

TYLER COUNTY COMMISSIONERS COURT  
SPECIAL MEETING  
October 12, 2001 ---- 8:30 a.m.

THE STATE OF TEXAS                      ON THIS THE 12<sup>th</sup> day of October, 2001 the  
Commissioners' Court in and for Tyler County, Texas convened in a Special Meeting at  
the Commissioners' Courtroom in Woodville, Texas, the following members of the Court  
present, to wit:

JEROME OWENS	COUNTY JUDGE, Presiding
C. D. WOODROME	COMMISSIONER, PCT. #1
RUSTY HUGHES	COMMISSIONER, PCT. #2
JOE MARSHALL	COMMISSIONER, PCT. #3
JACK WALSTON	COMMISSIONER, PCT. #4
DONECE GREGORY	COUNTY CLERK, EX OFFICIO

The following were absent: NONE thereby constituting a quorum. In addition to the  
above were:

JOYCE MOORE	COUNTY AUDITOR
SHARON FULLER	COUNTY TREASURER
GARY HENNIGAN	SHERIFF

A motion was made by Commissioner Marshall and seconded by Commissioner  
Woodrome to approve the minutes of September 19<sup>th</sup> and October 8<sup>th</sup>, 2001. All voted  
yes and none no.

**Commissioner Hughes** motioned to approve paying the Tyler County bills.  
**Commissioner Marshall** seconded the motion. All voted yes and none no. SEE  
ATTACHED

**Commissioner Walston** motioned to approve the line item transfers from the following  
departments: Commissioners' Court Appropriations, County Treasurer, County  
Extension, Community Service and Road & Bridge #2. **Commissioner Marshall**  
seconded the motion. All voted yes and none no. SEE ATTACHED LINE ITEM  
TRANSFERS

A motion was made by **Commissioner Marshall** and seconded by **Commissioner**  
**Walston** to approve up to three election clerks for the Constitutional Amendment  
Election, November 6<sup>th</sup>. All voted yes and none no.

Joyce Wilson, representing the Tyler County Chamber of Commerce presented proposed  
entertainment for the "Light the Square" for upcoming Christmas Season being  
sponsored by the County, City of Woodville and the merchants. A motion was made by  
**Commissioner Woodrome** and seconded by **Commissioner Hughes** to authorize up to .

**Commissioners' Court  
October 12, 2001**

\$350 for **port-a-potties** for the event, one being handicap accessible. All voted yes and none no.

The 2000 **audit** was presented by a representative of Patillo, Brown and Hill. Chris pointed out a loss of revenue of approximately \$100,000 described on page 16 due to the Texas Reforestation Act of 1999. A motion was made by **Commissioner Hughes** and seconded by **Commissioner Marshall** to accept the audit. All voted yes and none no. SEE ATTACHED.

**Commissioner Walston** stated after much consideration the he was motioning to award the bid for a **loader for Precinct #4** to Wacashaw Pierce in the amount of \$93,480.00 to be time warranted for five years. **Commissioner Marshall** seconded the motion.. All voted yes and none no. SEE ATTACHED BID.

The County Auditor announced that Woodville Ford had withdrawn their bid for a **patrol car**, due to their bidding on a 2002 vehicle and not a 2001 model. **Commissioner Hughes** motioned to accept the bid from Philpott Ford as recommended by Sheriff Hennigan in the amount of \$20,960 to be paid by one time warrant. **Commissioner Walston** seconded this motion. All voted yes and none no. SEE ATTACHED LETTER AND BID.

Feeling the bid was too low, **Commissioner Woodrome** motioned to reject the bids for the **two used vehicles** and negotiate for a higher price. **Commissioner Marshall** seconded the motion. All voted yes and none no.

The court entered into executive session as posted.  
BACK IN OPEN SESSION.....9:24 a.m.

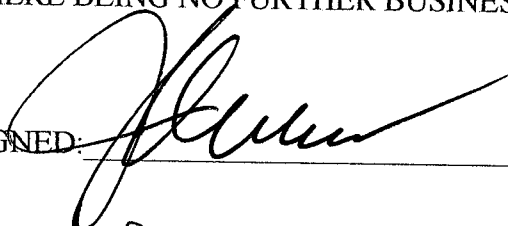
A motion was made by **Commissioner Marshall** to continue paying the **Veterans Service Officer** until December 31, 2001; and, have the District Attorney advise the officer that he will not be reinstated after December 31, 2001; and, that the District Attorney include in his notification the court's thanks for his past years of service. **Commissioner Hughes** seconded the motion. All voted yes and none no.

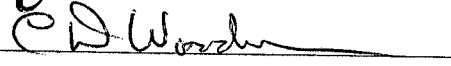
**Commissioner Marshall** motioned the meeting adjourned.

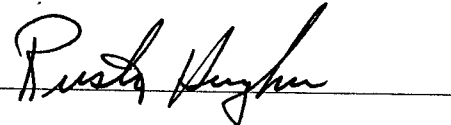
Commissioners' Court  
October 12, 2001

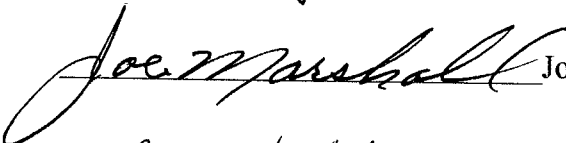
THERE BEING NO FURTHER BUSINESS, THE MEETING ADJOURNED..9:30A.M.


SIGNED:

  
Jerome Owens, County Judge

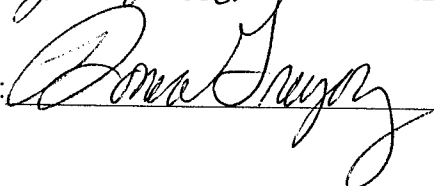
  
C.D. Woodrome, Comm. Pct. #1

  
Rusty Hughes, Comm. Pct. #2

  
Joe Marshall, Comm. Pct. #3

  
Jack Walston, Comm. Pct. #4

ATTEST:

  
Donece Gregory, County Clerk

## ALL RECORDS FROM 10/12/2001 TO 10/12/2001 DATE-TO-BE-PAID

VENDOR NAME	ACCOUNT #	ACCOUNT NAME	ITEM/REASON	INVOICE #	VP DATE	DATE TBP	PO NO	AMOUNT
ALLIED ELEVATOR	2001 010-442-012	ELEVATOR REPAIRS	MO MAINT - OCTOBER	9212	10/09/2001	10/12/2001		125.00
ANGELINA DIAGNOSTIC RAD	2001 010-427-043	PRISONER MEDICAL	RICKY R FOSTER	70007015	10/04/2001	10/12/2001		49.00
ANGELINA DIAGNOSTIC RAD	2001 010-427-043	PRISONER MEDICAL	RENE CANLES	700034605	10/04/2001	10/12/2001		49.00
ATD-AMERICAN CO.	2001 010-402-043	PURCHASE OF EQUIP	20 DWR TABUL CRD FI	613499	10/01/2001	10/12/2001		1,145.52
AVAYA INC	2001 010-407-009	TELEPHONE	100597471-280B DI C	2711209632	10/08/2001	10/12/2001		52.31
BETTER BUSINESS MACHINE	2001 010-440-007	SUPPLIES	CUST BT2450 TCSO	006217	10/04/2001	10/12/2001		85.63
C AND L GRAPHIC DESIGNS	2001 010-426-041	UNIFORMS	2 POLOS W/EMBROIDER	09/27/01	10/04/2001	10/12/2001		40.00
C AND L GRAPHIC DESIGNS	2001 010-426-041	UNIFORMS	1 POLO & EMBROIDERY	09/18/2001	10/04/2001	10/12/2001		20.00
CANDY CLEANERS	2001 010-426-041	UNIFORMS	SEPT STMT TYSO	09/30/01	10/10/2001	10/12/2001		145.75
CANDY CLEANERS	2001 010-427-041	UNIFORMS	SEPT STMT TYSO-JAIL	09/30/2001	10/10/2001	10/12/2001		71.75
CANDON U.S.A., INC.	2001 010-422-007	OFFICE SUPPLIES	MODEL NP1020/MIN CH	UR001778	10/02/2001	10/12/2001		38.00
COLOR GRAPHICS CO.	2001 010-420-007	OFFICE SUPPLIES	ENVELOPES TAX STMTS	102020	10/04/2001	10/12/2001		463.75
DEEP EAST TEXAS ATTN	2001 010-401-099	CONTINGENCY FOR M	6 MO ALLOC/CONSULT	08/09/2001	10/02/2001	10/12/2001		2,707.45
DICTAPHONE	2001 010-426-034	LEASE EQUIPMENT	ANNUAL MAINTENANCE	MAN20241511	10/05/2001	10/12/2001		1,500.00
DICTAPHONE	2001 010-442-013	REPAIRS AT JUSTIC	ANNUAL MAINTENANCE	MAN20241511	10/05/2001	10/12/2001		960.00
DOGWOOD COUNTRY PEST CO	2001 010-442-010	REPAIRS TO COURTH	EXTERMINATION CH	09/28/01	10/09/2001	10/12/2001		200.00
DON'S HEATING & AIR	2001 010-442-010	REPAIRS TO COURTH	AGING CENTER CK TST	10928	10/09/2001	10/12/2001		42.00
DOUBLE C ELECTRIC	2001 010-442-010	REPAIRS TO COURTH	REP ST LGT @ AGING	3893	10/09/2001	10/12/2001		195.42
DOUBLE C ELECTRIC	2001 010-442-010	REPAIRS TO COURTH	REP BRN WRG 3RD FL	3894	10/09/2001	10/12/2001		46.21
DOUBLE C ELECTRIC	2001 010-442-010	REPAIRS TO COURTH	CK VOLTAGE RM 108	3895	10/09/2001	10/12/2001		45.00
DRUMMOND AMERICAN CORP	2001 010-427-010	JAIL SUPPLIES	ACCT 823814504811 J	8487722	10/04/2001	10/12/2001		316.22
ENTERGY	2001 010-401-029	KIRBY MEMORIAL MU	KIRBY MEM CHAPEL	5246 SEPT	10/09/2001	10/12/2001		71.77
ENTERGY	2001 010-442-035	UTILITIES-COURTHD	COURTHOUSE	521552 SEPT	10/09/2001	10/12/2001		1,802.09
ENTERGY	2001 010-442-038	UTILITIES-JUSTICE	JUSTICE CENTER	521577 SEPT	10/09/2001	10/12/2001		3,945.71
ENTERGY	2001 010-442-035	UTILITIES-COURTHD	TAX OFFICE	619032 SEPT	10/09/2001	10/12/2001		443.97
ENTERGY	2001 010-442-038	UTILITIES-JUSTICE	TYSO DOUCETTE	521353 SEPT	10/09/2001	10/12/2001		55.95
ENTERGY	2001 010-442-035	UTILITIES-COURTHD	AGING CENTER	451094 SEPT	10/09/2001	10/12/2001		680.32
EXCEL REPORTING & ASSOC	2001 010-401-093	CONTINGENCY FOR L	OSTROWSKI VS IPOA	8947	10/09/2001	10/12/2001		177.85
EXCEL REPORTING & ASSOC	2001 010-401-093	CONTINGENCY FOR L	OSTROWSKI VS IPOA	8901	10/09/2001	10/12/2001		209.70
FRED GROCERY	2001 010-363-024	JUSTICE-OF-PEACE	RESTITUT C FRANKLIN	5068/#11705	10/09/2001	10/12/2001		46.12
GREVENBERG COMMUNICATIO	2001 010-426-033	RADIO MAINTENANCE	REP RADIOS UNT #5,#	1265	10/04/2001	10/12/2001		646.38
HART INTERCIVIC	2001 010-401-050	ELECTION EXPENSE	ERLY VOTING OPSCAN	849237	10/01/2001	10/12/2001		448.03
HENSARLING'S TIRE CENTE	2001 010-426-030	TIRES, TUBES	TUBE	62790	10/08/2001	10/12/2001		6.95
HENSARLING'S TIRE CENTE	2001 010-426-028	REPAIRS TO VEHICL	BULBS	62666	10/08/2001	10/12/2001		27.45
HYGEIA ENVIRO-CLEAN, IN	2001 010-442-007	JANITORS SUPPLIES	CUST 441115	013101-00	10/09/2001	10/12/2001		492.88
IMATION	2001 010-440-019	OFFICE EQUIPMENT	REPL PCRD SENSOR	2070654	10/02/2001	10/12/2001		271.88
IMATION	2001 010-440-019	OFFICE EQUIPMENT	REPL DEL PRES PAD/V	2070441	10/02/2001	10/12/2001		489.16
IMATION	2001 010-440-019	OFFICE EQUIPMENT	POOR CONN DEV HEATE	2069243	10/02/2001	10/12/2001		455.00
J. B. BEST AND COMPANY	2001 010-429-041	UNIFORMS, ETC.	CONSTABLE PCT IV	2065	10/09/2001	10/12/2001		131.96
JARROTT'S PHARMACY	2001 010-427-043	PRISONER MEDICAL	ACCT 124735 TCSO	09/30/01	10/04/2001	10/12/2001		155.84
JEROME OWENS-CO JUDGE	2001 010-421-012	EDUCATION,GOVERN	BIG THICKET VIST CT	10/06/2001	10/09/2001	10/12/2001		15.40
JERRYS SAW SHOP	2001 010-442-010	REPAIRS TO COURTH	AUTO CUT HEAD COM S	005138	10/09/2001	10/12/2001		25.95
KERRY EVANS, M.D.	2001 010-426-042	EMPLOYEE PHYSICAL	PHY ARTHUR CALLEY	7233	10/02/2001	10/12/2001		30.00
KERRY EVANS, M.D.	2001 010-426-042	EMPLOYEE PHYSICAL	PHY PHILLIP RYAN	7217	10/02/2001	10/12/2001		30.00
KERRY EVANS, M.D.	2001 010-427-042	EMPLOYEE PHYSICAL	PHY LAWERENCE HICKS	7200	10/02/2001	10/12/2001		30.00
KHAN, RIAZ MD	2001 010-401-098	MISCELLANEOUS EXP	PHY TONYA C TURNER	5596	10/02/2001	10/12/2001		70.00
LAVERNE LUSK	2001 010-415-044	COMMITMENTS	MI#26,933 B HARRING	10/03/2001	10/09/2001	10/12/2001		250.00
LEXIS-NEXIS	2001 010-421-009	TELEPHONE	ACCT 112KN7 CTY JUD	0108082208	10/09/2001	10/12/2001		25.00
MANN FURNITURE	2001 010-442-011	HEATING & COOLING	FRIEDRICH A/H 12000	09/19/2001	10/09/2001	10/12/2001		588.00
MEDTOX DIAGNOSTICS, INC	2001 010-427-043	PRISONER MEDICAL	SEPT STMT TCSO	466260	10/04/2001	10/12/2001		126.88
MODICA BROS.	2001 010-426-029	GAS, OIL, GREASE	SEPT STMT TCSO	09/30/01	10/08/2001	10/12/2001		241.30
MODICA BROS.	2001 010-426-030	TIRES, TUBES	SEPT STMT TCSO	09/30/01A	10/08/2001	10/12/2001		619.08
MODICA BROS.	2001 010-426-028	REPAIRS TO VEHICL	SEPT STMT TCSO	09/30/01B	10/08/2001	10/12/2001		341.00
MODICA BROS.	2001 010-442-010	REPAIRS TO COURTH	FLAT/93 GMC PU	150495	10/09/2001	10/12/2001		8.00
MODICA BROS.	2001 010-442-010	REPAIRS TO COURTH	FLAT/93 GMC PU	148535	10/09/2001	10/12/2001		8.00

## ALL RECORDS FROM 10/12/2001 TO 10/12/2001 DATE-TO-BE-PAID

VENDOR NAME	ACCOUNT #	ACCOUNT NAME	ITEM/REASON	INVOICE #	VP DATE	DATE TBP	PO NO	AMOUNT
MODICA BROS.	2001 010-442-010	REPAIRS TO COURTH	REP BRAKES/93 GMC P	149805	10/09/2001	10/12/2001		206.60
PARKER'S DO IT CENTER	2001 010-442-010	REPAIRS TO COURTH	FIRE ANT KLR/133844	18474	10/09/2001	10/12/2001		23.94
PARKER'S DO IT CENTER	2001 010-442-010	REPAIRS TO COURTH	FIRE ANT KLR/133844	18793	10/09/2001	10/12/2001		23.94
PATTILLO BROWN & HILL L	2001 010-401-023	INDEPENDENT AUDIT	ANNUAL AUDIT	1-12752 AUDI	10/02/2001	10/12/2001		8,500.00
PITNEY BOWES	2001 010-440-018	EQUIPMENT LEASE	TAX OFC #2817880	2817880-SP01	10/04/2001	10/12/2001		85.00
PITNEY BOWES INC.	2001 010-440-015	SERVICE CONTRACTS	ACCT 1517-9506-86-B	759871	10/01/2001	10/12/2001		241.45
PITNEY BOWES, INC.	2001 010-440-015	SERVICE CONTRACTS	1597-7836-86-3 J P	254914	10/03/2001	10/12/2001		107.72
PLANT FACTORY, THE	2001 010-442-010	REPAIRS TO COURTH	VARIOUS PLANTS	088808	10/09/2001	10/12/2001		245.59
PLANT FACTORY, THE	2001 010-442-010	REPAIRS TO COURTH	VARIOUS PLANTS	088810	10/09/2001	10/12/2001		130.69
RAINEY HEATING & AIR	2001 010-442-010	REPAIRS TO COURTH	CK WINDOW UNT/FILM	29148	10/09/2001	10/12/2001		44.00
SCOTT-MERRIMAN, INC.	2001 010-407-007	OFFICE SUPPLIES	TY02 DISTRICT CLERK	015949	10/08/2001	10/12/2001		116.63
SCRIPT CARE, INC.	2001 010-436-049	AID TO INDIGENTS	P HUMPHUS,B MULLINS	0000217427	10/09/2001	10/12/2001		71.66
SOFTWARE GROUP INC., TH	2001 010-440-018	EQUIPMENT LEASE	TAX COLL CLIENT SUP	29929	10/04/2001	10/12/2001		2,189.00
SOFTWARE GROUP INC., TH	2001 010-440-018	EQUIPMENT LEASE	VOTER REG CLIENT SU	29930	10/04/2001	10/12/2001		480.00
SOUTHWESTERN BELL	2001 010-414-009	TELEPHONE	JP IV-429-7192	A-63-6005-53	10/09/2001	10/12/2001		45.58
SPURGER TIRE AND SERVIC	2001 010-426-029	GAS, OIL, GREASE	TCSO #4	11708	10/04/2001	10/12/2001		23.45
SPURGER TIRE AND SERVIC	2001 010-426-029	GAS, OIL, GREASE	TCSO #9	11542	10/04/2001	10/12/2001		23.45
SYSCO FOOD SERVICES	2001 010-427-036	PRISONER MEALS	SEPT STMT JST CNT	819219 S	10/04/2001	10/12/2001		2,519.11
TIMBERMANS SUPPLY	2001 010-442-010	REPAIRS TO COURTH	COMM SVC/MUFFLER	144202	10/09/2001	10/12/2001		51.95
TIMBERMANS SUPPLY	2001 010-442-010	REPAIRS TO COURTH	COMM SVC/FILE	144240	10/09/2001	10/12/2001		1.00
TOLARS FEED AND OUTDOOR	2001 010-426-023	ANIMAL CONTROL	66900 TCSO	2329	10/04/2001	10/12/2001		3.95
TYLER COUNTY BOOSTER	2001 010-363-039	SEX OFFENDER FEES	S/O AD MCCOLLUM 8/1	08/31/01	10/04/2001	10/12/2001		51.00
TYLER COUNTY BOOSTER	2001 010-363-039	SEX OFFENDER FEES	S/O AD MCCOLLUM 8/2	08/31/01A	10/04/2001	10/12/2001		51.00
TYLER COUNTY BOOSTER	2001 010-426-023	ANIMAL CONTROL	2" AD IMP B GOAT 08	08/31/01B	10/04/2001	10/12/2001		11.00
TYLER COUNTY BOOSTER	2001 010-426-023	ANIMAL CONTROL	2" AD IMP B GOAT 8/	08/31/01C	10/04/2001	10/12/2001		17.00
TYLER COUNTY BOOSTER	2001 010-426-023	ANIMAL CONTROL	1" AD B 6 2BSOLD 8/	08/31/01D	10/04/2001	10/12/2001		5.50
TYLER COUNTY HOSPITAL	2001 010-427-043	PRISONER MEDICAL	DAVID ATMAR	24637131945	10/04/2001	10/12/2001		130.00
TYLER COUNTY TRACTOR	2001 010-442-010	REPAIRS TO COURTH	OIL/COMM SVC	90148	10/09/2001	10/12/2001		3.00
TYLER COUNTY TRACTOR	2001 010-442-010	REPAIRS TO COURTH	REP/COMM SVC	89985	10/09/2001	10/12/2001		30.70
TYLER COUNTY TRACTOR	2001 010-442-010	REPAIRS TO COURTH	PARTS/COMM SVC	90223	10/09/2001	10/12/2001		42.69
TYLER COUNTY TRACTOR	2001 010-442-010	REPAIRS TO COURTH	SUPPLIES/COMM SVC	90460	10/09/2001	10/12/2001		14.93
TYLER COUNTY TRACTOR	2001 010-442-010	REPAIRS TO COURTH	SUPPLIES/COMM SVC	90211	10/09/2001	10/12/2001		32.84
U PUMP IT	2001 010-426-029	GAS, OIL, GREASE	ACCT 0002831496 TCS	0015177	10/04/2001	10/12/2001		1,902.07
UNITED PARCEL SERVICE	2001 010-420-007	OFFICE SUPPLIES	SHIP#712AX8 TAX OFF	712AX8351	10/04/2001	10/12/2001		12.01
VERIZON WIRELESS	2001 010-438-007	SUPPLIES AND OPER	429-4274 CSCD	271021811618	10/09/2001	10/12/2001		39.68
VIKING OFFICE PRODUCTS	2001 010-420-007	OFFICE SUPPLIES	TAX OFFICE #2262632	594125	10/04/2001	10/12/2001		19.13
VIKING OFFICE PRODUCTS	2001 010-420-007	OFFICE SUPPLIES	TAX OFFICE #2262632	552988	10/04/2001	10/12/2001		17.46
VIKING OFFICE PRODUCTS	2001 010-420-007	OFFICE SUPPLIES	TAX OFFICE #2262632	543913	10/04/2001	10/12/2001		75.43
VIKING OFFICE PRODUCTS	2001 010-420-007	OFFICE SUPPLIES	TAX OFFICE #2262632	571605	10/04/2001	10/12/2001		37.30
VIKING OFFICE PRODUCTS	2001 010-440-007	SUPPLIES	AUDITOR #1012016	590511	10/10/2001	10/12/2001		31.47
WALMART COMMUNITY	2001 010-439-007	OFFICE SUPPLIES	6032202010154442 EX	870201015444	10/03/2001	10/12/2001		6.87
WALMART COMMUNITY	2001 010-442-010	REPAIRS TO COURTH	87200776915-CITY JUD	603220207769	10/09/2001	10/12/2001		61.78
WALMART COMMUNITY	2001 010-440-007	SUPPLIES	6032202000620824	00620824 JVP	10/10/2001	10/12/2001		28.97
WEST GROUP	2001 010-402-007	OFFICE SUPPLIES	PROBATE CDE 1000413	800153822 CD	10/01/2001	10/12/2001		84.50
WEST MAGNOLIA DRIVE-IN	2001 010-436-049	AID TO INDIGENTS	JAMES FOSTER	240175	10/09/2001	10/12/2001		5.39
WEST MAGNOLIA DRIVE-IN	2001 010-436-049	AID TO INDIGENTS	EDDIE BARCLAY	240176	10/09/2001	10/12/2001		20.00
WEST MAGNOLIA DRIVE-IN	2001 010-436-049	AID TO INDIGENTS	CHARLES LILLEY	240174	10/09/2001	10/12/2001		10.00
WEST MAGNOLIA DRIVE-IN	2001 010-436-049	AID TO INDIGENTS	CHARLES LILLEY	240179	10/09/2001	10/12/2001		8.62
WEST MAGNOLIA DRIVE-IN	2001 010-436-049	AID TO INDIGENTS	GWEN HENRY	240178	10/09/2001	10/12/2001		10.00
WEST MAGNOLIA DRIVE-IN	2001 010-436-049	AID TO INDIGENTS	MERDIS BEATTY	240177	10/09/2001	10/12/2001		20.00
WILSON CLEMMONS INSURAN	2001 010-426-024	TRAVEL & EDUCATIO	PUB EMP BKT BOND SH	18047115 200	10/01/2001	10/12/2001		163.00
WILSON CLEMMONS INSURAN	2001 010-426-014	BONDS & LAW ENF.	NOTARY MIKE HUGHES	461775994	10/01/2001	10/12/2001		16.00
WILSON CLEMMONS INSURAN	2001 010-426-024	TRAVEL & EDUCATIO	NOTARY MIKE HUGHES	461775994 20	10/01/2001	10/12/2001		55.00
WILSON CLEMMONS INSURAN	2001 010-423-014	BONDS	CD TREASURER PDS SC	14274054 200	10/01/2001	10/12/2001		50.00
WILSON CLEMMONS INSURAN	2001 010-427-014	BONDS	L.HICKS NOTARY BOND	10-02-01	10/02/2001	10/12/2001		58.00

## ALL RECORDS FROM 10/12/2001 TO 10/12/2001 DATE-TO-BE-PAID

VENDOR NAME	ACCOUNT #	ACCOUNT NAME	ITEM/REASON	INVOICE #	VP DATE	DATE TBP	PO NO	AMOUNT
WILSON CLEMMONS INSURAN	2001 010-427-024	TRAVEL & EDUCATIO	L.HICKS NOTARY BOND	10-02-2001	10/02/2001	10/12/2001		13.00
WILSON CLEMMONS INSURAN	2001 010-422-014	BONDS	S.THOMPSON BOND	9-6-01	10/02/2001	10/12/2001		7.50
WILSON CLEMMONS INSURAN	2001 010-422-012	TRAINING & EDUCAT	S.THOMPSON BOND	9-06-01	10/02/2001	10/12/2001		42.50
WOODVILLE FORD, INC.	2001 010-426-028	REPAIRS TO VEHICL	SEPT STMT TCSO	006635	10/04/2001	10/12/2001		38.09
WOODVILLE FORD, INC.	2001 010-426-028	REPAIRS TO VEHICL	99 FORD 759011 TCSO	C17700	10/04/2001	10/12/2001		390.28
WOODVILLE FORD, INC.	2001 010-426-028	REPAIRS TO VEHICL	97 FORD 2FALP71W0V	C17760	10/04/2001	10/12/2001		12.50
XPEDX	2001 010-427-010	JAIL SUPPLIES	CUST 1072953 JST CT	30527-11	10/04/2001	10/12/2001		75.36
XPEDX	2001 010-427-010	JAIL SUPPLIES	CUST 1072953 JST CT	30473-11	10/04/2001	10/12/2001		213.74
XPEDX	2001 010-427-010	JAIL SUPPLIES	CUST 1072953 JST CT	35325-11	10/04/2001	10/12/2001		515.84
XPEDX	2001 010-427-010	JAIL SUPPLIES	CUST 1072953 JST CT	37450-11	10/04/2001	10/12/2001		295.95
XPEDX	2001 010-440-007	SUPPLIES	CUST 1072941 CRTHSE	39647-11	10/05/2001	10/12/2001		263.91
XPEDX	2001 010-440-007	SUPPLIES	CUST 1072941 CRTHSE	35322-11	10/05/2001	10/12/2001		264.35
ZELESKEY & ASSOCIATES	2001 010-401-093	CONTINGENCY FOR L	OSTROWSKI VS IPOA	135279	10/09/2001	10/12/2001		3,554.19
								-----
								45,209.89

## ALL RECORDS FROM 10/12/2001 TO 10/12/2001 DATE-TO-BE-PAID

VENDOR NAME	ACCOUNT #	ACCOUNT NAME	ITEM/REASON	INVOICE #	VP DATE	DATE TBP	PO NO	AMOUNT
EAST TEXAS MACHINE	2001 021-451-028	MACHINERY MAINTEN	SIDE BOOM MOWER	32102	10/05/2001	10/12/2001		160.50
EAST TEXAS MACHINE	2001 021-451-028	MACHINERY MAINTEN	BACKHOE PCT I	32096	10/05/2001	10/12/2001		37.50
ENTERGY	2001 021-451-035	UTILITIES	PCT I BARN	451030 SEPT	10/09/2001	10/12/2001		108.19
GARDNER OIL, INC.	2001 021-451-029	GAS, OIL, GREASE	SEPT STMT COMM PCT	T143 SEPT	10/05/2001	10/12/2001		1,707.51
HENSARLING'S TIRE CENTE	2001 021-451-030	TIRES, TUBES	SEPT STMT PCT I	63128,63201,	10/05/2001	10/12/2001		98.00
JASPER EQUIPMENT COMPAN	2001 021-451-028	MACHINERY MAINTEN	REP 6610 FORD PCT I	860617	10/05/2001	10/12/2001		2,820.53
JO-BE AUTO PARTS	2001 021-451-028	MACHINERY MAINTEN	OIL/FUEL FIL PCT I	183068	10/09/2001	10/12/2001		37.36
JO-BE AUTO PARTS	2001 021-451-028	MACHINERY MAINTEN	WRENCH COMM PCT I	083069	10/09/2001	10/12/2001		10.49
JO-BE AUTO PARTS	2001 021-451-028	MACHINERY MAINTEN	GR HOSE COMM PCT I	183091	10/09/2001	10/12/2001		4.14
JO-BE AUTO PARTS	2001 021-451-028	MACHINERY MAINTEN	ANTIFRZ,SNRIN PCT I	183103	10/09/2001	10/12/2001		43.42
KIRKPATRICK CONSTRUCTIO	2001 021-451-033	BRIDGE REPAIR	26.5H 265.00 COMM P	1192	10/05/2001	10/12/2001		1,722.50
LUMBERTON CULVERT SALES	2001 021-451-033	BRIDGE REPAIR	POLY CULVERT COMM P	I-2193	10/05/2001	10/12/2001		584.76
MODICA BROS.	2001 021-451-030	TIRES, TUBES	DUMP TRUCK COMM PCT	149917	10/05/2001	10/12/2001		40.43
MODICA BROS.	2001 021-451-030	TIRES, TUBES	TRAILER COMM PCT	150426	10/05/2001	10/12/2001		40.06
MODICA BROS.	2001 021-451-030	TIRES, TUBES	MAINTAINER COMM PCT	150401	10/05/2001	10/12/2001		94.17
RIDDLES AUTO AIR	2001 021-451-028	MACHINERY MAINTEN	84 1206 CAT COMM PC	1234	10/05/2001	10/12/2001		116.00
TIMBERMANS SUPPLY	2001 021-451-028	MACHINERY MAINTEN	SEPT STMT COMM PCT	12023	10/05/2001	10/12/2001		86.40
VERIZON WIRELESS	2001 021-451-035	UTILITIES	429-4045,429-4053	724230491161	10/09/2001	10/12/2001		112.05
VERIZON WIRELESS	2001 021-451-035	UTILITIES	429-6464	931753811618	10/10/2001	10/12/2001		37.50
WALMART COMMUNITY	2001 021-451-028	MACHINERY MAINTEN	015420019537 PCT I	603220201953	10/05/2001	10/12/2001		21.95
WOODVILLE GLASS	2001 021-451-028	MACHINERY MAINTEN	DOORGLASS/CHEV PU	5536	10/05/2001	10/12/2001		115.00

---

 7,998.46

## ALL RECORDS FROM 10/12/2001 TO 10/12/2001 DATE-TO-BE-PAID

VENDOR NAME	ACCOUNT #	ACCOUNT NAME	ITEM/REASON	INVOICE #	VP DATE	DATE TBP	PO NO	AMOUNT
A & M MOTOR COMPANY	2001 022-451-028	MACHINERY MAINTEN	PCT II SEPT STMT	59051	10/08/2001	10/12/2001		45.00
DOUBLE R ROCK	2001 022-451-032	ROAD MATERIAL	PCT II #876	2462	10/08/2001	10/12/2001		195.70
DURHAM AUTO ELECTRIC	2001 022-451-028	MACHINERY MAINTEN	PCT II SEPT STMT	253357	10/08/2001	10/12/2001		374.00
GARDNER OIL, INC.	2001 022-451-029	GAS, OIL, GREASE	PCT II T144	57550, 02253	10/08/2001	10/12/2001		913.65
GULF WELDING	2001 022-451-028	MACHINERY MAINTEN	PCT II ACCT# 30133	15409	10/08/2001	10/12/2001		28.00
HENSARLING'S TIRE CENTE	2001 022-451-030	TIRES, TUBES	PCT II SEPT STMT	62833, 63178	10/08/2001	10/12/2001		505.00
JO-BE AUTO PARTS	2001 022-451-028	MACHINERY MAINTEN	PCT II ACCT# 7051	182075, 1832	10/08/2001	10/12/2001		125.71
PARKER'S DO IT CENTER	2001 022-451-028	MACHINERY MAINTEN	PCT II ACCT# 133845	18498	10/08/2001	10/12/2001		94.77
SHEPHERD'S UNIFORM & LI	2001 022-451-044	UNIFORMS	PCT II ACCT# 048168	542277, 5481	10/08/2001	10/12/2001		177.12
TIMBERMANS SUPPLY	2001 022-451-028	MACHINERY MAINTEN	PCT II SEPT STMT	144162, 1443	10/08/2001	10/12/2001		138.52
TRUCK & EQUIPMENT REPAI	2001 022-451-028	MACHINERY MAINTEN	PCT II SEPT STMT	5716	10/08/2001	10/12/2001		55.00
TYCO GENERAL FEED & RAN	2001 022-451-028	MACHINERY MAINTEN	11645 PCT II	141567	10/05/2001	10/12/2001		17.95
TYCO GENERAL FEED & RAN	2001 022-451-028	MACHINERY MAINTEN	PCT II #11645	141535	10/08/2001	10/12/2001		58.62
TYLER COUNTY PCT I	2001 022-448-001	SALARIES	SALARY	7853	10/08/2001	10/12/2001		465.33
TYLER COUNTY PCT I	2001 022-448-002	SOCIAL SECURITY	SOCIAL SECURITY	7853S	10/08/2001	10/12/2001		35.60
TYLER COUNTY PCT I	2001 022-448-003	RETIREMENT	RETIREMENT	7853R	10/08/2001	10/12/2001		38.25
TYLER COUNTY PCT I	2001 022-448-004	HOSPITALIZATION	HOSPITALIZATION	7853H	10/08/2001	10/12/2001		91.67
TYLER COUNTY PCT I	2001 022-448-005	WORKERS COMPENSAT	WORKERS COMPENSATIO	7853W	10/08/2001	10/12/2001		.13
TYLER COUNTY PCT I	2001 022-448-006	UNEMPLOYMENT INSU	UNEMPLOYMENT	7853U	10/08/2001	10/12/2001		1.54
VERIZON WIRELESS	2001 022-451-035	UTILITIES	429-6462,429-6463 P	931637311618	10/10/2001	10/12/2001		115.00

-----  
3,476.56



## ALL RECORDS FROM 10/12/2001 TO 10/12/2001 DATE-TO-BE-PAID

VENDOR NAME	ACCOUNT #	ACCOUNT NAME	ITEM/REASON	INVOICE #	VP DATE	DATE TBP	PO NO	AMOUNT
ARCH WIRELESS	2001 023-451-035	UTILITIES	ACC 7982806-7 PCT I	K7982806J	10/09/2001	10/12/2001		9.05
CHRISTUS FAMILY PRACTIC	2001 023-451-040	MISCELLANEOUS SUP	JOHN SETTLOCKER PHY	00013675	10/05/2001	10/12/2001		40.00
COLMESNEIL AUTO PARTS	2001 023-451-028	MACHINERY MAINTEN	SEPT STMT COMM PCT	09/30/2001	10/05/2001	10/12/2001		106.44
COMMERCIAL BILLING SVC	2001 023-451-028	MACHINERY MAINTEN	SEPT STMT COMM PCT	88120677 SE	10/05/2001	10/12/2001		354.88
ELITE ROCK	2001 023-451-032	ROAD MATERIAL	27T RK 2#8 COMM PCT	01-002013	10/05/2001	10/12/2001		216.00
ELITE ROCK	2001 023-451-032	ROAD MATERIAL	76T RK 2#8 COMM PCT	01-002023	10/05/2001	10/12/2001		608.00
ENTERGY	2001 023-451-035	UTILITIES	PCT III BARN	649486 SEPT	10/09/2001	10/12/2001		90.08
FREEMANS HARDWARE	2001 023-451-033	BRIDGE REPAIR	30X30 CULV COMM PCT	249834	10/05/2001	10/12/2001		567.00
GARDNER OIL, INC.	2001 023-451-029	GAS, OIL, GREASE	SEPT STMT COMM PCT	T145 SEPT	10/05/2001	10/12/2001		976.30
GRAY'S WHOLESALE TIRE	2001 023-451-030	TIRES, TUBES	TIRES COMM PCT III	929758	10/05/2001	10/12/2001		322.00
HENSARLING'S TIRE CENTE	2001 023-451-030	TIRES, TUBES	SEPT STMT COMM PCT	09/30/01	10/05/2001	10/12/2001		1,128.56
JO-BE AUTO PARTS	2001 023-451-028	MACHINERY MAINTEN	SEPT STMT COMM PCT	183278	10/05/2001	10/12/2001		21.35
MATTHEWS CONSTRUCTION C	2001 023-451-032	ROAD MATERIAL	DIL SAND BSE COMM P	3323	10/05/2001	10/12/2001		451.36
MATTIE SEXTON	2001 023-451-040	MISCELLANEOUS SUP	9/7,9/21 CL OFFICE	09/21/01	10/05/2001	10/12/2001		70.00
MUSTANG TRACTOR	2001 023-451-028	MACHINERY MAINTEN	CUST 792920 COMM P	PART0957057	10/05/2001	10/12/2001		80.39
SHEPHERD'S UNIFORM & LI	2001 023-451-044	UNIFORMS	SEPT STMT COMM PCT	048167 SEPT	10/05/2001	10/12/2001		138.60
TRUCK & EQUIPMENT REPAI	2001 023-451-028	MACHINERY MAINTEN	SEPT STMT COMM PCT	606791/5710	10/05/2001	10/12/2001		70.00
U PUMP IT	2001 023-451-029	GAS, OIL, GREASE	ACCT 2831363 COMM P	0015088	10/05/2001	10/12/2001		17.10
VERIZON WIRELESS	2001 023-451-035	UTILITIES	429-6061,429-6420	108495311618	10/09/2001	10/12/2001		143.95
W & G TRUCKING	2001 023-451-028	MACHINERY MAINTEN	MOVE MAINTAINER PCT	114	10/05/2001	10/12/2001		150.00
WALMART COMMUNITY	2001 023-451-040	MISCELLANEOUS SUP	6032202000201559 P3	00201559 PCT	10/10/2001	10/12/2001		21.71

---

 5,582.77

## ALL RECORDS FROM 10/12/2001 TO 10/12/2001 DATE-TO-BE-PAID

VENDOR NAME	ACCOUNT #	ACCOUNT NAME	ITEM/REASON	INVOICE #	VP DATE	DATE TBP	PO NO	AMOUNT
CALCO CALLENS CO INC	2001 024-451-028	MACHINERY MAINTEN	PCT IV 9-24-01	11156	10/05/2001	10/12/2001		15,718.57
CALCO CALLENS CO INC	2001 024-451-028	MACHINERY MAINTEN	PCT IV 9-27-01	11185	10/05/2001	10/12/2001		1,885.76
CHRISTUS FAMILY PRACTIC	2001 024-451-040	MISCELLANEDUS SUP	STUART ZOCH/PHYSICA	4-23-2001	10/08/2001	10/12/2001		40.00
ENERGY	2001 024-451-035	UTILITIES	PCT IV BARN	485012 SEPT	10/09/2001	10/12/2001		101.36
GARDNER OIL, INC.	2001 024-451-029	GAS, OIL, GREASE	PCT IV #T146	2093,2094	10/05/2001	10/12/2001		1,692.91
GEORGE P. BANE, INC.	2001 024-451-028	MACHINERY MAINTEN	PCT IV #91531	1036105	10/05/2001	10/12/2001		38.61
GRAY'S WHOLESALE TIRE	2001 024-451-030	TIRES, TUBES	PCT IV #70016875	927594, 9286	10/05/2001	10/12/2001		678.80
HENSARLING'S TIRE CENTE	2001 024-451-030	TIRES, TUBES	PCT IV SEPT STMT	62957	10/05/2001	10/12/2001		62.95
INTERNATIONAL MILL SERV	2001 024-451-032	ROAD MATERIAL	PCT IV #87921004	116126	10/05/2001	10/12/2001		511.68
JASPER TIRE & DISTRIBUT	2001 024-451-030	TIRES, TUBES	PCT IV ACCT# 918	63395,63657	10/05/2001	10/12/2001		402.83
JO-BE AUTO PARTS	2001 024-451-028	MACHINERY MAINTEN	PCT IV #7053	181632, 1825	10/05/2001	10/12/2001		40.61
MOTT WHOLESALE, INC.	2001 024-451-028	MACHINERY MAINTEN	PCT IV SEPT STMT	97577,97607	10/05/2001	10/12/2001		356.76
OIL CITY TRACTORS INC.	2001 024-451-028	MACHINERY MAINTEN	PCT IV SEPT STMT	1V55577	10/05/2001	10/12/2001		3.04
POWERPLAN	2001 024-451-028	MACHINERY MAINTEN	PCT IV 87001-13241	J11698	10/08/2001	10/12/2001		892.73
SHEPHERD'S UNIFORM & LI	2001 024-451-044	UNIFORMS	PCT IV #048169	552669,55118	10/05/2001	10/12/2001		108.92
SMARTS TRUCK & TRAILER	2001 024-451-028	MACHINERY MAINTEN	PCT IV ACCT# T6003	205712P	10/05/2001	10/12/2001		49.18
SOUTHWESTERN BELL	2001 024-451-035	UTILITIES	COMM PCT IV 429-391	A-63-6005-53	10/09/2001	10/12/2001		34.41
TED SCHRECK TRUCKING	2001 024-451-032	ROAD MATERIAL	PCT IV SEPT STMT	6838	10/05/2001	10/12/2001		400.00
TEXAS DEPT OF TRANSPORT	2001 024-451-033	BRIDGE REPAIR	CR 4700/BR 96(121)D	9-26-01	10/05/2001	10/12/2001		265.72
TRUCK & EQUIPMENT REPAI	2001 024-451-028	MACHINERY MAINTEN	OVERHAUL ENGINE/PCT	5714	10/05/2001	10/12/2001		1,050.00
TYLER COUNTY PCT III	2001 024-448-001	SALARIES & PART-T	SALARY	8849	10/05/2001	10/12/2001		705.50
TYLER COUNTY PCT III	2001 024-448-002	SOCIAL SECURITY	SOCIAL SECURITY	8849S	10/05/2001	10/12/2001		53.40
TYLER COUNTY PCT III	2001 024-448-003	RETIREMENT	RETIREMENT	8849R	10/05/2001	10/12/2001		57.38
TYLER COUNTY PCT III	2001 024-448-004	HOSPITALIZATION	HOSPITALIZATION	8849H	10/05/2001	10/12/2001		137.50
TYLER COUNTY PCT III	2001 024-448-005	WORKERS COMPENSAT	WORKERS COMPENSATIO	8849W	10/05/2001	10/12/2001		.20
TYLER COUNTY PCT III	2001 024-448-006	UNEMPLOYMENT INSU	UNEMPLOYMENT	8849U	10/05/2001	10/12/2001		2.30
WALMART COMMUNITY	2001 024-451-040	MISCELLANEOUS SUP	PCT IV SEPT STMT	00201591 P4	10/05/2001	10/12/2001		17.38
WILSON CULVERTS INC	2001 024-451-031	CULVERTS	PCT IV SEPT STMT	36238	10/05/2001	10/12/2001		223.68

---

 25,532.18







ALL RECORDS FROM 10/12/2001 TO 10/12/2001 DATE-TO-BE-PAID

VENDOR NAME	ACCOUNT #	ACCOUNT NAME	ITEM/REASON	INVOICE #	VP DATE	DATE TBP	PO NO	AMOUNT
ARCH WIRELESS	2002 054-451-009	TELEPHONE	VCE MSNG 10/1/01-10	7975578-1	10/09/2001	10/12/2001		380.04
OFFICE MAX CREDIT PLAN	2002 054-437-007	ISP-OFFICE SUPPLI	6011583600787229	SEPT STMT	10/05/2001	10/12/2001		8.31
VERIZON WIRELESS	2002 054-451-009	TELEPHONE	429-4418,429-4475	J 488320311618	10/10/2001	10/12/2001		96.98
WALMART COMMUNITY	2002 054-437-007	ISP-OFFICE SUPPLI	6032202000620824	00620824 JUP	10/10/2001	10/12/2001		17.88
WEST GROUP	2002 054-437-007	ISP-OFFICE SUPPLI	TX PENAL CODE 01/JU	1000442209	10/10/2001	10/12/2001		78.50
								-----
								581.71
TOTAL VOUCHERS								95,413.99

LINE ITEM TRANSFER-BUDGET AMENDMENT

Department & Fund : Commissioners' Court Appropriations-Building Maintenance/General Fund

Date: October 12, 2001

Honorable Commissioners' Court of Tyler County:

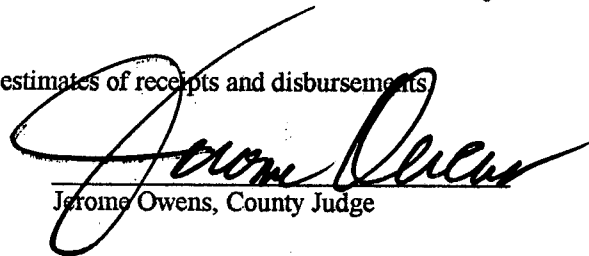
I submit to you for consideration the following:

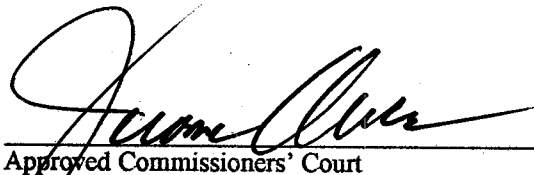
Expenditures:

<u>Line Item</u>	<u>Budget</u>	<u>Amended</u>	<u>Increase (Decrease)</u>	<u>Additional Revenue</u>
<b>Commissioners' Court Appropriations</b>				
Workers' Compensation	\$ 5,000.00	\$ 4,723.00	\$( 277.00)	
Unemployment Insurance	1,000.00	4,500.00	3,500.00	
Independent Audit	8,100.00	8,500.00	400.00	
Kirby Memorial Museum	1,250.00	2,150.00	900.00	
Tyler County Aging Ctr.	18,000.00	15,000.00	( 3,000.00)	
Tyler County Appraisal	140,487.00	123,492.00	( 16,995.00)	
Liability Insurance	20,000.00	16,648.00	( 3,352.00)	
Contingency-Misc.	19,727.00	17,712.00	( 2,015.00)	
<b>Building Maintenance</b>				
Hospitalization	3,600.00	3,375.00	( 225.00)	
Workers' Compensation	350.00	575.00	225.00	
Utilities - Courthouse	30,000.00	40,000.00	10,000.00	
Utilities - Justice Ctr.	40,000.00	55,000.00	15,000.00	
Building Insurance	23,500.00	21,839.00	( 1,661.00)	
Heating & Cooling Courthouse	6,500.00	4,000.00	( 2,500.00)	

-0-

Reason: Invalid assumptions underlying budget estimates of receipts and disbursements

  
 Jerome Owens, County Judge

  
 Approved Commissioners' Court

  
 Attest County Clerk

LINE ITEM TRANSFER-BUDGET AMENDMENT

Department & Fund : County Treasurer/General Fund

Date: October 12, 2001

Honorable Commissioners' Court of Tyler County:

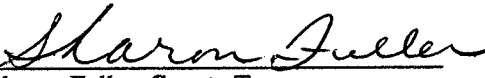
I submit to you for consideration the following:

Expenditures:

<u>Line Item</u>	<u>Budget</u>	<u>Amended</u>	<u>Increase (Decrease)</u>	<u>Additional Revenue</u>
Telephone	\$ 800.00	\$ 500.00	\$( 300.00)	
Office Supplies	1,300.00	1,521.00	221.00	
Bonds	200.00	249.00	49.00	
Association Dues	<u>35.00</u>	<u>65.00</u>	<u>30.00</u>	

-0-

Reason: Invalid assumptions underlying budget estimates of receipts and disbursements.

  
Sharon Fuller, County Treasurer

  
Approved Commissioners' Court

  
Attest County Clerk



LINE ITEM TRANSFER-BUDGET AMENDMENT

Department & Fund : County Extension/General Fund

Date: October 12, 2001

Honorable Commissioners' Court of Tyler County:

I submit to you for consideration the following:


Expenditures:

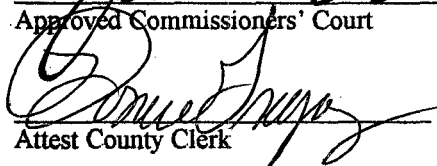
<u>Line Item</u>	<u>Budget</u>	<u>Amended</u>	<u>Increase (Decrease)</u>	<u>Additional Revenue</u>
Salaries	\$ 34,868.00	\$ 32,868.00	\$( 2,000.00)	
Office Supplies	<u>2,300.00</u>	<u>4,300.00</u>	<u>2,000.00</u>	

-0-

Reason: Invalid assumptions underlying budget estimates of receipts and disbursements.

  
Sherry Gardner, County Extension Agent - Home

  
Approved Commissioners' Court

  
Attest County Clerk

LINE ITEM TRANSFER-BUDGET AMENDMENT

Department & Fund : Community Service-Building Maintenance/General Fund

Date: October 12, 2001

Honorable Commissioners' Court of Tyler County:

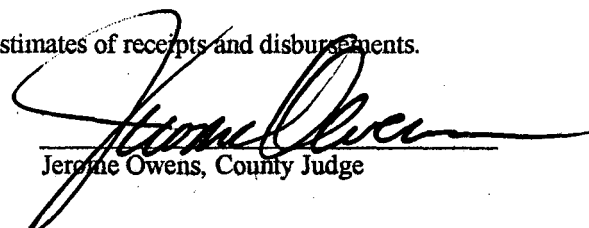
I submit to you for consideration the following:

Expenditures:

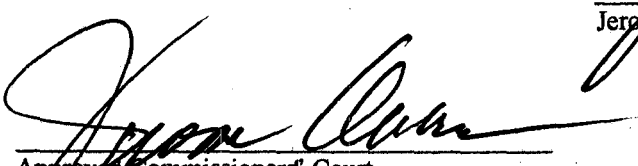
<u>Line Item</u>	<u>Budget</u>	<u>Amended</u>	<u>Increase (Decrease)</u>	<u>Additional Revenue</u>
Community Service				
Salaries	\$ 36,324.00	\$ 46,324.00	\$ 10,000.00	
Social Security	2,779.00	3,544.00	765.00	
Supplies & Operating	300.00	411.00	111.00	
Workers Compensation	650.00	760.00	110.00	
Travel & Furnished Transportation	<u>1,298.00</u>	<u>1,187.00</u>	<u>( 111.00)</u>	
Building Maintenance				
Repairs to Courthouse	\$ 60,000.00	\$ 49,125.00	\$( 10,875.00)	

-0-

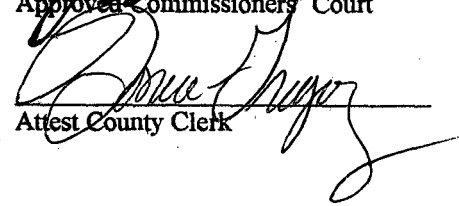
Reason: Invalid assumptions underlying budget estimates of receipts and disbursements.



Jerome Owens, County Judge



Approved Commissioners' Court



Attest County Clerk

LINE ITEM TRANSFER-BUDGET AMENDMENT

Department & Fund : Road & Bridge, Pct. 2

Date: October 12, 2001

Honorable Commissioners' Court of Tyler County:

I submit to you for consideration the following:


Expenditures:

<u>Line Item</u>	<u>Budget</u>	<u>Amended</u>	<u>Increase (Decrease)</u>	<u>Additional Revenue</u>
Gas, Oil, & Grease	\$ 18,000.00	\$ 25,000.00	\$ 7,000.00	
Tires & Tubes	6,000.00	7,500.00	1,500.00	
Utilities	3,000.00	3,650.00	650.00	
Uniforms	1,200.00	1,650.00	450.00	
Bridge Repair	<u>18,000.00</u>	<u>8,700.00</u>	<u>( 9,600.00)</u>	

-0-

Reason: Invalid assumptions underlying budget estimates of receipts and disbursements.

James 'Rusty' Hughes, Commissioner, Pct. 2

  
Approved Commissioners' Court

  
Attest County Clerk



**PATTILLO, BROWN & HILL, L.L.P.**  
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

June 15, 2001

Honorable County Judge  
and Commissioners  
Tyler County, Texas

In planning and performing our audit of the financial statements of Tyler County, Texas, for the year ended December 31, 2000, we considered the County's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that, while not involving material weaknesses in internal accounting control, are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated June 15, 2001, on the financial statements of Tyler County, Texas.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various County personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

*Pattillo, Brown + Hill* L.L.P.

# **TYLER COUNTY, TEXAS**

## **COMMENTS AND SUGGESTIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2000**

### **VOIDED CHECKS**

We noted instances where the County did not detach the signature portion of the checks. In order to properly void a check, we recommend that the County stamp or write "void" across the check and cut out the signature portion of the check. This is to provide assurance that the check cannot be cashed. We also recommend the County maintain the properly voided check on file for adequate documentation and to provide an audit trail for the sequence of checks written.

### **OUTSTANDING CHECKS**

As a part of our testing of cash, we noted that outstanding checks are still carried on the books from prior years. The possibility that these checks will be cashed is minimal, therefore, we recommend that all checks outstanding over one year, in all accounts, be identified and escheated to the state or written-off to a liability account until the payee can be located. This will provide a more accurate representation of deposits held by the County.

### **CHECK SIGNATURES**

While auditing cash, we noted instances where a check had cleared the bank although only one signature existed on the check. The County's policy requires dual signatures on checks. Obtaining two signatures per check is an effective tool in increasing internal control over cash transactions. We recommend that all checks be signed by two authorized check signors before they are presented for payment.

The District Clerk's office and the Jail Commissary issue checks bearing only one signature. Due to the limited staff in most offices, many controls available to larger offices are not practical in the smaller staffed offices of the County; however, the use of two signatures is an effective and relatively simple form of control. The purpose of dual signatures is to document two individuals' agreement of the propriety of the disbursement being made. If two signatures were required on checks written, one of the individuals could reconcile the office's bank statement as long as they did not have access to blank check stock. This individual should also ensure that checks clearing the bank have two signatures and investigate any clearing with only one signature.

We recommend two signatures be required on all checks. This provides an additional safeguard against intentional or unintentional loss of County funds. As new checks are ordered, they should include two lines for signatures to draw attention to the requirement of two signatures. This also minimizes the chance the bank would honor a check not fully authorized.

## **COMPETITIVE BIDDING REQUIREMENT**

During the audit, we noted several purchases of individual items and cumulative expenditures to single vendors, in excess of \$25,000. Such expenditures are subject to the competitive bidding requirements issued by the State of Texas.

Under these requirements, any purchase of personal property valued at \$25,000 or more should be submitted to competitive bidding.

## **AUTHORIZATION OF MINUTES**

We noted that the minutes are not currently signed on a regular basis. To verify that the minutes are accurate, approved by court and properly documented for public record, we recommend that all minutes are reviewed and signed within a reasonable time verifying approval.

## **DEPOSITS**

Jail Commissary funds are deposited on a monthly basis. By only depositing these funds on a monthly basis, cash must be maintained and safeguarded within the Sheriff's Department. In order to decrease the risk of loss, we suggest that these funds be deposited on a regular basis such as daily or weekly deposits.

## **RECONCILIATIONS**

We noted that the District Attorney's accounts have not been reconciled on a monthly basis. By not reconciling these accounts on a monthly basis, errors could occur and go undetected for long periods of time. We suggest that reconciliations be performed in a timely manner and that these reconciliations be reviewed by a responsible individual.

## **COUNTY CLERK TRUST**

We noted that all court ordered trusts are deposited into one account maintained by the County Clerk. By depositing these funds into one account, each separate trust has to be identified and maintained. Currently, the County Clerk maintains this on a spreadsheet. However, the timely reconciliation of trust balances to the bank account balance is a time consuming procedure that is not being completed on a timely basis. We suggest, if possible, that these trust funds be reconciled to the bank balances at least on a quarterly basis. By doing so, each trust will be identified and maintained accurately.

## **PRIOR YEAR COMMENTS**

### **ANNUAL VACATIONS**

#### ***Prior Year Comment:***

Through our discussion with County personnel, we learned that employees are not required to take annual vacations. Taking annual vacations would allow another individual to perform duties in their absence.

To continue the flow of financial information in the event of an employee's absence, we recommend that employees be required to take annual vacations and their positions be cross-trained in order to perform the accounting duties in their absence. Additionally, this aids in detecting errors or irregularities that may occur with only one individual performing functions.

#### ***Current Status:***

Unchanged

### **POLICIES AND PROCEDURES**

#### ***Prior Year Comment:***

During our review of policies and procedures, we became aware that the County has no written policies and procedures regarding accounting procedures. Although the policies may be orally communicated and understood by the accounting personnel, these procedures should also be in written form to prevent any misunderstanding of policies. Written policies also facilitate the ease of training new personnel and/or other personnel who may perform accounting functions in the absence of personnel.

#### ***Current Status:***

Unchanged

### **PAYROLL DISBURSEMENT**

#### ***Prior Year Comment:***

During our testing of payroll, we noted that the County allows anyone within a department to receive payroll checks. The department member is neither designated nor is the representative required to sign for the checks.

In order to monitor the distribution of payroll checks and to improve internal controls, we recommend that the County require each department to designate department representatives to retrieve and distribute payroll checks. We also recommend that the County require this individual to sign for the checks. In addition, any undistributed checks should be returned to the auditor's office for safekeeping.

***Current Status:***

Unchanged

**EMPLOYEE VERIFICATION (I-9s)**

***Prior Year Comment:***

We noted that the County maintains their Employee Eligibility Verification forms (I-9's) in personnel files. All employees hired subsequent to November 5, 1986, are required by law to complete an I-9 form. Due to a federal recommendation, we advise that the forms including adequate documentation be maintained in a separate file.

***Current Status:***

Unchanged

**CHECK RECORDING**

***Prior Year Comments:***

During our testing of cash disbursements and cash, we noted weaknesses in the issuing and processing of checks.

**Check Number Assignment/Numerical Sequence**

We noted that check numbers generated by the computer did not always agree to the prenumbered computer stock check and a box of checks that had been skipped. Proper matching of check numbers are necessary to provide a consistent and accurate audit trail for disbursements.

We recommend that the County ensure that the correct check sequence is entered into the computer system and that checks be written in numerical order.

***Current Status:***

Unchanged



### Outstanding Checks

In addition, in the Tax Assessor Office, we noted outstanding checks still carried on the books from prior years. The possibility of these checks being cashed is minimal, therefore, we recommend that all checks outstanding greater than a year in all accounts be identified and escheated to the State. This will provide an accurate representation of deposits held by the County.

#### ***Current Status:***

Unchanged

### Review of Invoices

We noted an instance where the County was charged sales tax. In order to prevent errors in disbursing funds for incorrect payment, we recommend that all information on invoices be reviewed and recalculated.

#### ***Current Status:***

No instances were noted in the current year.

### **FIXED ASSETS**

#### ***Prior Year Comment:***

During our review of fixed assets, we noted that the County did not have a current fixed asset register due to implementation of a new computer system. An up-to-date fixed asset register provides an accurate listing of fixed assets and becomes an excellent tool for internal control purposes, which aids in the County's ability to detect unauthorized use, misplacement, or theft of the County-owned fixed assets. By having an up-to-date record of assets, records for insurance purposes will be enhanced. We recommend that the County take a physical inventory on an annual basis. Periodic physical inventories are designated to certify the existence, location and condition of all property listed in the accounts, and to disclose the existence of any unrecorded units.

#### ***Current Status:***

A fixed asset listing has been compiled. However, the listing has not been reconciled to the General Fixed Asset Account Group.

## **PAYROLL TAX REPORTING**

### ***Prior Year Comment:***

During our testing of the County's payroll, we noted an instance where a liability was not remitted to the IRS. We recommend that the County monitor their 941 reporting and match their liability with the debits to the bank account. This will aid in avoiding any unnecessary assessed penalties.

### ***Current Status:***

No instances were noted in fiscal year 2000. All deposits matched the 941s.

## **GENERAL LEDGER POSTING**

### ***Prior Year Comment:***

While testing revenue, we discovered that property tax revenue was posted to incorrect line items. We recommend careful review of general ledger distribution and recording be made to ensure accurate reporting of financial information of the County.

### ***Current Status:***

No instances were noted in fiscal year 2000.

## **GASB STATEMENT NO. 34**

### ***Prior Year Comment:***

In June 1999, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. This statement was issued in order to create a new financial reporting model for governmental entities. The effective date for implementing the new standards varies depending on the size of the governmental entity. The County will be required to implement the new standards for the fiscal year ending December 31, 2004.

Some of the new model's key elements are as follows:

- New government-wide financial statements to be integrated with enhanced fund reporting;
- Presentation of a management's discussion and analysis (MD & A) as required supplementary information;
- Reporting on infrastructure assets (such as roads and bridges) and

- Budgetary comparison schedules showing the original budget, the final budget and actual amounts on the budgetary basis.

We recommend the County develop a plan for implementation that includes training for appropriate accounting personnel, developing the accrual information needed to report government activities in the government-wide financial statements and compiling the capital asset records that enable the calculation of depreciation for government-wide reporting of general government capital assets.

***Current Status:***

County personnel have been to training in order to prepare for implementation.

**PAYROLL**

***Prior Year Comment:***

During our review of the payroll function, we noted that pay rate changes are only reflected on timesheets turned in to the Treasurer by the various department heads. We recommend that a standardized pay rate authorization form be designed and implemented in the future in order to provide complete documentation of future pay rate changes.

***Current Status:***

Unchanged

**CANCELLATION OF INVOICES**

***Prior Year Comment:***

During our testing of disbursements of the County, we noted that invoices are not always marked or canceled as being paid. Cancellation of invoices is needed to ensure that double payment is not processed. We recommend that all invoices be canceled with the use of a "paid" stamp. By implementing this procedure, errors in distribution to vendors will be minimized.

***Current Status:***

Unchanged

## **OPENING/CLOSING OF BANK ACCOUNTS**

### ***Prior Year Comment:***

During our audit of cash, we noted instances in which bank accounts were opened and closed. We suggest that all accounts opened and closed be approved by Commissioners' Court and such approval be noted in the minutes of the Commissioners' Court. By approving these accounts in such a manner, Commissioners' Court will be made aware of all new accounts of the County.

### ***Current Status:***

Unchanged

## **941s**

### ***Prior Year Comment:***

During our testing of payroll amounts reported to the IRS, we noted the totals per the payroll journal records reconciled to the 941 accounts. However, these totals were not reconciled to amounts recorded on the general ledger of the County. We suggest timely reconciliation of subsidiary journals to amounts recorded in the general ledger in order to detect errors in a timely manner.

### ***Current Status:***

Corrected

## **FIXED ASSET PURCHASES**

### ***Prior Year Comment:***

Purchases of fixed assets are currently recorded to capital outlay, office supplies and maintenance and repair accounts. To simplify accounting for fixed asset purchases and budgeting, we recommend the County consider budgeting and recording all fixed asset purchases to the capital outlay account in each department. The account should be titled "Capital Outlay" or "Purchase of Fixed Assets," and used only for recording fixed asset purchases. Recording in this manner will provide a detail of fixed asset additions each year and allow the County to better monitor fixed asset purchases.

### ***Current Status:***

Unchanged

## **TAX ASSESSOR/COLLECTOR**

### ***Prior Year Comment:***

In reviewing procedures at the Tax Assessor/Collector's office, we noted that substantially all employees of the Tax office have access to the vault. As a result, these employees also have access to the cash boxes and signature stamps. In order to protect County assets, we recommend that the vault combination be known by only the Tax Assessor/Collector, Chief Deputy and an alternate.

### ***Current Status:***

Access is still unlimited. However, the tax office now uses dual original signatures on all accounts excluding a dormant account.

## **TAX ASSESSOR/COLLECTOR**

### ***Prior Year Comment:***

While reviewing procedures in this office, we noted that prenumbered receipts are not issued for VIT escrow payments received. Instead, copies of the dealers' payment coupons are retained on file for each dealer showing documentation of payment. We recommend that prenumbered receipts be issued for all payments received in order to provide the taxpayer with proper documentation of payment, and to allow for the proper reconciling of receipts to bank deposits. By issuing prenumbered receipts and listing the receipt numbers on deposit slips, all monies collected can be easily traced and identified. This is an effective tool in helping to ensure that all money collected by the County is being properly deposited.

### ***Current Status:***

Unchanged; the payee is only issued a receipt upon request.

## **UNIDENTIFIED CASH BALANCE**

### ***Prior Year Comment:***

We noted that the following two bank accounts contain unidentified cash balances that have been carried for several years:

- County Clerk Trust
- District Attorney Seizure

In the event that these offices are still unable to determine to whom this money is owed, we recommend that these amounts be escheated to the proper governmental entity in accordance with the applicable guidelines.

***Current Status:***

Unchanged

**SEGREGATION OF DUTIES**

***Prior Year Comments:***

During our review of the Tax Assessor/Collector's office, we determined that there is a lack of segregation of duties regarding the following bank accounts:

- Tax Assessor/Collector Tax
- Tax Assessor/Collector VIT Escrow
- Tax Assessor/Collector Escrow

We noted that one individual receipts money, writes and signs checks, prepares deposits, and prepares the monthly bank reconciliation. We believe that adequate staffing exists to allow these duties to be distributed among 2 – 3 individuals. Segregation of duties is an effective means of internal control and should be used whenever feasible.

***Current Status:***

Unchanged; the tax office has hired a new bookkeeper for fiscal year 2000. Duties are segregated between the Tax Assessor and the bookkeeper. Additionally, all clerks operate out of the same cash drawer.

**County Clerk and District Clerk**

During our audit, we noted that separate cash drawers are not maintained for each individual who receives cash. In two of the offices, cash registers are used and all individuals work out of the same cash drawer. When all individuals who receive cash work from the same cash drawer, each teller becomes responsible for all other tellers' actions. For example, if a shortage occurs, all individuals working from this cash drawer would be held responsible. In order to increase each individual's accountability for the funds which that person collects, we recommend that all individuals receiving cash operate from their own cash drawers. These individual drawers should be maintained in a secure location and should be balanced daily. In addition, the cash register can still be used as a tool to aid in the reconciling of receipts to deposits at the end of the day or at any other time of the day.

***Current Status:***

Due to number of personnel and office size, changes have yet to be made. The County Clerk budget was approved for additional cash drawers.

\* \* \* \* \*

We would like to thank **Tyler County** for this opportunity to be of service. If we may be of further assistance or if you have any questions, please do not hesitate to call.

**TYLER COUNTY, TEXAS**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2000**



# TYLER COUNTY, TEXAS

## TABLE OF CONTENTS

DECEMBER 31, 2000

	<u>Page Number</u>	<u>Exhibit Number</u>
<b>INTRODUCTORY SECTION</b>		
Directory of Officials.....	1	
<b>FINANCIAL SECTION</b>		
Independent Auditors' Report.....	2 - 3	
<b>General Purpose Financial Statements</b>		
Combined Balance Sheets – All Fund Types and Account Groups .....	4	A - 1
Statement of Revenue, Expenditures and Changes in Fund Balances – All Governmental Fund Types.....	5	A - 2
Combined Statement of Revenue, Expenditures and Changes in Fund Balances – Budget and Actual – All Governmental Fund Types.....	6 - 7	A - 3
Notes to Financial Statements.....	8 - 16	
<b>Combining and Individual Fund Statements</b>		
<u>General Fund</u>		
Balance Sheet.....	17	B - 1
Statement of Revenue, Expenditures and Changes in Fund Balance .....	18	B - 2

(continued)

# TYLER COUNTY, TEXAS

## TABLE OF CONTENTS (Continued) DECEMBER 31, 2000

	<u>Page Number</u>	<u>Exhibit Number</u>
<b>FINANCIAL SECTION (Continued)</b>		
<b>Combining and Individual Fund Statements (Continued)</b>		
<u>General Fund (Continued)</u>		
Statement of Revenue, Expenditures and Changes in Fund Balance – Budget and Actual .....	19	B – 3
Schedule of Departmental Expenditures – Budget and Actual.....	20 – 26	B – 4
<u>Special Revenue Funds</u>		
Combined Balance Sheet .....	27 – 30	C – 1
Combined Statement of Revenue, Expenditures and Changes in Fund Balance.....	31 – 34	C – 2
<u>Road and Bridge Fund</u>		
Combined Balance Sheet .....	35	C – 3
Combined Statement of Revenue, Expenditures and Changes in Fund Balance.....	36	C – 4
<u>Trust and Agency Funds</u>		
Combined Statement of Assets and Liabilities – All Agency Funds .....	37	D – 1
Combined Statement of Assets and Liabilities – All Agency Funds .....	38 – 45	D – 2

(continued)

**TYLER COUNTY, TEXAS**

**TABLE OF CONTENTS  
(Continued)  
DECEMBER 31, 2000**

	<u>Page Number</u>	<u>Exhibit Number</u>
<b>STATISTICAL SECTION</b>		
Schedule of General Fixed Assets .....	46	E
Schedule of Warrants/Leases .....	47 – 48	F – 1
Schedule of Certificates of Obligation.....	49	F – 2
<b>SINGLE AUDIT</b>		
Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards.....	50 – 51	
Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular 1-133 .....	52 – 53	
Schedule of Expenditures of Federal Awards.....	54	
Notes to Schedule of Expenditures of Federal Awards .....	55	
Schedule of Findings and Questioned Costs.....	56 – 57	

**INTRODUCTORY SECTION**

**TYLER COUNTY, TEXAS**

**DIRECTORY OF OFFICIALS**

**DECEMBER 31, 2000**

**Commissioners' Court**

Honorable Jerome Owens – County Judge  
C. D. Woodrome – Commissioner, Precinct No. 1  
James Hughes – Commissioner, Precinct No. 2  
Joe Marshall – Commissioner, Precinct No. 3  
Henry Earl Sawyer, Sr. – Commissioner, Precinct No. 4

**Officials of the County**

Jackie Skinner – County Treasurer  
Lynette Cruse – Tax Assessor/Collector  
Donece Gregory – County Clerk  
Gary Hennigan – Sheriff  
Joyce Moore – County Auditor  
Wanda Brasher – Justice of the Peace, Precinct No. 1  
Stevan Sturrock – Justice of the Peace, Precinct No. 2  
Jimmy Davis – Justice of the Peace, Precinct No. 3  
Kozum Mott – Justice of the Peace, Precinct No. 4

**Officials of the District Clerk**

Honorable Earl B. Stover, III – Judge, 88<sup>th</sup> Judicial District  
Honorable Monte D. Lawlis – Judge, First Judicial District A  
Joe Smith – Criminal District Attorney  
Patricia Brown – District Clerk

**FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

The Honorable County Judge  
and Commissioners' Court of  
Tyler County, Texas  
Woodville, Texas

We have audited the accompanying financial statements of Tyler County, Texas, as of December 31, 2000, and for the year then ended. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards of the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 2, the County's policy is to prepare its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Tyler County at December 31, 2000, and the revenue it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 2.

Our audit was conducted for the purpose of forming an opinion on the financial statements, referred to above, taken as a whole. The combining and individual fund financial statement and statistical information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of Tyler County, Texas. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated June 15, 2001, on our consideration of Tyler County, Texas' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

*Pattillo, Brown + Hill* L.L.P.

June 15, 2001



**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

**TYLER COUNTY, TEXAS**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 2000**

	Governmental Fund Types			Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	
<b>ASSETS</b>							
Cash and cash investments	\$ 157,060	\$ 988,538	22,467	\$ 1,277,144	\$ -	\$ -	\$ 2,445,209
Due from others	-	-	-	8,439	-	-	8,439
Due from other funds	349,221	202,755	-	-	-	-	551,976
Land	-	-	-	-	684,039	-	684,039
Buildings	-	-	-	-	3,659,061	-	3,659,061
Improvements other than buildings	-	-	-	-	429,836	-	429,836
Furniture and fixtures	-	-	-	-	607,885	-	607,885
Machinery and equipment	-	-	-	-	2,837,529	-	2,837,529
Amount available	-	-	-	-	-	22,467	22,467
Amount to be provided	-	-	-	-	-	313,509	313,509
<b>Total Assets</b>	<b>\$ 506,281</b>	<b>\$ 1,191,293</b>	<b>\$ 22,467</b>	<b>\$ 1,285,583</b>	<b>\$ 8,218,350</b>	<b>\$ 335,976</b>	<b>\$ 11,559,950</b>
<b>LIABILITIES AND FUND EQUITY</b>							
Liabilities:							
Due to other funds	\$ -	\$ 32,969	\$ -	519,007	\$ -	\$ -	\$ 551,976
Due to other governments	-	-	-	260,131	-	-	260,131
Due to beneficiaries	-	-	-	506,445	-	-	506,445
Time and equipment warrants	-	-	-	-	-	335,976	335,976
<b>Total Liabilities</b>	<b>-</b>	<b>32,969</b>	<b>-</b>	<b>1,285,583</b>	<b>-</b>	<b>335,976</b>	<b>1,654,528</b>
Fund Equity:							
Fund balance							
Unreserved	506,281	1,158,324	-	-	-	-	1,664,605
Reserved:							
Reserved for debt service	-	-	22,467	-	-	-	22,467
Investment in general fixed assets	-	-	-	-	8,218,350	-	8,218,350
<b>Total Fund Equity</b>	<b>506,281</b>	<b>1,158,324</b>	<b>22,467</b>	<b>-</b>	<b>8,218,350</b>	<b>-</b>	<b>9,905,422</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 506,281</b>	<b>\$ 1,191,293</b>	<b>\$ 22,467</b>	<b>\$ 1,285,583</b>	<b>\$ 8,218,350</b>	<b>\$ 335,976</b>	<b>\$ 11,559,950</b>

The accompanying notes are an integral part of these financial statements.

**TYLER COUNTY, TEXAS**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Governmental Fund Types			Total (Memorandum Only)
	General	Special Revenue	Debt Service	
<b>REVENUE</b>				
Taxes	\$ 1,754,335	\$ 1,006,306	175,558	\$ 2,936,199
Intergovernmental	509,032	889,571	-	1,398,603
Auto registration	42,186	366,907	-	409,093
Other fees	674,164	391,036	-	1,065,200
Interest	44,059	79,347	3,060	126,466
Miscellaneous	3,059	40,759	-	43,818
Total Revenue	<u>3,026,835</u>	<u>2,773,926</u>	<u>178,618</u>	<u>5,979,379</u>
<b>EXPENDITURES</b>				
General administration	564,803	79,417	-	644,220
Judicial	381,362	548,683	-	930,045
Legal	70,913	17,932	-	88,845
Financial administration	380,265	-	-	380,265
Public facilities	285,357	-	-	285,357
Public safety	1,150,283	131,029	-	1,281,312
Public transportation	-	1,788,223	-	1,788,223
Health and welfare	73,494	97,287	-	170,781
Conservation agricultural	48,213	-	-	48,213
Debt service	42,582	71,582	243,595	357,759
Total Expenditures	<u>2,997,272</u>	<u>2,734,153</u>	<u>243,595</u>	<u>5,975,020</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<u>29,563</u>	<u>39,773</u>	<u>( 64,977)</u>	<u>4,359</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers - in	-	1,501,086	-	1,501,086
Operating transfers - out	( 69,190)	( 1,431,896)	-	( 1,501,086)
Proceeds from time warrants	27,325	-	-	27,325
Proceeds of long-term debt issue	-	45,732	-	45,732
Total Other Financing Sources (Uses)	<u>( 41,865)</u>	<u>114,922</u>	<u>-</u>	<u>73,057</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>( 12,302)</u>	<u>154,695</u>	<u>( 64,977)</u>	<u>77,416</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>518,583</u>	<u>1,003,629</u>	<u>87,444</u>	<u>1,609,656</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 506,281</u>	<u>\$ 1,158,324</u>	<u>\$ 22,467</u>	<u>\$ 1,687,072</u>

The accompanying notes are an integral part of these financial statements.

**TYLER COUNTY, TEXAS**  
**COMBINED STATEMENT OF REVENUE, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	General		Variance Favorable (Unfavorable)
	Budget	Actual	
<b>REVENUE</b>			
Taxes	\$ 1,585,889	\$ 1,754,335	\$ 168,446
Intergovernmental	555,540	509,032	( 46,508)
Auto registration	36,000	42,186	6,186
Other fees	549,900	674,164	124,264
Interest	35,000	44,059	9,059
Miscellaneous	-	3,059	3,059
Total Revenue	<u>2,762,329</u>	<u>3,026,835</u>	<u>264,506</u>
<b>EXPENDITURES</b>			
General administration	610,971	564,803	46,168
Judicial	395,113	381,362	13,751
Legal	64,681	70,913	( 6,232)
Financial administration	376,078	380,265	( 4,187)
Public facilities	277,148	285,357	( 8,209)
Public safety	1,207,203	1,150,283	56,920
Public transportation	-	-	-
Health and welfare	72,526	73,494	( 968)
Conservation - agricultural	48,348	48,213	135
Debt service	30,282	42,582	( 12,300)
Total Expenditures	<u>3,082,350</u>	<u>2,997,272</u>	<u>85,078</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	( 320,021)	29,563	349,584
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers - in	26,500	-	( 26,500)
Operating transfers - out	( 69,190)	( 69,190)	-
Proceeds from time warrants	-	27,325	27,325
Proceeds from insurance	-	-	-
Proceeds of long-term debt issue	-	-	-
Total Other Financing Sources (Uses)	<u>( 42,690)</u>	<u>( 41,865)</u>	<u>825</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	( 362,711)	( 12,302)	350,409
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>518,583</u>	<u>518,583</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 155,872</u>	<u>\$ 506,281</u>	<u>\$ 350,409</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue			Debt Service		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 883,233	\$ 1,006,306	\$ 123,073	\$ 198,700	\$ 175,558	\$ ( 23,142)
1,221,734	889,571	( 332,163)	-	-	-
415,000	366,907	( 48,093)	-	-	-
320,000	391,036	71,036	-	-	-
28,200	79,347	51,147	1,500	3,060	1,560
86,945	40,759	( 46,186)	-	-	-
<u>2,955,112</u>	<u>2,773,926</u>	<u>( 181,186)</u>	<u>200,200</u>	<u>178,618</u>	<u>( 21,582)</u>
62,000	79,417	( 17,417)	-	-	-
639,243	548,683	90,560	-	-	-
-	17,932	( 17,932)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
90,815	131,029	( 40,214)	-	-	-
1,755,364	1,788,223	( 32,859)	-	-	-
107,534	97,287	10,247	-	-	-
-	-	-	-	-	-
82,793	71,582	11,211	235,200	243,595	( 8,395)
<u>2,737,749</u>	<u>2,734,153</u>	<u>3,596</u>	<u>235,200</u>	<u>243,595</u>	<u>( 8,395)</u>
217,363	39,773	( 177,590)	( 35,000)	( 64,977)	( 29,977)
1,510,993	1,501,086	( 9,907)	-	-	-
( 1,445,983)	( 1,431,896)	14,087	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	45,732	45,732	-	-	-
<u>65,010</u>	<u>114,922</u>	<u>49,912</u>	-	-	-
282,373	154,695	( 127,678)	( 35,000)	( 64,977)	( 29,977)
<u>1,003,629</u>	<u>1,003,629</u>	<u>-</u>	<u>87,444</u>	<u>87,444</u>	<u>-</u>
\$ <u>1,286,002</u>	\$ <u>1,158,324</u>	\$ ( 127,678)	\$ <u>52,444</u>	\$ <u>22,467</u>	\$ ( 29,977)

# TYLER COUNTY, TEXAS

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2000

### 1. REPORTING ENTITY

Tyler County operates under an elected County Judge/Commissioners' Court form of government. The County's major operations include health and welfare services, public safety, maintenance of County roads, and general administrative services. Members of the Commissioners' Court are elected by the public and have decision-making authority, the power to designate management, the responsibility to significantly influence operations and the primary accountability for fiscal matters.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Tyler County, Texas, do not conform to generally accepted accounting principles as applicable to governments. All funds are accounted for on the "cash basis" of accounting. Generally accepted accounting principles applicable to government units require the use of the "modified accrual" basis of accounting. The following is a summary of the more significant policies:

#### Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, receipts, and disbursements. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into five generic fund types and two broad fund categories as follows:

#### GOVERNMENTAL FUNDS

General Fund – The *General Fund* is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

(continued)

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Fund Accounting (Continued)

#### GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds – *Special Revenue Funds* are used to account for the proceeds of specific financial resources (other than expendable trusts or major capital projects) that are specifically restricted to disbursements for specified purposes.

Debt Service Funds – *Debt Service Funds* are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

#### FIDUCIARY FUNDS

Trust and Agency Funds – *Trust and Agency Funds* are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include only Agency Funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

### Account Groups

General Fixed Assets Account Group – This is not a fund, but rather an account group that is used to account for general fixed assets acquired principally for general purposes.

General Long-Term Account Group – This is not a fund, but rather an account group that is used to account for the outstanding principal balances of certificates of obligation and other long-term debt.

### Basis of Accounting

Basis of Accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the cash basis of accounting. Their receipts are recognized when they are received. The disbursements are recognized at the time funds are disbursed.

(continued)

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. Prior to December 31, the County Judge and Commissioners prepare an operating budget for the following fiscal year commencing January 1. The operating budget includes proposed disbursements and the means of financing them.
- b. A Budget hearing, advertised in local papers, is conducted at the County Courthouse, usually in September, to obtain taxpayer comments, and officially adopt the Budget through passage of an ordinance.
- c. The County Judge and Commissioners are authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total disbursements of any fund must be approved by the Commissioners' Court.
- d. Formal budgetary integration is employed as a management control device during the year for all Governmental Fund types.
- e. Budgets for the Governmental Fund types are adopted on a cash basis.
- f. Budgeted amounts are as originally adopted, or as amended by the Commissioners' Court.

### Encumbrances

Encumbrance accounting is not used by the County.

### Fixed Assets

Fixed assets as reported in the General Fixed Asset Group of Accounts are valued at cost or estimated cost if actual cost is unavailable. The fixed asset values represent the grand total accumulation for all prior years' acquisitions which cannot be specifically related to property items or other detailed documentation.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the government.

(continued)



2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Inventory**

Inventory type items are recognized as disbursements at the time the items are purchased, not at the time of consumption.

**Total Columns on Combined Statements**

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this date.

3. **PROPERTY TAX**

Ad Valorem Taxes – The County's ad valorem taxes are levied on October 1, become due January 1 of the following year, and become delinquent on July 1.

- (1) The County collects taxes for other taxing authorities which includes the Hospital District. These collections are remitted in entirety to these taxing authorities.
- (2) The tax levies for the County, computed per \$100 from the present taxable assessed valuation for 1999, are as follows:

	<u>Taxable Value</u>	<u>2000 Tax Levy</u>
General Fund	\$ 544,211,442	\$ 1,823,108
Special Road and Bridge	535,298,115	<u>985,484</u>
		<u>\$ 2,808,592</u>

**4. CHANGES IN LONG-TERM DEBT**

The following is a summary of debt transactions of the County for the year ended December 31, 2000:

	Balance 12/31/99	New Issues	Retirements	Balance 12/31/00
Time and Equipment Warrants	\$ 396,695	\$ 73,057	\$ 133,776	\$ 335,976
Certificates of Obligation	<u>225,000</u>	<u>-</u>	<u>225,000</u>	<u>-</u>
Total	<u>\$ 621,695</u>	<u>\$ 73,057</u>	<u>\$ 358,776</u>	<u>\$ 335,976</u>

Debt payable at December 31, 2000, is comprised of the following individual issues:

**Time and Equipment Warrants:**

\$98,860 equipment warrant payable to a bank, due in five annual payments of \$19,772 plus interest at .000001%.	\$ 79,088
\$30,500 equipment warrant payable to a bank, due in two annual payments of \$15,250 plus interest at .00001%.	15,250
\$45,732 equipment warrant payable to a bank, due in four annual payments of \$11,433 plus interest at .000001%.	45,732
\$27,326 equipment warrant payable to a bank, due in four annual payments of \$9,109 plus interest at .000001%.	27,326
\$30,428 equipment warrant payable to a bank, due in four annual payments of \$7,607 plus interest at .00001%.	22,821
\$23,750 equipment warrant payable to a bank, due in four annual payments of \$5,937 plus interest at .000001%.	5,938
\$25,135 equipment warrant payable to a bank, due in four annual payments of \$8,378 plus interest at .00001%.	8,378
\$42,900 equipment warrant payable to a bank, due in four annual payments of \$14,300 plus interest at .00001%.	14,300
\$42,155 equipment warrant payable to a bank, due in three payments of \$14,052, plus interest at .00001%.	28,103
\$111,300 equipment warrant payable to a bank, due in five payments of \$22,260 plus interest at .00001%.	<u>89,040</u>
	<u>\$ 335,976</u>

(continued)

**4. CHANGES IN LONG-TERM DEBT (Continued)**

**Time and Equipment Warrants**

<u>Year Ended</u> <u>December 31,</u>	<u>Annual Requirements</u> <u>(Principal Only)</u> <u>Total</u>
2001	\$ 128,098
2002	84,232
2003	70,181
2004	<u>53,465</u>
	<u>\$ 335,976</u>

**5. CHANGES IN GENERAL FIXED ASSETS**

	<u>Balance</u> <u>12/31/99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/00</u>
Land	\$ 684,039	\$ -	\$ -	\$ 684,039
Buildings	3,659,061	-	-	3,659,061
Improvements other than buildings	414,220	15,616	-	429,836
Furniture and fixtures	605,811	4,499	2,425	607,885
Machinery and equipment	<u>2,773,641</u>	<u>202,292</u>	<u>138,404</u>	<u>2,837,529</u>
Total	<u>\$ 8,136,772</u>	<u>\$ 222,407</u>	<u>\$ 140,829</u>	<u>\$ 8,218,350</u>

**6. LITIGATION**

The County and/or County officials, at December 31, 2000, are defendants in pending litigation suits. It is the opinion of counsel that the likelihood of an unfavorable outcome is minimal and an estimate of the potential loss of an unfavorable outcome cannot be determined.

**7. DEPOSITS**

At year-end the carrying amount of the County's deposits was \$2,445,209 and the bank balance was \$2,240,249. The bank balance was covered by federal depository insurance and the collateral pledged to the County by the County's depository bank and held by an independent third-party bank in the County's name.

## **8. EMPLOYEE BENEFIT PLAN**

### **Plan Description**

Tyler County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 506 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

### **Funding Policy**

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 8.27% for calendar year 2000. The contribution rate payable by the employee members is the rate of 7.00% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

### **Annual Pension Cost**

For the employer's accounting year ending December 31, 2000, the annual pension cost for the TCDRS plan for its employees was \$199,156, and the actual contributions were \$199,156.

(continued)

8. **EMPLOYEE BENEFIT PLAN (Continued)**

**Annual Pension Cost (Continued)**

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuation as of December 31, 1998, the basis for determining the contribution rate for calendar year 2000. The December 31, 1999, actuarial valuation is the most recent valuation.

<b>Actuarial Valuation Information</b>			
Actuarial valuation date	12/31/97	12/31/98	12/31/99
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, open	level percentage of payroll, open	level percentage of payroll, open
Amortization period	20	20	20
Asset valuation method	long-term appreciation with adjustment	long-term appreciation with adjustment	long-term appreciation with adjustment
Actuarial Assumptions:			
Investment return	8.0%	8.0%	8.0%
Projected salary increases	5.9%	5.9%	5.9%
Inflation	4.0%	4.0%	4.0%
Cost-of-living adjustments	- %	- %	- %

**Trend Information for the Retirement Plan  
for the Employees of Tyler County**

<u>Accounting Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/98	\$ 131,286	100%	\$ -
12/31/99	177,569	100%	-
12/31/00	199,156	100%	-

**Transition Disclosure**

It was determined in accordance with GASB Statement No. 27, that the pension liability was zero at the transition to that statement effective January 1, 1998, because all actuarially required contributions for the accounting years for the period January 1, 1987 through December 31, 1997, have been paid. There was no previously reported pension liability before the transition. Therefore, the difference between the pension liability at transition and the previously reported pension liability is zero.

(continued)

**8. EMPLOYEE BENEFIT PLAN (Continued)**

**Transition Disclosure (Continued)**

**Schedule of Funding Progress for the Retirement Plan  
for the Employees of Tyler County**

Actuarial Valuation Date	Actuarial Value Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
12/31/97	\$ 3,978,570	\$ 4,448,092	\$ 469,522	89.44%	\$ 1,955,049	24.02%
12/31/98	4,414,773	4,890,127	475,354	90.28%	2,146,703	22.14%
12/31/99	4,763,981	5,275,693	511,712	90.30%	2,295,124	22.30%

**9. DEFERRED COMPENSATION PLAN**

The County offers all its employees a deferred compensation program which is administered by Public Employees Benefit Services Corporation (PEBSCO). The plan, created in accordance with Internal Revenue Code Section 457, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The deferred amounts are not reflected in the financial statements of the County.

**10. FUND BALANCE**

The following funds have deficit fund balances at December 31, 2000:

Special Revenue Fund	
District Attorney's HOT Check	\$( 347)
Crime Stoppers	( 3)
Juvenile Probation	( 17,497)
Airport and County Fairgrounds	( 122)

Management expects deficit balances to be eliminated by future proceeds.

**11. SUBSEQUENT EVENT**

The State of Texas passed the Texas Reforestation Act of 1999 pertaining to tax relief for Texas Forest Companies. The resulting legislation gives ad valorem tax relief to acreage used for streamline cutting. The resulting effect to the County in fiscal year 2001 is a total value loss of \$15,906,000 resulting in a tax loss of approximately \$100,000.

**COMBINING AND  
INDIVIDUAL FUND STATEMENTS**

**GENERAL FUND**



## TYLER COUNTY, TEXAS

## BALANCE SHEET

## GENERAL FUND

DECEMBER 31, 2000

**ASSETS**

Cash and cash investments	\$ 157,060
Due from other funds	<u>349,221</u>
Total Assets	<u>\$ 506,281</u>

**FUND BALANCE**

Fund balance - unreserved	<u>\$ 506,281</u>
Total Fund Balance	<u>\$ 506,281</u>

The accompanying notes are an integral part of these financial statements.

## TYLER COUNTY, TEXAS

STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE

## GENERAL FUND

YEAR ENDED DECEMBER 31, 2000

## REVENUE

Taxes	\$ 1,754,335
Intergovernmental	509,032
Auto registration	42,186
Other fees	674,164
Interest	44,059
Miscellaneous	3,059
Total Revenue	<u>3,026,835</u>

## EXPENDITURES

General administration	564,803
Judicial	381,362
Legal	70,913
Financial administration	380,265
Public facilities	285,357
Public safety	1,150,283
Health and welfare	73,494
Conservation - agricultural	48,213
Debt service	42,582
Total Expenditures	<u>2,997,272</u>

EXCESS (DEFICIENCY) OF REVENUE  
OVER EXPENDITURES29,563

## OTHER FINANCING SOURCES (USES)

Operating transfers - in	-
Operating transfers - out	( 69,190)
Proceeds from time warrants	27,325
Total Other Financing Sources (Uses)	<u>( 41,865)</u>

EXCESS (DEFICIENCY) OF REVENUE OVER  
EXPENDITURES AND OTHER SOURCES (USES)( 12,302)

## FUND BALANCE AT BEGINNING OF YEAR

518,583

## FUND BALANCE AT END OF YEAR

\$ 506,281

The accompanying notes are an integral part of these financial statements.

## TYLER COUNTY, TEXAS

STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

## GENERAL FUND

YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
Taxes	\$ 1,585,889	\$ 1,754,335	\$ 168,446
Intergovernmental	555,540	509,032	( 46,508)
Auto registration	36,000	42,186	6,186
Other fees	549,900	674,164	124,264
Interest	35,000	44,059	9,059
Miscellaneous	-	3,059	3,059
Total Revenue	<u>2,762,329</u>	<u>3,026,835</u>	<u>264,506</u>
<b>EXPENDITURES</b>			
General administration	610,971	564,803	46,168
Judicial	395,113	381,362	13,751
Legal	64,681	70,913	( 6,232)
Financial administration	376,078	380,265	( 4,187)
Public facilities	277,148	285,357	( 8,209)
Public safety	1,207,203	1,150,283	56,920
Health and welfare	72,526	73,494	( 968)
Conservation - agricultural	48,348	48,213	135
Debt service	42,582	42,582	-
Total Expenditures	<u>3,094,650</u>	<u>2,997,272</u>	<u>97,378</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<u>( 332,321)</u>	<u>29,563</u>	<u>361,884</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers - in	26,500	-	( 26,500)
Operating transfers - out	( 69,190)	( 69,190)	-
Proceeds from time warrants	-	27,325	27,325
Total Other Financing Sources (Uses)	<u>( 42,690)</u>	<u>( 41,865)</u>	<u>825</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>( 375,011)</u>	<u>( 12,302)</u>	<u>362,709</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>518,583</u>	<u>518,583</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 143,572</u>	<u>\$ 506,281</u>	<u>\$ 362,709</u>

The accompanying notes are an integral part of these financial statements.

## TYLER COUNTY, TEXAS

## SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL

## GENERAL FUND

YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>GENERAL ADMINISTRATION</b>			
Commissioners' Court			
Personnel benefits	\$ 8,719	\$ 6,061	\$ 2,658
Postage	22,194	21,369	825
Professional services	26,315	26,666	( 351)
Contributions	7,609	7,609	-
Appraisal district	140,487	119,676	20,811
Election expense	16,000	15,953	47
Insurance expense	15,025	15,022	3
Juvenile services	5,000	5,000	-
Other expenses	<u>128,073</u>	<u>115,729</u>	<u>12,344</u>
Total Commissioners' Court	<u>369,422</u>	<u>333,085</u>	<u>36,337</u>
Veterans' Service			
Personnel benefits	14,897	14,599	298
Supplies	100	5	95
Other expenses	<u>1,000</u>	<u>267</u>	<u>733</u>
Total Veterans' Service	<u>15,997</u>	<u>14,871</u>	<u>1,126</u>
Office of the County Judge			
Personnel benefits	74,848	73,948	900
Supplies	1,100	879	221
Other expenses	<u>8,578</u>	<u>5,726</u>	<u>2,852</u>
Total Office of the County Judge	<u>84,526</u>	<u>80,553</u>	<u>3,973</u>
Office of the County Clerk			
Personnel benefits	125,076	124,000	1,076
Supplies	5,000	3,107	1,893
Other expenses	9,950	9,187	763
Capital outlay	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Office of the County Clerk	<u>141,026</u>	<u>136,294</u>	<u>4,732</u>
<b>TOTAL GENERAL ADMINISTRATION</b>	<u>610,971</u>	<u>564,803</u>	<u>46,168</u>

(continued)

## TYLER COUNTY, TEXAS

## SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL

## GENERAL FUND

(Continued)

YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>JUDICIAL</b>			
District Court			
Personnel benefits	\$ 3,526	\$ 3,688	\$( 162)
Transcripts	4,500	4,528	( 28)
Grand and petit jurors	8,000	7,340	660
Court appointed attorneys	56,200	57,020	( 820)
Other expenses	1,300	1,000	300
Total District Court	<u>73,526</u>	<u>73,576</u>	<u>( 50)</u>
County Court			
Personnel benefits	1,959	1,894	65
Grand and petit jurors	1,200	997	203
Court reporter	4,500	2,258	2,242
Court appointed attorneys	8,500	4,860	3,640
Other expenses	250	-	250
Commitments	9,000	6,346	2,654
Total County Court	<u>25,409</u>	<u>16,355</u>	<u>9,054</u>
88th Judicial District			
Personnel benefits	21,223	21,174	49
Supplies	200	225	( 25)
Court reporter	1,000	571	429
Other expenses	1,750	312	1,438
Total 88th Judicial District	<u>24,173</u>	<u>22,282</u>	<u>1,891</u>
Office of the District Clerk			
Personnel benefits	100,827	102,264	( 1,437)
Supplies	5,900	5,833	67
Other expenses	6,287	4,928	1,359
Total Office of the District Clerk	<u>113,014</u>	<u>113,025</u>	<u>( 11)</u>

(continued)

## TYLER COUNTY, TEXAS

## SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL

## GENERAL FUND

(Continued)

YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>JUDICIAL (Continued)</b>			
Office of the Justices of the Peace			
Personnel benefits	\$ 124,192	\$ 126,515	\$( 2,323)
Supplies	5,600	5,268	332
Other expenses	7,522	4,873	2,649
Total Office of the Justices of the Peace	<u>137,314</u>	<u>136,656</u>	<u>658</u>
1-A Judicial District			
Personnel benefits	19,277	19,323	( 46)
Supplies	200	145	55
Court reporter	1,500	-	1,500
Other expenses	700	-	700
Total 1-A Judicial District	<u>21,677</u>	<u>19,468</u>	<u>2,209</u>
<b>TOTAL JUDICIAL</b>	<u>395,113</u>	<u>381,362</u>	<u>13,751</u>
<b>FINANCIAL ADMINISTRATION</b>			
Tax Office			
Personnel benefits	122,322	115,345	6,977
Supplies	3,885	3,931	( 46)
Other expenses	4,840	4,832	8
Telephone expense	3,500	3,384	116
Capital outlay	-	27,325	( 27,325)
Total Tax Office	<u>134,547</u>	<u>154,817</u>	<u>( 20,270)</u>
County Auditor			
Personnel benefits	59,938	57,697	2,241
Supplies	1,650	1,647	3
Other expenses	2,460	1,616	844
Total County Auditor	<u>64,048</u>	<u>60,960</u>	<u>3,088</u>

(continued)

## TYLER COUNTY, TEXAS

## SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL

## GENERAL FUND

(Continued)

YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>FINANCIAL ADMINISTRATION (Continued)</b>			
County Treasurer			
Personnel benefits	\$ 60,148	\$ 54,624	\$ 5,524
Supplies	1,600	1,519	81
Other expenses	2,235	1,839	396
Total County Treasurer	<u>63,983</u>	<u>57,982</u>	<u>6,001</u>
Data Processing			
Supplies	23,500	22,960	540
Repairs and maintenance	15,000	14,274	726
Professional services	55,000	52,106	2,894
Capital outlay	15,000	13,425	1,575
Equipment lease	5,000	3,741	1,259
Total Data Processing	<u>113,500</u>	<u>106,506</u>	<u>6,994</u>
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<u>376,078</u>	<u>380,265</u>	<u>( 4,187)</u>
<b>LEGAL</b>			
Office of the Criminal District Attorney			
Personnel benefits	49,881	55,162	( 5,281)
Supplies	5,854	5,854	-
Professional services	-	4,924	( 4,924)
Other expenses	4,022	2,167	1,855
Telephone expense	4,924	2,806	2,118
Total Office of the Criminal District Attorney	<u>64,681</u>	<u>70,913</u>	<u>( 6,232)</u>
<b>TOTAL LEGAL</b>	<u>64,681</u>	<u>70,913</u>	<u>( 6,232)</u>

(continued)

## TYLER COUNTY, TEXAS

## SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL

## GENERAL FUND

(Continued)

YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>PUBLIC FACILITIES</b>			
Commissioners' Court Appropriations			
Allen Shivers Library	\$ 56,738	\$ 69,988	\$( 13,250)
Tyler County Aging Center	18,000	15,000	3,000
Kirby Memorial Museum	1,250	1,271	( 21)
Windowed Library	500	500	-
Total Commissioners' Court Appropriations	<u>76,488</u>	<u>86,759</u>	<u>( 10,271)</u>
 Tyler County Airport			
Utilities	-	44	( 44)
Total Tyler County Airport	<u>-</u>	<u>44</u>	<u>( 44)</u>
 Building Maintenance			
Personnel benefits	32,606	32,772	( 166)
Supplies	10,000	9,761	239
Repairs and maintenance	62,764	46,609	16,155
Building insurance	22,790	22,790	-
Utilities	72,500	86,622	( 14,122)
Total Building Maintenance	<u>200,660</u>	<u>198,554</u>	<u>2,106</u>
 <b>TOTAL PUBLIC FACILITIES</b>	 <u>277,148</u>	 <u>285,357</u>	 <u>( 8,209)</u>
 <b>PUBLIC SAFETY</b>			
Offices of the Constables			
Personnel benefits	58,102	57,477	625
Other expenses	5,559	1,139	4,420
Total Offices of the Constables	<u>63,661</u>	<u>58,616</u>	<u>5,045</u>

(continued)



## TYLER COUNTY, TEXAS

## SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL

## GENERAL FUND

(Continued)

YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>PUBLIC SAFETY (Continued)</b>			
Department of Public Safety			
Personnel benefits	\$ 22,650	\$ 22,502	\$ 148
Supplies	1,000	1,057	( 57)
Telephone expense	2,500	2,035	465
Total Department of Public Safety	<u>26,150</u>	<u>25,594</u>	<u>556</u>
Office of the Sheriff			
Personnel benefits	600,959	569,401	31,558
Supplies	11,706	11,898	( 192)
Car expense - gas and oil	33,000	31,031	1,969
Tires and tubes	8,000	7,791	209
Repairs and maintenance	15,000	14,021	979
Uniforms	8,500	8,593	( 93)
Telephone expense	13,400	13,120	280
Other expenses	21,032	11,564	9,468
Total Office of the Sheriff	<u>711,597</u>	<u>667,419</u>	<u>44,178</u>
Sheriff - Jail			
Personnel benefits	229,054	224,204	4,850
Supplies	17,000	16,746	254
Other expenses	48,950	47,167	1,783
Total Sheriff-Jail	<u>295,004</u>	<u>288,117</u>	<u>6,887</u>
Commissioners' Court Appropriations			
Rural fire protection	9,000	8,796	204
Drug task force	21,000	20,950	50
Capital outlay	80,791	80,791	-
Total Commissioners' Court Appropriations	<u>110,791</u>	<u>110,537</u>	<u>254</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>1,207,203</u>	<u>1,150,283</u>	<u>56,920</u>

(continued)

## TYLER COUNTY, TEXAS

## SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL

## GENERAL FUND

(Continued)

YEAR ENDED DECEMBER 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>HEALTH AND WELFARE</b>			
Health and Sanitation			
Personnel benefits	\$ 2,400	\$ 2,400	\$ -
Aid to indigents	<u>7,000</u>	<u>7,426</u>	( 426)
Total Health and Sanitation	<u>9,400</u>	<u>9,826</u>	( 426)
Foster Child Care			
Foster child care	<u>5,000</u>	<u>4,308</u>	<u>692</u>
Total Foster Child Care	<u>5,000</u>	<u>4,308</u>	<u>692</u>
Community Service			
Personnel benefits	55,067	56,297	( 1,230)
Supplies	473	478	( 5)
Travel	577	576	1
Other expenses	1,371	1,371	-
Capital outlay	<u>638</u>	<u>638</u>	-
Total Community Service	<u>58,126</u>	<u>59,360</u>	( 1,234)
<b>TOTAL HEALTH AND WELFARE</b>	<u>72,526</u>	<u>73,494</u>	( 968)
<b>CONSERVATION</b>			
Extension Service			
Personnel benefits	42,538	42,468	70
Supplies	1,390	1,358	32
Travel	3,000	3,006	( 6)
Telephone expense	<u>1,420</u>	<u>1,381</u>	<u>39</u>
Total Extension Service	<u>48,348</u>	<u>48,213</u>	<u>135</u>
<b>TOTAL CONSERVATION</b>	<u>48,348</u>	<u>48,213</u>	<u>135</u>
<b>DEBT SERVICE</b>	<u>42,582</u>	<u>42,582</u>	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 3,094,650</u>	<u>\$ 2,997,272</u>	<u>\$ 97,378</u>

**SPECIAL REVENUE FUNDS**

THE UNIVERSITY OF CHICAGO  
DEPARTMENT OF CHEMISTRY  
5408 S. UNIVERSITY AVENUE  
CHICAGO, ILLINOIS 60637

**THIS PAGE LEFT BLANK INTENTIONALLY**

**TYLER COUNTY, TEXAS**  
**SPECIAL REVENUE FUNDS**  
**COMBINED BALANCE SHEET**  
**DECEMBER 31, 2000**

	<u>Road and Bridge</u>	<u>District Clerk State Appropriations</u>	<u>Records Management and Preservation</u>	<u>Criminal District Attorney Forfeiture</u>	<u>Sheriff Forfeiture</u>
<b>ASSETS</b>					
Cash and cash investments	\$ 556,805	\$ 68,537	\$ 213	\$ 2,236	\$ 1,603
Due from other funds	<u>183,460</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 740,265</u>	<u>\$ 68,537</u>	<u>\$ 213</u>	<u>\$ 2,236</u>	<u>\$ 1,603</u>
<b>LIABILITIES</b>					
Due from other funds	\$ 15,000	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE</b>					
Fund balance	<u>725,265</u>	<u>68,537</u>	<u>213</u>	<u>2,236</u>	<u>1,603</u>
Total Fund Balance	<u>725,265</u>	<u>68,537</u>	<u>213</u>	<u>2,236</u>	<u>1,603</u>
Total Liabilities and Fund Balance	<u>\$ 740,265</u>	<u>\$ 68,537</u>	<u>\$ 213</u>	<u>\$ 2,236</u>	<u>\$ 1,603</u>

Law Library	Waste Collection Center	COPS Spurger	COPS Warren	County RMP	County Wide Right-of-Way	District Attorney's Hot Check	Crime Stoppers	Juvenile Probation
\$ 8,521	\$ 16,566	\$ -	\$ -	\$ 28,549	\$ 921	\$ -	\$ -	\$ -
<u>8,521</u>	<u>16,566</u>	<u>-</u>	<u>-</u>	<u>28,549</u>	<u>921</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ 8,521	\$ 16,566	\$ -	\$ -	\$ 28,549	\$ 921	\$ -	\$ -	\$ -
<u>8,521</u>	<u>16,566</u>	<u>-</u>	<u>-</u>	<u>28,549</u>	<u>921</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 347	\$ 3	\$ 17,497
<u>8,521</u>	<u>16,566</u>	<u>-</u>	<u>-</u>	<u>28,549</u>	<u>921</u>	<u>( 347)</u>	<u>( 3)</u>	<u>( 17,497)</u>
<u>8,521</u>	<u>16,566</u>	<u>-</u>	<u>-</u>	<u>28,549</u>	<u>921</u>	<u>( 347)</u>	<u>( 3)</u>	<u>( 17,497)</u>
\$ <u>8,521</u>	\$ <u>16,566</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>28,549</u>	\$ <u>921</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

(continued)

**TYLER COUNTY, TEXAS**

**SPECIAL REVENUE FUNDS**

**COMBINED BALANCE SHEET**

(Continued)

**DECEMBER 31, 2000**

	<u>Adult Probation</u>	<u>Courthouse Security</u>	<u>COPS Fast Grant</u>	<u>Breath and Alcohol Testing</u>
<b>ASSETS</b>				
Cash and investments	\$ 186,337	\$ 91,243	\$ 130	\$ 32
Due from other funds	<u>19,295</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 205,632</u>	<u>\$ 91,243</u>	<u>\$ 130</u>	<u>\$ 32</u>
<b>LIABILITIES</b>				
Due to other funds	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE</b>				
Fund balance	<u>205,632</u>	<u>91,243</u>	<u>130</u>	<u>32</u>
Total Fund Balance	<u>205,632</u>	<u>91,243</u>	<u>130</u>	<u>32</u>
Total Liabilities and Fund Balance	<u>\$ 205,632</u>	<u>\$ 91,243</u>	<u>\$ 130</u>	<u>\$ 32</u>

<u>Crime Victims Assistance</u>	<u>Airport and County Fair Grounds</u>	<u>Temple Foundation Grant</u>	<u>Violence Against Women</u>	<u>COPS Schools</u>	<u>Disaster Relief</u>	<u>COPS</u>	<u>Total (Memo Only)</u>
\$ 8,025	\$ -	\$ 2,421	\$ 8,538	\$ 7,861	\$ -	\$ -	\$ 988,538
-	-	-	-	-	-	-	202,755
<u>\$ 8,025</u>	<u>\$ -</u>	<u>\$ 2,421</u>	<u>\$ 8,538</u>	<u>\$ 7,861</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,191,293</u>
\$ -	\$ 122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,969
8,025	( 122)	2,421	8,538	7,861	-	-	1,158,324
<u>8,025</u>	<u>( 122)</u>	<u>2,421</u>	<u>8,538</u>	<u>7,861</u>	<u>-</u>	<u>-</u>	<u>1,158,324</u>
<u>\$ 8,025</u>	<u>\$ -</u>	<u>\$ 2,421</u>	<u>\$ 8,538</u>	<u>\$ 7,861</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,191,293</u>



**TYLER COUNTY, TEXAS**

**SPECIAL REVENUE FUNDS**

**COMBINED STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE**

**DECEMBER 31, 2000**

	<u>Road and Bridge</u>	<u>District Clerk State Appropriations</u>	<u>Records Management and Preservation</u>	<u>Criminal District Attorney Forfeiture</u>	<u>Sheriff Forfeiture</u>
<b>REVENUE</b>					
Taxes	\$ 1,006,306	\$ -	\$ -	\$ -	\$ -
Intergovernmental	133,737	13,000	-	-	-
Auto registration	366,907	-	-	-	-
Other fees	47,339	-	27,288	-	230
Interest	53,070	4,287	320	151	183
Miscellaneous	-	-	-	231	-
Total Revenue	<u>1,607,359</u>	<u>17,287</u>	<u>27,608</u>	<u>382</u>	<u>413</u>
<b>EXPENDITURES</b>					
Judicial	-	5,972	-	-	-
Legal	-	-	-	-	-
Public safety	-	-	-	-	3,271
Public transportation	1,442,896	-	-	-	-
Health and welfare	-	-	-	-	-
General administration	-	-	40,363	-	-
Debt service	71,582	-	-	-	-
Total Expenditures	<u>1,514,478</u>	<u>5,972</u>	<u>40,363</u>	<u>-</u>	<u>3,271</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<u>92,881</u>	<u>11,315</u>	<u>( 12,755)</u>	<u>382</u>	<u>( 2,858)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers - in	1,431,896	-	-	-	-
Operating transfers - out	( 1,431,896)	-	-	-	-
Proceeds of long-term debt issue	45,732	-	-	-	-
Total Other Financing Sources (Uses)	<u>45,732</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	138,613	11,315	( 12,755)	382	( 2,858)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>586,652</u>	<u>57,222</u>	<u>12,968</u>	<u>1,854</u>	<u>4,461</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 725,265</u>	<u>\$ 68,537</u>	<u>\$ 213</u>	<u>\$ 2,236</u>	<u>\$ 1,603</u>

Law Library	Waste Collection Center	COPS Spurger	COPS Warren	County RMP	County Wide Right-of-Way	District Attorney's Hot Check	Crime Stoppers	Juvenile Probation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	30,667	26,564	-	-	-	-	45,949
8,070	73,555	-	-	4,478	-	15,946	81	11,548
551	576	-	-	1,718	177	-	3	661
-	-	7,567	7,566	-	-	-	-	-
<u>8,621</u>	<u>74,131</u>	<u>38,234</u>	<u>34,130</u>	<u>6,196</u>	<u>177</u>	<u>15,946</u>	<u>84</u>	<u>58,158</u>
8,732	-	38,234	38,510	-	-	-	-	120,471
-	-	-	-	-	-	17,932	-	-
-	-	-	-	3,486	25,021	-	142	-
-	97,287	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>8,732</u>	<u>97,287</u>	<u>38,234</u>	<u>38,510</u>	<u>3,486</u>	<u>25,021</u>	<u>17,932</u>	<u>142</u>	<u>120,471</u>
( 111)	( 23,156)	-	( 4,380)	2,710	( 24,844)	( 1,986)	( 58)	( 62,313)
-	30,000	-	-	-	-	-	-	26,190
-	-	-	-	-	-	-	-	-
-	30,000	-	-	-	-	-	-	26,190
( 111)	6,844	-	( 4,380)	2,710	( 24,844)	( 1,986)	( 58)	( 36,123)
<u>8,632</u>	<u>9,722</u>	<u>-</u>	<u>4,380</u>	<u>25,839</u>	<u>25,765</u>	<u>1,639</u>	<u>55</u>	<u>18,626</u>
\$ <u>8,521</u>	\$ <u>16,566</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>28,549</u>	\$ <u>921</u>	\$ <u>( 347)</u>	\$ <u>( 3)</u>	\$ <u>( 17,497)</u>

(continued)

**TYLER COUNTY, TEXAS**

**SPECIAL REVENUE FUNDS  
COMBINED STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
(Continued)  
YEAR ENDED DECEMBER 31, 2000**

	<u>Adult Probation</u>	<u>Courthouse Security</u>	<u>COPS Fast Grant</u>	<u>Breath and Alcohol Testing</u>
<b>REVENUE</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	171,327	-	19,650	-
Auto registration	-	-	-	-
Other fees	187,402	14,789	-	310
Interest	10,925	5,364	732	11
Miscellaneous	-	-	-	-
Total Revenue	<u>369,654</u>	<u>20,153</u>	<u>20,382</u>	<u>321</u>
<b>EXPENDITURES</b>				
Judicial	336,322	-	-	442
Legal	-	-	-	-
Public safety	-	-	20,252	-
Public transportation	-	-	-	-
Health and welfare	-	-	-	-
General administration	-	-	-	-
Debt service	-	-	-	-
Total Expenditures	<u>336,322</u>	<u>-</u>	<u>20,252</u>	<u>442</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<u>33,332</u>	<u>20,153</u>	<u>130</u>	<u>( 121)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers - in	-	-	-	-
Operating transfers - out	-	-	-	-
Proceeds of long-term debt issue	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>33,332</u>	<u>20,153</u>	<u>130</u>	<u>( 121)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>172,300</u>	<u>71,090</u>	<u>-</u>	<u>153</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 205,632</u>	<u>\$ 91,243</u>	<u>\$ 130</u>	<u>\$ 32</u>

Crime Victims Assistance	Airport and County Fair Grounds	Temple Foundation Grant	Violence Against Women	COPS Schools	Disaster Relief	COPS	Total (Memo Only)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,006,306
34,613	15,616	-	30,560	23,854	316,820	27,214	889,571
-	-	-	-	-	-	-	366,907
-	-	-	-	-	-	-	391,036
201	35	158	125	99	-	-	79,347
-	10,281	-	-	-	-	15,114	40,759
<u>34,814</u>	<u>25,932</u>	<u>158</u>	<u>30,685</u>	<u>23,953</u>	<u>316,820</u>	<u>42,328</u>	<u>2,360,140</u>
-	-	-	-	-	-	-	548,683
-	-	-	-	-	-	-	17,932
26,797	-	-	22,147	16,092	-	42,328	131,029
-	-	-	-	-	316,820	-	1,788,223
-	-	-	-	-	-	-	97,287
-	39,054	-	-	-	-	-	79,417
-	-	-	-	-	-	-	71,582
<u>26,797</u>	<u>39,054</u>	<u>-</u>	<u>22,147</u>	<u>16,092</u>	<u>316,820</u>	<u>42,328</u>	<u>2,336,766</u>
<u>8,017</u>	<u>( 13,122)</u>	<u>158</u>	<u>8,538</u>	<u>7,861</u>	<u>-</u>	<u>-</u>	<u>39,773</u>
-	13,000	-	-	-	-	-	1,501,086
-	-	-	-	-	-	-	( 1,431,896)
-	-	-	-	-	-	-	45,732
<u>-</u>	<u>13,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>114,922</u>
8,017	( 122)	158	8,538	7,861	-	-	154,695
<u>8</u>	<u>-</u>	<u>2,263</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,003,629</u>
<u>\$ 8,025</u>	<u>\$ ( 122)</u>	<u>\$ 2,421</u>	<u>\$ 8,538</u>	<u>\$ 7,861</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,141,925</u>

**ROAD AND BRIDGE FUND**

## TYLER COUNTY, TEXAS

## COMBINED BALANCE SHEET

## ROAD AND BRIDGE FUND

DECEMBER 31, 2000

	<u>Road and Bridge General</u>	<u>Road and Bridge Precinct #1</u>	<u>Road and Bridge Precinct #2</u>	<u>Road and Bridge Precinct #3</u>	<u>Road and Bridge Precinct #4</u>	<u>Total</u>
<b>ASSETS</b>						
Cash and investments	\$ 100,923	\$ 99,177	\$ 22,134	\$ 124,459	\$ 210,112	\$ 556,805
Due from other funds	<u>168,460</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>183,460</u>
Total Assets	<u>\$ 269,383</u>	<u>\$ 99,177</u>	<u>\$ 22,134</u>	<u>\$ 139,459</u>	<u>\$ 210,112</u>	<u>\$ 740,265</u>
<b>LIABILITIES</b>						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
<b>FUND BALANCE</b>						
Fund balance	<u>269,383</u>	<u>99,177</u>	<u>22,134</u>	<u>139,459</u>	<u>195,112</u>	<u>725,265</u>
Total Fund Balance	<u>269,383</u>	<u>99,177</u>	<u>22,134</u>	<u>139,459</u>	<u>195,112</u>	<u>725,265</u>
Total Liabilities and Fund Balance	<u>\$ 269,383</u>	<u>\$ 99,177</u>	<u>\$ 22,134</u>	<u>\$ 139,459</u>	<u>\$ 210,112</u>	<u>\$ 740,265</u>

**TYLER COUNTY, TEXAS**  
**COMBINED STATEMENT OF REVENUE, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**

**ROAD AND BRIDGE FUND**

**YEAR ENDED DECEMBER 31, 2000**

	Road and Bridge General	Road and Bridge Precinct #1	Road and Bridge Precinct #2	Road and Bridge Precinct #3	Road and Bridge Precinct #4	Total
<b>REVENUE</b>						
Taxes	\$ 1,006,306	\$ -	\$ -	\$ -	\$ -	\$ 1,006,306
Intergovernmental	133,737	-	-	-	-	133,737
Auto registration	366,907	-	-	-	-	366,907
Other fees	47,316	-	-	23	-	47,339
Interest	-	13,360	7,017	12,840	19,853	53,070
Total Revenue	<u>1,554,266</u>	<u>13,360</u>	<u>7,017</u>	<u>12,863</u>	<u>19,853</u>	<u>1,607,359</u>
<b>EXPENDITURES</b>						
Public transportation	-	374,782	352,849	355,590	359,675	1,442,896
Debt service	-	-	22,260	29,550	19,772	71,582
Total Expenditures	<u>-</u>	<u>374,782</u>	<u>375,109</u>	<u>385,140</u>	<u>379,447</u>	<u>1,514,478</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<u>1,554,266</u>	<u>( 361,422)</u>	<u>( 368,092)</u>	<u>( 372,277)</u>	<u>( 359,594)</u>	<u>92,881</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers - in	-	348,811	295,686	413,095	374,304	1,431,896
Operating transfers - out	( 1,431,896)	-	-	-	-	( 1,431,896)
Proceeds of long-term debt	-	-	45,732	-	-	45,732
Total Other Financing Sources (Uses)	<u>( 1,431,896)</u>	<u>348,811</u>	<u>341,418</u>	<u>413,095</u>	<u>374,304</u>	<u>45,732</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER SOURCES</b>	122,370	( 12,611)	( 26,674)	40,818	14,710	138,613
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>147,013</u>	<u>111,788</u>	<u>48,808</u>	<u>98,641</u>	<u>180,402</u>	<u>586,652</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 269,383</u>	<u>\$ 99,177</u>	<u>\$ 22,134</u>	<u>\$ 139,459</u>	<u>\$ 195,112</u>	<u>\$ 725,265</u>

**TRUST AND AGENCY FUNDS**



**TYLER COUNTY, TEXAS**  
**COMBINED STATEMENT OF ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**DECEMBER 31, 2000**

<b>ASSETS</b>		
Cash and cash investments		\$ 1,277,144
Due from others		<u>8,439</u>
<b>Total Assets</b>		<b>\$ <u>1,285,583</u></b>
<b>LIABILITIES</b>		
Due to beneficiaries		506,445
Due to other governments		260,131
Due to other funds		<u>519,007</u>
<b>Total Liabilities</b>		<b>\$ <u>1,285,583</u></b>

**TYLER COUNTY, TEXAS**  
**COMBINED STATEMENT OF ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**

**DECEMBER 31, 2000**

	<u>Balance</u> <u>December 31</u>
<b><u>SHERIFF-DEPARTMENT FEE FUND</u></b>	
Assets	
Cash	\$ <u>7</u>
Liabilities	
Due to other funds	\$ <u>7</u>
<b><u>SHERIFF DEPARTMENT CASH BOND FUND</u></b>	
Assets	
Cash	\$ <u>11,000</u>
Liabilities	
Due to beneficiaries	\$ <u>11,000</u>
<b><u>SHERIFF JAIL COMMISSARY FUND</u></b>	
Assets	
Cash	\$ <u>32,887</u>
Liabilities	
Due to beneficiaries	\$ <u>32,887</u>
<b><u>SHERIFF ACTIVITIES LEAGUE</u></b>	
Assets	
Cash	\$ <u>41</u>
Liabilities	
Due to beneficiaries	\$ <u>41</u>
<b><u>DISTRICT CLERK FEE FUND</u></b>	
Assets	
Cash	\$ <u>18,382</u>
Liabilities	
Due to other governments	\$ 8,665
Due to beneficiaries	<u>9,717</u>
Total Liabilities	\$ <u>18,382</u>

(continued)

## TYLER COUNTY, TEXAS

COMBINED STATEMENT OF ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS  
(Continued)  
DECEMBER 31, 2000

	<u>Balance</u> <u>December 31</u>
<b><u>DISTRICT CLERK TRUST FUND</u></b>	
Assets	
Cash and cash investments	\$ <u>309,178</u>
Total Assets	\$ <u>309,178</u>
Liabilities	
Due to beneficiaries	\$ <u>309,178</u>
<b><u>COUNTY CLERK FEE FUND</u></b>	
Assets	
Cash	\$ <u>978</u>
Liabilities	
Due to other governments	\$ <u>978</u>
<b><u>COUNTY CLERK TRUST FUND</u></b>	
Assets	
Cash	\$ <u>108,521</u>
Liabilities	
Due to beneficiaries	\$ <u>108,521</u>
<b><u>TAX OFFICE TAX FUND</u></b>	
Assets	
Cash	\$ <u>662,948</u>
Liabilities	
Due to other governments	\$ 165,990
Due to other funds	<u>496,958</u>
Total Liabilities	\$ <u>662,948</u>

(continued)

## TYLER COUNTY, TEXAS

COMBINED STATEMENT OF ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS(Continued)  
DECEMBER 31, 2000

	<u>Balance</u> <u>December 31</u>
<b><u>TAX OFFICE AUTO FUND</u></b>	
Assets	
Cash	\$ <u>24,926</u>
Liabilities	
Due to other governments	\$ 22,179
Due to other funds	<u>2,747</u>
Total Liabilities	\$ <u>24,926</u>
<b><u>TAX OFFICE VIT ESCROW</u></b>	
Assets	
Cash	\$ <u>32,942</u>
Liabilities	
Due to other governments	\$ <u>32,942</u>
<b><u>TAX OFFICE ESCROW FUND</u></b>	
Assets	
Cash	\$ <u>2,706</u>
Liabilities	
Due to other governments	\$ <u>2,706</u>
<b><u>PAYROLL IMPREST FUND</u></b>	
Assets	
Cash	\$ <u>564</u>
Liabilities	
Due to other governments	\$ <u>564</u>
<b><u>STATE COST</u></b>	
Assets	
Due from others	\$ <u>1,233</u>
Liabilities	
Due to other governments	\$ <u>1,233</u>

(continued)

**TYLER COUNTY, TEXAS**  
**COMBINED STATEMENT OF ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**(Continued)**  
**DECEMBER 31, 2000**

	<u>Balance</u> <u>December 31</u>
<b><u>STATE JUDICIAL ED</u></b>	
Assets	
Cash	\$ <u>191</u>
Liabilities	
Due to other governments	\$ <u>191</u>
<b><u>OCLF INSURANCE</u></b>	
Assets	
Cash	\$ <u>94</u>
Liabilities	
Due to other governments	\$ <u>94</u>
<b><u>DPS ARREST FEES</u></b>	
Assets	
Cash	\$ <u>3,665</u>
Liabilities	
Due to other governments	\$ <u>3,665</u>
<b><u>STATE LEOA</u></b>	
Assets	
Due from others	\$ <u>1</u>
Liabilities	
Due to other governments	\$ <u>1</u>
<b><u>STATE LEOCE</u></b>	
Assets	
Due from others	\$ <u>3</u>
Liabilities	
Due to other governments	\$ <u>3</u>

(continued)

## TYLER COUNTY, TEXAS

COMBINED STATEMENT OF ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS

(Continued)

DECEMBER 31, 2000

	<u>Balance</u> <u>December 31</u>
<b><u>STATE TLFTA</u></b>	
Assets	
Cash	\$ <u>6,450</u>
Liabilities	
Due to other governments	\$ <u>6,450</u>
<b><u>STATE TIME PAYMENTS</u></b>	
Assets	
Cash	\$ <u>9,882</u>
Liabilities	
Due to other governments	\$ <u>9,882</u>
<b><u>STATE FUGITIVE APPREHENSION</u></b>	
Assets	
Cash	\$ <u>672</u>
Liabilities	
Due to other governments	\$ <u>672</u>
<b><u>STATE CONSOLIDATED COURT</u></b>	
Assets	
Cash	\$ <u>1,831</u>
Liabilities	
Due to other governments	\$ <u>1,831</u>
<b><u>STATE JUVENILE CRIME AND DETENTION</u></b>	
Assets	
Due from others	\$ <u>167</u>
Liabilities	
Due to other governments	\$ <u>167</u>

(continued)

**TYLER COUNTY, TEXAS**  
**COMBINED STATEMENT OF ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
**(Continued)**  
**DECEMBER 31, 2000**

	<u>Balance</u> <u>December 31</u>
<b><u>STATE COST GENERAL</u></b>	
Assets	
Cash	\$ <u>22</u>
Liabilities	
Due to other governments	\$ <u>22</u>
<b><u>STATE COST COMPREHENSIVE FUND</u></b>	
Assets	
Due from others	\$ <u>16</u>
Liabilities	
Due to other governments	\$ <u>16</u>
<b><u>LAW ENFORCEMENT MANAGEMENT</u></b>	
Assets	
Cash	\$ <u>1</u>
Liabilities	
Due to other governments	\$ <u>1</u>
<b><u>JUVENILE DIVERSION FUND</u></b>	
Assets	
Cash	\$ <u>6</u>
Liabilities	
Due to other governments	\$ <u>6</u>
<b><u>ADULT PROBATION</u></b>	
Assets	
Cash	\$ <u>19,337</u>
Liabilities	
Due to beneficiaries	\$ 42
Due to other funds	<u>19,295</u>
Total Liabilities	\$ <u>19,337</u>

(continued)

**TYLER COUNTY, TEXAS**  
**COMBINED STATEMENT OF ASSETS**  
**AND LIABILITIES - ALL AGENCY FUNDS**  
(Continued)  
**DECEMBER 31, 2000**

	<u>Balance</u> <u>December 31</u>
<b><u>CRIMINAL DISTRICT ATTORNEY TRUST</u></b>	
Assets	
Cash	\$ <u>16,930</u>
Liabilities	
Due to beneficiaries	\$ <u>16,930</u>
<b><u>DISTRICT ATTORNEY SEIZURE FUND</u></b>	
Assets	
Cash	\$ <u>4,467</u>
Liabilities	
Due to beneficiaries	\$ <u>4,467</u>
<b><u>DISTRICT ATTORNEY INVESTIGATION TRAINING</u></b>	
Assets	
Cash	\$ <u>701</u>
Liabilities	
Due to other governments	\$ <u>701</u>
<b><u>DISTRICT ATTORNEY GENERAL</u></b>	
Assets	
Cash	\$ <u>6,627</u>
Liabilities	
Due to beneficiaries	\$ <u>6,627</u>
<b><u>HEALTH FUND</u></b>	
Assets	
Due from others	\$ <u>7,035</u>
Liabilities	
Due to beneficiaries	\$ <u>7,035</u>

(continued)



## TYLER COUNTY, TEXAS

COMBINED STATEMENT OF ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS

(Continued)

DECEMBER 31, 2000

STATE CVC

## Assets

Cash

\$ 1,172

## Liabilities

Due to other governments

\$ 1,172TOTALS - ALL AGENCY FUNDS

## Assets

Cash

\$ 1,277,144

Due from others

8,439

Total Assets

\$ 1,285,583

## Liabilities

Due to beneficiaries

\$ 506,445

Due to other governments

260,131

Due to other funds

519,007

Total Liabilities

\$ 1,285,583

**STATISTICAL SECTION**

## TYLER COUNTY, TEXAS

## SCHEDULE OF GENERAL FIXED ASSETS

DECEMBER 31, 2000

**GENERAL FIXED ASSETS**

Land	\$ 684,039
Buildings	3,659,061
Improvements other than buildings	429,836
Furniture and fixtures	607,885
Machinery and equipment	<u>2,837,529</u>

**TOTAL GENERAL FIXED ASSETS**\$ 8,218,350**INVESTMENTS IN GENERAL FIXED ASSETS**

All sources	\$ <u>8,218,350</u>
-------------	---------------------

**TYLER COUNTY, TEXAS**  
**SCHEDULE OF WARRANTS/LEASES**  
**YEAR ENDED DECEMBER 31, 2000**

Warrants Description	Interest Rate	Fund Payable From	Amounts Outstanding 12/31/99	Issued 12/31/99	Retired 12/31/99	Amounts Outstanding 12/31/00
Road and Bridge Precinct I	.000001%	Road and Bridge Precinct I	\$ 6,250	\$ -	\$ 6,250	\$ -
Road and Bridge Precinct II	.00001%	Road and Bridge Precinct II	111,300	-	22,260	89,040
Road and Bridge Precinct IV	.000001%	Road and Bridge Precinct IV	98,860	-	19,772	79,088
Tyler County	.00001%	General Fund	30,428	-	7,607	22,821
Tax Assessor/Collector	.000001%	General Fund	12,545	-	12,545	-
County Clerk	.000001%	General Fund	19,300	-	13,362	5,938
County Clerk	.000001%	General Fund	16,757	-	8,378	8,379
Auditor/Treasurer Offices	.00001%	General Fund	42,155	-	14,052	28,103
Road and Bridge Precinct III	.000001%	Road and Bridge Precinct III	59,100	-	29,550	29,550
Road and Bridge Precinct II	.000001%	Road and Bridge Precinct II	-	45,732	-	45,732
Tax-Assessor Hardware/Software	.000001%	General Fund	-	27,325	-	27,325
TOTAL			\$ <u>396,695</u>	\$ <u>73,057</u>	\$ <u>133,776</u>	\$ <u>335,976</u>

(continued)

## TYLER COUNTY, TEXAS

SCHEDULE OF WARRANTS/LEASES  
(Continued)  
YEAR ENDED DECEMBER 31, 2000

Warrants Description	Requirements				
	12/31/01	12/31/02	12/31/03	12/31/04	12/31/05
Road and Bridge Precinct I	\$ -	\$ -	\$ -	\$ -	\$ -
Road and Bridge IV	19,772	19,772	19,772	19,772	-
Tax Assessor/Collector	9,108	9,108	9,108	-	-
County Clerk	5,937	-	-	-	-
Tyler County General	7,607	7,607	7,607	-	-
County Clerk	8,378	-	-	-	-
Road and Bridge Precinct II	33,693	33,693	33,693	33,693	-
Auditor/ Treasurer's Office	14,052	14,052	-	-	-
Road and Bridge Precinct III	29,550	-	-	-	-
<b>TOTAL</b>	<b>\$ 128,097</b>	<b>\$ 84,232</b>	<b>\$ 70,180</b>	<b>\$ 53,465</b>	<b>\$ -</b>

## TYLER COUNTY, TEXAS

## SCHEDULE OF CERTIFICATES OF OBLIGATION

YEAR ENDED DECEMBER 31, 2000

<u>Date Issue</u>	<u>Description</u>	<u>Interest Rate Payable</u>	<u>Original Issue</u>	<u>Amount Outstanding 12/31/99</u>	<u>Retired Current Year</u>	<u>Principal Outstanding 12/31/00</u>	<u>Interest Current Year</u>
April 1, 1986	Certificates of Obligation	Variable	<u>\$ 1,800,000</u>	<u>\$ 225,000</u>	<u>\$ 225,000</u>	<u>\$ -</u>	<u>\$ 18,000</u>

**SINGLE AUDIT**



PATTILLO, BROWN & HILL, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

The Honorable County Judge  
and Commissioners' Court of  
Tyler County, Texas  
Woodville, Texas

We have audited the financial statements of Tyler County, Texas, as of and for the year ended December 31, 2000, and have issued our report thereon dated June 15, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance whether Tyler County, Texas' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted certain immaterial instances of noncompliance, which we have reported to management of Tyler County, Texas in a separate letter, dated June 15, 2001.



## Internal Control Over Financial Reporting

In planning and performing our audit, we considered Tyler County, Texas' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of Tyler County, Texas, in a separate letter dated June 15, 2001.

This report is intended solely for the information and use of management, others within the organization, Commissioners' Court, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Pattillo, Brown + Hill L.L.P.*

June 15, 2001



PATTILLO, BROWN & HILL, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH  
OMB CIRCULAR A-133**

The Honorable County Judge  
and Commissioners' Court of  
Tyler County, Texas  
Woodville, Texas

**Compliance**

We have audited the compliance of Tyler County, Texas (County) with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2000. The County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000.

**Internal Control Over Compliance**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design of operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Commissioners' Court, management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Pattillo, Brown + Hill L.L.P.*

June 15, 2001

**TYLER COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

Federal Grantor / Pass-through Grantor / Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U. S. Housing and Urban Development Pass-through from State Governor's Office, Community Development Program	14.228	719037	\$ 316,820
U. S. Department of Justice, Office of Justice Programs, Office of Juvenile Justice and Delinquency Prevention Pass-through from State Governor's Office, Violence Against Women	16.575	WF-99-V30-13991	22,163
U. S. Department of Justice, Office of Justice Programs, Office of Juvenile Justice and Delinquency Prevention Pass-through from State Governor's Office, Victims Assistance	16.588	VA-00-V30-13941	26,797
U. S. Department of Justice, Office of Community Oriented Policing Services Pass-through from State Department of Commerce, COPS in Schools Program	16.710	995TWXON98	115,897
Total			\$ 481,677

NOTE: The accompanying Schedule of Expenditures of Federal Awards is prepared on the cash basis of accounting.

**TYLER COUNTY, TEXAS**

**NOTES TO SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS**

**DECEMBER 31, 2000**

**1. GENERAL**

The Schedule of Expenditures of Federal Awards presents the activity of all applicable federal grant award programs of Tyler County, Texas. The County's reporting entity is defined in Note 1 of the general purpose financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the Schedule of Expenditures of Federal Awards with the exception of funds received which are considered local revenue due to the nature of the contract.

**2. BASIS OF ACCOUNTING**

The Schedule of Federal Awards is presented using the cash basis of accounting. The cash basis of accounting is described in Note 1 to the general purpose financial statements.

TYLER COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2000

Summary of Auditors' Results

Type of report on financial statements	Unqualified
Reportable conditions	None
Material weaknesses involving reportable conditions	None
Noncompliance material to the financial statements	The audit disclosed no instances of noncompliance that are material to the financial statements.
Type of report on compliance with major programs	Unqualified
Findings and questioned costs for federal awards as defined in section .510(a), OMB Circular A-133	None
Dollar threshold considered between Type A and Type B federal programs	\$300,000
Major federal programs	U. S. Housing and Urban Development 14.228
Low risk auditee statement	The County was classified as a high auditee in the context of OMB Circular A-133

Findings Relating to the Financial Statements which are Required to be Reported in Accordance with Generally Accepted Government Auditing Standards

None

Findings and Questioned Costs for Federal Awards

None

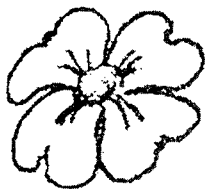
(continued)

TYLER COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)  
FOR THE YEAR ENDED DECEMBER 31, 2000

Findings and Questioned Costs for Federal Awards

Program	Finding/Noncompliance
None	



# Woodville Ford Inc.

110 Pine St. Woodville, TX, 75979  
(409) 283-2526



October 11, 2001

Ms. Joyce Moore  
Tyler County Auditor  
100 West Bluff  
Room 106  
Woodville, Texas 75979

Dear Ms. Moore:

This letter is to withdraw my bid quote on a patrol vehicle for Tyler County Sheriff Department due to not being able to provide a 2001 year model.

If you have any questions, feel free to call me.

Sincerely,

S. R. Walker,  
President

SRW/nm