate during the term of the contract against a firearm entity or firearm trade association. If Respondent does not make that verification, Respondent must so indicate in its Response and state why the verification is not required.

Company Name: Dahill Office Technology Corporation dba Xerox Business Solutions Southwest

Authorized Company Representative: David Milne

Address: 10 Capitol Street

Nasua, NH 03063

Signature: *David Milne*
David Milne (Sep 19, 2024 10:42 EDT)

Date: 9/19/2024

Contract #: 24-017

CERTIFICATION OF BID

The undersigned further affirms the non-debarment statement above, that they are duly authorized execute this contract, that this bid has not been prepared in collusion with any other vendor, and that the contents of this bid have not been communicated to any other vendor prior to the official opening of this bid.

Signed By: David Milne Title: CFO
David Milne (Sep 19, 2024 10:43 EDT)

Typed Name: David Milne

Company Name: Dahill Office Technology Corporation Phone Number: 210-805-8200
dba Xerox Business Solutions Southwest

Email Address: david.milne@xerox.com

Mailing Address: 10 Capitol Street Nasua NH 03063
P.O. Box or Street City State Zip

Employer Identification Number: 58-2481442

Approved by Commissioners' Court on this 24 day of Sept. 2024 by
[Signature] Holding the position of County Judge

The following items should be completed and included in your bid submission. Failure to include these items will disqualify your bid.

- V.T.C.A. Local Government Code §262.0276 for Tax Verification (PAGE 9)
- Legislative Certification & Debarment Verification (PAGE 10)
- Certification of Bid (PAGE 11)

BILL TO			SALES & SERVICE AGREEMENT			SHIP TO		
CUSTOMER NAME BRAZOS COUNTY			CUSTOMER NAME BRAZOS COUNTY					
ADDRESS 200 S. TEXAS AVE. SUITE 218/ PO BOX 914			ADDRESS 200 S. TEXAS AVE. SUITE 218					
CITY, STATE ZIP BRYAN, TX 77803			CITY, STATE ZIP BRYAN, TX 77803					
BILL TO CONTACT PERSON PRESELY NELSON	BILL TO PHONE NUMBER 979-361-4291	BILL TO EMAIL PNelson@Brazoscountytx.gov	SHIP TO CONTACT PERSON PRESELY NELSON	SHIP TO PHONE NUMBER 979-361-4291	SHIP TO EMAIL PNELSON@BRAZOSCOUNTYTX.GOV			
SALES PERSON MARK HITT	CUSTOMER PURCHASE ORDER #	COMPANY REFERENCE #	SERVICE CONTRACT CONTRACT #	REPLACES C/N53396-02 CNS3396-02	MPS CONTRACT CONTRACT #			
[RENTAL PAYMENT/LEASE PAYMENT/CASH AMOUNT]			SERVICE PAYMENT			MPS PAYMENT		
			\$1,676.76					

TERMS OF PAYMENT: NET THIRTY (30) DAYS FROM DATE OF INVOICE

QTY	MODEL/PRODUCT #	LOCATION	DESCRIPTION	METER POOLS	PRICE	TOTAL PRICE
			SEE ATTACHED SCHEDULE A			\$1,676.76

<input checked="" type="checkbox"/> SEE PRODUCT SCHEDULE (SCHEDULE A)	<input type="checkbox"/> SEE TRADE-IN EQUIPMENT / LEASE RETURN FORM	SUBTOTAL	\$1,676.76
		SPECIAL SERVICES FEES	0

NOTE / ADJUSTMENT DETAILS

MAINTENANCE AGREEMENT ONLY

OTHER ADJUSTMENTS **0**

CONTRACT TYPE	EFFECTIVE DATES	TRANSACTION TYPE
<input type="checkbox"/> CASH SALE <input type="checkbox"/> RENTAL <input type="checkbox"/> LEASE <input checked="" type="checkbox"/> MAINTENANCE ONLY	TERM IN MONTHS 12 PROPOSED START DATE	Actual start date based on delivery or lease commencement. 10/1/2024

CONTRACT TERMS		NOTES
SERVICE MPS <input checked="" type="checkbox"/> <input type="checkbox"/> All parts, labor, drums and supplies; excluding paper and staples <input type="checkbox"/> <input type="checkbox"/> All parts and labor, including drums; excluding supplies, paper, and staples <input type="checkbox"/> <input type="checkbox"/> Includes other (indicate)		

CONTRACT POOLS		INCLUDED IN LEASE PAYMENT		<input checked="" type="checkbox"/> SERVICE	<input type="checkbox"/> MPS
POOL	VOLUME	OVG. RATE	PAYMENT	BASE FRQNCY	OVG. FRQNCY
A3 DEVICES	160,000BW / 16,500 COLOR	0.006BW / 0.04 COLOR	INCLUDED ABOVE	MONTHLY	QUARTERLY



REMOTE SERVICE TECHNOLOGY <input checked="" type="checkbox"/>	ADA/ADM <input type="checkbox"/>	FM AUDIT <input type="checkbox"/>	DECLINE <input type="checkbox"/>	PRIMARY METER CONTACT	
TECHNOLOGY CONTACT PERSON PRESELY NELSON	TECH PHONE # 979-361-4291	TECH EMAIL PNELSON@BRAZOSCOUNTYTX.GOV	METER CONTACT PERSON PRESELY NELSON	METER PHONE # 979-361-4291	METER EMAIL PNELSON@BRAZOSCOUNTYTX.GOV

Company will charge a fee per machine per average billing cycle should customer decline meter and supply technology app installation.

QTY	MODEL / PRODUCT #	SOFTWARE & DESCRIPTION	<input type="checkbox"/>	SEE SOW FOR DETAILS	TOTAL PRICE

CUSTOMER ACCEPTANCE

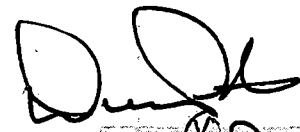

By executing this agreement, I acknowledge that I have read and understand this agreement and I certify that I am authorized to execute this agreement on behalf of customer. Authorized signature acknowledges terms / conditions and expiration dates or meter readings. The terms and conditions on the face and reverse side of this agreement correctly set forth the entire agreement between parties.

AUTHORIZED CUSTOMER SIGNATURE: 	TITLE: County Judge
SIGNER'S NAME (PRINTED): DUANE PETERS	DATE: 9/24/24
COMPANY SALES: 	DATE: 9/17/24

Initials

SCHEDULE A - SALES AND SERVICE AGREEMENT

Brazos County Location	Equipment model	Serial number	Equipment number	Address	City	State	Zip
COUNTY OF BRAZOS - JUVENILE- ACADEMY	XWC5855	EX7004024	H4424	1904 W HWY 21	BRYAN	TX	77803
COUNTY OF BRAZOS	XWC5875	EX9306444	K3456	1835 Sandy Point Rd	BRYAN	TX	77807
COUNTY OF BRAZOS - COUNTY ATTORNEY 2	XWC5955	A2M747395	EQ243875	300 E 26TH STSTE 1300	BRYAN	TX	77803
COUNTY OF BRAZOS - TAX OFFICE 1	XWC5955	A2M747509	EQ245490	4151 County Park Court	BRYAN	TX	77802
COUNTY OF BRAZOS - EMPLOYEE MED CLINIC	XVLB7035	5DA081816	EQ248805	300 E WILLIAM J BRYAN PKWY STE 200	BRYAN	TX	77803
COUNTY OF BRAZOS - EXPO ADMIN OFFICE	XALB8055	Y4X825395	EQ249425	5827 LEONARD ROAD	BRYAN	TX	77807
COUNTY OF BRAZOS - ASSOC. JUDGE 1	XALB8055	Y4X824411	EQ249426	300 E 26TH #210	BRYAN	TX	77803
COUNTY OF BRAZOS - JAIL MEDICAL	XALB8055	Y4X825465	EQ249430	1835 Sandy Point Rd	BRYAN	TX	77807
COUNTY OF BRAZOS - COUNTY CLERK	XALB8075	3AG872398	EQ249887	300 E 26TH STSTE 1430	BRYAN	TX	77803
COUNTY OF BRAZOS - CONSTABLE PCT. 1	XVLB7035	5DA085229	EQ250183	12845 FM 2154STE 140	BRYAN	TX	77845
COUNTY OF BRAZOS - MPO	XALC8045	8TB556339	EQ251468	309 N WASHINGTON AVESTE 14	BRYAN	TX	77803-5369
COUNTY OF BRAZOS - SHERIFF CID	XALC8055	8TB548491	EQ251665	1700 HWY 21	BRYAN	TX	77803
COUNTY OF BRAZOS - JAIL - INTAKE 1	XALB8055	Y4X862145	EQ282014	1835 Sandy Point Rd	BRYAN	TX	77807
COUNTY OF BRAZOS - JUVENILE - DETENTION 2	XALB8170	HHZ167649	EQ307013	1904 W HWY 21	BRYAN	TX	77803
COUNTY OF BRAZOS - HEALTH DEPARTMENT	XALB8170	HHZ168387	EQ312435	201 N TEXAS AVE	BRYAN	TX	77803
COUNTY OF BRAZOS - AG EXTENTION OFFICE	XALC8155	EHQ370743	EQ372694	4153 COUNTY PARK CT	BRYAN	TX	77802
COUNTY OF BRAZOS - SHERIFF UPSTAIRS	XALC8155	EHQ363359	EQ373146	1700 HWY 21	BRYAN	TX	77803
COUNTY OF BRAZOS - JUVENILE - DETENTION 1	XALB8155	HQH814316	EQ381971	1904 HWY 21 WEST	BRYAN	TX	77807
COUNTY OF BRAZOS - JAIL - RECORDS	XALB8170	HHZ765963	EQ381992	1835 Sandy Point Rd	BRYAN	TX	77807
COUNTY OF BRAZOS - BRAZOS CENTER	XVLB7135	QPA085623	EQ382043	3232 Briarcrest Dr	BRYAN	TX	77802
COUNTY OF BRAZOS - HUMAN RESOURCES	XALC8135	EK2315869	EQ382238	200 S TEXAS AVEN# 205	BRYAN	TX	77803
COUNTY OF BRAZOS - TAX OFFICE 2	XALB8170	HHZ766018	EQ382821	4154 COUNTY PARK CT	BRYAN	TX	77802
COUNTY OF BRAZOS - TREASURES OFFICE	XVLB7130	QPA087923	EQ389127	200 S TEXAS AVEN# 240	BRYAN	TX	77803
COUNTY OF BRAZOS - CCL #1	XVLB7130	QPA087973	EQ389128	200 S Texas Ave	BRYAN	TX	77803
COUNTY OF BRAZOS - ROAD & BRIDGE	XALC8135	EK317269	EQ389130	2617 W HWY 21	BRYAN	TX	77803
COUNTY OF BRAZOS - VETERANS SERVICES	XVLB7135	QPA088041	EQ389131	200 S TEXAS AVEN# 167	BRYAN	TX	77803
COUNTY OF BRAZOS - DISTRICT ATTORNEY	XALB8155	HQH812961	EQ389134	300 E 26TH # 310	BRYAN	TX	77803
COUNTY OF BRAZOS - JAIL - INTAKE 2	XALB8170	HHZ491510	EQ389135	1835 Sandy Point Rd	BRYAN	TX	77807
COUNTY OF BRAZOS - FLEET SERVICES	XALB8155	HQH819523	EQ389300	1601 LOUIS ST	BRYAN	TX	77803
COUNTY OF BRAZOS - COMM. COURT	XALC8155	EHQ384292	EQ389639	200 S Texas Ave	BRYAN	TX	77803
JUVENILE - ADMIN	XALB8170	HHZ765989	EQ382045	1904 HWY 21 WEST	BRYAN	TX	77803


 INITIALS 



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Risk Management NUMBER:
DATE OF COURT MEETING: 2/4/2025
ITEM: Approval of Contract #25-097 for professional liability insurance for the Health District with Landmark American Ins. Co., via Alliant Insurance Services, Inc. for a premium cost of \$17,306.85. In accordance with section 5.6 of the Public Health District Cooperative Agreement. Brazos County is responsible for the cost of all errors and omissions policies.
TO: Commissioners Court
FROM: Leslie Contreras
DATE: 01/15/2025
FISCAL IMPACT: True
BUDGETED: False
DOLLAR AMOUNT: \$17,306.85
SOURCE OF FUNDS: If contract is approve, a budget amendment will be requested to move \$17,306.85 from General Fund Contingency to Health Department - County Support to cover the cost.

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
2010-01-30_Public_Health_District_Cooperative_Agreement.pdf	Public Health District Cooperative Agreement	Backup Material

**BRAZOS COUNTY PUBLIC HEALTH DISTRICT
COOPERATIVE AGREEMENT**

This Agreement is entered into as of October 1, 2009, by and between the Cities of Bryan, Texas; College Station, Texas; and Brazos County, Texas.

WHEREAS, by Cooperative Agreement dated August 31, 1984, the Cities of Bryan, Texas, College Station, Texas and the County of Brazos, State of Texas (hereinafter referred to collectively as the "Parties") created the Brazos County Health District, commonly known as the Brazos County Health Department, pursuant to the Texas Health and Safety Code §121.041; and

WHEREAS, the Members govern the District through a "Cooperative Agreement;" and

WHEREAS, the Cooperative Agreement was last revised and readopted by the Members in 1995; and

WHEREAS, the Members have determined that the Cooperative Agreement again needs to be amended and restated to reflect current practices and to clarify certain provisions.

NOW THEREFORE KNOW ALL MEN BY THESE PRESENTS that for and in consideration of mutual benefits herein expressed, the receipt of sufficiency is hereby acknowledged, the Members of the District do hereby amend and restate the Cooperative Agreement providing for the operation and maintenance of the Brazos County Health District in accordance with the following:

I. DEFINITIONS

ACT means the Local Public Health Reorganization Act; Texas Health and Safety Code, Chapter 121.

BOARD MEMBER means a person appointed by a District Member to serve on the Board of Health.

DIRECTOR means the chief administrative officer of the Brazos County Health District.

DISTRICT MEMBER means a municipality, a county, or other governmental entity which is a full participant in the Health District. Unless otherwise specifically stated herein, the use of the term District Member refers to the class of members defined as a Full District Member.

HEALTH AUTHORITY means the physician who is to administer state and local laws relating to public health.

HEALTH DISTRICT (hereinafter sometimes referred to as the "District") means the Brazos County Health District created hereby and established under Subchapter E, Chapter 121, Texas

Health and Safety Code to perform any public health function that any of its District Members may perform, unless otherwise restricted by law.

BRAZOS COUNTY BOARD OF HEALTH (hereinafter sometimes referred to as “Board” or “Board of Health”) means the Brazos County Health District’s administrative board of directors appointed by the District Members to govern the operation of the District.

PHYSICIAN means a person licensed to practice medicine by the Texas State Board of Medical Examiners.

PUBLIC HEALTH SERVICES means those services provided by or performed by the Health District, including but not limited to, laboratory services, clerical services, community health services, environmental health services, educational services and accounting.

II. HEALTH DISTRICT

2.1. **Establishment.** This Agreement continues the operation of a public health district heretofore established pursuant to Chapter 121 of the Texas Health and Safety Code, Subchapter E Public Health Districts. The health district is known as the Brazos County Health District (hereinafter “Health District”).

2.2. **Membership.** The Health District shall have two classes of members: Full District Members and Limited Members. Full District Membership is open to Brazos County, Texas and municipalities located in Brazos County, Texas. Limited Membership is open to school districts and institutions of higher education located in Brazos County, Texas. Full District Members shall have voting rights as more fully described in Section 3.6 hereof. Limited Members shall have the right to send one representative to Board of Health meetings and participate in any discussions at said meetings. Limited Members shall not have the right to vote.

2.2.1. **Full membership.** At the time of the Amendment and Restatement of this Agreement, the following governmental entities are admitted as Full District Members:

Brazos County, Texas
City of Bryan, Texas
City of College Station, Texas

2.2.2. **Subsequent admission.** Any governmental entity located in Brazos County, including a school district and institution of higher education, may apply for membership in the Health District. The governing body of each Full District Member shall review the application, and the applicant shall be admitted to the Health District on the same terms available to other existing District Members in a particular class of members, if a majority of the governing body of each Full District Member approves the application.

2.2.2.1. Municipalities, if approved as provided herein, shall be admitted as Full District Members. Before a municipality admitted as a Full District Member after the effective date of this Agreement may exercise any right or privilege

under this Agreement, the municipality must file with the Health District a resolution of its governing body authorizing the execution (by an appropriate municipal official), and agreeing to be bound by the terms of this Agreement. A newly-admitted municipality, together with the existing District Members shall execute an addendum which shall become a part of this Agreement.

2.2.2.2. School districts and institutions of higher education, if approved as provided herein, may only be admitted as Limited Members. Before a school district or institution of higher education, admitted as a Limited District Member after the effective date of this Agreement, may exercise any right or privilege under this Agreement, the school district or institution of higher education must file with the Health District a resolution of its school Board of Trustees or Board of Regents authorizing the execution (by an appropriate official) and agreeing to be bound by the terms of this Agreement. A newly-admitted school district or institution of higher education, together with the existing District Members, shall execute an addendum which shall become a part of this Agreement.

2.3 **Expulsion and Withdrawal of District Member.**

2.3.1 **Withdrawal.** Any District Member may withdraw from the District upon the unanimous vote of such withdrawing District Member's governing body. Notwithstanding the above, any District Member shall be deemed to have withdrawn upon the failure of the District's governing body to appropriate funds for the Health District. Should a District Member be deemed to have withdrawn as stated above, the District shall give written Notice of such withdrawal to the County Judge or City Manager, as appropriate, with an opportunity to cure such failure to contribute within thirty (30) days of the date of such Notice.

2.3.2 **Expulsion.** A District Member may be expelled upon the unanimous vote of the Board and the governing bodies of all District Members (exclusive of the District Member to be expelled).

2.3.3 **Contribution.** Should a District Member withdraw or be expelled during a District fiscal year, such withdrawing or expelled District Member shall be bound and is hereby obligated to pay in full that District Member's contribution for the year of withdrawal or expulsion.

III. BOARD OF HEALTH

3.1 **Creation.** The administrative public health board, known as the Brazos County Board of Health (herein referred to as the "Health Board" or "Board" or "Board of Health") heretofore established under the prior Cooperative Agreement and in accordance with Section 121.046 of the Act shall serve as the administrative health board governing the District.

3.2 **Duties.** The Board of Health may perform any function relating to the operation of the Health District that is provided for under this Agreement. The Board of Health shall adopt substantive and procedural rules that are necessary and appropriate to promote and preserve the

health and safety of the public. The Board of Health shall advise the District Director and the District Members on matters of public health, and retain ultimate authority for public health matters within the Health District. The Board of Health may not adopt a rule that is not specifically authorized by State law, conflicts with a State law, or conflicts with a District Member ordinance or County order. Each Board Member shall be responsible for presenting and advocating on its behalf the District's contribution request through the budget process of the District Member the Board Member represents. The Board of Health shall determine the kinds and frequencies of reports, other than as stated herein, to be prepared by the District on an annual basis.

3.3 **Composition.** The Board shall consist of two representatives from each of the Full District Members and one representative for each Limited Member. Each city council and the Commissioners Court will select two of its citizens, who may, but need not be an employee or an elected official of the appointing District Member. If the District Director is not a Physician, the Health Authority shall be an ex-officio representative on the Health Board.

3.4 **Term.** Board Members will serve two years except any Board Member currently serving shall complete his current term and any consecutive term for which he is eligible. Each Board Member may be reappointed for four consecutive terms. In order to maintain continuity on the Board, each District Member agrees to stagger the appointment of its two duly appointed Board Members. For purposes of implementing this process on the date of this Amended and Restated Agreement, each District Member may, if necessary, shorten or lengthen by one year the term of one of its currently sitting Board Members.

3.5. **Qualification.** The Board Members shall serve subject to the following terms and conditions:

3.5.1 **Residence.** Each Board Member must have resided in the geographical area within the jurisdiction of the governmental entities which are District Members for a period of three (3) years prior to his appointment.

3.5.2 **No Compensation.** Board Members shall serve without compensation.

3.5.3 **Attendance.** Attendance at Board Meetings is required. Failure to attend four consecutive Board meetings without a valid reason will be grounds for automatic removal of a Board Member. Except for automatic removal specified herein, any action to remove a Board Member shall be undertaken by the District Member appointing such Representative. The District Member considering removal shall be the sole judge of the reason it chooses to remove its representative.

3.5.4 **Vacancies.** In the event of a vacancy for any reason for the unexpired term of any Board Member, the vacancy shall be filled by appointment of the District Member which originally appointed the Board Member who no longer serves. A District Member filling a vacancy shall fill that vacancy in the same manner and method provided for in the original appointment. Board Members appointed to fill an unexpired term shall serve until the end of the unexpired term.

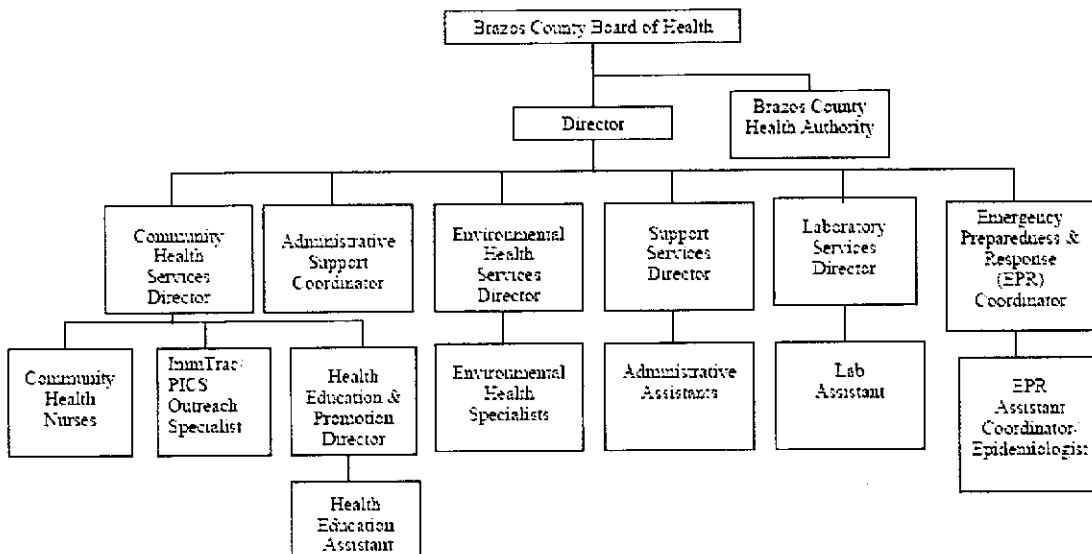
- 3.6 **Meeting Procedures.** The Board of Health may adopt rules of conduct and procedure not in conflict with this Agreement.
- 3.6.1 **Officers.** The Board of Health shall annually at the final meeting of the fiscal year elect a chairperson from the ranks of Board Members. The District Director shall serve as secretary to the Board. The Board may appoint such other officers as it may deem necessary.
- 3.6.2 **Quorum.** A quorum for meetings of the Board of Health shall be equal to at least three (3) Board Members representing at least two (2) District Members. Ex-Officio members of the Board shall not be counted for purposes of determining a quorum.
- 3.6.3 **Voting.** The two representatives selected to represent one District Member shall have but one vote between them on all issues brought before the Board. In the event one of the two representatives from one District Member is unable to attend a Board meeting, the representative present may cast that District Member's vote without the need of obtaining a proxy from the non-attending Board Member. Limited Members' representatives and any person sitting on the Board in an ex-officio capacity shall have no vote.
- 3.6.4 **Meetings.** The Board of Health shall meet at least quarterly on a date determined by the Board, and may hold special meetings when called by the Chairperson. The Chairperson, or in his/her absence his designee, shall call a special meeting of the Board when requested to do so by two or more Board Members, other than Ex-Officio Board members.
- 3.6.5 **Notice.** The Board of Health shall comply with the notice and open meeting requirements of the Texas Open Meetings Act (currently Tex. Government Code Section 551.001 et seq.). The District Director shall give notice of all meetings of the Board of Health to each Board Member and the governing body of each District Member at least five (5) business days prior to each meeting, and shall post notice of a meeting at least seventy-two (72) hours before a meeting in a public place at the main office of the Health District, unless an emergency as defined by Section 551.045 of the Open Meetings Act exists, in which case two-hour notice shall suffice.
- 3.6.6 **Action by the Board.** The Board of Health shall take action by a simple majority of the total votes cast by the Board Members at a properly-called meeting at which a quorum is present, unless a greater percentage is required to take some specific action under this Agreement.
- 3.6.7 **Parliamentary Rules.** Except for specific standing rules that may be adopted by the Board, "Robert's Rules of Order" as set forth in the latest edition of Robert's Rules of Order Newly Revised, will be followed at all meetings of the Board.

3.7 **Director Board Membership.** The Director shall serve as an ex-officio non-voting member of the Board.

IV. ORGANIZATION

4.1 The Brazos County Health District shall be organized, subject to amendment by the Board from time to time, as diagramed below:

Brazos County Health District
Organizational Chart



4.2 **Director Appointment.** The Director shall serve as the chief administrative officer of the Health District. The procedure for the selection of the Director shall be as follows:

- a. The Director of the Brazos County Health District shall be appointed by the District Members upon recommendation by the Board of Health.
- b. If the Director is a licensed Physician, he shall also serve as the “Health Authority” for the District and will perform all duties as specified in the Act, and shall be subject to all the requirements and rules hereof.
- c. If the Director is not a licensed Physician, he shall appoint a qualified licensed Physician to serve as the “Health Authority” for the District subject to the approval of the Board Members. The Health Authority shall serve as an ex-officio Board Member.

4.3 **Duties of the Director.** The duties and responsibilities of the Director shall include, but not be limited to, the following:

- a. The Director shall be the chief administrative officer of the Health District.
- b. The Director shall be responsible for the preparation of all budget proposals and budget requests for the District. The Director shall submit an annual proposed budget to the Board of Health which in turn shall submit such budget to the financial departments of each District Member.
- c. The Director shall be responsible for all purchasing for the District and Board and shall conduct the same in the authorized and legal manner provided herein.
- d. The Director shall provide to all Board Members and the governing body of each District Member notice of all meetings of the Health Board as provided herein.
- e. The Director shall perform all other duties and functions imposed on him as Director by the Board of Health or applicable state, federal and local laws, ordinances or regulations as they now read or as they are amended.
- f. The Director shall be an ex-officio (non-voting) member on the Board of Health, and serve as secretary to the Board. The Director shall record or take minutes of each meeting of the Board.
- g. The Director shall assume responsibility for applying for and administering grants from the Federal and State government, as well as private sources.
- h. The Director shall be responsible for the preparation and submittal to the Board of Health of all statistical reports and the procurement and submittal of all Independent Auditor's Reports of Financial Statements.

4.4 **Compensation of Director.** The Health Board shall annually set the compensation of the Director (and Health Authority where necessary) when it approves the Health District budget.

4.5 **Removal of Director.** The Director may be removed from office by the unanimous vote of the Board Members for lack of satisfactory discharge of duties, alcoholism, drug abuse, and conviction of a felony, misappropriation of funds or property, embezzlement, physical or mental impairment (disability) which permanently prevents satisfactory discharge of duties.

4.6 **Chief Financial Officer.** The Brazos County Auditor shall serve as the Chief Financial Officer of the District, subject to the Brazos County Auditor's consent, and at the Brazos County Auditor's discretion, with the approval of the District Judges (as that term is defined in Subchapter A, Chapter 84 of the Texas Local Government Code).

V. FINANCES

5.1 **Budget.** The District Director shall each year submit a proposed budget for the District's fiscal year, which shall be from October 1st to September 30th, to the Board of Health for its consideration. The budget shall be prepared in a format consistent with governmental accounting principles as promulgated by the Governmental Accounting Standards Board. The Board of Health shall each fiscal year approve a preliminary budget for the Health District for the upcoming fiscal year by May 30th. The budget approved by the Board of Health shall be sufficient to provide for the payment of expenses necessary for the operation of the Health District including the following items: (1) staff salaries; (2) supplies; (3) suitable office space; (4) health and clinic centers; (5) health service and facilities; (6) maintenance; (7) travel and education costs; and (8) other necessary costs for the operation of the District. The budget shall also show all known or anticipated sources of revenue and the proposed contribution amount of each District Member based upon the formula outlined in Paragraph 5.6 hereof. Upon the approval of the Board of Health, the preliminary budget shall be submitted, no later than June 1st by the Board Members, to the governing body of their respective District Members for approval. The Board of Health shall approve a final budget during the month of September to be effective October 1st. A public hearing on the final budget shall be held on the same day set for the meeting of the Board of Health to approve such final budget. The Board shall only amend the budget in the same manner that it adopted the original budget.

5.2 **Approval of Expenditures.** The Director has the authority to approve all expenditures less than or equal to \$5,000.00 as long as the expenditure does not require an amendment to the District budget. No expenditures will be approved unless there are adequate budgeted funds within the appropriate category to support the expenditure. All budgeted expenditures greater than \$5,000.00 will be approved by the Board Chairman or his or her designee and brought to the Board for formal review and approval at the next Board meeting after such expenditure is made. All contracts and grants, except those of a nonfinancial nature and certain State contracts, as set forth in the District's Budget and Expenditure Authorization Policy Statement, shall be brought before the Health Board for its approval. The Board Chairman shall execute all District contracts, except those of a non-financial nature and certain State contracts, as provided above, which shall be executed by the Director.

5.3 **Statistical Report.** A Statistical Report which shall include a statistical summary of the Health District's activities in the most recent fiscal year, and such other matters deemed appropriate by the Board of Health shall be prepared and presented to the Board at its quarterly meetings.

5.4. **Annual Audit.** The Board shall authorize the hiring of a qualified firm or individual, licensed to practice as a certified public accountant or firm by the State Board of Public Accountancy, to audit the financial records of the Health District and prepare financial statements in accordance with Governmental Accounting & Financial Reporting Standards (GAFR) published by GASB. A copy of the most recent Independent Auditor's Report of Financial Statements shall be sent to the governing body of each of the District Members no later than May 31st of the year following the year covered by such report.

5.5 **Accounts.** The District's accounts shall be maintained in a separate fund within the financial system of Brazos County. All income to the District will be maintained in appropriate accounts in accordance with Generally Accepted Accounting Principles. Appropriate records of all income and disbursements from these accounts will be kept by the District. Summary records shall be reviewed and approved by the Board quarterly. No appropriation of money from these accounts shall be made unless unanimously approved by the Board.

5.6 **District Member Contributions.** Each District Member shall annually budget for and contribute its proportionate share of funding as described below to the District to be held in the accounts described in Paragraph 5.5 above. Contributions are payable monthly but in no event less often than quarterly. The District Members agree that funding for District Members shall be equal to one-third (1/3) of the budgeted cash amounts of the District for the next fiscal year. Brazos County shall, until agreed otherwise in writing, contribute in addition to its one-third of the budget amount, the current District's physical facilities including utilities and janitorial services, auditing services, accounting services, purchasing services and human resources services, and inclusion of District employees in the County's retirement, health insurance and worker's compensation programs and provide general liability and errors and omissions liability insurance coverage pursuant to the County's then current insurance policy insuring against risks and claims arising out of the operation of the District, without charge to the District.

5.7 **Fund Balance.** All unencumbered funds at the close of a fiscal year shall be deposited into the District's Fund Balance to be designated for use for public health services mutually beneficial to each District Member or shall be used to reduce budget contributions of the District Members in the following fiscal year. No appropriation of money for such later use shall be made unless unanimously approved by all District Members. All payments made to the District shall be from current revenues of each District Member.

5.8 **Invoice.** Premised upon the approval of the Budget by the Board and the governing body of each District Member of its contribution amount for the next succeeding year, the Director shall send an invoice to the appropriate financial department of each District Member, setting forth the cash contribution due and owing for that budget year. Each District Member's contribution shall be paid monthly or at the District Member's election, quarterly.

VI. DISSOLUTION

6.1 **Events Initiating Dissolution.** The District shall dissolve and its affairs shall be wound up on the first to occur of the following:

- a. the written consent of all District Members;
- b. the failure of a District Member to make its annual contribution unless the business of the District is continued by the consent of all remaining District Members;
- c. failure of District to fulfill its legal requirements in order to maintain its affiliation with the Texas Department of State Health Services.

6.2 **Liquidation Process.** On dissolution of the District, the Director shall act as liquidator. The Director shall proceed diligently to wind up the affairs of the District and make final distributions as provided herein. The costs of liquidation shall be borne as a District expense and shall be paid out of the District's available accounts as described in Paragraph 5.5 above. Until final distribution, the Director shall continue to operate the District properties with all of the power and authority of the Director. The steps required to liquidate the District are as follows:

6.2.1 **Accounting.** As promptly as possible after an event of dissolution and again after final liquidation, the Director shall cause a proper accounting to be made by a recognized firm of certified public accountants of the District's assets, liabilities, and operations through the last day of the calendar month in which the event of dissolution occurs or the final liquidation is completed, as applicable.

6.2.2 **Notice.** The Director shall cause the notice of such dissolution to be mailed to each known creditor of the District.

6.2.3 **Liabilities.** The Director shall pay, satisfy or discharge from District funds all of the debts, liabilities and obligations of the District (including, without limitation, all expenses incurred in liquidation) or otherwise make adequate provision for payment and discharge thereof (including, without limitation, the establishment of a cash escrow fund for contingent liabilities in such amount and for such term as the Director may reasonably determine). To the extent the District's liabilities exceed its assets, the District Members shall, in equal shares, contribute an amount sufficient to discharge such liabilities.

6.2.4 **Assets Remaining.** All remaining assets, if any, of the District shall be distributed to the District Members as follows:

6.2.4.1 **In Kind Contributions.** All assets which were originally received by the District as in-kind contributions and which are still in the possession of the District at the time of final distributions shall be returned to the contributing District Member.

6.2.4.2 **Sale.** All remaining property and assets shall be distributed equitably among the District Members pursuant to terms of a written mutual agreement. A dollar value representing the value of property received by each Member through the distribution process in this subparagraph 6.2.4.2 (the "Individual Deduction Amount") shall be allocated to each party. If the District Members are unable to negotiate an agreement for the equitable distribution of all or any of the remaining property, such remaining property shall be sold by sealed bid or auction in accordance with applicable laws. The proceeds of such sale and/or auction will be distributed equitably among the District Members as follows: the total value of proceeds received from sale and/or auction shall be added to the total value of property distributed to the parties under this subparagraph 6.2.4.2 (the "Total Gross Value"); the Total Gross Value shall be divided by the number of District Members participating at the time of dissolution (the "Individual Gross Amount Due"); each District Member shall

be paid (or reimburse, as appropriate) the difference between the Individual Gross Amount Due and such party's Individual Deduction Amount.

6.2.4.3 Surplus Property. To the extent allowed by applicable laws governing the disposal of surplus property, the parties may agree to donate items of personal property to authorized entities.

6.2.5 In-Kind Contributions. All distributions in kind to the District Members, as set forth in Paragraph 6.2.4.2 above, shall be made subject to the assumption of liability of each recipient Member for costs, expenses, and liabilities associated with such asset theretofore incurred or for which the District has committed prior to the date of distribution. The distribution of cash and/or property to a District Member in accordance with the provisions of this section constitutes a complete distribution to the District Member of all the District's property and constitutes a compromise to which all District Members do hereby consent.

6.2.6 Applicable Law. All actions shall be exercised in accord with existing local, state, and federal law, rules and regulations as they pertain to the termination of personnel, property and the responsibility to provide for services.

VII. MISCELLANEOUS

7.1. Effective date. This Agreement, as amended and restated, is effective when approved by the governing body of all District Members, and signed by the appropriate officer of each governing body.

7.2. Entire agreement; modifications severability. This Agreement supersedes all prior Agreements relating to the subject matter herein and contains the entire understanding of the parties hereto relating to the subject matter contained herein. This Agreement may not be modified or amended without a written agreement approved by the governing bodies of each of the District Members. The section headings herein are for convenience and reference, and are not intended to define or limit the scope of any condition, term, or provision of this Agreement. If any provision of this Agreement is held to be invalid for any reason, the remainder of the Agreement shall continue in full effect.

7.3. Governing law and venue. This Agreement is governed by the laws of the State of Texas and the Federal government, and should be construed to carry out the intent of the *Local Public Health Reorganization Act*, Chapter 121 of the Texas Health and Safety Code. This Agreement is expressly made subject to the Charters, ordinances, or orders of all District Member entities existing as of the effective date of this Agreement. This Agreement is performable in Brazos County, Texas, and the parties hereto agree that any action brought to enforce or interpret this Agreement shall be brought in Brazos County, Texas.

7.4. Successors and Assigns. This Agreement shall be binding upon and inure to the benefit of the successors and assigns of the respective parties hereto. No District member shall assign or subcontract this Agreement or any right, duty, or obligation hereunder, in whole or in part, without the express written consent of the remaining District Members.

7.5. **Multiple copies.** This Agreement shall be executed in multiple copies, each of which shall be deemed an original.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on the 8th day of Feb., 2009.10 (mes)

ATTEST:

Mary Lynne Stratta
MARY LYNNE STRATTA, City Secretary

CITY OF BRYAN

By: Mark Conlee
MARK CONLEE, Mayor

APPROVED AS TO FORM:

Jan Hampton
JANIS HAMPTON, City Attorney

APPROVED AS TO SUBSTANCE:

David Watkins
DAVID WATKINS, City Manager

ATTEST:

CONNIE HOOKS, City Secretary

CITY OF COLLEGE STATION

By: _____
BEN WHITE, Mayor

APPROVED:

HARVEY CARGILL, City Attorney

APPROVED:

GLENN BROWN, City Manager

ATTEST:

KAREN MCQUEEN, County Clerk

BRAZOS COUNTY, TEXAS

By: _____
RANDY SIMS, County Judge

7.5. **Multiple copies.** This Agreement shall be executed in multiple copies, each of which shall be deemed an original.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on the 12th day of February, 2009.

ATTEST:

CITY OF BRYAN

MARY LYNNE STRATTA, City Secretary

By: _____
MARK CONLEE, Mayor

APPROVED AS TO FORM:

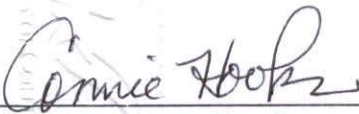
APPROVED AS TO SUBSTANCE:

JANIS HAMPTON, City Attorney

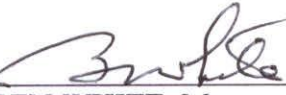
DAVID WATKINS, City Manager

ATTEST:

CITY OF COLLEGE STATION



CONNIE HOOKS, City Secretary

By: 

BEN WHITE, Mayor

APPROVED:

APPROVED:



HARVEY CARGILL, City Attorney



GLENN BROWN, City Manager

ATTEST:

BRAZOS COUNTY, TEXAS

KAREN MCQUEEN, County Clerk

By: _____
RANDY SIMS, County Judge

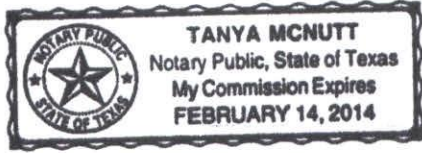
STATE OF TEXAS)
)
COUNTY OF BRAZOS)

ACKNOWLEDGMENT

This instrument was acknowledged before me on the 12th day of February,
2010, by Ben White, in the capacity as Mayor of the City of College Station, a
Texas home-rule municipal corporation, on behalf of said corporation.

Tanya McNutt

Notary Public in and for
the State of Texas



7.5. **Multiple copies.** This Agreement shall be executed in multiple copies, each of which shall be deemed an original.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on the 30th day of January, 2009.

ATTEST:

MARY LYNNE STRATTA, City Secretary

CITY OF BRYAN

By: _____
MARK CONLEE, Mayor

APPROVED AS TO FORM:

JANIS HAMPTON, City Attorney

APPROVED AS TO SUBSTANCE:

DAVID WATKINS, City Manager

ATTEST:

CONNIE HOOKS, City Secretary

CITY OF COLLEGE STATION

By: _____
BEN WHITE, Mayor

APPROVED:

HARVEY CARGILL, City Attorney

APPROVED:

GLENN BROWN, City Manager

ATTEST:

Karen McQueen
KAREN MCQUEEN, County Clerk

BRAZOS COUNTY, TEXAS

By: Randy Sims
RANDY SIMS, County Judge



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Purchasing

NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Permission to Advertise RFP #CIP 25-571 Compensation & Benefits Study.

TO: Commissioners Court

FROM: Kaitlyn Battles

DATE: 01/29/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

Description

Type

[Request to Advertise.pdf](#)

Request to Advertise

Backup Material



Brazos County Purchasing Department

200 S. TX AVE., SUITE 352 BRYAN, TX 77803
PHONE (979) 361-4290 FAX (979) 361-4293

BRAZOS COUNTY BID/RFP/RFQ DOCUMENTATION SHEET

The Purchasing Department would like to request Commissioner's Court approval to advertise and go out for Bid on the following:

DATE: February 4, 2025

RFP NUMBER: CIP 25-571

TITLE: Compensation & Benefits Study

REQUESTING DEPARTMENT: Human Resources

APPROVAL SIGNATURE: _____

A handwritten signature in black ink, appearing to read "Duane Peters", is written over a horizontal line.

Duane Peters, County Judge

DATE APPROVED: FEBRUARY 4, 2025



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Purchasing

NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Approval of the following committee for RFP #CIP 25-571 Compensation & Benefit Study.

- a. Jennifer Salazar
- b. Brian Baker
- c. Nina Payne
- d. Marci Turner
- e. Purchasing - Non-Voting
- f. Legal - Non-Voting

TO: Commissioners Court

FROM: Kaitlyn Battles

DATE: 01/29/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

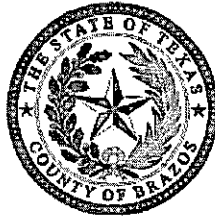
ATTACHMENTS:

File Name

Description

Type

No Attachments Available



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Purchasing

NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Approval of the following committee for RFP #CIP 25-571 Compensation & Benefit Study.

- a. Jennifer Salazar
- b. Brian Baker
- c. Nina Payne
- d. Marci Turner
- e. Purchasing - Non-Voting
- f. Legal - Non-Voting

TO: Commissioners Court

FROM: Kaitlyn Battles

DATE: 01/29/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:


File Name

Description

Type

No Attachments Available

APPROVED


Duane Peters
County Judge

2/4/25
Date



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Purchasing NUMBER:
DATE OF COURT MEETING: 2/4/2025
ITEM: Permission to Advertise RFP #CIP 25-578 Hidden Springs & Stony Brook Culvert Replacement.
TO: Commissioners Court
FROM: Kaitlyn Battles
DATE: 01/29/2025
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
Request to Advertise.pdf	Request to Advertise	Backup Material



Brazos County Purchasing Department

200 S. TX AVE., SUITE 352 BRYAN, TX 77803
PHONE (979) 361-4290 FAX (979) 361-4293

BRAZOS COUNTY BID/RFP/RFQ DOCUMENTATION SHEET

The Purchasing Department would like to request Commissioner's Court approval to advertise and go out for Bid on the following:

DATE: February 3, 2025

RFP NUMBER: CIP 25-578

TITLE: Hidden Springs & Stony Brook Culvert Replacement

REQUESTING DEPARTMENT: Road & Bridge

APPROVAL SIGNATURE: _____

A handwritten signature in black ink, appearing to read "Duane Peters", is written over a horizontal line.

Duane Peters, County Judge

DATE APPROVED: _____

FEBRUARY 4, 2025



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Purchasing

NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Approval of the following committee for RFP #CIP 25-578 Hidden Springs & Stony Brook Culvert Replacement.

- a. William "Bill" Hadley
- b. Jimmy LeFlore
- c. Johnathon Grisso
- d. Purchasing - Non-Voting
- e. Legal - Non-Voting
- f. Engineer (GLS) - Non-Voting

TO: Commissioners Court

FROM: Kaitlyn Battles

DATE: 01/29/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

Description

Type

No Attachments Available



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Purchasing

NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Approval of the following committee for RFP #CIP 25-578 Hidden Springs & Stony Brook Culvert Replacement.

- a. William "Bill" Hadley
- b. Jimmy LeFlore
- c. Johnathon Grisso
- d. Purchasing - Non-Voting
- e. Legal - Non-Voting
- f. Engineer (GLS) - Non-Voting

TO: Commissioners Court

FROM: Kaitlyn Battles

DATE: 01/29/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

Description

Type

No Attachments Available

APPROVED

Duane Peters
County Judge

Date



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT:

NUMBER:

DATE OF COURT MEETING:

2/4/2025

ITEM:

Overpayments

- a. Peter or Marianna Krauter - \$1,307.47
- b. Shelia Caldwell - \$9.30
- c. Jose Refugio Martinez - \$23.61
- d. Joesph & Elizabeth Leblanc - \$26.27
- e. Joseph & Elizabeth Leblanc - \$26.27
- f. Tim Bienski - \$100.00
- g. Howard A & Tracy R Meek - \$363.06
- h. Thomas P & Anna B Foster Revocable Lliving Trust - \$6.00
- i. Knight 5 Investments LLC - \$10.00

TO:

Commissioners Court

DATE:

01/28/2025

FISCAL IMPACT:

False

BUDGETED:

False

DOLLAR AMOUNT:

\$0.00

Overpayments or Erroneous Payments (Tax Code Section 31.11)

If a taxpayer applies for a refund, the collector must determine whether the payment was erroneous or excessive. If the collector determines the payment was erroneous or excessive and the auditor agrees, the collector refunds the payment from available current tax collections or from funds appropriated for making refunds.

NOTES/EXCEPTIONS:

Governing Body Approval (Tax Code Section 31.11(a)(1) and (a)(2))

Certain refunds require approval from the taxing unit's governing body. If a collector collects taxes for a single taxing unit, refunds exceeding \$500 must receive approval from the taxing unit's governing body. If a collector collects taxes for more than one taxing unit, refunds exceeding \$2,500 must receive approval from the taxing unit's governing body.

As general practice the County Auditor has chosen to present all tax refunds to the Commissioner's Court , even those that do not require approval from the Court.

ATTACHMENTS:

File Name

[CC_Refund_Request_1_28_25_\(002\).pdf](#)

Description

Tax Refund Applications

Type

Backup Material

Melissa Leonard, PCAC
Brazos County Tax Assessor/Collector

4151 County Park Ct
Bryan TX 77802
979-775-9930
979-775-9938 Fax

REFUNDS PENDING 01/28/2025

REQUESTOR	PETER OR MARIANNA KRAUTER
ADDRESS	2319 W BRIARGATE BRYAN TX 77802
OWNER NAME	PETER OR MARIANNA KRAUTER
PROP ID #	41824
REFUND AMOUNT	\$ 1307.47

REQUESTOR	SHEILA CALDWELL
ADDRESS	23304 55 TH AVE S KENT WA 98032
OWNER NAME	BILLIE CALDWELL
PROP ID#	447153
REFUND AMOUNT	\$ 9.30

REQUESTOR	JOSE REFUGIO MARTINEZ
ADDRESS	400 EHLINGER # 406 BRYAN TX 77801
OWNER NAME	JOSE REFUGIO MARTINEZ
HARRIS HUSTED	102622
REFUND AMOUNT	\$ 23.61

REQUESTOR	JOSEPH & ELIZABETH LEBLANC
ADDRESS	PO BOX 12208 COLLEGE STATION TX 77842
OWNER NAME	JOSEPH & ELIZABETH LEBLANC
PROP ID#	408668
REFUND AMOUNT	\$ 26.27

REQUESTOR	JOSEPH & ELIZABETH LEBLANC
ADDRESS	PO BOX 12208 COLLEGE STATION TX 77842
OWNER NAME	JOSEPH & ELIZABETH LEBLANC
PROP ID#	408669
REFUND AMOUNT	\$ 26.27

REQUESTOR	TIM BIENSKI
ADDRESS	DBA AGM VENTURES 908 N HARVEY MITCHELL PKWY BRYAN TX 77803
OWNER NAME	TIM BIENSKI
PROP ID#	110073
REFUND AMOUNT	\$ 100.00

REQUESTOR	HOWARD & TACY MEEK
ADDRESS	4401 HEARST CT COLLEGE STATION TX 77845
OWNER NAME	HOWARD & TRACY MEEK
PROP ID#	303686
REFUND AMOUNT	\$ 363.06

REQUESTOR	THOMAS & ANNA FOSTER
ADDRESS	1116 TODD TRL COLLEGE STATION TX 77845
OWNER NAME	THOMAS & ANNA FOSTER
PROP ID#	43907
REFUND AMOUNT	\$ 6.00

Melissa Leonard, PCAC
Brazos County Tax Assessor/Collector
 4151 County Park Ct
 Bryan TX 77802
 979-775-9930
 979-775-9938 Fax

REQUESTOR	KNIGHT 5 INVESTMENTS LLC
ADDRESS	3 BEES CREEK KNL MISSOURI CITY TX 77459
OWNER NAME	KNIGHT 5 INVESTMENTS LLC
PROP ID#	375573
REFUND AMOUNT	\$ 10.00

REQUESTOR	
ADDRESS	
OWNER NAME	
PROP ID#	
REFUND AMOUNT	

REQUESTOR	
ADDRESS	
OWNER NAME	
PROP ID#	
REFUND AMOUNT	

REQUESTOR	
ADDRESS	
OWNER NAME	
PROP ID#	
REFUND AMOUNT	

REQUESTOR	
ADDRESS	
OWNER NAME	
PROP ID#	
REFUND AMOUNT	

REQUESTOR	
ADDRESS	
OWNER NAME	
PROP ID#	
REFUND AMOUNT	

REQUESTOR	
ADDRESS	
OWNER NAME	
PROP ID#	
REFUND AMOUNT	

REQUESTOR	
ADDRESS	
OWNER NAME	
PROP ID#	
REFUND AMOUNT	

REQUESTOR	
------------------	--

APPLICATION FOR TAX REFUND

Collecting Office Name
Brazos County Tax Office
4151 County Park Court
Bryan, Texas 77802 Ph. 979-775-9930

Collecting Tax for: (taxing entities)
Brazos County, City of Bryan, City of College Station
Bryan ISD, College Station ISD, F1, F2, F3, F4,
City of Kurten, Navasota ISD

OWNER'S NAME AND ADDRESS

KRAUTER PETER C & MARIANNA
2319 W BRIARGATE DR
BRYAN TX 77802-2118

PROPERTY DESCRIPTION

Legal: SOUTH GARDEN ACRES, BLOCK 2, LOT 6
Address: 815 VINE ST ,
Account # 41824

TAX PAYMENT INFORMATION

Name of Taxing Unit	Tax Year of Refund	Payment Date	Amount Paid	Refund Amount Requested
ZREFUND	2024	12/31/2024	\$70001.32	\$1307.47

Taxpayer's reason for refund: OP-Overpayment

REFUND TO:

KRAUTER PETER C & MARIANNA
2319 W BRIARGATE DR
BRYAN TX 77802-2118

Sign below and return form to the Brazos County Tax Office.

"I hereby apply for the refund of the above-described taxes and certify that the information on this form is true and correct."

Peter Krauter
Signature

1/17/2025
Date

979-571-3226
Phone #

pckrauter@gmail.com
Email Address

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony, under Texas Penal Code Section 37.10.

TAX REFUND DETERMINATION

The tax refund is Approved Disapproved

[Signature]
Authorized Officer Signature

2/4/2025
Date

Authorized Officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code

Authorized Officer Signature

Date

TAX RECEIPT

01/09/2025 03:37PM

MELISSA LEONARD, PCAC PH# (979) 775-9930
 BRAZOS COUNTY TAX ASSESSOR COLLECTOR
 4151 COUNTY PARK CT
 BRYAN, TX 77802

Receipt Number

3427383

Date Posted 12/31/2024
 Payment Type P
 Payment Code Over/Refund
 Total Paid \$7,001.32

PAID BY:

KRAUTER PETER C & MARIANNA
 2319 W BRIARGATE DR
 BRYAN, TX 77802-2118

Property ID	Geo	Legal Acres	Owner Name and Address
41824	579000-0002-0060	0.0000	KRAUTER PETER C & MARIANNA 2319 W BRIARGATE DR BRYAN, TX 77802-2118
Legal Description			DBA Name
SOUTH GARDEN ACRES, BLOCK 2, LOT 6			
Situs	DBA Name		
815 VINE ST			

Entity	Year	Rate	Taxable Value	Stmt #	Void	Original Tax	Discnts	P&I	Att Fees	Overage	Amount Pd
Z REFUND ENTITY	2024	0.00000	0	150426	N	1,307.47	0.00	0.00	0.00	0.00	1,307.47
BRAZOS COUNTY	2024	0.41970	286,037	74435	N	1,200.50	0.00	0.00	0.00	0.00	1,200.50
CITY OF BRYAN	2024	0.62400	286,037	74435	N	1,784.87	0.00	0.00	0.00	0.00	1,784.87
BRYAN ISD	2024	0.94690	286,037	74435	N	2,708.48	0.00	0.00	0.00	0.00	2,708.48
Balance Due As Of 12/31/2024: -1307.47											

Tender	Details	Description	Amount
Check	7954		7001.32
			7001.32

Operator	Batch	Total Paid
tmoores	54683 (01/09/2025TM)	7,001.32

APPLICATION FOR TAX REFUND

Collecting Office Name
Brazos County Tax Office
4151 County Park Court
Bryan, Texas 77802 Ph. 979-775-9930

Collecting Tax for: (taxing entities)
Brazos County, City of Bryan, City of College Station
Bryan ISD, College Station ISD, F1, F2, F3, F4,
City of Kurten, Navasota ISD

OWNER'S NAME AND ADDRESS

CALDWELL BILLIE JOE
21612 117TH PL SE
KENT WA 98031-2307

PROPERTY DESCRIPTION

Legal: COLLEGE HILLS UNIT 1 31157043-000 MAGNOLIA OIL &/KURTEN (GEORGETOWN) AB 28
/KEGANS MARIA SUR .0024140000 R
Address:
Account # 447153

TAX PAYMENT INFORMATION

Name of Taxing Unit	Tax Year of Refund	Payment Date	Amount Paid	Refund Amount Requested
ZREFUND	2023	06/10/2024	\$18.77	\$9.30

Taxpayer's reason for refund: OP-Overpayment

REFUND TO:
CALDWELL SHEILA M
23304 55TH AVE S
KENT WA 98032

Sign below and return form to the Brazos County Tax Office.
"I hereby apply for the refund of the above-described taxes and certify that the information on this form is true and correct."

Sheila Caldwell
Signature
206 484-2946
Phone #

Dec. 28, 2024
Date
Sheila.M.Caldwell@NSN.com
Email Address

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

TAX REFUND DETERMINATION

The tax refund is [Approved] Disapproved

[Signature]
Authorized Officer Signature

2/4/25
Date

Authorized Officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code

Authorized Officer Signature

Date

TAX RECEIPT

06/10/2024 08:36AM

KRISTEEN ROE, CTA PH# (979) 775-9930
 BRAZOS COUNTY TAX ASSESSOR COLLECTOR
 4151 COUNTY PARK CT
 BRYAN, TX 77802

Receipt Number	
3355214	
Date Posted	06/10/2024
Payment Type	P
Payment Code	Over/Refund
Total Paid	\$18.77

PAID BY:

CALDWELL SHEILA M
 23304 55TH AVE S
 KENT, WA 98032

Property ID	Geo	Legal Acres	Owner Name and Address
447153	31-157043-000-R-031157043000R001008	0.0000	CALDWELL BILLIE JOE 21612 117TH PL SE KENT, WA 98031-2307
Legal Description			
COLLEGE HILLS UNIT 1 31157043-000 MAGNOLIA OIL & KURTEN (GEORGETOWN) AB 28 /KEGANS MARIA SUR .0024140000 R			
Situs	DBA Name		

Entity	Year	Rate	Taxable Value	Stmt #	Void	Original Tax	Discnts	P&I	Att Fees	Overage	Amount Pd
Z REFUND ENTITY	2023	0.00000	0	149182	N	9.30	0.00	0.00	0.00	0.00	9.30
EMG SVCS DIST #3	2023	0.02400	597	21079	N	0.14	0.00	0.02	0.00	0.00	0.16
BRYAN JSD	2023	0.94920	597	21079	N	5.66	0.00	0.85	0.00	0.00	6.51
BRAZOS COUNTY	2023	0.40970	597	21079	N	2.44	0.00	0.38	0.00	0.00	2.80
Balance Due As Of 06/10/2024: -9.30											18.77

Tender	Details	Description	Amount
Check	581		18.77
			18.77

Operator	Batch		Total Paid
tmoore	51712 (06/10/2024TM)		18.77

APPLICATION FOR TAX REFUND

Collecting Office Name
Brazos County Tax Office
4151 County Park Court
Bryan, Texas 77802 Ph. 979-775-9930

Collecting Tax for: (taxing entities)
Brazos County, City of Bryan, City of College Station
Bryan ISD, College Station ISD, F1, F2, F3, F4,
City of Kurten, Navasota ISD

OWNER'S NAME AND ADDRESS

ROBLEDO JAVIER NIETO &
MA DEL CONSUELO TRINIDAD CASTANEDA
920 CLEARLEAF DR
TRLR 319
BRYAN TX 77803-3535

PROPERTY DESCRIPTION

Legal: OAKWOOD MHC, SPACE 319, SER# 12528210, HUD# PFS0446777
Address: 920 CLEAR LEAF (PVT) DR 319 ,
Account # 102622

TAX PAYMENT INFORMATION

Name of Taxing Unit	Tax Year of Refund	Payment Date	Amount Paid	Refund Amount Requested
ZREFUND	2024	10/21/2024	\$212.00	\$23.61

Taxpayer's reason for refund: OP-Overpayment

REFUND TO:

MARTINEZ JOSE REFUGIO
400 EHLINGER #406
BRYAN, TX 77801

Sign below and return form to the Brazos County Tax Office.

"I hereby apply for the refund of the above-described taxes and certify that the information on this form is true and correct."

Jose R. Martinez
Signature

01/24/25
Date

Phone # _____

Email Address _____

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

TAX REFUND DETERMINATION

The tax refund is Approved Disapproved

[Signature]
Authorized Officer Signature

2/4/25
Date

Authorized Officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code

Authorized Officer Signature

Date

TAX RECEIPT

10/23/2024 12:19PM

** DUPLICATE **

MELISSA LEONARD, PCAC PH# (979) 775-9930
BRAZOS COUNTY TAX ASSESSOR COLLECTOR
4151 COUNTY PARK CT
BRYAN, TX 77802

Receipt Number	
3367917	
Date Posted	10/21/2024
Payment Type	P
Payment Code	Over/Refund
Total Paid	\$212.00

PAID BY:

MARTINEZ JOSE REFUGIO
400 EHLINGER #406
BRYAN, TX 77801

Property ID	Geo	Legal Acres	Owner Name and Address	
102622	702019-0000-0388	0.0000	ROBLEDO JAVIER NIETO & MA DEL CONSUELO TRINIDAD CASTANE 920 CLEARLEAF DR TRLR 319 BRYAN, TX 77803-3535	
Legal Description				
OAKWOOD MHC, SPACE 319, SER# 12528210, HUD# PFS0446777				
Situs	DBA Name			
920 CLEAR LEAF (PVT) DR 319,				

Entity	Year	Rate	Taxable Value	Stmnt #	Void	Original Tax	Discnts	P&I	Att Fees	Overage	Amount Pd
Z REFUND ENTITY	2024	0.00000	0	148904	N	23.61	0.00	0.00	0.00	0.00	23.61
BRAZOS COUNTY	2024	0.41970	9,464	113017	N	39.72	0.00	0.00	0.00	0.00	39.72
CITY OF BRYAN	2024	0.62400	9,464	113017	N	59.08	0.00	0.00	0.00	0.00	59.08
BRYAN ISD	2024	0.94690	9,464	113017	N	89.61	0.00	0.00	0.00	0.00	89.61
212.00											

Balance Due As Of 10/21/2024: -23.61

Tender	Details	Description	Amount
Check	REPOST	ESCROW	212.00
			212.00

Operator	Batch	Total Paid
lemerson	53438 (2024_MH Escrow_10212024)	212.00

APPLICATION FOR TAX REFUND

Collecting Office Name
Brazos County Tax Office
4151 County Park Court
Bryan, Texas 77802 Ph. 979-775-9930

Collecting Tax for: (taxing entities)
Brazos County, City of Bryan, City of College Station
Bryan ISD, College Station ISD, F1, F2, F3, F4,
City of Kurten, Navasota ISD

OWNER'S NAME AND ADDRESS

LEBLANC JOSEPH & ELIZABETH LVG TR
JOSEPH LEBLANC TSTEE
1500 FEATHER RUN CIR
COLLEGE STATION TX 77845-6227

PROPERTY DESCRIPTION

Legal: BISONTE 3H 50004228-000 WILDFIRE ENER/AGUILA VADO (EAGLEFORD AB 7 /BURNETT, C SUR
.0008970000 R
Address:
Account # 408668

TAX PAYMENT INFORMATION

Name of Taxing Unit	Tax Year of Refund	Payment Date	Amount Paid	Refund Amount Requested
ZREFUND	2024	11/30/2024	\$26.27	\$26.27

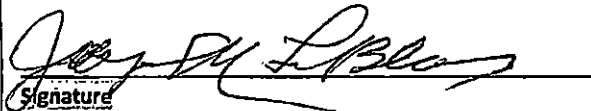
Taxpayer's reason for refund: OP-Overpayment

REFUND TO:

LEBLANC JOSEPH & ELIZABETH LVG TR
JOSEPH LEBLANC TSTEE
Po box 12208
COLLEGE STATION TX 77842

Sign below and return form to the Brazos County Tax Office.

"I hereby apply for the refund of the above-described taxes and certify that the information on this form is true and correct."


Signature

25 JAN 25
Date

Phone #

Email Address

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

TAX REFUND DETERMINATION

The tax refund is Approved Disapproved


Authorized Officer Signature

2/4/25
Date

Authorized Officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code

Authorized Officer Signature

Date

TAX RECEIPT

12/09/2024 02:55PM

MELISSA LEONARD, PCAC PH# (979) 775-9930
BRAZOS COUNTY TAX ASSESSOR COLLECTOR
4151 COUNTY PARK CT
BRYAN, TX 77802

Receipt Number
3389434
Date Posted 11/30/2024
Payment Type P
Payment Code Over/Refund
Total Paid \$26.27

PAID BY:

LEBLANC JOSEPH U & ELIZABETH H
P O BOX 12208
COLLEGE STATION, TX 77842

Property ID	Geo	Legal Acres	Owner Name and Address									
408668	50-004228-000-R-050004228000R001062	0.0000	LEBLANC JOSEPH & ELIZABETH LVG T ELIZABETH LEBLANC TSTEE PO BOX 12208 COLLEGE STATION, TX 77842									
Legal Description												
BISONTE 3H 50004228-000 WILDFIRE ENERGI/AGUILA VADO (EAGLEFORD AB 7 /BURNETT, C SUR .0008970000 R												
Situs	DBA Name											
Entity	Year	Rate	Taxable Value	Stmt #	Void	Original Tax	Discnts	P&I	Att Fees	Overage	Amount Pd	
Z REFUND ENTITY COLLEGE STATION	2024	0.00000	0	150032	N	26.27	0.00	0.00	0.00	0.00	26.27	
ISD CITY OF COLL.	2024	0.97290	0	77423	N	0.00	0.00	0.00	0.00	0.00	0.00	
STAT.	2024	0.51309	0	77423	N	0.00	0.00	0.00	0.00	0.00	0.00	
EMG SVCS DIST #1	2024	0.05135	0	77423	N	0.00	0.00	0.00	0.00	0.00	0.00	
BRAZOS COUNTY	2024	0.41970	0	77423	N	0.00	0.00	0.00	0.00	0.00	0.00	
											26.27	
Balance Due As Of 11/30/2024: -26.27												

Tender	Details	Description	Amount
Check	2495		26.27
			26.27

Operator Batch Total Paid
tmc09e 54188 (12/09/2024TM) 26.27

APPLICATION FOR TAX REFUND

Collecting Office Name
Brazos County Tax Office
4151 County Park Court
Bryan, Texas 77802 Ph. 979-775-9930

Collecting Tax for: (taxing entities)
Brazos County, City of Bryan, City of College Station
Bryan ISD, College Station ISD, F1, F2, F3, F4,
City of Kurten, Navasota ISD

OWNER'S NAME AND ADDRESS

LEBLANC JOSEPH & ELIZABETH LVG TR
JOSEPH LEBLANC TSTEE
1500 FEATHER RUN CIR
COLLEGE STATION TX 77845-6227

PROPERTY DESCRIPTION

Legal: BISONTE 3H 50004228-000 WILDFIRE ENER/AGUILA VADO (EAGLEFORD AB 7 /BURNETT, C SUR .0008970000 R

Address:

Account # 408669

TAX PAYMENT INFORMATION

Name of Taxing Unit	Tax Year of Refund	Payment Date	Amount Paid	Refund Amount Requested
ZREFUND	2024	11/30/2024	\$26.27	\$26.27

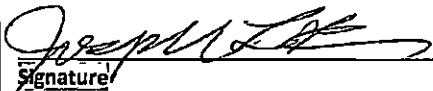
Taxpayer's reason for refund: OP-Overpayment

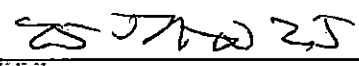
REFUND TO:

LEBLANC JOSEPH & ELIZABETH LVG TR
JOSEPH LEBLANC TSTEE
Po box 12208
COLLEGE STATION TX 77842

Sign below and return form to the Brazos County Tax Office.

"I hereby apply for the refund of the above-described taxes and certify that the information on this form is true and correct."


Signature


Date

Phone #

Email Address

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

TAX REFUND DETERMINATION

The tax refund is Approved Disapproved


Authorized Officer Signature


Date

Authorized Officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code

Authorized Officer Signature

Date

TAX RECEIPT

12/09/2024 02:54PM

MELISSA LEONARD, PCAC PH# (979) 775-9930
BRAZOS COUNTY TAX ASSESSOR COLLECTOR
4151 COUNTY PARK CT
BRYAN, TX 77802

Receipt Number
3389432

Date Posted 11/30/2024
Payment Type P
Payment Code Over/Refund
Total Paid \$26.27

PAID BY:

LEBLANC JOSEPH U & ELIZABETH H
P O BOX 12208
COLLEGE STATION, TX 77842

Property ID	Geo	Legal Acres	Owner Name and Address									
408669	50-004228-000-R-050004228000R001063	0.0000	LEBLANC JOSEPH & ELIZABETH LVG T JOSEPH LEBLANC TSTEE 1500 FEATHER RUN CIR COLLEGE STATION, TX 77845-6227									
Legal Description												
BISONTE 3H 50004228-000 WILDFIRE ENERGI/AGUILA VADO (EAGLEFORD AB 7 /BURNETT, C SUR .0008970000 R												
Situs	DBA Name											
Entity	Year	Rate	Taxable Value	Stmnt #	Void	Original Tax	Discnts	P&I	Att Fees	Overage	Amount Pd	
Z REFUND ENTITY COLLEGE STATION	2024	0.00000	0	150031	N	26.27	0.00	0.00	0.00	0.00	26.27	
ISD CITY OF COLL	2024	0.97290	0	77424	N	0.00	0.00	0.00	0.00	0.00	0.00	
STAT.	2024	0.51309	0	77424	N	0.00	0.00	0.00	0.00	0.00	0.00	
EMG SVCS DIST #1	2024	0.05136	0	77424	N	0.00	0.00	0.00	0.00	0.00	0.00	
BRAZOS COUNTY	2024	0.41970	0	77424	N	0.00	0.00	0.00	0.00	0.00	0.00	
											26.27	
Balance Due As Of 11/30/2024: -26.27												

Tender	Details	Description	Amount
Check	2495		26.27
			26.27

Operator Batch Total Paid
tmoore 54185 (12/09/2024TM) 26.27

APPLICATION FOR TAX REFUND

Collecting Office Name
Brazos County Tax Office
4151 County Park Court
Bryan, Texas 77802 Ph. 979-775-9930

Collecting Tax for: (taxing entities)
Brazos County, City of Bryan, City of College Station
Bryan ISD, College Station ISD, F1, F2, F3, F4,
City of Kurten, Navasota ISD

OWNER'S NAME AND ADDRESS

BIENSKI TIM
DBA AGM VENTURES
908 N HARVEY MITCHELL PKWY
BRYAN TX 77803-2055

PROPERTY DESCRIPTION

Legal: ZENO PHILLIPS, BLOCK 18, LOT 38.2, ACRES 1.0
Address: 908 N HARVEY MITCHELL PKY ,
Account # 110073

TAX PAYMENT INFORMATION

Name of Taxing Unit	Tax Year of Refund	Payment Date	Amount Paid	Refund Amount Requested
ZREFUND	2024	12/31/2024	\$13110.33	\$100.00

Taxpayer's reason for refund: OP-Overpayment

REFUND TO:

BIENSKI TIM
DBA AGM VENTURES
908 N HARVEY MITCHELL PKWY
BRYAN TX 77803-2055

Sign below and return form to the Brazos County Tax Office.

"I hereby apply for the refund of the above-described taxes and certify that the information on this form is true and correct."

Signature

Date

Phone #

Email Address

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

TAX REFUND DETERMINATION

The tax refund is: Approved Disapproved

Authorized Officer Signature

Date

Authorized Officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code

Authorized Officer Signature

Date

TAX RECEIPT

01/09/2025 02:36PM

MELISSA LEONARD, PCAC PH# (979) 775-9930
 BRAZOS COUNTY TAX ASSESSOR COLLECTOR
 4151 COUNTY PARK CT
 BRYAN, TX 77802

Receipt Number	
3427266	
Date Posted	12/31/2024
Payment Type	P
Payment Code	Over/Refund
Total Paid	\$13,110.33

PAID BY:

BIENSKI TIM
 DBA AGM VENTURES
 908 N HARVEY MITCHELL PKWY
 BRYAN, TX 77803-2055

Property ID	Geo	Legal Acres	Owner Name and Address
110073	694000-0018-0382	1.0000	BIENSKI TIM DBA AGM VENTURES 908 N HARVEY MITCHELL PKWY BRYAN, TX 77803-2055
Legal Description			
ZENO PHILLIPS, BLOCK 18, LOT 38.2, ACRES 1.0			
Situs		DBA Name	
908 N HARVEY MITCHELL PKY		A+ GLASS	

Entity	Year	Rate	Taxable Value	Stmt #	Void	Original Tax	Discnts	P&I	Att Fees	Overage	Amount Pd.
Z REFUND ENTITY	2024	0.00000	0	150415	N	100.00	0.00	0.00	0.00	0.00	100.00
BRAZOS COUNTY	2024	0.41970	653,588	12461	N	2,743.11	0.00	0.00	0.00	0.00	2,743.11
CITY OF BRYAN	2024	0.82400	653,588	12461	N	4,078.39	0.00	0.00	0.00	0.00	4,078.39
BRYAN ISD	2024	0.94690	653,588	12461	N	6,188.83	0.00	0.00	0.00	0.00	6,188.83
											13,110.33

Balance Due As Of 12/31/2024: -100.00

Tender	Details	Description	Amount
Check	4304		13110.33
			13110.33

Operator	Batch	Total Paid
moore	54683 (01/09/2025TM)	13,110.33

APPLICATION FOR TAX REFUND

Collecting Office Name

Brazos County Tax Office

4151 County Park Court

Bryan, Texas 77802 Ph. 979-775-9930

Collecting Tax for: (taxing entities)

Brazos County, City of Bryan, City of College Station

Bryan ISD, College Station ISD, F1, F2, F3, F4,

City of Kurten, Navasota ISD

OWNER'S NAME AND ADDRESS

MEEK HOWARD A & TRACY R

4401 HEARST CT

COLLEGE STATION TX 77845-2004

PROPERTY DESCRIPTION

Legal: CASTLEGATE SEC 5, PH 2, BLOCK 3, LOT 54

Address: 4401 HEARST CT ,

Account # 303686

TAX PAYMENT INFORMATION

Name of Taxing Unit	Tax Year of Refund	Payment Date	Amount Paid	Refund Amount Requested
ZREFUND	2023	06/27/2024	\$3777.03	\$363.06

Taxpayer's reason for refund: OP-Overpayment

REFUND TO:

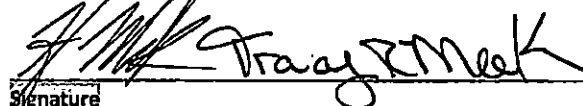
MEEK HOWARD A & TRACY R

4401 HEARST CT

COLLEGE STATION TX 77845-2004

Sign below and return form to the Brazos County Tax Office.

"I hereby apply for the refund of the above-described taxes and certify that the information on this form is true and correct."


Signature

713-203-8183
Phone #

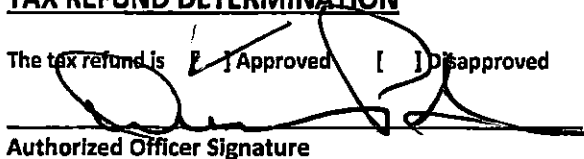
06/18/25
Date

howard.meek@pm.me
Email Address

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

TAX REFUND DETERMINATION

The tax refund is Approved Disapproved


Authorized Officer Signature

2/4/25
Date

Authorized Officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code

Authorized Officer Signature

Date

TAX RECEIPT

07/08/2024 08:26AM

KRISTEEN ROE, CTA PH# (979) 775-9930
 BRAZOS COUNTY TAX ASSESSOR COLLECTOR
 4151 COUNTY PARK CT
 BRYAN, TX 77802

Receipt Number

3359998

Date Posted	06/27/2024
Payment Type	P
Payment Code	Over/Refund
Total Paid	\$3,777.03

PAID BY:

MEEK HOWARD A & TRACY R
 4401 HEARST CT
 COLLEGE STATION, TX 77845-2004

Property ID	Geo	Legal Acres	Owner Name and Address									
303686	184200-2503-0540	0.0000	MEEK HOWARD A & TRACY R 4401 HEARST CT COLLEGE STATION, TX 77845-2004									
Legal Description												
CASTLEGATE SEC 5, PH 2, BLOCK 3, LOT 54												
Situs												
4401 HEARST CT												
DBA Name												
Entity	Year	Rate	Taxable Value	Stmt #	Void	Original Tax	Discnts	P&I	Att Fees	Overage	Amount Pd	
Z REFUND ENTITY	2023	0.00000	0	149227	N	363.06	0.00	0.00	0.00	0.00	363.06	
BRAZOS COUNTY CITY OF COLL.	2023	0.40970	419,197	87378	N	858.72	0.00	0.00	0.00	0.00	858.72	
STAT. COLLEGE STATION	2023	0.51309	397,434	87378	N	1,019.59	0.00	0.00	0.00	0.00	1,019.59	
ISD	2023	0.96220	319,197	87378	N	1,535.66	0.00	0.00	0.00	0.00	1,535.66	
											3,777.03	
Balance Due As Of 06/27/2024: -363.06												

Tender	Details	Description	Amount
Check	2140		3777.03
			3777.03

Operator Batch
 tmoore 52017 (06/27/2024TM)

Total Paid
 3,777.03

Special Condition Exists for this Property
 Page: 1

Receipt issued In Accordance with Section 31.076 of the Texas Property Tax Code

True Automation, Inc.

APPLICATION FOR TAX REFUND

Collecting Office Name
Brazos County Tax Office
4151 County Park Court
Bryan, Texas 77802 Ph. 979-775-9930

Collecting Tax for: (taxing entities)
Brazos County, City of Bryan, City of College Station
Bryan ISD, College Station ISD, F1, F2, F3, F4,
City of Kurten, Navasota ISD

OWNER'S NAME AND ADDRESS

FOSTER THOMAS P & ANNA B REVO LIVING TRUST
1116 TODD TRL
COLLEGE STATION TX 77845-5163

PROPERTY DESCRIPTION

Legal: SOUTHWOOD VALLEY PH 10B, BLOCK 40, LOT 1
Address: 1116 TODD TRAIL ,
Account # 43907

TAX PAYMENT INFORMATION

Name of Taxing Unit	Tax Year of Refund	Payment Date	Amount Paid	Refund Amount Requested
ZREFUND	2024	11/21/2024	\$647.76	\$6.00

Taxpayer's reason for refund: OP-Overpayment

REFUND TO:

FOSTER THOMAS P & ANNA B REVO LIVING TRUST
1116 TODD TRL
COLLEGE STATION TX 77845-5163

Sign below and return form to the Brazos County Tax Office.

"I hereby apply for the refund of the above-described taxes and certify that the information on this form is true and correct."

Tom Foster
Signature
017-944-3162
Phone #

Jan. 19, 2025
Date
kupenhoney@yahoo.com
Email Address

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

TAX REFUND DETERMINATION

The tax refund is Approved Disapproved

[Signature]
Authorized Officer Signature

2/4/25
Date

Authorized Officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code

Authorized Officer Signature

Date

TAX RECEIPT

12/04/2024 02:24PM

MELISSA LEONARD, PCAC PH# (979) 775-9930
 BRAZOS COUNTY TAX ASSESSOR COLLECTOR
 4151 COUNTY PARK CT
 BRYAN, TX 77802

Receipt Number	
3386039	
Date Posted	11/21/2024
Payment Type	P
Payment Code	Over/Refund
Total Paid	\$647.76

PAID BY:

FOSTER THOMAS P & ANNA B REVO LIVING TRUST
 1116 TODD TRL
 COLLEGE STATION, TX 77845-5163

Property ID	Geo	Legal Acres	Owner Name and Address			
43907	582800-0400-0010	0.0000	FOSTER THOMAS P & ANNA B REVO LI 1116 TODD TRL COLLEGE STATION, TX 77845-5163			
Legal Description						
SOUTHWOOD VALLEY PH 10B, BLOCK 40, LOT 1						
Situs			DBA Name			
1116 TODD TRAIL						

Entity	Year	Rate	Taxable Value	Stmnt #	Void	Original Tax	Discnts	P&I	Att Fees	Overage	Amount Pd
Z REFUND ENTITY	2024	0.00000	0	150019	N	6.00	0.00	0.00	0.00	0.00	6.00
BRAZOS COUNTY	2024	0.41970	189,393	47061	N	182.72	0.00	0.00	0.00	0.00	182.72
CITY OF COLL.											
STAT.	2024	0.51309	217,819	47061	N	459.04	0.00	0.00	0.00	0.00	459.04
											647.76

Balance Due As Of 11/21/2024: -6.00

Tender	Details	Description	Amount
Check	11186		647.76
			647.76

Operator	Batch	Total Paid
iemerson	54111 (RTL Batch 880_12042024)	647.76

APPLICATION FOR TAX REFUND

Collecting Office Name
Brazos County Tax Office
4151 County Park Court
Bryan, Texas 77802 Ph. 979-775-9930

Collecting Tax for: (taxing entities)
Brazos County, City of Bryan, City of College Station
Bryan ISD, College Station ISD, F1, F2, F3, F4,
City of Kurten, Navasota ISD

OWNER'S NAME AND ADDRESS

KNIGHT 5 INVESTMENTS LLC
3 BEES CREEK KNL
MISSOURI CITY TX 77459-6786

PROPERTY DESCRIPTION

Legal: SUMMIT CROSSING PH 2A, BLOCK 5, LOT 26
Address: 1459 BUENA VISTA ,
Account # 375573

TAX PAYMENT INFORMATION

Name of Taxing Unit	Tax Year of Refund	Payment Date	Amount Paid	Refund Amount Requested
ZREFUND	2024	12/19/2024	\$6122.03	\$10.00

Taxpayer's reason for refund: OP-Overpayment

REFUND TO:

KNIGHT 5 INVESTMENTS LLC
3 BEES CREEK KNL
MISSOURI CITY TX 77459-6786

Sign below and return form to the Brazos County Tax Office.

"I hereby apply for the refund of the above-described taxes and certify that the information on this form is true and correct."



Signature

1/8/2025

Date

979-587-1428

Phone #

Kyle.Krueger@mad.com

Email Address

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

TAX REFUND DETERMINATION

The tax refund is Approved Disapproved

Authorized Officer Signature

Date

Authorized Officer of taxing unit for refund applications over amount required under Section 31.11 Tax Code

Authorized Officer Signature

Date

TAX RECEIPT

12/19/2024 12:08PM

MELISSA LEONARD, PCAC PH# (979) 775-9930
 BRAZOS COUNTY TAX ASSESSOR-COLLECTOR
 4151 COUNTY PARK CT
 BRYAN, TX 77802

Receipt Number	
3396119	
Date Posted	12/19/2024
Payment Type	P
Payment Code	Over/Refund
Total Paid	\$6,122.03

PAID BY:

KNIGHT 5 INVESTMENTS LLC
 3 BEES CREEK KNL
 MISSOURI CITY, TX 77459-6786

Property ID	Geo	Legal Acres	Owner Name and Address
375573	589530-0205-0260	0.0000	KNIGHT 5 INVESTMENTS LLC 3 BEES CREEK KNL MISSOURI CITY, TX 77459-6786
Legal Description			
SUMMIT CROSSING PH 2A, BLOCK 5, LOT 26			
Situs		DBA Name	
1459 BUENA VISTA			

Entity	Year	Rate	Taxable Value	Stmt #	Void	Original Tax	Discnts	P&I	Att Fees	Overage	Amount Pd
Z REFUND ENTITY	2024	0.00000	0	150198	N	10.00	0.00	0.00	0.00	0.00	10.00
BRAZOS COUNTY CITY OF COLL.	2024	0.41970	325,162	73514	N	1,364.71	0.00	0.00	0.00	0.00	1,364.71
STAT.	2024	0.51309	325,162	73514	N	1,668.36	0.00	0.00	0.00	0.00	1,668.36
BRYAN ISD	2024	0.94690	325,162	73514	N	3,078.96	0.00	0.00	0.00	0.00	3,078.96
											6,122.03

Balance Due As Of 12/19/2024: -10.00

Tender	Details	Description	Amount
Check	1079		6122.03
			6122.03

Operator	Batch	Total Paid
temerson	54395 (12192024_LE)	6,122.03



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: NUMBER:
DATE OF COURT MEETING: 2/4/2025
ITEM: • FY 24/25 Budget Amendments 16.01 - 16.03
TO: Commissioners Court
FROM: Nina Payne
DATE: 01/30/2025
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00
ACTION REQUESTED OR ALTERNATIVES: Request approval.

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
16_Coversheet.pdf	FY 25 - 16 Coversheet	Cover Memo
16.01 - 16.03_np.pdf	FY 25 Budget Amendments 16.01 - 16.03	Budget Amendment

BRAZOS COUNTY, TEXAS

BUDGET AMENDMENT(S) FOR THE 2024-2025 BUDGET YEAR

NO. 24/25 16.01 – 16.03

On this the 4th day of February 2025 at a regular meeting of the Commissioners' Court, the following members were present:

- A. Duane Peters, County Judge, Presiding
- B. Bentley Nettles, Commissioner, Precinct 1
- C. Chuck Konderla, Commissioner, Precinct 2
- D. Fred Brown, Commissioner, Precinct 3
- E. Wanda Watson, Commissioner, Precinct 4
- F. Karen McQueen, County Clerk

The following proceedings were held:

THAT WHEREAS, on 4th day of February 2025 the Court heard and approved a budget amendment(s) for the 2024-2025 budget year for Brazos County, Texas; and

WHEREAS, expenditure is necessary due to the necessity to meet unusual and unforeseen conditions which could not be reasonably included in the original budget adopted 10 September 2024, the following amendment(s) to the original budget are hereby authorized, as described on the attached page(s).

ADOPTED AND APPROVED this the 4th day of February 2025.

THE COMMISSIONERS COURT OF BRAZOS COUNTY, TEXAS.

By: 
Duane Peters, County Judge

Original: County Clerk's Office and
Attached to the original budget

BRAZOS COUNTY, TEXAS
BUDGET AMENDMENTS
No. 24/25 - 16.03
2/4/2025

FUND NAME	DEPARTMENT NAME	CLASS DESCRIPTION	ACCOUNT CATEGORY	INCREASE	DECREASE
Brazos County Grant Fund	BV Human Trafficking Task Force Development	Supplies and Other Charges	Expenditure		8,500.00
Brazos County Grant Fund	BV Human Trafficking Task Force Development	Supplies and Other Charges	Expenditure		13,139.75
Brazos County Grant Fund	BV Human Trafficking Task Force Development	Contingency	Expenditure		45,140.25
Brazos County Grant Fund	BV Human Trafficking Task Force Development	Supplies and Other Charges	Expenditure	5,000.00	
Brazos County Grant Fund	BV Human Trafficking Task Force Development	Supplies and Other Charges	Expenditure	5,000.00	
Brazos County Grant Fund	BV Human Trafficking Task Force Development	Supplies and Other Charges	Expenditure	21,610.00	
Brazos County Grant Fund	BV Human Trafficking Task Force Development	Supplies and Other Charges	Expenditure	18,250.00	
Brazos County Grant Fund	BV Human Trafficking Task Force Development	Professional Services	Expenditure	12,920.00	
Brazos County Grant Fund	BV Human Trafficking Task Force Development	Contractual Services	Expenditure	4,000.00	

Brazos County Grant Fund

Department of Justice approved a budget adjustment for year 3 of the Sheriff's Office Brazos Valley Human Trafficking Task Force grant. This budget amendment is to align the County expenditure accounts for the grant with the budget adjustment approved by the Department of Justice in January 2025. All funding accounts are within the grant division 283700. (Contingency is the grant funding not spent in years 1 & 2).

Date: SAM
1/29/2025


 County Judge Approval Date: 2/4/25

For Oracle Entry Only					
FUND	DIV	ACCT	Change in Budget	ACCOUNT NAME	
30000	283700	60211000	(8,500.00)		
30000	283700	61801000	(13,139.75)		
30000	283700	61130000	(45,140.25)		
30000	283700	61010000	5,000.00		
30000	283700	61110000	5,000.00		
30000	283700	60500000	21,610.00		
30000	283700	61620000	18,250.00		
30000	283700	72590000	12,920.00		
30000	283700	71506000	4,000.00		



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Human Resources NUMBER:
DATE OF COURT MEETING: 2/4/2025
ITEM: • Approval for Personnel Change of Status
TO: Commissioners Court
DATE: 01/30/2025
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
Employment Separations - Public - 02-04-25.pdf	Cover Sheet	Cover Memo

Personnel Change of Status

(Jan 28, 2025)

Commissioners' Court Date: 2/4/2025
Department Submitting Information: Human Resources
Purpose of Submissions: Consider and Take Action on Change

Employment

Department Name	Employee Name
County Auditor - Administration	Lemons, Ellen
County Clerk - Administration	Ray, Sharon
County Clerk - Administration	Vasquez, Jacqueline
Emergency Management - Administration	Morris, Jason
Hotel Occupancy Tax	Holloway, Jennifer
Sheriff Office - Administration	Sikes, Sarah
Sheriff Office - Jail Administration	Robertson, Alysa

Separations

Department Name	Employee Name
District Clerk - Administration	Diaz, Diana
District Clerk - Jury Services	McAleese, Megan
Human Resources - Administration	Mendez, Mary
Juvenile Services - Detention	Rogers, Lloyd
Sheriff Office - Jail Administration	Senal, Nikko
Sheriff Office - Jail Administration	Sowell, Shane
Sheriff Office - Jail Administration	Terrazas, Jonathan

Personnel Action Forms

Department Name	Employee Name
County Court at Law #1 & #2 - Administration	Lewis, Rebecca
Fleet Shop - Heavy Fleet	Rodriguez, Lee
Landscape	Currey, David

Approved in Commissioners' Court: 02-04-2025
County Judge's or Commissioner's Signature: _____



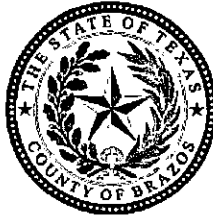


**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: NUMBER:
DATE OF COURT MEETING: 2/4/2025
ITEM: Approval of Payment of Claims:
• a. 8207707 - 8207837
• b. 9203374 - 9203425
TO: Commissioners Court
DATE: 01/30/2025
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
Bill_List-Public_02.04.25.pdf	Payment of Claims	Backup Material



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: _____ NUMBER: _____
DATE OF COURT MEETING: 2/4/2025
ITEM: Approval of Payment of Claims:
• a. 8207707 - 8207837
• b. 9203374 - 9203425
TO: Commissioners Court
DATE: 01/30/2025
FISCAL IMPACT: False
BUDGETED: False
DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

<u>File Name</u>	<u>Description</u>	<u>Type</u>
Bill_List-Public_02.04.25.pdf	Payment of Claims	Backup Material
Bill_List-Internal_02.04.25.pdf	Payment of Claims - Internal	Backup Material

ATTEST: Karen McQueen
KAREN MCQUEEN
COUNTY CLERK
By: Ashlie Peterson
Chief Deputy

APPROVED
[Signature]
Duane Peters
County Judge
2/4/25
Date

Bill List Commissioners Court

Time run: 1/31/2025 10:24:40 AM

Account	Account Description	Supplier Number	Party Name	Identifying PO	Invoice Number	Invoice Line Amount
01000-00000000-20000100-00000-0000-000000	General Fund-No Value-Cash Advance \- Subledger Total-No Value-No Value-No Value	Employee	Wendy*****ing Paul *****		TRVL000294067941 TRVL000295002303	(535.60) (262.74)
01000-00000000-27150000-00000-0000-000000	General Fund-No Value-Diesel-No Value-No Value-No Value	97508	Fikes*****	250000502	INV-053731	2,931.92
01000-00000000-27210000-00000-0000-000000	General Fund-No Value-Gasoline-No Value-No Value-No Value	97508	Fikes*****	250000502	INV-053731	16,514.65
01000-00000000-30009100-00000-0000-000000	General Fund-No Value-A/P Justice of the Peace \- McCreary Veselka B-No Value-No Value-No Value	19432	McCre*****g & Allen		296027 296279 298396 298397 298398 298399	49.80 302.40 1,644.24 768.57 1,701.52 635.98
01000-00000000-30009300-00000-0000-000000	General Fund-No Value-A/P Justice of the Peace \- Omnibase Svcs Inc-No Value-No Value-No Value	94568	Omnib*****Texas LP		Report #424-004021	222.00
01000-00000000-30011000-00000-0000-000000	General Fund-No Value-A/P Appellate Judicial System Fund-No Value-No Value-No Value	101413	Tenth*****s		DEC24APPELLATE - DCLK OAG	409.20
01000-00000000-30014000-00000-0000-000000	General Fund-No Value-A/P Bryan Pd (Arr Fees)-No Value-No Value-No Value	19277	City*****		QE 123124 BPD QE 123124 CM	712.98 0.95
01000-00000000-30018000-00000-0000-000000	General Fund-No Value-A/P CSPD (Arr Fees)-No Value-No Value-No Value	94564	City*****on		QE 123124	894.92
01000-00000000-30019000-00000-0000-000000	General Fund-No Value-A/P Alternative Dispute Resolution Fund-No Value-No Value-No Value	9756	Dispu*****nter - Brazos Valley		DEC24ALTDISP - DCLK OAG	1,247.40
01000-00000000-30074000-00000-0000-000000	General Fund-No Value-A/P TAMU Police Dept (Arr Fees)-No Value-No Value-No Value	97251	Texas*****		QE 123124	3,124.52
01000-00000000-30082200-00000-0000-000000	General Fund-No Value-A/P County Attorney \- Merchant Restitution-No Value-No Value-No Value	100359 102003	HEB -***** Check*****stitution		1045MJ012425/JR02-00252 1105MJ011725/SB25-0080	255.00 113.12
01000-00000000-30201000-00000-0000-000000	General Fund-No Value-District Clerk \- Restitution Pay-No Value-No Value-No Value	103076	Tirad*****ez - Restitution		200692	500.00
01000-00000000-30340000-00000-0000-000000	General Fund-No Value-Deposits Payable \- Brazos Center-No Value-No Value-No Value	101550 103080	Rober*****fund Estra*****efund		18737 19407	450.00 150.00
01000-00000000-37011100-00000-0000-000000	General Fund-No Value-New Deferred Revenue Justice of the Peace 1-No Value-No Value-No Value	8253	Texas*****e Department		1022-01583N 1024-01011N	155.55 155.55
01000-00000000-37012000-00000-0000-000000	General Fund-No Value-Deferred Revenue Justice of the Peace 2-No Value-No Value-No Value	91917	Walle*****		2475355	750.00
01000-00000000-37218000-00000-0000-000000	General Fund-No Value-Funds Held in Trust \- County Attorney Restitution-No Value-No Value-No Value	102292	Bryan*****- Restitution		1026MJ011725	1,415.73
01000-11000100-60600000-00000-0000-000000	General Fund-Commissioners Court \- Administration-Office Supplies-No Value-No Value-No Value	94806	Perry	250000377	IN-1570648	77.44

Account	Account Description	Supplier Number	Party Name	Identifying PO	Invoice Number	Invoice Line Amount	
01000-11000100-61110000-00000-0000-000000	General Fund-Commissioners Court \- Administration-Conference & Seminar Fees-No Value-No Value-No Value	6313	Texas*****Counties	250001098	364083	250.00	
					364084	250.00	
					95685	85.00	
01000-11000100-61500000-00000-0000-000000	General Fund-Commissioners Court \- Administration-Printing-No Value-No Value-No Value	1229	Alpha*****	250001822	68390	330.00	
01000-11000500-71025000-00000-0000-000000	General Fund-Non\ -Departmental-Contract Services-No Value-No Value-No Value	97251	Texas*****	250000379	R042221	282.64	
01000-11010000-61210000-00000-0000-000000	General Fund-Court Support \- Criminal-Court Costs-No Value-No Value-No Value	801791	Frede*****		38	3,179.50	
		91994	Words*****		25002	294.00	
01000-11010000-61750000-00000-0000-000000	General Fund-Court Support \- Criminal-Telephone/Data \- Cellular-No Value-No Value-No Value	11846	AT&T *****	250000952	287310367730X01082025 B	34.57	
01000-11010000-72201000-00000-1102-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- County Court at Law #1-No Value-Adult Felony-No Value	802183	Greav*****		2103778*	0.00	
01000-11010000-72201000-00000-1104-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- County Court at Law #1-No Value-Adult Misdemeanor-No Value	100000	Law O*****Andreski, PC		2101742	650.00	
					2404705	650.00	
		800568	Lewis*****y		2403463	650.00	
		802205	Cune,*****		2401971	650.00	
		96232	Meece*****		2403689	650.00	
01000-11010000-72202000-00000-1104-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- County Court at Law #2-No Value-Adult Misdemeanor-No Value	100000	Law O*****Andreski, PC		2201593*	362.00	
					2204799*	363.00	
		102584	The M*****		2203793	650.00	
		800568	Lewis*****y		2403546	650.00	
		800687	Shime*****		2400128	650.00	
		801423	Davis*****			2305379	363.00
						2402737	362.00
						2403514	650.00
		802205	Cune,*****		2204065	650.00	
		802239	Gimbe*****		2401456	650.00	
		91523	Herna*****		2402343	650.00	
		95315	Law O*****tsberger			2403921	363.00
						2404713	650.00
						2404811	362.00
		95611	Law O*****helps, PC, The			2402061	650.00
96232	Meece*****			2203549	363.00		
				2400158	650.00		
				2402895	362.00		
				2403075	650.00		
01000-11010000-72203000-00000-1102-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- Preindictment/Dismissal-No Value-Adult	100000	Law O*****Andreski, PC		unfiled 1/22/25	1,000.00	
		96520	Thoma*****		unfiled 1-29-25	1,221.00	
01000-11010000-72204000-00000-1100-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- 472nd-No Value-Juvenile-No Value	102621	Law O*****Medina PLLC		240-J-23 121024	1,375.00	
					334-J-23 121024	1,375.00	

Account	Account Description	Supplier Number	Party Name	Identifying PO	Invoice Number	Invoice Line Amount
		95315	Law O*****tsberger		447-J-23 12825	75.00
		95611	Law O*****helps, PC, The		497-J-23 11725	850.00
		96520	Thoma*****		97-J-24 12425	150.00
01000-11010000-72205000-00000-1102-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- 85th-No Value-Adult Felony-No Value	100598	McLaj*****C		2402103	1,000.00
		102621	Law O*****Medina PLLC		2303775	1,000.00
		102828	Sarah*****LLC		2201464*	1,875.00
		801423	Davis*****		2302001	1,000.00
		95315	Law O*****tsberger		2500036	1,000.00
		95611	Law O*****helps, PC, The		2403172	1,000.00
01000-11010000-72205000-00000-1103-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- 85th-No Value-Adult Felony Appeals-No Value	103086	Law O*****ibodeaux		20000868	2,475.00
01000-11010000-72205300-00000-1103-000000	General Fund-Court Support \- Criminal-Other Litigation Expenses \- 85th-No Value-Adult Felony Appeals-No Value	103086	Law O*****ibodeaux		20000868	649.00
01000-11010000-72206000-00000-1102-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- 272nd-No Value-Adult Felony-No Value	102828	Sarah*****LLC		2402779	1,000.00
		801408	Meece*****		2103276	1,000.00
		805046	Gusti*****orney PLLC		2403135	538.00
					2403136	537.00
		91624	James*****gelhauer & Ask		2201272	913.00
					2204187	10,600.00
					2302629	912.00
		95315	Law O*****tsberger		2402783	1,150.00
		96232	Meece*****		1905309	610.00
					2203634	537.00
					2203635	538.00
		96520	Thoma*****		1901741	1,217.00
					2003637	1,218.00
					2203446	1,219.00
		97088	Cagle*****The		2403540	4,830.00
01000-11010000-72206000-00000-1104-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- 272nd-No Value-Adult Misdemeanor-No Value	102828	Sarah*****LLC		2402294	650.00
		96232	Meece*****		2101803	397.00
					2104489	396.00
					2104502	650.00
					2202776	397.00
01000-11010000-72206100-00000-1102-000000	General Fund-Court Support \- Criminal-Investigator Fees \- 272nd-No Value-Adult Felony-No Value	91624	James*****gelhauer & Ask		2304338	2,000.00
		97088	Cagle*****The		2403540	97.21
01000-11010000-72207000-00000-1102-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- 361st-No Value-Adult Felony-No Value	100000	Law O*****Andreski, PC		2404729	1,000.00
		800687	Shime*****		2301380*	100.00
					2301998	250.00
					2301999	250.00
					2302000	250.00
					2403993	250.00

Account	Account Description	Supplier Number	Party Name	Identifying PO	Invoice Number	Invoice Line Amount		
		801408	Meece*****		2203641*	35,685.00		
					2301952	537.00		
					2301955	538.00		
		802183	Greav*****			2103778*	651.00	
						2104581*	500.00	
						2204452	461.00	
						2402651	462.00	
						2402977	1,000.00	
		802239	Gimbe*****			1704293*	1,000.00	
		95315	Law O*****tsberger			2200131*	1,000.00	
95611	Law O*****helps, PC, The				2201220	409.00		
					2201232	408.00		
					2203085	408.00		
01000-11010000-72207000-00000-1103-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- 361st-No Value-Adult Felony Appeals-No Value	103086	Law O*****ibodeaux		1902164	3,375.00		
01000-11010000-72207000-00000-1104-000000	General Fund-Court Support \- Criminal-Court Appointed Attorneys \- 361st-No Value-Adult Misdemeanor-No Value	100000	Law O*****Andreski, PC		2403832	650.00		
		800687	Shime*****			2200894*	288.00	
						2203859*	287.00	
						2404585	650.00	
		802183	Greav*****				2102794*	325.00
							2102796*	325.00
							2104670	302.00
2401998	424.00							
01000-11010000-72207100-00000-1102-000000	General Fund-Court Support \- Criminal-Investigator Fees \- 361st-No Value-Adult Felony-No Value	801408	Meece*****		2203641*	1,125.00		
		95611	Law O*****helps, PC, The			2201220	325.00	
						2201232	325.00	
						2203085	325.00	
01000-11010000-72207300-00000-1103-000000	General Fund-Court Support \- Criminal-Other Litigation Expenses \- 361st-No Value-Adult Felony Appeals-No Value	103086	Law O*****ibodeaux		1902164	556.25		
01000-11010000-72209000-00000-0000-000000	General Fund-Court Support \- Criminal-Court Appointed Interpreter-No Value-No Value-No Value	802262	Harwe*****and Translation LLC			6021	1,600.00	
						6026	251.54	
		95313	USA C*****eters			2849	2,088.00	
01000-11010000-72660000-00000-0000-000000	General Fund-Court Support \- Criminal-Psychiatric Services-No Value-No Value-No Value	92512	Sam H*****iversity			21296	550.00	
						21299	550.00	
		96087	Rocke*****PhD PLLC			140023899	800.00	
01000-11020000-71040000-00000-0000-000000	General Fund-Court Support \- Civil-Contract Placement \- Secure-No Value-No Value-No Value	94771	Nuece*****		CI000937	6,200.00		
01000-11020000-72191000-00000-0000-000000	General Fund-Court Support \- Civil-Cluster Court Support-No Value-No Value-No Value	103077	Cooks*****		1152025	495.20		
		19997	Foste*****		3535	470.50		
01000-11020000-72204000-00000-1100-000000	General Fund-Court Support \- Civil-Court	802239	Gimbe*****		393-J-23 12825	150.00		

Account	Account Description	Supplier Number	Party Name	Identifying PO	Invoice Number	Invoice Line Amount
	Appointed Attorneys \- 4 / 2nd-No Value- Juvenile-No Value	95315	Law O*****tsberger		019-J-25 12825	75.00
					021-J-25 12825	75.00
					263-J-24 12825	75.00
01000-11022720-72110000-00000-1001-000000	General Fund-Court Support \- Child Protective Svc \- 272nd-Attorney Fees-No Value-Custodial Parents-No Value	101281	McKer*****		21000519 12825 180	180.00
					24001234 12725 390	390.00
					24001234 12725 50	50.00
01000-11022720-72110000-00000-1002-000000	General Fund-Court Support \- Child Protective Svc \- 272nd-Attorney Fees-No Value-Non Custodial Parents-No Value	101281	McKer*****		23001263 12725 200	200.00
		102621	Law O*****Medina PLLC		23001263 12725 70	70.00
					23001962 12125 760	760.00
01000-11022720-72110000-00000-1005-000000	General Fund-Court Support \- Child Protective Svc \- 272nd-Attorney Fees-No Value-Children-No Value	101281	McKer*****		22000833 12725 270	270.00
					22000833 12725 630	630.00
					22002866 12725 100	100.00
		97403	Naeem*****		22000363 12325 50	50.00
					22002990 12325 60	60.00
01000-11023610-72110000-00000-1001-000000	General Fund-Court Support \- Child Protective Svc \- 361st-Attorney Fees-No Value-Custodial Parents-No Value	100912	Palmo*****ugh & Russ LLP		21002729 12625 590	590.00
		101281	McKer*****		23002129 12625 150	150.00
					23002129 12625 380	380.00
					23002763 12725 50	50.00
01000-11023610-72110000-00000-1002-000000	General Fund-Court Support \- Child Protective Svc \- 361st-Attorney Fees-No Value-Non Custodial Parents-No Value	100912	Palmo*****ugh & Russ LLP		24003010 12625 920	920.00
		102621	Law O*****Medina PLLC		23002129 12325 120	120.00
01000-11023610-72110000-00000-1005-000000	General Fund-Court Support \- Child Protective Svc \- 361st-Attorney Fees-No Value-Children-No Value	101281	McKer*****		22003213 12725 460	460.00
					22003213 12725 620	620.00
		97403	Naeem*****		22002756 12325 620	620.00
01000-11050000-72201000-00000-0000-000000	General Fund-Court Support \- Guardianship-Court Appointed Attorneys \- County Court at Law #1-No Value-No Value-No Value	96358	Benn,*****		861-G	1,549.50
01000-11050000-72201300-00000-0000-000000	General Fund-Court Support \- Guardianship-Other Litigation Expenses \- CCL#1-No Value-No Value-No Value	96358	Benn,*****		861-G	60.10
01000-11100000-65850000-00000-0000-000000	General Fund-Fleet Shop \- Light Equipment \- Administration-Tires-No Value-No Value-No Value	10804	The G*****ubber Company	250002054	224-1032426	454.16
01000-11100000-65950000-00000-0000-000000	General Fund-Fleet Shop \- Light Equipment \- Administration-Vehicle Maintenance-No Value-No Value-No Value	11682	Napa*****	250000020	360463	107.94
		3354	O'Rei*****	250002055	2016-298046	11.90
					2016-298572	206.06
					2016-299639	69.06
					2016-299681	74.70
					2016-299742	58.50
					2016-299774	9.03
		3486	GT Di*****	250000860	INV1031986	49.96
		96665	Colle*****Lincoln LLC	250000022	416528	184.73

Account	Account Description	Supplier Number	Party Name	Identifying PO	Invoice Number	Invoice Line Amount
01000-11210020-60500000-00000-0000-000000	General Fund-Elections Administrator-Equipment & I.T. Enhancement-No Value-No Value-No Value	93424	ULINE*****	250001930	187792164	521.71
01000-11210020-60600000-00000-0000-000000	General Fund-Elections Administrator-Office Supplies-No Value-No Value-No Value	94806	Perry	250002097	IN-1570267	332.03
				250002171	IN-1570886	65.20
01000-12000100-61280000-00000-0000-000000	General Fund-County Treasurer \-Administration-Dues-No Value-No Value-No Value	6313	Texas*****Counties	250002162	239078	40.00
					249037	175.00
		91611	Count*****society of Texas Region 11	250002200	FY25- Dues	10.00
					FY25-Dues	10.00
01000-12500100-60600000-00000-0000-000000	General Fund-Risk Management \-Administration-Office Supplies-No Value-No Value-No Value	9728	Wilton*****Ltd	250002130	373028	14.37
01000-12500100-65010000-00000-0000-000000	General Fund-Risk Management \-Administration-Accidents & Claims-No Value-No Value-No Value	10153	Musta*****es	250000117	A95356011	732.76
		103079	Munoz*****fund		RM2025-017	903.07
01000-12500100-71025000-00000-0000-000000	General Fund-Risk Management \-Administration-Contract Services-No Value-No Value-No Value	97585	Smart*****	250002140	36423	3,000.00
01000-13000100-61110000-00000-0000-000000	General Fund-Tax Assessor \- Collector \-Administration-Conference & Seminar Fees-No Value-No Value-No Value	96898	Texas*****tension Service	250002123	E512199	120.00
				250002133	E512200	120.00
01000-13000100-61880000-00000-0000-000000	General Fund-Tax Assessor \- Collector \-Administration-Utilities Expenditure-No Value-No Value-No Value	20	Bryan*****	250000600	2337093 0125	1,874.35
01000-14000006-65540000-00000-0000-000000	General Fund-Information Technology \-Non Capital-Copier/Printer/Fax Maintenance-No Value-No Value-No Value	11497	South*****ehouse	250002052	INV00829959	194.01
01000-14000100-60600000-00000-0000-000000	General Fund-Information Technology \-Administration-Office Supplies-No Value-No Value-No Value	94806	Perry	250002094	IN-1570268	60.32
01000-14000100-61110000-00000-0000-000000	General Fund-Information Technology \-Administration-Conference & Seminar Fees-No Value-No Value-No Value	90616	TAGIT*****	250001749	200008249	75.00
01000-14000100-61801000-00000-0000-000000	General Fund-Information Technology \-Administration-Travel-No Value-No Value-No Value	95956	Diner*****	250002112	07TW5B	354.34
01000-15000100-61240000-00000-0000-000000	General Fund-Human Resources \-Administration-Drug Testing-No Value-No Value-No Value	97285	Any T*****	250001185	10337	180.00
01000-15000100-61280000-00000-0000-000000	General Fund-Human Resources \-Administration-Dues-No Value-No Value-No Value	8517	Brzo*****esource Association Inc	250000430	81525	40.00
					81537	40.00
					81605	40.00
					81649	20.00
01000-15000100-61500000-00000-0000-000000	General Fund-Human Resources \-Administration-Printing-No Value-No Value-No Value	93571	BCS P*****aphics	250001315	29645	59.25

Account	Account Description	Supplier Number	Party Name	Identifying PO	Invoice Number	Invoice Line Amount		
01000-15000100-61620000-00000-0000-000000	General Fund-Human Resources \- Administration-Subscriptions & Publications-No Value-No Value-No Value	95956	Diner*****	250001544	2426-0864	174.00		
01000-16000100-71025000-00000-0000-000000	General Fund-County Auditor \- Administration-Contract Services-No Value-No Value	101724	The G*****	250000837	000121	4,000.00		
01000-17000100-60440000-00000-0000-000000	General Fund-Facilities Services \- Administration-Janitorial Supplies-No Value-No Value	102462	TK Sa*****	250002042	042000	236.00		
		91161	Prost*****	250001950	S1230065.001	934.50		
		97596	Amazo*****	250001871	11JY-PW11-FRXM	130.91		
01000-17000100-65050000-00000-0000-000000	General Fund-Facilities Services \- Administration-Building Maintenance-No Value-No Value-No Value	11807	Grain*****	250000183	9383997211	149.73		
		12272	McMas*****Company Inc	250000095	39776561	64.77		
		16490	Wal-M*****c	250000076	TR01197	75.16		
		288	Griff*****ardware	250000150	209793	39.00		
01000-17000100-65051000-00000-0000-000000	General Fund-Facilities Services \- Administration-Air Conditioning/Heating Maintenance-No Value-No Value-No Value	321	Johns*****	250000077	10435913	242.55		
				250001765	10436002	429.30		
		97431	Johns*****llege Station	250000075	8034423	134.99		
01000-17000100-65052000-00000-0000-000000	General Fund-Facilities Services \- Administration-Carpentry & Building Repair-No Value-No Value-No Value	11869	Lowe*****	250000110	998196	36.00		
01000-17000100-65053000-00000-0000-000000	General Fund-Facilities Services \- Administration-Electrical System Maintenance-No Value-No Value-No Value	262	Deale*****pply	250002040	S101451621.001	450.00		
				250002124	S101454633.001	1,494.00		
01000-17000100-65056000-00000-0000-000000	General Fund-Facilities Services \- Administration-Plumbing Maintenance-No Value-No Value-No Value	11807	Grain*****	250002077	9381520916	2,653.00		
				92995	Reece*****	250001236	S119424637.001	3,308.01
01000-17000100-65510000-00000-0000-000000	General Fund-Facilities Services \- Administration-Pest Control-No Value-No Value-No Value	96836	Allst*****	250000007	012025	1,220.00		
01000-17000100-71206700-00000-0000-000000	General Fund-Facilities Services \- Administration-HVAC Control Contract-No Value-No Value-No Value	100341	Globa*****gy Inc	250000009	140035	340.00		
01000-17000100-71512000-00000-0000-000000	General Fund-Facilities Services \- Administration-Rental \- Uniforms-No Value-No Value-No Value	19837	Unifi*****	250000036	2960118052	14.28		
					2960118065	103.50		
					2960118070	10.96		
					2960118076	9.67		
01000-17000200-61110000-00000-0000-000000	General Fund-Landscaping-Conference & Seminar Fees-No Value-No Value-No Value	10336	Texas***** Extension Service	250002085	Regist. class	625.00		
01000-17000200-65400000-00000-0000-000000	General Fund-Landscaping-Grounds Maintenance-No Value-No Value-No Value	11807	Grain*****	250000920	9383284933	324.84		
				11869	Lowe*****	250000046	980555	35.05
				16490	Wal-M*****c	250000542	TR01659	34.25
							TR04141	215.51
01000-17000200-71512000-00000-0000-000000	General Fund-Landscaping-Rental \- Uniforms-No Value-No Value-No Value	19837	Unifi*****	250000036	2960118065	2.86		
01000-18000100-60170000-00000-0000-000000	General Fund-County Attorney \- Administration-Copier/Printer/Fax Supplies-No Value-No Value-No Value	9728	Wilito*****Ltd	250001789	372922	1,268.37		

Account	Account Description	Supplier Number	Party Name	Identifying PO	Invoice Number	Invoice Line Amount
01000-18000100-60600000-00000-0000-000000	General Fund-County Attorney \- Administration-Office Supplies-No Value-No Value-No Value	9728	Wlto*****Ltd	250001788	372921	7.20
01000-19000100-61110000-00000-0000-000000	General Fund-District Attorney \- Administration-Conference & Seminar Fees-No Value-No Value-No Value	95956	Diner*****	250002167	2UJXT	1,178.88
01000-19000100-61801000-00000-0000-000000	General Fund-District Attorney \- Administration-Travel-No Value-No Value-No Value	Employee	Tiffa*****		TRVL000295032631	70.05
01000-22000100-61490000-00000-0000-000000	General Fund-85th District Court \- Administration-Petit Jury Expense-No Value-No Value-No Value	16490	Wal-M*****c	250000800	TR# 01993	165.62
01000-22000100-61750000-00000-0000-000000	General Fund-85th District Court \- Administration-Telephone/Data \- Cellular-No Value-No Value-No Value	11846	AT&T *****	250000953	287310367730x01082025	34.58
01000-22100100-61500000-00000-0000-000000	General Fund-272nd District Court \- Administration-Printing-No Value-No Value-No Value	1229	Alpha*****	250002000	68481	58.00
01000-22300100-61900000-00000-0000-000000	General Fund-472nd District Court \- Administration-Visiting Court Reporters-No Value-No Value-No Value	102779	Aguil*****	250001815	01032025	528.00
				250002114	01142025	528.00
01000-22600100-61110000-00000-0000-000000	General Fund-Misdemeanor Associate Court \- Administration-Conference & Seminar Fees-No Value-No Value-No Value	92512	Sam H*****iversity	250001991	TASC 001	350.00
					TASC 002	0.00
					TASC 003	310.00
					TASC 004	350.00
					TASC 005	310.00
					TASC 006	310.00
01000-22600100-61680000-00000-0000-000000	General Fund-Misdemeanor Associate Court \- Administration-Training-No Value-No Value-No Value	100665	Texas*****Judiciary	250002126	47059	35.00
01000-22700100-61110000-00000-0000-000000	General Fund-County Specialty Court Program-Conference & Seminar Fees-No Value-No Value-No Value	92512	Sam H*****iversity	250001991	TASC 001	0.00
					TASC 002	350.00
					TASC 003	40.00
					TASC 004	0.00
01000-22800100-61620000-00000-0000-000000	General Fund-Family Associate Court – Administration-Subscriptions & Publications-No Value-No Value-No Value	3187	West *****ration	250002145	851395044	230.00
01000-22800100-61801000-00000-0000-000000	General Fund-Family Associate Court – Administration-Travel-No Value-No Value-No Value	Employee	Wendy*****ing		TRVL000294067941	561.86
01000-23000300-61110000-00000-0000-000000	General Fund-County Court at Law #1 \- Staff Support-Conference & Seminar Fees-No Value-No Value-No Value	90611	Texas*****ate Judges Inc		0312-142025	425.00
01000-23100100-61500000-00000-0000-000000	General Fund-County Court at Law #2 \- Administration-Printing-No Value-No Value-No Value	1229	Alpha*****	250001852	68405	1,956.00

Account	Account Description	Supplier Number	Party Name	Identifying PO	Invoice Number	Invoice Line Amount
01000-23100100-61900000-00000-0000-000000	General Fund-County Court at Law #2 \- Administration-Visiting Court Reporters-No Value-No Value-No Value	100469	Raine*****		814	575.60
01000-24101100-61880000-00000-0000-000000	General Fund-Justice of Peace \- Precinct 1 \- Administration-Utilities Expenditure-No Value-No Value-No Value	7490	Colle*****ties	25000610	5613977515 0125	576.48
01000-24201100-61801000-00000-0000-000000	General Fund-Justice of Peace \- Precinct 2 \- Administration-Travel-No Value-No Value-No Value	Employee	Terre*****		TRVL000295030431	357.00
					TRVL000295030489	93.00
01000-24301100-60500000-00000-0000-000000	General Fund-Justice of Peace \- Precinct 3 \- Administration-Equipment & I.T. Enhancement-No Value-No Value-No Value	9728	Wilto*****Ltd	250001959	372875	60.01
01000-24301100-60600000-00000-0000-000000	General Fund-Justice of Peace \- Precinct 3 \- Administration-Office Supplies-No Value-No Value-No Value	9728	Wilto*****Ltd	250001959	372875	178.71
01000-28000100-60080000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Clothing/Uniforms-No Value-No Value-No Value	93357	Galls*****	250001927	030231839	33.66
01000-28000100-60170000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Copier/Printer/Fax Supplies-No Value-No Value-No Value	91018	Stapl*****mmercial Inc	250001839	6022346973	1,163.68
					6022347002	173.29
01000-28000100-60320000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Firearms Readiness-No Value-No Value-No Value	101103	Actio*****	250001958	0610960-IN	953.72
01000-28000100-60400000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Investigation Supplies-No Value-No Value-No Value	102326	BDS T***** LP	250000999	61800	95.00
01000-28000100-60600000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Office Supplies-No Value-No Value-No Value	91018	Stapl*****mmercial Inc	250001839	6022346966	121.38
					6022346973	34.02
					6022347018	(82.29)
01000-28000100-61110000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Conference & Seminar Fees-No Value-No Value-No Value	95956	Diner*****	250002007	39c5192f-b890-4afd-a182-c385dc84cc83	300.00
					999b0318-d3fe-4cb9-8731-58bc184efd47	300.00
01000-28000100-61801000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Travel-No Value-No Value-No Value	Employee	Paul *****		TRVL000295002303	262.74
01000-28000100-65320000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Equipment Maintenance-No Value-No Value-No Value	91161	Prost*****	250002078	51230128.001	40.95
01000-28000100-65550000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Radio Maintenance-No Value-No Value-No Value	16692	Motor*****c	250001330	8282027728	1,029.84
					8282029167	129.60
					8282051805	1,517.64
01000-28000100-72590000-00000-0000-000000	General Fund-Sheriff Office \- Administration-Professional Fees \- Other-No Value-No Value-No Value	95956	Diner*****	250001827	3xqa43mn	175.00
					gph6fm7w	175.00
01000-28002000-60080000-00000-0000-000000	General Fund-Sheriff Office \- Jail Administration-Clothing/Uniforms-No Value-No Value-No Value	93357	Galls*****	250001308	030243278	137.80
		97337	Custo***** Bea	250000280	Gutierrez 12/27/24	51.00
01000-28002000-60170000-00000-0000-000000	General Fund-Sheriff Office \- Jail Administration-Clothing/Uniforms-No Value-No Value-No Value	91018	Stapl*****mmercial Inc	250000274	6022346987	681.09

Account	Account Description	Supplier Number	Party Name	Identifying PO	Invoice Number	Invoice Line Amount
	Administration-Copier/Printer/Fax Supplies-No Value-No Value-No Value				6022346998	229.19
01000-28002000-60350000-00000-0000-000000	General Fund-Sheriff Office \- Jail Administration-Food and Food Supplements-No Value-No Value-No Value	101511	UTZ Q*****	250002014	814102785	3,906.00
		101854	Hilan*****mpany LLC	250002043	0540127259025437	2,340.00
		10500	US Fo*****	250002013	5439601	7,919.19
		3691	Flowe*****y	250001870	4038749331	1,616.37
					4038749395	1,616.37
		6151	Perfo*****ce Temple	250001763	2567017-A	3,800.00
				250001850	2567017-B	438.20
		91168	Ruffi*****Service	250002011	1721892	3,037.27
					1721894	3,098.05
		96384	Best *****p	250001790	27200	11,255.42
		96957	Sysco*****	250001884	867383594	1,097.10
				250002012	867368881	8,338.45
01000-28002000-60440000-00000-0000-000000	General Fund-Sheriff Office \- Jail Administration-Janitorial Supplies-No Value-No Value-No Value	21638	Home *****	250001932	845374727	1,117.25
01000-28002000-60500000-00000-0000-000000	General Fund-Sheriff Office \- Jail Administration-Equipment & I.T. Enhancement-No Value-No Value-No Value	459	Texas*****of Bryan Inc	250001445	316319-00	32,770.30
01000-28002000-60600000-00000-0000-000000	General Fund-Sheriff Office \- Jail Administration-Office Supplies-No Value-No Value-No Value	91018	Stapl*****mmercial Inc	250001686	6022346967	63.00
					6022346968	383.02
					6022346970	63.91
					6022346988	21.19
					6022347012	39.98
01000-28002000-61680000-00000-0000-000000	General Fund-Sheriff Office \- Jail Administration-Training-No Value-No Value-No Value	10336	Texas***** Extension Service	250002103	EH7312358	679.00
01000-28003000-72270000-00000-0000-000000	General Fund-Jail Medical Services-Dental Services-No Value-No Value-No Value	92883	Dentr***** PC Inc	250002106	BZTX019435	2,665.00
01000-30101100-61620000-00000-0000-000000	General Fund-Constable Precinct 1 \- Administration-Subscriptions & Publications-No Value-No Value-No Value	96474	Trans*****ernative Data Solutions	250002121	252892-011725	2,142.00
01000-30101100-61880000-00000-0000-000000	General Fund-Constable Precinct 1 \- Administration-Utilities Expenditure-No Value-No Value-No Value	7490	Colle*****ties	250000610	5613977515 0125	576.48
01000-30201100-60080000-00000-0000-000000	General Fund-Constable Precinct 2 \- Administration-Clothing/Uniforms-No Value-No Value-No Value	3486	GT Di*****	250000473	UNIV0059717	899.88
01000-30201100-60600000-00000-0000-000000	General Fund-Constable Precinct 2 \- Administration-Office Supplies-No Value-No Value-No Value	94806	Perry	250000471	IN-1570422	125.70
					IN-1570647	16.48
01000-30401100-60080000-00000-0000-000000	General Fund-Constable Precinct 4 \- Administration-Clothing/Uniforms-No Value-No Value-No Value	3486	GT Di*****	250000186	UNIV0061173	137.99
01000-31000100-60500000-00000-0000-000000	General Fund-Juvenile Services \- Administration Probation-Equipment & I.T. Enhancement-No Value-No Value-No Value	91018	Stapl*****mmercial Inc	250002072	6022346963	82.09

Account	Account Description	Supplier Number	Party Name	Identifying PO	Invoice Number	Invoice Line Amount		
01000-31000100-60600000-00000-0000-000000	General Fund-Juvenile Services \- Administration Probation-Office Supplies-No Value-No Value-No Value	91018	Stapl*****mmercial Inc	250001811	6022346994	30.50		
				250001851	6022346969	22.40		
				250001914	6022347010	68.07		
				250002072	6022347014	27.42		
01000-31000100-61470000-00000-0000-000000	General Fund-Juvenile Services \- Administration Probation-Prescriptions-No Value-No Value-No Value	94771	Nuece*****		CI000937	111.86		
01000-31000100-61680000-00000-0000-000000	General Fund-Juvenile Services \- Administration Probation-Training-No Value-No Value-No Value	101471	Cross*****	250001967	6062263	120.00		
01000-31000130-60170000-00000-0000-000000	General Fund-Juvenile Services \- Administration Community Based-Copier/Printer/Fax Supplies-No Value-No Value-No Value	91018	Stapl*****mmercial Inc	250001811	6022346994	235.10		
01000-31000140-60600000-00000-0000-000000	General Fund-Juvenile Services \- Administration Community Based Mental Health-Office Supplies-No Value-No Value-No Value	91018	Stapl*****mmercial Inc	250001838	6022346971	82.55		
01000-31000220-60170000-00000-0000-000000	General Fund-Juvenile Services \- Detention-Copier/Printer/Fax Supplies-No Value-No Value-No Value	91018	Stapl*****mmercial Inc	250001824	6022346996	159.81		
				250001998	6022347003	145.46		
01000-31000220-60240000-00000-0000-000000	General Fund-Juvenile Services \- Detention-Detention Supplies-No Value-No Value-No Value	92529	Charm*****	250002050	0390766-IN	988.20		
01000-31000220-60350000-00000-0000-000000	General Fund-Juvenile Services \- Detention-Food and Food Supplements-No Value-No Value-No Value	101646	Gold *****	250000029	3188555	41.25		
				101854	Hilan*****mpany LLC	250000018	0540127259025438	289.50
				102244	Broth*****	250000199	00062920	313.85
				96917	Gordo*****nc	250001452	2002061134	(30.31)
					9018637735	1,586.32		
01000-31000220-61680000-00000-0000-000000	General Fund-Juvenile Services \- Detention-Training-No Value-No Value-No Value	101471	Cross*****	250001967	6062263	120.00		
01000-31000330-60260000-00000-0000-000000	General Fund-Academy \- Community Based-Education Supplies-No Value-No Value-No Value	91018	Stapl*****mmercial Inc	250001454	6020041920	156.96		
					6022346985	(156.66)		
					6022346993	(0.30)		
				250001851	6022346964	212.38		
01000-35500100-71025000-00000-0000-000000	General Fund-Emergency Management \- Administration-Contract Services-No Value-No Value-No Value	94564	City *****on	250000406	4118	4,810.03		
01000-36000100-60440000-00000-0000-000000	General Fund-Exposition Center \- Administration-Janitorial Supplies-No Value-No Value-No Value	94806	Perry	250000713	IN-1570788A	323.47		
					IN-1570789	55.55		
01000-36000100-60600000-00000-0000-000000	General Fund-Exposition Center \- Administration-Office Supplies-No Value-No Value-No Value	94806	Perry	250000844	IN-1570788B	4.28		
01000-36000100-65050000-00000-0000-000000	General Fund-Exposition Center \- Administration-Building Maintenance-No Value-No Value-No Value	11869	Lowes*****	250000703	984686	186.93		

Account	Account Description	Supplier Number	Party Name	Identifying PO	Invoice Number	Invoice Line Amount
01000-36000100-65250000-00000-0000-000000	General Fund-Exposition Center \- Administration-Diesel Expenditure-No Value-No Value-No Value	97508	Fikes*****	250000501	INV-054214	1,045.14
01000-36000100-65320000-00000-0000-000000	General Fund-Exposition Center \- Administration-Equipment Maintenance-No Value-No Value-No Value	97037	WRI O*****	250000712	126963	633.15
01000-36500100-61500000-00000-0000-000000	General Fund-Brazos Center \- Administration-Printing-No Value-No Value-No Value	1229	Alpha*****	250002084	68536	346.21
01000-36500100-61880000-00000-0000-000000	General Fund-Brazos Center \- Administration-Utilities Expenditure-No Value-No Value-No Value	60	Atmos*****	250000635	3061319194 0125	2,528.32
01000-36500100-65050000-00000-0000-000000	General Fund-Brazos Center \- Administration-Building Maintenance-No Value-No Value-No Value	103027	Secur*****LLC	250001663	1601	13,396.00
		11869	Lowe*****	250000412	993898	120.65
01000-37000100-60600000-00000-0000-000000	General Fund-County Agriculture Extension \- Administration-Office Supplies-No Value-No Value-No Value	9728	Wilto*****Ltd	250002080	372978	114.09
					372978.1	43.16
				250002087	372980	14.82
01000-37000100-61880000-00000-0000-000000	General Fund-County Agriculture Extension \- Administration-Utilities Expenditure-No Value-No Value-No Value	20	Bryan*****	250000636	2222726 0125	1,010.03
01000-38000100-61320004-00000-0000-000000	General Fund-Child Protective Services \- Administration-Foster Care \- Parent Support-No Value-No Value-No Value	103088	BCS T*****		Brave Love02212025	500.00
01000-38000100-61320009-00000-0000-000000	General Fund-Child Protective Services \- Administration-Foster Care \- Rainbow Room-No Value-No Value-No Value	16490	Wal-M*****c	250000856	01063	426.32
01000-56001000-60600000-00000-0000-000000	General Fund-Road & Bridge \- Administration-Office Supplies-No Value-No Value-No Value	9728	Wilto*****Ltd	250002058	372953	19.25
01000-56001000-61060000-00000-0000-000000	General Fund-Road & Bridge \- Administration-Bonds-No Value-No Value-No Value	8494	Old R*****roup	250000428	W150340780-25	50.00
01000-56001000-61280000-00000-0000-000000	General Fund-Road & Bridge \- Administration-Dues-No Value-No Value-No Value	8514	Texas*****nty Engineers & Road Administrator	250000404	03755	45.00
01000-56001000-61880000-00000-0000-000000	General Fund-Road & Bridge \- Administration-Utilities Expenditure-No Value-No Value-No Value	20	Bryan*****	250000638	2042814 0125	27.39
01000-56001000-65660000-00000-0000-000000	General Fund-Road & Bridge \- Administration-Road and Bridge \- Field Supplies-No Value-No Value-No Value	11869	Lowe*****	250002001	970906	54.36
01000-56001000-65670000-00000-0000-000000	General Fund-Road & Bridge \- Administration-Road and Bridge \- Maintenance\General-No Value-No Value	102380	BPI M*****	250000160	0125-66	11,965.41
		103070	Smyrn*****rete LLC	250002036	1040447023	1,027.00
01000-56001000-65700000-00000-0000-000000	General Fund-Road & Bridge \- Administration-Road Signs-No Value-No Value-No Value	11869	Lowe*****	250002100	981775	6.63
					994333	198.72
01000-56001000-71512000-00000-0000-000000	General Fund-Road & Bridge \- Administration-Rental \- Uniforms-No Value-No Value-No Value	19837	Unifi*****	250000135	2960118035	178.50
01000-56002000-65320000-00000-0000-000000	General Fund-Fleet Shop \- Heavy	100212	Pione*****	250001578	272439	25.40

Account	Account Description	Supplier Number	Party Name	Identifying PO	Invoice Number	Invoice Line Amount
	Equipment-Equipment Maintenance-No Value-No Value-No Value	102949	Holt ***** Texas LLC	250001846	X303047610:01	78.02
		11682	Napa *****	250000093	359647	118.56
				250002122	360283	184.64
					360299	21.24
					361505	25.19
		21268	Brazo*****	250000055	000803-24.	7.50
		7002	Unite*****	250000079	13753263	72.68
					13753517	52.56
		73	Musta*****	250001668	PART6806858	2,882.73
					PART6825912	580.73
					PART6825913	145.28
					PART6827248	109.53
					PART6828683	163.30
					PART6828684	34.03
					PART6831909	(580.73)
					PART6833302	8.55
					PART6833303	10.32
					PART6834681	(1,002.43)
					PART6836387	146.18
					250002048	PART6828682
90180	Perfo*****	250001053	S0052299411	118.07		
			S0052300811	17.46		
01000-56002000-65500000-00000-0000-000000	General Fund-Fleet Shop \- Heavy Equipment-Oil & Lubricants-No Value-No Value-No Value	97230	Petro*****	250002009	51791545	866.40
01000-56002000-65720000-00000-0000-000000	General Fund-Fleet Shop \- Heavy Equipment-Shop Supplies-No Value-No Value-No Value	11682	Napa *****	250001111	360772	10.27
		91900	Linde***** Inc	250000085	47624776	108.66
01000-56002000-65850000-00000-0000-000000	General Fund-Fleet Shop \- Heavy Equipment-Tires-No Value-No Value-No Value	94243	South*****C	250001457	4590149056	239.88
01000-56002000-65950000-00000-0000-000000	General Fund-Fleet Shop \- Heavy Equipment-Vehicle Maintenance-No Value-No Value-No Value	11682	Napa *****	250000093	360297	10.93
				250001393	360866	84.54
					361008	(3.44)
					361497	165.44
361500	479.60					
01000-56002000-71512000-00000-0000-000000	General Fund-Fleet Shop \- Heavy Equipment-Rental \- Uniforms-No Value-No Value-No Value	19837	Unifi*****	250000062	2960118959	29.23
01000-56005000-61740000-00000-0000-000000	General Fund-Environmental Protection-Telephone-No Value-No Value-No Value	101833	Brigh*****	250000169	313741992-01162025	61.83
01000-56005000-61880000-00000-0000-000000	General Fund-Environmental Protection-Utilities Expenditure-No Value-No Value-No Value	4582	Wellb*****ity District	250000335	306-0720-00 0125	39.02

Account	Account Description	Supplier Number	Party Name	Identifying PO	Invoice Number	Invoice Line Amount
15000-52000100-61620000-00000-0000-000000	Law Library Fund-Law Library Fund \- Administration-Subscriptions & Publications-No Value-No Value-No Value	16290	Lexis*****	250000551	3095394426	1,517.00
30000-227100-71025000-00000-0000-000000	Brazos County Grant Fund-Specialty Court (Drug Court) Grant-Contract Services-No Value-No Value-No Value	96167	Recov*****orp	250000973	10047635	2,336.00
30000-272300-61110000-00000-0000-000000	Brazos County Grant Fund-Texas Indigent Defense Commission Grant\ - 212\ -25\ -C03- Conference & Seminar Fees-No Value-No Value-No Value	95956	Diner*****	250002160	11587275333	75.00
30000-272300-61210000-00000-0000-000000	Brazos County Grant Fund-Texas Indigent Defense Commission Grant\ - 212\ -25\ -C03- Court Costs-No Value-No Value-No Value	801791	Frede*****	250002159	37	767.00
30000-272300-61401000-00000-0000-000000	Brazos County Grant Fund-Texas Indigent Defense Commission Grant\ - 212\ -25\ -C03- Interpreters-No Value-No Value-No Value	95313	USA C*****eters	250002161	2858	684.00
30000-272300-61620000-00000-0000-000000	Brazos County Grant Fund-Texas Indigent Defense Commission Grant\ - 212\ -25\ -C03- Subscriptions & Publications-No Value-No Value-No Value	95956	Diner*****	250002160	B16BA9B9-0012	881.10
30000-301003-60080000-00000-0000-000000	Brazos County Grant Fund-Constable Pct 1 \- Rifle Resistant Body Armor- Clothing/Uniforms-No Value-No Value-No Value	102362	Angel*****	250002120	INV12451-BB	2,192.35
30000-355400-71025000-00000-0000-000000	Brazos County Grant Fund-GDEM \ - State Homeland Security-Contract Services-No Value-No Value-No Value	90971	ESI A*****	250001503	INVE6553	24,462.00
31000-340500-80100000-00000-0000-000000	American Rescue Plan Act-ARPA \ - Medical Examiner's Office-Buildings-No Value-No Value-No Value	102624	Vaugh*****	250001221	Pay App #4*	126,187.86
31000-63340510-80100000-00000-0000-000000	American Rescue Plan Act-Medical Examiner \ - Non Grant Capital-Buildings-No Value-No Value-No Value	102624	Vaugh*****	250001221	Pay App #4*	99,188.14
45000-00000000-30302000-00000-0000-000000	Capital Improvement Fund-No Value- Contract Pay \ - Retainages-No Value-No Value-No Value	102624	Vaugh*****	250001221	Pay App #4*	(11,268.80)
45000-63111000-80890000-00000-0000-000000	Capital Improvement Fund-Fleet Shop\ - Light Equipment\ -Capital-Vehicles-No Value-No Value-No Value	459	Texas*****of Bryan Inc	250001693	316268	137.33
				250001695	316352	137.33
				250001697	316354	137.33
45000-63280021-80890000-00000-0000-000000	Capital Improvement Fund-Sheriff Office \ - Jail \ - Capital-Vehicles-No Value-No Value-No Value	21268	Brazo*****	250002073	249634	16.75
45000-63560001-80890000-00000-0000-000000	Capital Improvement Fund-Road & Bridge \ - Capital-Vehicles-No Value-No Value-No Value	21268	Brazo*****	250002108	259938	22.00

Account	Account Description	Supplier Number	Party Name	Identifying PO	Invoice Number	Invoice Line Amount
50000-64005000-71110000-00000-0000-000000	Health and Life Insurance Fund-Group Insurance \- Administration-Administrative Fee \- County-No Value-No Value-No Value	6313	Texas*****Counties		217725202501	242,210.62
50000-64005000-71110006-00000-0000-000000	Health and Life Insurance Fund-Group Insurance \- Administration-Administrative Fee \- MPO-No Value-No Value-No Value	6313	Texas*****Counties		217725202501	598.38
50000-64005000-71110007-00000-0000-000000	Health and Life Insurance Fund-Group Insurance \- Administration-Retiree Administrative Fee \- County-No Value-No Value-No Value	6313	Texas*****Counties		217725202501	67,564.58
50000-64005000-71110011-00000-0000-000000	Health and Life Insurance Fund-Group Insurance \- Administration-Administrative Fee \- Health District-No Value-No Value-No Value	6313	Texas*****Counties		217725202501	8,407.56
50000-64005000-71110012-00000-0000-000000	Health and Life Insurance Fund-Group Insurance \- Administration-Retiree Administrative Fee \- Health District-No Value-No Value-No Value	6313	Texas*****Counties		217725202501	2,991.90
50000-64005000-71110013-00000-0000-000000	Health and Life Insurance Fund-Group Insurance \- Administration-Retiree Administrative Fee \- MPO-No Value-No Value-No Value	6313	Texas*****Counties		217725202501	299.19
50000-64005000-71110015-00000-0000-000000	Health and Life Insurance Fund-Group Insurance \- Administration-Retiree Administrative Fee \- CSCD-No Value-No Value-No Value	6313	Texas*****Counties		217725202501	2,094.33
50000-64005000-71111000-00000-0000-000000	Health and Life Insurance Fund-Group Insurance \- Administration-Prescription Claims \- County-No Value-No Value-No Value	6313	Texas*****Counties		2177252025011700	4,788.75
50000-64005000-71112000-00000-0000-000000	Health and Life Insurance Fund-Group Insurance \- Administration-Medical Claims \- County-No Value-No Value-No Value	6313	Texas*****Counties		2177252025011700	184,972.41
50000-64005000-71113000-00000-0000-000000	Health and Life Insurance Fund-Group Insurance \- Administration-Dental Claims \- County-No Value-No Value-No Value	6313	Texas*****Counties		2177252025012400	192,964.73
60000-00000000-31120000-00000-0000-000000	Payroll Agency Fund-No Value-Deferred Compensation \- Nationwide-No Value-No Value-No Value	3382	Natio***** Solutions		01.24.25	7,601.70
60000-00000000-31125000-00000-0000-000000	Payroll Agency Fund-No Value-Deferred Compensation \- Secur Benefit-No Value-No Value-No Value	6165	Secur***** Insurance Co		01.10.25	2,175.00
60000-00000000-31128000-00000-0000-000000	Payroll Agency Fund-No Value-Deferred Compensation \- VALIC-No Value-No Value-No Value	10789	Varia***** Insurance Co Inc		01.24.25	1,175.00
60000-00000000-31150000-00000-0000-000000	Payroll Agency Fund-No Value-County Property Tax Payable-No Value-No Value-No Value	21268	Brazo***** Brazo*****		01.24.25 ***** 9101	50.00
60000-00000000-31204100-00000-0000-000000	Payroll Agency Fund-No Value-Withholding \- Child Care-No Value-No Value-No Value	101387	Peder*****		01.24.25 ***** 9100	50.00
60000-00000000-31204200-00000-0000-000000	Payroll Agency Fund-No Value-Withholding \- Unreimb. Medical-No Value-No Value-No Value	103030	Youni*****		DCA 01.24.25	624.99
		103036	Leflo*****		DCA 01.24.25 YS	21.35
		103085	Peter*****		FSA 01.24.25 JL	275.00
					FSA 01.24.2025	40.95

Account	Account Description	Supplier Number	Party Name	Identifying PO	Invoice Number	Invoice Line Amount
60000-00000000-31244000-00000-0000-000000	Payroll Agency Fund-No Value-Withholding \- Levy\ -Bankruptcy-No Value-No Value-No Value	94674	Peake*****		01.24.25	618.47
60000-00000000-31600000-00000-0000-000000	Payroll Agency Fund-No Value-Withholding \- United Way-No Value-No Value-No Value	3395	Unite*****zos Valley		01.24.25	29.77
91000-53000100-60500000-00000-0000-000000	Health \- County Health District-Health Department \- Administration-Equipment & I.T. Enhancement-No Value-No Value-No Value	102998	Amerj*****	250001759	29018532	980.89
91000-53000100-72540000-00000-0000-000000	Health \- County Health District-Health Department \- Administration-Physician Services-No Value-No Value-No Value	102440	Elizo*****	250000344	9368-012725	4,000.00
91000-53001000-65950000-00000-0000-000000	Health \- County Health District-Environmental Services Administration-Vehicle Maintenance-No Value-No Value-No Value	11682	Napa*****	250000396	360350	48.74
91000-53002100-60360000-00000-0000-000000	Health \- County Health District-C4 Clinic-Furniture Expense-No Value-No Value-No Value	9728	Wilto*****Ltd	250001889	372955	432.57
91000-53003000-60380000-00000-0000-000000	Health \- County Health District-Lab Administration-Health Supplies-No Value-No Value-No Value	92898	Fishe*****pany LLC	250001886	8090416	798.85
91000-53003000-65320000-00000-0000-000000	Health \- County Health District-Lab Administration-Equipment Maintenance-No Value-No Value-No Value	96540	Aldin*****	250001954	ALD-37935	644.00
91000-535000-61010000-00000-0000-000000	Health \- County Health District-Texas Healthy Communities-Advertising \- Legal Notices-No Value-No Value-No Value	102836	Comun*****	250000888	431-432_112224 433-434_122024 435-436_012425	175.00 175.00 175.00
93000-42400100-72090000-00000-0000-000000	Regional Mobility Authority-Regional Mobility Authority-Auditor \- External-No Value-No Value-No Value	808417	Ingra*****ny PC	250001949	23521	3,744.00
97000-00000000-20000100-00000-0000-000000	CSCD \- Community Supervision-No Value-Cash Advance \- Subledger Total-No Value-No Value-No Value	Employee	Jenni*****		TRVL000293130481	(292.77)
97000-551100-69100100-00000-0000-000000	CSCD \- Community Supervision-Basic Supervision-Travel \- Per Diem-No Value-No Value-No Value	Employee	Jenni*****		TRVL000293130481	292.77
97000-551100-69201000-00000-0000-000000	CSCD \- Community Supervision-Basic Supervision-Psychological Services\ -CSCD-No Value-No Value-No Value	96908	Brazo*****Health & Wellness LLC	250000547	2024 BVMHW 1016	475.00
97000-551100-69209000-00000-0000-000000	CSCD \- Community Supervision-Basic Supervision-Urinalysis/Drug Testing-No Value-No Value-No Value	96167	Recov*****orp	250000973	10047635	880.00
97000-551100-69302000-00000-0000-000000	CSCD \- Community Supervision-Basic Supervision-Conference & Seminar Fees\ -CSCD-No Value-No Value-No Value	92512	Sam H*****versity		03/03-03/06/25	152.50
97000-551100-69306000-00000-0000-000000	CSCD \- Community Supervision-Basic Supervision-Conference & Seminar Fees\ -CSCD-No Value-No Value-No Value	94170	Corre*****Solutions LP	240004859	57088	6,897.00

Account	Account Description	Supplier Number	Party Name	Identifying PO	Invoice Number	Invoice Line Amount
	Supervision-Computer Contracts\ -LSCD-No Value-No Value-No Value				57089	520.00
97000-551100-69308000-00000-0000-000000	CSCD \ - Community Supervision-Basic	19886	Lexis*****ions	240004831	1100077861	50.00
	Supervision-Professional Fees \ - Other\ -CSCD-No Value-No Value-No Value	96636	Embas***** & Storage LLC	240004833	0041387	140.00
97000-551100-69309000-00000-0000-000000	CSCD \ - Community Supervision-Basic	102351	TNT S*****s LLC	240004858	6440	8,220.17
	Supervision-Security Services-No Value-No Value-No Value					
97000-551100-69601000-00000-0000-000000	CSCD \ - Community Supervision-Basic	11846	AT&T *****	240004835	287310416812X01082025	197.93
	Supervision-Telephone \ - Cellular-No Value-No Value-No Value	97548	Veriz*****	250000571	6101848338	146.97
97000-551100-69605000-00000-0000-000000	CSCD \ - Community Supervision-Basic	96323	DIREC*****	250000545	071558239X241222	183.24
	Supervision-Utilities\ -CSCD-No Value-No Value-No Value				071558239X250122	183.24
97000-556300-53330000-00000-0000-000000	CSCD \ - Community Supervision-Specialty	10022	Texas*****riminal Justice		010125-013125	1,249.64
	Court Program \ - Administration-CSCD					
	Medical Health Benefit-No Value-No Value-No Value					
Grand Total						1,391,147.22



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT:

NUMBER:

DATE OF COURT MEETING:

2/4/2025

ITEM:

Convene into Executive Session pursuant to the following:

- a. Texas Government Code §551.0725 to deliberate business and financial issues related to a contract being negotiated.
- b. Texas Government Code §551.072 to deliberate the purchase, exchange, lease, or value of real property.
- c. Texas Government Code §551.074 to discuss the appointment, employment, evaluation, reassignment, and duties of the Health & Wellness Clinic Department Head.

TO:

Commissioners Court

DATE:

01/27/2025

FISCAL IMPACT:

False

BUDGETED:

False

DOLLAR AMOUNT:

\$0.00

ATTACHMENTS:

File Name

Description

Type

No Attachments Available

§ COUNTY OF BRAZOS

§ STATE OF TEXAS

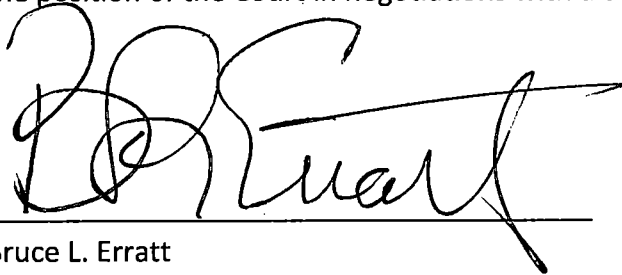
COMMISSIONERS COURTS: DELIBERATION REGARDING A CONTRACT BEING NEGOTIATED;
CLOSED MEETING.

The Commissioners Court ("Court") has proposed to deliberate the negotiation of a contract in closed session. The Court wishes to deliberate the business and financial issues of the proposed contract.

Texas Government Code §551.0725 provides that the Court may deliberate the business and financial issues of this contract in closed session if, before conducting the closed meeting:

- (1) The Court votes unanimously that deliberation in an open meeting would have a detrimental effect on the position of the Court in negotiations with a third person; and
- (2) The attorney advising the Commissioners Court issues a written determination that deliberation in an open meeting would have a detrimental effect on the position of the Commissioners Court in negotiations with a third person.
- (3) Notwithstanding Section 551.103(a), Government Code, the Commissioners Court must make a tape recording of the proceedings of a closed meeting to deliberate the information.

It is my determination that deliberation in an open meeting would have a detrimental effect on the position of the Court in negotiations with a third person.

A handwritten signature in black ink, appearing to read "Bruce L. Erratt", written over a horizontal line.

Bruce L. Erratt
Assistant County Attorney
Date: February 4, 2025



**BRAZOS COUNTY
BRYAN, TEXAS**

DEPARTMENT: Budget Office

NUMBER:

DATE OF COURT MEETING: 2/4/2025

ITEM: Acknowledgement of the FY 2024-2025 Budget to Actuals by Fund as of January 29, 2025.
Acknowledgement of the FY 2024-2025 Contingency Budget to Actuals by Fund as of January 29, 2025.

TO: Commissioners Court

FROM: Nina Payne

DATE: 01/29/2025

FISCAL IMPACT: False

BUDGETED: False

DOLLAR AMOUNT: \$0.00

ATTACHMENTS:

File Name

Description

Type

[Budget to Actuals FY 2025.pdf](#)

FY 2024-2025 Budget to Actuals by Fund as of 1/29/2025

Backup Material

[FY 25 Contingency Budget to Actuals Fund.pdf](#)

FY 2024-2025 Contingency Budget to Actuals by Fund as of 1/29/2025

Backup Material

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 01000 General Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Taxes	119,608,263	131,167,122	139,852,629	80,258,580	57%
Charges for Services	14,373,002	13,985,011	13,624,275	2,837,510	21%
Interest Income	8,311,341	12,656,049	10,275,000	2,654,746	26%
Other Revenue	1,265,902	2,820,246	1,086,700	342,587	32%
Reserves	-	0	101,741,160	-	-
Intergovernmental	8,218,468	968,398	857,002	361,670	42%
Other Financing Sources	215,777	190,452	210,000	103,411	49%
Total Revenue	\$151,992,753	\$161,787,279	\$267,646,766	\$86,558,504	32%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	49,486,058	57,114,903	65,886,023	19,328,053	29%
Outside Labor Costs	104,348	177,763	163,000	107,562	66%
Benefits	27,183,091	31,575,201	37,844,757	11,423,195	30%
Supplies and Other Charges	9,058,121	9,412,807	12,861,535	3,868,471	30%
Contingency	-	-	7,173,793	-	-
Repairs and Maintenance	4,532,190	9,794,592	21,788,638	2,505,675	11%
Contractual Services	9,372,616	8,872,895	10,745,147	3,281,339	31%
Professional Services	6,379,393	7,516,511	14,152,695	1,925,323	14%
Community Contracts	4,716,979	5,616,842	7,570,308	2,870,618	38%
Capital Outlay	7,260,102	7,220,517	12,168,102	1,510,216	12%
Other Financing Uses	20,917,731	478,638	77,292,768	-	-
Total Expense	\$139,010,628	\$137,780,669	\$267,646,766	\$46,820,453	17%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 11000 Hotel Occupancy Tax Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Taxes	3,689,821	4,087,515	3,780,000	993,944	26%
Interest Income	119,177	318,887	250,000	108,882	44%
Other Revenue	1,500	2,750	-	-	-
Reserves	-	-	2,340,838	-	-
Other Financing Sources	246,080	46,707	-	-	-
Total Revenue	\$4,056,579	\$4,455,859	\$6,370,838	\$1,102,827	17%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	84,744	75,019	170,364	24,320	14%
Benefits	41,481	36,337	76,620	11,667	15%
Supplies and Other Charges	30,866	32,748	139,175	252	0%
Contingency	-	-	548,989	-	-
Repairs and Maintenance	-	-	2,502,500	-	-
Contractual Services	347,894	175,950	187,690	81,750	44%
Professional Services	24,960	5,300	5,500	5,300	96%
Community Contracts	1,370,205	1,110,866	1,050,000	50,000	5%
Capital Outlay	554,303	563,572	440,000	-	-
Other Financing Uses	-	1,250,000	1,250,000	-	-
Total Expense	\$2,454,451	\$3,249,791	\$6,370,838	\$173,289	3%

**Brazos County, Texas
 FY 2024-2025 Budget to Actuals -
 Revenue and Expenditure
 Categories Report by Fund
 (Unaudited)**

Fund: 12000 State Lateral Road Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	5,056	13,763	11,000	2,900	26%
Reserves	-	-	244,000	-	-
Intergovernmental	30,347	29,508	29,000	29,502	102%
Total Revenue	\$35,403	\$43,271	\$284,000	\$32,403	11%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Repairs and Maintenance	-	-	284,000	165,000	58%
Total Expense	-	-	\$284,000	\$165,000	58%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 13000 Unclaimed Property Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	9,140	23,062	15,000	7,766	52%
Reserves	-	-	94,000	-	-
Total Revenue	\$9,140	\$23,062	\$109,000	\$7,766	7%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date
Supplies and Other Charges	-	-	21,800	-
Contingency	-	-	87,200	-
Total Expense	-	-	\$109,000	-

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 15000 Law Library Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	164,116	105,074	95,000	28,433	30%
Interest Income	1,942	8,101	5,000	2,791	56%
Reserves	-	-	167,500	-	-
Total Revenue	\$166,057	\$113,175	\$267,500	\$31,223	12%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	62,593	65,385	267,500	9,475	4%
Total Expense	\$62,593	\$65,385	\$267,500	\$9,475	4%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 16000 Local Provider Participation
Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Taxes	31,728,216	40,008,694	38,000,000	32,797,058	86%
Interest Income	433,637	1,392,213	1,000,000	332,478	33%
Other Revenue	397,231	487,494	480,000	318,276	66%
Reserves	-	-	23,000,000	-	-
Total Revenue	\$32,559,083	\$41,888,401	\$62,480,000	\$33,447,812	54%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	134,246	-	-	-	-
Community Contracts	26,044,743	37,357,270	62,460,000	11,595,817	19%
Other Financing Uses	20,000	20,000	20,000	20,000	100%
Total Expense	\$26,198,989	\$37,377,270	\$62,480,000	\$11,615,817	19%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 18000 Law Enforcement Education
Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date
Reserves	-	-	82,738	-
Intergovernmental	14,872	37,584	36,900	-
Total Revenue	\$14,872	\$37,584	\$119,638	-

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	12,741	25,911	119,638	1,684	1%
Total Expense	\$12,741	\$25,911	\$119,638	\$1,684	1%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 19000 Court Records Preservation
Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	623	410	400	20	5%
Interest Income	15,192	36,545	30,000	10,791	36%
Reserves	-	-	699,000	-	-
Total Revenue	\$15,815	\$36,955	\$729,400	\$10,811	1%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date
Supplies and Other Charges	-	-	30,400	-
Contractual Services	-	-	699,000	-
Total Expense	-	-	\$729,400	-

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 20000 County Clerk Records
Management Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	364,311	305,258	300,000	80,315	27%
Interest Income	31,036	69,629	60,000	20,223	34%
Reserves	-	-	1,268,000	-	-
Total Revenue	\$395,347	\$374,888	\$1,628,000	\$100,538	6%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	104,059	124,374	134,033	41,679	31%
Benefits	56,889	62,648	84,743	21,458	25%
Supplies and Other Charges	725	17,345	8,500	938	11%
Contingency	-	-	1,074,884	-	-
Repairs and Maintenance	-	-	500	-	-
Contractual Services	327,291	133,123	325,340	15,072	5%
Capital Outlay	-	22,822	-	-	-
Total Expense	\$488,964	\$360,313	\$1,628,000	\$79,146	5%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 20010 County Clerk Archival Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	290,550	280,855	275,000	71,675	26%
Interest Income	30,786	74,394	66,000	23,508	36%
Reserves	-	-	1,440,000	-	-
Total Revenue	\$321,336	\$355,249	\$1,781,000	\$95,183	5%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Contingency	-	-	1,206,000	-	-
Contractual Services	253,734	220,953	575,000	141	0%
Total Expense	\$253,734	\$220,953	\$1,781,000	\$141	0%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 22000 Courthouse Security Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	115,046	89,005	90,800	24,244	27%
Interest Income	5,325	6,601	-	2,647	-
Reserves	-	-	161,000	-	-
Other Financing Sources	294,951	-	-	-	-
Total Revenue	\$415,322	\$95,606	\$251,800	\$26,891	11%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	375,202	-	-	-	-
Benefits	155,455	0	-	-	-
Supplies and Other Charges	4,033	2,936	2,510	560	22%
Contingency	-	-	168,131	-	-
Repairs and Maintenance	13,633	4,633	20,000	-	-
Contractual Services	-	-	50,000	450	1%
Community Contracts	1,011	1,062	1,159	-	-
Capital Outlay	-	6,263	10,000	-	-
Total Expense	\$549,334	\$14,895	\$251,800	\$1,010	0%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 22010 Justice Court Security Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	33,424	35,820	34,800	8,147	23%
Interest Income	4,523	12,673	11,000	4,056	37%
Reserves	-	-	256,000	-	-
Total Revenue	\$37,947	\$48,492	\$301,800	\$12,203	4%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date
Repairs and Maintenance	-	-	64,800	-
Contractual Services	-	-	30,000	-
Professional Services	-	-	57,000	-
Capital Outlay	-	-	150,000	-
Total Expense	-	-	\$301,800	-

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 23000 District Clerk Records
Management Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	84,461	126,480	120,000	37,378	31%
Interest Income	5,326	14,174	12,000	4,834	40%
Reserves	-	-	297,000	-	-
Total Revenue	\$89,788	\$140,653	\$429,000	\$42,211	10%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	19,979	60,195	77,300	19,819	26%
Benefits	1,553	4,718	19,304	4,911	25%
Contractual Services	149,231	-	312,396	-	-
Professional Services	-	-	20,000	-	-
Total Expense	\$170,763	\$64,914	\$429,000	\$24,729	6%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 23010 District Clerk Archival Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	595	320	200	5	3%
Interest Income	131	75	65	25	38%
Reserves	-	-	1,500	-	-
Total Revenue	\$726	\$395	\$1,765	\$30	2%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date
Salaries and Wages	18,345	-	-	-
Benefits	1,426	-	-	-
Professional Services	-	-	1,765	-
Total Expense	\$19,771	-	\$1,765	-

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 24000 Justice of the Peace
 Technology Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	28,209	30,068	29,200	6,801	23%
Interest Income	4,324	10,515	10,000	1,159	12%
Reserves	-	-	82,000	-	-
Total Revenue	\$32,534	\$40,584	\$121,200	\$7,960	7%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	10,166	13,388	17,800	87	0%
Contingency	-	-	97,200	-	-
Contractual Services	889	-	6,200	-	-
Capital Outlay	-	148,938	-	-	-
Total Expense	\$11,055	\$162,326	\$121,200	\$87	0%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 24010 County and District Court
 Technology Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	10,059	8,304	8,400	1,878	22%
Interest Income	2,647	6,831	6,000	2,089	35%
Reserves	-	-	134,000	-	-
Total Revenue	\$12,706	\$15,135	\$148,400	\$3,967	3%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date
Supplies and Other Charges	-	-	148,400	-
Total Expense	-	-	\$148,400	-

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 25000 Forfeiture Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	5,329	304	-	43,175	-
Interest Income	918	1,965	-	1,006	-
Reserves	-	-	37,827	-	-
Total Revenue	\$6,247	\$2,269	\$37,827	\$44,181	117%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	2,563	235	17,636	2,420	14%
Contingency	-	-	20,191	-	-
Capital Outlay	5,133	-	-	-	-
Total Expense	\$7,696	\$235	\$37,827	\$2,420	6%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 26000 District Attorney Hot Check
 Collections Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	113	277	100	83	83%
Other Revenue	150	75	150	75	50%
Reserves	-	-	5,300	-	-
Total Revenue	\$263	\$352	\$5,550	\$158	3%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date
Contingency	-	-	5,550	-
Total Expense	-	-	\$5,550	-

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 27000 Bail Bond Board Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	2,428	5,975	5,000	1,768	35%
Other Revenue	2,500	2,500	2,500	-	-
Reserves	-	-	114,000	-	-
Total Revenue	\$4,928	\$8,475	\$121,500	\$1,768	1%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	321	-	4,001	-	-
Benefits	113	-	1,011	-	-
Supplies and Other Charges	-	419	6,660	665	10%
Contingency	-	-	109,828	-	-
Total Expense	\$433	\$419	\$121,500	\$665	1%

**Brazos County, Texas
 FY 2024-2025 Budget to Actuals -
 Revenue and Expenditure
 Categories Report by Fund
 (Unaudited)**

Fund: 28000 Voter Registration Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date
Intergovernmental	16,804	-	-	-
Total Revenue	\$16,804	-	-	-

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date
Supplies and Other Charges	1,071	-	-	-
Contractual Services	15,733	-	-	-
Total Expense	\$16,804	-	-	-

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 29000 Vehicle Inventory Interest
Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Taxes	8,389	2,465	2,500	-	-
Interest Income	23,620	53,643	48,000	15,448	32%
Reserves	-	-	378,266	-	-
Total Revenue	\$32,009	\$56,108	\$428,766	\$15,448	4%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	-	-	11,100	-	-
Benefits	-	-	2,805	-	-
Supplies and Other Charges	5,117	2,196	26,750	1,604	6%
Contingency	-	-	357,611	-	-
Repairs and Maintenance	240	-	1,000	-	-
Contractual Services	-	-	2,000	-	-
Professional Services	-	-	7,500	-	-
Capital Outlay	-	-	20,000	-	-
Total Expense	\$5,357	\$2,196	\$428,766	\$1,604	0%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 30000 Brazos County Grant Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Public Health Revenue	0	60,000	-	-	-
Other Revenue	32	-	-	-	-
Intergovernmental	2,603,804	4,272,026	4,261,239	2,183,618	51%
Other Financing Sources	336,489	478,638	1,148,482	-	-
Total Revenue	\$2,940,325	\$4,810,663	\$5,409,721	\$2,183,618	40%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	1,748,464	2,794,329	3,394,634	1,001,912	30%
Benefits	813,685	1,211,302	1,461,116	422,629	29%
Supplies and Other Charges	106,792	176,139	115,324	27,538	24%
Contingency	-	-	303,192	-	-
Repairs and Maintenance	5,186	3,637	4,900	523	11%
Contractual Services	116,713	403,012	110,055	58,442	53%
Professional Services	-	2,500	2,500	3,000	120%
Capital Outlay	158,206	377,396	18,000	51,788	288%
Total Expense	\$2,949,047	\$4,968,314	\$5,409,721	\$1,565,832	29%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 31000 American Rescue Plan Act

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date
Intergovernmental	7,495,180	1,509,822	20,884,000	-
Other Financing Sources	-	-	15,784,000	-
Total Revenue	\$7,495,180	\$1,509,822	\$36,668,000	-

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Expenditures Budgeted in Excess of Actual	7,299,824	(478,903)	-	-	-
Supplies and Other Charges	-	(5,180)	-	-	-
Contractual Services	132,000	813,154	1,668,000	-	-
Capital Outlay	63,356	1,180,752	35,000,000	288,076	1%
Total Expense	\$7,495,180	\$1,509,822	\$36,668,000	\$288,076	1%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 32000 SB 22 2023 Rural Law
 Enforcement Salary Assistance Program

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	-	22,969	-	15,358	-
Intergovernmental	-	1,026,255	1,050,000	1,050,000	100%
Total Revenue	-	\$1,049,224	\$1,050,000	\$1,065,358	101%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	-	446,978	439,118	131,940	30%
Benefits	-	110,487	110,880	32,351	29%
Supplies and Other Charges	-	105,586	67,000	-	-
Contingency	-	-	2	-	-
Repairs and Maintenance	-	40,000	-	-	-
Contractual Services	-	-	100,000	-	-
Capital Outlay	-	346,174	333,000	-	-
Total Expense	-	\$1,049,224	\$1,050,000	\$164,292	16%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 33000 Sheriff's Office Crime Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	1,599	4,597	4,300	1,103	26%
Other Revenue	8,000	60	-	-	-
Reserves	-	-	116,311	-	-
Total Revenue	\$9,599	\$4,657	\$120,611	\$1,103	1%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	4,796	3,237	63,100	1,397	2%
Contingency	-	-	23,511	-	-
Repairs and Maintenance	1,369	-	4,000	-	-
Capital Outlay	7,608	-	30,000	-	-
Total Expense	\$13,773	\$3,237	\$120,611	\$1,397	1%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 34000 District Attorney Crime
Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	32,611	11,242	20,000	31,390	157%
Interest Income	5,816	12,302	11,000	3,109	28%
Reserves	-	-	215,900	-	-
Total Revenue	\$38,427	\$23,544	\$246,900	\$34,499	14%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	20,383	27,105	84,512	21,911	26%
Benefits	9,588	10,539	39,520	10,752	27%
Supplies and Other Charges	11,007	18,986	20,649	16,308	79%
Contingency	-	-	82,219	-	-
Contractual Services	360	360	20,000	180	1%
Other Financing Uses	-	9,000	-	-	-
Total Expense	\$41,339	\$65,990	\$246,900	\$49,150	20%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 35000 Primary Election Services
Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	70,904	14,088	25,000	11,368	45%
Interest Income	1,264	3,591	2,500	763	31%
Reserves	-	-	64,000	-	-
Total Revenue	\$72,167	\$17,679	\$91,500	\$12,131	13%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	5,479	7,163	11,700	4,114	35%
Contingency	-	-	53,800	-	-
Repairs and Maintenance	-	5,620	10,000	-	-
Contractual Services	13,414	14,166	16,000	4,881	31%
Total Expense	\$18,893	\$26,949	\$91,500	\$8,995	10%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 39010 Brazos County Housing
Finance Corporation

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Charges for Services	402,125	5,334	5,000	-	-
Interest Income	5,259	27,592	0	7,970	-
Reserves	-	-	104,000	-	-
Total Revenue	\$407,384	\$32,926	\$109,000	\$7,970	7%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	-	174	4,735	-	-
Professional Services	-	-	104,265	6,500	6%
Total Expense	-	\$174	\$109,000	\$6,500	6%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 93000 Regional Mobility Authority

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	494	497	500	484	97%
Other Revenue	-	30,000	10,000	10,000	100%
Reserves	-	-	37,436	-	-
Total Revenue	\$494	\$30,497	\$47,936	\$10,484	22%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date
Salaries and Wages	12,120	-	-	-
Benefits	2,949	-	-	-
Supplies and Other Charges	557	-	-	-
Contingency	-	-	40,436	-
Contractual Services	25	-	-	-
Professional Services	7,875	7,500	7,500	-
Total Expense	\$23,527	\$7,500	\$47,936	-

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 41000 General Obligation Debt
 Service Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Taxes	9,799,037	11,772,533	10,607,305	7,357,713	69%
Interest Income	345,490	541,787	450,000	73,835	16%
Reserves	-	-	2,500,000	-	-
Other Financing Sources	-	1,250,000	1,250,000	-	-
Total Revenue	\$10,144,527	\$13,564,320	\$14,807,305	\$7,431,548	50%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Debt Service	9,028,173	11,864,575	14,807,305	1,250	0%
Total Expense	\$9,028,173	\$11,864,575	\$14,807,305	\$1,250	0%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 43200 2020 Certificates of
Obligation

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	515,615	411,956	482,000	67,199	14%
Other Revenue	2,929	-	-	-	-
Reserves	-	-	5,600,000	-	-
Total Revenue	\$518,544	\$411,956	\$6,082,000	\$67,199	1%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Supplies and Other Charges	54,447	0	-	-	-
Contingency	-	-	782,000	-	-
Contractual Services	2,656,302	2,398,009	-	-	-
Capital Outlay	1,891,648	632,060	5,300,000	1,196,978	23%
Total Expense	\$4,602,397	\$3,030,069	\$6,082,000	\$1,196,978	20%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 43230 On System Road Bond -
TXDOT

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	212,288	1,070,010	1,040,000	193,350	19%
Reserves	-	-	16,298,000	-	-
Other Financing Sources	20,009,102	-	-	-	-
Total Revenue	\$20,221,390	\$1,070,010	\$17,338,000	\$193,350	1%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Contractual Services	-	5,741,125	17,338,000	1,450,234	8%
Debt Service	203,216	-	-	-	-
Total Expense	\$203,216	\$5,741,125	\$17,338,000	\$1,450,234	8%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 43231 Off System Road Bond

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	109,492	500,363	263,000	86,785	33%
Reserves	-	-	5,788,000	-	-
Other Financing Sources	10,307,719	-	-	-	-
Total Revenue	\$10,417,211	\$500,363	\$6,051,000	\$86,785	1%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Capital Outlay	81,700	3,929,511	6,051,000	1,017,300	17%
Debt Service	102,830	-	-	-	-
Total Expense	\$184,530	\$3,929,511	\$6,051,000	\$1,017,300	17%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 43232 2023 Certificates of
Obligation

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Interest Income	106,296	561,066	540,000	133,447	25%
Reserves	-	-	10,420,000	-	-
Other Financing Sources	10,165,860	-	50,040,000	-	-
Total Revenue	\$10,272,156	\$561,066	\$61,000,000	\$133,447	0%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date
Capital Outlay	61,762	98,459	61,000,000	-
Debt Service	163,164	-	-	-
Total Expense	\$224,926	\$98,459	\$61,000,000	-

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 45000 Capital Improvement Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date
Other Revenue	102,356	(37,500)	-	-
Reserves	-	0	18,090,000	-
Other Financing Sources	20,893,118	4,180,663	10,320,286	-
Total Revenue	\$20,995,474	\$4,143,163	\$28,410,286	-

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Contingency	-	-	1,945,000	-	-
Capital Outlay	5,391,415	9,905,434	26,465,286	939,271	4%
Total Expense	\$5,391,415	\$9,905,434	\$28,410,286	\$939,271	3%

Brazos County, Texas
FY 2024-2025 Budget to Actuals -
Revenue and Expenditure
Categories Report by Fund
(Unaudited)

Fund: 50000 Health and Life Insurance
Fund

Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 Actual Revenue To Date	Percent Received
Other Revenue	23,006,476	27,567,563	23,136,458	7,792,014	34%
Reserves	-	-	10,500,000	-	-
Total Revenue	\$23,006,476	\$27,567,563	\$33,636,458	\$7,792,014	23%

Description	2022-2023 Actual Expenditures	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2024-2025 Expenditures to Date	Percent Spent
Salaries and Wages	227,069	221,846	613,622	81,273	13%
Benefits	133,569	106,496	255,837	41,606	16%
Supplies and Other Charges	53,669	58,937	124,895	29,147	23%
Contingency	-	-	5,524,827	-	-
Repairs and Maintenance	75	65	125	10	8%
Contractual Services	21,346,651	23,176,197	26,691,952	6,296,302	24%
Professional Services	379,176	372,198	425,200	121,992	29%
Total Expense	\$22,140,208	\$23,935,739	\$33,636,458	\$6,570,330	20%

**Brazos County, Texas
FY 2024-2025 Contingency
Budget to Actuals by Fund
(Unaudited)**

Fund: 01000 General Fund - Contingency

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Pre-Trial Bond Supervision Contingency - 10003000 *	10,000.00	-	10,000.00
Commissioner's Court Contingency - 11001500	7,093,741.00	(1,623,183.71)	5,470,557.29
Voter Registration - 13005000 *	3,152.00	(1,000.00)	2,152.00
District Attorney - Child Protective Services Contingency - 19010000 *	1,900.00	-	1,900.00
Vital Statistics/Preservation - 21010000 *	5,000.00	-	5,000.00
County Specialty Court Program Contingency - 22700100 *	20,000.00	-	20,000.00
Court Facility - Administration - 54001410 *	40,000.00	-	40,000.00
Total General Fund Contingency	7,173,793.00	(1,624,183.71)	5,549,609.29

* Can only be used for that program or division

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 11000 HOT Fund Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
HOT Fund Contingency - 11002500	548,989.00	-	548,989.00
Total HOT Fund Contingency	548,989.00	-	548,989.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 13000 Unclaimed Property Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 12005000	87,200.00	-	87,200.00
Total Unclaimed Property Fund Contingency	87,200.00	-	87,200.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 20000 County Clerk Records Management Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 21005000	1,074,884.00	-	1,074,884.00
Total Count Clerk Records Management Fund Contingency	1,074,884.00	-	1,074,884.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 20010 County Clerk Archival Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 21006000	1,206,000.00	(2,200.00)	1,203,800.00
Total Count Clerk Archival Fund Contingency	1,206,000.00	(2,200.00)	1,203,800.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 22000 Courthouse Security Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 51000100	168,131.00	-	168,131.00
Total Courthouse Security Fund Contingency	168,131.00	-	168,131.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 24000 Justice of the Peace Technology Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
JP Technology Administration - 24005000	77,200.00	-	77,200.00
JP Technology - JP #1 - 24005100	5,000.00	-	5,000.00
JP Technology - JP #2 - 24005200	5,000.00	-	5,000.00
JP Technology - JP #3 - 24005300	5,000.00	-	5,000.00
JP Technology - JP #4 - 24005400	5,000.00	-	5,000.00
Total Justice of the Peace Technology Fund Contingency	97,200.00	-	97,200.00

* Can only be used for this fund and specific divisions

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 25000 Forfeiture Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Sheriff Forfeiture Fund - 2801000	20,191.00	-	20,191.00
Total Forfeiture Fund Contingency	20,191.00	-	20,191.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 26000 District Attorney Hot Check Collections Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 19006000	5,550.00	-	5,550.00
Total District Attorney Hot Check Collections Fund - Contingency	5,550.00	-	5,550.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 27000 Bail Bond Board Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 12006000	109,828.00	-	109,828.00
Total Bail Bond Board Fund - Contingency	109,828.00	-	109,828.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 29000 Vehicle Inventory Interest Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 13006000	357,611.00	-	357,611.00
Total Vehicle Inventory Interest Fund - Contingency	357,611.00	-	357,611.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 30000 Grant Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Texas Indigent Defense Commission - 272200	191,075.00	(191,075.00)	-
BV Human Trafficking Task Force Development - 283700	93,101.00	(34,643.51)	58,457.49
Metropolitan Planning - 424100	19,016.00	-	19,016.00
Total Grant Fund Contingency	303,192.00	(225,718.51)	77,473.49

* Can only be used for this fund and specific divisions

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 33000 Sheriff's Office Crime Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 28050000	23,511.00	-	23,511.00
Total Sheriff's Office Crime Fund Contingency	23,511.00	-	23,511.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 34000 District Attorney Crime Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 19200100	82,219.00	-	82,219.00
Total District Attorney Crime Fund Contingency	82,219.00	-	82,219.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 35000 Primary Election Services Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 21130000	53,800.00	(4,500.00)	49,300.00
Total Primary Election Services Fund Contingency	53,800.00	(4,500.00)	49,300.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 43200 2020 Certificates of Obligation - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Commissioner's Court Contingency - 11001500	782,000.00	-	782,000.00
Total 43200 2020 Certificates of Obligation Contingency	782,000.00	-	782,000.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 45000 General Permanent Improvement Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Commissioner's Court Contingency - 63110001	1,945,000.00	(1,945,000.00)	-
Total General Permanent Improvement Fund Contingency	1,945,000.00	(1,945,000.00)	-

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 50000 Health and Life Insurance Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Group Insurance - Admiration - 64005000	5,504,827.00	-	5,504,827.00
Health and Wellness Clinic - 64005100	20,000.00	-	20,000.00
Total Health and Life Insurance Fund Contingency	5,524,827.00	-	5,524,827.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 55000 Jail Commissary Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Jail Commissary - 28006000	346,688.00	-	346,688.00
Total Jail Commissary Fund Contingency	346,688.00	-	346,688.00

* Can only be used for this fund

**Brazos County, Texas
 FY 2024-2025 Contingency
 Budget to Actuals by Fund
 (Unaudited)**

Fund: 58000 County Attorney Operating Fund - Contingency *

Department	2024-2025 Adopted Budget	2024-2025 Contingency	2024-2025 Remaining to Date
Contingency - 18006000	64,000.00	-	64,000.00
Total County Attorney Operating Fund Contingency	64,000.00	-	64,000.00

* Can only be used for this fund