		A	
FILED FOR RECORD:		:00 o'clock	
DULY REGORDED:	- 3/ 19 84 st -9	o clock	M
INSTRUMENT NO.	GRACE POSTIC	K, TYLER CO. CLK.	
	BY: Jem	Hauno Dep	uty
النصية أالمستومد مستوالي الترا	CEAN 1	PHILLIPS ~ ~	0 -1 1 3

TYLER COUNTY COMMISSIONER'S COURT REGULAR MEETING JANUARY 9, 1984----10:00 A. M.

VOL 008 PAGE 814

The Regular Meeting of the Commissioner's Court met on Monday, January 9, 1984, at 10:00 A. M. All members being present. The meeting was opened with prayer by Judge Allen Sturrock.

A motion was made by Commissioner Riley and seconded by Commissioner Lowe to table accepting the County Extension Service's Monthly Report until Friday, January 13, 1984, at 10:00 A. M. All voted yes and none no.

A motion was made by Commissioner Mahan and seconded by Commissioner Lowe to table accepting the County Treasurer's Monthly Report until Friday, January 13, 1984, at 10:00 A. M. All voted yes and none no.

A motion was made by Commissioner Riley and seconded by Commissioner Lowe to table any decision to be made concerning the two (2) bids received from Knapp Ford Co. and Allison Chevrolet for new automobiles for the Sheriff's Department until Friday, January 13, 1984, at 10:00 A. M. All voted yes and none no.

A motion was made by Commissioner Riley and seconded by Commissioner Mahan to appoint three (3) representatives to serve as a committee on a Disaster Plan for Tyler County. Appointed were Austin Fuller, Civil Defense Coordinator for Tyler County; B. J. Vardeman, Sheriff's Department-Chief Deputy, as a representative from the Sheriff's Office; and Paul Massart, as a representative from the Rural Fire Departments of Tyler County. This committee has been asked to make recommendations to Commissioner's Court differ their study has been completed. All voted yes and none no.

A motion was made by Commissioner Mahan and seconded by Commissioner Lowe to set the following listed holidays for 1984 for County Employees:

Monday, February 20, 1984
Friday, April 20, 1984
Monday, May 28, 1984
Wednesday, July 4, 1984
Monday, September 3, 1984
Monday, November 12, 1984
Thursday and Friday, Nov. 22-23, 1984
Monday and Tuesday, Dec. 24-25, 1984
Tuesday, January 1, 1985

Washington's Birthday
Easter
Memorial Day
Independence Day
Labor Day
Veterans Day
Thanksgiving
Christmas
New Year's Day

All voted yes and none no. See Attached.

A motion was made by Commissioner Riley and seconded by Commissioner Mahan to assign the duties of caring for the Tyler County Solid Waste Department to Pct. #2 Commissioner H. K. Lowe; For the Tyler County Airport, Pct. #1 Commissioner Maxie Riley and Pct. #3 Commissioner Mahan; For the Tyler County Jail, Pct. #1 Commissioner Maxie Riley and Pct. #4 Commissioner James R. Jordan; and for the Tyler County Courthouse, County Judge Allen Sturrock. All voted yes and none no.

A motion was made by Commissioner Riley and seconded by Commissioner Mahan to approve the Independent Audit Report for 1981-82, as submitted by Kennedy and Company, Houston, Texas. All voted yes and none no. See Attached.

A motion was made by Commissioner Riley and seconded by Commissioner Mahan to adopt a Resolution for all County Officials to be paid on a salary basis for 1984. All voted yes and none no. See Attached.

VOL CO8 PAGE 815

A motion was made by Commissioner Jordan and seconded by Commissioner Mahan to table any decision to be made concerning changing the location of the polling place in Precinct #4, Voting Box 15, now located at Fred Elementary School to Lions Hall and Fred Fire Station until Friday, January 13, 1984 at 10:00 A. M. All voted yes and none no.

A motion was made by Commissioner Riley and seconded by Commissioner Mahan to pass a Resolution concerning extra benefits offered by Texas County and District Retirement System, approving Plan #1, for County Employees. All voted yes and none no. See Attached.

A motion was made by Commissioner Mahan and seconded by Commissioner Lowe to advertise for bids on a used 1974 Chevrolet Truck, owned by Pct. #3, bids to be opened on Monday, February 13, 1984 at 10:00 A. M. All voted yes and none no.

A motion was made by Commissioner Lowe and seconded by Commissioner Mahan to approve the hiring of a new employee in the District Clerk's Office, as requested by District Clerk Patricia Brown, to be effective January 15, 1984, pending budget amendments scheduled for Friday, January 13, 1984. All voted yes and none no.

There being no further business, the meeting adjourned.

SIGNED:

_Allen Sturrock, County Judge

Maxie Riley, Comm. Pct. #1

H. K. Lowe, Comm. Pct. #2

Jerry Mahan, Comm. Pct. #3

dan James R. Jordan, Comm. Pct. #4

ATTEST: Crace Bostick, County Clerk

1 4

NOTICE OF TIME AND PLACE OF MEETING COMMISSIONER'S COURT TYLER COUNTY, TEXAS

THIS NOTICE POSTED IN ACCORDANCE WITH V. A. T. S. _ Art. 6252-17

Notice is hereby given that Commissioners Court will hold it's regular meeting on Monday JANUARY 9, 19 84at 10:00 A. M. in the Commissioners Courtroom, First Floor, Tyler County Courthouse.

AGENDA

- 1. ACCEPT COUNTY EXTENSION MONTHLY REPORT.
- 2. ACCEPT COUNTY TREASURERS MONTHLY REPORT.
- 3. OPEN BIDS ON CAR FOR SHERIFFS OFFICE.
- 4. CONSIDER DISASTER PLAN.
- 5. SET HOLIDAYS FOR 1984.
- 6. ASSIGN DUTIES FOR DUMP, AIRPORT AND COURTHOUSE.
- 7. ACCEPT AUDIT FOR 1981 and 1982.
- 8. SET OFFICIALS FEE OR SALARY BASIS FOR 1984.
- 9. CHANGE POLLING PLACE IN PRECINCT IV, VOTING BOX 15, FROM FRED ELEMENTARY TO LIONS HALL AND FIRE STATION.
- 10. PASS RESOLUTION CONCERNING COUNTY RETIREMENT.
- 11. GO OUT FOR BIDS TO SELL USED 74 MODEL CHEVROLET TRUCK FROM PCT. III.
- 12. ADDITIONAL WORKER FOR DISTRICT CLERK'S OFFICE.

Allen Sturrock, County Judge Tyler County, Texas

NO.____ TIME: 9:15 AND

JAN 6 1984

GRACE BUSTICK, COUNTY CLERK
TYYER COUNTY, TEXAS
EV: LUW DUS DEVELO

SETA BIRDWELL

FOR

HOLIDAYS

VOL 008 PAGE 816

Monday, February 20

Friday, April 20

Monday, May 28

Wednesday, July 4

Monday, September 3

Monday, November 12

Thursday and Friday, Nov. 22-23

£!

Monday and Tuesday, Dec. 24-25

Tuesday, January 1, 1985

Washington's Birthday

Easter

Memorial Day

Independence Day

Labor Day

Veterans Day

Thanksgiving

Christmas

New Year's Day

ver 008 most \$17 TYLER COUNTY, TEXAS INDEPENDENT AUDITORS' REPORT ON EXAMINATION YEARS ENDED DECEMBER 31, 1981 AND 1982

WELL 008 PAGE 818

TYLER COUNTY, TEXAS

INDEPENDENT AUDITORS' REPORT ON EXAMINATION

YEARS ENDED

DECEMBER 31, 1981 AND 1982

TYLER COUNTY, TEXAS
DIRECTORY OF OFFICIALS VOL 008 PAGE 819
<u>District Judges</u>
Hon. Clyde E. Smith, Jr Judge, 88th Judicial District Hon. Monte D. Lawlis Judge, 1-A Judicial District
Commissioners' Court
Allen Sturrock
<u>Juvenile Board</u>
Hon. Clyde E. Smith, Jr Juvenile Judge Hon. Monte D. Lawlis
<u>County Court</u>
Hon. Allen Sturrock
Barbara Tolbert R. F. Horka Joe R. Smith Patricia Brown Grace Bostick Ann Nichol Austin Fuller Leon Fowler Clinton Currie Linda Harrison David Enloe Tax Collector District Attorney County Attorney County Clerk County Clerk County Treasurer County Treasurer County Farm Extension Agent County Home Extension Agent Veterans' Service Officer

<u>D</u>

Table of Contents

VOL 008 PAGE 820	Page
Accountants' Letter	a 1,
Balance Sheet - All Funds	2-3
Statement of Revenue and Expenditures - All Funds - December 31, 1982	4-6
Statement of Changes in Fund Balance - All Funds - December 31, 1982	7-8
Summary of Outstanding Warrants - December 31, 1982	9
Summary of Cash Balances - December 31, 1982	10
Summary of Cash Balances - December 31, 1981	11
Summary of Revenue and Expenditures - By Funds - December 31, 1981 and 1982	12
Statement of Revenue and Expenditures - All Funds - December 31, 1981	13-15
Summary of Revenue and Expenditures - Road and Bridge Fund for Years Ended 1981 and 1982	16
Summary of Revenue and Expenditures - By Precinct - Road and Bridge Fund - 1981 and 1982	17
Statement of Revenue and Expenditures - County Clerk-Fee Account - 1981 and 1982	18
Statement of Revenue and Expenditures - County Clerk-Trust Fund - 1981 and 1982	19
Statement of Revenue and Expenditures - District Clerk-Fee Account - 1981 and 1982	20
Statement of Revenue and Expenditures - District Clerk-Child Support - 1981 and 1982	21
Statement of Revenue and Expenditure - District Clerk-Registry Trust Account - 1981 and 1982	22
Statement of Revenue and Expenditures - Tax Assessor/Collector - 1981 and 1982	23
Statement of Revenue and Expenditures - Revenue Sharing - 1981 and 1982	24
Footnotes to Statements	25
Accountants' Letter	26
Summary of 1981 and 1982 Tax Roll Charges and Collections	27
Summary of Uncollected Taxes at December 31, 1982	28

Kennedy and Company

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

VOI 008 PAGE 821

Honorable County Judge and County Commissioners of Tyler County, Texas

We have examined the Balance Sheet, All Funds, and the Statement of Revenue and Expenditures, All Funds, and the Statement of Changes in Fund Balance, All Funds, of Tyler County, Texas, for the year ended December 31, 1982. We also examined the Statement of Revenue and Expenditures for the year ended December 31, 1981. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The aforementioned statements do not give effect to all receivables, payables, and accruals, except the outstanding warrants at December 31, 1982. The statements do not present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion the Statements of Revenue and Expenditure - All Funds and Fund Balances, County Clerk; District Clerk; and Tax Assessor and Collector, present fairly the fund balances resulting from cash transactions for the years ended December 31, 1981 and 1982, on a basis consistent with that of the preceding year.

Houston, Texas December 7, 1983 Jeeney \$ 6

Tyler County, Texas

Combined Balance Sheet - All Funds December 31, 1982

٠		Combined	General	Road and Bridge	Proba Adult	tion Juvenile	Auto -Registration	Library	Solid Waste 1 & S	County Wide Right of Way
	Assets Cash Taxes Receivable Land (Est. Cost) Buildings Furniture and Equipment Machinery and Equipment Total	\$ 544,383.28 1,811,473.56 250,000.00 1,144,585.00 149,563.32 997,044.24 \$4,897,049.40	\$ 82,936.34 968,403.07 -0- -0- -0- \$1,051,339.41	\$ 178,026.03 822,781.99 -0- -0- -0- -0- <u>\$1,000,808.02</u>	\$27,830.96 -0- -0- -0- -0- -0- <u>\$27,830.96</u>	\$1,902.09 -0- -0- -0- -0- -0- \$1,902.09	\$20,729.23 -0- -0- -0- -0- -0- \$20,729.23	\$13,677.35 -0- -0- -0- -0- -0- <u>\$13,677.35</u>	\$ 3,623.32 20,288.50 -0- -0- -0- -0- \$23,911.82	\$51,661.70 -0- -0- -0- -0- -0- <u>\$51,661.70</u>
	Liabilities Warrants Payable - 1983 Interest Payable - 1983 Warrants Payable - After 1983 Total	\$ 101,455.45 21,455.06 162,538.30 285,448.81	\$ -0- -0- -0-	\$ 101,455.45 21,455.06 162,538.30 285,448.81	\$ -0- -0- -0-	\$ -0- -0- -0-	\$ -0- -0- -0-	\$ -0- -0- -0-	\$ -0- -0- -0-	\$ -0- 100 -0- -0-
	Reserves Taxes Receivable Investment - General Fixed Assets Total	1,811,473.56 2,541,192.56 4,352,666.12	968,403.07 -0- 968,403.07	822,781.99 -0- 822,781.99	-0- -0- -0-	-0- -0- -0-	-0- -0- -0-	-0- -0- -0-	20,288.50 -0- 20,288.50	-0- -0-
	Fund Equity Unappropriated Balance (Deficit) Total	258,934.47 \$4,897,049.40	82,936.34 \$1,051,339.41	(<u>107,422.78)</u> \$1,000,808.02	27,830.96 \$27,830.96	1,902.09 \$1,902.09	20,729.23 \$20,729.23	13,677.35 \$13,677.35	3,623.32 \$23,911.82	51,661.70 \$51,661.70

Tyler County, Texas

Combined Balance Sheet - All Funds December 31, 1982 (Continued)

	Compensation to Victim of Crime			-Social- Security	Tyler County Retirement	Revenue Sharing	General Fixed Assets	Capital Improvement	Criminal Justice
Assets Cash Taxes Receivable Land (Est. Cost) Buildings Furniture and Equipment Machinery and Equipment Total	\$ 44.00 -0- -0- -0- -0- -0- <u>\$ 44.00</u>	\$157.28 -0- -0- -0- -0- -0- <u>\$157.28</u>	\$770.87 -0- -0- -0- -0- -0- \$770.87	\$859.90 -0- -0- -0- -0- -0- \$859.90	\$ 2.15 -0- -0- -0- -0- -0- <u>\$ 2.15</u>	\$55,027.09 -0- -0- -0- -0- -0- <u>\$55,027.09</u>	\$ -0- 250,000.00 1,144,585.00 149,563.32 997,044.24 \$2,541,192.56	\$97,157.97 -0- -0- -0- -0- -0- \$97,157.97	\$9,977.00 -0- -0- -0- -0- -0- -0- \$9,977.00
Liabilities Warrants Payable - 1983 Interest Payable - 1983 Warrants Payable - After 1983 Total	\$-0- -0- -0-	\$-0- -0- -0-	\$-0- -0- -0-	\$-0- -0- -0-	\$-0- -0- -0-	\$ -0- -0- -0-	\$ -0- -0- -0- -0-	\$ -0- -0- -0- -0-	\$ -0- -0- -0- -0-
Reserves Taxes Receivable Investment - General Fixed Assets Total	-0- -0- -0-	-0- -0- -0-	-0- -0- -0-	-0- -0- -0-	-0- -0- -0-	-0- -0- -0-	2,541,192.56 2,541,192.56	-0- -0- -0-	-0- -0- -0-
Fund Equity Unappropriated Balance (Deficit) Total	44.00 \$ 44.00	157.28 \$157.28	770.87 \$770.87	859.90 \$859.90	2.15 \$ 2.15	55,027.09 \$55,027.09	-0- \$2,541,192.56	97,157.97 \$97,157.97	9,977.00 \$9,977.00

Tyler County, Texas

Statement of Revenue and Expenditure - All Funds Year Ended December 31, 1982

· · · · · · · · · · · · · · · · · · ·						· · ·	
	All Funds	,	Road and		bation	Auto	Airport
	Combined	General	Bridge	Adult	Juvenile-	=Registration	Maintenance
Revenue	and the service of the service of	a residence of the property of the					
Property Tax, Fines, and Fees	\$1,625,245.06	\$ 817,611.49	\$707,852.49	\$45,500.00	\$ -O-	\$ -0-	\$-0-
Inter-Governmental	288,427.07	51,254.45	-0-	29,262.00	19,500.00	-0-	-0-
Fees of Office	301,081.37	297,118.45	-0-	-0-	-0-	-0-	-0-
Miscellaneous	42,331.84	41,921.28	-0-	-0-	-0-	-0-	-0-
Interest on Invested Funds	107,605.54	54,082.43	39,546.16	786.20	277.80	558.07	-0-
Transfers from Other Funds	41,609.66	8,104.87	33,492.98	-0-	-0-	-0-	11.81
Registrations and Transfers	122,154.53	7,373.40	-0-	-0-	-0-	114,781.13	-0-
Employee Contributions	138,877.66	-0-	-0-	,,, , ,, , -0- ,,, ,		-0-	-0-
County Contributions	132,142.66	-0-	-0-	-0-	-0-	-0-	0-
Total	2,799,475.39	1,277,466.37	780,891.63	75,548.20	19,777.80	115,339.20	11.81
a a constant of the constant o			,				
Expenditures							9.
Salaries and Related Benefits	1,601,384.94	771,252.21	469,498.06	43,109.93	18,718.31	-0-	-0-
General Administration	221,794.52	176,026.40	20,149.28	4,147.76	1,828.05	-0-	-0-
Judicial and Legal	63,096.40	63,096.40	-0-	-0-	-0-	-0-	-0-
Financial Administration	193,880.96	26,927.64	-0-	-0-	-0-	-0-	-0-
Health and Welfare	32,730.11	32,730.11	-0-	-0-	-0-	-0-	-0-
Conservation	5,396.11	5,396.11	-0-	-0-	-0-	-0-	-0-
Public Facilities and Safety	60,018.12	40,064.67	-0-	-0-	-0-	-0-	-0-
Law Enforcement	97,360.80	97,360.80	-0-	-0-	-0-	-0-	-0-
Capital Outlay	102,074.32	-0-	34,994.28	-0-	929.59	-0-	-0-
Transfer to Other Funds	123,826.95	2,852.72	23,915.88	-0-	-0-	89,816.00	-0-
Machine Maintenance	100,501.08	-0-	100,501.08	-0-	-0-	-0-	-0-
Fuel, Tires, and Maintenance	91,489.06	-0-	91,489.06	-0-	-0-	-0-	-0-
Road Maintenance and Culverts	30,495.68	-0-	30,495.68	-0-	-0-	-0-	-0-
Interest	20,057.53	-0-	19,231.75	-0-	-0-	-0-	-0-
State Department of Highways	4,793.97	-0-	-0-	-0-	-0-	4,793.97	-0-
Right of Way	33,699.00	-0-	-0-	-0-	-0-	-0-	-0-
Culture and Recreation	16,889.64	-0-	-0-	-0-	-0-	-0-	-0-
Fiscal Year Adjustment	16,489.73	-0-	-0-	16,489.73	-0-	-0-	-0-
Total	2,815,978.92	1,215,707.06	790,275.07	63,747.42	21,475.95	94,609.97	-0-
Revenue Over (Under) Expenditures	(16,503.53)	61,759.31	(9,383.44)	11,800.78	(1,698.15)	20,729.23	11.81
Balance January 1, 1982	560,886.81	21,177.03	187,409.47	16,030.18	3,600.24	-0-	(_11.81)
Balance December 31, 1982	\$ 544,383.28	\$ 82,936.34	\$178,026.03	\$27,830.96	\$ 1,902.09	\$ 20,729.23	\$-0-

VOI. 008 PAGE 824

Tyler County, Texas

Statement of Revenue and Expenditures - All Funds Year Ended December 31, 1982 (Continued)

				Check Pro		and the first of the second se	and the second second second	or the same of Contract
	Library	Solid Right of N	Way Right of Way	y County Attorney	District Attorney	Revenue Sharing	Employee Savings	
The second of th	Library	Waste 1 a 3		Accorney	Actorney	Shar riig	Savings	
Developed St. Communication of the Communication of			-	•				
Revenue Property Tax, Fines, and Fees	\$ 1,895.00 \$18	3,417.74 \$151.34	\$-0-	\$ -0-	\$ -0-	s -0-	\$ -0-	
Inter-Governmental	-0-	-00-	-0-	-0-	-0-	188,410.62	-0-	
Fees of Office	-0-	-00-	-0-	2,707.92	1,255.00	-0-	-0-	
Miscellaneous	-0-	410.56 -0-	-0-	-0-	-0-	-0-	-0-	
Interest on Invested Funds		,064.52 -0-	-0-	-0-	-0-			2 (86 × 2) (22 × 22 × 23 × 24
Transfers from Other Funds	-0-	-00-			-0-	-0-	-0- 🕏	ď,
Registrations and Transfers	-0	-00-	-0-	-0-	-0-	-0-	-0-	
Employee Contributions	-0-	-00-	-0-	-0-	-0-	-0-	6,735.00	•
County Contributions	-0-	-0- <u>-0-</u>	_0-	-0-	0-	-0-	<u>-0- /:</u>	
Total	2,827.96 19	7,892.82 151.34	-0-	2,707.92	1,255.00	188,410.62	6,735.00	
	,							
Expenditures			2				_	
Salaries and Related Benefits	-0-	-00-	-0-	3,264.17	935.00	30,198.62	-0-	
General Administration	-0-	-00-	-0-	-0-	-0-	18,501.44	-0-	
Judicial and Legal	-0-	-00-	-0-	-0-	-0-	-0-	-0-	
Financial Administration		6,029.00 -0-	-0-	-0-	-0-	113,179.82	6,735.00	
Health and Welfare	-0-	-00-	-0-	-0-	-0-	-0-	-0-	
Conservation	-0-	-00-	-0-	-0-	-0-	-0-	-0-	
Public Facilities and Safety	-0-	-00-	-0-	-0-	-0-	-0-	-0-	•
Law Enforcement	-0-	-00-	-0- -0-	-0-	-0-	-0-	-0-	
Capital Outlay	559.75	-00-	, -	-0-	-0-	28,518.64	-0-	
Transfer to Other Funds	-0-	-0- 422.35	5 314.25 -0-	-0- -0-	-0- -0-	-0- -0-	-0-	
Machine Maintenance	-0-	-00- -00-	-0- -0-	-0- -0-	-0- -0-	-0- -0-	-0- -0-	
Fuel, Tires, and Maintenance	-0-	-00-	-0- -0-	-0-	-0- -0-	-0-	-U- -0-	
Road Maintenance and Culverts	-0-	825.78 -0-	-0- -0-	-0-	-0-	-0-	-0- -0-	
• Interest	-0- -0-	-00-	-0-	-0-	-0-	-0-	-0- -0-	
State Department of Highways	-u- -0-	-00-	-0-	-0-	-0- -0-	-0-	-0-	
Right of Way	-0- -0-	-00-	-0-	-0-	-0-	16,889.64	-0-	٠ ــــــ ٠
Culture and Recreation	-0- -0-	-00-	-0-	-0-	-0-	-0-	-0-	۶,
Fiscal Year Adjustment		6,854.78 422.35		3,264.17	935.00	207,288.16	6,735.00	٠ -
Total		0,004.70 422.00	3 317.23	3,607.17	333.00	207,200.10	0,733.00	
Revenue Over (Under) Expenditures	2,268.21	3,038.04 (271.01	1) (314.25)	(556.25)	320.00	(18,877.54)	-0-	2
		on 073 of		710 50	450.07	70.004.60	,	
Balance January 1, 1982	11,409.14	585.28 271.01	1 314.25	713.53	450.87	73,904.63	- 0-	Ş
Balance December 31, 1982	\$13,677.35 \$	3,623.32 \$-0-	\$-0-	\$ 157.28	\$ 770.87	\$ 55,027.09	\$ -0-	08 _{PAGE} 825
								90 -
		-	•				100	7
		1						CT
				•			1.4	_

Tyler County, Texas

Statement of Revenue and Expenditures - All Funds Year Ended December 31, 1982 (Continued)

1 20 St. v. 200 (1888) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Right of Way	County Wide Right of Way	Capital Improvement	Criminal Justice	Social Security	Tyler County Employee Retirement	Compensation to Victims of Crime
Revenue					•		•
Property Tax, Fines, and Fees	s -0-	S -0-	S -0-	\$30,543.00	\$ -0-	S -0-	\$3,274.00
Inter-Governmental	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fees of Office	-Õ-	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Interest on Invested Funds	-0-	3,284.32	7.073.08	-0-	-0-	-0-	-0-
Transfer from Other Funds	-0-	-0-	-0-	-0-		0-	-0-
Registrations	-0			-0-	-0-	-0-	-0-
Employee Contributions	-0-	-0-	-0-	-0-	70,854.71	61,287.95	-0-
County Contributions	-0-	-0-	-0-	-0-	70,854.71	61,287.95	-0-
Total	-0-	3,284.32	7,073.08	30,543.00	141,709.42	122,575.90	3,274.00
Expenditures							
Salaries and Related Benefits	-0-	-0-	-0-	-0-	141,832.74	122,575.90	-0-
General Administration	-0-	966.00	175.59	-0-	-0-	-0-	-0-
Judicial and Legal	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Financial Administration	-0-	-0-	-0-	27,333.00	-0-	-0-	3,676.50
Health and Welfare	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Conservation	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Public Facilities and Safety	-0-	-0-	19,953.45	-0-	-0-	-0-	-0-
Law Enforcement	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Capital Outlay	-0-	-0-	37,072.06	-0-	-0-	-0-	-0-
Transfer to Other Funds	6,505.75	-0-	-0-	-0-	-0-	-0-	-0-
Machine Maintenance	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fuel, Tires, and Maintenance	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Road Maintenance and Culverts	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Interest	-0-	-0-	-0-	-0-	-0-	-0-	-0-
State Department of Highways	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Right of Way	-0-	33,699.00	-0-	-0-	-0-	-0-	-0-
Culture and Recreation	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fiscal Year Adjustment	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	6,505.75	34,665.00	57,201.10	27,333.00	141,832.74	122,575.90	3,676.50
Revenue Over (Under) Expenditures	(6,505.75)	(31,380.68)	(50,128.02)	3,210.00	(123.32)	-0-	(402.50)
Balance January 1, 1982	6,505.75	83,042.38	147,285.99	6,767.00	983.22	2.15	446.50
Balance December 31, 1982	\$ -0-	\$51,661.70	\$ 97,157.97	\$ 9,977.00	\$ 859.90	\$ 2.15	\$ 44.00

Tyler County, Texas

Statement of Changes in Fund Balances - All Funds For Year Ended December 31, 1982

	All Funds		Road and	Prot	pation
CONTROL LANGE - MONTHS to the Control of the Contro	Combined	<u> General</u>	Bridge	Adult	Juvenile
Fund Balance January 1, 1982	\$560,886.81	\$21,177.03	\$187,409.47	\$16,030.18	\$3,600.24
Revenue Over (Under) Expenditures	(16,503.53)	61,759.31	(9,383.44)	11,800.78	(1,698.15)
Accrual Adjustments	(_285,448.81)		- (<u>-285,448.81</u>)		
Fund Balance (Deficit) December 31, 1982	\$258,934.47	\$82,936.34	(<u>\$107,422.78</u>)	\$27,830.96	\$1,902.09

	Auto Registration	Library	Solid Waste	County Wide Right of Way	Capital Improvement
Fund Balance January 1, 1982	\$ -0-	\$11,409.14	\$ 585.28	\$83,042.38	\$147,285.99
Revenue Over (Under) Expenditures	20,729.23	2,268.21	3,038.04	(31,380.68)	(50,128.02)
Accrual Adjustments		-0-		-0-	-0-
Fund Balance (Deficit) December 31, 1982	\$20,729.23	\$13,677.35	\$3,623.32	\$51,661.70	\$ 97,157.97

Tyler County, Texas

Statement of Changes in Fund Balances - All Funds For Year Ended December 31, 1982 (Continued)

ಪ್ರಕ್ರೀಯ ಇದ್ದು - ಈ - ಈ ಮೊದಲ್ ಇದೇ ನಿರ್ವಹಿಸುವ ಹೊಸಗಾಗಿ ಮಾಡುವ ಪ್ರತಿಕಾರ ಎಂದು ನಿರ್ವಹಿಸುವ ನಿರ್ವಹಿಸುವ ಮಾಡುವ ಎಂದು ನಿರ್ವಹಿಸು		and the second of the second o	Check Pro	ocessina	
	Criminal <u>Justice</u>	Compensation to Victim of Crime	County Attorney	District Attorney	Social Security
Fund Balance January 1, 1982	\$6,767.00	\$446.50	\$713.53	\$450.87	\$983.22
Revenue Over (Under) Expenditures	3,210.00	(402.50)	(-556.25)	320.00	(123.32)
Accrual Adjustment	-0-	0-	-0-	-0-	-0-
Fund Balance (Deficit) December 31, 1982	\$9,977.00	\$ 44.00	\$157.28	\$770.87	\$859.90

	Tyler County Retirement	Revenue Sharing	Airport <u>Maintenance</u>	Right of Way I & S	Right of Way
und Balance January 1, 1982	\$ 2.15	\$73,904.63	(\$ 11.81)	\$271.01	\$6,820.00
Revenue Over (Under) Expenditures	-0-	(18,877.54)	11.81	(271.01)	(6,820.00)
Accrual Adjustment	0-	-0-	0-	0-	-0-
und Balance (Deficit) December 31, 1982	\$ 2.15	\$55,027.09	\$-0-	\$-0-	\$ -0-

	Issue Date	Maturity Date	Interest Rate	Original Issue	Outstanding Principal 12-31-80	Principal 1981	Retirements 1982	Principal Balance 12-31-82
Precinct No. 1 Motor Grader Ford 3.5 Dump Truck J. D. 450 Crawler-loader Ford Tractor and Cutter-Diesel	5-01-74 6-05-79 11-13-79 12-19-80	5-01-81 6-01-82 3-13-84 12-19-83	5 % 5 % 5 % 9 %	\$ 34,000.00 16,487.00 28,891.00 5,900.00	\$ 4,000.00 10,991.33 28,891.00 5,900.00	\$ 4,000.00 5,495.67 7,222.75 -0-	\$ -0- 5,495.66 7,222.75 2,950.00	\$ -0- -0- 14,445.50 2,950.00
Motor Grader Total Precinct No. 2	4-26-82	4-26-87	8.5 %	70,826.00	49,782.33	-0- 16,718.42	15,668.41	70,826.00 88,221.50
Backhoe J. D. 710 Motor Grader J. D. 555 Crawler-loader Total	6-29-79 4-03-80 6-10-81	4-01-83 6-01-83	5 % 8.5 % 8.5 %	23,094.33 47,985.00 34,539.00 105,618.33	11,547.16 47,985.00 -0- 59,532.16	11,547.16 15,995.00 -0- 27,542.16	15,995.00 17,269.50 33,264.50	-0- (15,995.00 17,269.50 33,264.50
Precinct No. 3 J. D. 310 Backhoe-loader Caterpillar 120, Motor Grader Dump Truck Total	4-23-81 4-23-81 4-13-82	4-23-85 4-23-85 4-13-86	8 % 8 % 8.5 %	19,995.00 55,102.00 43,795.00 118,892.00	-0- -0- -0-	-0- -0- -0-	4,998.75 13,775.50 -0- 18,774.25	14,996.25 41,326.50 43,795.00 100,117.75
Precinct No. 4 Front-end Loader Champion Motor Grader Total	1-12-79 4-01-81	1-12-82 4-01-85	5 % 8 %	37,775.00 56,520.00 94,295.00	25,183.34 -0- 25,183.34	12,591.67 -0- 12,591.67	12,591.67 14,130.00 26,721.67	-0- 42,390.00 42,390.00
Solid Waste/Sanitary Landfill Original Equip-LoDol, Model KL632 Loader and Packer Body on 1972 Ford Truck; 120 Model OT-43, 4 C. Y. Refuse Containers with Split Covers and Model HD 12G Crawler-			Sec.					
loader - 3 C. Y. Bucket J. D. 750 Crawler - 6525 Do zer Total	6-11-72 4-14-78	6-01-82 4-14-82	5.25% 5 %	109,165.00 20,450.00 129,615.00	21,833.00 10,225.00 32,058.00	10,916.50 5,112.50 16,029.00	10,916.50 5,112.50 16,029.00	-0- -0- -0-
Totals December 31 -				\$604,524.33	\$166,555.83	\$72,881.25	\$110,457.83	\$263,993.75

WOL 008 PAGE 829

Tyler County, Texas

Summary of Cash Balances at December 31, 1982

! · · · · · · · · · · · · · · · · · · ·			
Fund Allocation	Demand	Certificate of Deposit	Balance 12-31-82
General .	(\$117,063.66)	\$200,000.00	\$ 82,936.34
Road and Bridge	178,026.03	-0-	
Adult Probation	27,830.96	-0-	178,026.03
Juvenile Probation	1,902.09	-0-	27,830.96
Auto Registration			1,902.09
Library	(1,125.89)	21,855.12	20,729.23
Solid Waste	13,677.35	-0-	13,677.35
	3,623.32	-0-	3,623.32
County Wide Right of Way	51,661.70	-0-	51,661.70
Capital Improvement	97,157.97	-0-	97,157.97
Criminal Justice No. 1 and No. 2	9,977.00	-0-	9,977.00
Compensation to Victims of Crime	44.00	-0-	44.00
Check Processing - County Attorney	157.28	-0-	157.28
Check Processing - District Attorney	770.87	-0-	770.87
Social Security	859.90	-0-	859.90
Tyler County Retirement	2.15	-0-	2.15
Revenue Sharing	55,027.09	-0-	55,027.09
Total	\$322,528.16	\$221,855.12	\$544,383.28
Demand Accounts			
General (Note 1)	\$266,639.02		
Social Security	859.90		
Tyler County Retirement	2.15		
Revenue Sharing Total	55,027.09	· •	¢222 E20 16
	322,528.16	\$ -0-	\$322,528.16
Certificates of Deposit		300 000 00	
No. 11150		100,000.00	
No. 11151	•	100,000.00	
No. 11237		5,208.46	
No. 11238		2,270.74	
No. 11245	,	7,925.05	
No. 11253		3,560.78	
No. 11263		2,890.09	
Total C-D's		221,855.12	221,855.12
Total	\$322,528.16	\$221,855.12	\$544,383.28

Note 1: The bank account No. 002-639 is maintained as one account for the benefit of 13 separate funds as of 12-31-82.

Summary of Cash Balances at December 31, 1981

i i i i i i i i i i i i i i i i i i i		*	
Fund Allocation	<u>Demand</u>	Certificate of Deposit	Balance 12-31-81
General Road and Bridge	(\$184,262.21) 84,789.85	\$205,239.24 102,619.62	\$ 20,977.03 187,409.47
Adult Probation	16,030.18	-0-	16,030.18
Juvenile Probation	3,600.24	-0-	3,600.24
Airport Maintenance	(11.81)	-0-	(11.81)
Library	11,409.14	-0-	11,409.14
Revenue Sharing	23,266.99	50,637.64	73,904.63
Solid Waste - I & S	585.28	-0-	585.28
Right of Way 4 I & S	271.01	-0-	271.01
Right of Way - II & IV	6,820.00	-0-	6,820.00
County Wide Right of Way	83,042.38	-0-	83,042.38
Capital Improvement Criminal Justice	147,285.99	-0-	147,285.99
Social Security	6,767.00	-0- -0-	6,767.00
Tyler County Retirement	983.22 2.15	-0-	983.22 2.15
Compensation to Victims of Crime	446.50	-0-	446.50
Check Processing - County Attorney	713.53	-0-	713.53
Check Processing - District Attorney	450.87	-0-	450.87
Total	\$202,190.31	\$358,496.50	\$560,686.81
.	<u> </u>		
Demand Accounts			
General (Note 1)	\$177,937.95		•
Social Security	983.22	•	
Tyler County Retirement	2.15	•	
Revenue Sharing	23,266.99		*
Total	202,190.31		\$202,190.31
Certificates of Deposit			
No. 10215		\$102,619.62	
No. 10216		102,619.62	
No. 10217		102,619.62	•
No. 10233	· •	50,637.64	
Total C-D's		358,496.50	358,496.50
Total	\$202,190.31	\$358,496.50	\$560,686.81
: · · · · · · · · · · · · · · · · · · ·			

Note 1: The bank account No. 002-639 is maintained as one account for the benefit of 18 separate funds as of 12-31-82. There is a difference of \$200.00 between auditor's balance and treasurer's balance in the general fund at 12-31-81. Correction was made in subsequent year.

Summary of Revenue and Expenditures - By Fund For Years Ended December 31, --

Fund Allocation	1982	1981
Revenue		
General	¢1 277 466 27	¢1 010 000 0c
Road and Bridge	\$1,277,466.37	\$1,212,800.06
Adult Probation	780,891.63	707,730.04
Juvenile Probation	75,548.20	29,466.64
	19,777.80	3,780.00
Airport Maintenance	11.81	63.47
Library	2,827.96	2,429.67
Revenue Sharing	188,410.62	196,558.06
Permanent Improvement I & S	-0-	2,239.27
Solid Waste - I & S	19,892.82	16,178.71
Right of Way - I & S	151.34	627.44
County Wide Right of Way	3,284.32	2,751.43
Capital Improvement	7,073.08	160,289.46
Criminal Justice	30,543.00	19,335.00
Employee Savings	6,735.00	5,195.00
Social Security	141,709.42	110,125.40
Tyler County Retirement	122,575.90	106,781.00
Compensation to Victims of Crime	3,274.00	4,525.00
Check Processing - County Attorney	2,707.9 2	3,411.35
Check Processing - District Attorney	1,255.00	1,099.34
Auto Registration	115,339.20	-0-
Total	2,799,475.39	2,585,386.34
Expenditures		
General	1,215,707.06	1,209,839.96
Road and Bridge	790,275.07	622,370.04
Adult Probation	63,747.42	13,436.46
Juvenile Probation	21,475.95	179.76
Auto Registration	94,609.97	-0-
Airport Maintenance	-0-	861.82
Library	559.75	-0-
Housing and Urban Development	-0-	401.00
Solid Waste - I & S	16,854.78	17,687.00
Permanent Improvement I & S	-0-	2,519.03
Right of Way - I & S	422.35	12,884.31
Right of Way - II & IV	6,820.00	-0-
County Wide Right of Way	34,665.00	2,600.00
Capital Improvement	57,201.10	90,120.11
Criminal Justice	27,333.00	16,101.50
Social Security	141,832.74	110,221.64
Tyler County Retirement	122,575.90	106,781.00
	3,676.50	4,267.75
Compensation to Victims of Crime Check Processing - County Attorney	3,264.17	4,267.75 3,943.47
Check Processing - County Actorney Check Processing - District Attorney	935.00	3,943.47 648.47
Revenue Sharing		233,137.00
	207,288.16	
Employee Savings Total	6,735.00 2,815,978.92	5,195.00 2,453,195.32
Revenue Over (Under) Expenditures	(\$ 16,503.53)	\$ 132,191.02
Wevenide Over Conder) Expenditures	(ψ 10,003.03/	9 136,131.06

		All Funds Combined	General	Road and Bridge	Proba Adult	ution Juvenile	Airport <u>Maintenance</u>	Library	
Revenue				The same of the sa	en appeir a e e e e e e e e e e e e e e e e e e	g-g-1	and the second s		
Property Tax, Fines, and Fees	மு. ஆட்டியா முடிக்க	~\$1.389.297.67 <i>*</i>	\$ 689,934.81	\$635,716.86	\$15,905.00	\$ -0-	\$ 63.47	\$1,885.00	
Inter-Governmental		258,612.63	62,054.57	-0-	-0-	-0-	-0-	-0-	
Fees of Office	٠.	344,599.14	344,599.14	-0-	-0-	-0-	-0-	-0-	
Miscellaneous		83,201.48	57,276.29	11,546.98	13,561.64	-0-	-0-	-0-	
Interest on Invested Funds		97,480.02	42,595.09	40,592.87	-0-	-0-	-0-	544.67	
Transfers from Other Funds		189,993.49	16,340.16	19,873.33	-0-	3,780.00	-0-	-0-	
Employee Contributions	•	113,648.20	-0-	-0-	-0-	-0-	-0-	-0-	
County Contributions	. · · · · · · · · · · · · · · · · · · ·	108,453.20	-0-	-0-	-0-	-0-	-0		-
Fund Adjustments		100.51	-0			-0-	-0-	-0-	
	<u> </u>	2,585,386.34	1,212,800.06	707,730.04	29,466.64	3,780.00	63.47	2,429.67	
Expenditures									
Salaries and Related Benefits		1,281,315.41	642,057.05	379,998.62	13,066.40	-0-	-0-	-0-	
General Administration	-	232,257.38	137,849.51	24,940.04	370.06	179.76	861.82	-0-	
Judicial and Legal		48,013.15	47,712.15	-0-	-0-	-0-	-0-	0-	
Financial Administration		140,762.47	35,010.98	-0-	-0-	-0-	-0-	-0-	
Law Enforcement		61,626.54	61,626.54	-0-	-0-	-0-	-0-	-0-	
Public Facilities and Safety		60,202.92	60,202.92	-0-	-0-	-0-	-0-	-0-	
Health and Welfare		56,017.94	56,017.94	-0-	-0-	-0-	-0-	-0-	
Conservation		4,362.87	4,362.87	-0-	-0-	-0-	-0-	-0-	
Transfers to Other Funds		189,993.49	165,000.00	-0-	-0-	-0-	-0-	-0-	
Capital Outlay		177,038.79	-0-	19,985.02	-0-	-0-	-0-	-0-	
Machine Maintenance		94,465.56	-0-	94,465.56	-0-	-0-	-0-	-0-	
Fuel, Tires, and Maintenance		56,253.82	-0-	56,253.82		-0-	-0-	-0-	
Road Maintenance and Culverts		38,080.28	-0-	38,080.28	-0-	-0-	-0-	-0-	
Interest		9,744.70	-0-	8,086.70	-0-	-0-	-0-	-0-	
Right of Way		3,060.00	-0-	560.00	-0-	-0-	-0-	-0-	
		2,453,195.32	1,209,839.96	622,370.04	13,436.46	179.76	861.82	-0-	
Revenue Over (Under) Expenditures		132,191.02	2,960.10	85,360.00	16,030.18	3,600.24	(798.35)	2,429.67	
Balance January 1, 1981		428,695.79	18,216.93	102,049.47	-0-	-0-	786.54	8,979.47	
Balance December 31, 1981		\$ 560,886.81	\$ 21,177.03	\$187,409.47	\$16,030.18	\$3,600.24	(\$ 11.81)	\$11,409.14	

Tyler County, Texas

Statement of Revenue and Expenditures - All Funds Year Ended December 31, 1981 (Continued)

apper managemental and	Right of Way	Right of Way	County Wide Right of Way	Capital Improvement	Criminal Justice	Employee Savings	Security
Revenue	•					٠.	
Property Tax, Fines, and Fees	\$ 627.44	\$ -0-	\$ 35.86	\$ -0-	\$19,335.00	\$ -0-	\$ -0-
Inter-Governmental	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fees of Office	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Interest on Invested Funds	-0-	-0-	2,715.57	10,189.46	-0-	-0-	-0-
Transfers from Other Funds	·· -0-	-0-	-0-	150,000.00	0		-0
Employee Contributions			-0-	-0-	-0-	5,195.00	55,062.70
County Contributions	-0-	-0-	-0-	-0-	-0-	-0-	55,062.70
Fund Adjustments	-0-	-0-	-0-	100.00	-0-	-0-	-0-
	627.44	-0-	2,751.43	160,289.46	19,335.00	5,195.00	110,125.40
Expenditures				-	•		
Salaries and Related Benefits	-0-	-0-	-0-	-0-	-0-	-0-	110,221.64
General Administration	-0-	-0-	100.00	804.15	-0-	-0-	-0-
Judicial and Legal	-0-	- 0-	-0-	-0-	-0-	-0-	-0-
Financial Administration	-0-	-0-	-0-	-0-	15,276.18	5,195.00	-0-
Law Enforcement	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Public Facilities and Safety	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Health and Welfare	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Conservation	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Transfer to Other Funds	12,884.31	-0-	-0-	-0-	825.32	-0-	-0-
Capital Outlay	-0-	-0-	-0-	89,315.96	-0-	-0-	-0-
Machine Maintenance	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fuel, Tires, and Maintenance	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Road Maintenance and Culverts	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Interest	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Right of Way	-0-	-0-	2,500.00	-0-	-0-	-0-	-0-
Right of way	12,884.31	-0-	2,600.00	90,120.11	16,101.50	5,195.00	110,221.64
							,
Revenue Over (Under) Expenditures	(12,256.87)	-0-	151.43	70,169.35	3,233.50	-0-	(96.24)
Balance January 1, 1981	12,527.88	6,820.00	82,890.95	77,116.64	_3,533.50	-0-	1,079.46
Balance December 31, 1981	\$ 271.01	\$6,820.00	\$83,042.38	\$147,285.99	\$ 6,767.00	\$ -0-	\$ 983.22

Tyler County, Texas

Statement of Revenue and Expenditures - All Funds Year Ended December 31, 1981 (Continued)

	Housing		Permanent	Solid	Tyler	Compensation	Check Pro	cessing
	and_Urban	- Revenue	- Improvement	Waste	County	to Victims	County	District
THE PARTY OF THE P	Development	Sharing	` I & S	I & S	Retirement	of Crime	Attorney	Attorney
Revenue					•	•	1000	
Property Tax, Fines, and Fees	\$-0-	\$ -0-	\$2,239.27	\$14,519.27	\$ -0-	\$4,525.00	\$3,411.35	\$1,099.34
Inter-Governmental	-0-	196,558.06	-0-	-0-	-0-	-0-	-0-	-0-
Fees of Office	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-	816.57	-0-	-0-	-0-	-0-
Interest on Invested Funds	-0-	-0-	-0-	842.36	-0-	0-	0	
Transfers from Other Funds-	0				-0-	+0-	-0-	-0≢∟
Employee Contributions	-0-	-0-	-0-	-0-	53,390.50	-0-	-0-	-0-
County Contributions	-0-	-0-	-0-	-0-	53,390.50	-0-	-0-	-0-
Fund Adjustments	-0-	-0-	-0-	.51	-0-	-0-	-0-	-0-
. ,	-0-	196,558.06	2,239.27	16,178.71	106,781.00	4,525.00	3,411.35	1,099.34

Expenditures	•							
Salaries and Related Benefits	-0-	25,247.23	-0-	-0-	106,781.00	-0-	3,943.47	-0-
General Administration	-0-	66,952.04	-0-	-0-	-0-	-0-	-0-	200.00
Judicial and Legal	301.00	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Financial Administration	-0-	64,975.06	-0-	16,029.00	-0-	4,156.25	-0-	120.00
Law Enforcement	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Public Facilities and Safety	-0-	-0~	-0-	-0-	-0-	-0-	-0-	-0-
Health and Welfare	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Conservation	: -0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Transfers to Other Funds	100.00	8,553.33	2,519.03	-0-	- 0-	111.50	-0-	-0-
Capital Outlay	-0-	67,409.34	-0-	-0-	-0-	-0-	-0-	328.47
Machine Maintenance	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fuel, Tires, and Maintenance	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Road Maintenance and Culverts	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Interest	-0-	-0-	-0-	1,658.00	-0-	-0-	-0-	-0-
Right of Way	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Kigino or nog	401.00	233,137.00	2,519.03	17,687.00	106,781.00	4,267.75	3,943.47	648.47
	101.00							
Revenue Over (Under) Expenditures	(401.00)	(36,578.94)	(279.76)	(1,508.29)	-0-	257.25	(532.12)	450.87
Balance January 1, 1981	401.00	110,483.57	279.76	2,093.57	2.15	189.25	1,245.65	-0-
Balance December 31, 1981	\$-0-	\$ 73,904.63	\$ -0-	\$ 585.28	\$ 2.15	\$ 446.50	\$ 713.53	\$ 450.87

Road and Bridge Fund Summary of Revenue and Expenditures For Years Ended December 31, --

IN THE STATE OF TH	1982	1981
Revenue		
Taxes, Fines, and Fees Interest on Invested Funds Transfer from Other Funds Total	\$707,852.49 39,546.16 33,492.98 780,891.63	\$647,263.84 40,592.87 19,873.33 707,730.04
Expenditures		. ,
Salaries and Related Benefits Truck Allowance Capital Outlay Interest - Debt Service Machinery Maintenance Fuel, Tires, and Maintenance Road, Maintenance, and Culverts Other Cost Transfers to Other Funds Total	453,798.06 15,700.00 34,994.28 19,231.75 100,501.08 91,489.06 30,495.68 20,149.28 23,915.88 790,275.07	363,498.62 16,500.00 19,9850.02 8,086.70 94,465.56 56,253.82 38,080.28 25,500.04 -0- 622,370.04
Revenue Over (Under) Expenditures	(9,383.44)	85,360.00
Balance January 1	187,409.47	102,049.47
Balance December 31	\$178,026.03	\$187,409.47

Tyler County, Texas

Road and Bridge Fund Statement of Revenue and Expenditures by Precinct For Years Ended December 31, --

	Precinct	. No. 1 .	Precinct		Precinct	t No. 3	Precinc	t No. 4
	1982	1981	1982	1981	1982	1981	1982	1981
	4							
Revenue					4 00 104 60	4 00 000 55		
Property Taxes	\$ 75,723.37	\$ 62,462.35	\$ 73,169.00	\$ 66,183.41	\$ 92,184.69	\$ 80,830.56	\$ 96,493.54	\$ 94,876.12
Lateral Road Funds	6,405.21	18,035.91	5,429.68	19,810.72	7,585.66	26,046.53	6,873.32	32,042.51
Fines and Fees	23,979.78	44,260.60	22,882.74	48,616.04	31,049.61	63,918.91	32,900.18	78,633.20
Miscellaneous	899.76	4,994.77	1,400.17	1,504.23	10,762.30	2,009.29	1,661.95	3,038.69
Interest on Invested Funds	8,015.80	8,374.70	10,374.40	9,199.49	6,155.46	11,446.91	15,000.50	11,571.77
Motor Vehicle Registration	47,272.91	-0+	45,110.24	-0-	61,210.12		64,858.26	0+
Transfers from Other Funds	18,731.66	-0-	314.26	15,000.00	7,941.87	4,773.33	6,505.19	100.00
	181,028.49	138,128.33	158,680.49	160,313.89	216,889.71	189,025.53	224,292.94	220,262.29
<u>Expenditures</u>								
Salaries and Related Benefits	97,032.66	69,274.13	91,451.48	81,921.62	141,444.08	98,264.70	123,869.84	114,038.17
Truck Allowance	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	2,100.00	1,300.00	4,800.00
Capital Outlay	4,336.00	50.00	10,300.00	-0-	10,517.20	17,408.57	9,841.08	2,526.45
Interest	1,951.16	2,194.12	5,581.57	4,633.42	6,007.76	-0-	5,691.26	1,259.16
Machinery Maintenance	26,082.75	22,212.49	18,449.65	13,243.67	37,794.12	34,634.02	18,174.56	24,375.38
Fuel, Tires, and Maintenance	22,865.38	16,189.87	17,872.39	14,407.77	31,812.02	5,276.95	18,939.27	20,379.23
Road Maintenance and Culverts	8,360.64	10,273.12	5,849.79	3,995.10	7,424.05	16,691.17	8,861.20	7,120.89
Liability Insurance	844.00	672.00	946.00	752.00	2,504.00	992 .0 0	1,023.00	843.00
Administrative and Other	4,377.43	4,158.09	1,926.96	1,542.67	3,033.54	13,222.74	3,288.14	2,757.54
Transfers to Other Funds	-0-	-0-	1,000.00	-0-	-0-	-0-	22,915.88	-0-
Right of Way Expense	-0-	-0-	-0-	-0-	-0-	560.00	-0-	-0-
Utilities	572.09	-0-	418.37	-0-	1,215.75	-0-	-0-	-0-
	171,222.11	129,823.82	158,596.21	125,296.25	246,552.52	189,150.15	213,904.23	178,099.82
Revenue Over (Under) Expenditures	9,806.38	8,304.51	84.28	35,017.64	(29,662.81)	(124.62)	10,388.71	42,162.47
Balance January 1	32,277.30	23,972.79	53,242.32	18,224.68	31,087.39	31,212.01	70,802.46	28,639.99
Balance December 31	\$ 42,083.68	\$ 32,277.30	\$ 53,326.60	\$ 53,242.32	\$ 1,424.58	\$ 31,087.39	\$ 81,191.17	\$ 70,802.46

County Clerk - Fee Account Statement of Revenue and Expenditures For Years Ended December 31, --

vol 008 PAGE 838

	1982	1981
Revenue		
Criminal Fines	\$ 94,676.56	\$101,062.75
Recording and Certified Copies	58,363.58	62,103.11
Clerks Fees and Court Costs	17,773.45	25,336.15
Other Fines and Fees	23,755.81	21,351.69
Prior Year Adjustment	32.75	-0-
Total	194,602.15	209,853.70
Expenditures		
Remitted to County Treasurer	184,084.84	202,733.70
Other Refunds and Remittances	10,504.56	7,305.00
Total	194,589.40	210,038.70
Revenue Over (Under) Expenditures	12.75	(185.00)
Cash Balance January 1	10.66	195.66
Cash Balance December 31	\$ 23.41	\$ 10.66

County Clerk - Trust Fund VOL 008 PAGE 839
Statement of Revenue and Expenditures
For Years Ended December 31, --

	1982	1981
Revenue	· · · · · · · · · · · · · · · · · · ·	
Restitution Total	\$3,137.56 3,137.56	\$3,411.81 3,411.81
Expenditures		
Restitution - Checks Restitution - Sheriff Car Phillips Children Probate Refunds and Processing Total	2,425.48 -0- -0- 507.10 1,300.33 -4,232.91	909.43 500.00 1,102.38 -0- -0- 2,511.81
Revenue Over (Under) Expenditure	(1,095.35)	900.00
Cash Balance January 1	3,651.35	2,751.35
Cash Balance December 31	\$2,556.00	\$3,651.35

District Clerk - Fee Account Statement of Revenue and Expenditures For Years Ended December 31, --

VOL 008 PAGE 840

	1982	1981
Revenue Fees of Office Other Fees Total	\$37,946.00 11,651.10 49,597.10	\$39,505.40 13,111.37 52,616.77
Expenditures Remitted to County Treasurer Other Remittances Total	43,087.30 15,823.13 58,910.43	39,106.37 14,992.07 54,098.44
Revenue Over (Under) Expenditures	(9,313.33)	(1,481.67)
Cash Balance January 1	14,340.40	15,822.07
Cash Balance December 31	\$ 5,027.07	\$14,340.40

District Clerk - Child Support
Statement of Revenue and Expenditures
For Years Ended December 31, --

VOL	008 PAGE	841
VOL	UUOPAGE	041

		:	1982	1981
Revenue Child Support Other Total			\$107,391.51 8,091.47 115,482.98	\$124,804.00 7,625.96 132,429.96
Expenditures Child Support Other Total			107,816.47 7,711.47 115,527.94	124,734.00 7,625.96 132,359.96
Revenue Over (Under)	Expenditures	•	(44.96)	70.00
Cash Balance Janu	lary 1	•	831.67	761.67
Cash Balance December	31		\$ 786.71	\$ 831.67

District Clerk - Registry Trust Account Statement of Revenue and Expenditures For Years Ended December 31, --

VOL 008 PAGE 842

	1982	1981
Revenue Registry Total	\$45,906.04 45,906.04	\$23,500.00 23,500.00
Expenditures To Beneficiaries	974.99	55,150.00
Revenue Over (Under) Expenditures	44,931.05	(31,650.00)
Cash Balance January 1	8,679.23	40,329.23
Cash Balance December 31	\$53,610.28	\$ 8,679.23

VOL 008 PAGE 843

Tax Assessor and Collector Statement of Revenue and Expenditures For Years Ended December 31, --

		•
	1982	1981
Revenue		
Current and Delinquent Taxes	\$ 961,100.84	\$1,104,911.25
Motor Vehicle Sales Tax	333,950.64	358,906.70
Motor Vehicle Registration	373,925.67	360,597.14
Other Receipts and Fees	16,590.69	17,847.52
Total	1,685,567.84	1,842,262.61
Expenditures		
Tax Remittance - All Agencies	1,304,855.46	1,015,509.49
State of Texas:	•	
Registration, Titles, and Sales Tax	421,236.07	526,022.43
County Remittances	290,695.82	215,386.31
Total	2,016,787.35	1,756,918.23
Revenue Over (Under) Expenditures	(<u>331,219.51</u>)	85,344.38
Cash Balance Beginning:		: ·
Tax Account	348,091.11	255,186.41
Auto Account	29,821.55	37,378.49
Total	377,912.66	292,564.90
locat	377,912.00	292,304.90
Cash Balance Ending December 31	46,693.15	377,909.28
Cash Per Bank December 31	7 107 02	240 001 11
Tax Account	7,127.03	348,091.11
Auto_Account	39,696.03	29,821.55
Total .	46,823.06	<u>377,912.66</u>
<u>Cash</u> in Bank in Excess of Book Balance		
December 31	<u>\$ 129.91</u>	\$ 3.38
M i		

-	Revenue Sharing	VOL.	UU8 PAGE
1	Statement of Revenue and Expenditures		
	For Years Ended December 31,		:
٤			

			1982	1981
Rever	nue			
E	Intitlements Interest on Invested Fu Total	ınds	\$187,205.00 1,205.62 188,410.62	\$191,354.00 5,204.06 196,558.06
Expen	nditures			
P	- Total olid Waste - Operating	luseum y Other Funds ost e o Other Funds	8,342.38 16,889.64 28,518.64 750.00 -0- 54,500.66 4,589.12 113,179.82 -0- 117,768.94 4,819.94 30,198.62 35,018.56	21,578.01 -0- 62,748.28 16,450.00 3,780.00 104,556.29 21,380.66 64,975.06 4,773.33 91,129.05 7,543.37 25,247.23 32,790.60
J.	ail Construction		-0-	4,661.06
	otal Expenditures		207,288.16	233,137.00
Reven	ue Over (Under) Expend	itures	(18,877.54)	(36,578.94)
B	alance January l		73,904.63	110,483.57
Baland	ce December 31		\$ 55,027.09	\$ 73,904.63

Footnotes to Statements

- 1. (a) The accounting policies of Tyler County, Texas, do not conform to generally accepted accounting principles as applicable to governmental units. All funds are accounted for on the "cash basis" of accounting. Generally accepted accounting principles, applicable to governmental units, require governmental units use the "modified accrual" basis of accounting.
 - (b) The County anticipates changing to the modified accrual basis of accounting in 1983.
 - (c) The County has changed its accounting year end from December 31, each year to September 30 each year effective January 1, 1984.
- 2. (a) The County does not maintain adequate cost records on its fixed assets. A statement of General Fixed Assets is included herein using cost and estimate cost amounts.
 - (b) The County will initiate an inventory of all fixed assets as of December 31, 1983, and will establish adequate asset records during 1984.
- 3. We have established taxes receivable as of December 31, 1982. This amount is included in the appropriate funds with offsetting reserves. Accordingly, this amount is not included in revenues.
- 4. The County does not maintain a pension plan other than Texas County Retirement System and Federal Social Security.
- 5. The County maintains fire and extended coverage insurance on its buildings and contents in the amount of \$1,284,600.00 80% Co-Insurance applicable.
- 6. The County has no Bonded Debt. Time warrants issued to finance precinct equipment are outstanding in the amount of \$263,993.75 bearing interest rates of a 1bw of 5% and a high of 9% per annum.

VOL 008 PAGE 846

The accompanying supplemental schedules and related information are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data.

Tyler	County,	Texas
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VOL 008 PAGE 847

· .	Tax Assess	sor and Collector	
Summa	ry of 1982 and 1	981 Charges and Colle	<u>ections</u>
К			
i i		1981	
Charges			
Original Tax Rol			\$1,259,159.23
Supplemental Rol			165,275.61
Total			1,424,434.84
<u>Deductions</u>			
Delinquent Taxes	- Form 17		108,732.78
Adjustments			79,071.17
#			187,803.95
Adjusted 1981 Tax Rol	1		\$1,236,630.89
# ?			
e e			
		<u>1982</u>	
Changes			
Charges Original Tax Roll	<u>"</u>		\$1,644,844.28
Supplemental Roll		•	11,801.74
Total			1,656,646.02
·			
Collections Throu	igh December 31,	1982	764,227.15
Adjustments - For	'M 1/ L		57,505.13 821,732.28
4			041,734.20
Uncollected 1982 Tax	Roll December 3	1, 1982	\$ 834,913.74
* ************************************			

Summary of Uncollected Taxes At December 31, 1982

 $vol = 008 \, \text{page} \, 848$

		H		and the second s	
Unco	llected Tax December 3	, 1980		\$ 844,500.24	
	Add: Adjusted Tax Rol	December 3	1, 1981	1,236,930.83	
	Total				\$2,081,431.07
Loca	Collections in 1981				
	Current and Supplementa	1		1,076,040.41	
	Redemptions		2	28,870.84	
:	Total			 	1,104,911.25
					076 770 00
Unco	llected Taxes December	31, 1981			976,519.82
	Add: Uncollected 1982	Tayes			834,953.74
-	ida. Sicorrected 1902	luxes			001,300171
*Unco	llected Taxes December	31, 1982			\$1,811,473.56
			•	e e e e e e e e e e e e e e e e e e e	

^{*}The 1982 Tax Roll was received by Assessor/Collector late and 1982 statements were not mailed to taxpayers until January 1983. Delinquent taxes prior to 1981 have not been calculated.



GRACE BOSTICK

COUNTY CLERK

TYLER COUNTY

WOODVILLE, TEXAS 75979



County of the Dogwood Festival

Austin, Texas 78774

January 10, 1984

(713) 283-2281

The Honorable Bob Bullock
Comptroller of Public Accounts
State of Texas

Dear Sir:

In reply to your letter of December 31, 1983, an order passed by the Commissioner's Court, placing Elective Officers of Tyler County, either on Fee or Salary Basis.

This is to certify that during the Tyler County Commissioner's Court Meeting of January 9, 1983, Commissioner Riley made the motion, and it was seconded by Commissioner Mahan, to adopt a Resolution for all County Officials to be paid on a Salary Basis for 1984. All voted yes and none no.

This is to be recorded in Volume 8, Page------January, 1984.

If we can be of further service to you, please feel free to let us know.

Sincerely yours,

Grace Bostick, Tyler County Clerk

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SUGGESTED FORM OF COMMISSIONER'S COURT ORDER
SELECTING INCREASES IN BENEFITS THERETOFORE GRANTED,
CREDITS FOR FUTURE RETIREMENTS OR ADDITIONAL
COVERAGES ALLOWABLE UNDER SECTION 54.201
SUBTITLE F OF TITLE 110B

THE ST	ATE OF TEXAS Ø	$_{ m vol}$ 008 page 850
COUNTY	OF	
· O	n this the 9th day of January	, 1984 , the Commissioners
Court	of <u>Tyler</u> County, Texas, was c	onvened in Open :session
at a	Regular Term of said Court	, with the following members
presen	t, to wit:	
	Allen Sturrock	, County Judge
	Maxie L. Riley	, Commissioner, Precinct #1
-	Kenneth Lowe	, Commissioner, Precinct #2
	Jerry Mahan	, Commissioner, Precinct #3
	James R. Jordan	, Commissioner, Precinct #4
	Grace Bostick	, County Clerk;
and at	such session, among other proceedin	gs, the following order was
passed		
W	HEREAS, by virtue of an order of the	Commissioners Court of
T	vler County, Texas, adopted on	the 1st. day of March,
1975,	said County became a participating	subdivision in the Texas County
and Di	strict Retirement System (hereinafte	r called "TCDRS"); and
W	HEREAS, the Actuary for TCDRS has de	termined and certified that the
increa	ses in benefits, credits and addition	nal coverages herein below
select	ed, can be amortized by the Court wi	thin the time and under the
terms	prescribed by Subtitle F of Title 11	.OB, of the Revised Civil
Statut	es of Texas, 1925, as amended (herei	nafter called the "TCDRS Act");
it is	accordingly,	
	ORDERED BY THE COMMISSIONERS COURT C	F Tyler , COUNTY,
TEXAS:		
	1. Effective January 1, 1984:	
	"(a) Allocated (special) prior	service credits heretofore
allowe	d by this county and now in effect s	shall be increased from the
preser	it 130 % of the maximum (special) pri	ior service credit of each
mcmbei	affected to 145% of said amount.	
	"(b) TCDRS members having curre	ent service credit with this
count	shall be allowed 'multiple matching	g credit' calculated at a
	tage mete which when added to the	rate employed in determining

the 'current service credit' allowable to the member under Sec. 53.403 of the TCDRS Act. will total 190 % of the deposits made by the member.

- "(c) Monthly payments as to annuities in effect December 31, 1983 and which arose out of prior service credits allowed by this county shall be increased as to payments for January, 1984 and each month thereafter by 11.5% of the monthly benefit paid to the annuitant for the month of December, 1983 (excluding any amounts paid as distributive benefits.
- "(d) Monthly payments as to annuities in effect December 31, 1983 and which arose out of current service credits and multiple matching credits allowed by this county shall be increased as to payments for January, 1984 and each month thereafter by 11.54% of the monthly benefit paid to the annuitant for the month of December, 1983 (excluding any amounts paid as distributive benefits).
- '2. Any person who on or after January 1, 1984 is a TCDRS member who shall have accumulated twenty (20) or more years of creditable service with this county and other subdivisions that have adopted twenty-year deferred-service eligibility or who shall have accumulated twelve (12) or more years of creditable service with this county and other subdivisions that have adopted twelve-year deferred-service eligibility and has attained the age of sixty (60) shall have the right of 'deferred service retirement' under the terms and conditions prescribed in Sections 54.203 and 54.204 of the TCDRS Act.
- "3. Any person who on or after January 1, 1984 is a TCDRS member and who shall have accumulated at least twelve (12) years of creditable service with this and other participating subdivisions which have adopted twelve-year vesting, shall have the right, despite withdrawal from service prior to attainment of age sixty (60), to remain a member and to retire at or after age sixty (60), conditioned that he lives to date of retirement and that he shall not have withdrawn his accumulated deposits with the System.
- '4. Prior service credit (not exceeding 36 months total) shall be, and is hereby allowed (effective January 1, 1984) for active service in the armed forces of the United States performed by a TCDRS member of this county under the following conditions, viz.:
- "(a) Such service was performed prior to date of the county's participation in Texas County and District Retirement System.

"(b) Such service was performed during a time that the United States was involved in organized conflict with foreign forces, whether in a formal state of war or police action;

"(c) Such person was an employee of this county immediately prior to the beginning of such service in the armed forces, entered such military service without intervening employment, and returned to employment of this county within one hundred eighty (180) days following his discharge or release from active duty with the armed forces; and

Such person has not heretofore been allowed credit for any part of such military service.

"5. Any person who on or after January 1, 1984 is a TCDRS member of this county and who was a member of the military service of the United States during the period from April 6, 1917 to November 11, 1919, or from October 16, 1940 to October 31, 1974, and who otherwise qualifies under the requirements of Section 53.602 of the TCDRS Act, shall be granted current service credit and multiple matching credit for each month of such military service (not exceeding the limits prescribed in said Act) for which such member makes application and makes deposits within the time and manner as required by said Act. Any prior service allowed such member pursuant to paragraph 4, above, of this order shall be included in determining the maximum credit which may be allowed such member for military service.

The above order being read, it was moved and seconded that the same do pass and be adopted. Thereupon, the question being called for, the following members voted Aye: Maxie L. Riley K. Lowe Jerry Mahan ____, _James R. Jordan : and the following voted No: None Witness our hands officially this 9th day of January

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Commissioner,

Commissioners Clerk of the County, Texas