

FILED FOR RECORD: 9-21 19 83 at 9:00 o'clock, A M  
DULY RECORDED: 9-22 19 83 at 9:00 o'clock A M  
INSTRUMENT NO. \_\_\_\_\_  
GRACE BOSTICK, TYLER CO. CLK.  
BY: Jean Phillips Deputy  
JEAN PHILLIPS

TYLER COUNTY COMMISSIONER'S COURT  
REGULAR MEETING  
SEPTEMBER 12, 1983

VOL 008 PAGE 409

The Regular Meeting of the Commissioner's Court met on Monday, September 12, 1983 at 10:00 A. M. All Members being present. The meeting was opened with prayer by County Judge Allen Sturrock.

A motion was made by Commissioner Mahan and seconded by Commissioner Lowe to approve the County Extension's Monthly report, as submitted by the County Extension Service. All voted yes and none no.

A motion was made by Commissioner Lowe and seconded by Commissioner Mahan to approve the purchase of a pager for Adult Probation Department, as requested by Adult Probation Officer Kenny Simpson. All voted yes and none no. See Attached.

A motion was made by Commissioner Mahan and seconded by Commissioner Riley to accept the verbal resignation of Hubert Unsworth, Precinct #3 Election Judge, effective immediately. All voted yes and none no.

A motion was made by Commissioner Riley and seconded by Commissioner Mahan to table the appointing of Election Judges until Friday, September 16, 1983 at 10:00 A. M.

A motion was made by Commissioner Mahan and seconded by Commissioner Lowe to accept the Kennedy and Company bid of \$9250.00 to audit Tyler County for 1983, as presented by Kennedy and Company, Certified Public Accountants, Houston, Texas. All voted yes and none no. See Attached. Also, a motion was made by Commissioner Lowe and seconded by Commissioner Mahan to table until Friday, September 16, 1983, at 10:00 A. M. any decision concerning an alternate proposal to audit the years of 1981-82 for Tyler County from the same firm. Cost for auditing each year would be \$4250.00, amounting to \$8500.00 extra. All voted yes and none no.

A motion was made by Commissioner Riley and seconded by Commissioner Odom to appoint Robert H. "Bob" Mann to continue serving as a member to the Mental Health, Mental Retardation Public Responsibility Committee. All voted yes and none no.

A motion was made by Commissioner Mahan and seconded by Commissioner Lowe to table approving payment to Tyler County Tax Appraisal District until further discussion can be completed. Date to be set later.

A motion was made by Commissioner Mahan and seconded by Commissioner Lowe to adopt the resolution on a County Road in Precinct #3. All voted yes and none no. See Attached.

A motion was made by Commissioner Riley and seconded by Commissioner Odom to approve the County Auditor's monthly report, as submitted by County Auditor Ann Nichol. All voted yes and none no. See Attached.

A motion was made by Commissioner Odom and seconded by Commissioner Riley to accept the bid from "55" Limited, Kentwood, Louisiana, for radar units for locally based Highway Patrol. Bids received and opened for consideration are listed as follows:

1. "55" Limited-For-two-(2)-Decatur-Radar-Sets-----\$5990.00.
2. M.P.H. Industries, Inc.For-One-(1)-Texas-DPS-----  
Special Radar Set----- 2885.00.

The bid from "55" Limited for Decatur Radar Units was accepted upon the recommendation of Trooper Gary Hennigan, representative from the local Department of Public Safety office. All voted yes and none no. See attached.

Also, a motion was made by Commissioner Mahan and seconded by Commissioner Riley to accept the bid received from Motorola Communications and Electronics, Inc. for two (2) Handie-Talkies-FM Portable Radios, for locally based Highway Patrol units. The one bid received is listed as follows:

1. Motorola Communications and Electronics, Inc.-----\$1876.00.

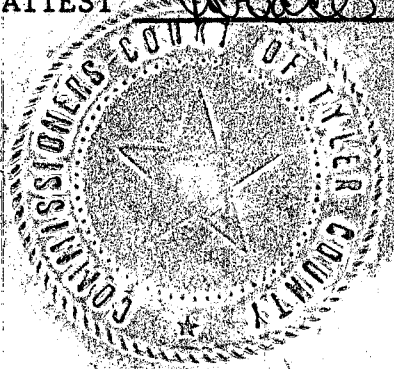
All voted yes and none no. See Attached.

A motion was made by Commissioner Riley and seconded by Commissioner Odom to approve Seta Birdwell as Deputy for the County Clerk's Office, as requested by County Clerk Grace Bostick. All voted yes and none no. See Attached.

A motion was made by Commissioner Riley and seconded by Commissioner Lowe to approve the County Treasurer's reports for May, June, July and August, 1983, as presented by County Treasurer Austin Fuller. All voted yes and none no. See Attached.

There being no further business, the meeting adjourned.

SIGNED: Allen Sturrock Allen Sturrock, County Judge  
Maxie Riley Maxie Riley, Comm. Pct. #1  
H. K. Lowe H. K. Lowe, Comm. Pct. #2  
Jerry Mahan Jerry Mahan, Comm. Pct. #3  
Berton A. Odom Berton A. Odom, Comm. Pct. #4  
 ATTEST Grace Bostick Grace Bostick, County Clerk





**MOTOROLA INC.**  
Communications Sector

CUSTOMER ACKNOWLEDGMENT

THIS ORDER SERVICED AT  
MOTOROLA INC.  
1140 CYPRESS STATION  
HOUSTON, TX 77090

CD= 5 WWC# 00218832-4

VOL 008 PAGE 411

SALES ORDER 3405-0125-09579	PAGE 001	REFER TO THIS MOTOROLA ORDER (NO ADDITIONAL FEES)	CUSTOMER P.O. KENNY M SIMPSON	DATE 08-31-83	09-02-83 09-03-83	REQUESTED SHIP 10-09-83	SCHED. SHIP 10-01-83	
SOLD TO TYLER COUNTY PROBATION M/F KENNY SIMPSON PO BOX 967 WOODVILLE TX 75979			42 457	BILL TO TYLER COUNTY PROBATION M/F KENNY SIMPSON PO BOX 967 WOODVILLE TX 75979			42 457	SHIP PARTIAL EARLY YES YES
SHIP TO TYLER COUNTY PROBATION M/F KENNY SIMPSON COUNTY COURTHOUSE 3RD FLOOR WOODVILLE TX 75979			42 457	ULTIMATE DESTINATION TYLER COUNTY PROBATION M/F KENNY SIMPSON COUNTY COURTHOUSE 3RD FLOOR WOODVILLE TX 75979			42 457	ORDER IS SCHEDULED FOR SHIP CENTER
SPECIAL INSTRUCTIONS A			09/03/83		SP #			
			SUPPLIER FLORIDA PAGING-FT. LAUDER		CARRIER UNITED PARC SERV-SRF		CASH WITH ORDER 0.00	
			TERMS FOB DEST PPD (KD)		N/30 DA FROM INV DAT			
			CHG. NOTES					

LINE ITEM	ORDER QTY.	QUANTITY	MODEL	APC	DESCRIPTION	PL	FREQUENCY	PL	FREQUENCY	UNIT PRICE
01	1		H03EAB1212AN	233	MON TWO-TN SEQTL CS NI-CAD BAT					283.25
			CAP	CODES	GP SR SQ					
			114	111 114	1					
01A	1		R150AC		ADD 3 YR EXTENDED WARRANTY					20.25
02	1		NLN4412A	248	CHGR DESK TOP 117V					20.00
<i>Total</i>										323.50

IF FOR EXPORT,  
THESE COMMODITIES LICENSED BY THE UNITED STATES OF AMERICA FOR ULTIMATE DESTINATION. DIVERSION CONTRARY TO U.S. LAW PROHIBITED.

TYLER COUNTY, TEXAS  
Woodville, Texas 75979

Nº 212

TO: Tyler County

ADDRESS: \_\_\_\_\_

Date: 8-31-83

Please furnish the material below

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
	For Use of copy making equipment Fy- 83 (Adult Probation Fund)		400.00

(Do Not Honor This Requisition Unless Properly Signed)

We will not in any manner be responsible for goods delivered or work done for our account without a written order.

Requested By: Larry M. Simpson

Title: Probation Officer

MAKE IN TRIPLICATE

ORIGINAL - To party from whom purchase is made.

DUPLICATE - To County Auditor

TRIPLICATE - To be held by Officer making Purchase

APPROVED: TYLER COUNTY

By: \_\_\_\_\_  
County Judge

Make Invoices in Duplicate, send to County Auditor, Woodville, Texas.  
Order Number must appear on all bills.

PROPOSAL FOR GENERAL AUDIT  
OF THE RECORDS OF  
TYLER COUNTY, TEXAS  
FOR THE ONE YEAR PERIOD ENDED  
DECEMBER 31, 1983

Submitted by:

Kennedy and Company  
Certified Public Accountants  
1199 Nasa Road One  
Houston, Texas 77058

Telephone 713/480-8882

Clinton L. Kennedy  
Certified Public Accountant

August 10, 1983

PROPOSAL FOR GENERAL AUDIT  
OF THE RECORDS OF  
TYLER COUNTY, TEXAS  
FOR THE ONE YEAR PERIOD ENDED  
DECEMBER 31, 1983

Submitted by:

Kennedy and Company  
Certified Public Accountants  
1199 Nasa Road One  
Houston, Texas 77058

Telephone 713/480-8882

Clinton L. Kennedy  
Certified Public Accountant

August 10, 1983

Table of Contents

	<u>Page</u>
Letter of Transmittal . . . . .	1-2
Scope of Examination . . . . .	3
Summary of Proposer's Qualifications . . . . .	4
Additional Data . . . . .	5

1199 NASA ROAD ONE • SUITE 112 • HOUSTON, TEXAS 77058 • (713) 480-8882

August 10, 1983

The Honorable Allen Sturrock, County Judge  
and County Commissioners  
Tyler County, Texas  
100 Courthouse  
Woodville, Texas 75979

Gentlemen:

We propose to audit the records of the following officials of Tyler County, Texas:

- (a) County Treasurer
  - (1) General revenue and expenditures
  - (2) Revenue Sharing funds - expenditures
- (b) County Clerk - General revenues and expenditures
- (c) District Clerk - General revenues and expenditures
- (d) Justice of Peace, Precinct No. 1, 2, 3, and 4 - General revenues and expenditures
- (e) County Tax Assessor-Collector - General revenues and expenditures
- (f) County Sheriff Department - General revenues and expenditures

It is our understanding that the records are maintained on the "Cash Basis" of accounting for revenue and expenditures.

The fees for services, by classification are as follows:

Partner/Principal	\$75.00 - \$125.00 per hour
Manager	\$50.00 - \$75.00 per hour
Senior	\$40.00 - \$50.00 per hour



Semi-Senior

Not Classed

Junior

\$30.00 - \$40.00 per hour

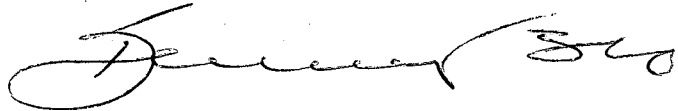
Clerical

\$20.00 - \$30.00 per hour

We anticipate the maximum fee will not exceed Ninety-two Hundred Fifty Dollars (\$9,250.00).

Should our work commence in January 1984, our report will be rendered on or before April 15, 1984.

Mr. C. L. Kennedy, CPA, is authorized to make any presentation for the firm. The address is 1199 Nasa Road One, Houston, Texas, 77058. Telephone numbers are 713/480-8882 and 713/331-5207; residence numbers are Houston, 713/482-3618, and Colmesneil, Texas, 409/837-5511.



The scope and standards of the audit to be made shall not be less than those customarily understood with respect to a general audit in commercial auditing, it being the intent that the scope will not include a detailed examination of all transactions of the County during the year but will include the customary test checks and review of internal controls that under generally accepted commercial auditing procedure are sufficient to satisfy the Auditor of the integrity of the County's books and records of the account and of the recorded financial transactions reflected therein.

If in the course of this audit any conditions, situations, or circumstances should be encountered in respect to any fund, department, account, or transaction that would seem to warrant special investigation of such fund, department, account, or transaction for the whole year or further beyond the scope of the general audit as described above, the same shall be taken up with the Commissioners Court of the County, and in case it should be decided that a special investigation should be made of such department or departments or of such fund or funds, account or transaction, the same shall be done as extra service, aside from the scope, specifications and standards of the general audit contemplated. No such extra service shall be performed except upon the written authorization of the Commissioners Court of the County and the consideration to be paid therefore shall be agreed upon at the time of such authorization.

1. Kennedy and Company is a firm of Certified Public Accountants and holds a Texas Permit Number P-2564.
2. The partners are C. L. Kennedy, CPA, and John Lochridge, CPA.
3. C. L. Kennedy, CPA, will be partner in charge, and it is anticipated no more than two other personnel will be required.
4. Resume attached.
5. Governmental Audits -
  - Brazoria County, Texas - Current
  - Brazoria County Appraisal District - Current
  - Brazoria County Library (State and Federal Grants) - Current
  - Brazoria County Airport (Federal Grants) - Current
  - Brazoria County Drainage District, No. 4 - Current
  - Brazoria County Drainage District, No. 5 - Current
  - Brazoria County Conservation and Reclamation District, No. 3 - Current
  - Brazoria County Revenue Sharing - Current
  - Other governmental work including Audits, Manual Systems, Computer Systems, and general consulting engagements
  - Community Hospital Foundation, Inc.
  - City of Alvin, Texas
  - City of Clute, Texas
  - City of Danbury, Texas
  - City of Lake Jackson, Texas
  - Sam Houston State University (Computer System)
  - Angleton Independent School District
  - Bay City Independent School District
  - Brazosport Independent School District

There is no additional information we wish to present at this time concerning this proposal for audit of 1983 records.

Respectfully submitted,



C. L. Kennedy, CPA

CLK:ksp

Attachments

RESUME

Clinton L. Kennedy  
Certified Public Accountant  
Texas Permit No. 4761

In the practice of accounting -

1945 to 1959 - Individual - Public Accountant, Texas Permit No. 2512

1959 to Present - Certified Public Accountant, Texas Permit No. 4761

1959 to 1967 - Local Partnership - CPA's

1967 to 1970 - General Partner - International Accounting Firm,  
Main Lafrentz & Co., CPA's

1970 to Present - Local Partnership - CPA's

RESUME

John C. Lochridge  
Certified Public Accountant  
Texas Permit No. 22031

In the practice of accounting -

1977 to 1979 - Agent - Internal Revenue Service, Houston, Texas office

1979 to 1980 - Auditor - Defense Contract Audit agency

1980 to 1981 - Tax Accountant - Tenneco Oil Company

1981 to Present - Partner - Kennedy & Co., CPA's

RESUME

J. Kenneth Padgitt  
Senior Accountant

In the practice of accounting -

1977 to 1979 - Agent - Internal Revenue Service, Houston, Texas office

1979 to Present - Senior Accountant, Auditor - Kennedy & Co., CPA's

August 10, 1983

Honorable Allen Sturrock, County Judge  
and Commissioners  
Tyler County, Texas  
100 Courthouse  
Woodville, Texas 75979

Gentlemen:

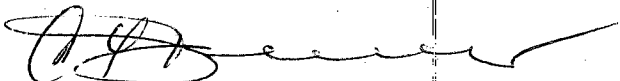
We have submitted our proposal for a general audit of your records for the year ending December 31, 1983. It is noted that your last audit was for years ended December 31, 1979 and 1980. The years ending December 31, 1981 and 1982 are unaudited years.

Should we be awarded a contract in accordance with our previously submitted proposal for audit of the year 1983, we will include the audit of years 1981 and 1982 for an additional fee of Forty-two Hundred Fifty Dollars (\$4,250.00) per year.

Auditors for the years 1979 and 1980 state that the statements presented do not present the County's financial position and results of operations in conformity with generally accepted accounting principles. The County's records are maintained on the "Cash Basis" of accounting and in order to fairly present financial position and the results of operations in accordance with generally accepted accounting principles, it will be necessary to change the method of accounting, to the "Modified Accrual" method. We recommend this change be made prior to the beginning of the 1984 accounting year.

Auditors for the years 1979 and 1980 state that the County has not maintained records of its general fixed assets. We believe the County should immediately locate and inventory all fixed assets owned and establish their cost/value in order that they might be included in the financial records. We will be glad to discuss the inventory and establishing fixed asset records such as Land Buildings and Improvements; Improvements Other Than Buildings; Equipment, etc., with the Court at its pleasure.

Respectfully yours,



C. L. Kennedy, CPA

CLK:ksp



Vol. 8

Pg. 429

BLANK

SUBJECT: PROPOSAL FOR AUDIT OF FINANCIAL STATEMENTS OF  
THE COUNTY OF TYLER FOR THE PERIOD  
JANUARY 1, 1983 - DECEMBER 31, 1983

PROPOSING FIRM: AXLEY & RODE  
CERTIFIED PUBLIC ACCOUNTANTS  
P. O. BOX 1388  
LUFKIN, TEXAS 75901

TELEPHONE NUMBER: 409-634-6621

CONTACT PERSON: S. LYNN MONTES, C.P.A.  
PARTNER

DATE: AUGUST 8, 1983

**AXLEY & RODE**  
CERTIFIED PUBLIC ACCOUNTANTS  
LUFKIN - NACOGDOCHES - CROCKETT - LIVINGSTON  
TEXAS

SUBJECT: PROPOSAL FOR AUDIT OF FINANCIAL STATEMENTS OF  
THE COUNTY OF TYLER FOR THE PERIOD  
JANUARY 1, 1983 - DECEMBER 31, 1983

PROPOSING FIRM: AXLEY & RODE  
CERTIFIED PUBLIC ACCOUNTANTS  
P. O. BOX 1388  
LUFKIN, TEXAS 75901

TELEPHONE NUMBER: 409-634-6621

CONTACT PERSON: S. LYNN MONTES, C.P.A.  
PARTNER

DATE: AUGUST 8, 1983

## TABLE OF CONTENTS

Letter of Transmittal	3
Scope of Audit	6
Summary of Firm's Qualifications	7
Additional Information	8
Additional Data	9
Appendix A - Supervisory Personnel and Staff Members to be Assigned to Engagement	10
Appendix B - Governmental Audit Clients	14
Appendix C - Unqualified Report from Peer Review Team	17

BRANCH L. AXLEY, C.P.A.  
CARL F. RODE, C.P.A. (RET.)  
SAM TARRY, C.P.A.  
TUCKER WEEMS, C.P.A.  
A. WAYNE CORLEY, C.P.A.  
C. BYRON SMITH, C.P.A.  
LYNN MONTES, C.P.A.  
BRUCE SIEFFERT, C.P.A.  
PETE D. MENCE, C.P.A.  
DON DENNIS, C.P.A.  
J. LEON MANNING, C.P.A.  
HORACE CLIFTON, JR., C.P.A. (1942-1981)  
ERNEST J. KING, C.P.A.

**AXLEY & RODE**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
**LUFKIN, TEXAS**  
**75902-1388**

LUFKIN, TEXAS 75902-1388  
TELEPHONE 634-6621  
P.O. BOX 1388

NACOGDOCHES, TEXAS 75961  
TELEPHONE 569-9518  
420 NORTH STREET

CROCKETT, TEXAS 75835  
TELEPHONE 544-2256  
P.O. BOX 695

LIVINGSTON, TEXAS 77351  
TELEPHONE 327-3166  
619 N. WASHINGTON

August 8, 1983

VOL 008 PAGE 427

County Judge and County Commissioners  
Tyler County  
100 Courthouse  
Woodville, Texas 75979

Gentlemen:

The firm of Axley & Rode appreciates the opportunity to submit this proposal to provide professional services to Tyler County in connection with the fiscal audit of the County for the year ended December 31, 1983. We believe that our firm can provide excellent professional service in the following areas:

1. Examination of the financial statements of the following offices of Tyler County, Woodville, Texas:

County Treasurer (Including Revenue Sharing Fund)

County Clerk

District Clerk

Justice of Peace, Precinct No. 1

Justice of Peace, Precinct No. 2

Justice of Peace, Precinct No. 3

Justice of Peace, Precinct No. 4

County Tax Assessor-Collector

County Sheriff Department

2. Review of various compliance regulations of the Revenue Sharing Fund.

3. Development of recommendations for feasible improvements in (1) internal control procedures and (2) accounting systems as determined to be necessary during our examination.

Our audit reports and management letters will be completed and presented within a reasonable time period after December 31, 1983, that is mutually agreeable to the representatives of the County and our firm.

Our estimate of fees for services is based on the following number of hours and billing rates of each level of staff who shall perform the audit examination:

<u>LEVEL OF STAFF</u>	<u>NUMBER OF HOURS</u>	<u>BILLING RATES</u>
Partner or Principal	24	\$ 63
Manager	72	38
Senior Accountants	144	32
Semi-Senior Accountants	180	24
Junior Accountants	180	22
Clerical Staff	50	12

We estimate that our maximum fee for the audit engagement will not exceed \$19,500.00 including travel and out-of-pocket expenses.

Mr. S. Lynn Montes is the partner who is authorized to make presentations and to conduct contract negotiations for the proposal. He can be contacted at the following address:

Axley & Rode, CPAs  
P. O. Box 1388  
Lufkin, Texas 75901  
409-634-6621

CLOSING COMMENTS

VOL 008 PAGE 430

The firm of Axley & Rode is professionally qualified to perform audits of state and local governmental units. We believe that our approach to auditing will enable us to perform our examination efficiently and minimize the cost to the County.

Again, we appreciate the opportunity of making this proposal and we welcome the opportunity to meet with you and to answer any questions related to our proposal.

Very truly yours,

AXLEY & RODE

*Tucker Weems*  
TUCKER WEEMS, C.P.A.  
MANAGING PARTNER

We will perform an examination of the financial statements as of December 31, 1983 and for the period January 1, 1983 to December 31, 1983 of the following offices of Tyler County, Woodville, Texas:

- County Treasurer (Including Revenue Sharing Fund)
- County Clerk
- District Clerk
- Justice of Peace, Precinct No. 1
- Justice of Peace, Precinct No. 2
- Justice of Peace, Precinct No. 3
- Justice of Peace, Precinct No. 4
- County Tax Assessor-Collector
- County Sheriff Department

Our examination will be made in accordance with the following standards and compliance requirements:

- (1) Generally accepted auditing standards (GAAS) established by the American Institute of Certified Public Accountants (AICPA);
- (2) Compliance guidelines of the Office of Revenue Sharing, and
- (3) will include such tests of the accounting records and such other auditing procedures considered necessary.

We will also develop recommendations for feasible improvements in (1) internal control procedures and (2) accounting systems which will be presented in a management letter accompanying the audit reports.



SUMMARY OF FIRM'S QUALIFICATIONS

Axley & Rode is a partnership of Certified Public Accountants which has been engaged in the business of public accounting for over thirty (30) years. We have offices in Lufkin, Nacogdoches, Livingston and Crockett.

The management of our firm is currently vested in a managing partner who works in conjunction with eight active and three retiring partners to manage separate accounting and management services, tax and audit departments. We currently have seventy-seven (77) personnel, including partners, working in our firm.

The engagement will be supervised by Mr. S. Lynn Montes, C.P.A., partner and Ms. Jeana Kimbrough, C.P.A., audit manager.

Resumes of supervisory personnel and staff members are presented in Appendix A.

We have extensive experience in providing accounting, auditing and related services to governmental entities. Currently, and during the last two years, we have provided these services on an annual basis for fifteen (15) school districts, thirteen (13) cities, two (2) counties, one (1) college and three (3) hospital districts. In addition to annual examinations of the financial statements of our governmental clients we also have performed audits of the following programs financed by the Federal Government.

1. Revenue Sharing
2. Community Development Block Grants
3. College Work Study Programs, Supplemental Education Opportunity Grant Programs and Pell Grant Program (Formerly known as Basic Educational Opportunity Grant Programs)

A partial listing of our governmental audit clients and the services performed for them is shown in Appendix B.

ADDITIONAL INFORMATION

VOL 1008 PAGE 433

If it is determined that a County Office's records are not capable of being audited and the County requests our firm to assist in upgrading them, our compensation will be based on our standard hourly rates for the number of hours required to bring the records into an auditable status, plus travel and other out-of-pocket expenses. The following would be the maximum hourly rates used to determine the compensation required.

	<u>RATE PER HOUR</u>
Partner or Principal	\$63
Manager	38
Senior Accountants	32
Semi-Senior Accountants	24
Junior Accountants	22

The average rate per hour will be approximately \$30 per hour.

If at any time during the engagement any extraordinary matters come to our attention and an extension of our service appears to be required, we will present an estimate of the cost of additional work necessary to complete the examination. The individual hourly rates and average rate per hour presented previously will be used in determining our estimate of the cost of additional work.

We also provide accounting, auditing and related services to a number of commercial entities and financial insitutions on an annual basis.

We have assisted a number of our clients in the development of accounting systems and own an IBM System 34 Computer.

We are members of the SEC and Private Companies Practice Sections of the American Institute of Certified Public Accountants (AICPA). The AICPA has performed a review of our firm's quality control procedures related to the accounting and auditing services provided to our clients and we received an unqualified report from the Peer Review Team (See Appendix C).

APPENDIX A  
SUPERVISORY PERSONNEL AND STAFF MEMBERS  
TO BE ASSIGNED TO ENGAGEMENT

STAFF TO BE ASSIGNED TO ENGAGEMENT

VOL 008 PAGE 436

The following individuals will be assigned to the engagement:

Mr. S. Lynn Montes, C.P.A. - Partner-in-charge  
Ms. Jeana Kimbrough, C.P.A. - Audit Manager  
Mrs. Diana Haney - Senior Accountant  
Mr. Lee Brittain - Senior Accountant  
Mrs. Lori Ballenger  
Ms. Linda Milford, C.P.A.  
Ms. Cynthia K. Hiza  
Mr. Tim Fielding

A brief summary of each individual's experience and qualifications follows:

Mr. S. Lynn Montes, C.P.A.

Mr. Montes is the firm's audit partner in charge of governmental engagements. He is a 1960 graduate of Stephen F. Austin State University and has been associated with the firm for twenty-three years. He is a member of the following professional organizations:

American Institute of CPAs  
Texas Society of CPAs  
East Texas Chapter of CPAs  
Municipal Finance Officers Association

Ms. Jeana Kimbrough, C.P.A.

Ms. Kimbrough, manager of the audit staff, is a graduate of Stephen F. Austin State University and has been associated with the firm for nine years. She has worked in every area of accounting and auditing in relation to the firm's governmental clients. She is a member of the following professional organizations:

American Institute of CPAs  
Texas Society of CPAs  
East Texas Chapter of CPAs  
Municipal Finance Officers Association

Mrs. Diana Haney

Mrs. Haney is a graduate of Stephen F. Austin State University and has been associated with our firm for four years. She is currently an audit senior working principally on governmental engagements. Prior to joining our audit staff, Mrs. Haney worked for two years as an Internal Auditor for Deep East Texas Council of Governments. Among her responsibilities with DETCOG was the preparation of payroll for all CETA programs and the audit of all OJT contracts and participating employers.

Mr. Lee Brittain

Mr. Brittain is a graduate of Stephen F. Austin State University and has been associated with our firm for four years. He is currently an audit senior working principally on governmental engagements.

Mrs. Lori Ballenger

Mrs. Ballenger is a 1980 graduate of Texas Lutheran College and has been associated with our firm for two years. She is currently a staff accountant working principally on governmental engagements.

Ms. Linda Milford, C.P.A.

Ms. Milford is a graduate of Texas Woman's University and did post graduate work in accounting at Stephen F. Austin State University. She has been associated with our firm for two years. Prior to joining our audit staff, Ms. Milford was Assistant County Auditor for Nacogdoches County and has extensive experience in accounting for and auditing of programs financed by the Federal Government.

Ms. Cynthia K. Hiza

Ms. Hiza is a graduate of Stephen F. Austin State University and has been a member of our governmental audit staff for one year.

Mr. Tim Fielding

Mr. Fielding received his MS in accounting from Sam Houston State University in December, 1982. He has been associated with our firm for six months. Prior to joining our firm's audit staff, he was employed on a part-time basis with another CPA firm.

APPENDIX B  
GOVERNMENTAL AUDIT CLIENTS



The following are some of our governmental audit clients and the services we provided for them during the last two years:

City of Nacogdoches, Texas

Annual audit of financial statements and compliance audit of Revenue Sharing and Community Development Block Grant Funds.

City of Diboll, Texas

Annual audit of financial statements and compliance audit of Revenue Sharing Funds.

City of Center, Texas

Annual audit of financial statements and compliance audit of Revenue Sharing and Community Development Block Grant Funds.

Nacogdoches County, Nacogdoches, Texas

Annual audit of financial statements and compliance audit of Revenue Sharing funds.

Polk County, Livingston, Texas

Annual audit of financial statements and compliance audit of Revenue Sharing and Community Development Block Grant Funds.

Angelina College, Lufkin, Texas

Annual audit of financial statements and compliance audit of College Work Study Programs, Supplemental Education Opportunity Grant Programs and Pell Grant Program.

Lufkin Independent School District, Lufkin, Texas

Annual audit of financial statements in accordance with Texas Education Agency guidelines and compliance audit of Title Programs and Child Nutrition Programs.

Livingston Independent School District, Livingston, Texas

Annual audit of financial statements in accordance with Texas Education Agency guidelines and compliance audit of Title Programs and Child Nutrition Programs.

Diboll Independent School District, Diboll, Texas

Annual audit of financial statements in accordance with Texas Education Agency guidelines and compliance audit of Title Programs and Child Nutrition Programs.

West Rusk County Consolidated Independent School District,  
New London, Texas

Annual audit of financial statements in accordance with Texas Education Agency guidelines and compliance audit of Child Nutrition Programs.

Nacogdoches County Hospital District, Nacogdoches, Texas

Annual audit of financial statements and preparation of Medicare Cost Report.

Jasper Hospital District, Jasper, Texas

Annual audit of financial statements and preparation of Medicare Cost Report.

APPENDIX C

UNQUALIFIED REPORT FROM PEER REVIEW TEAM

December 17, 1981


To the Partners  
Axley & Rode

We have reviewed the system of quality control for the accounting and auditing practice of Axley & Rode, in effect for the year ended October 31, 1981. Our review was conducted in conformity with standards for quality control compliance reviews promulgated by the peer review committee of the SEC practice section of the AICPA Division for CPA Firms (the section). We tested compliance with the firm's quality control policies and procedures and membership requirements of the section to the extent we considered appropriate. These tests included the application of the firm's policies and procedures on selected accounting and auditing engagements.

In performing our review, we have given consideration to the general characteristics of a system of quality control as described in quality control standards issued by the AICPA. Such a system should be appropriately comprehensive and suitably designed in relation to the firm's organizational structure, its policies, and the nature of its practice. Variance in individual performance can affect the degree of compliance with a firm's prescribed quality control policies and procedures. Therefore, adherence to all policies and procedures in every case may not be possible, but compliance does require adherence to prescribed policies and procedures in a substantial majority of situations.

In our opinion, the system of quality control for the accounting and auditing practice of Axley & Rode in effect for the year ended October 31, 1981 met the objectives of quality control standards established by the AICPA and was being complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards. Also, in our opinion the firm was in conformity with the membership requirements of the section in all material respects.

AICPA Review Team No. C-1142

  
CHARLES R. HEREFORD  
Team Captain

PROPOSAL FOR AUDIT SERVICES  
FOR TYLER COUNTY, YEAR ENDING 12-31-83

by

ROBERT SULLIVAN ASSOCIATES, P.C., CPA's  
132 EAST LAMAR  
P. O. BOX 1180  
JASPER, TEXAS 75951  
409/384-7513

contact: CAM MONROE, CPA  
AUDIT DIRECTOR

AUGUST 12, 1983

TABLE OF CONTENTS

	<u>Page</u>
Letter of Transmittal	
Scope of the Audit	1
Summary of Proposers Qualifications	
The Firm	2
Audit Assignments	3
Additional Data	
Personnel Resume	4
Alternate Proposal	5

**Robert Sullivan Associates, P.C.**

Certified Public Accountants

VOL 008 PAGE 447

P. O. Box 1180  
Jasper, Texas 75951  
(409) 384-5713

Robert E. Sullivan, CPA  
William C. Monroe, Jr., CPA  
Michael L. Hendrickson, CPA

August 12, 1983

Judge Allen Sturrock  
Commissioners Court  
Tyler County  
Woodville, Texas 75979

Gentlemen:

We will perform an audit for Tyler County, Woodville, Texas, for the period January 1, 1983, through December 31, 1983, the purpose of which is to express an opinion on the fairness of the County's financial statements.

Our examination will be made in accordance with generally accepted auditing standards and will include such test of the accounting records and such other auditing procedures as we consider necessary. We will also perform an examination of the Federal Revenue Sharing Fund in compliance with the guidelines of the Office of Revenue Sharing and express our opinion on this fund.

Interim work will be utilized to insure completion of the examination on a timely basis. Provided all county employees complete the accounting process on a timely basis, the examination will be completed within sixty days of the year end.

Our fees are based on the time required by the individuals assigned to the engagement. We estimate the following time requirements will be required

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Partners	40	\$40	\$ 1,600
Manager	125	35	4,375
Staff Auditors	257	25	6,425
Clerical	50	10	500
	<u>472</u>		<u>\$12,900</u>

The proposed fee will not be exceeded without formal approval of the Commissioners Court.

The authorized representative of the firm is

Cam Monroe, CPA  
Managing Director  
Robert Sullivan Associates, P.C. CPA's  
132 East Lamar  
P. O. Box 1180  
Jasper, Texas 75951  
409/384-5713

If this proposal describes the arrangements as you desire them, please sign and date where indicated below.

We appreciate the opportunity to make this proposal and look forward to a mutually beneficial relationship with Tyler County.

Sincerely

Cam Monroe  
Robert Sullivan Associates, P.C. CPA's

Confirmed by:

\_\_\_\_\_

\_\_\_\_\_  
Tyler County



SCOPE OF THE AUDIT

The scope of the audit will include the following offices of Tyler County

County Treasurer (including Revenue Sharing)  
County Clerk  
District Clerk  
Justice of Peace, Precinct No. 1  
Justice of Peace, Precinct No. 2  
Justice of Peace, Precinct No. 3  
Justice of Peace, Precinct No. 4  
County Tax Assessor-Collector  
County Sheriff Department

The financial statements for these offices will be examined for fairness of presentation and an opinion rendered on the statements. As a part of the examination, a complete review of the internal control of each office will be made and a separate management letter will be issued detailing by office any weaknesses observed and recommend procedures to correct weaknesses and improve efficiency.

THE FIRM

Robert Sullivan Associates, P.C., CPA's is a certified public accounting firm located in Jasper, Texas. The firm was established in 1976 (originally Lasky, Sullivan and Co.) and currently consists of four CPA's and a total staff of seven.

Robert E. Sullivan, CPA: Management Advisory Services Director  
William C. Monroe, Jr., CPA: Managing Director, Auditing Director  
Michael L. Hendrickson, CPA: Tax and Accounting Services Director  
Gwen Bryant Reck, CPA: Audit Staff  
Doretha Flurry: Computer Operations Manager  
Terri Stephenson: Support Staff  
Mary Jane Burrell: Support Staff

In pursuit of a commitment to professionalism and quality, our firm has voluntarily joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants.

Among the benefits of this membership is a periodic review, by our peers, of the quality control system and key aspects of our practice. Performed every three years, this review serves as assurance to our clients that appropriate standards are maintained.

Our firm is a member of the American Institute of Certified Public Accountants, Texas Society of Certified Public Accountants, Municipal Finance Officers Association, Association of School Business Officials and the Accountants Computer Users Technical Exchange as well as various local professional organizations.

All Robert Sullivan Associates P.C., CPA's professionals participate in extensive courses which increase their knowledge and expertise. This continuing education, in the areas of taxation, auditing and other business subjects, is a key factor in achieving the firm's commitment to maintaining a well-rounded and informed staff of professionals.

Training is obtained through in-house seminars as well as seminars and conferences sponsored by the Texas Society of Certified Public Accountants and the American Institute of Certified Public Accountants (AICPA). Members of our firm also serve as instructors in both outside and in-house seminars.

The directors and staff also are encouraged to invest their talents and resources in society as a way of achieving self-development and community involvement. Available on request, our people are pleased to speak to organizations on a variety of topics.

AUDIT ASSIGNMENTS

Robert E. Sullivan, CPA, will serve as partner in charge of this audit and will be responsible for the overview of this engagement.

William C. Monroe, Jr., CPA, will manage the audit and be responsible for all on-sight work and supervising of the staff.

Michael L. Hendrickson, CPA, and Gwen Reck, CPA, will be assigned to all staff level assignments.

Resume's for the above-named personnel are included in the Additional Data section of this proposal.

Our firm is currently active in the governmental auditing field. All our professional staff is trained in governmental accounting and regularly participate in continuing professional education in this field.

Our current governmental clients and references include:

- Jasper County - Judge Harold Kennedy
- City of Newton - Louis Didrikson, Mayor
- City of Pineland - John O. Booker, Mayor
- Jasper Central Appraisal District - David Luther, Chief Appraiser
- Newton Central Appraisal District - Linda Crombie, Chief Appraiser
- Jasper Independent School District - Arthur Kees, Superintendent
- Newton Independent School District - M. M. Davis, Superintendent
- West Sabine Independent School District - Robert Wagstaff,  
Superintendent
- Burkeville Independent School District - Dorman Jackson,  
Superintendent

Other clients include water districts, HUD audits and governmental loan participants.

ADDITIONAL DATA

Personnel Resume

Robert Sullivan, CPA - Bob is a member of the American Institute of Certified Public Accountants (AICPA), Texas Society of Certified Public Accountants (TSCPA), Municipal Finance Officers Association (MFOA) and a graduate of Texas A & M, with over thirty-five years of experience.

William C. Monroe, Jr., CPA - Cam is a member of the AICPA, TSCPA, MFOA and a graduate of Stephen F. Austin, with seven years of experience.

Michael L. Hendrickson, CPA - Mike is a member of the AICPA, TSCPA, MFOA and a graduate of Texas A & M, with seven years experience.

Gwen Reck, CPA - Gwen is a member of the AICPA, TSCPA, MFOA and a graduate of Stephen F. Austin, with nine years of experience.

**SULLIVAN ASSOCIATES P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS  
P.O. BOX 1180  
JASPER, TEXAS 75951

VOL 008 PAGE 454

NO. \_\_\_\_\_ TIME: 9:50 AM

AUG 12 1987

GRACE BUSH

JULIA COUNTY

BY: Jean Plummer  
TITLE: \_\_\_\_\_

PROPOSAL FOR AUDIT SERVICES

Proposal for Audit of Tyler County, Texas  
For the period January 01, 1983 to December 31, 1983

Prepared by  
Eppes and Underhill  
Certified Public Accountants  
P. O. Box 1059  
Silsbee, Texas 77656  
(409) 385-2806  
James A. Underhill CPA - Audit Partner  
August 08, 1983

Table of Contents

Transmittal Letter	Page 1 - 2
Scope of Examination	Page 3 - 4
Summary of Auditing Firm Qualifications	Page 5 - 6

**EPPES AND UNDERHILL**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
409-385-2806

VOL 008 PAGE 457

**BUSINESS ADDRESS**  
180 WEST AVENUE O  
SILSBEE, TEXAS

August 08, 1983

**MAILING ADDRESS**  
P. O. BOX 1059  
SILSBEE, TEXAS 77656

Allen Sturrock - County Judge  
Honorable Members of Commissioners Court  
c/o Ann Nichol, County Auditor  
Tyler County  
100 Court House  
Woodville, TX 75979

Gentlemen:

At your request, we are submitting herein a proposal for the audit of financial statements and accounting records of Tyler County, Texas for the period January 1, 1983 to December 31, 1983.

Our firm is prepared to audit Tyler County Texas, for the above stated period and express an opinion on the financial statements thereof. Personnel within our firm are more than adequately trained and familiar with all phases of governmental accounting requirements, including revenue sharing requirements. The firm of Eppes and Underhill has audited governmental units for the past seven (7) years. Our audit clients include the City of Lumberton, Texas, the City of Silsbee, Texas and Hardin County, Texas. In addition, we have also conducted audits for municipal utility districts and have experience in enterprise type accounting. At least annually, members of our firm attend schools refining and updating their knowledge of governmental accounting and reporting requirements.

If engaged for the audit, our examination will be made in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants and will include such tests of the accounting records and other auditing procedures as we consider necessary based upon a detailed survey and review of existing internal controls.



Our examination will include a written statement to the commissioners court of Tyler county containing suggestions for improving existing internal controls, if any, based upon our detailed review and evaluation thereof.

If selected, we will work closely with the county auditors office and other appropriate members of county government to perform the work in the most expeditious manner possible. We would intend to start our field work during the month of October, 1983 and schedule completion by the end of February, 1984.

Our fee for conducting the above mentioned audit is estimated to be between \$ 16,425.00 and \$ 17,500.00. Fee structure, estimated hours and total cost is itemized below:

Partner	55 hours	@ \$ 65.00	\$ 3,575.00
Manager	90 hours	@ \$ 40.00	3,600.00
Senior	110 hours	@ \$ 30.00	3,300.00
Staff	190 hours	@ \$ 25.00	4,750.00
Clerical	60 hours	@ \$ 20.00	<u>1,200.00</u>
		Sub total	16 425.00
		Contingency	<u>1,075.00</u>
		Total estimated fee	<u>\$ 17,500.00</u>

In the event we are able to complete the audit of county records for less than the estimated fee above, we will of course bill only the amount of incurred time at standard rates. In no event, will our audit fee exceed the maximum per the above schedule unless unusual prior agreed upon (by both parties) audit procedures are required.

Personnel authorized to represent our firm are James A. Underhill, Certified Public Accountant, P. O. Box 1059, Silsbee, Texas, 77656, telephone 385-2806 area code 409 and John S. Eppes, Certified Public Accountant, P. O. Box 1059, Silsbee, Texas, 77656, telephone 385-2806 area code 409.

Scope of Examination

As previously mentioned, our audit will be conducted in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants and will include such test of the accounting records and other auditing procedures as we consider necessary, based on a detailed review of the existing internal controls.

The first phase of our audit will be a review of all existing internal controls. The primary purpose of this phase will be to review operations and accounting systems which bear significantly on the scope of the audit and after evaluation, establish the required scope of audit work to be performed.

Upon completion of the review of internal control, a work program will be developed detailing necessary audit scope and steps to be performed. Certain parts of our examination may be on a surprise basis, if required.

Completion of audit work and issuance of an opinion with accompanying management letter comments is the third phase of our audit. The management letter comments would be addressed to the Commissioners Court and reviewed with them.

Our examination will be directed to the expression of an opinion of the financial statements of Tyler County, Texas; therefore, it is not primarily specifically designed and cannot be relied on to disclose defalcations and other similar irregularities, if any, although routine audit procedures may discover such irregularities if they are present. We will inform the Commissioners Court of any such matters that come to our attention as they are discovered, if any.

The examination of the financial statements and accounting records of Tyler County, Texas will include the following offices and funds:

County Treasurer	All Governmental Fund Types
County Clerk	All Capital Projects Funds
District Clerk	All Fiduciary Funds
Justice of Peace Numbers 1-4	General Long-term Debt Accounts
County Tax - Collector	
County Sheriff's Department	
Revenue Sharing Funds	

Each of the above fund groups and divisions of county government will receive full auditing investigation.

At your request and with your permission, we will furnish work papers and other necessary data to any state or federal authorities associated with Tyler County, Texas for a period of not less than four (4) years.

Summary of Auditing Firm Qualifications

Personnel within our firm are more than adequately trained and experienced with accounting and auditing requirements for governmental units. A summary of personnel available and experience history follows:

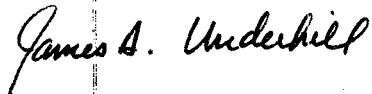
- a) Audit partner - James A. Underhill, Certified Public Accountant, with nine (9) years financial, institution, commercial and governmental auditing experience. Audit partner for audits of City of Silsbee, City of Lumberton and Hardin County. Has attended recent annual continuing professional education courses sponsored by the American Institute of Certified Public Accountants in governmental auditing and financial reporting.
- b) Tax partner - John S. Eppes, Certified Public Accountant, with nine (9) years tax experience and six (6) years auditing experience in commercial, financial and governmental institutions. Has worked on City of Silsbee, Hardin County and City of Lumberton audits.
- c) Audit manager - James D. Gordey Accountant, former head of Beaumont Housing Authority, retired after twenty (20) years service, five (5) years experience in Certified Public Accounting, auditing of governmental, financial and commercial institutions. Has participated on the above named governmental audits.
- d) Senior accountant - Gladys Sweatt, graduate accountant, four (4) years auditing experience in governmental, financial and commercial institutions. Has participated as senior accountant on the above named governmental audits.
- e) Staff accountants - Janet Taylor, Penny Ferrell and Richard Messer. Average experience in bookkeeping accounting and auditing nine (9) years. All staff accountants will be supervised while in the field and under the supervision of partner, manager and senior accountants.

Our firm maintains a high level of proficiency in the governmental institution audit area. Preparation includes continuing professional educational courses on auditing and financial statement presentation at least annually combined with inhouse training for staff and assistant accountants.

We would recommend that as part of our proposal, references may be checked with Hardin County, Texas; Versie Flowers, Auditor, the City of Silsbee, Texas, Cesar Dominquez, the City of Lumberton; Elaine Stewart, City Secretary.

We sincerely appreciate your considering our firm to conduct the audit of Tyler County, Texas and assure you that any work entrusted to us will receive our most careful, confidential and prompt attention. If you would like to discuss any part of this proposal in further detail, please contact our office.

Sincerely yours,



EPPES & UNDERHILL

Certified Public Accountants

/th

PROPOSAL FOR  
AUDIT OF TYLER COUNTY, TEXAS  
FOR THE YEAR ENDED DECEMBER 31, 1983

ALEXANDER & ROGERS, INC.  
CERTIFIED PUBLIC ACCOUNTANTS  
4000 SOUTH MEDFORD DRIVE  
LUFKIN, TEXAS 75901-5799  
(409)632-7771

MONTE C. PIPES, CPA

AUGUST 9, 1983

ALEXANDER & ROGERS, INC.  
CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL CORPORATION

TABLE OF CONTENTS

VOL 008 PAGE 465

	PAGE NO.
Letter of Transmittal . . . . .	1-2
Scope . . . . .	3-4
Qualifications . . . . .	5-8
Additional Data . . . . .	9-10



**ALEXANDER & ROGERS, INC.**  
CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL CORPORATION

WILBUR E. ALEXANDER, C. P. A.  
KENNETH D. ROGERS, C. P. A.  
TED A. LANKFORD, C. P. A.  
J. LAMAR CLARK, C. P. A.  
GLENDA J. HIERS, C. P. A.  
MONTE C. PIPES, C. P. A.

August 9, 1983

VOL 008 PAGE 466

Honorable Allen Sturrock, County Judge  
and Members of the Commissioners Court  
Tyler County  
100 Courthouse  
Woodville, TX 75979

We appreciate the opportunity to submit a proposal to provide Tyler County audit services in accordance with generally accepted auditing standards established by the American Institute of Certified Public Accountants (AICPA).

Our audit will include tests of the accounting records and such other auditing procedures that we consider necessary. Our examination will include an examination of the general County financial statements, as well as, detailed tests of the various fee offices; including the County Treasurer, County Clerk, District Clerk, Justices of the Peace (all precincts), County Tax Assessor-Collector, and County Sheriff. We will also perform a limited study and evaluation of the County's internal control system and examine the Revenue Sharing Fund to determine compliance with the guidelines of the Office of Revenue Sharing.

Based on our previous experience in conducting County audits, our familiarity with your organization and expected assistance from your staff, our work schedule is established as follows:

- . August through December - Interim fieldwork
- . February and March - Final fieldwork and workpaper review
- . April - Preparation of draft reports
- . May - Presentation of report to County Commissioners

This schedule commits our organization to a completion date of early April, 1984, to facilitate presentation of the report in May, 1984. The audit report is due in the Office of Revenue Sharing no later than August 31, 1984.

-1-



The primary objective of the County audit is to express an opinion as to the fairness of its financial statements and the degree of compliance with the Revenue Sharing Act. We will examine sufficient competent evidential matter to support our conclusions and opinions to meet this objective.

Overall, the scope of the audit will include:

1. A study and evaluation of internal accounting controls to determine the degree of reliance on such controls.
2. Compliance tests designed to determine if the County adheres to the prescribed control procedures.
3. An analytical review of transactions and account balances, including key financial ratios.
4. Examination of year end balances of various significant accounts or accounts deemed questionable.
5. A review of the system established to insure compliance with the Revenue Sharing Act and regulations as detailed in the Commentary on the Audit Requirements of the 1980 Amendments to the State and Local Fiscal Assistance Act.
6. Tests to determine the degree of compliance with the Revenue Sharing Act.
7. Comparison of the data on the appropriate Bureau of Census form with the records of Tyler County.

In order to accomplish the purposes set forth above, a representative sample of transactions will be tested. The sample will be representative of the universe of transactions and tests will be made in accordance with:

1. Generally accepted auditing standards established by the American Institute of Certified Public Accountants.
2. The Commentary on the Audit Requirements of the 1980 Amendment to the State and Local Fiscal Assistance Act.

The audit report shall include:

1. Financial statements, including footnotes.
2. Our comments on the financial statements including:
  - a. Identification of the statements examined and the period covered.

- b. A statement that the audit was done in accordance with the generally accepted auditing standards established by the American Institute of Certified Public Accountants.
- c. An opinion as to whether the financial statements are fairly presented in accordance with generally accepted accounting principles. If an unqualified opinion cannot be expressed, we will state the nature of the qualification.
- d. An opinion as to whether the County has satisfactorily complied with the Revenue Sharing Act. Exceptions to compliance will be noted.
- e. An opinion as to whether the County correctly completed the appropriate Bureau of Census form. Exceptions to compliance will be noted.
- f. A separate letter detailing whether we found any material weaknesses during our limited study and evaluation of the County's internal control system. If warranted, we will provide recommendations to improve the internal control system and accounting procedures.

Alexander & Rogers, Inc. has had significant experience in public sector auditing, accounting, and consulting. Our experience has made us uniquely qualified to assist governmental entities at all levels.

Governmental and non-profit organization audits include counties, cities, special districts, school districts, tax appraisal districts, insurance funds, pension funds, and electric cooperatives. A brief list of such audit clients include:

COUNTIES

Angelina  
Newton  
Sabine  
San Jacinto  
San Augustine  
Trinity

SCHOOL DISTRICTS

Hemphill ISD  
Huntington ISD  
Hudson ISD  
Corrigan-Camden ISD  
Wells ISD

CITIES

Lufkin  
Jasper  
Hemphill  
Huntington  
Newton  
Groveton

OTHERS

Jasper Newton Electric Cooperative  
Cherokee County Electric Cooperative  
Deep East Texas Self Insurance Fund  
Deep East Texas Regional Mental Health  
Mental Retardation Services  
Angelina County Appraisal District  
Newton County Appraisal District

COUNCILS OF GOVERNMENTS

Deep East Texas Council  
of Governments  
East Texas Council of  
Governments

Alexander & Rogers has provided audit services for several local cities and counties to determine their compliance with rules and regulations promulgated by the U.S. Treasury Office of Revenue Sharing requirements. These audits have been reviewed and accepted by the Office of Revenue Sharing Audit Division through either a desk or field review. A few completed jobs from our files:

- . City of Lufkin
- . Angelina County
- . City of Jasper
- . San Jacinto County
- . Trinity County
- . San Augustine County

Alexander & Rogers, Inc. has completed several audits of specific programs funded by the federal government. Our experience has included compliance and financial audits for recipients of funds from the following agencies:

- . Department of Housing and Urban Development-Community Development
- . Department of Transportation-Federal Aviation Administration
- . Department of Commerce
- . Environmental Protection Agency
- . Economic Development Administration
- . Department of Labor

Alexander & Rogers, Inc. is structured along departmental lines. The six officers form the Board of Directors who manage the overall functions of the firm as well as provide for long-range planning. The professional staff is segregated into three departments: Audit, Tax, and Management Advisory and Accounting Services. Designated persons within these departments are responsible for managing the day-to-day activities and report directly to the officers.

Alexander & Rogers, Inc. is owned by Certified Public Accountants presently engaged in the practice of public accountancy as a corporation. We are members of the AICPA, including its Securities and Exchange Commission and Private Companies Practice Sections.

Persons who will supervise the work on the audit include:

Monte C. Pipes, CPA	Audit Officer
Carolyn A. Rhodes, CPA	Audit Manager
Gary L. Johnson, CPA	Audit Senior

As a general rule, approximately two-thirds of the audit hours are spent in the field. At least one of the above persons will be on hand for 100% of the on site work.

Because we provide annual audit services to a number of local governmental units, the majority of our staff of auditors (not including officers) have had the opportunity to perform various phases of these examinations. The supervisors and staff members who will be available to perform the services proposed include:

Monte C. Pipes - Officer - Monte earned his BBA in Accounting from the University of Texas at Arlington. With six years experience in public accounting, he has primary responsibility for the majority of our governmental audits, as well as specialized grant audits such as Revenue Sharing Entitlements, Community Development Block Grants, Economic Development Agency Grants, and Attachment P audits. He is a Certified Public Accountant and is a member of the American Institute of Certified Public Accountants, the Texas Society of Certified Public Accountants, the Municipal Finance Officers Association, and various business organizations.

Carolyn A. Rhodes - Audit Manager - Carolyn earned her BBA in Accounting from Sam Houston State University. She has been with Alexander & Rogers since 1979 and supervises the audits of most of our governmental clients and specialized grant audit clients. She has attended seminars sponsored by the Municipal Finance Officers Association and the National Council of Governmental Accounting, as well as specialized workshops sponsored by Federal grantor agencies. She is a Certified Public Accountant and is a member of the American Institute of Certified Public Accountants, the Texas Society of Certified Public Accountants, the American Women's Society of Certified Public Accountants, the Municipal Finance Officers Association, and various business organizations.

-7-

**ALEXANDER & ROGERS, INC.**  
CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL CORPORATION

-8-

**ALEXANDER & ROGERS, INC.**  
CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL CORPORATION

We are members of the American Institute of Certified Public Accountants (AICPA), including its Securities and Exchange Commission, and Private Companies Practice Sections. In 1981, we submitted to a peer review of our accounting and audit practices and received an unmodified opinion from the AICPA review team. See a copy of this opinion on page 10.

This represents an effort on our part to continually review and upgrade the quality of our work in these areas.

We have been a member of the Private Companies Practice Section and SEC Companies Practice Section of the AICPA Division for CPA Firms since the inception of the peer review concept in 1977.

The objectives of the practice sections are:

1. Improve the quality of services by CPA firms through the establishment of practice requirements for member firms.
2. Establish and maintain an effective system of self regulation of member firms by means of mandatory peer reviews, required maintenance of appropriate quality controls, and the imposition of sanctions for failures to meet membership requirements.
3. Provide a better means for member firms to make known their views on professional matters, including the establishment of technical standards.

**AICPA**

American Institute of Certified Public Accountants  
1211 Avenue of the Americas, New York, New York 10036 (212) 575-6200  
SEC PRACTICE SECTION COMMITTEE-APPOINTED  
REVIEW TEAM #C1085

September 18, 1981


To the Shareholders  
Alexander & Rogers, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Alexander & Rogers, Inc. in effect for the year ended June 30, 1981. Our review was conducted in conformity with standards for quality control compliance reviews promulgated by the peer review committee of the SEC practice section of the AICPA Division for CPA Firms (the section). We tested compliance with the firm's quality control policies and procedures and membership requirements of the section to the extent we considered appropriate. These tests included the application of the firm's policies and procedures on selected accounting and auditing engagements.

In performing our review, we have given consideration to the general characteristics of a system of quality control as described in quality control standards issued by the AICPA. Such a system should be appropriately comprehensive and suitably designed in relation to the firm's organizational structure, its policies, and the nature of its practice. Variance in individual performance can effect the degree of compliance with a firm's prescribed quality control policies and procedures. Therefore, adherence to all policies and procedures in every case may not be possible, but compliance does require adherence to prescribed policies and procedures in a substantial majority of situations.

In our opinion, the system of quality control for the accounting and auditing practice of Alexander & Rogers, Inc. in effect for the year ended June 30, 1981 met the objectives of quality control standards established by the AICPA and was being complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards. Also, in our opinion the firm was in conformity with the membership requirements of the section in all material respects.

AICPA Review Team No. C-1085

  
\_\_\_\_\_  
Bill R. Thomas  
Team Captain

ALEXANDER & ROGERS, INC.  
CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL CORPORATION

RESOLUTION

THE STATE OF TEXAS §

COUNTY OF TYLER §

We, the undersigned, being the County Judge and the Commissioners of Tyler County, Texas, do hereby certify that on the 12<sup>th</sup> day of September, 1983, there was held a meeting of the Commissioner's Court of Tyler County, Texas, which was duly called and held in accordance with the law, at which meeting all of the Commissioners were present and that at said meeting, the following Resolution was duly and legally passed and adopted and that the same has not been altered, amended, rescinded or repealed and is now in full force and effect:

"That the road providing access to the Tracts of land out of the A. G. PARKER SURVEY, ABSTRACT NO. 28, Tyler County, Texas, reflected on the attached Plat, is a County-maintained roadway and has been such for over 50 years. Tyler County will continue to maintain this roadway as a County-maintained road as long as the County funds are available for the maintenance of County roads within Tyler County, Texas."

IN WITNESS WHEREOF, we have hereunto set our hands on this the 12<sup>th</sup> day of September, 1983.

Allen Sturrock  
ALLEN STURROCK, COUNTY JUDGE

Maxey Riley  
MAXEY RILEY, COMMISSIONER  
PRECINCT NO. 1

HK Lowe  
KENNETH LOWE, COMMISSIONER  
PRECINCT NO. 2

Jerry Mahan  
JERRY MAHAN, COMMISSIONER  
PRECINCT NO. 3

Adnell Odom  
ADNELL ODOM, COMMISSIONER  
PRECINCT NO. 4



N 79°38'45"E  
959.80'

19.358 AC.

ARGILUS G. PARKER

A-28

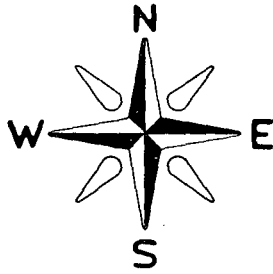
799.54'

1884.66'

479.81'

S 89°49'49"E 956.03'

476.21'



Scale: 1" = 100'

———— SURVEY PLAT ————

SHOWING THE SUBDIVISION OF A 43.358 ACRE TRACT OF LAND SITUATED IN THE STATE OF TEXAS, COUNTY OF TYLER, A PART OF THE ARGILUS G. PARKER SURVEY, A-28, AND BEING THE SAME LAND DESCRIBED AS A CALLED 43.44 ACRE TRACT TITLED TO CLARENCE C. PARRISH BY DEED RECORDED IN VOLUME 414, PAGE 148 OF THE TYLER COUNTY DEED RECORDS.

S 00°33'28"E 1097.20'  
974.92'

122.28'

GEORGE MCKINNEY

VOL 008 PAGE 480

N 00°10'11"

1085.11'

60' wide Roadway Easement

"A"

12.000 AC.

12.0

N 00°10'11"E  
1093.73'

479.89'

County Maintained Roadway

N 88°48'05"W 954.10'

"B"

0 AC.

Single  
979.991  
S 00°22'53" W  
Street

Wire  
Fence

4.21'

W M. CAMPBELL

A - 9

— SURVEYOR'S CERTIFICATE —

TO ALL PARTIES INTERESTED IN TITLE TO THE PREMISES SURVEYED, I DO HEREBY CERTIFY THAT THE ABOVE SHOWN PLAT WAS PREPARED FROM AN ACTUAL AND ACCURATE SURVEY UPON THE GROUND AND THAT SAME IS TRUE AND CORRECT. (MARCH, 1983)

FOX SURVEYING AND MAPPING CORPORATION

BY: [Signature]  
DALE FOX, R.P.S. NO. 1459 TEXAS

600

COUNTY AUDITORS MONTHLY REPORT  
STATEMENT OF REVENUE, EXPENDITURES & CASH BALANCES  
FOR THE MONTH OF August 1983

VOL 008 PAGE 482

Fund	Cash Balance	Total Revenue	Transfers		Personel Expenditures	Operating Expenditures	Indebtedness	Cash Balance
			In	Out				
<b>OPERATING FUNDS:</b>								
General Fund.....	\$ 443,368.72	\$ 51,281.70	\$ 2,131.75	\$ 167.48	\$ 73,716.44	\$ 27,745.85	\$ -0-	\$ 395,152.40
Road & Bridge I.....	101,651.85	843.45	5,995.30	-0-	10,088.61	9,667.90	-0-	88,734.09
Road & Bridge II.....	104,814.41	835.74	4,940.24	-0-	8,368.17	3,486.69	-0-	98,735.53
Road & Bridge III.....	75,608.68	862.27	6,901.86	-0-	9,221.03	10,867.66	-0-	63,284.12
Road & Bridge IV.....	128,045.28	913.87	6,253.74	-0-	12,588.16	5,466.53	-0-	117,158.20
General Road & Bridge.....	-0-	13,738.38	10,185.28	23,923.66	-0-	-0-	-0-	-0-
<b>SPECIAL REVENUE FUNDS:</b>								
Library Fund.....	13,472.54	205.00	-0-	-0-	-0-	22.99	-0-	13,654.55
Revenue Sharing, General.....	42,576.11	-0-	-0-	-0-	342.73	200.00	-0-	42,033.38
Revenue Sharing, Pct. I.....	( 3,510.57)	-0-	-0-	-0-	-0-	-0-	-0-	(3,510.57)
Revenue Sharing, Pct. II.....	( 4,353.12)	-0-	-0-	-0-	-0-	-0-	-0-	(4,353.12)
Revenue Sharing, Pct. III.....	( 2,230.50)	-0-	-0-	-0-	-0-	-0-	-0-	(2,230.50)
Revenue Sharing, Pct. IV.....	20,345.64	-0-	-0-	-0-	-0-	-0-	-0-	20,345.64
Revenue Sharing, Solid Waste.....	9,687.58	-0-	-0-	-0-	2,668.98	10.62	-0-	7,007.98
<b>CAPITOL PROJECTS FUNDS:</b>								
Capitol Improvements fund.....	88,451.19	-0-	-0-	-0-	-0-	519.50	-0-	87,931.69
County Wide Right-of-Way.....	26,180.83	20,221.06	-0-	-0-	-0-	500.00	-0-	45,901.89
<b>DEBT SERVICE FUNDS:</b>								
Solid Waste.....	4,404.53	83.95	-0-	-0-	-0-	-0-	-0-	4,488.48
<b>TRUST &amp; AGENCY FUNDS:</b>								
County Atty. Check Proc. Fund.....	207.38	140.00	-0-	-0-	284.76	-0-	-0-	62.62
Dist. Atty. Check Proc. Fund.....	1,146.22	150.00	-0-	-0-	-0-	-0-	-0-	1,296.22
State Cost.....	6,518.10	2,900.00	-0-	-0-	-0-	-0-	-0-	9,418.10
State CVC.....	226.50	415.00	-0-	16.50	-0-	313.50	-0-	311.50
Auto Registration.....	22,452.15	23,337.77	-0-	11,900.53	-0-	10,593.62	-0-	23,295.77
Adult Probation Fund.....	38,041.70	4,163.92	-0-	400.00	5,748.76	934.27	-0-	35,122.59
Juvenile Probation Fund.....	2,445.26	40.05	-0-	-0-	1,861.44	89.41	-0-	534.46
<b>TOTAL ALL FUNDS:</b>	<b>\$1,119,550.48</b>	<b>\$120,132.16</b>	<b>\$ 36,408.17</b>	<b>\$36,408.17</b>	<b>\$124,889.08</b>	<b>\$ 70,418.54</b>	<b>\$ -0-</b>	<b>\$1,044,375.02</b>

I hereby certify that this report is correct to the best of my knowledge and belief, according to records of my office.

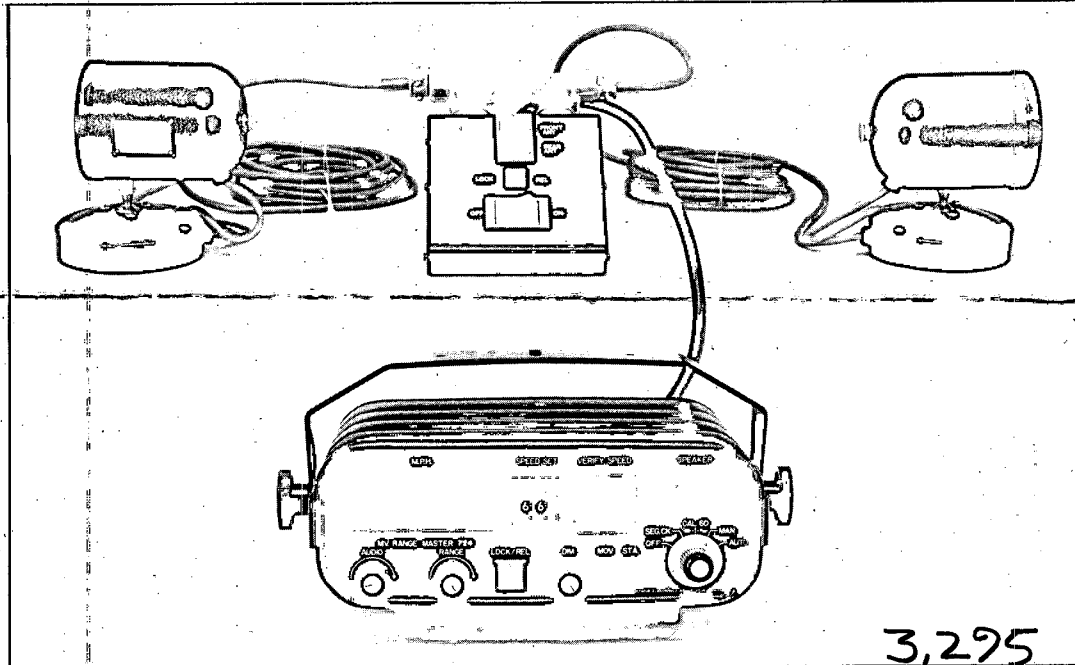
  
Ann Nichol, Tyler County Auditor

# DECATUR ELECTRONICS

presents

VOL 008 PAGE 483

## "THE 724 DOUBLE BARREL"



### MV-A-724

#### \*SUPER LONG RANGE K-BAND RADAR BEAM

Decatur Electronics leads the way again with the smallest antenna and the longest range in the industry.

#### \*DUAL ANTENNAS

Our Mighty Midget is only 4½" long and weighs 1-lb. 10 oz. Mounts on dash and back deck of patrol car.

#### \*REMOTE CONSOLE

Houses the antenna selector, lock/release switch and our anti-detector device. Switches are lighted and color coded for easy night operation.

#### \*ANTI-DETECTOR DEVICE (A.D.D.)

Our A.D.D. defeats all radar detectors on the market.

"55" Limited

Call Collect: 601 - 684 - 9895

Richard Kent

#### \*WARRANTY

All Decatur Radars are fully warranted including parts and labor.

**GENERAL:**

The unit is designed for convenient use by law enforcement agencies to measure the speed of motor vehicles when operated from a moving or stationary mode. The unit must utilize the legally accepted "Doppler Principle" and be type accepted by the F.C.C. The unit must operate on the frequency of 24,150 MHz (K-Band) as assigned by the F.C.C. It should operate with an ambient temperature range of -20 degrees F. to +170 degrees F. and should have an operating voltage range of + 11 to +17 volts DC. The unit must be capable of measuring the speed of target vehicles while the patrol car is moving. It must also have target and patrol speeds exactly synchronized so that the target speed reading is not affected by rapid acceleration or deceleration of the patrol vehicle. The unit must have a Radar Detector Defeat Mechanism which turns the microwave beam on or off at the discretion of the operator. The unit must also have 2 antennas to provide for multi-direction operation in moving and stationary modes. There must be a remote console which allows the officer to select forward or rear antennas, lock/unlock or anti-detection modes.

**FUNCTIONAL:**

Package — the unit is of 4 piece design consisting of a readout, 2 antennas and a remote console.

**The readout computer should have:**

- a. A range of 0-199 on targets and 0-99 on verify.
- b. Digital 7-bar display with bright yellow Numitrons. The target readout should be larger than verify to allow for easy separation by the officer. There should also be a variable dimmer control which allows the officer to control the brightness of the readout display.
- c. One crystal to control accuracy and a second crystal to check accuracy.
- d. Plug-in printed circuit boards giving modular construction with the latest solid state components for ease in servicing in the field.
- e. Manual lock with double action, illuminated switch to actuate manual lock/unlock.
- f. Push button memory of previous speed.
- g. A four function switch for power, segment check, internal test and manual mode.
- h. A rocker switch for selecting moving and stationary modes.
- i. A variable range control.
- j. A variable doppler audio volume control.
- k. A padded cover to prevent injury to the operator in case of accident.
- l. Physical dimensions:  
Width — 9", Height — 3 1/4", Depth — 6 3/4", Weight 4 lbs.

**Antennas (Dual):**

- a. Should operate on K-Band 24,150 MHz.
- b. Should be of modern design with a rugged sheet metal cover which is easily removable for servicing.
- c. Should have minimum RF power of 95 MW.
- d. Should have time-proven "Turnstile Junction" circularly polarized RF transceiver with "Gunn effect" solid state transmitter.
- e. Should have Schottky barrier mixer diode.
- f. Each antenna should have physical specifications of:  
Diameter — 3 inches, Length — 4 1/2 inches, Weight — 1 lb. 10 oz.

**Remote Console:**

- a. Houses antenna selector, lock/unlock and anti-detector switches.

**Options:** Disconnect of automatic lock and alert functions.

\* The Decatur radar set is delivered complete with tuning forks, mounts, connecting cables and luggage type carrying case.

**WARRANTY:**

Decatur radar sets are fully warranted against all defects in materials and/or workmanship; normal wear and tear or abuse by user excluded.

# "55", Limited

P.O. Box 62  
Kentwood, Louisiana 70444

VOL 008 PAGE 485

PHONE  
601-684-9895  
(24 HRS.)

DECATUR RADAR

TO: Zyler County  
Commissioners Court  
% Courthouse  
Woodville, TX.

DATE: Aug. 18, '83

Re: Bid for Radar Sets

Gentlemen:

I am pleased to submit the following for your consideration:

I will furnish two (2) Range-Master MV-724 "Double Barrel"  
DECATUR Radar Set(s) for \$ 5,990.<sup>00</sup>. This price includes  
free installation, all mounts, cables, certified tuning  
forks, luggage type carrying case, and full two year war-  
ranty. In addition, at least one law officer will be  
trained and certified to be competent in the use and opera-  
tion of Doppler Radar to determine the velocity of motor  
vehicles, and specifically certified to operate the Decatur.

The DECATUR Radar Set(s) listed above meet or exceed the  
Highway Patrol standards for range and overall performance.

Delivery will be made within two weeks, terms net 15 days.  
The above price is subject to change without notice, after  
30 days.

Your new DECATUR(S) will be delivered, installed, and road-  
tested by your factory representative.

Thank you for giving me this opportunity to serve your speed  
enforcement needs.

Sincerely,

*Richard Kent*



*Robert Bicks*

GRACE BOSTICK, COUNTY CLERK  
TYLER, COUNTY, TEXAS  
BY: *Sharon Owens*

AUG 24 1983

NO. \_\_\_\_\_ TIME: 3:40 PM

VOL. 008 PAGE 486



Clifford Ulrich  
 Factory Sales Representative  
 Call Toll Free  
 1-800-835-0690

M.P.H. INDUSTRIES, INC.  
 15 S. Highland  
 Chanute, Kansas 66720  
 (316) 431-2830

VOL 008 PAGE 487

QUOTATION

BID FORM

To: TROOPER GARY HANNIGAN  
TX DPS  
805 PINE ST  
WOODVILLE TEXAS 75979

Date: 8/18/83

Effective For: 60 DAYS

Terms: net 30 or 5% Discount on PAYMENT WITH ORDER  
 Delivery: 4 TO 6 WEEKS

QUANTITY	DESCRIPTION	UNIT PRICE	EXTENSION
1	MPH S-80 MC MOVING RADAR (TEXAS DPS SPECIAL) UPHOLSTERED READ-OUT, DUAL ANTENNAE, K-BAND, ANTI-DETECTION SWITCH, NBS MODEL  Includes: 1 SOS Feature (MPH Exclusive) 1 Third Window Read-out (allows you to target tracking after lock-in - MPH Exclusive)	\$ 2885.00	\$ 2885.00
	<u>WARRANTY: 2 YRS LABOR - 5 YRS PARTS</u>		
	All Units Come Complete With: <ul style="list-style-type: none"> <li>• Certified Serialized 35-6 Tuning Forks</li> <li>• FRONT &amp; REAR ANT. BRACKETS</li> <li>• Training and Certification</li> </ul>	SUB TOTAL	\$ 2885.00
		OTHER	
		TOTAL	\$ 2885.00

If Lease-Purchase, Terms Are:

NET CASH	INTEREST	TOTAL LEASE PRICE	NO. OF PAYMENTS	MONTHLY PAYMENT

NSCO-15420

Submitted by: Cliff Ulrich  
 M.P.H. Industries, Inc.

*Robert B. D.*

VOL 008 PAGE 488

NO. \_\_\_\_\_ TIME: 3:40 PM

AUG 24 1983

GRACE BOSTICK, COUNTY CLERK  
TYLER COUNTY, TEXAS  
BY: *Karin Owens*



# MOTOROLA Communications and Electronics Inc.

1301 E. ALGONQUIN ROAD, SCHAUMBURG, ILL. 00190

VOL 008 PAGE 489

## COST AND EQUIPMENT REQUIREMENT

MOTOROLA C&E, INC.  
Attention: KEITH DENBY  
P O. Drawer 899  
HUNTINGTON, TX. 75949

PREPARED FOR: Tyler County Commissioners Court  
Judge Allen Sturrock  
100 Courthouse  
Woodville, TX 75979

*Firm Bid Price*

QTY.	DESCRIPTION	UNIT PRICE	EXTENDED PRICES
2	H33LCU3144-N/H501/H521/H202/NLN7646 5 watt 4 channel VHF Motorola portable radio with PRIVATE-LINE, heliflex antenna, urethane carrying case with t-strap, three(3) channels installed, one hour rapid rate battery, and one hour rapid rate desktop battery charger.	\$938.00	\$1,876.00
	Ch.# PL TX PL RX		
	Tyler Co. S.O. 1. 7A 155.550 7A 154.755		
	BLANK 2. 7A BLANK 7A BLANK		
	Statewide car-to-car 3. 7A 154.950 7A 154.950		
	Statewide car-to-base 4. 7A Strap to T3 7A 155.370 (intercity)		
	EXTENDED TOTAL		\$1,876.00
	INSTALLATION AND MAINTENANCE		
REMARKS:		EXTENDED TOTAL	\$1,876.00
		SALES/USE TAX	EXEMPT
		FREIGHT	NO CHARGE
TERMS: <u>net 10 days items as shipped</u>		TOTAL	\$1,876.00
PRICES QUOTED ARE F.O.B. CHICAGO ILL. QUOTATION GOOD FOR <u>45</u> DAYS. DELIVERY: SHIPMENT FROM CHICAGO IN APPROX. <u>40</u> DAYS FROM RECEIPT OF ORDER.			<i>Firm Bid Price</i>

QUOTATION PREPARED BY: Keith Denby  
DATE: September 9, 1983 *Keith Denby*

ACCEPTED BY: \_\_\_\_\_  
DATE: \_\_\_\_\_

CUSTOMER COPY



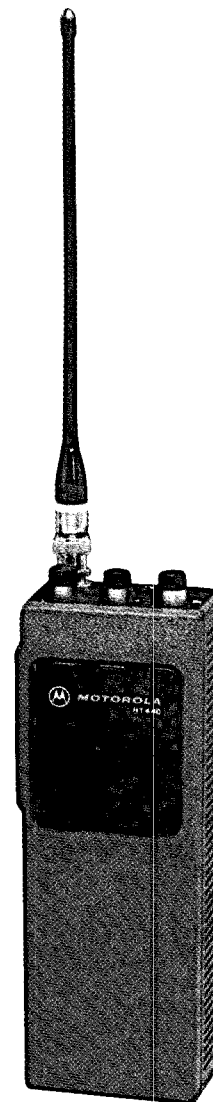
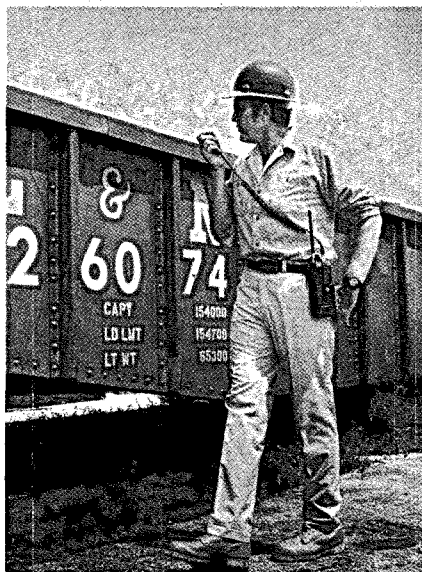
MOTOROLA



**MOTOROLA**

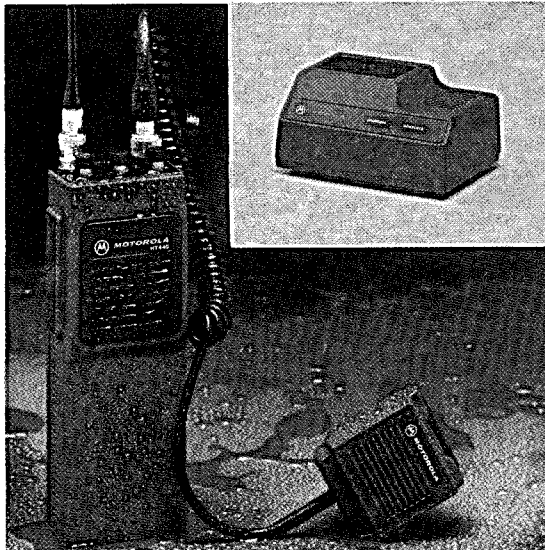
# "HT440" Series "HANDIE-TALKIE" FM Portable Radio

136-174 MHz, 5 or 2 Watts  
403-430 MHz, 440-512 MHz, 4 or 1 Watts



## FEATURES:

- Up to Four Frequency Operation
- Rugged Construction
- PRIVATE-LINE and DIGITAL PRIVATE-LINE Coded Squelch
- Choice of Power Levels
- Variety of Accessories
- Basic or Universal Models
- Factory Mutual Approval



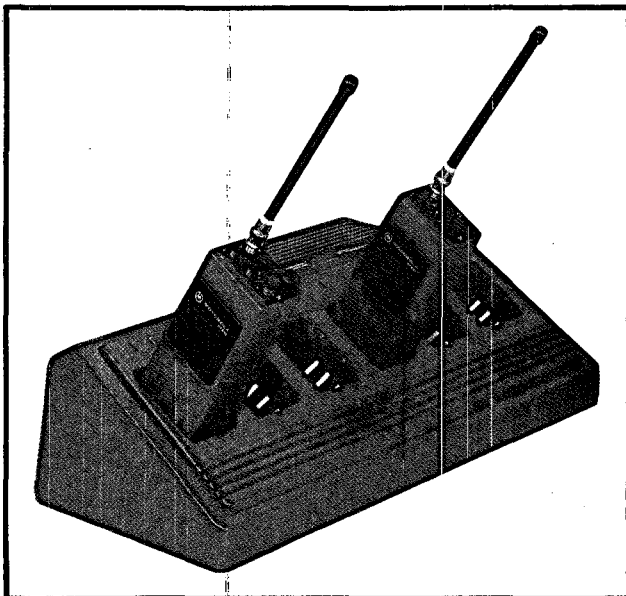
The HT440 HANDIE-TALKIE portable radio is a proud complement to the 50 year Motorola tradition of quality and reliable products. This portable radio has superior mechanical integrity and incorporates proven discrete components/hybrid design. Documented results of rigorous qualification testing enable us to recommend this product for even the toughest of radio environments. In fact, the HT440 portable radio has passed the U.S. Government—Mil Standard 810C, Method 506.1, Procedure II for rain. It also meets or exceeds all EIA RS316 mechanical specifications for portable radios.

Beyond these standardized test methods, Motorola has subjected this radio to its own Accelerated Life Test (ALT). This quality control analysis procedure simulates 5 years of field stress. All these advanced engineering tests mean that you can be confident of clear, crisp communications, superior drop protection, plus revolutionary, environmental safeguards against water and dust. This portable FM radio offering will afford you excellent performance as well as a superior investment value.

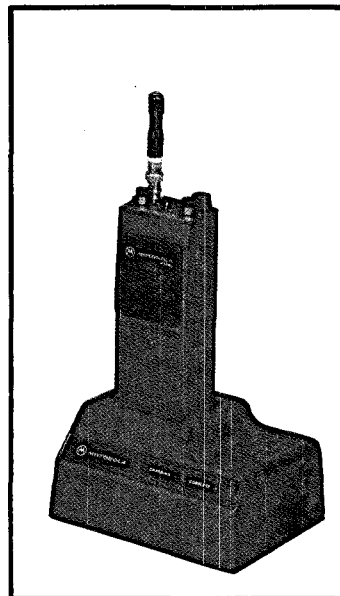
FEATURE	DESCRIPTION	BENEFITS
<b>Mechanical Integrity</b>	The HT440 radio will either meet or exceed all EIA RS316 mechanical specifications for portable radios. In addition, the HT440 radio will meet U.S. Government Mil Standard 810C, Method 506.1, Procedure II, for rain. The use of radial side-loaded o-ring gaskets for sealing covers and controls make this the first portable radio specifying a military standard.	Improved mechanical design and manufacturing techniques assure reliable and dependable operation in adverse environments. In addition, these mechanical advances have improved drop test performance.
<b>Choice of RF Power</b>	5 watt or 2 watt VHF, 4 watt or 1 watt UHF models are available.	Power levels and models can be selected to meet your particular needs in system design.
<b>Multi-Frequency Capability</b>	The HT440 Series Radio can provide up to 4 frequency operation.	Portable to portable, portable to base or repeater, and other multi-frequency applications can be satisfied with this radio.
<b>Choice of Models</b>	Two model series are available. Choose the basic models for handheld operation only, or the universal models for multi-function capability.	The universal model has both a push-to-talk switch for handheld operation and a universal connector that permits use of an external speaker microphone.
<b>Performance Proven Operation</b>	Every radio must pass rigorous testing throughout the production process. We've designed out known failure modes through the unique Motorola Accelerated Life Test. This ALT procedure, a proprietary process developed over the last several years at Motorola, simulates 5 years of field stress.	The HT440 radio provides reliable performance to satisfy your communication requirements. Especially valuable in environments where radios are subjected to harsh conditions.
<b>Coded Squelch</b>	DIGITAL PRIVATE-LINE is a unique coded squelch system that utilizes modular solid state integrated circuitry, providing a choice of 80 codes. PRIVATE-LINE is a tone coded squelch system providing a choice of the industry's standard 28 codes.	Coded squelch option minimizes reception of messages from other radio systems on your channel. Your personnel hear only those calls having your system code, thereby reducing operator fatigue and missed or misunderstood messages.

OPTION	DESCRIPTION	BENEFITS
<b>Time-Out-Timer</b>	Transmission is limited to a 60 second duration. The transmitter automatically reverts to standby and an audible alert tone is emitted to signal this condition to the operator. Once the channel is clear, the operator can again key-up for the next transmission.	Prevents inadvertent and prolonged transmitter keying which ties up a repeater or a channel for all co-channel users.
<b>Approval for Hazardous Atmospheres</b>	For those applications requiring the use of portable radios in hazardous atmospheres, the HT440 series radios are approved by Factory Mutual as intrinsically safe for use in Class I & II, Division 1 & 2, Groups D, F, & G atmospheres when ordered with the H753 option. This option provides an Intrinsically Safe label, the NLN7640A rapid charge battery, and an external indicator. A mercury battery (NLN7884A) H758 option is also available. A small green dot will appear on both the back of the radio housing and the battery to indicate FM approval (this is the external indicator). The purpose of the indicator is to assure the user of the proper radio/battery combination. An intermix of non-FM-approved radios and batteries with FM approval equipment will void the FM approval. In addition, all models of the HT440 radio line are approved as non-incendive for use in Class I, Division 2, Groups A, B, C and D.	

OPTION	DESCRIPTION	BENEFITS
<b>PAC•RT Operation</b>	The HT440 Series radio, when equipped with the H804 PAC•RT option, will operate with Motorola's PAC•RT vehicular repeater system. An HT440 control unit/charger is available which automatically activates and deactivates the repeater by simply removing or returning the radio to the control unit.	Using an HT440 Series portable radio in Motorola's PAC•RT repeater system enables your operators to leave their vehicles and still maintain full communications with their base station, other mobile radios, or other portable radios in their communications system.
ACCESSORIES	DESCRIPTION	BENEFITS
<b>Choice of Batteries</b>	Economical operation is provided by a variety of battery choices. Radios can operate from a single long-lasting mercury, alkaline, or re-chargeable nickel-cadmium battery. (1 or 16 hour charge rates).	You can choose either alkaline, mercury or nickel-cadmium batteries to suit your preferred mode of operations.
<b>Battery Chargers Rapid Chargers:</b>	Both single unit and multiple unit (6 compartments) chargers are available in either 117 V or 234 V ac configurations to afford you a one hour charge rate, when the rapid charge battery is used.	These units will charge either the complete radio with battery or the battery alone. A red charge light and green completion indicator light are provided.
<b>Standard Chargers:</b>	Both single unit and multiple unit (6 compartments) chargers are available in either 117 V or 234 V ac configurations which will charge a battery in 16 hours.	
<b>Carrying Accessories</b>	Urethane carrying cases are available with either a nylon or urethane T-strap. The cases are secured with either a snap on or a swivel belt loop.	A complete line of quality carrying cases gives the user flexibility to choose the appropriate type of carrying accessories for any application.
<b>Remote Speaker Microphones</b>	Use with any universal series HT440 radio. These compact units have a waterproof booted, push-to-talk switch and a back cover clip that attaches to one's clothing.	Allows the user to talk and listen without removing the radio from the belt or carrying case. Speaker microphones are beneficial in high noise level areas.
<b>Audio Accessories</b>	A series of headsets in several different configurations are available for different levels of noise environment and for use with or without helmets. An earpiece speaker with volume control or lapel speaker that clips to the clothing provide private listening capability.	For those applications requiring relatively hands free operation or where noise or privacy is a problem, the HT440 audio accessories are your solution.



Multi Unit Charger



Single Unit Charger



Compact Charger

## Performance Specifications

### General

<b>Model Series:</b>	H23LCB, H23LCU, H33LCB, H33LCU	H24LCB, H24LCU, H34LCB, H34LCU	
<b>Frequency:</b>	136-174 MHz	403-430 MHz, 440-512 MHz	
<b>Power Supply:</b>	One rechargeable nickel-cadmium, alkaline, or mercury battery		
<b>Dimensions: less antenna &amp; knobs H x W x D in inches:</b>	7.26x2.7x1.95 (181.5x67.5x48.75mm)	7.26x2.7x1.95 (181.5x67.5x48.75mm)	
<b>Weight (ounces) Ni-Cd Battery: Mercury Battery: Alkaline Battery:</b>	25.2 oz. (700 g) 27.2 oz. (762 g) 27.2 oz. (762 g)	<b>Low Power (H24)</b> 24.0 oz. (672 g) 26 oz. (728 g) 26 oz. (728 g)	<b>High Power (H34)</b> 25.2 oz. (706 g) 27.0 oz. (762 g) 27.0 oz. (762 g)
<b>Battery Life (hours) Ni-Cd Battery: Mercury Battery: Alkaline Battery:</b>	8 hours* 40 Hrs** 30 Hrs***	8 hours* 40 Hrs** 30 Hrs***	
<b>Sealing:</b>	O-ring designed to withstand rain testing per Mil Std 810C, Method 506.1, Proc II		
<b>Shock &amp; Vibration:</b>	Impact resistant polycarbonate housing compliant with EIA RS-316B		
<b>Dust &amp; Humidity:</b>	Weather resistant polycarbonate housing compliant with EIA RS-316B		

\*Low Power 10-10-80 duty cycle  
High Power 5-5-90 duty cycle

\*\*Low power and high power  
\*\*\*Low power only

Transmitter	VHF (High Band)		UHF	
	<b>RF Output Ni-Cd @ 12.5V: Mercury @ 11.5V: Alkaline:</b>	5w 3.0w NA	2w 1.25w 1.25w	4w 2.5w NA
<b>Frequency Separation: Allowable Separation:</b>	1 MHz No Degradation to 4.0 MHz with reduced specs		6 MHz No Degradation to 8.0 MHz with reduced specs	
<b>Frequency Stability -30° to +60° C: 25° C ref</b>	± .0005%		± .0005%	
<b>Modulation:</b>	16F3		16F3	
<b>Spurious &amp; Harmonics:</b>	-53 dB		-53 dB	
<b>FM Noise:</b>	-50 dB		-50 dB	
<b>Audio Response: (from a 6 dB/octave pre-emphasis; 300 to 3000 Hz)</b>	+1, -3 dB		+1, -3 dB	
<b>Audio Distortion: (@ 1000 Hz, 60% rated max. deviation)</b>	5%		5%	
<b>FCC Designation: Low Power High Power</b>	AZ489FT3623 AZ489FT3624		AZ489FT4608 AZ489FT4609	

Receiver	VHF (High Band)		UHF
	<b>Channel Spacing:</b>	30 kHz / *	25 kHz
<b>Modulation Acceptance:</b>	7.0 kHz	7.5 kHz	
<b>Frequency Separation: Allowable Separation:</b>	1 MHz No Degradation 3 MHz w/deg.	1 MHz No Degradation 4 MHz w/deg.	
<b>Sensitivity 20 dB Quieting: 12 dB SINAD: Squelch:</b>	35 μV 25 μV 18 μV	50 μV 35 μV 25 μV	
<b>Selectivity: (EIA SINAD)</b>	-80 dB	-70 dB	
<b>Intermodulation:</b>	-70 dB	-65 dB	
<b>Frequency Stability: -30° to +60° C; 25° C ref</b>	± .0010%	± .0007%	
<b>Spurious &amp; Image Rejection:</b>	-70 dB	-60 dB	
<b>Audio Output: (@ less than 5% dist.)</b>	500 mW	500 mW	
<b>EIA Useable Bandwidth:</b>	5.0 kHz min	5.0 kHz min	
<b>Low Power High Power</b>	AZ489FT3623 AZ489FT3624	AZ489FT4608 AZ489FT4609	

\*For International 25kHz channel spacing, selectivity is - 75dB



### Support Services

Wherever Motorola sells, our product is backed by service. In the U.S., we have 900 authorized or company-owned stations. In addition, our products are serviced throughout the world by a wide network of company or authorized independent distributor service organizations.



**MOTOROLA**

Communications and Electronics Inc.

A Subsidiary of Motorola, Inc.  
1301 East Algonquin Rd., Schaumburg, Illinois 60196  
(312) 397-1000

Ⓜ, MOTOROLA, HANDIE-TALKIE, HT440, DIGITAL PRIVATE-LINE, PRIVATE-LINE, PAC-RT ARE TRADEMARKS OF MOTOROLA, INC. (8204) P.A.



# Commercial Warranty

(STANDARD)

Motorola radio communications products are warranted to be free from defects in material and workmanship for a period of ONE (1) YEAR, except for crystal devices and channel elements which are warranted for a period of ten (10) years, from the date of shipment. Parts, including crystals and channel elements, will be replaced free of charge for the full warranty period but the labor to replace defective parts within the original shipped products plus travel costs for work on non-movable installed equipment will only be provided for One Hundred Twenty (120) days from the date of shipment. After said 120 days, Buyer must pay for the labor involved in repairing the product or replacing the parts at the prevailing rates together with any travel or transportation charges to or from the place where warranty service is provided. This express warranty is extended by Motorola Communications and Electronics, Inc., 1301 E. Algonquin Road, Schaumburg, Illinois 60196, to the original buyer only, and only to those purchasing for purpose of leasing or solely for commercial, industrial, or governmental use.

**THIS WARRANTY IS GIVEN IN LIEU OF ALL OTHER WARRANTIES EXPRESS OR IMPLIED WHICH ARE SPECIFICALLY EXCLUDED, INCLUDING WARRANTIES OR MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT SHALL MOTOROLA BE LIABLE FOR INCIDENTAL OR CONSEQUENTIAL DAMAGES TO THE FULL EXTENT SUCH MAY BE DISCLAIMED BY LAW.**

In the event of a defect, malfunction or failure to conform to specifications established by Seller, or if appropriate, to specifications accepted by Seller in writing, during the applicable periods stated above, Seller, at its option, will either repair or replace the product or refund the purchase price thereof, and such action on the part of Seller shall be the full extent of Seller's liability hereunder, and Buyer's exclusive remedy. This warranty shall automatically terminate if:

- a. the product is used in other than its normal and customary manner;
- b. the product has been subject to misuse, accident, neglect or damage;
- c. improper alterations or repairs have been made, or if nonconforming parts are used in the product unless done by a service facility authorized by Seller to perform warranty service.

This warranty extends only to individual products; frequency sensitive components, towers, vidicon tubes, test equipment, and batteries are excluded but carry their own separate limited warranty. Because each radio system is unique, Seller disclaims liability for range, coverage, or operation of the system as a whole under this warranty except by a separate written agreement signed by an officer of Seller.

Non-Motorola manufactured products are excluded from this warranty (unless bearing a Motorola Part Number in the form of an "alpha-numeric number"; i.e. TDE6030B) but such products are subject to the warranty provided by their manufacturers, a copy of which will be supplied to Buyer on specific written request.

Any claim for breach of this warranty shall be waived unless Buyer notifies Seller's salesperson or Seller at the above address, Attention: Quality Assurance Department, within the applicable warranty period.

This warranty applies only within the 50 United States.



**MOTOROLA**

Communications and Electronics Inc.

Revised date: 5/1/81  
RO-O-10A  
54C82256B88

CSA

PRINTED IN U.S.A. © GOES 940



# DEPUTATION

VOL 008 PAGE 496

THE STATE OF TEXAS

COUNTY OF Tyler I, GRACE BOSTICK

County Clerk of the County of Tyler, and State of Texas, having full confidence in Seta Birdwell of said County and State, do hereby, with the consent of the Commissioners' Court of Tyler County, Texas, nominate and

appoint her the said Seta Birdwell my true and lawful deputy, in my name, place and stead, to do and perform any and all acts and things pertaining to the office of said

Tyler County Clerk of said County and State, hereby ratifying and confirming any and all such acts and things lawfully done in the premises by virtue hereof.

Witness my hand, this 12th day of September A. D. 19 83

*Grace Bostick*

GRACE BOSTICK, Tyler County Clerk

of Tyler County, Texas.



THE STATE OF TEXAS

COUNTY OF TYLER Before Me, the undersigned authority, in and for

Tyler County, Texas, on this day personally appeared \_\_\_\_\_

GRACE BOSTICK, County Clerk known to me

to be the person whose name is subscribed to the foregoing deputation and acknowledged to me that he executed the same for the purposes and considerations therein expressed.

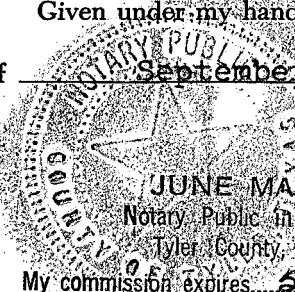
Given under my hand and seal of office at Woodville, Texas, this 12th day of September A. D. 19 83

*June Maxey*

Notary Public in and for Tyler County

State of Texas

JUNE MAXEY,  
Notary Public in and for  
Tyler County, Texas  
My commission expires 5/12/85



## OATH OF OFFICE

I, Seta Birdwell, do solemnly swear (or affirm), that I will

faithfully execute the duties of the office of Deputy County Clerk of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State; and I furthermore solemnly swear (or affirm), that I have not directly nor indirectly paid, offered, or promised to pay, contributed, nor promised to contribute any money, or valuable thing, or promised any public office or employment, as a reward to secure my appointment or the confirmation thereof. So help me God.

*Seta Birdwell*

Subscribed and sworn to before me, this 12th day of September A. D. 1983

JUNE MAXEY,  
Notary Public in and for  
Tyler County, Texas  
My commission expires 5/12/85

*June Maxey*  
Notary Public, Tyler County

\*NOTE: It is understood that in taking the Official Oath by officers in appointive positions, this phrase implies "appointment" rather than "election."

ORDER AUTHORIZING APPOINTMENT OF DEPUTY

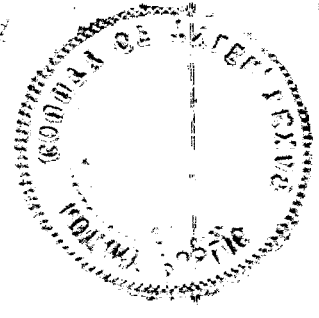
In Commissioners' Court of Tyler County, Texas.

Upon application duly presented, it is ordered by the Court that Grace Bostick of Tyler County, Texas, be and he is hereby authorized to appoint and deputize a Deputy Clerk for Tyler County Clerk

said office. Said appointment to date from the 12th day of September 19 83, and to continue in effect until revoked by said officer or be otherwise terminated;

and the compensation to be paid said deputy is hereby fixed at the sum of \$XXXXXX Dollars, per annum, payable solely from the fees of said office

Entered \_\_\_\_\_ day of \_\_\_\_\_ 19 83. Recorded in Minute Book 6 Page \_\_\_\_\_



NO. \_\_\_\_\_

**DEPUTATION**

SETA BIRDWELL

Filed for record the \_\_\_\_\_ day of \_\_\_\_\_ A. D. 19 \_\_\_\_\_ at \_\_\_\_\_ o'clock \_\_\_\_\_ M., and recorded \_\_\_\_\_ day of \_\_\_\_\_ A. D. 19 \_\_\_\_\_ in Book \_\_\_\_\_ page \_\_\_\_\_ of the records of deputations of \_\_\_\_\_ County.

Clerk County Court \_\_\_\_\_ County, Texas.

By \_\_\_\_\_ Deputy.

STECK-AUSTIN

COUNTY TREASURER'S REPORT  
FOR THE PERIOD ENDING  
May 1983

COUNTY TREASURER  
AUSTIN FULLER  
RECEIPTS, DISBURSEMENTS AND CASH BALANCES

# BALANCES, RECEIPTS AND DISBURSEMENTS

VOL 008 PAGE 499

## All Funds

Month Of 5 - 1983

FUND	Cash On Hand	Receipts Present Month	Transfers In (Out)	Disbursements	Cash On Hand	Certificates of Deposit	Available Resources
General	(488,340.94 )	565,318.38	2,757.31	411,890.45	(332,155.70)	804,509.42	472,353.72
Solid Waste I & S	4,152.68	83.95	.00	.00	4,236.63	.00	4,236.63
Clyde County Auto Report	( 28,752.23)	137,309.41	(94,042.20)	22,525.87	(8,010.89)	38,796.13	30,785.24
Library	13,339.95	122.00	.00	274.50	13,187.45	.00	13,187.45
Capital Improvements	93,548.77	.00	.00	5,024.00	88,524.77	.00	88,524.77
R & B # 1	94,818.56	260.08	28,279.50	14,935.98	108,422.16	.00	108,422.16
R & B # 2	119,546.19	248.53	23,821.00	15,151.69	128,464.03	.00	128,464.03
R & B # 3	66,803.00	340.57	33,279.61	17,663.47	82,759.71	.00	82,759.71
R & B # 4	126,294.03	409.28	30,154.50	20,829.09	136,028.72	.00	136,028.72
County Attorney Check Fees	300.13	225.00	.00	284.25	240.88	.00	240.88
District Attorney Check Fees	1,155.87	165.00	.00	.00	1,320.87		1,320.87
General R & B # 2	.00	24,249.72	24,249.72	.00	.00		.00
Adult Probation	30,541.03	6,215.10	.00	6,015.64	30,740.49		30,740.49
Juvenile Probation	2,480.85	40.05	.00	2,070.03	450.87		450.87
County Wide ROW	44,843.40	21,603.17	.00	7,044.90	59,401.67		59,401.67
State Cost #1	5,982.00	2,015.00	.00	.00	7,997.00		7,997.00
State Cost #2	1,123.10	361.00	.00	.00	1,484.10		1,484.10
State CVC	130.25	360.00	.00	251.75	238.50		238.50
Totals For All Funds	87,966.64	759,326.24		523,961.62	323,331.26	843,305.55	1,166,636.81
Bank Statement Balance	344,624.09						
Less Outstanding Checks				12,764.28			
Total Cash In Bank					323,331.26		

# BALANCES, RECEIPTS AND DISBURSEMENTS

All Funds

Month Of 5 - 1983

VOL 008 PAGE 500

DEPARTMENT				Purchases	Payments	Balance
Indebtedness:						
R & B # 1-Mustang Tractor Grader						56,660.80
R & B # 1-John Deere Tractor						5,000.00
R & B # 1-Crawler						7,222.75
R & B # 2-John Deere Crawler						17,269.50
R & B # 3-Backhoe						9,997.50
R & B # 3-Motor Grader						27,551.00
R & B # 3-Mack Truck						32,846.25
R & B # 4-Motor Grader						28,260.00
<b>Total Indebtedness</b>						<b>184,807.80</b>
Social Security Fund	760.69			760.69		
Tyler County Retirement	50.95			50.95		



# BALANCES, RECEIPTS AND DISBURSEMENTS

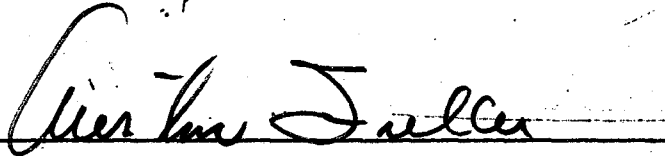
All Funds

Month Of 5 - 1983

VOL 008 PAGE 502

FUND	Cash on Hand 4-1983	Deposit	Disbursement	Cash on Hand 5-1983	Available Resources
Federal Revenue Sharing Acct. # 003-420					
Federal Revenue Sharing Totals	43,535.52		2,982.01	40,553.51	
Bank Statement Balance					
Less Outstanding Checks					
Total Cash In Bank				40,553.51	

Austin Fuller  
County Treasurer





WITNESS OUR HANDS, officially, this 12 day of September A.D.,  
1983.

*Allen Sturrock*  
County Judge, Allen Sturrock

/s/ Maxie L. Riley  
Commissioner Pct. 1, Maxie L. Riley

/s/ Kenneth Lowe  
Commissioner Pct. 2, Kenneth Lowe

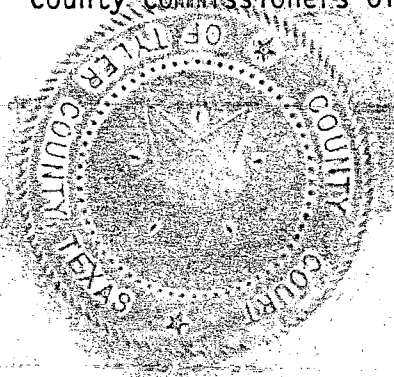
/s/ Jerry Mahan  
Commissioner Pct. 3, Jerry Mahan

/s/ Berton A. Odom  
Commissioner Pct. 4, Berton A. Odom

SWORN TO AND SUBSCRIBED before me, by Allen Sturrock, County Judge, and Maxie L. Riley, Commissioner Pct. 1, Kenneth Lowe, Commissioner Pct. 2, Jerry Mahan, Commissioner Pct. 3, and Berton A. Odom, Commissioner Pct 4, County Commissioners of Tyler County, Texas, each respectively, on this 12 day of Sept. A.D., 1983.

*Grace Bostick*  
Tyler County Clerk, Grace Bostick

By: \_\_\_\_\_  
Deputy



COUNTY TREASURER'S REPORT

FOR THE PERIOD ENDING

June-1983

COUNTY TREASURER

AUSTIN FULLER

RECEIPTS, DISBURSEMENTS AND CASH BALANCES

# BALANCES, RECEIPTS AND DISBURSEMENTS

VOL 008 PAGE 505

## All Funds

Month Of June 1983

FUND	Cash On Hand	Receipts Present Month	Transfers In (Out)	Disbursements	Cash On Hand	Certificates of Deposit	Available Resources
General	(332,155.70)	1,356,862.08	90,656.10	1,222,754.99	(107,392.51)	607,453.60	500,061.09
Solid Waste	4,236.63	83.95			4,320.58		4,320.58
Tyler County Auto Report	(8,010.89)	68,538.65	(44,548.11)	29,536.72	(13,557.07)	29,085.17	15,528.10
Library	13,187.45	148.00		22.91	13,312.54	.00	13,312.54
Capital Improvements	88,524.77	.00		.00	88,524.77	.00	88,524.77
R & B # 1	108,422.16	945.75	13,218.88	91,491.96	31,094.83	76,690.49	107,785.32
R & B # 2	128,464.03	948.76	11,035.32	107,963.22	32,484.89	76,690.49	109,175.38
R & B # 3	82,759.71	1,175.18	15,417.12	91,672.98	7,679.03	76,690.49	84,369.52
R & B # 4	136,028.72	1,024.72	13,969.38	91,320.62	59,702.20	76,690.49	136,392.69
County Attorney Check Fees	240.88	385.00		284.25	341.63	.00	341.63
District Attorney Check Fees	1320.87	60.00		135.20	1,245.67	.00	1,245.67
General R & B # 2	.00	12,186.19	(12,186.19)	.00	.00	.00	.00
Adult Probation	30,740.49	12,533.10		5,935.88	37,337.71	.00	37,337.71
Juvenile Probation	450.87	40.05	2,437.50	1,878.93	1,049.49	.00	1,049.49
County Wide ROW	59,401.67	59,220.82	(90,000.00)	2,472.25	26,150.24	.00	26,150.24
State Cost #1	7,997.00	2,425.00		.00	10,422.00	.00	10,422.00
State Cost #2	1,484.10	445.00		.00	1,929.10	.00	1,929.10
State CVC	238.50	355.00		342.00	251.50	.00	251.50
Totals For All Funds	323,331.26	1,517,377.25	.00	1,645,811.91	194,896.60	943,300.73	1,138,197.33
Bank Statement Balance	199,880.63						
Less Outstanding Checks				4,984.03			
Total Cash In Bank					194,896.60		

# BALANCES, RECEIPTS AND DISBURSEMENTS

All Funds

VOL 008 PAGE 506

Month Of June 1983

DEPARTMENT	Cash on Hand Books	Cash on Hand Bank Balance	Purchases	Payments	Balance
Indebtedness:					56,550.80
R & B # 1-Mustang Tractor Grader					5,000.00
R & B # 1-John Deere Tractor					7,222.75
R & B # 1-Crawler					
R & B # 2-John Deere Crawler					Paid
R & B # 3-Backhoe					9,997.50
R & B # 3-Motor Grader					27,551.00
R & B # 3-Mack Truck					32,846.25
R & B # 4-Motor Grader					28,260.00
<b>Total Indebtedness</b>					<b>167,538.30</b>
Social Security Fund	760.69		760.69		
Tyler County Retirement	50.95		50.95		

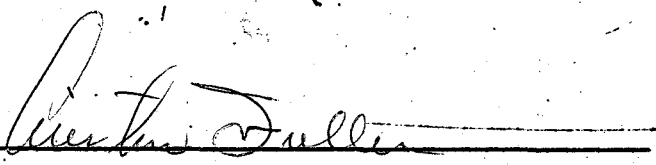


# BALANCES, RECEIPTS AND DISBURSEMENTS

All Funds  
Month Of June 1983

FUND	Cash on Hand 6 - 1983	Deposit	Disbursement	Cash on Hand 7 - 1983	Available Resources
Federal Revenue Sharing Acct. # 003-420					
Federal Revenue Sharing Totals	40,553.51	8,084.00	21,345.63	27,291.88	
Bank Statement Balance					
Less Outstanding Checks					
Total Cash In Bank				27,291.88	

Austin Fuller  
County Treasurer



WITNESS OUR HANDS, officially, this 12 day of September A.D.,  
1983.

Allen Sturrock  
County Judge, Allen Sturrock

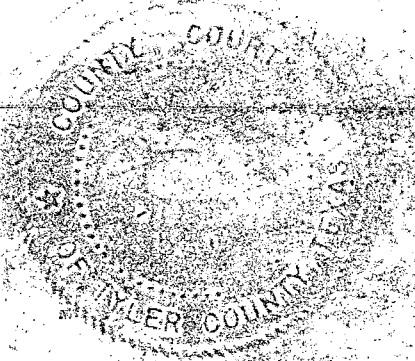
/s/ Maxie L. Riley  
Commissioner Pct. 1, Maxie L. Riley

/s/ Kenneth Lowe  
Commissioner Pct. 2, Kenneth Lowe

/s/ Jerry Mahan  
Commissioner Pct. 3, Jerry Mahan

/s/ Berton A. Odom  
Commissioner Pct. 4, Berton A. Odom

SWORN TO AND SUBSCRIBED before me, by Allen Sturrock, County Judge, and Maxie L. Riley, Commissioner Pct. 1, Kenneth Lowe, Commissioner Pct. 2, Jerry Mahan, Commissioner Pct. 3, and Berton A. Odom, Commissioner Pct 4, County Commissioners of Tyler County, Texas, each respectively, on this 12 day of Sept. A.D., 1983.



Grace Bostick  
Tyler County Clerk, Grace Bostick

By: \_\_\_\_\_  
Deputy

COUNTY TREASURER'S REPORT

FOR THE PERIOD ENDING

JULY 1983

COUNTY TREASURER

AUSTIN FULLER

RECEIPTS, DISBURSEMENTS AND CASH BALANCES



## BALANCES, RECEIPTS AND DISBURSEMENTS

All Funds

VOL 008 PAGE 511

Month Of JULY 1983

FUND	Cash On Hand	Receipts Present Month	Transfers In (Out)	Disbursements	Cash On Hand	Certificates of Deposit	Available Resources
General	(107,392.51)	135,456.02	2,519.63	606,071.42	(575,488.28)	511,403.40	(64,084.88)
Solid Waste I & S	4,320.58	83.95	.00	.00	4,404.53	.00	4,404.53
Tyler County Auto Report	(13,557.07)	55,569.81	(21,478.83)	28,420.92	(7,887.01)	27,258.90	19,371.89
Library	13,312.54	160.00	.00	.00	13,472.54	.00	13,472.54
Capital Improvements	88,524.77	.00	.00	73.58	88,451.19	.00	88,451.19
R & B # 1	31,094.83	77,492.64	8,219.73	91,845.84	24,961.36	76,690.49	101,651.85
R & B # 2	32,484.89	77,836.05	6,801.68	88,998.70	28,123.92	76,690.49	104,814.41
R & B # 3	7,679.03	77,862.59	9,502.42	96,048.29	(1,004.25)	76,690.49	75,686.24
R & B # 4	59,702.20	77,896.80	8,610.10	94,854.31	51,354.79	76,690.49	128,045.28
County Attorney Check Fees	341.63	150.00	.00	284.25	207.38	.00	207.38
District Attorney Check Fees	1,245.67	30.00	.00	129.45	1,146.22	.00	1,146.22
General R & B # 2	.00	13,362.58	(13,362.58)	.00	.00	.00	.00
Adult Probation	37,337.71	6,800.10	.00	8,466.16	35,671.65	2,370.05	38,041.70
Juvenile Probation	1,049.49	3,290.05	.00	1,894.28	2,445.26	.00	2,445.26
County Wide ROW	26,150.24	30.59	.00	.00	26,180.83	.00	26,180.83
State Cost #1	10,422.00	1,770.00	(122.40)	6,048.00	6,021.60	.00	6,021.60
State Cost #2	1,929.10	341.00	(672.00)	1,101.60	496.50	.00	496.50
State CVC	251.50	330.00	(17.75)	337.25	226.50	.00	226.50
Totals For All Funds	194,896.60	528,462.18	.00	1,024,574.05	.00	847,794.31	.00
No receipt available, C.D. cashed		514,503.91			514,503.91		514,503.91
		1,042,966.09			213,288.64		1,061,082.95
Bank Statement Balance	220,011.73						
Less Outstanding Checks				6,723.09			
Total Cash In Bank					213,288.64		



# BALANCES, RECEIPTS AND DISBURSEMENTS

All Funds

VOL 008 PAGE 513

Month Of JULY 1983

DEPARTMENT	Cash On Hand Books		Cash on Hand Bank Balance	Purchases	Payments	Balance
Indebtedness:						
R & B # 1-Mustang Tractor Grader						56,560.80
R & B # 1-John Deere Tractor						5,000.00
R & B # 1-Crawler						7,222.75
R & B # 2-John Deere Crawler						Paid
R & B # 3-Backhoe						9,997.50
R & B # 3-Motor Grader						27,551.00
R & B # 3-Mack Truck						32,846.25
R & B # 4-Motor Grader						28,260.00
<b>Total Indebtedness</b>						<b>167,538.30</b>
Social Security Fund	732.69		732.69			
Tyler County Retirement	50.95		50.95			



# BALANCES, RECEIPTS AND DISBURSEMENTS

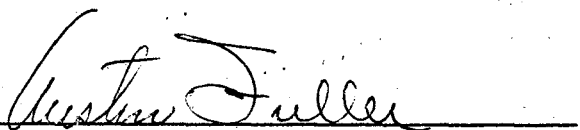
All Funds

Month Of JULY 1983

VOL **008** PAGE **514**

FUND	Cash on Hand	Deposit	Disbursement	Cash on Hand	Available Resources
Federal Revenue Sharing Acct. # 003-420					
Federal Revenue Sharing Totals	27,291.88	43,114.43	7,891.17	62,515.14	
Bank Statement Balance					
Less Outstanding Checks					
Total Cash In Bank				62,515.14	

Austin Fuller  
County Treasurer



WITNESS OUR HANDS, officially, this 12 th day of Sept. 1983 A.D.,  
1983.

Allen Sturrock  
County Judge, Allen Sturrock

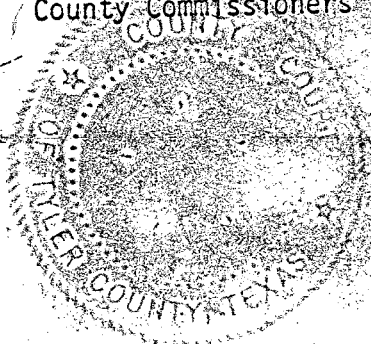
/s/ Maxie L. Riley  
Commissioner Pct. 1, Maxie L. Riley

/s/ Kenneth Lowe  
Commissioner Pct. 2, Kenneth Lowe

/s/ Jerry Mahan  
Commissioner Pct. 3, Jerry Mahan

/s/ Berton A. Odom  
Commissioner Pct. 4, Berton A. Odom

SWORN TO AND SUBSCRIBED before me, by Allen Sturrock, County Judge, and Maxie L. Riley, Commissioner Pct. 1, Kenneth Lowe, Commissioner Pct. 2; Jerry Mahan, Commissioner Pct. 3, and Berton A. Odom, <sup>Sept.</sup> Commissioner Pct 4, County Commissioners of Tyler County, Texas, each respectively, on this 12 th day of 1983 A.D., 1983.



Grace Bostick  
Tyler County Clerk, Grace Bostick

By: \_\_\_\_\_  
Deputy

COUNTY TREASURER'S REPORT

FOR THE PERIOD ENDING

August 1983

COUNTY TREASURER

AUSTIN FULLER

RECEIPTS, DISBURSEMENTS AND CASH BALANCES

# BALANCES, RECEIPTS AND DISBURSEMENTS

## All Funds

VOL 008 PAGE 517

Month Of August 1983

FUND	Cash On Hand	Receipts Present Month	Transfers In (Out)	Disbursements.	Cash On Hand	Certificates of Deposit	Available Resources
General	(575488.28)	1070138.70	1964.27	616875.65	(120260.96)	515413.36	395152.40
Solid Waste	4404.53	83.95	.00	.00	4488.48	.00	4488.48
Tyler County Auto Report	(7887.01)	53676.93	(11900.53)	32129.89	1759.50	21536.27	23295.77
Library	13472.54	205.00	.00	22.99	13654.55	.00	13654.55
Capital Improvements	88451.19	.00	.00	519.50	87931.69	.00	87931.69
R & B # 1	24961.36	77533.94	5995.30	19756.51	88734.09	.00	88734.09
R & B # 2	28123.92	77526.23	4940.24	11854.86	98735.53	.00	98735.53
R & B # 3	(1004.25)	77552.76	6901.86	20166.25	63284.12	.00	63284.12
R & B # 4	51354.79	77604.36	6253.74	18054.69	117158.20	.00	117158.20
County Attorney Check Fees	207.38	140.00	.00	284.76	62.62	.00	62.62
District Attorney Check Fees	1146.22	150.00	.00	.00	1296.22	.00	1296.22
General R & B # 2	.00	13738.38	13738.38	.00	.00	.00	.00
Adult Probation	35671.65	6533.97	(400.00)	6583.81	35221.81	.00	35221.81
Juvenile Probation	2445.26	40.05	.00	1950.85	534.46	.00	534.46
County Wide ROW	26180.83	20221.06	.00	500.00	45901.89	.00	45901.89
State Cost #1	6021.60	2455.00	.00	.00	8476.60	.00	8476.60
State Cost #2	496.50	445.00	.00	.00	941.50	.00	941.50
State CVC	226.50	415.00	(16.50)	313.50	311.50	.00	311.50
<b>Totals for All Funds</b>	<b>(301215.27)</b>	<b>1478460.33</b>	<b>.00</b>	<b>729013.26</b>	<b>448231.80</b>	<b>536949.63</b>	<b>985181.43</b>
Bank Statement Balance	454160.00						
Less Outstanding Checks				5928.20			
<b>Total Cash In Bank</b>					<b>448231.80</b>		

# BALANCES, RECEIPTS AND DISBURSEMENTS

All Funds  
 Month Of August 1983

VOL **008** PAGE **518**

DEPARTMENT	Due Date			Purchases	Payments	Balance
<b>Indebtedness:</b>						
R & B # 1-Mustang Tractor Grader	4-26-84					56,660.80
R & B # 1-John Deere Tractor	4- 7-84					5,000.00
R & B # 1-Crawler	3-13-84					7,222.75
R & B # 2-John Deere Crawler						PAID
R & B # 3-Backhoe	4-23-84					9,997.50
R & B # 3-Motor Grader	4-23-84					27,551.00
R & B # 3-Mack Truck	4-13-84					32,846.25
R & B # 4-Motor Grader	4- 1-84					28,260.00
<b>Total Indebtedness</b>						<b>167,538.30</b>
Social Security Fund			732.69	732.69		
Tyler County Retirement			50.95	50.95		





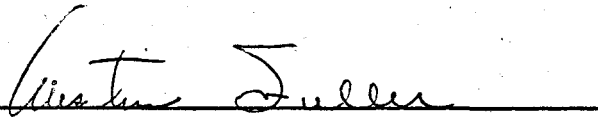
# BALANCES, RECEIPTS AND DISBURSEMENTS

All Funds  
Month Of August 1983

VOL 008 PAGE 520

FUND	Cash on Hand	Deposit	Disbursement	Cash on Hand	Available Resources
Federal Revenue Sharing Acct. # 003-420					
Federal Revenue Sharing Totals	62515.14		3222.33		59292.81
Bank Statement Balance	59392.81				
Less Outstanding Checks			100.00		
Total Cash In Bank					59,292.81

Austin Fuller  
County Treasurer



WITNESS OUR HANDS, officially, this 12 day of September A.D.,  
1983.

Allen Sturrock  
County Judge, Allen Sturrock

/s/ Maxie L. Riley  
Commissioner Pct. 1, Maxie L. Riley

/s/ Kenneth Lowe  
Commissioner Pct. 2, Kenneth Lowe

/s/ Jerry Mahan  
Commissioner Pct. 3, Jerry Mahan

/s/ Berton A. Odom  
Commissioner Pct. 4, Berton A. Odom

SWORN TO AND SUBSCRIBED before me, by Allen Sturrock, County Judge, and Maxie L. Riley, Commissioner Pct. 1, Kenneth Lowe, Commissioner Pct. 2, Jerry Mahan, Commissioner Pct. 3, and Berton A. Odom, Commissioner Pct 4, County Commissioners of Tyler County, Texas, each respectively, on this 12 day of Sept. A.D., 1983.

Grace Bostick  
Tyler County Clerk, Grace Bostick

By: \_\_\_\_\_  
Deputy

