

TYLER COUNTY COMMISSIONERS COURT
REGULAR MEETING
August 20, 2015

THE STATE OF TEXAS ON THIS THE 20th day of August, 2015 the
Commissioners' Court in and for Tyler County, Texas convened in a Regular Meeting at the
Commissioners' Courtroom in Woodville, Texas, the following members of the Court present, to
wit: JACQUES L. BLANCHETTE COUNTY JUDGE, Presiding
 MARTIN NASH COMMISSIONER, PCT. #1
 RUSTY HUGHES COMMISSIONER, PCT. #2
 MIKE 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:
 JACKIE SKINNER COUNTY AUDITOR
 LOU CLOY CRIMINAL DISTRICT ATTORNEY
 KELLY JOB EXTENSION AGENT

After calling the meeting to order, Judge Blanchette invited anyone offended by the customary prayer to step out in the hall and return after the conclusion of the prayer. Todd Pounds, youth minister at First Baptist Church, Woodville delivered the invocation. Judge Blanchette led the Pledge of Allegiance to the Texas flag.

A motion was made by Commissioner Marshall and seconded by Commissioner Hughes to receive the minutes of August 10th. All voted yes and none no.

Budget amendments/line item transfers were not presented.

Commissioner Nash motioned to pay the **county bills**. **Commissioner Marshall** seconded the motion. All voted yes and none no. SEE ATTACHED

A motion was made by **Commissioner Marshall** to approve the correct July monthly report from **Adult Probation**. The motion was seconded by **Commissioner Nash**. All voted yes and none no. SEE ATTACHED

Commissioner Nash motioned to accept the **2014 Annual Audit** of Tyler County, receiving the highest level of assurance, as presented by Darla Dear. **Commissioner Walston** seconded the motion. All voted yes and none no. SEE ATTACHED

A motion was made by **Commissioner Hughes** and seconded by **Commissioner Marshall** to renew the Xerox Service Agreement for the **District Clerk's office**. All voted yes and none no. SEE ATTACHED

A motion was made by **Commissioner Nash** to renew contract #23938992, Title IV-E **Child Welfare Services**. **Commissioner Marshall** seconded the motion. All voted yes and none no.

Commissioner Nash motioned to approve the annual **DETCOG luncheon expenses**. **Commissioner Hughes** seconded the motion. The meeting will be September 17th. All voted yes and none no.

A motion was made by **Commissioner Marshall** to approve the contract for the 2016 **Volvo dump trucks** with First National Bank of Wichita Falls for **Precinct #1 and Precinct #3**. **Commissioner Nash** seconded the motion. All voted yes and none no. SEE ATTACHED

No action was taken to rescind the **burn ban**. Commissioner Marshall stated that the county had been fortunate that no houses have burned.

A motion was made by Commissioner Nash and seconded by Commissioner Marshall to recess the meeting to enter into Executive Session. All voted yes and none no.

A motion was made by Commissioner Hughes and seconded by Commissioner Marshall to enter into Executive Session. All voted yes and none no.

COURT ENTERED INTO **EXECUTIVE SESSION**: 9:00 a.m. No action was required from executive session.

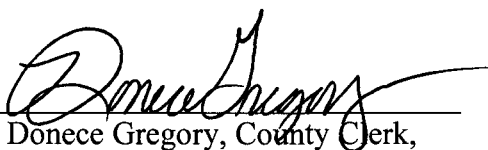
A motion was made by Commissioner Marshall and seconded by Commissioner Hughes to come out of recess. All voted yes and none no.

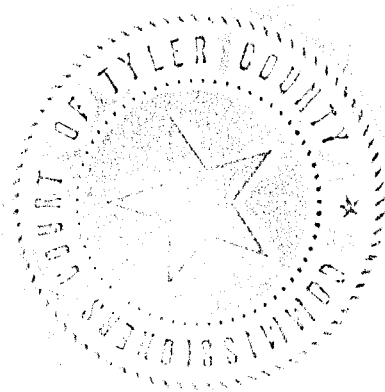
A motion was made by Commissioner Nash and seconded by Commissioner Hughes that the meeting adjourn. All voted yes and none no.

THERE BEING NO FURTHER BUSINESS, THE MEETING ADJOURNED: 9:09 a.m.

I, Donece Gregory, County Clerk and ex officio member of the Tyler County Commissioners Court, do hereby certify to the fact that the above is a true and correct record of the Tyler County Commissioners Court session held on August 20, 2015.

Witness my hand and seal of office on this the 20th day of August, 2015.

Attest: 
Donece Gregory, County Clerk,
Tyler County, Texas





Tyler County, TX

Check Register

By Fund

Payable Dates 7/24/2015 - 8/18/2015

Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Fund: 010 - GENERAL FUND							
CYPHER TECHNOLOGIES	116946	07/24/2015	SUPPLIES	010-440-42101		07/24/2015	49.99
CYPHER TECHNOLOGIES	116946	07/24/2015	INV.#0001879/COUNTY OFFIC...	010-440-42353		07/24/2015	840.00
ANALICIA'S ATTIC	116942	07/24/2015	PLANT MAINT./COJUD	010-442-42412		07/24/2015	110.00
RISINGER, JAMES MICHAEL AT...	116905	07/24/2015	CAUSE NO.11,917JPS	010-408-42634		07/24/2015	400.00
RISINGER, JAMES MICHAEL AT...	116905	07/24/2015	CAUSE NO.11,957SAE	010-408-42634		07/24/2015	400.00
RISINGER, JAMES MICHAEL AT...	116905	07/24/2015	CAUSE NO.11,964CJK	010-408-42634		07/24/2015	400.00
SOUTHEAST TEXAS MEDICAL A...	116906	07/24/2015	PT#0106116216/TCSO	010-401-42231		07/24/2015	377.00
SOUTHEAST TEXAS MEDICAL A...	116906	07/24/2015	PT#010612446/TCSO	010-401-42231		07/24/2015	192.00
SOUTHEAST TEXAS MEDICAL A...	116906	07/24/2015	PT#0106124466/TCSO	010-401-42231		07/24/2015	125.00
SOUTHEAST TEXAS MEDICAL A...	116906	07/24/2015	PT#0106141213/TCSO	010-401-42231		07/24/2015	125.00
SOUTHEAST TEXAS MEDICAL A...	116906	07/24/2015	PT#0106141888/TCSO	010-401-42231		07/24/2015	192.00
SOUTHEAST TEXAS MEDICAL A...	116906	07/24/2015	PT#0106141881/TCSO	010-401-42231		07/24/2015	125.00
SOUTHEAST TEXAS MEDICAL A...	116906	07/24/2015	PT#0106142035/TCSO	010-401-42231		07/24/2015	125.00
SOUTHEAST TEXAS MEDICAL A...	116906	07/24/2015	PT#0106142038/TCSO	010-401-42231		07/24/2015	163.00
SOUTHEAST TEXAS MEDICAL A...	116906	07/24/2015	PT#0106131563/TCSO	010-401-42231		07/24/2015	241.00
RISINGER, JAMES MICHAEL AT...	116905	07/24/2015	CAUSE NO.12,013CNR	010-408-42634		07/24/2015	1,200.00
MCDONOUGH, TIMOTHY R.	116902	07/24/2015	CAUSE NO.12,381 RJS	010-408-42634		07/24/2015	400.00
BYTHEWOOD LEGAL SERVICES,...	116888	07/24/2015	CAUSE NO.12,683JAM	010-408-42634		07/24/2015	100.00
BYTHEWOOD LEGAL SERVICES,...	116888	07/24/2015	CPS/23,604	010-408-42637		07/24/2015	431.25
BYTHEWOOD LEGAL SERVICES,...	116888	07/24/2015	CPS/23,717	010-408-42637		07/24/2015	75.00
BYTHEWOOD LEGAL SERVICES,...	116888	07/24/2015	CPS/23,712	010-408-42637		07/24/2015	75.00
BYTHEWOOD LEGAL SERVICES,...	116888	07/24/2015	CPS/23,675	010-408-42637		07/24/2015	600.00
BYTHEWOOD LEGAL SERVICES,...	116888	07/24/2015	CPS/689	010-408-42637		07/24/2015	131.25
BYTHEWOOD LEGAL SERVICES,...	116888	07/24/2015	CPS/23,618	010-408-42637		07/24/2015	375.00
BYTHEWOOD LEGAL SERVICES,...	116888	07/24/2015	CPS/23,630	010-408-42637		07/24/2015	112.50
BYTHEWOOD LEGAL SERVICES,...	116888	07/24/2015	CPS/23,295	010-408-42637		07/24/2015	450.00
BYTHEWOOD LEGAL SERVICES,...	116888	07/24/2015	CPS/23,201	010-408-42637		07/24/2015	93.75
BYTHEWOOD LEGAL SERVICES,...	116888	07/24/2015	CPS/23,551	010-408-42637		07/24/2015	93.75
BYTHEWOOD LEGAL SERVICES,...	116888	07/24/2015	CPS/23,536	010-408-42637		07/24/2015	56.25
BYTHEWOOD LEGAL SERVICES,...	116888	07/24/2015	CPS/23,447	010-408-42637		07/24/2015	75.00
MANN, ROBERT H. ATTY.	116900	07/24/2015	CAUSE NO.15-113LRJ	010-415-42634		07/24/2015	200.00
RISINGER, JAMES MICHAEL AT...	116951	07/24/2015	CAUSE NO.15-117WJM	010-415-42634		07/24/2015	200.00
RISINGER, JAMES MICHAEL AT...	116951	07/24/2015	CAUSE NO.15-82DCB	010-415-42634		07/24/2015	200.00
INNOVATIVE OFFICE SYSTEMS	116948	07/24/2015	TYLCOUDA/CDA	010-440-42677		07/24/2015	11.48
KIRKINDOLL, DESTENY	116955	07/24/2015	NET PAY ENDING 7-23-15/TRE...	010-401-40050		07/24/2015	100.00
REYNOLDS HEATING & AIR CO...	116949	07/24/2015	INV.#2267/TCSO	010-442-42411		07/24/2015	310.00
CARPETS BY CURIOSITY	116890	07/24/2015	INV.#25062/REMODEL	010-401-42178		07/24/2015	1,882.52

FY '16-'17
INTERLOCAL AGREEMENT FOR E9-1-1 AUTOMATIC LOCATION
INFORMATION MAINTENANCE SERVICES

AUG 18 2015
DORIS GREGORY, COUNTY CLERK
TYLER COUNTY, TEXAS
BY: *[Signature]*

Article 1: Parties & Purpose

1.1 The Deep East Texas Council of Governments (DETCOG) (RPC) is a regional planning commission and political subdivision of the State of Texas organized and operating under the Texas Regional Planning Act of 1965, as amended, Chapter 391 of the Local Government Code. The RPC has developed a Strategic Plan to establish and operate 9-1-1 service (Strategic Plan) in State Planning Region 14 (Region), and the Commission on State Emergency Communications (Commission) has approved its current Strategic Plan.

1.2 Tyler County (Local Government) is a local government that has agreed to participate in implementing enhanced 9-1-1 services in the Region in accordance with the RPC's Strategic Plan as approved by the Commission.

1.3 The Commission, as authorized by Health & Safety Code, Chapter 771, is the oversight and funding authority for regional planning commissions implementing 9-1-1 service.

1.4 The Contract for 9-1-1 Services between the Commission and the RPC requires the RPC to execute interlocal agreements with local governments relating to the planning, development, operation, and provision of 9-1-1 service, the use of wireline and wireless 9-1-1 fees and equalization surcharge appropriated to the Commission and granted to the RPC (9-1-1 Funds) and adherence to Applicable Law.

1.5 Automatic location information (ALI) maintenance is a critical component of 9-1-1 service and ensures the timely delivery of accurate 9-1-1 information and location data to the correct public safety answering point. This Agreement between the RPC and Local Government sets forth the requirements for ALI maintenance.

Article 2: Applicable Law

2.1 Applicable laws include, but are not limited to, the Texas Health and Safety Code Chapter 771; Commission Rules (Title 1, Part 12, Texas Administrative Code) and Program Policy Statements; the biennial state General Appropriations Act, Texas Government Code (including Uniform Grant and Contract Management Standards [UGMS]), Chapter 783 and Title 1, Part 1, Chapter 5, Subchapter A, Division 4, Texas Administrative Code; Preservation and Management of Local Government Records Act, Chapter 441, Subchapter J; and Resolution of Certain Contract Claims Against the State, Chapter 2260; Texas Local Government Code (including Regional Planning Commissions Act, Chapter 391).

2.2 Any new or amended policy or procedure, other than an adopted rule, shall be enforceable against the Local Government 30 days following the date of its adoption unless the RPC finds and declares that an emergency exists which requires that such policy or procedure be enforceable immediately. The RPC shall provide the Local Government written notice of all new or amended policies, procedures or interpretations of Commission rules within a reasonable time after adoption, and in any event at least 10 days prior to the time such policies or procedures are enforceable against the Local Government.

Article 3: Deliverables

3.1 The Local Government agrees to perform the activities related to maintaining location information used in the RPC's 9-1-1 Database as specified in the Scope of Work attached hereto.

3.2 Ownership, Transference & Disposition of Equipment

3.2.1. The RPC and the Local Government shall comply with Applicable Law, in regards to the ownership, transfer of ownership, and/or control of equipment acquired with 9-1-1 Funds in connection with the provision of 9-1-1 service (9-1-1 equipment).

3.2.2 The RPC shall establish ownership of all 9-1-1 equipment located within the Local Government's jurisdiction. The RPC may maintain ownership, or it may agree to transfer ownership to the Local Government according to established policy.

3.2.3 The Local Government shall ensure that sufficient controls and security exist by which to protect and safeguard the 9-1-1 equipment against loss, damage or theft.

3.2.4 Ownership and transfer-of-ownership documents shall be prepared by the RPC and signed by both parties upon establishing ownership or transference of ownership of any such 9-1-1 equipment in accordance with UGMS and the State Comptroller of Public Accounts. Sample forms are provided as Attachments A and B to this Agreement.

3.2.5 Replacement insurance on 9-1-1 equipment shall be purchased and maintained by DETCOG and proof of insurance shall be provided upon request.

3.2.6 The RPC and/or the Commission shall be reimbursed by the Local Government for any damage to 9-1-1 equipment other than ordinary wear and tear.

3.3 Inventory

3.3.1 The RPC shall maintain a current inventory of all 9-1-1 equipment consistent with Applicable Law;

3.3.2 All 9-1-1 equipment shall be tagged with identification labels.

3.3.3 Any lost or stolen 9-1-1 equipment shall be reported to the RPC as soon as possible.

3.4 Security

3.4.1 The Local Government shall limit access to the 9-1-1 Database only to authorized personnel.

3.5 Training

3.5.1 The RPC shall provide training upon request of Local Government, and as approved in the Strategic Plan.

3.6 Operations

The Local Government shall:

3.6.1 Designate an ALI maintenance contact and provide related contact information to the RPC;

3.6.2 Allow 24-hour access to the 9-1-1 equipment for repair and maintenance service, as required;

3.6.3 Make no changes to 9-1-1 equipment, software or programs without prior written consent from the RPC.

Article 4: Performance Monitoring

4.1 The RPC and the Commission reserve the right to perform on-site monitoring for compliance with Applicable Law and performance of the deliverables specified in this Agreement. The Local Government agrees to fully cooperate with all monitoring requests from the RPC and/or the Commission for such purposes.

Article 5: Procurement

5.1 The RPC and the Local Government agree to use competitive procurement practices and procedures required by Applicable Law and RPC procurement policies in connection with any procurement to be funded with 9-1-1 Funds.

5.2 The RPC shall purchase supplies necessary for performance of the deliverables per this Agreement.

Article 6: Financial

6.1 As authorized by Applicable Law, the provisioning of 9-1-1 service throughout the Region is funded by Commission grants of appropriated 9-1-1 Funds.

6.2 The RPC will provide 9-1-1 Funds to the Local Government on a cost reimbursement basis using a monitoring process that provides assurance that the reimbursement requests from the Local Government are complete, accurate, and appropriate.

6.3 The RPC may withhold, decrease, or seek reimbursement of 9-1-1 Funds in the event that those 9-1-1 Funds were used in noncompliance with Applicable Law.

6.4 The Local Government shall reimburse the RPC and/or the Commission, as applicable, any 9-1-1 Funds used in noncompliance with Applicable Law.

6.5 Such reimbursement of 9-1-1 Funds to the RPC and/or the Commission, as applicable, shall be made by the Local Government within 60 days after demand by the RPC, unless an alternative repayment plan is approved by the RPC and then submitted to the Commission for approval.

6.6 The Local Government commits to providing 9-1-1 services as a condition to receiving 9-1-1 Funds as prescribed by the RPC's Strategic Plan and any amendments thereto.

Article 7: Records

7.1 The Local Government will maintain adequate fiscal records and supporting documentation of all 9-1-1 Funds reimbursed to the Local Government for 9-1-1 service consistent with Applicable Law and generally accepted accounting principles and as approved in the RPC's current approved Strategic Plan;

7.2 The RPC or its duly authorized representative shall have access to and the right to examine and audit all books, accounts, records, files, and/or other papers or property pertaining to the 9-1-1 service belonging to or in use by the Local Government or by any other entity that has performed or will perform services related to this Agreement.

7.3 The Commission and State Auditor's Office shall have the same access and examination rights as the RPC.

Article 8: Assignment

8.1 The Local Government may not assign its rights or subcontract its duties under this Agreement. An attempted assignment or subcontract in violation of this paragraph is void.

Article 9: Nondiscrimination and Equal Opportunity

9.1 The RPC and the Local Government shall not exclude anyone from participating under this Agreement, deny anyone benefits under this Agreement, or otherwise unlawfully discriminate against anyone in carrying out this Agreement because of race, color, religion, sex, age, disability, handicap, or national origin.

Article 10: Dispute Resolution

10.1 Disputes include, but are not limited to, disagreement between the parties about the meaning or application of the Strategic Plan, the Applicable Law or policy, or this Agreement.

10.2 The parties desire to resolve disputes without litigation. Accordingly, if a dispute arises, the parties agree to attempt in good faith to resolve the dispute between them. To this end, the parties agree not to sue one another, except to enforce compliance with this Article 10, until they have exhausted the procedures set out in this Article 10.

10.3 At the written request of either party, each party shall appoint one non-lawyer representative to negotiate informally and in good faith to resolve any dispute arising between the parties. The representatives appointed shall determine the location, format, frequency, and duration of the negotiations.

10.4 If the representatives cannot resolve the dispute within 30 calendar days after the first negotiation meeting, the parties agree to submit the dispute to a mutually designated legal mediator. Each party shall pay one-half the total fee and expenses for conducting the mediation.

10.5 The parties agree to continue performing their duties under this Agreement, which are unaffected by the dispute, during the negotiation and mediation process.

10.6 If mediation does not resolve the parties' dispute, the parties may pursue their legal and equitable remedies.

Article 11: Suspension for Unavailability of Funds

11.1 In the event that (i) the RPC's approved budget and/or appropriations to the Commission from the Texas Legislature do not permit or otherwise appropriate funds for reimbursement to Local Government provided for in this Agreement, and (ii) such lack of permission or non-appropriation shall not have resulted from any act or failure to act

on the part of the RPC, and (iii) the RPC has exhausted all funds legally available for reimbursement to Local Government, and no other legal procedure shall exist whereby payment hereunder can be made to Local Government; and (iv) RPC has negotiated in good faith with Local Government to develop an alternative payment schedule or new agreement that will accommodate RPC's approved budget and/or appropriations for the applicable period, then RPC will not be obligated to reimburse the Local Government for the applicable budget year(s).

Article 12: Notice to Parties

12.1 Notice under this Agreement must be in writing and received by the party against whom it is to operate. Notice is received by a party (1) when it is delivered to the party personally; or (2) on the date shown on the return receipt if mailed by registered or certified mail, return receipt requested, to the party's address specified in this Article and signed on behalf of the party.

12.2 The RPC's address is:

210 Premier Dr, Jasper, TX 75951

The Local Government's address is:

100 W Bluff St #102, Woodville, TX 75979

12.3 A party may change its address by providing notice of the change in accordance with paragraph 12.1.

Article 13: Effective Date and Term

13.1 This Agreement is effective as of September 1, 2015 and shall terminate on August 31, 2017.

13.2 In the event of default in the performance of this Agreement, the non-defaulting party may terminate this Agreement after providing written notice of the default to the defaulting party, and the failure of the defaulting party to cure said default within 30 calendar days of said notice.

13.3 If this Agreement is terminated for any reason, the RPC shall not be liable to the Local Government for any damages, claims, losses, or any other amounts arising from or related to any such termination.

Article 14: Force Majeure

14.1 The RPC may grant relief from performance of the Agreement if the Local Government is prevented from performance by act of war, order of legal authority, act of God, or other unavoidable cause not attributable to the fault or negligence of the Local

Government. The burden of proof for the need of such relief shall rest upon the Local Government. To obtain release based on force majeure, the Local Government shall file a written request with the RPC.

Article 15: Confidentiality

15.1 The parties will comply with the Texas Public Information Act, Government Code, Chapter 552 as interpreted by judicial opinions and opinions of the Attorney General of the State of Texas. This Agreement and all data and other information generated or otherwise obtained in its performance may be subject to the Texas Public Information Act. The parties agree to maintain the confidentiality of information received during the performance of this Agreement.

15.2 The Local Government or its duly authorized representative will notify the RPC upon receipt of any requests for information.

Article 16: Indemnification

16.1 To the extent authorized by law, each party agrees to indemnify the other and agrees to defend its governing body members, officers and employees, against any claim, suit or administrative proceeding, and to indemnify them against any liability including all costs, expenses, and reasonable attorney's fees incurred arising out of an act or omission of the governing body, any officer, employee or agent in carrying out this Agreement.

Article 17. Historically Underutilized Business Requirements

17.1 The Local Government shall comply with requirements of Chapter 2261 of the Government Code regarding Historically Underutilized Businesses.

Article 18: Miscellaneous

18.1 For purposes of this Agreement, terms not specifically defined herein are defined in the Applicable Laws.

18.2 Each individual signing this Agreement on behalf of a party warrants that he or she is legally authorized to do so, and that the party is legally authorized to perform the obligations undertaken.

18.3 This Agreement constitutes the entire agreement between the parties and supersedes any and all oral or written agreements between the parties relating to matters herein. An amendment to this Agreement is not effective unless in writing and signed by both parties.

18.4 All parties agree that should any provision of this Agreement be determined to be invalid or unenforceable, such determination shall not affect the term of this Agreement, which shall continue in full force and effect.

18.5 The following Attachments are part of this Agreement:

Attachment A	Ownership Agreement
Attachment B	Transfer of Ownership Form
Attachment C	Scope of Work
Attachment D	Performance Measures and Monitoring
Attachment E	Commission Documents – Legislation, Rules and Program Policy Statements

18.6 This Agreement is binding on, and to the benefit of, the parties' successors in interest.

18.7 This Agreement is executed in duplicate originals.

DETCOG

By: Walter G. Diggles

Printed Name: Walter G. Diggles

Title: Executive Director

Date: 8/13/15

Tyler County

By: Jacques Blanchette

Printed Name: Jacques Blanchette

Title: County Judge

Date: 8/10/15

**Attachment A
Ownership Agreement**

As stipulated in Article 3 of the Agreement, the RPC shall establish ownership of all 9-1-1 equipment located within the Local Government's jurisdiction.

The RPC hereby establishes all 9-1-1 equipment located at N/A, in N/A, to be the property of DETCOG, hereinafter referred to as "Owner".

Following is an itemized listing of 9-1-1 equipment hereby defined as the property of Owner.

[Attach equipment inventory list.] Not Applicable

DETCOG

By: Walter G. Diggles

Printed Name: Walter G. Diggles

Title: Executive Director

Date: 8/13/15

Tyler County

By: Jacques Blanchette

Printed Name: Jacques Blanchette

Title: County Judge

Date: 8/10/15

**Attachment B
Transfer of Ownership Form**

As stipulated in Article 3 of the Agreement between [redacted] (RPC) and [redacted] (Local Government) dated [redacted], 20[redacted], the RPC shall document all transfers of ownership of 9-1-1 equipment between the RPC and the Local Government.

Indicate the appropriate classification:

Transfer _____ Disposition _____ Lost _____

Please provide the following information in as much detail as possible.

Inventory Number	Current Assignee:
Description	Location:
Serial Number	Signature:
Acquisition Date	Date:
Acquisition Cost	New Assignee:
Vendor	Location:
Invoice Number	Signature:
Purchase Order Number	Date:
Condition	

Continued.....

Attachment B
Transfer of Ownership Form (continued)

Action Recommended by: _____

Title: _____

Date: _____

Comments: _____

Approved: ___Yes ___No

Proceeds, if any: _____

Approved by: _____

Title: _____
 Comptroller

Date: _____

Disposed or Lost Property shall require approval by the agency head.

Reviewed by: _____
 Executive Director (or other appropriate title of agency head)

Date: _____

Attachment C Scope of Work

[Include specific ALI maintenance activities to be performed to insure compliance with this Agreement, the CSEC/RPC contract, Regional Strategic Plan and individual local requirements.]

DETCOG will perform the services outlined in the Scope of Work listed below.

Not Applicable to the county in this agreement.

The county agrees to perform the following functions by employing county staff, contracting with a vendor, or entering into an interlocal agreement with another governmental entity: 1) maintain the county's electronic GIS map, 2) maintain the ALI database including MSAG, ESNs, and TN records through the state 9-1-1 ALI providers web application, 3) coordinate with USPS, telcos, incorporated cities, adjoining counties, elected officials, general public and DETCOG staff to resolve errors and issues in the ALI database and GIS electronic map, and 4) other issues that may be assigned related to E911 ALI maintenance. Under this agreement DETCOG is assigning primary ALI maintenance responsibilities to the county.

DETCOG will provide the GIS software including maintenance agreements and access to the state ALI database provider's web application. DETCOG will provide technical assistance and required training to the county's designated E911 ALI Maintenance Coordinator.

DETCOG will monitor the deliverables (functions above) on a regular basis and will provide a copy of the monitoring report to the E911 ALI Maintenance Coordinator. Any findings not resolved satisfactorily by the E911 ALI Maintenance Coordinator will be reported to the County Judge for corrective action.

Attachment D
ALI Maintenance Performance Measures and Monitoring

RPC personnel will conduct site visits at least twice per year to evaluate compliance with this Agreement.

Reports

The RPC may request that the Local Government provide it with specialized reports which may include, but are not limited to:

[List reports necessary to insure compliance with this Agreement, the CSEC/RPC contract, Regional Strategic Plan and individual local requirements.]

As requested.

Attachment E
Commission Documents

The following documents govern the funding and provisioning of 9-1-1 services by the RPC:

1. Commission Legislation: http://www.911.state.tx.us/browse.php/rules_legislation
2. Commission Rules: http://www.911.state.tx.us/browse.php/rules_legislation
3. Commission Program Policy Statements:
http://www.911.state.tx.us/browse.php/program_policy_statements

FY '16-'17
INTERLOCAL AGREEMENT FOR E9-1-1 PUBLIC SAFETY
ANSWERING POINT SERVICES

AUG 18 2015

COUNTY CLERK
TYLER COUNTY, TEXAS
*[Signature]***Article 1: Parties & Purpose**

1.1 The **Deep East Texas Council of Governments (DETCOG)** (RPC) is a regional planning commission and political subdivision of the State of Texas organized and operating under the Texas Regional Planning Act of 1965, as amended, Chapter 391 of the Local Government Code. The RPC has developed a Strategic Plan to establish and operate 9-1-1 service (Strategic Plan) in State Planning Region 14 (Region), and the Commission on State Emergency Communications (Commission) has approved its current Strategic Plan.

1.2 **Tyler County** (Local Government) is a local government that operates Public Safety Answering Points (PSAP) that assist in implementing the Strategic Plan as approved by the Commission.

1.3 The Commission, as authorized by Health & Safety Code, Chapter 771, is the oversight and funding authority for regional planning commissions implementing 9-1-1 service.

1.4 The Contract for 9-1-1 Services between the Commission and the RPC requires the RPC to execute interlocal agreements with local governments relating to the planning, development, operation, and provision of 9-1-1 service, the use of wireline and wireless 9-1-1 fees and equalization surcharge appropriated to the Commission and granted to the RPC (9-1-1 Funds) and adherence to Applicable Law.

Article 2: Applicable Law

2.1 Applicable laws include, but are not limited to, the Texas Health and Safety Code Chapter 771; Commission Rules (Title 1, Part 12, Texas Administrative Code) and Program Policy Statements; the biennial state General Appropriations Act, Texas Government Code (including Uniform Grant and Contract Management Standards [UGMS]), Chapter 783 and Title 1, Part 1, Chapter 5, Subchapter A, Division 4, Texas Administrative Code; Preservation and Management of Local Government Records Act, Chapter 441, Subchapter J; and Resolution of Certain Contract Claims Against the State, Chapter 2260; Texas Local Government Code (including Regional Planning Commissions Act, Chapter 391).

2.2 Any new or amended policy or procedure, other than an adopted rule, shall be enforceable against the Local Government 30 days following the date of its adoption unless the RPC finds and declares that an emergency exists which requires that such policy or procedure be enforceable immediately. The RPC shall provide the Local Government written notice of all new or amended policies, procedures or interpretations of Commission rules within a reasonable time after adoption, and in any event at least

10 days prior to the time such policies or procedures are enforceable against the Local Government.

Article 3: Deliverables

3.1 The Local Government agrees to:

3.1.1 Operate and maintain the Tyler County Sheriff's Office PSAP(s) located at 702 N Magnolia, Woodville, TX 75979;

3.1.2 Provide 9-1-1 public safety answering service 24 hours per day, seven days per week; and

3.1.3 Cooperate with the RPC in providing and maintaining suitable PSAP space meeting all technical requirements.

3.2 Ownership, Transference & Disposition of Equipment

3.2.1. The RPC and the Local Government shall comply with Applicable Law, in regards to the ownership, transfer of ownership, and/or control of equipment acquired with 9-1-1 Funds in connection with the provision of 9-1-1 service (9-1-1 equipment).

3.2.2 The RPC shall establish ownership of all 9-1-1 equipment located within the Local Government's jurisdiction. The RPC may maintain ownership, or it may agree to transfer ownership to the Local Government according to established policy.

3.2.3 The Local Government shall ensure that sufficient controls and security exist by which to protect and safeguard the 9-1-1 equipment against loss, damage or theft.

3.2.4 Ownership and transfer-of-ownership documents shall be prepared by the RPC and signed by both parties upon establishing ownership or transference of ownership of any such 9-1-1 equipment in accordance with UGMS and the State Comptroller of Public Accounts. Sample forms are provided as Attachments A and B to this Agreement.

3.2.5 Replacement insurance on 9-1-1 equipment shall be purchased and maintained by DETCOG and proof of insurance shall be provided upon request.

3.2.6 The RPC and/or the Commission shall be reimbursed by the Local Government for any damage to 9-1-1 equipment other than ordinary wear and tear.

3.3 Inventory

3.3.1 The RPC shall maintain a current inventory of all 9-1-1 equipment consistent with Applicable Law;

3.3.2 All 9-1-1 equipment shall be tagged with identification labels.

3.3.3 Any lost or stolen 9-1-1 equipment shall be reported to the RPC as soon as possible.

3.4 Security

3.4.1 The Local Government shall limit access to all 9-1-1 equipment and related data only to authorized personnel.

3.5 Training

3.5.1 The Local Government shall notify the RPC of any new 9-1-1 call takers and schedule for applicable training as soon as possible.

3.6 Operations

The Local Government shall:

3.6.1 Designate a PSAP supervisor and provide related contact information to the RPC;

3.6.2 Monitor and test the 9-1-1 equipment and report any failures or maintenance issues immediately to the appropriate maintenance vendor and/or the RPC;

3.6.3 Coordinate with the RPC and local elected officials in the planning for and implementation and operation of all 9-1-1 equipment;

3.6.4 Allow 24-hour access to the 9-1-1 equipment for repair and maintenance service, as required;

3.6.5 Assist the RPC in conducting inspections of all 9-1-1 equipment at the PSAP as identified by the RPC for quality assurance;

3.6.6 Test all Telecommunications Devices for the Deaf (TDD) for proper operation;

3.6.7 Log all TDD 9-1-1 calls and equipment testing as required by the Americans with Disabilities Act of 1990;

3.6.8 Log all trouble reports and make copies available to the RPC as required by the RPC;

3.6.9 Make no changes to 9-1-1 equipment, software or programs;

3.7.0 Follow all security policies and protocols put in place by DETCOG to protect the network;

3.7.1 Not integrate any non-DETCOG 9-1-1 owned equipment (including co-locating local government equipment in DETCOG 9-1-1 owned racks) or connecting any non-DETCOG 9-1-1 owned equipment to the isolated 9-1-1 electrical system;

3.7.2 Log all manual ALI lookups including date, time, staff, and reason for manual ALI lookup.

3.7.3 PSAP agrees to take 9-1-1 calls from outside the PSAP's jurisdiction and transfer to appropriate PSAP/responders as necessitated by any contingency routing required as a result of equipment failure, network failure, or natural/manmade disasters.

3.7.4 PSAP agrees to cooperate with testing requirements of telco service providers and DETCOG.

Article 4: Performance Monitoring

4.1 The RPC and the Commission reserve the right to perform on-site monitoring of the PSAP(s) for compliance with Applicable Law and performance of the deliverables specified in this Agreement. The Local Government agrees to fully cooperate with all monitoring requests from the RPC and/or the Commission for such purposes.

Article 5: Procurement

5.1 The RPC and the Local Government agree to use competitive procurement practices and procedures required by Applicable Law and RPC procurement policies in connection with any procurement to be funded with 9-1-1 Funds.

5.2 The RPC shall purchase supplies necessary for performance of the deliverables per this Agreement.

Article 6: Financial

6.1 As authorized by Applicable Law, the provisioning of 9-1-1 service throughout the Region is funded by Commission grants of appropriated 9-1-1 Funds.

6.2 The RPC will provide 9-1-1 Funds to the Local Government on a cost reimbursement basis using a monitoring process that provides assurance that the reimbursement requests from the Local Government are complete, accurate, and appropriate.

6.3 The RPC may withhold, decrease, or seek reimbursement of 9-1-1 Funds in the event that those 9-1-1 Funds were used in noncompliance with Applicable Law.

6.4 The Local Government shall reimburse the RPC and/or the Commission, as applicable, any 9-1-1 Funds used in noncompliance with Applicable Law.

6.5 Such reimbursement of 9-1-1 Funds to the RPC and/or the Commission, as applicable, shall be made by the Local Government within 60 days after demand by the RPC, unless an alternative repayment plan is approved by the RPC and then submitted to the Commission for approval.

6.6 The Local Government commits to providing 9-1-1 services as a condition to receiving 9-1-1 Funds as prescribed by the RPC's Strategic Plan and any amendments thereto.

Article 7: Records

7.1 The Local Government will maintain adequate fiscal records and supporting documentation of all 9-1-1 Funds reimbursed to the Local Government for 9-1-1 service consistent with Applicable Law and generally accepted accounting principles and as approved in the RPC's current approved Strategic Plan;

7.2 The RPC or its duly authorized representative shall have access to and the right to examine and audit all books, accounts, records, files, and/or other papers or property pertaining to the 9-1-1 service belonging to or in use by the Local Government, the PSAP, or by any other entity that has performed or will perform services related to this Agreement.

7.3 The Commission and State Auditor's Office shall have the same access and examination rights as the RPC.

Article 8: Assignment

8.1 The Local Government may not assign its rights or subcontract its duties under this Agreement. An attempted assignment or subcontract in violation of this paragraph is void.

Article 9: Nondiscrimination and Equal Opportunity

9.1 The RPC and the Local Government shall not exclude anyone from participating under this Agreement, deny anyone benefits under this Agreement, or otherwise

unlawfully discriminate against anyone in carrying out this Agreement because of race, color, religion, sex, age, disability, handicap, or national origin.

Article 10: Dispute Resolution

10.1 Disputes include, but are not limited to, disagreement between the parties about the meaning or application of the Strategic Plan, the Applicable Law or policy, or this Agreement.

10.2 The parties desire to resolve disputes without litigation. Accordingly, if a dispute arises, the parties agree to attempt in good faith to resolve the dispute between them. To this end, the parties agree not to sue one another, except to enforce compliance with this Article 10, until they have exhausted the procedures set out in this Article 10.

10.3 At the written request of either party, each party shall appoint one non-lawyer representative to negotiate informally and in good faith to resolve any dispute arising between the parties. The representatives appointed shall determine the location, format, frequency, and duration of the negotiations.

10.4 If the representatives cannot resolve the dispute within 30 calendar days after the first negotiation meeting, the parties agree to submit the dispute to a mutually designated legal mediator. Each party shall pay one-half the total fee and expenses for conducting the mediation.

10.5 The parties agree to continue performing their duties under this Agreement, which are unaffected by the dispute, during the negotiation and mediation process.

10.6 If mediation does not resolve the parties' dispute, the parties may pursue their legal and equitable remedies.

Article 11: Suspension for Unavailability of Funds

11.1 In the event that (i) the RPC's approved budget and/or appropriations to the Commission from the Texas Legislature do not permit or otherwise appropriate funds for reimbursement to Local Government provided for in this Agreement, and (ii) such lack of permission or non-appropriation shall not have resulted from any act or failure to act on the part of the RPC, and (iii) the RPC has exhausted all funds legally available for reimbursement to Local Government, and no other legal procedure shall exist whereby payment hereunder can be made to Local Government; and (iv) RPC has negotiated in good faith with Local Government to develop an alternative payment schedule or new agreement that will accommodate RPC's approved budget and/or appropriations for the applicable period, then RPC will not be obligated to reimburse the Local Government for the applicable budget year(s).

Article 12: Notice to Parties

12.1 Notice under this Agreement must be in writing and received by the party against whom it is to operate. Notice is received by a party (1) when it is delivered to the party personally; or (2) on the date shown on the return receipt if mailed by registered or certified mail, return receipt requested, to the party's address specified in this Article and signed on behalf of the party.

12.2 The RPC's address is:

210 Premier Dr, Jasper, TX 75951

The Local Government's address is:

100 W Bluff, Rm #102, Woodville, TX 75979

12.3 A party may change its address by providing notice of the change in accordance with paragraph 12.1.

Article 13: Effective Date and Term

13.1 This Agreement is effective as of September 1, 2015 and shall terminate on August 31, 2016.

13.2 In the event of default in the performance of this Agreement, the non-defaulting party may terminate this Agreement after providing written notice of the default to the defaulting party, and the failure of the defaulting party to cure said default within 30 calendar days of said notice.

13.3 If this Agreement is terminated for any reason, the RPC shall not be liable to the Local Government for any damages, claims, losses, or any other amounts arising from or related to any such termination.

Article 14: Force Majeure

14.1 The RPC may grant relief from performance of the Agreement if the Local Government is prevented from performance by act of war, order of legal authority, act of God, or other unavoidable cause not attributable to the fault or negligence of the Local Government. The burden of proof for the need of such relief shall rest upon the Local Government. To obtain release based on force majeure, the Local Government shall file a written request with the RPC.

Article 15: Confidentiality

15.1 The parties will comply with the Texas Public Information Act, Government Code, Chapter 552 as interpreted by judicial opinions and opinions of the Attorney General of the State of Texas. This Agreement and all data and other information generated or otherwise obtained in its performance may be subject to the Texas Public Information Act. The parties agree to maintain the confidentiality of information received during the performance of this Agreement.

15.2 The Local Government or its duly authorized representative will notify the RPC upon receipt of any requests for information.

Article 16: Indemnification

16.1 To the extent authorized by law, each party agrees to indemnify the other and agrees to defend its governing body members, officers and employees, against any claim, suit or administrative proceeding, and to indemnify them against any liability including all costs, expenses, and reasonable attorney's fees incurred arising out of an act or omission of the governing body, any officer, employee or agent in carrying out this Agreement.

Article 17. Historically Underutilized Business Requirements

17.1 The Local Government shall comply with requirements of Chapter 2261 of the Government Code regarding Historically Underutilized Businesses.

Article 18: Miscellaneous

18.1 For purposes of this Agreement, terms not specifically defined herein are defined in the Applicable Laws.

18.2 Each individual signing this Agreement on behalf of a party warrants that he or she is legally authorized to do so, and that the party is legally authorized to perform the obligations undertaken.

18.3 This Agreement constitutes the entire agreement between the parties and supersedes any and all oral or written agreements between the parties relating to matters herein. An amendment to this Agreement is not effective unless in writing and signed by both parties.

18.4 All parties agree that should any provision of this Agreement be determined to be invalid or unenforceable, such determination shall not affect the term of this Agreement, which shall continue in full force and effect.

18.5 The following Attachments are part of this Agreement:

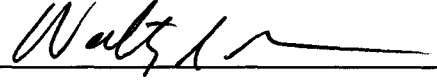
Attachment A Ownership Agreement
Attachment B Transfer of Ownership Form
Attachment C Scope of Work
Attachment D PSAP Operations Performance Measures and Monitoring
Attachment E Commission Documents – Legislation, Rules and Program
Policy Statements

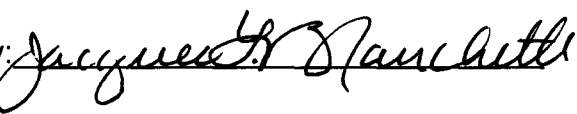
18.6 This Agreement is binding on, and to the benefit of, the parties' successors in interest.

18.7 This Agreement is executed in duplicate originals.

DETCOG

Tyler County

By: 

By: 

Printed Name: Walter G. Diggles

Printed Name: Jacques Blanchette

Title: Executive Director

Title: County Judge

Date: 8/13/15

Date: 8/10/15

**Attachment A
Ownership Agreement**

As stipulated in Article 3 of the Agreement, the RPC shall establish ownership of all 9-1-1 equipment located within the Local Government's jurisdiction.

The RPC hereby establishes all 9-1-1 equipment located at Tyler County SO (PSAP Name), in City of Woodville, to be the property of DETCOG, hereinafter referred to as "Owner".

Following is an itemized listing of 9-1-1 equipment hereby defined as the property of Owner.

[Attached equipment inventory list.]

DETCOG

By: Walter G. Diggles

Printed Name: Walter G. Diggles

Title: Executive Director

Date: 8/13/15

Tyler County

By: Jacques Blanchette

Printed Name: Jacques Blanchette

Title: County Judge

Date: 8/10/15

TYLER	TYLER CO	ALI	SIGN MAKER	N/A	1203	October 1, 2006	5,995
TYLER	TYLER SO	PSAP	ALI ROUTER (A) (CISCO 1841)	FTX133380WW	1527	November 20, 2009	1,832
TYLER	TYLER SO	PSAP	ALI ROUTER(S) (CISCO 1841)	FTX133380WE	1528	November 20, 2009	1,832
TYLER	TYLER SO	PSAP	TTY	30371101564	1435	March 6, 2008	396
TYLER	TYLER SO	PSAP	UPS	9640ALCPS625900014	001468	November 7, 2008	8067
TYLER	TYLER SO	PSAP	BCM - White	NT7B10AAFH	001362	December 6, 2007	765
TYLER	TYLER SO	PSAP	CPU # 1 - Central	2UA7250VN6	001354	December 6, 2007	76,950
TYLER	TYLER SO	PSAP	CPU # 2 - NonCentral 1	2UA7250VP5	001355	December 6, 2007	bundled
TYLER	TYLER SO	PSAP	DATASYNC SERVER	MX294800BN	1613	July 7, 2010	13,297
TYLER	TYLER SO	PSAP	MIS Comm Box (ECATS)			October 30, 2012	22,735
TYLER	TYLER SO	PSAP	NETCLOCK	2787	1579	July 7, 2010	6,542
TYLER	TYLER SO	PSAP	Orien Vela Software	N/A	N/A	May 4, 2012	20,024
TYLER	TYLER SO	PSAP	Printer	MY7317106T	001360	December 6, 2007	bundled
TYLER	TYLER SO	PSAP	Recorder-Commercial Electronics			February 1, 2011	14,989
TYLER	TYLER SO	PSAP	Vesta Pallas Server	MX2720023Z	001363	December 6, 2007	bundled
TYLER	TYLER SO	PSAP	Vesta Pallas Server Monitor	CNOCC38871617773AGXX	001364	December 6, 2007	bundled
TYLER	TYLER SO	PSAP	WAN ROUTER (CISCO 2811)	SFTX1352AOJQ	1570	April 13, 2010	4,702
TYLER SO	TYLER SO	PSAP	MONITOR		1852	4-29-14	1,138
TYLER SO	TYLER SO	PSAP	MONITOR		1853	4-29-14	1,138
TYLER SO	TYLER SO	PSAP	MONITOR		1854	4-29-14	1,138
TYLER SO	TYLER SO	PSAP	MONITOR		1855	4-29-14	1,138

Attachment B

Transfer of Ownership Form

As stipulated in Article 3 of the Agreement between Deep East Texas Council of Governments (RPC) and _____ (Local Government) dated _____, 20____, the RPC shall document all transfers of ownership of 9-1-1 equipment between the RPC and the Local Government.

Indicate the appropriate classification:

Transfer _____ Disposition _____ Lost _____

Please provide the following information in as much detail as possible.

Inventory Number	Current Assignee:
Description	Location:
Serial Number	Signature:
Acquisition Date	Date:
Acquisition Cost	New Assignee:
Vendor	Location:
Invoice Number	Signature:
Purchase Order Number	Date:
Condition	

Continued.....

Attachment B
Transfer of Ownership Form (continued)

Action Recommended by: _____

Title: _____

Date: _____

Comments: _____

Approved: Yes No

Proceeds, if any: _____

Approved by: _____

Title: _____
 Comptroller

Date: _____

Disposed or Lost Property shall require approval by the agency head.

Reviewed by: _____
 Executive Director (or other appropriate title of agency head)

Date: _____

Attachment C Scope of Work

The local government (PSAP) agrees to meet the minimum federal and state legal requirements and DETCOG and CSEC rules related to operating a PSAP.

DETCOG agrees to provide all 9-1-1 CPE, procurement, maintenance, and insurance for CPE equipment. DETCOG will provide all network connectivity required. DETCOG will perform network testing on a regular basis. DETCOG will provide PSAPs with recommended Standard Operating Procedures. DETCOG will provide technical assistance and training opportunities (when funding is available).

Attachment D
PSAP Operations Performance Measures and Monitoring

Reports

The RPC may request that the Local Government provide it with specialized reports which will not duplicate information readily available from vendors. Such reports shall include, but are not limited to: **As requested**

Logs

The Local Government shall provide copies of logs and reports to assist with the RPC's collection of efficiency data on the operation of PSAPs including, but not limited to:

1. Trouble report logs at least once per as requested;
2. List of service affecting issues once per as requested;
3. Certification of TTY/TDD testing once per as requested;
4. TTY/TDD call logs as requested; and
5. Manual ALI Look-up Log as requested.

Quality Assurance Inspections

RPC personnel will conduct site visits at least six times per year to evaluate the condition of equipment, efficiency of PSAP operations, and compliance with the Agreement.

In addition, quality assurance inspections will be conducted as follows:

as needed at determination of DETCOG

Attachment E Commission Documents

The following documents govern the funding and provisioning of 9-1-1 services by the RPC:

1. Commission Legislation: http://www.911.state.tx.us/browse.php/rules_legislation
2. Commission Rules: http://www.911.state.tx.us/browse.php/rules_legislation
3. Commission Program Policy Statements:
http://www.911.state.tx.us/browse.php/program_policy_statements

Check Register

Payable Dates: 7/24/2015 - 8/18/2015

Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
TEXAS ASSOCIATION OF COUN...	116909	07/24/2015	MEMB. DUES/FREEMAN,DALE	010-424-42661		07/24/2015	60.00
TEXAS ASSOCIATION OF COUN...	116910	07/24/2015	MEMB. DUES/DAWSON, GREG	010-412-42661		07/24/2015	60.00
TCH FAMILY MEDICAL CLINIC	116908	07/24/2015	INV.#3140/EMPLOYEE PHYSIC...	010-401-48000		07/24/2015	83.00
SYSTEM ACCESS	116952	07/24/2015	INV.#320/TCSO	010-440-42353		07/24/2015	120.00
ELLIOTT ELECTRIC SUPPLY, INC.	116896	07/24/2015	3223109/TC OFFICE COMPLEX	010-453-43151		07/24/2015	120.00
WHELAN, ROBERT WILLIAM	116919	07/24/2015	INV.#339355/REMODEL	010-401-42178		07/24/2015	1,050.00
DAVIDSON DOCUMENT SOLUT...	116891	07/24/2015	681242/TCSO	010-440-42350		07/24/2015	93.20
DAVIDSON DOCUMENT SOLUT...	116891	07/24/2015	19151/COUNTY OFFICES	010-440-42350		07/24/2015	1,235.65
RADIOLOGY ASSOCIATE LLP	116904	07/24/2015	5145-63720MDC/TCSO	010-401-42231		07/24/2015	38.00
WEST BLUFF EMERGENCY PHY...	116918	07/24/2015	ACCT#DVI100023332/TCSO	010-401-42231		07/24/2015	1,434.00
RADIOLOGY ASSOCIATE LLP	116904	07/24/2015	5145-63958ADR/TCSO	010-401-42231		07/24/2015	503.00
A-1 TEL-COM, INC.	116941	07/24/2015	60% DOWN FOR INSTALLATION	010-453-43151		07/24/2015	1,635.29
MCCLURE, JOSH	116901	07/24/2015	INV.#588606/REMODEL & EOC	010-442-42412		07/24/2015	992.00
DIXIE PAPER CO. - TYLER	116894	07/24/2015	02349644/MAINT.	010-442-42106		07/24/2015	671.27
DIXIE PAPER CO. - TYLER	116947	07/24/2015	02349644/MAINT.	010-442-42106		07/24/2015	57.42
CARD SERVICE CENTER/VISA	116889	07/24/2015	#0077/TREAS.	010-423-42100		07/24/2015	19.46
CARD SERVICE CENTER/VISA	116889	07/24/2015	#0258/0282/0464/0605/0613...	010-426-42400		07/24/2015	270.41
CARD SERVICE CENTER/VISA	116889	07/24/2015	#0225	010-426-42500		07/24/2015	9.99
CARD SERVICE CENTER/VISA	116889	07/24/2015	#0282/0605-TCSO	010-426-42659		07/24/2015	632.50
CARD SERVICE CENTER/VISA	116889	07/24/2015	#0514/0077	010-453-43210		07/24/2015	2,495.56
TEXAS INSTITUTE FOR KIDNEY ...	116912	07/24/2015	PT#CE649CC2F/TCSO	010-401-42231		07/24/2015	450.00
TODD, TERESA D., MD.	116914	07/24/2015	PT#76200063517/TCSO	010-401-42231		07/24/2015	121.45
TODD, TERESA D., MD.	116914	07/24/2015	PT#76200063517/TCSO	010-401-42231		07/24/2015	138.95
LUFKIN RADIOLOGY ASSOCIAT...	116899	07/24/2015	PT#323-6470436-1/TCSO	010-401-42231		07/24/2015	34.00
TODD, TERESA D., MD.	116914	07/24/2015	PT#76200063517/TCSO	010-401-42231		07/24/2015	264.45
TEXAS INSTITUTE FOR KIDNEY ...	116912	07/24/2015	PT#CE64BF439/TCSO	010-401-42231		07/24/2015	600.00
TODD, TERESA D., MD.	116914	07/24/2015	PT#76200063517/TCSO	010-401-42231		07/24/2015	213.05
BONNER, ASHLEIGH	116943	07/24/2015	MILEAGE/BASIC COUNTY COR...	010-426-42659		07/24/2015	234.60
CRUSE, LYNNETTE	116945	07/24/2015	TRAVEL EXP./SPINDLEMEDIA ...	010-420-42659		07/24/2015	678.81
CARRUTH, MICHAEL ROSSI	116944	07/24/2015	HOTEL & GAS/137TH ANN. TR...	010-427-42659		07/24/2015	951.86
REYNOLDS, TONY	116950	07/24/2015	HOTEL/137TH ANN. TRNG.CO...	010-427-42659		07/24/2015	765.87
NASH, MARTIN PCT. 1	116903	07/24/2015	MIELAGE/DETCOG	010-401-42233		07/24/2015	86.83
WALMART COMMUNITY/GEC...	116917	07/24/2015	INMATE MED.	010-401-42231		07/24/2015	49.72
WALMART COMMUNITY/GEC...	116917	07/24/2015	JAIL SUPPLIES	010-427-42108		07/24/2015	153.92
WALMART COMMUNITY/GEC...	116917	07/24/2015	UNIFORMS	010-427-42150		07/24/2015	55.88
WALMART COMMUNITY/GEC...	116917	07/24/2015	JAIL FOOD	010-427-42157		07/24/2015	252.23
A T & T PHONES - ATLANTA, ...	116887	07/24/2015	8011/JP.2	010-412-42500		07/24/2015	78.81
HATTON, DONNA	116897	07/24/2015	7-15-15/COAUD	010-422-42100		07/24/2015	23.00
DEROUEN, TAMARA L.	116893	07/24/2015	COURT REPORTER/COJUD	010-415-42635		07/24/2015	373.00
DOGWOOD EMS	116895	07/24/2015	PT#04602/TCSO	010-401-42231		07/24/2015	914.38
RADIOLOGY ASSOCIATE LLP	116904	07/24/2015	PT#92360630650/TCSO	010-401-42231		07/24/2015	224.00
RADIOLOGY ASSOCIATE LLP	116904	07/24/2015	PT#92360630669/TCSO	010-401-42231		07/24/2015	700.00
RADIOLOGY ASSOCIATE LLP	116904	07/24/2015	PT#2360630664/TCSO	010-401-42231		07/24/2015	110.00
RADIOLOGY ASSOCIATE LLP	116904	07/24/2015	PT#92360630656/TCSO	010-401-42231		07/24/2015	151.00

Check Register

Payable Dates: 7/24/2015 - 8/18/2015

Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
RADIOLOGY ASSOCIATE LLP	116904	07/24/2015	PT#92360630646/TCSO	010-401-42231		07/24/2015	302.00
HOLIDAY INN SELECT/TYLER	116898	07/24/2015	HOTEL/2015 LEGIS. UPDATE	010-411-42661		07/24/2015	54.05
VERIZON WIRELESS	116916	07/24/2015	8386-00002/VET. SRV.	010-405-42500		07/24/2015	42.93
SYSTEM ACCESS	116952	07/24/2015	INV.#C149/TCSO	010-401-42178		07/24/2015	1,050.00
SYSTEM ACCESS	116952	07/24/2015	INV.#C150/TCSO	010-401-42178		07/24/2015	1,050.00
TEXAS DEPT. PARKS & WILDLIF...	116911	07/24/2015	FY2015/JP.1	010-401-48000		07/24/2015	993.65
DELL MARKETING L.P.	116892	07/24/2015	006789522/TCSO	010-440-42101		07/24/2015	48.39
DELL MARKETING L.P.	116892	07/24/2015	006789522/TCSO	010-453-43210		07/24/2015	172.49
OMNI WESTSIDE HOUSTON	116959	07/29/2015	HOTEL/JP CLERK SEMINAR	010-413-42661		07/29/2015	70.79
POWERS, MILTON	116960	07/29/2015	PER DIEM/JP CLERK SEMINAR	010-413-42661		07/29/2015	75.00
CYPHER TECHNOLOGIES	116970	07/31/2015	SUPPLIES	010-440-42101		07/31/2015	19.99
CYPHER TECHNOLOGIES	116970	07/31/2015	INV.#0001881/COUNTY OFFIC...	010-440-42353		07/31/2015	840.00
ANALICIA'S ATTIC	116964	07/31/2015	PLANT MAINT./COJUD	010-442-42412		07/31/2015	110.00
U.S. POSTAL SERVICE (POSTAG...	116991	07/31/2015	METER ACCT. #49892169/POS...	010-401-42111		07/31/2015	1,200.00
TYLER COUNTY TAX OFFICE	116990	07/31/2015	PLATE #1078610/TCSO	010-426-42413		07/31/2015	7.50
SPARKLETTS & SIERRA SPRINGS	116982	07/31/2015	576115214722319/MAINT.	010-440-42101		07/31/2015	345.59
BELT HARRIS PECHACEK, LLP	116966	07/31/2015	INV. #2511/COAUD	010-401-42668		07/31/2015	19,102.00
BAPTIST HOSPITAL OF SETX (B...	116965	07/31/2015	ACCT#2959691AR/TCSO	010-401-42231		07/31/2015	33,104.40
STEWART, GREGORY D.	116984	07/31/2015	INV.#479622/REMODEL	010-401-42178		07/31/2015	500.00
MCCLURE, JOSH	116978	07/31/2015	INV.#588617/REMODEL	010-442-42412		07/31/2015	676.00
SPIVEY, JACOB	116983	07/31/2015	MILEAGE/DIST. 5 REGIONAL O...	010-439-42224		07/31/2015	169.05
SPIVEY, JACOB	116983	07/31/2015	TRAVEL EXP./STATE TCAA C...	010-439-42224		07/31/2015	1,268.08
JACKSON, JONETTE C.	116977	07/31/2015	CPS CRT. REPORTER/7-22-15	010-408-42638		07/31/2015	350.00
WALMART COMMUNITY/GEC...	116993	07/31/2015	6915/COJUD	010-442-42412		07/31/2015	238.64
THOMPSON, RICHARD (RICK) E.	116988	07/31/2015	INV. #72315-88/DSJUD	010-409-42636		07/31/2015	300.00
TEXAS JAIL ASSOCIATION	116987	07/31/2015	REGIS./HADNOT & CARRUTH	010-427-42659		07/31/2015	410.00
CARRUTH, MICHAEL ROSSI	116969	07/31/2015	PER DIEM/2015 JAIL MGMT. C...	010-427-42659		07/31/2015	200.00
SAN LUIS HOTEL & CONFEREN...	116980	07/31/2015	HOTEL/CARRUTH, MICHAEL R.	010-427-42659		07/31/2015	570.40
HADNOT, VICTOR	116973	07/31/2015	PER DIEM/2015 JAIL MGMT. C...	010-427-42659		07/31/2015	200.00
DAWSON, GREG	116971	07/31/2015	PER DIEM/LEGIS.UPDATE	010-412-42661		07/31/2015	75.00
HOLIDAY INN SELECT/TYLER	116976	07/31/2015	HOTEL/2015 LEGIS.UPDATE	010-412-42661		07/31/2015	54.05
DAWSON, GREG	116971	07/31/2015	MILEAGE REIMB./JP.2	010-401-42178		07/31/2015	153.53
FORD, TRISHER	116972	07/31/2015	PER DIEM/2015 LEGIS.UPDATE	010-411-42661		07/31/2015	75.00
HARVEY, JO LYNN	116974	07/31/2015	PER DIEM/TLETS-NLETS BASIC ...	010-427-42659		07/31/2015	172.50
SMITH, JESSICA	116981	07/31/2015	PER DIEM/TLETS-NLETS BASIC ...	010-427-42659		07/31/2015	172.50
BUMP, TRACY MASTERS	116967	07/31/2015	PER DIEM/TLETS-NLETS BASIC ...	010-427-42659		07/31/2015	172.50
VERIZON WIRELESS	116992	07/31/2015	2033-00001/JP. 4	010-414-42500		07/31/2015	80.00
TEXAS DEPT. PARKS & WILDLIF...	116986	07/31/2015	FY2015/JP.1	010-401-48000		07/31/2015	965.60
SPARKLETTS & SIERRA SPRINGS	117054	08/10/2015	603060813217822/TCSO	010-440-42101		08/10/2015	141.53
SPARKLETTS & SIERRA SPRINGS	117056	08/10/2015	6060606813230090/JP.1	010-440-42101		08/10/2015	32.32
AVAYA, INC.	117041	08/10/2015	0101946445/TAX	010-401-42500		08/10/2015	60.00
SPARKLETTS & SIERRA SPRINGS	117055	08/10/2015	21549393631084/TAX	010-440-42101		08/10/2015	35.87
CITY OF WOODVILLE	117044	08/10/2015	00001903/COUNTY CLERK	010-442-42516		08/10/2015	34.00
CITY OF WOODVILLE	117044	08/10/2015	00002592/ANNEX 2	010-442-42515		08/10/2015	70.22

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CITY OF WOODVILLE	117044	08/10/2015	00002804/ANNEX 2	010-442-42515		08/10/2015	67.88
CITY OF WOODVILLE	117044	08/10/2015	01024002/TAX	010-442-42517		08/10/2015	151.82
CITY OF WOODVILLE	117044	08/10/2015	05119001/JUST.CTR.	010-442-42511		08/10/2015	1,556.81
CITY OF WOODVILLE	117044	08/10/2015	07152001/COURTHOUSE	010-442-42515		08/10/2015	86.88
CITY OF WOODVILLE	117044	08/10/2015	07152002/DIST. ATTY.	010-442-42515		08/10/2015	276.80
WINDSTREAM	117063	08/10/2015	125059392/JP.3	010-413-42500		08/10/2015	70.11
ENTERGY	117048	08/10/2015	2977369/WHEAT BLDG.	010-442-42515		08/10/2015	333.36
ENTERGY	117048	08/10/2015	521353/TCSO	010-442-42511		08/10/2015	102.45
ENTERGY	117048	08/10/2015	521552/COURTHOUSE	010-442-42515		08/10/2015	1,676.05
ENTERGY	117048	08/10/2015	521577/JUST.CTR.	010-442-42511		08/10/2015	3,462.72
ENTERGY	117048	08/10/2015	619032/TAX	010-442-42517		08/10/2015	572.72
NEW WAVE COMMUNICATIO...	117050	08/10/2015	074616901/COAUD	010-440-42350		08/10/2015	800.00
NEW WAVE COMMUNICATIO...	117051	08/10/2015	052716501/TCSO	010-427-42108		08/10/2015	110.31
NEW WAVE COMMUNICATIO...	117049	08/10/2015	075255801/EOC	010-440-42350		08/10/2015	84.53
A T & T PHONES - CAROL STRE...	117040	08/10/2015	9117 INTERNET/DPS	010-440-42353		08/10/2015	57.87
VERIZON WIRELESS	117058	08/10/2015	COAUD	010-422-42500		08/10/2015	120.05
VERIZON WIRELESS	117059	08/10/2015	6855-00001/TCSO & CONST.4	010-426-42500		08/10/2015	3,053.81
VERIZON WIRELESS	117059	08/10/2015	6855-00001/TCSO & CONST.4	010-429-42500		08/10/2015	100.74
ACADIAN HARDWOODS OF TE...	117067	08/14/2015	INV.#00164690/COJUD	010-401-42178		08/14/2015	568.48
ANALICIA'S ATTIC	117184	08/14/2015	PLANT MAINT./COJUD	010-442-42412		08/14/2015	120.00
HARRIS COUNTY TOLL ROAD A...	117110	08/14/2015	INV.#011517944495/PL#BPT4...	010-426-42413		08/14/2015	38.25
SIRCHIE FINGERPRINT LABORA...	117144	08/14/2015	00-A75979/TCSO	010-426-42182		08/14/2015	135.25
XEROX CORPORATION	117180	08/14/2015	711323717/DSCLK	010-440-42350		08/14/2015	153.51
XEROX CORPORATION	117180	08/14/2015	711323717/DSCLK	010-440-42350		08/14/2015	117.11
TYLER COUNTY HOSPITAL/IN...	117217	08/14/2015	PT#10000823TH/TCSO	010-401-42231		08/14/2015	532.13
TYLER COUNTY HOSPITAL/IN...	117215	08/14/2015	PT#10002047ZAM/TCSO	010-401-42231		08/14/2015	318.59
TYLER COUNTY HOSPITAL/IN...	117219	08/14/2015	PT.#10002333MDC/TCSO	010-401-42231		08/14/2015	2,758.37
TYLER COUNTY BOOSTER	117214	08/14/2015	INV.#10056/COAUD	010-401-42616		08/14/2015	157.50
SYSTEM ACCESS	117155	08/14/2015	INV.#1007/JP.1	010-440-42353		08/14/2015	60.00
LAKEWAY TIRE & SERVICE-JAS...	117119	08/14/2015	OIL CHG.	010-426-42400		08/14/2015	48.24
LAKEWAY TIRE & SERVICE-JAS...	117119	08/14/2015	TIRES	010-426-42401		08/14/2015	785.40
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.11,300TR	010-408-42634		08/14/2015	400.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.11,694 MDJ	010-408-42634		08/14/2015	400.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.11,804SS	010-408-42634		08/14/2015	600.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.11,807 MB	010-408-42634		08/14/2015	400.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.11,868 AJ	010-408-42634		08/14/2015	400.00
MCDONOUGH, TIMOTHY R.	117129	08/14/2015	CAUSE NO.11,959/11,960 DDH	010-408-42634		08/14/2015	600.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/15/2015	CAUSE NO.12,127 MH	010-408-42634		08/15/2015	400.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.12,254MR	010-408-42634		08/14/2015	400.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.12,254 MR	010-408-42634		08/14/2015	400.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.12,258 JW	010-408-42634		08/14/2015	1,000.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.12,332AS	010-408-42634		08/14/2015	400.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.12,333VS	010-408-42634		08/14/2015	400.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.12,353 LR	010-408-42634		08/14/2015	400.00

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RISINGER, JAMES MICHAEL AT...	117140	08/14/2015	CAUSE NO.12,386 HB	010-408-42634		08/14/2015	400.00
RISINGER, JAMES MICHAEL AT...	117207	08/14/2015	CAUSE NO.12,404 ZWAM	010-408-42634		08/14/2015	400.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.12,425 TTR	010-408-42634		08/14/2015	400.00
MCDONOUGH, TIMOTHY R.	117129	08/14/2015	CAUSE NO.12,445 LW	010-408-42634		08/14/2015	1,659.14
MCDONOUGH, TIMOTHY R.	117129	08/14/2015	CAUSE NO.12,473 JLJ	010-408-42634		08/14/2015	400.00
RISINGER, JAMES MICHAEL AT...	117140	08/14/2015	CAUSE NO.12,476KSL	010-408-42634		08/14/2015	400.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.12,486 & 12,487 JR	010-408-42634		08/14/2015	600.00
MCDONOUGH, TIMOTHY R.	117129	08/14/2015	CAUSE NO.12,489 SR	010-408-42634		08/14/2015	400.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.12,500MA	010-408-42634		08/14/2015	400.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.12,511AA	010-408-42634		08/14/2015	400.00
MANN, ROBERT H. ATTY.	117126	08/14/2015	CAUSE NO.12,549 RIL	010-408-42634		08/14/2015	400.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.12,552GN	010-408-42634		08/14/2015	400.00
MANN, ROBERT H. ATTY.	117126	08/14/2015	CAUSE NO.12,558 DJS	010-408-42634		08/14/2015	400.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.12,580 SG	010-408-42634		08/14/2015	400.00
WHISENHANT, LINDSEY, ATTY	117177	08/14/2015	CAUSE NO.12,581 MH	010-408-42634		08/14/2015	400.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.12,688 JW	010-408-42634		08/14/2015	400.00
MCDONOUGH, TIMOTHY R.	117129	08/14/2015	CAUSE NO.12,690 CB	010-408-42634		08/14/2015	400.00
MANN, ROBERT H. ATTY.	117126	08/14/2015	CAUSE NO.12,722DBW	010-408-42634		08/14/2015	400.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.12661/12262DA	010-408-42634		08/14/2015	600.00
WHISENHANT, LINDSEY, ATTY	117177	08/14/2015	CAUSE NO.12,334 & 12,591 TW	010-408-42634		08/14/2015	600.00
RISINGER, JAMES MICHAEL AT...	117140	08/14/2015	CAUSE NO.12515/12516PJH	010-408-42634		08/14/2015	600.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.12593/12594 TW	010-408-42634		08/14/2015	600.00
ICS JAIL SUPPLIES INC.	117111	08/14/2015	75979SD/TCSO	010-427-42108		08/14/2015	98.16
ICS JAIL SUPPLIES INC.	117111	08/14/2015	75979SD/TCSO	010-427-42108		08/14/2015	101.05
MCDONOUGH, TIMOTHY R.	117204	08/14/2015	CAUSE NO.13-124&13-125MT	010-415-42634		08/14/2015	300.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.13,190,13-191 &13...	010-415-42634		08/14/2015	400.00
WHISENHANT, LINDSEY, ATTY	117226	08/14/2015	CAUSE NO. 13-254TC	010-415-42634		08/14/2015	200.00
MANN, ROBERT H. ATTY.	117126	08/14/2015	CAUSE NO.13-300 RIL	010-415-42634		08/14/2015	200.00
MANN, ROBERT H. ATTY.	117202	08/14/2015	CAUSE NO.13-94 ASA	010-415-42634		08/14/2015	200.00
EXCEL CAR WASH, INC.	117100	08/14/2015	INV.#14164849/MAINT.	010-442-42412		08/14/2015	52.55
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	CAUSE NO.14-213JW	010-415-42634		08/14/2015	200.00
O'REILLY AUTOMOTIVE, INC.	117136	08/14/2015	596507/TCSO	010-426-42413		08/14/2015	59.99
CLASSEN-BUCK SEMINARS, INC.	117084	08/14/2015	INV.#15-485-0730/MOSELEY,B...	010-401-42215		08/14/2015	28.25
SYSTEM ACCESS	117155	08/14/2015	INV.#166/CDA	010-440-42353		08/14/2015	60.00
DISCOVERY INFORMATION TE...	117092	08/14/2015	INV.#172850/COJUD	010-440-42353		08/14/2015	93.75
LAW ENFORCEMENT SYSTEMS,...	117120	08/14/2015	75979/TCSO	010-426-42182		08/14/2015	285.00
U PUMP IT - GARDNER OIL	117170	08/14/2015	1910/MAINT.	010-442-42412		08/14/2015	114.40
STORY-WRIGHT PRINTING & O...	117151	08/14/2015	103363/TCSO	010-426-42100		08/14/2015	97.72
STORY-WRIGHT PRINTING & O...	117151	08/14/2015	103363/TCSO	010-426-42100		08/14/2015	38.77
STORY-WRIGHT PRINTING & O...	117151	08/14/2015	104983/JP.1	010-411-42100		08/14/2015	37.50
SYNOVIA SOLUTIONS LLC	117153	08/14/2015	TYLERSHER/TCSO	010-440-42677		08/14/2015	673.00
DIRECT SOLUTIONS	117091	08/14/2015	INV.#20324/TCSO	010-440-42101		08/14/2015	310.00
HANDLER COMMUNICATIONS	117197	08/14/2015	INV.#20806/DSJUD & COJUD	010-442-42412		08/14/2015	163.00
TANTZEN, JAY ATTORNEY AT L...	117156	08/14/2015	CPS/23,295	010-408-42637		08/14/2015	637.13

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DUMAS, GREGORY E.	117096	08/14/2015	CPS/23,434	010-408-42637		08/14/2015	431.25
DUMAS, GREGORY E.	117096	08/14/2015	CPS/23,516	010-408-42637		08/14/2015	353.22
LEADS ONLINE, LLC	117121	08/14/2015	TCTXSD/TCSO	010-440-42350		08/14/2015	1,668.00
CUSTOM CAPS	117227	08/14/2015	MONOGRAM CAPS & SHIRTS/...	010-427-42150		08/14/2015	337.31
INDOFF OFFICE SUPPLIES	117113	08/14/2015	185084/TAX	010-420-42100		08/14/2015	84.99
INDOFF OFFICE SUPPLIES	117113	08/14/2015	183748/COJUD	010-421-42100		08/14/2015	200.32
A-1 WRECKER & STORAGE SER...	117066	08/14/2015	INV.#26937/TCSO	010-426-42182		08/14/2015	150.00
CIT	117083	08/14/2015	930-0039477-000/JP.1	010-440-42677		08/14/2015	85.30
TCH FAMILY MEDICAL CLINIC	117157	08/14/2015	INV.#3160/EMPLOYEE PHYSIC...	010-401-48000		08/14/2015	166.00
TCH FAMILY MEDICAL CLINIC	117157	08/14/2015	INV.#3180/EMPLOYEE PHYSIC...	010-401-48000		08/14/2015	83.00
ELLIOTT ELECTRIC SUPPLY, INC.	117098	08/14/2015	3223109/TC OFFICE COMPLEX	010-453-43151		08/14/2015	1,383.50
ELLIOTT ELECTRIC SUPPLY, INC.	117098	08/14/2015	3223109/TYLER OFFICE COMP...	010-453-43151		08/14/2015	120.00
ELLIOTT ELECTRIC SUPPLY, INC.	117098	08/14/2015	3223109/NUTR.CTR.	010-442-42412		08/14/2015	500.00
ELLIOTT ELECTRIC SUPPLY, INC.	117193	08/14/2015	3223109/COURTHOUSE	010-442-42412		08/14/2015	44.29
DOTCOM LTD./INU POWERED	117095	08/14/2015	7328/COCLK	010-402-42500		08/14/2015	2.00
BJ TRANSPORT SERVICE, INC.	117073	08/14/2015	INV.#3501/JP.2	010-401-42643		08/14/2015	250.00
ACE IMAGEWEAR	117068	08/14/2015	3719/MAINT.	010-442-42150		08/14/2015	77.80
CANON SOLUTIONS AMERICA	117081	08/14/2015	1871450/TREAS.	010-440-42677		08/14/2015	38.00
CANON SOLUTIONS AMERICA	117081	08/14/2015	1871450/TREAS.	010-440-42677		08/14/2015	38.00
TYCO GENERAL FEED & RANCH...	117166	08/14/2015	INV.#438303/CONST.3	010-428-43220		08/14/2015	19.95
FMMS HOLDINGS OF TEXAS, L...	117102	08/14/2015	INV.#4663/JP.1	010-401-42643		08/14/2015	1,950.00
FMMS HOLDINGS OF TEXAS, L...	117102	08/14/2015	INV.#4664/JP.1	010-401-42643		08/14/2015	1,950.00
FMMS HOLDINGS OF TEXAS, L...	117102	08/14/2015	INV.#4665/JP.1	010-401-42643		08/14/2015	1,950.00
FMMS HOLDINGS OF TEXAS, L...	117102	08/14/2015	INV.#4666/JP.1	010-401-42643		08/14/2015	1,950.00
FMMS HOLDINGS OF TEXAS, L...	117102	08/14/2015	INV.#4669/JP.1	010-401-42643		08/14/2015	1,950.00
FMMS HOLDINGS OF TEXAS, L...	117102	08/14/2015	INV.#4756/JP.2	010-401-42643		08/14/2015	1,950.00
TYLER COUNTY HOSPITAL/IN...	117216	08/14/2015	PT#10002520ADR/TCSO	010-401-42231		08/14/2015	3,802.17
INNOVATIVE LEASING	117114	08/14/2015	603-0130197/TAX	010-440-42677		08/14/2015	942.99
INNOVATIVE LEASING	117114	08/14/2015	603-0041957-000/CDA	010-440-42677		08/14/2015	165.00
SYSCO FOOD SERVICES	117154	08/14/2015	819219/TCSO	010-427-42157		08/14/2015	3,176.36
GERMER PLLC	117104	08/14/2015	INV.#509166/COJUD	010-401-42628		08/14/2015	100.00
FEDEX	117101	08/14/2015	1706-0613-2/TCSO	010-401-42111		08/14/2015	127.18
A-1 TEL-COM, INC.	117183	08/14/2015	INV.#54463/TC OFFICE COMPL...	010-453-43151		08/14/2015	329.99
MCCLURE, JOSH	117203	08/14/2015	INV.#588622/COJUD	010-442-42412		08/14/2015	1,212.00
DIXIE PAPER CO. - TYLER	117093	08/14/2015	02349644/MAINT.	010-442-42106		08/14/2015	134.90
TYLER COUNTY HOSPITAL/IN...	117218	08/14/2015	PT.#10003004ADR/TCSO	010-401-42231		08/14/2015	6,162.34
QUILL CORPORATION	117139	08/14/2015	C6076298/TAX	010-420-42100		08/14/2015	62.90
QUILL CORPORATION	117139	08/14/2015	C5421407/DPS	010-430-42100		08/14/2015	53.98
MAGNOLIA APPLIANCE	117125	08/14/2015	INV.#677988/TCSO	010-442-42411		08/14/2015	358.00
HARDIN COUNTY JAIL	117109	08/14/2015	JULY 2015/TCSO	010-401-42231		08/14/2015	1,240.00
JASPER COUNTY	117198	08/14/2015	JULY 2015/TCSO	010-401-42231		08/14/2015	12,944.86
SAN JACINTO COUNTY SHERIFF...	117209	08/14/2015	JULY 2015/TCSO	010-401-42231		08/14/2015	1,935.39
O'REILLY AUTOMOTIVE, INC.	117136	08/14/2015	1634576/MAINT.	010-442-42412		08/14/2015	26.97
SPIVEY, JACOB	117148	08/14/2015	TRAVEL EXP./BEEF WKSHOP & ...	010-439-42224		08/14/2015	607.78

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Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
PARKER LUMBER - WOODVILLE	117137	08/14/2015	22725-3 JOB #3/MAINT	010-442-42412		08/14/2015	110.02
PARKER LUMBER - WOODVILLE	117137	08/14/2015	22725-4 JOB#4/REMODEL	010-401-42178		08/14/2015	1,618.00
TIMBERMAN'S SUPPLY	117162	08/14/2015	12032/MAINT.	010-442-42412		08/14/2015	30.95
EXCEL CAR WASH, INC.	117195	08/14/2015	JULY 2015/TCSO	010-426-42400		08/14/2015	174.80
TIMBERMAN'S SUPPLY	117162	08/14/2015	12034/TCSO	010-426-42413		08/14/2015	171.57
STEWART GLASS & MIRROR, L...	117150	08/14/2015	INV.#70365/COJUD	010-442-42412		08/14/2015	119.60
WALLING SIGNS & GRAPHICS	117175	08/14/2015	7-1-15TCSO	010-426-42100		08/14/2015	86.00
ENTERGY	117099	08/14/2015	1727262/JUST.CTR.	010-442-42511		08/14/2015	10.29
ENTERGY	117099	08/14/2015	3146058/COCLK	010-442-42516		08/14/2015	24.69
ENTERGY	117099	08/14/2015	3468292/BEST BLDG.	010-442-42516		08/14/2015	738.35
ENTERGY	117099	08/14/2015	3738638/VENDORS	010-442-42515		08/14/2015	10.20
A T & T PHONES - ATLANTA, ...	117065	08/14/2015	GENERAL FUND LINES	010-401-42500		08/14/2015	4,301.03
WALMART COMMUNITY/GEC...	117176	08/14/2015	5797/JP.1	010-411-42100		08/14/2015	32.94
LOWES BUSINESS ACCT/GECRB	117124	08/14/2015	82130441862007/MAINT.	010-442-42412		08/14/2015	733.86
WALLING SIGNS & GRAPHICS	117175	08/14/2015	7-27-15/CDA	010-419-42100		08/14/2015	21.95
NASH, MARTIN PCT. 1	117229	08/14/2015	MILEAGE/TEXAS FOREST COU...	010-401-42233		08/14/2015	63.25
TEXAS JAIL ASSOCIATION	117213	08/14/2015	REGIS./STURROCK,STEVAN	010-426-42659		08/14/2015	220.00
STURROCK, STEVAN	117212	08/14/2015	PER DIEM/JAIL MGMT. & TAC ...	010-426-42659		08/14/2015	250.00
RESIDENCE INN AUSTIN DOW...	117206	08/14/2015	HOTEL/STURROCK, STEVAN	010-426-42659		08/14/2015	338.00
DEROUEN, TAMARA L.	117228	08/14/2015	COURT REPORTER/AUG. 5-6, 2...	010-409-42636		08/14/2015	746.00
BERGMAN, JAMES G.	117072	08/14/2015	TOWER-RENTAL-8/1-31/15	010-401-42697		08/14/2015	4,200.00
TYLER COUNTY HOSPITAL	117168	08/14/2015	PRE.EMPLOY/COJUD	010-401-48000		08/14/2015	46.20
ELECTION SYSTEMS & SOFTW...	117097	08/14/2015	T94179/COCLK	010-401-42158		08/14/2015	573.82
COWARDS FURNITURE REFINI...	117191	08/14/2015	INV.#164508/COJUD	010-442-42412		08/14/2015	456.00
VERIZON WIRELESS	117173	08/14/2015	8019-00001/MAINT.	010-442-42412		08/14/2015	95.72
VERIZON WIRELESS	117222	08/14/2015	5066-00001/TCSO	010-426-42500		08/14/2015	164.47
VERIZON WIRELESS	117172	08/14/2015	5066-0002/JP.2	010-412-42500		08/14/2015	75.30
DEEP EAST TEXAS COUNCIL OF...	117090	08/14/2015	APRIL - JUNE 2015/COJUD	010-401-42233		08/14/2015	72.00
BYTHEWOOD LEGAL SERVICES,...	117078	08/14/2015	DISMISSED JM	010-415-42634		08/14/2015	200.00
DEEP EAST TEXAS COUNCIL OF...	117089	08/14/2015	MEMB.DUES JULY 15-JUNE 16...	010-401-42650		08/14/2015	1,673.62
TEX-21	117160	08/14/2015	TEX-21 FYE 2016 DUES	010-401-42650		08/14/2015	2,500.00
U PUMP IT - GARDNER OIL	117220	08/14/2015	1920/TCSO	010-426-42400		08/14/2015	7,254.73
CHESTER VOLUNTEER FIRE DE...	117082	08/14/2015	Monthly Allowance	010-401-42701		08/14/2015	150.00
SHADY GROVE VOLUNTEER FI...	117143	08/14/2015	Monthly Allowance	010-401-42701		08/14/2015	150.00
WOODVILLE VOLUNTEER FIRE ...	117179	08/14/2015	Monthly Allowance	010-401-42701		08/14/2015	150.00
GILLETTE, BARRI HOFFMAN	117105	08/14/2015	MONTHLY PAYABLE	010-436-42633		08/14/2015	750.00
DAVIDSON DOCUMENT SOLUT...	117087	08/14/2015	LK1670/JP.1	010-440-42101		08/14/2015	12.21
GOODWIN-LASITER, INC.	117106	08/14/2015	PROJECT:COURTHOUSE ANNEX.	010-401-42178		08/14/2015	5,178.77
SULLIVAN'S HARDWARE	117152	08/14/2015	JULY 2015/MAINT.-REMODEL	010-401-42178		08/14/2015	266.68
SULLIVAN'S HARDWARE	117152	08/14/2015	JULY 2015/MAINT.-REMODEL	010-442-42412		08/14/2015	192.05
CANDY CLEANERS	117080	08/14/2015	JULY2015/TCSO	010-426-42150		08/14/2015	237.53
MODICA BROS.	117130	08/14/2015	JULY 2015/TCSO	010-426-42400		08/14/2015	43.45
MODICA BROS.	117130	08/14/2015	TIRES	010-426-42401		08/14/2015	773.75
SULLIVAN'S HARDWARE	117152	08/14/2015	JULY 2015/TCSO	010-427-42108		08/14/2015	197.55

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OMNIBASE SERVICES OF TEXAS..	117135	08/14/2015	2ND QTR. 2015/JP.1	010-440-42600		08/14/2015	276.00
OMNIBASE SERVICES OF TEXAS..	117134	08/14/2015	2ND QTR. 2015/JP.3	010-440-42600		08/14/2015	6.00
VERIZON WIRELESS-LERT B	117174	08/14/2015	#5207/TCSO	010-426-42182		08/14/2015	100.00
VERIZON WIRELESS-LERT B	117174	08/14/2015	#4414/TCSO	010-426-42182		08/14/2015	100.00
COUNTY INFORMATION RESO...	117086	08/14/2015	INV.#SOP004238/COJUD	010-440-42600		08/14/2015	180.00
COX CONTRACTORS, INC.	117230	08/17/2015	PAYMENT NO. 008/TC OFFICE ...	010-453-43151		08/17/2015	158,594.96
WEATHERFORD, BRYAN	117231	08/18/2015	REFUND FOR MISC. DEDUCTI...	010-21200		08/18/2015	846.12
WEATHERFORD, BRYAN	117231	08/18/2015	REFUND FOR MISC. DEDUCTI...	010-401-48000		08/18/2015	384.60
TEXAS COUNTY & DISTRICT RET...	DFT0001364	08/06/2015	Tyler County, TX Retirement	010-21320		08/06/2015	19,006.30
AFLAC INSURANCE	117000	08/06/2015	AFLAC-LIFE	010-21330		08/06/2015	73.89
AFLAC INSURANCE	117000	08/06/2015	AFLAC-RIDER	010-21330		08/06/2015	10.21
AFLAC INSURANCE	117000	08/06/2015	AFLAC-SPEVNT	010-21330		08/06/2015	26.22
AFLAC INSURANCE	117000	08/06/2015	AFLAC-STD	010-21330		08/06/2015	106.41
AFLAC INSURANCE	117000	08/06/2015	AFLAC-Accident	010-21330		08/06/2015	13.26
AFLAC INSURANCE	117000	08/06/2015	AFLAC-Cancer	010-21330		08/06/2015	223.53
AFLAC INSURANCE	117000	08/06/2015	Aflac Dental	010-21330		08/06/2015	177.79
AFLAC INSURANCE	117000	08/06/2015	AFLAC-Hospital	010-21330		08/06/2015	9.95
NATIONWIDE RETIREMENT SO...	117003	08/06/2015	Deferred Comp	010-21300		08/06/2015	25.00
METLIFE - GROUP BENEFITS	117002	08/06/2015	METLIFE	010-21300		08/06/2015	14.19
NEW YORK LIFE INSURANCE	117004	08/06/2015	NEW YORK LIFE	010-21300		08/06/2015	660.91
POLICE & FIREMAN'S INSURA...	117005	08/06/2015	Police Insurance	010-21300		08/06/2015	423.09
TAC HEALTH BENEFITS POOL (...)	117006	08/06/2015	TAC HEBP Pre Tax Insurance	010-21310		08/06/2015	3,017.58
TAC HEALTH BENEFITS POOL (...)	117006	08/06/2015	TAC - HEBP Insurance	010-21310		08/06/2015	23,571.47
TYLER COUNTY TAX ASSESSOR ...	117009	08/06/2015	TYLER COUNTY DELINQUENT P...	010-21300		08/06/2015	81.01
TYLER COUNTY TAX ASSESSOR ...	117009	08/06/2015	TYLER COUNTY PROPERTY TAX	010-21300		08/06/2015	50.00
OFFICE OF THE A.G. CHILD SU...	DFT0001365	08/06/2015	CS	010-21300		08/06/2015	224.12
OFFICE OF THE A.G. CHILD SU...	DFT0001367	08/06/2015	CS	010-21300		08/06/2015	161.54
TYLER COUNTY PAYROLL	116996	08/06/2015	FICA	010-21300		08/06/2015	13,311.40
TYLER COUNTY PAYROLL	116996	08/06/2015	Federal Withholding	010-21300		08/06/2015	9,867.99
TYLER COUNTY PAYROLL	116996	08/06/2015	Medicare	010-21300		08/06/2015	3,113.08
TEXAS ASSOCIATION OF COUN...	117007	08/06/2015	Unemployment	010-21340		08/06/2015	431.52
TYLER COUNTY PAYROLL	116995	08/05/2015	PPE 08.04.2015	010-29999		08/05/2015	3,782.40
TYLER COUNTY PAYROLL	116995	08/05/2015	PAYROLL TRANSFER	010-29999		08/05/2015	73,690.37
CYPHER TECHNOLOGIES	117015	08/07/2015	INV.#0001882/COUNTY OFFIC...	010-440-42101		08/07/2015	35.00
CYPHER TECHNOLOGIES	117015	08/07/2015	INV.#0001882/COUNTY OFFIC...	010-440-42353		08/07/2015	300.00
ANALICIA'S ATTIC	117012	08/07/2015	PLANT MAINT./COJUD	010-442-42412		08/07/2015	120.00
TDCA/TEXAS DISTRICT COURT ...	117029	08/07/2015	REGIS./POUNDS,CHYRL	010-407-42659		08/07/2015	50.00
PITNEY BOWES - REFILL BY PH...	117024	08/07/2015	ACCT.#17471657 POSTAGE/C...	010-401-42111		08/07/2015	1,500.00
JOBE, KELLY	117019	08/07/2015	REIMB./EXT. OFFICE	010-439-42100		08/07/2015	42.88
TEXAS ASSOCIATION OF COUN...	117030	08/07/2015	216696/JP.4	010-414-42661		08/07/2015	60.00
TEXAS ASSOCIATION OF COUN...	117031	08/07/2015	217058/CONST.4	010-429-42661		08/07/2015	60.00
TEXAS ASSOCIATION OF COUN...	117032	08/07/2015	236743/JP.1	010-411-42661		08/07/2015	60.00
SYSTEM ACCESS	117028	08/07/2015	INV.#319/TCSO	010-440-42353		08/07/2015	80.00
SYSTEM ACCESS	117028	08/07/2015	INV.#321/TCSO	010-440-42353		08/07/2015	60.00

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SYSTEM ACCESS	117028	08/07/2015	INV.#322/TCSO	010-440-42353		08/07/2015	360.00
SYSTEM ACCESS	117028	08/07/2015	INV.#323/TCSO	010-440-42353		08/07/2015	180.00
SYSTEM ACCESS	117028	08/07/2015	INV#324/TCSO	010-440-42353		08/07/2015	60.00
WHELAN, ROBERT WILLIAM	117035	08/07/2015	INV.#339356/REMODEL	010-401-42178		08/07/2015	1,140.00
WOODLAND HEIGHTS MEDICAL	117036	08/07/2015	ACCT#647043601/TCSO	010-401-42231		08/07/2015	4,461.35
JOBE, KELLY	117019	08/07/2015	TRAVEL REIMB./AG. EXT	010-439-42225		08/07/2015	801.53
POWERS, MILTON	117025	08/07/2015	MILEAGE/LEGIS UPDATE	010-413-42661		08/07/2015	148.35
WALMART COMMUNITY/GEC...	117034	08/07/2015	0824/JUPRO	010-440-42101		08/07/2015	120.94
ZACHARY, JIM "CONSTABLE"	117037	08/07/2015	HOTEL/COURT SEC.CPECIALIST...	010-429-42661		08/07/2015	281.22
FORD, TRISHER	117017	08/07/2015	MILEAGE/LEGIS. UPDATE	010-411-42661		08/07/2015	167.33
BONNER, ASHLEIGH	117013	08/07/2015	PER DIEM/CACC CONF.	010-426-42659		08/07/2015	250.00
BUMP, TRACY MASTERS	117014	08/07/2015	PER DIEM/CACC CONF.	010-426-42659		08/07/2015	250.00
SHERATON DALLAS HOTEL	117027	08/07/2015	HOTEL REGIS./FORD, TRISHER	010-411-42661		08/07/2015	576.28
FORD, TRISHER	117017	08/07/2015	PER DIEM/CACC CONF.	010-411-42661		08/07/2015	250.00
JAY LOTT ROOFING	117018	08/07/2015	INV.#800022/COJUD	010-442-42412		08/07/2015	23,764.00
VERIZON WIRELESS	117033	08/07/2015	5066-00001/TCSO	010-426-42500		08/07/2015	164.47
SYSTEM ACCESS	117028	08/14/2015	INV.#C151/TCSO	010-453-43600		08/14/2015	1,050.00
SYSTEM ACCESS	117028	08/07/2015	INV.#C152/TCSO	010-426-42415		08/07/2015	300.00
LEADERSHIP SOUTHEAST TEXA...	117020	08/07/2015	TUITION FOR LSET/TREAS.	010-423-42659		08/07/2015	800.00
SYSTEM ACCESS	117028	08/07/2015	INV.#R132/TCSO	010-401-42697		08/07/2015	60.00
Fund 010 - GENERAL FUND Total:							572,542.37

Fund: 021 - ROAD & BRIDGE I

CARD SERVICE CENTER/VISA	116889	07/24/2015	#0159/PCT.1	021-000-42425		07/24/2015	10.50
SENECA WATER SUPPLY CORP.	117053	08/10/2015	166/PCT.1 BARN	021-000-42510		08/10/2015	25.13
ENTERGY	117048	08/10/2015	451030/PCT.1	021-000-42510		08/10/2015	171.57
VERIZON WIRELESS	117061	08/10/2015	6997-00002/PCT.1	021-000-42500		08/10/2015	271.67
BRYAN & BRYAN ASPHALT RO...	117077	08/14/2015	TYLER1/PCT.1	021-000-42160		08/14/2015	330.40
BLUE TARP FINANCIAL/NORTH...	117075	08/14/2015	123728/PCT.1	021-000-42425		08/14/2015	297.95
GARDNER OIL, INC.	117103	08/14/2015	1638/PCT.1	021-000-42400		08/14/2015	3,186.51
U PUMP IT - GARDNER OIL	117170	08/14/2015	1914/PCT. 1	021-000-42400		08/14/2015	393.05
CALCO CALLENS COMPANY, IN...	117188	08/14/2015	TYL/PCT.1	021-000-42425		08/14/2015	2,708.70
A-1 WRECKER & STORAGE SER...	117066	08/14/2015	INV.#26784/PCT.1	021-000-42425		08/14/2015	175.00
LAKES AREA SEPTIC & SLUDGE...	117118	08/14/2015	INV.#3771/PCT.1	021-000-42510		08/14/2015	60.00
RAINEY AIR CONDITIONING, I...	117205	08/14/2015	PCT.1	021-000-42998		08/14/2015	57.25
TYCO GENERAL FEED & RANCH...	117166	08/14/2015	INV.#437726/PCT.1	021-000-42150		08/14/2015	21.95
D & D PLUMBING - DK	117192	08/14/2015	INV. #560558/PCT. 1	021-000-42510		08/14/2015	150.00
LONE STAR PARTS	117123	08/14/2015	200035/PCT.1	021-000-42425		08/14/2015	120.29
PARKER LUMBER - WOODVILLE	117137	08/14/2015	PCT.1	021-000-42425		08/14/2015	383.66
TIMBERMAN'S SUPPLY	117162	08/14/2015	12023/PCT.1	021-000-42425		08/14/2015	13.65
A T & T PHONES - ATLANTA, ...	117065	08/14/2015	PCT.1	021-000-42500		08/14/2015	78.22
WALMART COMMUNITY/GEC...	117223	08/14/2015	5371/PCT.1	021-000-42998		08/14/2015	81.17
VANDEN, ED	117171	08/14/2015	REPAIR ON 1999 DODGE RAM...	021-000-42425		08/14/2015	3,669.34
THOMPSON, RICHARD	117161	08/14/2015	INV.#976651/PCT.1	021-000-42160		08/14/2015	216.00

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HAMMER EQUIPMENT	117108	08/14/2015	TYLE01/PCT.1	021-000-42425		08/14/2015	36.22
SMART'S TRUCK & TRAILER E...	117145	08/14/2015	T6000/PCT.1	021-000-42425		08/14/2015	8.78
SULLIVAN'S HARDWARE	117152	08/14/2015	JULY 2015/PCT.1	021-000-42425		08/14/2015	77.94
MUSTANG CAT	117132	08/14/2015	0792900/PCT.1	021-000-42425		08/14/2015	318.05
TEXAS COUNTY & DISTRICT RET..DFT0001364		08/06/2015	Tyler County, TX Retirement	021-21320		08/06/2015	1,804.63
AFLAC INSURANCE	117000	08/06/2015	AFLAC-Accident	021-21330		08/06/2015	26.97
AFLAC INSURANCE	117000	08/06/2015	AFLAC-Cancer	021-21330		08/06/2015	32.20
METLIFE - GROUP BENEFITS	117002	08/06/2015	METLIFE	021-21300		08/06/2015	10.72
TAC HEALTH BENEFITS POOL (...)	117006	08/06/2015	TAC HEBP Pre Tax Insurance	021-21310		08/06/2015	194.91
TAC HEALTH BENEFITS POOL (...)	117006	08/06/2015	TAC - HEBP Insurance	021-21310		08/06/2015	2,241.60
TYLER COUNTY PAYROLL	116996	08/06/2015	FICA	021-21300		08/06/2015	1,244.12
TYLER COUNTY PAYROLL	116996	08/06/2015	Federal Withholding	021-21300		08/06/2015	957.77
TYLER COUNTY PAYROLL	116996	08/06/2015	Medicare	021-21300		08/06/2015	290.96
TEXAS ASSOCIATION OF COUN...	117007	08/06/2015	Unemployment	021-21340		08/06/2015	38.34
TYLER COUNTY PAYROLL	116995	08/05/2015	PAYROLL TRANSFER	021-29999		08/05/2015	7,615.85
Fund 021 - ROAD & BRIDGE I Total:							27,321.07

Fund: 022 - ROAD & BRIDGE II

CARD SERVICE CENTER/VISA	116889	07/24/2015	#0142/PCT.2	022-000-42425		07/24/2015	76.31
T. BELL SERVICES	116907	07/24/2015	TRAILER REPAIR/PCT.2	022-000-42425		07/24/2015	690.00
WALMART COMMUNITY/GEC...	116917	07/24/2015	5559/PCT.1	022-000-42998		07/24/2015	25.92
CHESTER GAS SYSTEM	117042	08/10/2015	134/PCT.2	022-000-42510		08/10/2015	20.00
CHESTER WATER SUPPLY CORP.	117043	08/10/2015	31/PCT.2	022-000-42510		08/10/2015	36.48
SAM HOUSTON ELECTRIC COO...	117052	08/10/2015	1833151/PCT.2	022-000-42510		08/10/2015	233.37
EASTEX TELEPHONE COOP., IN...	117047	08/10/2015	70024893/PCT.2	022-000-42500		08/10/2015	38.85
VERIZON WIRELESS	117060	08/10/2015	6997-00001/PCT.1	022-000-42500		08/10/2015	379.97
BRYAN & BRYAN ASPHALT RO...	117077	08/14/2015	TYLER 2/PCT.2	022-000-42160		08/14/2015	28,320.00
JERRY'S SAW SHOP	117117	08/14/2015	INV.#035308/PCT.2	022-000-42425		08/14/2015	29.95
DON'S HEATING & AIR	117094	08/14/2015	INV.#057467/PCT.2	022-000-42425		08/14/2015	221.15
RURAL PIPE & SUPPLY	117141	08/14/2015	TYLCO2/PCT.2	022-000-42161		08/14/2015	980.76
RURAL PIPE & SUPPLY	117208	08/14/2015	TYLCO2/PCT. 2	022-000-42161		08/14/2015	35.36
RURAL PIPE & SUPPLY	117208	08/14/2015	TYLCO2/PCT. 2	022-000-42161		08/14/2015	726.88
MATERIAL RESOURCES, INC.	117127	08/14/2015	INV#12102/PCT.2	022-000-42160		08/14/2015	6,908.50
GULF WELDING SUPPLY CO.	117107	08/14/2015	030133/PCT.2	022-000-42425		08/14/2015	51.00
BLUE TARP FINANCIAL/NORTH...	117074	08/14/2015	145636/PCT.2	022-000-42425		08/14/2015	125.10
MY FAVORITE THINGS	117133	08/14/2015	INV.#15080401/PCT.2	022-000-42150		08/14/2015	88.00
GARDNER OIL, INC.	117103	08/14/2015	1639/PCT.2	022-000-42400		08/14/2015	5,978.86
U PUMP IT - GARDNER OIL	117170	08/14/2015	1918/PCT. 2	022-000-42400		08/14/2015	199.61
APAC TEXAS, INC.	117070	08/14/2015	21061/PCT.2	022-000-42160		08/14/2015	945.92
APAC TEXAS, INC.	117070	08/14/2015	21061/PCT.2	022-000-42160		08/14/2015	976.64
BEAUMONT TRACTOR COMP...	117186	08/14/2015	TYLE05/PCT.2	022-000-42425		08/14/2015	45.12
BEAUMONT TRACTOR COMP...	117071	08/14/2015	TYLE05/PCT.2	022-000-42425		08/14/2015	13,411.82
RAINEY AIR CONDITIONING, I...	117205	08/14/2015	PCT.2	022-000-42998		08/14/2015	57.25
TYLER COUNTY TRACTOR	117169	08/14/2015	1347/PCT.2	022-000-42425		08/14/2015	60.29

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O'REILLY AUTOMOTIVE, INC.	117136	08/14/2015	591682/PCT.2	022-000-42425		08/14/2015	224.14
LONE STAR PARTS	117123	08/14/2015	200038/PCT.3	022-000-42425		08/14/2015	449.88
TYCO GENERAL FEED & RANCH...	117166	08/14/2015	STMT.#32379/PCT.2	022-000-42150		08/14/2015	584.90
TIMBERMAN'S SUPPLY	117162	08/14/2015	12024/PCT. 2	022-000-42425		08/14/2015	565.62
SMART'S TRUCK & TRAILER E...	117211	08/14/2015	T6001/PCT.2	022-000-42425		08/14/2015	137.96
CONSOLIDATED COMMUNICAT...	117190	08/14/2015	936-969-2645/0-PCT.2	022-000-42500		08/14/2015	8.09
A T & T PHONES - ATLANTA, ...	117065	08/14/2015	PCT.2	022-000-42500		08/14/2015	78.22
WIMRC	117178	08/14/2015	8-5-15/PCT.2	022-000-42160		08/14/2015	175.00
LAKEWAY TIRE & SERVICE-JAS...	117119	08/14/2015	OIL CHANGE	022-000-42400		08/14/2015	48.90
LAKEWAY TIRE & SERVICE-JAS...	117119	08/14/2015	TIRE	022-000-42401		08/14/2015	82.98
DON'S HEATING & AIR	117094	08/14/2015	INV.#981270/PCT.2	022-000-42425		08/14/2015	125.00
SULLIVAN'S HARDWARE	117152	08/14/2015	JULY 2015/PCT.2	022-000-42425		08/14/2015	22.45
MUSTANG CAT	117132	08/14/2015	0792910/PCT.2	022-000-42425		08/14/2015	195.66
MODICA BROS.	117130	08/14/2015	JULY 2015/PCT.2	022-000-42401		08/14/2015	310.27
TEXAS COUNTY & DISTRICT RET...	DFT0001364	08/06/2015	Tyler County, TX Retirement	022-21320		08/06/2015	1,642.97
PETERS TRACTOR & EQUIPME...	117010	08/07/2015	KUBOTA YR 2014 FE LOADER	022-000-43200		08/07/2015	23,969.00
AFLAC INSURANCE	117000	08/06/2015	AFLAC-SPEVNT	022-21330		08/06/2015	15.15
AFLAC INSURANCE	117000	08/06/2015	AFLAC-STD	022-21330		08/06/2015	14.00
NEW YORK LIFE INSURANCE	117004	08/06/2015	NEW YORK LIFE	022-21300		08/06/2015	76.66
TAC HEALTH BENEFITS POOL (...)	117006	08/06/2015	TAC HEBP Pre Tax Insurance	022-21310		08/06/2015	112.62
TAC HEALTH BENEFITS POOL (...)	117006	08/06/2015	TAC - HEBP Insurance	022-21310		08/06/2015	2,128.98
OFFICE OF THE A.G. CHILD SU...	DFT0001366	08/06/2015	CS	022-21300		08/06/2015	207.69
TYLER COUNTY PAYROLL	116996	08/06/2015	FICA	022-21300		08/06/2015	1,124.94
TYLER COUNTY PAYROLL	116996	08/06/2015	Federal Withholding	022-21300		08/06/2015	840.11
TYLER COUNTY PAYROLL	116996	08/06/2015	Medicare	022-21300		08/06/2015	263.10
TEXAS ASSOCIATION OF COUN...	117007	08/06/2015	Unemployment	022-21340		08/06/2015	33.76
TYLER COUNTY PAYROLL	116995	08/05/2015	PAYROLL TRANSFER	022-29999		08/05/2015	6,100.31
Fund 022 - ROAD & BRIDGE II Total:							100,201.47

Fund: 023 - ROAD & BRIDGE III

CARD SERVICE CENTER/VISA	116889	07/24/2015	#0357/PCT.3	023-000-42425		07/24/2015	255.94
CARD SERVICE CENTER/VISA	116889	07/24/2015	#0077/PCT.3	023-000-42425		07/24/2015	10.50
CALDWELL COUNRTY CHEVRO...	116968	07/31/2015	2015 CHEVROLET SLIVERADO ...	023-000-43200		07/31/2015	28,345.00
WINDSTREAM	117064	08/10/2015	125059843/PCT.3	023-000-42500		08/10/2015	55.53
ENTERGY	117048	08/10/2015	649486/PCT.3	023-000-42510		08/10/2015	211.47
VERIZON WIRELESS	117062	08/10/2015	6997-00003/PCT.3	023-000-42500		08/10/2015	515.27
BRYAN & BRYAN ASPHALT RO...	117077	08/14/2015	TYLER 3/PCT.3	023-000-42160		08/14/2015	29,275.80
RURAL PIPE & SUPPLY	117141	08/14/2015	TYLCO3/PCT.3	023-000-42161		08/14/2015	2,108.56
MATERIAL RESOURCES, INC.	117127	08/14/2015	INV.#12101/PCT.3	023-000-42160		08/14/2015	13,475.06
DEBBIE'S HARDWARE	117088	08/14/2015	INV.#15498/15353/PCT.3	023-000-42425		08/14/2015	145.17
GARDNER OIL, INC.	117103	08/14/2015	1640/PCT.3	023-000-42400		08/14/2015	3,543.56
RAINEY AIR CONDITIONING, I...	117205	08/14/2015	PCT.3	023-000-42998		08/14/2015	57.25
SOUTHERN TIRE MART, LLC	117146	08/14/2015	115736/PCT.3	023-000-42401		08/14/2015	1,287.26
O'REILLY AUTOMOTIVE, INC.	117136	08/10/2015	594754/PCT.3	023-000-42425		08/10/2015	111.67

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MATHESON TRI-GAS, INC.	117128	08/14/2015	E2314/PCT.3	023-000-42425		08/14/2015	118.23
TOLAR'S FEED & OUTDOOR SU...	117164	08/14/2015	STMT.#19485/PCT.3	023-000-42160		08/14/2015	425.00
TOLAR'S FEED & OUTDOOR SU...	117164	08/14/2015	STMT.#19485/PCT.3	023-000-42161		08/14/2015	790.80
TIMBERMAN'S SUPPLY	117162	08/14/2015	12025/PCT.3	023-000-42425		08/14/2015	340.97
PARKER LUMBER - WOODVILLE	117137	08/14/2015	22710/PCT.3	023-000-42425		08/14/2015	76.24
A T & T PHONES - ATLANTA, ...	117065	08/14/2015	PCT.3	023-000-42500		08/14/2015	78.21
SEXTON, MATTIE M.	117142	08/14/2015	7-28-15/PCT.3	023-000-42998		08/14/2015	35.00
TRIPLE BLADE & STEEL	117165	08/14/2015	INV.#7350/PCT.3	023-000-42425		08/14/2015	3,172.12
SEXTON, MATTIE M.	117142	08/14/2015	8-6-15/PCT.3	023-000-42998		08/14/2015	35.00
LAKEWAY TIRE & SERVICE-JAS...	117119	08/14/2015	917/PCT.3	023-000-42401		08/14/2015	548.59
POWERPLAN/DOGGETT MACH...	117138	08/14/2015	8850494392/PCT.3	023-000-42425		08/14/2015	1,446.91
BILLY WILLIAMS TRUCKING	117187	08/14/2015	7-16-15/PCT.3	023-000-42160		08/14/2015	824.14
BILLY WILLIAMS TRUCKING	117187	08/14/2015	7-16-15/PCT.3	023-000-42160		08/14/2015	1,841.32
JERRY'S SAW SHOP	117117	08/14/2015	JULY 2015/PCT.3	023-000-42425		08/14/2015	182.60
JACK ALEXANDER, LTD.	117116	08/14/2015	TYLCO3/PCT.3	023-000-42160		08/14/2015	2,104.33
TEXAS COUNTY & DISTRICT RET..DFT0001364		08/06/2015	Tyler County, TX Retirement	023-21320		08/06/2015	2,387.61
AFLAC INSURANCE	117000	08/06/2015	AFLAC-SPEVNT	023-21330		08/06/2015	28.41
AFLAC INSURANCE	117000	08/06/2015	AFLAC-Cancer	023-21330		08/06/2015	20.80
METLIFE - GROUP BENEFITS	117002	08/06/2015	METLIFE	023-21300		08/06/2015	19.66
NEW YORK LIFE INSURANCE	117004	08/06/2015	NEW YORK LIFE	023-21300		08/06/2015	58.40
TAC HEALTH BENEFITS POOL (...)	117006	08/06/2015	TAC HEBP Pre Tax Insurance	023-21310		08/06/2015	194.91
TAC HEALTH BENEFITS POOL (...)	117006	08/06/2015	TAC - HEBP Insurance	023-21310		08/06/2015	3,193.47
TYLER COUNTY PAYROLL	116996	08/06/2015	FICA	023-21300		08/06/2015	1,750.32
TYLER COUNTY PAYROLL	116996	08/06/2015	Federal Withholding	023-21300		08/06/2015	897.42
TYLER COUNTY PAYROLL	116996	08/06/2015	Medicare	023-21300		08/06/2015	409.36
TEXAS ASSOCIATION OF COUN...	117007	08/06/2015	Unemployment	023-21340		08/06/2015	57.09
TYLER COUNTY PAYROLL	116995	08/05/2015	PAYROLL TRANSFER	023-29999		08/05/2015	10,628.02
Fund 023 - ROAD & BRIDGE III Total:							111,062.97

Fund: 024 - ROAD & BRIDGE IV

CARD SERVICE CENTER/VISA	116889	07/24/2015	#0077/PCT.4	024-000-42425		07/24/2015	25.50
WALMART COMMUNITY/GEC...	116953	07/24/2015	1591/PCT.4	024-000-42998		07/24/2015	19.38
TEXAS TIMBERJACK	116913	07/24/2015	2TCP4/PCT.4	024-000-42425		07/24/2015	2,275.00
TYLER COUNTY TAX OFFICE	116989	07/31/2015	PLATE #729682/PCT. 4	024-000-42425		07/31/2015	7.50
HATTON, DONNA	116975	07/31/2015	UNIFORM SHIRTS/PCT.4	024-000-42150		07/31/2015	250.00
TEXAS ASSOCIATION OF COUN...	116985	07/31/2015	REGIS./WALSTON,JACK	024-000-42659		07/31/2015	230.00
TYLER COUNTY WATER SUPPLY...	117057	08/10/2015	583/PCT.4 BARN	024-000-42510		08/10/2015	31.70
A T & T PHONES - ATLANTA, ...	117039	08/10/2015	5312/PCT.4	024-000-42500		08/10/2015	113.83
ENTERGY	117048	08/10/2015	485012/PCT.4	024-000-42510		08/10/2015	42.46
STAR METAL ROOFING	117149	08/14/2015	INV.#002649/PCT.4	024-000-42425		08/14/2015	68.73
GALLS, LLC	117196	08/14/2015	3937511/PCT.4	024-000-42150		08/14/2015	136.41
ELLIOTT ELECTRIC SUPPLY, INC.	117098	08/14/2015	3223109/PCT.4	024-000-42425		08/14/2015	279.00
RURAL PIPE & SUPPLY	117141	08/14/2015	TYLER4/PCT.4	024-000-42161		08/14/2015	810.90
JASPER COUNTY TRACTOR, FE...	117199	08/14/2015	TC/PCT.4	024-000-42425		08/14/2015	57.42

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GARDNER OIL, INC.	117103	08/14/2015	1641/PCT.4	024-000-42400		08/14/2015	6,845.70
U PUMP IT - GARDNER OIL	117170	08/14/2015	1916/PCT. 4	024-000-42400		08/14/2015	272.56
STORY-WRIGHT PRINTING & O...	117151	08/14/2015	105830/PCT.4	024-000-42998		08/14/2015	94.99
RAINEY AIR CONDITIONING, I...	117205	08/14/2015	PCT.4	024-000-42998		08/14/2015	57.25
TYCO GENERAL FEED & RANCH...	117166	08/14/2015	STMT.#32380/PCT.4	024-000-42150		08/14/2015	509.00
WEST BLUFF EMERGENCY PHY...	117225	08/14/2015	ACCT.#DVI100017969/PCT.4	024-000-42998		08/14/2015	644.00
INTERSTATE BILLING SERVICE, ...	117115	08/14/2015	400614/PCT.4	024-000-42425		08/14/2015	12.18
WAUKESHA-PEARCE INDUSTRI...	117224	08/14/2015	20300/PCT.4	024-000-42425		08/14/2015	367.96
A & A EQUIPMENT/A&A PRES...	117182	08/14/2015	INV.#65064/PCT.4	024-000-42425		08/14/2015	311.55
MOTT WHOLESALE, INC.	117131	08/14/2015	JULY 2015/PCT.4	024-000-42425		08/14/2015	354.99
PARKER LUMBER - WOODVILLE	117137	08/14/2015	22715/PCT.4	024-000-42425		08/14/2015	69.95
TIMBERMAN'S SUPPLY	117162	08/14/2015	12026/PCT.4	024-000-42425		08/14/2015	312.42
SMART'S TRUCK & TRAILER E...	117211	08/14/2015	T6003/PCT.4	024-000-42425		08/14/2015	241.71
A T & T PHONES - ATLANTA, ...	117065	08/14/2015	PCT.4	024-000-42500		08/14/2015	78.18
VERIZON WIRELESS	117221	08/14/2015	5093-00001/PCT.4	024-000-42500		08/14/2015	197.67
BROOKSIDE EQUIPMENT SALES...	117076	08/14/2015	TYLE36/PCT.4	024-000-42425		08/14/2015	594.71
BEAUMONT FREIGHTLINER, IN...	117185	08/14/2015	113544/PCT.4	024-000-42425		08/14/2015	163.20
TEXAS COUNTY & DISTRICT RET...	DFT0001364	08/06/2015	Tyler County, TX Retirement	024-21320		08/06/2015	1,549.62
WEAVER MOTORS INC. OF KIR...	117038	08/06/2015	2012 DODGE RAM 3500/PCT. 4	024-000-43200		08/06/2015	23,470.40
AFLAC INSURANCE	117000	08/06/2015	AFLAC-Cancer	024-21330		08/06/2015	18.20
NEW YORK LIFE INSURANCE	117004	08/06/2015	NEW YORK LIFE	024-21300		08/06/2015	147.49
TAC HEALTH BENEFITS POOL (...)	117006	08/06/2015	TAC HEBP Pre Tax Insurance	024-21310		08/06/2015	112.62
TAC HEALTH BENEFITS POOL (...)	117006	08/06/2015	TAC - HEBP Insurance	024-21310		08/06/2015	2,128.98
TYLER COUNTY PAYROLL	116996	08/06/2015	FICA	024-21300		08/06/2015	1,071.98
TYLER COUNTY PAYROLL	116996	08/06/2015	Federal Withholding	024-21300		08/06/2015	826.86
TYLER COUNTY PAYROLL	116996	08/06/2015	Medicare	024-21300		08/06/2015	250.70
TEXAS ASSOCIATION OF COUN...	117007	08/06/2015	Unemployment	024-21340		08/06/2015	31.73
TYLER COUNTY PAYROLL	116995	08/05/2015	PAYROLL TRANSFER	024-29999		08/05/2015	6,929.18
Fund 024 - ROAD & BRIDGE IV Total:							52,013.61
Fund: 025 - TYLER CO AIRPORT							
CITY OF WOODVILLE	117044	08/10/2015	00002090/AIRPORT	025-000-42510		08/10/2015	25.00
SAM HOUSTON ELECTRIC COO...	117052	08/10/2015	2708881/AIRPORT	025-000-42510		08/10/2015	13.50
SAM HOUSTON ELECTRIC COO...	117052	08/10/2015	342683/AIRPORT	025-000-42510		08/10/2015	21.83
SAM HOUSTON ELECTRIC COO...	117052	08/10/2015	35055/AIRPORT	025-000-42510		08/10/2015	184.55
Fund 025 - TYLER CO AIRPORT Total:							244.88
Fund: 026 - TYLER CO. RODEO ARENA/FAIRGRND							
CITY OF WOODVILLE	117044	08/10/2015	0002496/RODEO ARENA	026-000-42510		08/10/2015	4.17
SAM HOUSTON ELECTRIC COO...	117052	08/10/2015	1313576/RODEO ARENA	026-000-42510		08/10/2015	24.30
SAM HOUSTON ELECTRIC COO...	117052	08/10/2015	140061/RODEO ARENA	026-000-42510		08/10/2015	133.21
SAM HOUSTON ELECTRIC COO...	117052	08/10/2015	1807510/RODEO ARENA	026-000-42510		08/10/2015	13.50
SAM HOUSTON ELECTRIC COO...	117052	08/10/2015	1807528/RODEO ARENA	026-000-42510		08/10/2015	13.50
SAM HOUSTON ELECTRIC COO...	117052	08/10/2015	55988/RODEO ARENA	026-000-42510		08/10/2015	50.53
DEBBIE'S HARDWARE	117088	08/14/2015	INV.#17018/RODEO ARENA	026-000-42410		08/14/2015	101.84

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PARKER LUMBER - WOODVILLE	117137	08/14/2015	22705/RODEO ARENA	026-000-42410		08/14/2015	395.11
Fund 026 - TYLER CO. RODEO ARENA/FAIRGRND Total:							736.16
Fund: 028 - ECONOMIC DEVELOPMENT							
TYLER COUNTY CHAMBER OF ...	116915	07/24/2015	2014 ECONOMIC DEV. FUND/...	028-000-42188		07/24/2015	5,000.00
Fund 028 - ECONOMIC DEVELOPMENT Total:							5,000.00
Fund: 031 - COUNTY CLERK RMP							
TEXAS COUNTY & DISTRICT RET..DFT0001364		08/06/2015	Tyler County, TX Retirement	031-21320		08/06/2015	55.61
TYLER COUNTY PAYROLL	116996	08/06/2015	FICA	031-21300		08/06/2015	38.14
TYLER COUNTY PAYROLL	116996	08/06/2015	Medicare	031-21300		08/06/2015	8.92
TEXAS ASSOCIATION OF COUN...	117007	08/06/2015	Unemployment	031-21340		08/06/2015	1.41
TYLER COUNTY PAYROLL	116995	08/05/2015	PAYROLL TRANSFER	031-29999		08/05/2015	184.36
Fund 031 - COUNTY CLERK RMP Total:							288.44
Fund: 034 - DISTRICT CLERK RMP							
SOUTHWESTERN FINANCIAL	117147	08/14/2015	INV.#15693/DSLCK	034-000-48010		08/14/2015	560.10
Fund 034 - DISTRICT CLERK RMP Total:							560.10
Fund: 036 - LIBRARY FUND							
LEXIS NEXIS	117201	08/14/2015	1134N6/CDA	036-000-48007		08/14/2015	103.00
LEXIS NEXIS	117201	08/14/2015	1396TR/DSJUD	036-000-48007		08/14/2015	103.00
LEXIS NEXIS	117122	08/14/2015	149Q4D/COJUD	036-000-48007		08/14/2015	232.00
JONES MCCLURE PUBLISHING	117200	08/14/2015	CUST. ID#43173/CDA	036-000-48007		08/14/2015	200.00
Fund 036 - LIBRARY FUND Total:							638.00
Fund: 037 - T C COLLECTION CENTER							
WALMART COMMUNITY/GEC...	116993	07/31/2015	2157/COLL.CTR.	037-000-42425		07/31/2015	69.72
CYPRESS CREEK WATER SUPPL...	117045	08/10/2015	235/COLL.CTR.	037-000-42510		08/10/2015	59.13
ENTERGY	117048	08/10/2015	5082/COLL.CTR.	037-000-42510		08/10/2015	100.21
IESI HARDIN COUNTY LANDFILL	117112	08/14/2015	052-001023-0000/COLL.CTR.	037-000-42177		08/14/2015	1,698.80
IESI HARDIN COUNTY LANDFILL	117112	08/14/2015	052-001023-000/COLL.CTR.	037-000-42177		08/14/2015	1,895.00
GARDNER OIL, INC.	117103	08/14/2015	1630/COLL.CTR.	037-000-42400		08/14/2015	529.14
TIMBERMAN'S SUPPLY	117162	08/14/2015	12028/COLL.CTR.	037-000-42425		08/14/2015	61.70
TEXAS COUNTY & DISTRICT RET..DFT0001364		08/06/2015	Tyler County, TX Retirement	037-21320		08/06/2015	696.11
TAC HEALTH BENEFITS POOL (...)	117006	08/06/2015	TAC - HEBP Insurance	037-21310		08/06/2015	709.66
TYLER COUNTY PAYROLL	116996	08/06/2015	FICA	037-21300		08/06/2015	477.44
TYLER COUNTY PAYROLL	116996	08/06/2015	Federal Withholding	037-21300		08/06/2015	376.91
TYLER COUNTY PAYROLL	116996	08/06/2015	Medicare	037-21300		08/06/2015	111.66
TEXAS ASSOCIATION OF COUN...	117007	08/06/2015	Unemployment	037-21340		08/06/2015	17.72
TYLER COUNTY PAYROLL	116995	08/05/2015	PAYROLL TRANSFER	037-29999		08/05/2015	2,295.52
Fund 037 - T C COLLECTION CENTER Total:							9,098.72
Fund: 039 - TXCDBG SMALL BUSINESS LOAN PRJ							
TEXAS DEPT. OF AGRICULTURE	1064	08/10/2015	CONT. #726192/LOAN REPAY...	039-000-44300		08/10/2015	557.50
Fund 039 - TXCDBG SMALL BUSINESS LOAN PRJ Total:							557.50

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Fund: 043 - JAIL INTEREST & SINKING							
SIMS SERVICE COMPANY INC.	137	08/14/2015	INV. #3612/JUST. CTR.	043-000-42410		08/14/2015	2,200.00
CONERSTONE DETENTION	138	08/14/2015	JAIL DOOR LOCK REPAIR/#BB0...	043-000-42410		08/14/2015	1,845.00
Fund 043 - JAIL INTEREST & SINKING Total:							4,045.00
Fund: 044 - COURTHOUSE SECURITY							
TEXAS COUNTY & DISTRICT RET..DFT0001364		08/06/2015	Tyler County, TX Retirement	044-21320		08/06/2015	243.95
TYLER COUNTY PAYROLL	116996	08/06/2015	FICA	044-21300		08/06/2015	167.30
TYLER COUNTY PAYROLL	116996	08/06/2015	Federal Withholding	044-21300		08/06/2015	103.13
TYLER COUNTY PAYROLL	116996	08/06/2015	Medicare	044-21300		08/06/2015	39.12
TEXAS ASSOCIATION OF COUN...117007		08/06/2015	Unemployment	044-21340		08/06/2015	6.21
TYLER COUNTY PAYROLL	116995	08/05/2015	PAYROLL TRANSFER	044-29999		08/05/2015	2,121.81
Fund 044 - COURTHOUSE SECURITY Total:							2,681.52
Fund: 050 - C D A FEES							
TDCAA	117158	08/14/2015	MEMB.DUES/BROOM,DANA	050-000-48000		08/14/2015	50.00
Fund 050 - C D A FEES Total:							50.00
Fund: 052 - ALTERNATE DISPUTE RESOLUTION							
RJMFC	117026	08/07/2015	JULY 2015/COAUD	052-000-42600		08/07/2015	525.12
Fund 052 - ALTERNATE DISPUTE RESOLUTION Total:							525.12
Fund: 053 - ADULT PROBATION							
TYLER COUNTY PAYROLL	116956	07/28/2015	FICA	053-21300		07/28/2015	57.22
TYLER COUNTY PAYROLL	116956	07/28/2015	Medicare	053-21300		07/28/2015	13.38
TEXAS ASSOCIATION OF COUN...116957		07/28/2015	Unemployment	053-21340		07/28/2015	2.12
TYLER COUNTY PAYROLL	116958	07/29/2015	PAYROLL TRANSFER	053-29999		07/29/2015	393.84
TEXAS COUNTY & DISTRICT RET..DFT0001361		07/28/2015	Tyler County, TX Retirement	053-21320		07/28/2015	83.43
TIPTON, JEREMY	117163	08/14/2015	INV.#200/CSCD	053-000-42602		08/14/2015	150.00
TYLER COUNTY	117167	08/14/2015	AUG.2015/CSCD	053-434-42629		08/14/2015	2,000.00
CANON SOLUTIONS AMERICA	117189	08/14/2015	1871450/CSCD	053-000-42104		08/14/2015	25.00
QUILL CORPORATION	117139	08/14/2015	C2772734/CSCD	053-000-42104		08/14/2015	222.98
QUILL CORPORATION	117139	08/14/2015	C2772734/CSCD	053-000-42104		08/14/2015	62.25
WALLING SIGNS & GRAPHICS	117175	08/14/2015	7-24-15/CSCD	053-000-42104		08/14/2015	60.00
ALERE TOXICOLOGY SERVICES, ...117069		08/14/2015	125517/CSCD	053-000-42647		08/14/2015	15.00
TEXAS COUNTY & DISTRICT RET..DFT0001364		08/06/2015	Tyler County, TX Retirement	053-21320		08/06/2015	1,631.23
AFLAC INSURANCE	117000	08/06/2015	AFLAC-Accident	053-21330		08/06/2015	17.68
AFLAC INSURANCE	117000	08/06/2015	AFLAC-Hospital	053-21330		08/06/2015	48.04
NATIONWIDE RETIREMENT SO...117003		08/06/2015	Deferred Comp	053-21300		08/06/2015	50.00
TYLER CO. COMMUNITY SUPV...117008		08/06/2015	State Health Insurance	053-21300		08/06/2015	414.70
TYLER COUNTY PAYROLL	116996	08/06/2015	FICA	053-21300		08/06/2015	1,061.38
TYLER COUNTY PAYROLL	116996	08/06/2015	Federal Withholding	053-21300		08/06/2015	749.76
TYLER COUNTY PAYROLL	116996	08/06/2015	Medicare	053-21300		08/06/2015	248.22
TEXAS ASSOCIATION OF COUN...117007		08/06/2015	Unemployment	053-21340		08/06/2015	41.50
TYLER COUNTY PAYROLL	116995	08/05/2015	PAYROLL TRANSFER	053-29999		08/05/2015	5,302.69
Fund 053 - ADULT PROBATION Total:							12,650.42

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Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Fund: 054 - JUVENILE PROBATION							
CNA SURETY	117085	08/14/2015	BOND#060118278935/JUPRO	054-451-42100		08/14/2015	52.50
INDOFF OFFICE SUPPLIES	117113	08/14/2015	183751/JUPRO	054-451-42100		08/14/2015	71.98
SHEFFIELD, TONYA	117210	08/14/2015	JULY 2015 MILEAGE/JUPRO	054-451-42659		08/14/2015	175.38
SHEFFIELD, TONYA	117210	08/14/2015	JUNE 2015 MILEAGE/JUPRO	054-451-42659		08/14/2015	177.10
TEXAS COUNTY & DISTRICT RET..DFT0001364		08/06/2015	Tyler County, TX Retirement	054-21320		08/06/2015	1,008.63
AFLAC INSURANCE	117000	08/06/2015	AFLAC-SPEVNT	054-21330		08/06/2015	12.35
AFLAC INSURANCE	117000	08/06/2015	AFLAC-STD	054-21330		08/06/2015	9.80
AFLAC INSURANCE	117000	08/06/2015	AFLAC-Accident	054-21330		08/06/2015	16.56
AFLAC INSURANCE	117000	08/06/2015	AFLAC-Cancer	054-21330		08/06/2015	31.67
AFLAC INSURANCE	117000	08/06/2015	Aflac Dental	054-21330		08/06/2015	36.46
AFLAC INSURANCE	117000	08/06/2015	AFLAC-Hospital	054-21330		08/06/2015	13.07
NATIONWIDE RETIREMENT SO...117003		08/06/2015	Deferred Comp	054-21300		08/06/2015	69.28
TAC HEALTH BENEFITS POOL (... 117006		08/06/2015	TAC - HEBP Insurance	054-21310		08/06/2015	1,014.95
TYLER COUNTY PAYROLL	116996	08/06/2015	FICA	054-21300		08/06/2015	680.18
TYLER COUNTY PAYROLL	116996	08/06/2015	Federal Withholding	054-21300		08/06/2015	644.48
TYLER COUNTY PAYROLL	116996	08/06/2015	Medicare	054-21300		08/06/2015	159.08
TEXAS ASSOCIATION OF COUN...117007		08/06/2015	Unemployment	054-21340		08/06/2015	25.65
TYLER COUNTY PAYROLL	116995	08/05/2015	PAYROLL TRANSFER	054-29999		08/05/2015	3,858.02
D.SCOTT HUGHES MA LCDC	117016	08/07/2015	INV.#0000049/JUPRO	054-451-42910		08/07/2015	976.54
D.SCOTT HUGHES MA LCDC	117016	08/07/2015	INV.#0000049/JUPRO	054-455-42100		08/07/2015	690.00
PEGASUS SCHOOLS, INC.	117023	08/07/2015	INV.#12650/JUPRO	054-452-42641		08/07/2015	3,193.93
ALLEN, TERRY	117011	08/07/2015	MILEAGE/POST LEGIS.& BUDG...	054-451-42659		08/07/2015	372.60
ALLEN, TERRY	117011	08/07/2015	REGIS./ALLEN, TERRY	054-451-42659		08/07/2015	125.00
Fund 054 - JUVENILE PROBATION Total:							13,415.21
Fund: 073 - JUSTICE COURT TECHNOLOGY FUND							
VERIZON WIRELESS	117058	08/10/2015	JP.2	073-000-42101		08/10/2015	40.01
Fund 073 - JUSTICE COURT TECHNOLOGY FUND Total:							40.01
Fund: 076 - EMERGENCY OPERATIONS CENTER							
CARD SERVICE CENTER/VISA	116889	07/24/2015	#0514/EOC	076-000-42150		07/24/2015	29.99
TECHRADIUM, INC.	117159	08/14/2015	INV.#10763/EOC	076-000-42178		08/14/2015	6,075.00
ZACHARY, PATRICIA	117181	08/14/2015	INV.#190//EOC	076-000-42150		08/14/2015	13.00
U PUMP IT - GARDNER OIL	117170	08/14/2015	1911/EOC	076-000-42416		08/14/2015	97.74
QUILL CORPORATION	117139	08/14/2015	C7309806/EOC	076-000-42100		08/14/2015	62.98
A T & T PHONES - ATLANTA, ...	117065	08/14/2015	EMERGENCY MGMT.	076-000-42500		08/14/2015	480.46
WALLING SIGNS & GRAPHICS	117175	08/14/2015	7-15-15/EOC	076-000-42100		08/14/2015	21.95
TEXAS COUNTY & DISTRICT RET..DFT0001364		08/06/2015	Tyler County, TX Retirement	076-21320		08/06/2015	625.46
NEW YORK LIFE INSURANCE	117004	08/06/2015	NEW YORK LIFE	076-21300		08/06/2015	51.80
TAC HEALTH BENEFITS POOL (... 117006		08/06/2015	TAC - HEBP Insurance	076-21310		08/06/2015	911.80
TYLER COUNTY PAYROLL	116996	08/06/2015	FICA	076-21300		08/06/2015	428.98
TYLER COUNTY PAYROLL	116996	08/06/2015	Federal Withholding	076-21300		08/06/2015	376.96
TYLER COUNTY PAYROLL	116996	08/06/2015	Medicare	076-21300		08/06/2015	100.32
TEXAS ASSOCIATION OF COUN...117007		08/06/2015	Unemployment	076-21340		08/06/2015	13.64

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Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
TYLER COUNTY PAYROLL	116995	08/05/2015	PAYROLL TRANSFER	076-29999		08/05/2015	2,523.85
Fund 076 - EMERGENCY OPERATIONS CENTER Total:							11,813.93
Fund: 088 - TJPC-TITLE IVE FUND							
TEXAS COUNTY & DISTRICT RET..DFT0001364		08/06/2015	Tyler County, TX Retirement	088-21320		08/06/2015	55.64
AFLAC INSURANCE	117000	08/06/2015	AFLAC-Accident	088-21330		08/06/2015	1.12
AFLAC INSURANCE	117000	08/06/2015	AFLAC-Cancer	088-21330		08/06/2015	1.23
AFLAC INSURANCE	117000	08/06/2015	Aflac Dental	088-21330		08/06/2015	1.44
AFLAC INSURANCE	117000	08/06/2015	AFLAC-Hospital	088-21330		08/06/2015	0.88
NATIONWIDE RETIREMENT SO... 117003		08/06/2015	Deferred Comp	088-21300		08/06/2015	5.72
TAC HEALTH BENEFITS POOL (... 117006		08/06/2015	TAC - HEBP Insurance	088-21310		08/06/2015	49.54
TYLER COUNTY PAYROLL	116996	08/06/2015	FICA	088-21300		08/06/2015	37.72
TYLER COUNTY PAYROLL	116996	08/06/2015	Federal Withholding	088-21300		08/06/2015	35.86
TYLER COUNTY PAYROLL	116996	08/06/2015	Medicare	088-21300		08/06/2015	8.82
TEXAS ASSOCIATION OF COUN... 117007		08/06/2015	Unemployment	088-21340		08/06/2015	1.42
TYLER COUNTY PAYROLL	116995	08/05/2015	PAYROLL TRANSFER	088-29999		08/05/2015	293.62
Fund 088 - TJPC-TITLE IVE FUND Total:							493.01
Fund: 089 - TYLER COUNTY NUTRITION CENTER							
DIRECTV	117046	08/10/2015	035535115/NUTR.CTR.	089-000-42510		08/10/2015	106.98
CITY OF WOODVILLE	117044	08/10/2015	07087601/NUTR.CTR.	089-000-42510		08/10/2015	67.88
PARKER LUMBER - WOODVILLE	117137	08/14/2015	22720/NUTR. CTR.	089-000-42410		08/14/2015	26.17
PARKER LUMBER - WOODVILLE	117137	08/14/2015	NUTRITION CENTER	089-000-42410		08/14/2015	14.99
ENTERGY	117194	08/14/2015	451093/SHELTER W/SHOP	089-000-42510		08/14/2015	644.06
ENTERGY	117099	08/14/2015	451094/NUTR.CTR.	089-000-42510		08/14/2015	1,126.76
Fund 089 - TYLER COUNTY NUTRITION CENTER Total:							1,986.84
Fund: 093 - PAYROLL ACCOUNT							
UNITED STATES TREASURY-IRS	DFT0001362	07/29/2015	PAYROLL TAXES FOR JULY 23, ...	093-11000		07/29/2015	70.60
UNITED STATES TREASURY-IRS	DFT0001369	08/14/2015	PAYROLL TAXES FOR JULY 29, ...	093-11000		08/14/2015	74.30
UNITED STATES TREASURY-IRS	DFT0001370	08/14/2015	PAYROLL TAXES FOR JULY 29, ...	093-11000		08/14/2015	35.10
UNITED STATES TREASURY-IRS	DFT0001368	08/06/2015	PAYROLL TAXES FOR AUGUST 6..	093-11000		08/06/2015	41,059.03
Fund 093 - PAYROLL ACCOUNT Total:							41,239.03
Fund: 095 - STATE- APPELLATE JUDICIAL FUND							
NINTH COURT OF APPEALS	117022	08/07/2015	SB-325 CH.22/COCLK	095-32516		08/07/2015	70.00
NINTH COURT OF APPEALS	117022	08/07/2015	SB-325 CH.22/DSCLK	095-32519		08/07/2015	100.00
Fund 095 - STATE- APPELLATE JUDICIAL FUND Total:							170.00
Fund: 097 - CHILD SAFETY FUND							
D.SCOTT HUGHES MA LCDC	117016	08/07/2015	INV.#0000049/JUPRO	097-000-42655		08/07/2015	133.46
Fund 097 - CHILD SAFETY FUND Total:							133.46
Fund: 113 - CIVIL FEES - ADULT PROBATION							
O'NEAL, MATT	116979	07/31/2015	REIMB.LUNCH TRAINING SUPE...	113-000-42104		07/31/2015	47.00
O'NEAL, MATT	116979	07/31/2015	REIMB./RETIREMENT CEREM...	113-000-42104		07/31/2015	21.97
O'NEAL, MATT	116979	07/31/2015	REIMB. FOOD & REFRESHMEN...	113-000-42104		07/31/2015	129.00

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Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
O'NEAL, MATT	116979	07/31/2015	REIMB. FOR RETIREMENT AW...	113-000-42104		07/31/2015	108.95
					Fund 113 - CIVIL FEES - ADULT PROBATION Total:		306.92
					Grand Total:		969,815.76

Report Summary

Fund Summary		Payment Amount
Fund		
010 - GENERAL FUND		572,542.37
021 - ROAD & BRIDGE I		27,321.07
022 - ROAD & BRIDGE II		100,201.47
023 - ROAD & BRIDGE III		111,062.97
024 - ROAD & BRIDGE IV		52,013.61
025 - TYLER CO AIRPORT		244.88
026 - TYLER CO. RODEO ARENA/FAIRGRND		736.16
028 - ECONOMIC DEVELOPMENT		5,000.00
031 - COUNTY CLERK RMP		288.44
034 - DISTRICT CLERK RMP		560.10
036 - LIBRARY FUND		638.00
037 - T C COLLECTION CENTER		9,098.72
039 - TXCDBG SMALL BUSINESS LOAN PRJ		557.50
043 - JAIL INTEREST & SINKING		4,045.00
044 - COURTHOUSE SECURITY		2,681.52
050 - C D A FEES		50.00
052 - ALTERNATE DISPUTE RESOLUTION		525.12
053 - ADULT PROBATION		12,650.42
054 - JUVENILE PROBATION		13,415.21
073 - JUSTICE COURT TECHNOLOGY FUND		40.01
076 - EMERGENCY OPERATIONS CENTER		11,813.93
088 - TJPC-TITLE IVE FUND		493.01
089 - TYLER COUNTY NUTRITION CENTER		1,986.84
093 - PAYROLL ACCOUNT		41,239.03
095 - STATE- APPELLATE JUDICIAL FUND		170.00
097 - CHILD SAFETY FUND		133.46
113 - CIVIL FEES - ADULT PROBATION		306.92
Grand Total:		969,815.76

Account Summary		Payment Amount
Account Number	Account Name	
010-21200	SALARIES PAYABLE	846.12
010-21300	PAYROLL LIABILITIES	27,932.33
010-21310	HEALTH INSURANCE	26,589.05
010-21320	RETIREMENT	19,006.30
010-21330	AFLAC	641.26
010-21340	UNEMPLOYMENT	431.52
010-29999	Due To Other Funds	77,472.77
010-401-40050	PARTIME SALARIES	100.00
010-401-42111	POSTAGE FOR POSTAGE ...	2,827.18

Account Summary		
Account Number	Account Name	Payment Amount
010-401-42158	ELECTION EXPENSE	573.82
010-401-42178	CONTINGENCY FOR MISC...	14,457.98
010-401-42215	TEXAS GAME WARDENS	28.25
010-401-42231	HOUSING OF TCSO INMA...	75,172.60
010-401-42233	TRAVEL (COUNTY REPRES...	222.08
010-401-42500	COUNTY TELEPHONES	4,361.03
010-401-42616	ADVERTISING	157.50
010-401-42628	CONTINGENCY FOR LEGAL...	100.00
010-401-42643	AUTOPSIES	11,950.00
010-401-42650	ASSOCIATION DUES	4,173.62
010-401-42668	INDEPENDENT AUDIT	19,102.00
010-401-42697	RADIO TOWER RENTAL	4,260.00
010-401-42701	RURAL FIRE PROTECTION	450.00
010-401-48000	MISCELLANEOUS EXPENSE	2,722.05
010-402-42500	TELEPHONE	2.00
010-405-42500	TELEPHONE	42.93
010-407-42659	TRAVEL & EDUCATION	50.00
010-408-42634	COURT APPOINTED ATTO...	20,159.14
010-408-42637	CPS COURT APPOINTED A...	3,990.35
010-408-42638	CPS COURT REPORTER	350.00
010-409-42636	COURT REPORTER TRAVEL...	1,046.00
010-411-42100	OFFICE SUPPLIES	70.44
010-411-42661	TRAINING & EDUCATION	1,182.66
010-412-42500	TELEPHONE	154.11
010-412-42661	TRAINING & EDUCATION	189.05
010-413-42500	TELEPHONE	70.11
010-413-42661	TRAINING & EDUCATION	294.14
010-414-42500	TELEPHONE	80.00
010-414-42661	TRAINING & EDUCATION	60.00
010-415-42634	COURT APPOINTED ATTO...	2,300.00
010-415-42635	COURT REPORTER	373.00
010-419-42100	OFFICE SUPPLIES	21.95
010-420-42100	OFFICE SUPPLIES	147.89
010-420-42659	TRAVEL & EDUCATION	678.81
010-421-42100	OFFICE SUPPLIES	200.32
010-422-42100	OFFICE SUPPLIES	23.00
010-422-42500	TELEPHONE	120.05
010-423-42100	OFFICE SUPPLIES	19.46
010-423-42659	TRAVEL & EDUCATION	800.00
010-424-42661	TRAINING & EDUCATION	60.00
010-426-42100	OFFICE SUPPLIES	222.49
010-426-42150	UNIFORMS	237.53

Account Number	Account Name	Payment Amount
010-426-42182	DEPUTIES SUPPLIES	770.25
010-426-42400	GAS, OIL, GREASE	7,791.63
010-426-42401	TIRES, TUBES	1,559.15
010-426-42413	REPAIRS TO VEHICLES	277.31
010-426-42415	RADIO MAINTENANCE	300.00
010-426-42500	TELEPHONE	3,392.74
010-426-42659	TRAVEL & EDUCATION	2,175.10
010-427-42108	JAIL SUPPLIES	660.99
010-427-42150	UNIFORMS	393.19
010-427-42157	PRISONER MEALS	3,428.59
010-427-42659	TRAVEL & EDUCATION	3,615.63
010-428-43220	EMERGENCY EQUIPMENT	19.95
010-429-42500	TELEPHONE	100.74
010-429-42661	TRAINING & EDUCATION	341.22
010-430-42100	OFFICE SUPPLIES	53.98
010-436-42633	COUNTY HEALTH OFFICER	750.00
010-439-42100	OFFICE SUPPLIES	42.88
010-439-42224	OUT-OF-COUNTY TRAVEL,...	2,044.91
010-439-42225	OUT-OF-COUNTY TRAVEL,...	801.53
010-440-42101	SUPPLIES	1,151.83
010-440-42350	SERVICE CONTRACTS	4,152.00
010-440-42353	SUPPORT SERVICES	3,111.62
010-440-42600	PROFESSIONAL SERVICES	462.00
010-440-42677	EQUIPMENT LEASE	1,953.77
010-442-42106	JANITORS SUPPLIES	863.59
010-442-42150	UNIFORMS	77.80
010-442-42411	REPAIRS AT JUSTICE CENT...	668.00
010-442-42412	REPAIRS TO COURTHOUSE	29,982.05
010-442-42511	UTILITIES-JUSTICE CENTER	5,132.27
010-442-42515	UTILITIES-COURTHOUSE	2,521.39
010-442-42516	UTILITIES-BEST BUILDING	797.04
010-442-42517	UTILITIES-TAX OFFICE	724.54
010-453-43151	TYLER OFFICE COMPLEX	162,183.74
010-453-43210	OFFICE EQUIPMENT	2,668.05
010-453-43600	SHERIFF'S CARS	1,050.00
021-000-42150	UNIFORMS	21.95
021-000-42160	ROAD MATERIAL	546.40
021-000-42400	GAS, OIL, GREASE	3,579.56
021-000-42425	MACHINERY MAINTENAN...	7,820.08
021-000-42500	TELEPHONE	349.89
021-000-42510	UTILITIES	406.70
021-000-42998	MISCELLANEOUS SUPPLIES	138.42

Account Number	Account Name	Payment Amount
021-21300	PAYROLL LIABILITIES	2,503.57
021-21310	HEALTH INSURANCE	2,436.51
021-21320	RETIREMENT	1,804.63
021-21330	AFLAC	59.17
021-21340	UNEMPLOYMENT	38.34
021-29999	Due To Other Funds	7,615.85
022-000-42150	UNIFORMS	672.90
022-000-42160	ROAD MATERIAL	37,326.06
022-000-42161	CULVERTS	1,743.00
022-000-42400	GAS, OIL, GREASE	6,227.37
022-000-42401	TIRES, TUBES	393.25
022-000-42425	MACHINERY MAINTENAN...	16,431.45
022-000-42500	TELEPHONE	505.13
022-000-42510	UTILITIES	289.85
022-000-42998	MISCELLANEOUS SUPPLIES	83.17
022-000-43200	PURCHASE OF EQUIPMENT	23,969.00
022-21300	PAYROLL LIABILITIES	2,512.50
022-21310	HEALTH INSURANCE	2,241.60
022-21320	RETIREMENT	1,642.97
022-21330	AFLAC	29.15
022-21340	UNEMPLOYMENT	33.76
022-29999	Due To Other Funds	6,100.31
023-000-42160	ROAD MATERIAL	47,945.65
023-000-42161	CULVERTS	2,899.36
023-000-42400	GAS, OIL, GREASE	3,543.56
023-000-42401	TIRES, TUBES	1,835.85
023-000-42425	MACHINERY MAINTENAN...	5,860.35
023-000-42500	TELEPHONE	649.01
023-000-42510	UTILITIES	211.47
023-000-42998	MISCELLANEOUS SUPPLIES	127.25
023-000-43200	PURCHASE OF EQUIPMENT	28,345.00
023-21300	PAYROLL LIABILITIES	3,135.16
023-21310	HEALTH INSURANCE	3,388.38
023-21320	RETIREMENT	2,387.61
023-21330	AFLAC	49.21
023-21340	UNEMPLOYMENT	57.09
023-29999	Due To Other Funds	10,628.02
024-000-42150	UNIFORMS	895.41
024-000-42161	CULVERTS	810.90
024-000-42400	GAS, OIL, GREASE	7,118.26
024-000-42425	MACHINERY MAINTENAN...	5,141.82
024-000-42500	TELEPHONE	389.68

Account Number	Account Name	Payment Amount
024-000-42510	UTILITIES	74.16
024-000-42659	TRAVEL & EDUCATION	230.00
024-000-42998	MISCELLANEOUS SUPPLIES	815.62
024-000-43200	PURCHASE OF EQUIPMENT	23,470.40
024-21300	PAYROLL LIABILITIES	2,297.03
024-21310	HEALTH INSURANCE	2,241.60
024-21320	RETIREMENT	1,549.62
024-21330	AFLAC	18.20
024-21340	UNEMPLOYMENT	31.73
024-29999	Due To Other Funds	6,929.18
025-000-42510	UTILITIES	244.88
026-000-42410	REPAIRS & MAINTENANCE	496.95
026-000-42510	UTILITIES	239.21
028-000-42188	ECONOMIC DEVELOPME...	5,000.00
031-21300	PAYROLL LIABILITIES	47.06
031-21320	RETIREMENT	55.61
031-21340	UNEMPLOYMENT	1.41
031-29999	Due To Other Funds	184.36
034-000-48010	RECORDS PRESERVATION	560.10
036-000-48007	LIBRARY BOOKS & SUPPLI...	638.00
037-000-42177	CONTAINER HAULS	3,593.80
037-000-42400	GAS, OIL, GREASE	529.14
037-000-42425	MACHINERY MAINTENAN...	131.42
037-000-42510	UTILITIES	159.34
037-21300	PAYROLL LIABILITIES	966.01
037-21310	HEALTH INSURANCE	709.66
037-21320	RETIREMENT	696.11
037-21340	UNEMPLOYMENT	17.72
037-29999	Due To Other Funds	2,295.52
039-000-44300	LOAN REPAYMENT	557.50
043-000-42410	REPAIRS & MAINTENANCE	4,045.00
044-21300	PAYROLL LIABILITIES	309.55
044-21320	RETIREMENT	243.95
044-21340	UNEMPLOYMENT	6.21
044-29999	Due To Other Funds	2,121.81
050-000-48000	MISCELLANEOUS EXPENSE	50.00
052-000-42600	PROFESSIONAL SERVICES	525.12
053-000-42104	SUPPLIES & OPERATING E...	370.23
053-000-42602	PROFESSIONAL FEES	150.00
053-000-42647	CONTRACT SERVICES FOR...	15.00
053-21300	PAYROLL LIABILITIES	2,594.66
053-21320	RETIREMENT	1,714.66

Account Summary		
Account Number	Account Name	Payment Amount
053-21330	AFLAC	65.72
053-21340	UNEMPLOYMENT	43.62
053-29999	Due To Other Funds	5,696.53
053-434-42629	CCP CONTRACT SERV FOR...	2,000.00
054-21300	PAYROLL LIABILITIES	1,553.02
054-21310	HEALTH INSURANCE	1,014.95
054-21320	RETIREMENT	1,008.63
054-21330	AFLAC	119.91
054-21340	UNEMPLOYMENT	25.65
054-29999	Due To Other Funds	3,858.02
054-451-42100	OFFICE SUPPLIES	124.48
054-451-42659	TRAVEL & EDUCATION	850.08
054-451-42910	COMMUNITY BASED PRO...	976.54
054-452-42641	NON-SECURE PLACEMENT	3,193.93
054-455-42100	COUNSELING/TRAVEL	690.00
073-000-42101	SUPPLIES	40.01
076-000-42100	OFFICE SUPPLIES	84.93
076-000-42150	UNIFORMS	42.99
076-000-42178	I.R.I.S. LICENSE	6,075.00
076-000-42416	VEHICLE OPERATIONS/MA..	97.74
076-000-42500	TELEPHONE	480.46
076-21300	PAYROLL LIABILITIES	958.06
076-21310	HEALTH INSURANCE	911.80
076-21320	RETIREMENT	625.46
076-21340	UNEMPLOYMENT	13.64
076-29999	Due To Other Funds	2,523.85
088-21300	PAYROLL LIABILITIES	88.12
088-21310	HEALTH INSURANCE	49.54
088-21320	RETIREMENT	55.64
088-21330	AFLAC	4.67
088-21340	UNEMPLOYMENT	1.42
088-29999	Due To Other Funds	293.62
089-000-42410	REPAIRS & MAINTENANCE	41.16
089-000-42510	UTILITIES	1,945.68
093-11000	Due From Other Funds	41,239.03
095-32516	COUNTY CLERK FEES	70.00
095-32519	DISTRICT CLERK FEES	100.00
097-000-42655	CHILD SAFETY PROGRAMS	133.46
113-000-42104	SUPPLIES & OPERATING E...	306.92
	Grand Total:	969,815.76

Project Account Summary	
Project Account Key	Payment Amount
None	969,815.76
Grand Total:	969,815.76

MONTHLY COMMUNITY SUPERVISION AND CORRECTIONS REPORT

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE
COMMUNITY JUSTICE ASSISTANCE DIVISION**

County : TYLER

Report Month-Year : 07-15

I. END OF MONTH SUPERVISION STATUS	FEL	MISD	TOTAL
A. Adults Receiving DIRECT Supervision	188	6	194
1. Level 1 (High)	8		8
2. Level 2 (Moderate)	48	1	49
3. Level 3 (Low/Moderate)	68	4	72
4. Level 4 (Low)	64	1	65
5. Residential			
B. Adults on INDIRECT Status	130	104	234
1. Intrastate Transfers (out)	82	29	111
a. Transfers Out of CSCD	82	29	111
b. Transfers Within CSCD			
2. Interstate Transfers (out)	7	1	8
3. Absconders/Fugitives	1		1
a. New to Absconder/Fugitive Status			
4. Report by Mail			
5. Inactive Indirects Due to Incarceration	6	1	7
a. Sentenced to County Jail	1		1
b. Sentenced to TDCJ-ID	1		1
c. Serving Time in Substance Abuse Felony Punishment Facility (SAFPF)	4		4
d. Sentenced to State Jail		1	1
6. Other Indirect	34	73	107
C. Pretrial Services	5	25	30
1. Pretrial Supervision (court-approved)	1	4	5
2. Pretrial Diversion	4	21	25
D. Civil Probation			11
II. MONTHLY ACTIVITY			
A. Community Supervision Placements			
1. Original Community Supervision Placements	36	14	50
a. Adjudicated Community Supervision	18	8	26
b. Deferred Adjudication	18	6	24
c. Return From:			
1) Shock Incarceration			
2) State Boot Camp			
2. Subsequent Supervision Placements Within the CSCD			

MONTHLY COMMUNITY SUPERVISION AND CORRECTIONS REPORT

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE
COMMUNITY JUSTICE ASSISTANCE DIVISION**

County : TYLER

Report Month-Year : 07-15

II. Monthly Activity (Cont'd)

A. Community Supervision Placements (Cont'd)

3. Transferred in for Supervision	<u>2</u>	<u>1</u>	<u>3</u>
4. Deferred to Adjudicated Status			
5. Pretrial Services Placements	<u>2</u>	<u>3</u>	<u>5</u>
a. Pretrial Supervision (court-approved)			
b. Pretrial Diversion	<u>2</u>	<u>3</u>	<u>5</u>

B. COMMUNITY SUPERVISION SUBTRACTIONS

1. Supervision Terminations	<u>10</u>	<u>24</u>	<u>34</u>
a. Early Termination		<u>1</u>	<u>1</u>
b. Expired Term of Community Supervision	<u>5</u>	<u>4</u>	<u>9</u>
c. Revoked to County Jail		<u>1</u>	<u>1</u>
d. Revoked to State Jail			
e. Revoked to TDCJ	<u>3</u>		<u>3</u>
1) Institutional Division	<u>3</u>		<u>3</u>
2) State Boot Camp			
f. Other Revocations			
g. Administrative Closures		<u>2</u>	<u>2</u>
1) Return of Courtesy Supervision		<u>2</u>	<u>2</u>
2) Other Administrative Closures			
h. Deaths			
i. Pretrial Terminations	<u>2</u>	<u>16</u>	<u>18</u>
2. Reasons for Revocation	<u>3</u>	<u>1</u>	<u>4</u>
a. New Offense Conviction			
b. Subsequent Arrest/Offense Alleged in MTR	<u>1</u>	<u>1</u>	<u>2</u>
c. Other	<u>2</u>		<u>2</u>

CERTIFICATION:

Signature of CSCD Director: _____ DATE: 8-3-15

Signature of District Judge: _____ DATE: _____

August 12, 2015

Bel: Harris Pechacek, LLLP
3210 Bingle Road, Suite 300
Houston, Texas 77055

This representation letter is provided in connection with your audit(s) of the financial statements of Tyler County, Texas (the "County"), which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of December 31, 2014, and the respective changes in financial position for the period then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We understand that you prepared the trial balance for use during the audit and that your preparation of the trial balance was limited to formatting information into a working trial balance based on management's chart of accounts.

We understand that as part of your audit, you prepared the adjusting journal entries necessary to convert our modified accrual basis records to the accrual basis of accounting and acknowledge that we have reviewed and approved those entries and accepted responsibility for them.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 1, 2013.
2. The financial statements are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We have participated in an exit conference conducted at the conclusion of the performance of the audit at either a designated meeting with management or at the presentation of the final audit report, whereby we have reviewed and approved all recommended audit adjustments by the auditor for the financial statements. Additionally, while at this exit conference, we have reviewed and approved the financial report as a whole.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
6. Significant assumptions we used in making accounting estimates are reasonable.
7. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the County is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of Commissioners' Court or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.

16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

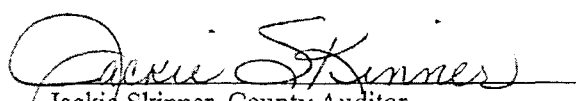
19. We have made available to you all financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.
20. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
21. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
22. The County has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
23. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
24. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
25. As part of your audit, you assisted with preparation of the financial statements and related notes and attached journal entries and schedule of expenditures of federal awards. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and attached journal entries and schedule of expenditures of federal awards.
26. The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
27. The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
28. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
29. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
30. The financial statements properly classify all funds and activities.

31. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
32. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
33. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
34. Provisions for uncollectible receivables have been properly identified and recorded.
35. Expenses have been appropriately classified in or allocated to functions and programs in the Statement of Activities, and allocations have been made on a reasonable basis.
36. Revenues are appropriately classified in the Statement of Activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
37. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
38. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
39. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
40. We have appropriately disclosed the County's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position is properly recognized under the policy.
41. We acknowledge our responsibility for the Required Supplementary Information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
42. With respect to the supplementary information, we acknowledge our responsibility in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
43. With respect to federal award programs:
 - a. We are responsible for understanding and complying with and have complied with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of OMB Circular A-133 §310.b, and we believe the SEFA, including its form and content, is fairly presented in accordance with OMB Circular A-133 §310.b. The methods of measurement and presentation of the SEFA have not changed from those used

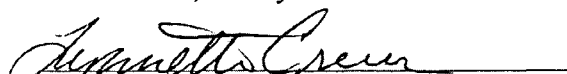
in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.

- c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the supplementary information and the auditors' report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to OMB Circular A-133 and included in the SEFA made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Circular A-133 Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards.
- j. We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, and OMB's *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

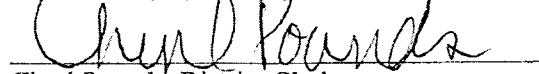
- n. We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), have occurred subsequent to the date as of which compliance was audited.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. We have charged costs to federal awards in accordance with applicable cost principles.
- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by OMB Circular A-133 and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by OMB Circular A-133.

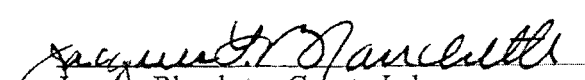

Jackie Skinner, County Auditor

Sue Saunders, County Treasurer


Lynette Cruse, Tax Assessor-Collector


Donette Gregory, County Clerk


Cheryl Pounds, District Clerk


Jacques Blanchette, County Judge

SINGLE AUDIT REPORTS
TYLER COUNTY, TEXAS

For the Year Ended
December 31, 2014

TYLER COUNTY, TEXAS

SINGLE AUDIT REPORTS

December 31, 2014

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

August 17, 2015

To the Honorable County Judge and
Members of the Commissioners' Court of
Tyler County, Texas:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tyler County, Texas (the "County") as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 17, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR
A-133, AND SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

August 17, 2015

To the Honorable County Judge and
Members of the Commissioners' Court of
Tyler County, Texas:

Report on Compliance for Each Major Federal Program

We have audited Tyler County, Texas' (the "County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2014. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 Non-Profit 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

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Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated August 17, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and

other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

TYLER COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended December 31, 2014

A. SUMMARY OF PRIOR YEAR AUDIT FINDINGS

None.

TYLER COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2014

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statements of Tyler County, Texas.
2. No material weaknesses in internal control were disclosed by the audit of the financial statements.
3. No instances of noncompliance material to the financial statements were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs were disclosed by the audit.
5. The auditors' report on compliance for the major federal award programs expresses an unmodified opinion.
6. No audit findings relative to the major federal award programs for the County are reported.
7. The program included as a major program is:

<u>CFDA</u>	<u>Program Name</u>
14.228	CDBG Ike Disaster Recovery

8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The County did qualify as a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None.

C. FINDINGS – FEDERAL AWARDS

None.

TYLER COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through Texas General Land Office</i>			
CDBG Ike Disaster Recovery (DRS 010191)	10-5127-000-5108	14.228	\$ 35,775
CDBG Ike Recovery Round 2.2 (DRS 220191)	13-176-000-7289	14.228	3,494,225
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>3,530,000</u>
DEPARTMENT OF JUSTICE			
<i>Passed through Office of the Governor</i>			
ARRA - Violence Against Women Formula Grant	2308204	16.588	37,482
ARRA - Violence Against Women Formula Grant	2308205	16.588	12,494
			<u>49,976</u>
<i>Passed through Governor's Division of Criminal Justice:</i>			
Crime Victims Assistance	2815401	16.575	5,773
TOTAL DEPARTMENT OF JUSTICE			<u>55,749</u>
TOTAL FEDERAL EXPENDITURES			<u>\$ 3,585,749</u>

TYLER COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

NOTE 1: BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Tyler County, Texas and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

ANNUAL FINANCIAL REPORT

of

TYLER COUNTY, TEXAS

For the Year Ended
December 31, 2014

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TYLER COUNTY, TEXAS

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INTRODUCTORY SECTION

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TYLER COUNTY AUDITOR

Jackie Skinner

100 W. Bluff Room 110 Woodville, Texas 75979
409.283.3652 fax: 409.283.6305 jskinner.aud@co.tyler.tx.us

August 17, 2015

To the Honorable County Judge,
Members of the Commissioners' Court,
and Management of
Tyler County, Texas:

The annual financial report (AFR) of the County of Tyler, Texas (the "County") for the fiscal year ended December 31, 2014 is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the independent auditors' report.

The AFR is presented in two sections: Introductory and Financial. The Introductory Section includes this transmittal letter and a list of principal officials. The Financial Section includes the MD&A, the basic financial statements, budgetary comparison schedules, required supplementary information other than MD&A, as well as the independent auditors' report, financial statements, and schedules.

The financial reporting entity, the County, includes all the funds of the primary government (i.e., Tyler County as legally defined), as well as any component units. Component units are legally separate entities for which the primary government is financially accountable. Currently, the County does not have a component unit.

The County provides a full range of services complemented by statute or charter. This includes police protection, legal and judicial services, construction and maintenance of roads and bridges, and waste management.

TYLER COUNTY HISTORY

Tyler County was organized in 1846. It covered an area of 923 square miles. It was named for President John Tyler, who signed the resolution to annex Texas to the United States. An election was held to choose a County Seat. Although Town Bluff was popular, a more centrally located place was preferable. Josiah Wheat offered 200 acres of his land in the forks of Turkey Creek for a town site. His generous offer was accepted. Woodville was named for Governor George T. Wood who guided the bill creating the County successfully through the State Legislature while he was a State Senator. The town was surveyed, laid off in blocks and lots, and citizens began to clear the timber from the public square.

The census taken in 1850 records a population of 4,515. In 1960, the County's population had grown to 10,666. In 1990, the census count lists the population of the County at 16,646, and in 2000, the population increased by 25.4 percent to 20,871.

The County Courthouse, a three story brick building, was originally built in 1891. An annex housing the Tax Office was added in 1962 on the Courthouse Square. The County's Justice Center was completed in 1988 with a 43 inmate capacity County Jail. It is located on Highway 69 and 287 north of Woodville. Another annex was purchased in 1992 at 1001 West Bluff to house the Tax Office, Veterans' Service, and Drivers' License Office. The Criminal District Attorney moved into the first annex and other offices filled its vacancy in the Courthouse.

The County owns and maintains a Collection Center, Rodeo Arena, and a small Airport. In 1989, Tyler County began construction on the Tyler County Human Resource Center at 201 Willow, Woodville, Texas. Funded by a Texas Department of Comptroller Grant, donations from Temple-Inland, and a land lease from the Veterans of Foreign Wars, the Center was completed in 1990. Serving as accommodations for the Tyler County Aging Services, it has become a vital part of our community. In 1999, the County Extension Offices were moved from the County Courthouse building to the Center to accommodate more room for other offices in the Courthouse. In 2005, the Veterans' Service Officer relocated to the Tyler County Human Resource Center, also known as Tyler County Nutrition (Senior Citizens) Center, for better accommodations to the veterans of Tyler County. Several organizations now lease office space in this building and assist the County in many ways. In 2006, the County purchased the J. B. Best Building, a County landmark, to house the Tyler County Clerk's Office.

MAJOR INITIATIVES

For the Year

The Jail Commission of Texas informed the County that its jail was out of compliance on population and inmates were being housed in other counties. Sheriff Bryan Weatherford along with his staff and department worked hard to correct the problems with the jail and were issued a certificate of compliance on the jail. Inmates are still being housed elsewhere but due to overcrowding and not due to noncompliance. The Department of Public Safety and Parks and Wildlife were relocated to the Tyler County Nutrition Center and the Sheriff's Office is utilizing the extra office space.

The County also purchased the old Brookshire Brother's building to provide much needed space to house all of the County Commissioners and their staff to eliminate the lease expense. This new location is now called the Tyler County Office Complex and is being renovated.

For the Future

At this time, the County has established an Emergency Operations Center in the Tyler County Nutrition (Senior Citizens) Building. Here, the operations will have much needed room to operate during another disaster if needed. The disaster grants continue to be a major item for consideration. They have assisted so many of the County's needs.

The Tyler Collection Center (garbage transfer station) is located west of Woodville. It is one of the best in the state. Being established in 1993, much of the original equipment is still being used. An update of this equipment is anticipated in the near future.

General Government Functions

The Commissioners' Court is the governing body of the County. The Texas Constitution specifies that the Court consists of a County Judge, who is elected at large and serves as presiding officer, and four County Commissioners elected by the voters of their individual precinct. The Court exercises the powers provided by law to conduct the varied business of the County. The Local Government Code prescribes the duties and grants authority to the Commissioners' Court and other County officers relating to financial management. In compliance with state statutes, the Commissioners' Court maintains budgetary control to ensure that provisions embodied within the annually appropriated budget are met for most County functions. According to the budget laws of the State of Texas, expenditures may not exceed the amount appropriated for each fund.

The Budget Process

The County Judge serves as the Budget Officer and, along with the County Auditor, prepares an annual budget for presentation and approval by the Commissioners' Court. Departments submit budget requests for budget revisions and amendments to the County Auditor, who reviews for conformity to statutes, appropriateness within the scope of budget objectives and makes recommendations to the Commissioners' Court as required. The Commissioners' Court maintains sole authority for revising or amending the budget.

Notices, budget request forms, and a proposed budget planning calendar are distributed to elected officials and department heads who are responsible for preparing a departmental budget request and submitting the same to the County Judge, along with supporting documentation.

The County Auditor estimates historical revenues and beginning balances in conjunction with information obtained from various County offices. The County Judge compiles and analyzes budget requests and estimated revenues, conducting budget review meetings with departments and the County Auditor.

A preliminary budget is submitted to the Commissioners' Court and budget workshops are held with individual departments, if requested. A proposed budget is filed with the County Clerk for public inspection and a tax rate is proposed to support that budget, based upon the Tax Assessor/Collector's publication of the "Effective Tax Rate." Notices of the proposed tax rate are published in the local newspaper and public hearings are held to receive comments on the proposed budget and on the proposed tax rate. Changes warranted by law and required in the interest of the taxpayers are made, the budget is adopted, and a tax rate is set. The approved budget is filed with the County Clerk and the County Auditor.

The County Auditor monitors expenditures of the various departments to prevent expenditures from exceeding budget appropriations and sends a monthly financial report to the Commissioners' Court and the District Judges. The County Auditor provides a budget to actual expenditures report to each department on a monthly basis.

Departments may receive added incentives for efforts in cost effective measures during the budget year. Certain budget balances are carried forward (through the budget process) to allow and encourage departments to save toward larger expenditures. Road and bridge departments are probably the most affected by the budget carry forward issue, as larger balances may occur.

Internal Control Structure

The County's accounting records for general government operations are maintained and the financial statements are presented on the modified accrual basis. The financial operating controls are shared by the Commissioners' Court, which is the governing body, and the County Auditor, who is appointed by the District Judges.

The County Auditor has the basic responsibility for maintaining the records of all financial transactions of the County and examining, auditing, and approving all disbursements from County funds prior to submission to Commissioners' Court for payment.

The Commissioners' Court sets the tax rate, establishes policies for County operations, approves contracts for the County and develops and adopts the County budget within the resources as estimated by the County Auditor.

In developing the County's accounting systems, consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of the financial records for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes the cost of a control should not exceed the benefits likely to be derived therefrom, and the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. The County's internal accounting controls are believed to adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Cash Management

The County Treasurer, by statute, serves as the custodian of County funds and is responsible for the receipt and disbursement of all monies owed to or by the County. The County Treasurer is required to maintain accurate records of all transactions of his/her office and to regularly report to the Commissioners' Court.

The Commissioners' Court selected qualified banks to serve as the County depositories, in which the County Treasurer deposits all monies received. The County's investment policy was revised to meet the changes in the Public Funds Investment Act. Investment strategies were identified for each group of funds.

Risk Management

The County participates in the Texas Association of Counties' Workers' Compensation Pool to cover job related risk. The development of a limited risk management program has resulted in significant savings in workers' compensation insurance premiums. These savings are passed on to all County employees in the form of cost of living and merit salary increases. Additionally, the County annually reviews with its carrier all liability coverage, making necessary amendments and/or adjustments to policy deductibles and limits.

OTHER INFORMATION


Independent Audit

The County requires an annual audit of the books of accounts, financial records, and transactions of all departments of the County by an independent certified public accountant. The accounting firm of Belt Harris Pechacek, LLLP, *Certified Public Accountants* was selected by the Commissioners' Court as the County's auditors, and their opinion letter on the basic financial statements is included in the Financial Section of this report.

Acknowledgements

The preparation of this report was accomplished with the efficient and dedicated services of the entire staff of the County Auditor's office. We would like to express our appreciation to all members of the departments who assisted and contributed to its preparation. We would also like to thank the County Judge, members of the Commissioners' Court, and the department heads for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,


Jackie Skinner
Tyler County Auditor

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TYLER COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
December 31, 2014

COMMISSIONERS' COURT:

Jacques L. Blanchette	County Judge
Martin Nash	Commissioner, Precinct #1
Rusty Hughes	Commissioner, Precinct #2
Mike Marshall	Commissioner, Precinct #3
Jack Walston	Commissioner, Precinct #4

JUDICIAL:

Joe R. Smith	District Attorney
Kim Nagypal	District Clerk

COUNTY COURT AT LAW:

Donece Gregory	County Clerk
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JUSTICE COURTS:

Trisher Ford	Justice of Peace, Precinct #1
Judith Haney	Justice of Peace, Precinct #2
Milton Powers	Justice of Peace, Precinct #3
Jim Moore	Justice of Peace, Precinct #4

LAW ENFORCEMENT:

Bryan Weatherford	County Sheriff
Dale Freeman	Constable, Precinct #1
John Fuller	Constable, Precinct #2
Wade Skinner	Constable, Precinct #3
Jim Zachary	Constable, Precinct #4

FINANCIAL ADMINISTRATION:

Lynette Cruse	Tax Assessor/Collector
Sharon Fuller	County Treasurer
Jackie Skinner	County Auditor*

*Designated appointed official. All others are elected.

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and
Members of the Commissioners' Court of
Tyler County, Texas:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tyler County, Texas (the "County"), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2014, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, and schedules of funding progress, identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section and combining statements and schedules are presented for purposes of additional analysis and are not required parts of the financial statements.

The combining statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 17, 2015 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

BELT HARRIS PECHACEK, LLP

Belt Harris Pechacek, LLP
Certified Public Accountants
Houston, Texas
August 17, 2015

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2014

The Statement of Activities presents information showing how the County's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows – the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities are reported as one class of activity:

1. *Governmental Activities* – Most of the County's basic services are reported here including general government, administration of justice, road and bridges, public safety, health and human services, community enrichment, and tax administration. Interest payments on the County's debt are also reported here. Sales tax, property tax, court fines, and other fees finance most of these activities.

The government-wide financial statements can be found after the MD&A.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the County. They are usually segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal reporting requirements. The two categories of County funds are governmental and fiduciary.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains 30 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, road and bridge, and TX CDBG-220191 grant funds, which are considered to be major funds for reporting purposes.

The County adopts an annual appropriated budget for its general, road and bridge, and select special revenue funds. Budgetary comparison schedules have been provided for the general, road and bridge, and select special revenue funds to demonstrate compliance with their budgets.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2014

funds are not available to support the County's own programs. The County maintains thirty-seven fiduciary funds. The County's fiduciary activities are reported separately in a statement of fiduciary net position.

Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

Other Information

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general and road and bridge funds and schedules of funding progress for the Texas County and District Retirement System and other post employment healthcare benefits. RSI can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve, over time, as a useful indicator of the County's financial position. Assets exceed liabilities and deferred inflows of resources by \$26,788,408 as of December 31, 2014. This compares with \$21,831,055 from the prior fiscal year. A portion of the County's net position, 45 percent, reflects its investments in capital assets (e.g., construction in progress, building, equipment, and infrastructure) less any debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2014

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	Governmental Activities	
	2014	2013
Current and other assets	\$ 26,249,809	\$ 23,169,834
Capital assets, net	12,413,298	8,771,706
Total Assets	38,663,107	31,941,540
Long-term liabilities	1,182,482	628,971
Other liabilities	1,382,652	393,990
Total Liabilities	2,565,134	1,022,961
Deferred inflows of resources	9,309,565	9,087,524
Total Deferred Inflows of Resources	9,309,565	9,087,524
Net Position:		
Net investment in capital assets	11,955,039	8,771,706
Restricted	6,760,386	6,152,800
Unrestricted	8,072,983	6,906,549
Total Net Position	\$ 26,788,408	\$ 21,831,055

A portion of the County's net position, \$6,760,386 or 25 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$8,072,983 or 30 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

The County's total net position increased by \$4,957,353 during the current fiscal year. This was primarily a result of an increase in capital assets due to construction projects during the year.

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2014

Statement of Activities:

The following table provides a summary of the County's changes in net position:

	Governmental Activities	
	2014	2013
Revenues		
Program revenues:		
Charges for services	\$ 2,022,037	\$ 1,851,016
Operating grants and contributions	3,953,384	2,142,333
General revenues:		
Taxes	9,615,342	8,963,431
Investment income	47,897	45,363
Other revenues	509,011	267,481
Total Revenues	16,147,671	13,269,624
Expenses		
General government	3,977,055	4,368,981
Administration of justice	844,879	820,444
Roads and bridges	3,198,126	2,888,715
Public safety	2,602,824	1,922,803
Health and human services	317,605	286,510
Community enrichment	31,226	102,346
Tax administration	216,375	209,392
Interest on long term debt	2,228	1,454
Total Expenses	11,190,318	10,600,645
Change in Net Position	4,957,353	2,668,979
Beginning net position	21,831,055	19,162,076
Ending Net Position	\$ 26,788,408	\$ 21,831,055

Overall, governmental activities revenue increased \$2,878,047 primarily as a result of an increase in property tax revenue, charges for services, and operating grants and contributions during the year. Total expenses increased over the prior year with an increase of \$589,673 which is primarily associated with personnel expenses.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

Governmental Funds – The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

The County's governmental funds reflect a combined fund balance of \$13,939,102. Of this, \$6,026,583 is unassigned and available for day-to-day operations of the County, \$1,152,133 is assigned for various

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2014

purposes, \$3,169,731 is restricted for road and bridge projects, and \$3,590,655 is restricted within the County's special revenue funds.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$6,026,583. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 79 percent of total general fund expenditures, while total fund balance represents 94 percent of total fund expenditures.

There was an increase in the combined fund balance of \$1,795,110 over the prior year. The general fund and road and bridge fund experienced increases of \$1,187,524 and \$656,030, respectively. The increases to fund balance are the result of increases in property tax, due to an increase in property tax base, and also an increase in other revenue resulting from various reimbursements to the County. There was no change in the County's TX CDBG Grant – 220191 fund balance, ending the fiscal year with zero fund balance. The County recorded grant revenue for the year at \$3,494,225 which matched the grant expenditures.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund revenues were over final budgeted revenues by \$1,101,191 during the year. This net positive variance is attributable to taxes exceeding the anticipated amount in the original budget projections. General fund disbursements were under the final budget by \$623,793.

CAPITAL ASSETS

At the end of year 2014, the County had invested \$12,413,298 in a variety of capital assets and infrastructure (net of accumulated depreciation). Major capital asset events during the current year include the following:

- Road improvement completion in the amount of \$5,944,793
- Purchase of land for the Colmesneil Volunteer Fire department in the amount of \$63,000
- Seven vehicles for the sheriff's department in the amount of \$199,830
- Road and bridge equipment in the amount of \$650,629
- Construction in progress in the amount of \$3,397,153

More detailed information on the County's capital assets can be found in note III.C. to the financial statements.

LONG-TERM DEBT

At the end of the year, the County reported total capital leases of \$458,259. The County obtained \$492,040 in capital lease financing during fiscal year 2014. In addition, the County reported other long-term liabilities of \$724,223 related to compensated absences and a net other post employment benefit obligation.

More detailed information on the County's long-term liabilities can be found in note III.D. to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The County has begun to improve economically. Three new industries have come into the County for the citizens. The tax collection rate has remained steady at 95 percent collection. Commissioners' Court has continued to do things necessary to keep the tax rate from being increased while maintaining the same level

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2014

of services to the residents. The 2015 budget will meet with some challenges due to changes in federal guidelines where hospitalization insurance is concerned; however, due to the Court's careful management, the County will be able to offer the same level of services to its citizens.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the finances of the County. Questions concerning this report or requests for additional financial information should be directed to Jackie Skinner, County Auditor, Tyler County, 100 West Bluff, Woodville, TX, 75979; telephone 409-283-3652.

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BASIC FINANCIAL STATEMENTS

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TYLER COUNTY, TEXAS

STATEMENT OF NET POSITION

December 31, 2014

	Primary Government Governmental Activities
<u>Assets</u>	
Cash and cash equivalents	\$ 12,785,451
Investments	2,354,554
Receivables, net	9,004,228
Due from other governments	<u>2,105,576</u>
	<u>26,249,809</u>
Capital assets:	
Non-depreciable	3,560,925
Net depreciable capital assets	<u>8,852,373</u>
	<u>12,413,298</u>
Total Assets	<u><u>38,663,107</u></u>
<u>Liabilities</u>	
Current liabilities:	
Accounts payable and accrued liabilities	<u>1,382,652</u>
	<u>1,382,652</u>
Noncurrent liabilities:	
Long-term liabilities due within one year	176,918
Long-term liabilities due in more than one year	<u>1,005,564</u>
	<u>1,182,482</u>
Total Liabilities	<u><u>2,565,134</u></u>
<u>Deferred Inflows of Resources</u>	
Property taxes	<u>9,309,565</u>
<u>Net Position</u>	
Net investment in capital assets	11,955,039
Restricted for:	
Road and bridge	3,169,731
Other purposes	3,590,655
Unrestricted	<u>8,072,983</u>
Total Net Position	<u><u>\$ 26,788,408</u></u>

See Notes to Financial Statements.

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TYLER COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2014

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General government	\$ 3,977,055	\$ 1,304,061	\$ 3,953,384	\$ 1,280,390
Administration of justice	844,879	84,374	-	(760,505)
Roads and bridges	3,198,126	619,864	-	(2,578,262)
Public safety	2,602,824	13,738	-	(2,589,086)
Health and human services	317,605	-	-	(317,605)
Community enrichment	31,226	-	-	(31,226)
Tax administration	216,375	-	-	(216,375)
Interest and fiscal charges	2,228	-	-	(2,228)
Total Governmental Activities	\$ 11,190,318	\$ 2,022,037	\$ 3,953,384	(5,214,897)
General Revenues:				
				8,977,331
				638,011
				47,897
				509,011
			Total General Revenues	10,172,250
			Change in Net Position	4,957,353
			Beginning net position	21,831,055
			Ending Net Position	\$ 26,788,408

See Notes to Financial Statements.

TYLER COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2014

	General	Road and Bridge	TX CDBG Grant - 220191	Nonmajor Governmental
Assets				
Cash and cash equivalents	\$ 5,702,668	\$ 3,384,969	\$ 412,119	\$ 3,285,695
Investments	2,047,033	-	-	307,521
Receivables, net	6,618,475	2,263,878	-	-
Due from other governments	1,066,457	367,018	653,834	18,267
Due from other funds	18,267	-	-	-
Total Assets	\$ 15,452,900	\$ 6,015,865	\$ 1,065,953	\$ 3,611,483
Liabilities				
Accounts payable	\$ 248,376	\$ 65,762	\$ 1,065,953	\$ 2,561
Due to other funds	-	-	-	18,267
Total Liabilities	248,376	65,762	1,065,953	20,828
Deferred Inflows of Resources				
Unavailable revenue - property taxes	8,025,808	2,780,372	-	-
Fund Balances				
Restricted:				
Road and bridge	-	3,169,731	-	-
Special revenue funds	-	-	-	3,590,655
Assigned:				
Airport	9,787	-	-	-
Rodeo arena/fairgrounds	43,379	-	-	-
Economic development	39,552	-	-	-
Benevolence	426	-	-	-
Waste collection center	260,685	-	-	-
County right of way	273,421	-	-	-
Emergency operations center	55,307	-	-	-
Nutrition center	102,677	-	-	-
Courthouse restoration	364,474	-	-	-
Legislative	2,425	-	-	-
Unassigned	6,026,583	-	-	-
Total Fund Balances	7,178,716	3,169,731	-	3,590,655
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 15,452,900	\$ 6,015,865	\$ 1,065,953	\$ 3,611,483

**Total
Governmental
Funds**

\$ 12,785,451
2,354,554
8,882,353
2,105,576
18,267
\$ 26,146,201

\$ 1,382,652
18,267
1,400,919

10,806,180

3,169,731
3,590,655

9,787
43,379
39,552
426
260,685
273,421
55,307
102,677
364,474
2,425

6,026,583
13,939,102

\$ 26,146,201

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TYLER COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
December 31, 2014

Fund balances - total governmental funds \$ 13,939,102

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.

Nondepreciable capital assets	3,560,925
Depreciable capital assets, net	8,852,373

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.

Deferred inflows - property tax	1,496,615
---------------------------------	-----------

Long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Long-term liabilities due within one year	(176,918)
Long-term liabilities due in more than one year	(1,005,564)

Court fines receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.

121,875

Net Position of Governmental Activities	\$ 26,788,408
--	----------------------

See Notes to Financial Statements.

TYLER COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	General	Road and Bridge	TX CDBG Grant - 220191	Nonmajor Governmental
Revenues				
Taxes	\$ 7,281,904	\$ 2,301,256	\$ -	\$ -
Intergovernmental	292,593	59,566	3,494,225	107,000
Auto registration	-	543,492	-	-
Other fees	1,207,665	76,372	-	152,528
Investment income	29,298	8,632	-	9,967
Other revenues	418,672	-	-	1,339
Total Revenues	9,230,132	2,989,318	3,494,225	270,834
Expenditures				
General government	3,792,260	-	-	89,543
Administration of justice	809,575	-	-	16,885
Roads and bridges	-	2,816,403	3,051,804	-
Public safety	2,211,403	-	442,421	83,505
Health and human services	266,024	-	-	1,788
Community enrichment	31,226	-	-	-
Tax administration	216,375	-	-	-
Debt service:				
Principal	33,781	-	-	-
Interest	2,228	-	-	-
Capital outlay	295,225	609,856	-	137
Total Expenditures	7,658,097	3,426,259	3,494,225	191,858
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,572,035	(436,941)	-	78,976
Other Financing Sources (Uses)				
Capital leases	166,840	325,200	-	-
Transfers in	135,035	678,771	-	7,615
Transfers (out)	(686,386)	-	-	(135,035)
Sale of capital assets	-	89,000	-	-
Total Other Financing Sources (Uses)	(384,511)	1,092,971	-	(127,420)
Net Change in Fund Balances	1,187,524	656,030	-	(48,444)
Beginning fund balances	5,991,192	2,513,701	-	3,639,099
Ending Fund Balances	\$ 7,178,716	\$ 3,169,731	\$ -	\$ 3,590,655

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$ 9,583,160
3,953,384
543,492
1,436,565
47,897
420,011
15,984,509

3,881,803
826,460
5,868,207
2,737,329
267,812
31,226
216,375

33,781
2,228
905,218
14,770,439

1,214,070

492,040
821,421
(821,421)
89,000
581,040

1,795,110

12,143,992

\$ 13,939,102

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TYLER COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2014

Net changes in fund balances – total governmental funds \$ 1,795,110

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	4,450,959
Depreciation expense	(790,054)
Net effect of capital disposals	(19,313)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Deferred revenue	32,182
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Court fines receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.

	41,980
--	--------

The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when it is first issued; whereas, these amounts are deferred and amortized in the Statement of Activities.

Principal payments	33,781
Debt issued	(492,040)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. This adjustment reflects the net change in the OPEB obligation and compensated absences.

Net OPEB obligation	(94,981)
Compensated absences	(271)

Change in Net Position of Governmental Activities	\$ 4,957,353
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See Notes to Financial Statements.

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TYLER COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
December 31, 2014

	<u>Total Agency Funds</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 4,787,535
Total Assets	<u>\$ 4,787,535</u>
<u>Liabilities</u>	
Due to other units	\$ 4,787,535
Total Liabilities	<u>\$ 4,787,535</u>

See Notes to Financial Statements.

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TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Tyler County, Texas (the "County") is an independent government entity created in 1846 from Liberty County by an act of the Texas Legislature. The County is governed by Commissioners' Court, composed of four County Commissioners and the County Judge, all of whom are elected officials.

The County's financial statements include the accounts of all County operations. The County provides a vast array of services including administration of general government, justice, road and bridges, public safety, health and human services, community enrichment, and tax administration.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the County's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the County is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the County's financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The County's basic financial statements include the primary government only. The County has no oversight responsibility for any other entities since they are not considered financially accountable to the County. Financial accountability is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing body.

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. The County has no business-type activities.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following governmental funds:

The *general fund* is used to account for and report all financial transactions not accounted for and reported in another fund. The principal sources of receipts include local property taxes, fees, fines and forfeitures, and charges for services. Disbursements include general government, administration of justice, public safety, health and human services, community enrichment, and tax administration. The general fund is always considered a major fund for reporting purposes.

The *special revenue funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The following special revenue funds are considered major funds for reporting purposes:

Road & bridge fund – This fund is used to account for receipts of property taxes levied and vehicle registration fees. Uses of funds are restricted for the maintenance of roads, bridges, and the operations of related facilities. All precinct operations, as well as permanent road monies, are accounted for in this fund.

TX CDBG Grant-220191 fund – This fund is used to account for the CDBG grant received by the County which is not reported in a separate fund.

Additionally, the County reports the following fund types:

Fiduciary funds are used to account for and report resources held for the benefit of parties outside the County. The County maintains one type of fiduciary fund, agency funds. The agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the County.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

The Public Funds Investment Act, Chapter 2256 of the Local Government Code of Texas authorizes the County to invest in:

- (a) obligations of the United States or its agencies and instrumentalities;
- (b) direct obligations of the State of Texas or its agencies and instrumentalities;
- (c) collateral mortgage obligations, although significantly limited;

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NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

- (d) other obligations, the principal and interest on which are unconditionally guaranteed or insured or backed by the full faith and credit of the State of Texas or the United States or their respective agencies and instrumentalities;
- (e) obligations of state, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm of not less than "A" or its equivalent;
- (f) certificates of deposit issued by state and national banks or savings and loan domiciled in Texas in accordance with specific criteria:
- (g) fully collateralized repurchase agreements, bankers' acceptances, commercial paper, mutual funds, and investment pools all of which are required to meet certain restrictive criteria.

3. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities columns in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the County are depreciated using the straight-line method over the following estimated useful years:

Asset Description	Estimated Useful Life
Equipment	5 to 10 years
Buildings and improvements	5 to 50 years
Infrastructure	50 years

4. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The County has no items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has only one type of

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. At the government-wide level, the County reports a deferred inflow of resources for that portion of property taxes that was collected for use in the subsequent period.

5. Compensated Employee Absences

It is the County's policy to permit employees to accumulate earned but unused vacation, compensatory time, and sick pay benefits. Additionally, Sheriff's department employees are allowed to accumulate holidays. No liability is reported for unpaid accumulated sick leave since it does not vest. Vacation, compensatory time, and holiday pay that is expected to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it when it matures or becomes due. Amounts of vested or accumulated vacation leave and compensatory time that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

6. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The property tax rate is allocated each year between the general and road and bridge funds.

Assets acquired under the terms of a capital lease are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the applicable fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

7. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

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NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

8. Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Commissioners' Court is the highest level of decision-making authority for the County that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The County Judge may also assign fund balance as when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

10. Post Employment Healthcare Benefits

In order to recognize and reward long-term employees, as well as to provide an incentive for remaining in the County's employment, the County administers a single-employer defined benefit other post employment benefits (OPEB) plan, known as Tyler County Retiree Health Care Plan (the "Plan").

Retirees who meet the criteria are eligible for health coverage that is 100 percent paid for by the County. Retirees must be 62 years of age and have eight years of continuous service with the

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

County. Retirees who retire before age 62 are eligible for health coverage that is 80 percent paid for by the County based on the following eligibility rule of 25 years of continuous service with the County and meet the 75 points rule. Health coverage ends at age 65 and four months. Members terminating before normal retirement conditions are not eligible for retiree health care.

11. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

General property taxes are recorded as receipts when levied for the current year and due, payable, and collected in the current year.

The property tax calendar dates are:

Levy date and due date – October 1
Collection dates – October 1 through June 30
Lien date – July 1

The County bills and collects its own taxes and those for certain government entities within the County. Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the tax assessor's agency fund. Tax collections deposited for the County are distributed on a periodic basis to the general and road and bridge funds of the County. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which the collections are made.

The appraisal of property within the County is the responsibility of the County-wide appraisal district, which is required under the Property Tax Code to assess all property within the appraisal district on the basis of 100 percent of its appraised value and is prohibited from applying any assessment ratios. The appraisal district must review the value of the property within the County every three years unless the County, at its own discretion, requires more frequent reviews. The County may challenge the appraised values through various appeals and, if necessary, legal action. Under this legislation, the County sets tax rates on County property.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The original budget is adopted by the Commissioners' Court prior to the beginning of the year. The legal level of control is the department level as defined by State statute. Management is 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.

Budgets are adopted on a GAAP basis for all budgeted funds. Several supplemental budget appropriations were made for the year ended December 31, 2014.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of December 31, 2014, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
Certificates of deposit	\$ 2,354,554	0.62
Portfolio weighted average maturity		0.62

Interest rate risk. In accordance with its investment policy, the County manages its exposure to declines in fair market values by limiting the stated maturity of its investment portfolio to no more than two years.

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires funds on deposit at the depository bank to be collateralized by securities and FDIC insurance. As of December 31, 2014, pledged securities and FDIC insurance exceeded bank balances.

B. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. Below is the detail of receivables for the general fund and road and bridge fund, including the applicable allowances for uncollectible accounts:

	<u>General</u>	<u>Road and Bridge</u>	<u>Total</u>
Property taxes	\$ 6,561,424	\$ 2,286,008	\$ 8,847,432
Other taxes	113,690	-	113,690
Allowance for uncollectible	(56,639)	(22,130)	(78,769)
	<u>\$ 6,618,475</u>	<u>\$ 2,263,878</u>	<u>\$ 8,882,353</u>

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

C. Capital Assets

A summary of changes in capital assets for the year end is as follows:

	Beginning Balance*	Increases	(Decreases)	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ -	\$ 63,000	\$ -	\$ 63,000
Construction in progress	5,912,718	3,530,000	(5,944,793)	3,497,925
Total capital assets not being depreciated	<u>5,912,718</u>	<u>3,593,000</u>	<u>(5,944,793)</u>	<u>3,560,925</u>
Other capital assets:				
Equipment	4,161,879	857,959	(200,824)	4,819,014
Buildings and improvements	3,215,473	-	-	3,215,473
Infrastructure	51,995,887	5,944,793	-	57,940,680
Total other capital assets	<u>59,373,239</u>	<u>6,802,752</u>	<u>(200,824)</u>	<u>65,975,167</u>
Less accumulated depreciation for:				
Equipment	(3,319,466)	(413,683)	181,511	(3,551,638)
Buildings and improvements	(1,198,898)	(79,131)	-	(1,278,029)
Infrastructure	(51,995,887)	(297,240)	-	(52,293,127)
Total accumulated depreciation	<u>(56,514,251)</u>	<u>(790,054)</u>	<u>181,511</u>	<u>(57,122,794)</u>
Other capital assets, net	2,858,988	6,012,698	(19,313)	8,852,373
Governmental Activities Capital Assets, Net	<u>\$ 8,771,706</u>	<u>\$ 9,605,698</u>	<u>\$ (5,964,106)</u>	<u>12,413,298</u>
			Less associated debt	<u>(458,259)</u>
			Net Investment in Capital Assets	<u>\$ 11,955,039</u>

*Beginning balances have been restated.

Depreciation was charged to governmental functions as follows:

General government	\$ 18,419
Roads and bridges	521,272
Health and human services	49,793
Public safety	200,570
Total Governmental Activities Depreciation Expense	<u>\$ 790,054</u>

D. Long-Term Debt

The following is a summary of changes in the County's total governmental long-term liabilities for the year ended December 31, 2014. In general, the County uses the general and road and bridge funds to liquidate governmental long-term liabilities.

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Capital leases	\$ -	\$ 492,040	\$ (33,781)	\$ 458,259	\$ 46,714
	-	492,040	(33,781)	458,259 *	46,714
Other:					
Compensated absences	144,400	160,371	(160,100)	144,671	130,204
Net OPEB obligation	484,571	94,981	-	579,552	-
	628,971	255,352	(160,100)	724,223	130,204
Total Governmental Activities	\$ 628,971	\$ 747,392	\$ (193,881)	\$ 1,182,482	\$ 176,918

Long-term debt due in more than one year \$ 1,005,564

* Debt associated with capital assets \$ 458,259

Long-term debt obligations of the County as of December 31, 2014 are as follows:

	Interest Rate	Original Amount	Balance
Capital leases			
First National Bank Southlake	2.55%	\$ 157,600	\$ 157,600
First National Bank Southlake	2.55%	167,600	167,600
First National Bank Southlake	3.25%	25,590	20,409
First National Bank Southlake	3.25%	27,590	22,004
First National Bank Southlake	3.25%	28,340	22,602
First National Bank Southlake	3.25%	28,340	22,602
First National Bank Southlake	3.25%	28,490	22,721
First National Bank Southlake	3.25%	28,490	22,721
Total Governmental Activities Long-Term Debt			<u>\$ 458,259</u>

Future minimum payments, including interest, to retire capital leases are as follows:

Year Ending Dec. 31	Capital leases	
	Principal	Interest
2015	\$ 46,714	\$ 7,162
2016	47,744	6,133
2017	43,735	10,141
2018	320,066	8,789
Total	<u>\$ 458,259</u>	<u>\$ 32,225</u>

Machinery and equipment acquired under current capital lease obligations totaled \$550,940 and accumulated depreciation totaled \$72,188.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

E. Interfund Transfers

Transfers between the primary governmental funds during the 2014 year were as follows:

Transfers in	Transfers out	Amounts
General fund	Nonmajor governmental funds	\$ 135,035
Road and bridge fund	General fund	678,771
Nonmajor governmental funds	General fund	7,615
	Total	\$ 821,421

Amounts transferred between funds relate to amounts collected by general, road and bridge, and special revenue funds for various governmental disbursements.

The composition of interfund balances as of December 31, 2014 is as follows:

Due to	Due from	Amounts
General fund	Nonmajor governmental funds	\$ 18,267
	Total	\$ 18,267

Amounts recorded as due to/from are considered to be temporary loans and will be repaid during the following year.

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. In addition, the County participates along with 279 other entities in the Texas Association of Counties' Workers' Compensation Self-Insurance Fund (the "Pool"). The Pool was created by the Texas Association of Counties in 1974 to insure the County for workers' compensation related claims. This Pool purchases commercial insurance at group rates for participants in the Pool. The County has no additional risk or responsibility to the Pool in which it participates, outside of payment of insurance premiums. The County has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three fiscal years.

B. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors. No claims are reported at year end.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

C. Pension Plan

Texas County and District Retirement System

Plan Description

The 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 656 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 Commissioners' Court within the options available in Texas State statutes governing TCDRS (the "TCDRS Act"). Members can retire at ages 60 and above with eight 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 eight 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 contribution to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the Commissioners' Court 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 County 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. The County contributed using the actuarially determined rate of 11.06 percent for calendar year 2014.

The Commissioners' Court adopted the rate of seven percent as the contribution rate payable by the employee members for calendar year 2014. The Commissioners' Court may change the employee contribution rate and the employer contribution rate within the options available in the TCDRS Act.

Annual Pension Costs

The required contribution was part of the December 31, 2013 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2013 included (a) 8.0 percent investment rate of return (net of administrative expenses) and (b) projected salary increases of 4.9 percent. Both (a) and (b) included an inflation component of 3.0 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis. The remaining amortization period at December 31, 2013 was 20 years.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

Funded Status and Funding Progress

As of December 31, 2013, the most recent actuarial valuation date, the plan was 85.59 percent funded. The actuarial accrued liability for benefits was \$12,821,980 and the actuarial value of assets was \$10,973,770, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,848,210. The covered payroll (annual payroll of active employees covered by the Plan) was \$4,286,957 and the ratio of the UAAL to the covered payroll was 43.11 percent.

The County's schedule of funding progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

The funded status as of December 31, 2013, the most recent valuation date, is as follows:

		<u>2014</u>	
Actuarial Valuation Date		12/31/2013	
Actuarial Value of Assets	\$	10,973,770	
Actuarial Accrued Liability (AAL)	\$	12,821,980	
Percentage Funded		85.59%	
Unfunded AAL (UAAL)	\$	1,848,210	
Annual Covered Payroll	\$	4,286,957	
UAAL % of Covered Payroll		43.11%	
Net Pension Obligation (NPO)			
at the Beginning of Period	\$	-	
Annual Req. Contrib. (ARC)		479,834	
Contributions Made		479,834	
NPO at the End of Period	\$	-	

The annual required contributions were actuarially determined as a percentage of the covered payroll of the participating employees and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2013, the basis for determining the contribution rates for plan year 2014.

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20
Asset valuation method	5-year smoothed value
Investment rate of return	8%
Projected salary increases	4.9%
Includes inflation at	3.0%
Cost of living adjustments	None

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Annual Req. Contrib. (ARC)	\$ 479,834	\$ 453,907	\$ 412,074
Contributions Made	479,834	453,907	412,074
NPO at the End of Period	\$ -	\$ -	\$ -

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

D. Other Post Employment Benefits

Plan Description

In order to recognize and reward long-term employees, as well as to provide an incentive for remaining in the County's employment, the County administers a single-employer defined benefit other post employment benefits (OPEB) plan, known as Tyler County Retiree Health Care Plan (the "Plan").

Retirees who meet the criteria are eligible for health coverage that is 100 percent paid for by the County. Retirees must be 62 years of age and have eight years of continuous service with the County. Retirees who retire before age 62 are eligible for health coverage that is 80 percent paid for by the County based on the following eligibility rule of 25 years of continuous service with the County and meet the 75 points rule. Health coverage ends at age 65 and four months. Members terminating before normal retirement conditions are not eligible for retiree health care.

The County does not provide death-in-service benefits to a surviving spouse of an employee. Surviving spouses are eligible for Consolidated Omnibus Budget Reconciliation Act (COBRA) benefits only.

Unless qualified based on normal retirement benefits above, the County does not provide health benefits to a disabled retiree. Disabled retirees are eligible for COBRA benefits only.

Effective August 1, 2006, retirees will have a flat \$10,000 life benefit with no age reduction. This coverage is offered at no cost to the retiree.

Retirees may purchase health care coverage for eligible spouses and dependents at their own expense.

Funding Policy

The County has elected to finance the OPEB plan on a pay-as-you-go basis.

Annual OPEB Cost

The County's annual other post employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of accrual that, if paid on an ongoing basis, is projected to cover the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excesses) over a period not to exceed thirty years.

The County's annual OPEB cost for the fiscal year ending December 31, 2014 is as follows:

Annual required contribution	\$ 157,842
Interest on OPEB obligation	21,806
Adjustment to ARC	<u>(20,203)</u>
Annual OPEB cost (expense) end of year	159,445
Net estimated employer contributions	<u>(64,464)</u>
Increase in net OPEB obligation	94,981
Net OPEB obligation - as of beginning of the year	484,571
Net OPEB obligation - as of end of the year	<u><u>\$ 579,552</u></u>

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

The County's annual OPEB cost, the amount contributed by the employer, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year ending December 31, 2014 and the preceding two fiscal years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Amount Contributed	Percentage Contributed	Net OPEB Obligation
2012	\$ 173,330	\$ 79,071	45.6%	\$ 374,319
2013	\$ 154,483	\$ 44,231	28.6%	\$ 484,571
2014	\$ 159,445	\$ 64,464	40.4%	\$ 579,552

Funded Status

The funded status of the County's retiree health care plan under GASB Statement No. 45 as of December 31, 2013 is as follows:

Actuarial Valuation Date as of	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (d)	Ratio of UAAL to Annual Covered Payroll (b-a)/d
12/31/11	\$ -	\$1,287,498	\$1,287,498	0.0%	\$3,977,658	32.4%
12/31/13	\$ -	\$1,218,944	\$1,218,944	0.0%	\$4,286,957	28.4%

Under the reporting parameters, the County's retiree health care plan is zero percent funded with an estimated actuarial accrued liability exceeding actuarial assets by \$1,218,944 at December 31, 2013. As of the most recent valuation, the ratio of the unfunded actuarial accrued liability to annual covered payroll is 28.4 percent.

Actuarial Methods and Assumptions

The Projected Unit Credit Cost Method is used to calculate the GASB ARC for the County's retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The actuarial cost method then provides for a systematic funding for these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and the County's employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2014

Inflation rate	3.00% per annum
Investment rate of return	4.50% net of expenses
Actuarial cost method	Projected Unit Credit Cost Method
Amortization method	Level as a percentage of employee payroll
Amortization period	30-year open amortization
Payroll growth	3.00% per annum
Healthcare cost trend rate	Initial rate of 7.50% declining to an ultimate rate of 5.50% after 8 years

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the ARC of the County's retiree health care plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as RSI provides multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

E. Accounting Changes and Restatement

The County has restated beginning net position due to the addition of capital assets at the government-wide level as required by generally accepted accounting principles. The conversion of prior year ending net position to beginning net position is as follows:

	Governmental Activities
Prior year ending net position as reported	\$ 20,418,972
Change in reporting of capital assets	1,523,177
Change in reporting of depreciation	(111,094)
Restated Beginning Net Position	\$ 21,831,055

REQUIRED SUPPLEMENTARY INFORMATION

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 2)
GENERAL FUND
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 6,660,853	\$ 6,660,853	\$ 7,281,904	\$ 621,051
Intergovernmental	206,000	206,000	292,593	86,593
Other fees	1,103,550	1,160,901	1,207,665	46,764
Interest	16,187	16,187	29,298	13,111
Other revenues	85,000	85,000	418,672	333,672
Total Revenues	8,071,590	8,128,941	9,230,132	1,101,191
Expenditures				
General Government:				
General operations	2,844,572	2,853,937	2,671,050	182,887
County judge	155,484	157,412	157,412	-
County treasurer	61,547	61,727	58,868	2,859
County auditor	150,788	150,788	150,775	13
County clerk	223,261	237,194	237,194	-
Maintenance	403,724	403,724	368,065	35,659
County court	284,681	284,681	148,896	135,785
	4,124,057	4,149,463	3,792,260	357,203
Administration of Justice:				
Justice of the peace	245,181	245,246	243,963	1,283
District attorney	315,852	335,112	318,546	16,566
1-A/88th judicial district	73,227	73,432	67,658	5,774
District clerk	183,211	183,396	179,408	3,988
	817,471	837,186	809,575	27,611
Public Safety:				
DPS	36,810	36,810	9,553	27,257
Sheriff's department jail	388,135	443,728	347,774	95,954
Sheriff's department office	1,373,497	1,545,836	1,545,836	-
Constables	152,937	154,888	152,219	2,669
Emergency operations center	171,476	171,476	156,021	15,455
	2,122,855	2,352,738	2,211,403	141,335
Health and Human Services:				
Veterans services	22,715	28,455	28,455	-
County extension	42,895	42,933	28,822	14,111
Waste collection center	231,833	231,833	150,976	80,857
Health and sanitation	16,000	16,000	14,800	1,200
Nutrition center	45,775	45,775	42,971	2,804
	359,218	364,996	266,024	98,972

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 2)
GENERAL FUND

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued)				
Community Enrichment				
Airport	\$ 11,357	\$ 11,357	\$ 6,483	\$ 4,874
Rodeo arena/fairgrounds	22,530	22,630	13,444	9,186
Economic development	10,600	10,600	5,000	5,600
Benevolence	45	645	424	221
Legislative services	2,000	2,000	1,750	250
Courthouse restoration	75,000	75,000	-	75,000
	<u>121,532</u>	<u>122,232</u>	<u>27,101</u>	<u>95,131</u>
Tax Administration				
Tax assessor collector	217,354	217,569	216,375	1,194
	<u>217,354</u>	<u>217,569</u>	<u>216,375</u>	<u>1,194</u>
Debt Service				
Principal	-	33,781	33,781	-
Interest and fiscal charges	-	2,228	2,228	-
	-	36,009	36,009	-
Capital Outlay	<u>207,946</u>	<u>197,572</u>	<u>295,225</u>	<u>(97,653)</u>
Total Expenditures	<u>7,970,433</u>	<u>8,277,765</u>	<u>7,653,972</u>	<u>623,793</u>
Excess of				
Revenues Over Expenditures	<u>101,157</u>	<u>(148,824)</u>	<u>1,576,160</u>	<u>1,724,984</u>
Other Financing Sources (Uses)				
Capital leases	-	-	166,840	166,840
Transfers in	40,000	40,000	135,035	95,035
Transfers (out)	(212,055)	(686,386)	(686,386)	-
Total Other Financing (Uses)	<u>(172,055)</u>	<u>(646,386)</u>	<u>(384,511)</u>	<u>261,875</u>
Net Change in Fund Balance	<u>\$ (70,898)</u>	<u>\$ (795,210)</u>	<u>1,191,649</u>	<u>\$ 1,986,859</u>
Beginning fund balance			<u>5,991,192</u>	
Ending Fund Balance			<u>\$ 7,182,841</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
2. Reconciliation of general fund balance to fund financial statements:

Net effect of subfunds within general fund without appropriated budgets	(4,125)
	<u>\$ 7,178,716</u>

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TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 2,076,264	\$ 2,076,264	\$ 2,301,256	\$ 224,992
Intergovernmental	20,000	20,000	59,566	39,566
Auto registration	525,000	525,000	543,492	18,492
Other fees	46,500	46,500	76,372	29,872
Investment income	3,500	3,500	8,632	5,132
Total Revenues	2,671,264	2,671,264	2,989,318	318,054
Expenditures				
Roads and bridges	2,813,728	3,319,362	2,816,403	502,959
Capital outlay	190,149	657,897	609,856	48,041
Debt service	26,188	7,982	-	7,982
Interest charges	3,203	3,203	-	3,203
Total Expenditures	3,033,268	3,988,444	3,426,259	562,185
(Deficiency) of Revenues (Under) Expenditures	(362,004)	(1,317,180)	(436,941)	880,239
Other Financing Sources (Uses)				
Capital leases	-	-	325,200	325,200
Transfers in	180,831	678,771	678,771	-
Sale of capital asset	-	-	89,000	89,000
Total Other Financing Sources	180,831	678,771	1,092,971	414,200
Net Change in Fund Balance	\$ (181,173)	\$ (638,409)	656,030	\$ 1,294,439
Beginning fund balance			2,513,701	
Ending Fund Balance			\$ 3,169,731	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
2. Transfers between subfunds have not been eliminated in order to more accurately demonstrate compliance with budgeted amounts.

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TYLER COUNTY, TEXAS
SCHEDULE OF FUNDING PROGRESS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended December 31, 2014

The County's annual covered payroll and pension costs are actuarially valued on a calendar year basis. Because the County makes all the annually required contributions, no net pension obligation (NPO) exists. The information presented below represents the County's schedule of funding progress.

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Actuarial Valuation Date	12/31/2013	12/31/2012	12/31/2011
Actuarial Value of Assets	\$ 10,973,770	\$ 10,223,566	\$ 9,397,645
Actuarial Accrued Liability (AAL)	\$ 12,821,980	\$ 12,092,041	\$ 10,991,044
Percentage Funded	85.6%	84.5%	85.5%
Unfunded AAL (UAAL)	\$ 1,848,210	\$ 1,868,475	\$ 1,593,399
Annual Covered Payroll	\$ 4,286,957	\$ 4,098,122	\$ 3,977,658
UAAL % of Covered Payroll	43.11%	45.59%	40.06%
Net Pension Obligation (NPO)			
at the Beginning of Period	\$ -	\$ -	\$ -
Annual Req. Contrib. (ARC)	479,834	453,907	412,074
Contributions Made	479,834	453,907	412,074
NPO at the End of Period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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TYLER COUNTY, TEXAS
SCHEDULE OF FUNDING PROGRESS
POST EMPLOYMENT HEALTHCARE BENEFITS¹
For the Year Ended December 31, 2014

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/11	\$ -	\$ 1,287,498	\$ 1,287,498	0.0%	\$ 3,977,658	32.4%
12/31/13	\$ -	\$ 1,218,944	\$ 1,218,944	0.0%	\$ 4,286,957	28.4%

¹Valuations are performed every two years in accordance with GASB Statement No. 45 parameters.

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***COMBINING STATEMENTS
AND SCHEDULES***

TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)
December 31, 2014

		<u>Special Revenue Funds</u>			
		<u>District Clerk Appropriations</u>	<u>County Clerk RMP</u>	<u>County District Attorney Forfeiture</u>	<u>Sheriff Forfeiture</u>
<u>Assets</u>					
Cash and cash equivalents		\$ 48,541	\$ 370,521	\$ 15,637	\$ 5,000
Investments		-	-	-	-
Due from other governments		-	-	-	-
Total Assets		<u>\$ 48,541</u>	<u>\$ 370,521</u>	<u>\$ 15,637</u>	<u>\$ 5,000</u>
<u>Liabilities</u>					
Accounts payable		\$ -	\$ 143	\$ -	\$ -
Due to other funds		-	-	-	-
Total Liabilities		<u>-</u>	<u>143</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>					
Restricted		48,541	370,378	15,637	5,000
Total Fund Balances		<u>48,541</u>	<u>370,378</u>	<u>15,637</u>	<u>5,000</u>
Total Liabilities and Fund Balances		<u>\$ 48,541</u>	<u>\$ 370,521</u>	<u>\$ 15,637</u>	<u>\$ 5,000</u>

Special Revenue Funds

District Clerk RMP	Law Library	Jail Interest and Sinking	Violence Against Women	Small Business Loan	Peace Officer Service Fee
\$ 1,187	\$ 1,913	\$ 670,039	\$ -	\$ -	\$ 28,127
-	-	307,521	-	-	-
-	-	-	12,494	-	-
<u>\$ 1,187</u>	<u>\$ 1,913</u>	<u>\$ 977,560</u>	<u>\$ 12,494</u>	<u>\$ -</u>	<u>\$ 28,127</u>
\$ -	\$ 1,913	\$ -	\$ -	\$ -	\$ -
-	-	-	12,494	-	-
-	1,913	-	12,494	-	-
1,187	-	977,560	-	-	28,127
1,187	-	977,560	-	-	28,127
<u>\$ 1,187</u>	<u>\$ 1,913</u>	<u>\$ 977,560</u>	<u>\$ 12,494</u>	<u>\$ -</u>	<u>\$ 28,127</u>

TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)
December 31, 2014

		Special Revenue Funds			
		Courthouse Security	County RMP	State Child Abuse Prevention	County District Attorney Fees
Assets					
	Cash and cash equivalents	\$ 55,199	\$ 81,452	\$ 100	\$ 34,697
	Investments	-	-	-	-
	Due from other governments	-	-	-	-
	Total Assets	\$ 55,199	\$ 81,452	\$ 100	\$ 34,697
Liabilities					
	Accounts payable	\$ 505	\$ -	\$ -	\$ -
	Due to other funds	-	-	-	-
	Total Liabilities	505	-	-	-
Fund Balances					
	Restricted	54,694	81,452	100	34,697
	Total Fund Balances	54,694	81,452	100	34,697
	Total Liabilities and Fund Balances	\$ 55,199	\$ 81,452	\$ 100	\$ 34,697

Special Revenue Funds

Civil Fees	Homeland Security	Child Welfare Board	Child Safety	DETCOG Social Services Block Grant	District Court Technology
\$ 43,941	\$ 9,767	\$ 89	\$ 27,786	\$ 278	\$ 13,236
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 43,941</u>	<u>\$ 9,767</u>	<u>\$ 89</u>	<u>\$ 27,786</u>	<u>\$ 278</u>	<u>\$ 13,236</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
43,941	9,767	89	27,786	278	13,236
<u>43,941</u>	<u>9,767</u>	<u>89</u>	<u>27,786</u>	<u>278</u>	<u>13,236</u>
<u>\$ 43,941</u>	<u>\$ 9,767</u>	<u>\$ 89</u>	<u>\$ 27,786</u>	<u>\$ 278</u>	<u>\$ 13,236</u>

TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)
December 31, 2014

		Special Revenue Funds			
		Emergency Disaster Relief	TX CDBG Grant - 010191	DETCOG Communications Grant	Moving Violation Fees
Assets					
	Cash and cash equivalents	\$ 1,871,906	\$ -	\$ -	\$ 43
	Investments	-	-	-	-
	Due from other governments	-	-	-	-
	Total Assets	\$ 1,871,906	\$ -	\$ -	\$ 43
Liabilities					
	Accounts payable	\$ -	\$ -	\$ -	\$ -
	Due to other funds	-	-	-	-
	Total Liabilities	-	-	-	-
Fund Balances					
	Restricted	1,871,906	-	-	43
	Total Fund Balances	1,871,906	-	-	43
	Total Liabilities and Fund Balances	\$ 1,871,906	\$ -	\$ -	\$ 43

Special Revenue Funds

<u>TC Chapter 19</u>	<u>TC Special Trust</u>	<u>CVA Coordinating Team</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 3,452	\$ 2,784	\$ -	\$ 3,285,695
-	-	-	307,521
-	-	5,773	18,267
<u>\$ 3,452</u>	<u>\$ 2,784</u>	<u>\$ 5,773</u>	<u>\$ 3,611,483</u>
\$ -	\$ -	\$ -	\$ 2,561
-	-	5,773	18,267
-	-	5,773	20,828
3,452	2,784	-	3,590,655
3,452	2,784	-	3,590,655
<u>\$ 3,452</u>	<u>\$ 2,784</u>	<u>\$ 5,773</u>	<u>\$ 3,611,483</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)
For the Year Ended December 31, 2014

	Special Revenue Funds			
	District Clerk Appropriations	County Clerk RMP	County District Attorney Forfeiture	Sheriff Forfeiture
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other fees	-	91,346	-	-
Investment income	114	778	37	14
Other revenues	-	-	-	-
Total Revenues	<u>114</u>	<u>92,124</u>	<u>37</u>	<u>14</u>
Expenditures				
General government	-	12,487	-	-
Administration of justice	-	-	-	-
Public safety	-	-	-	2,116
Health and human services	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>12,487</u>	<u>-</u>	<u>2,116</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>114</u>	<u>79,637</u>	<u>37</u>	<u>(2,102)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>114</u>	<u>79,637</u>	<u>37</u>	<u>(2,102)</u>
Beginning fund balances	<u>48,427</u>	<u>290,741</u>	<u>15,600</u>	<u>7,102</u>
Ending Fund Balances	<u>\$ 48,541</u>	<u>\$ 370,378</u>	<u>\$ 15,637</u>	<u>\$ 5,000</u>

Special Revenue Funds

District Clerk RMP	Law Library	Jail Interest and Sinking	Violence Against Women	Small Business Loan	Peace Officer Service Fee
\$ -	\$ -	\$ -	\$ 49,976	\$ 6,690	\$ -
3,558	7,200	-	-	-	2,624
9	-	4,061	-	-	64
-	-	1,110	-	-	-
<u>3,567</u>	<u>7,200</u>	<u>5,171</u>	<u>49,976</u>	<u>6,690</u>	<u>2,688</u>
5,486	-	-	-	6,690	-
-	14,815	-	-	-	-
-	-	25,775	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,486</u>	<u>14,815</u>	<u>25,775</u>	<u>-</u>	<u>6,690</u>	<u>-</u>
<u>(1,919)</u>	<u>(7,615)</u>	<u>(20,604)</u>	<u>49,976</u>	<u>-</u>	<u>2,688</u>
-	7,615	-	-	-	-
-	-	-	(49,976)	-	-
-	7,615	-	(49,976)	-	-
(1,919)	-	(20,604)	-	-	2,688
3,106	-	998,164	-	-	25,439
<u>\$ 1,187</u>	<u>\$ -</u>	<u>\$ 977,560</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,127</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)
For the Year Ended December 31, 2014

	Special Revenue Funds			
	Courthouse Security	County RMP	State Child Abuse Prevention	County District Attorney Fees
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other fees	13,638	5,050	100	1,884
Investment income	150	186	-	-
Other revenues	-	-	-	-
Total Revenues	13,788	5,236	100	1,884
Expenditures				
General government	28,985	-	-	-
Administration of justice	-	-	-	2,070
Public safety	-	-	-	-
Health and human services	-	-	-	-
Capital outlay	137	-	-	-
Total Expenditures	29,122	-	-	2,070
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,334)	5,236	100	(186)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(15,334)	5,236	100	(186)
Beginning fund balances	70,028	76,216	-	34,883
Ending Fund Balances	\$ 54,694	\$ 81,452	\$ 100	\$ 34,697

Special Revenue Funds

Civil Fees	Homeland Security	Child Welfare Board	Child Safety	DETCOG Social Services Block Grant	District Court Technology
\$ -	\$ -	\$ 1,338	\$ -	\$ -	\$ -
4,571	-	-	19,860	-	2,604
-	23	-	123	-	29
-	-	200	-	-	-
<u>4,571</u>	<u>23</u>	<u>1,538</u>	<u>19,983</u>	<u>-</u>	<u>2,633</u>
120	-	-	-	-	-
-	-	-	-	-	-
-	-	-	55,527	-	-
-	-	1,788	-	-	-
-	-	-	-	-	-
<u>120</u>	<u>-</u>	<u>1,788</u>	<u>55,527</u>	<u>-</u>	<u>-</u>
<u>4,451</u>	<u>23</u>	<u>(250)</u>	<u>(35,544)</u>	<u>-</u>	<u>2,633</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
<u>4,451</u>	<u>23</u>	<u>(250)</u>	<u>(35,544)</u>	<u>-</u>	<u>2,633</u>
<u>39,490</u>	<u>9,744</u>	<u>339</u>	<u>63,330</u>	<u>278</u>	<u>10,603</u>
<u>\$ 43,941</u>	<u>\$ 9,767</u>	<u>\$ 89</u>	<u>\$ 27,786</u>	<u>\$ 278</u>	<u>\$ 13,236</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)
For the Year Ended December 31, 2014

	Special Revenue Funds			
	Emergency Disaster Relief	TX CDBG Grant - 010191	DETCOG Communications Grant	Moving Violation Fees
Revenues				
Intergovernmental	\$ 7,448	\$ 35,775	\$ -	\$ -
Other fees	-	-	-	93
Investment income	4,375	-	-	-
Other revenues	-	-	-	-
Total Revenues	<u>11,823</u>	<u>35,775</u>	<u>-</u>	<u>93</u>
Expenditures				
General government	-	35,775	-	-
Administration of justice	-	-	-	-
Public safety	-	-	-	87
Health and human services	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>35,775</u>	<u>-</u>	<u>87</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>11,823</u>	<u>-</u>	<u>-</u>	<u>6</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	(79,286)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(79,286)</u>	<u>-</u>
Net Change in Fund Balances	<u>11,823</u>	<u>-</u>	<u>(79,286)</u>	<u>6</u>
Beginning fund balances	1,860,083	-	79,286	37
Ending Fund Balances	<u>\$ 1,871,906</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43</u>

Special Revenue Funds

TC Chapter 19	TC Special Trust	CVA Coordinating Team	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 5,773	\$ 107,000
-	-	-	152,528
-	4	-	9,967
-	29	-	1,339
-	33	5,773	270,834
-	-	-	89,543
-	-	-	16,885
-	-	-	83,505
-	-	-	1,788
-	-	-	137
-	-	-	191,858
-	33	5,773	78,976
-	-	-	7,615
-	-	(5,773)	(135,035)
-	-	(5,773)	(127,420)
-	33	-	(48,444)
3,452	2,751	-	3,639,099
\$ 3,452	\$ 2,784	\$ -	\$ 3,590,655

TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
GENERAL FUND SUB-FUNDS (Page 1 of 2)
December 31, 2014

	<u>General</u>	<u>Airport</u>	<u>Rodeo Arena Fairgrounds</u>	<u>Economic Development</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 4,537,823	\$ 10,129	\$ 43,598	\$ 39,552
Investments	2,047,033	-	-	-
Receivables, net	6,618,475	-	-	-
Due from other governments	1,066,457	-	-	-
Due from other funds	18,267	-	-	-
Total Assets	\$ 14,288,055	\$ 10,129	\$ 43,598	\$ 39,552
<u>Liabilities</u>				
Accounts payable	\$ 235,664	\$ 342	\$ 219	\$ -
Total Liabilities	235,664	342	219	-
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	8,025,808	-	-	-
<u>Fund Balances</u>				
Assigned	-	9,787	43,379	39,552
Unassigned	6,026,583	-	-	-
Total Fund Balances	6,026,583	9,787	43,379	39,552
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 14,288,055	\$ 10,129	\$ 43,598	\$ 39,552

<u>Benevolence</u>	<u>Collection Center</u>	<u>County Right of Way</u>	<u>Emergency Operations</u>	<u>Nutrition Center</u>	<u>Courthouse Restoration</u>
\$ 426	\$ 265,582	\$ 275,732	\$ 57,964	\$ 104,963	\$ 364,474
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 426</u>	<u>\$ 265,582</u>	<u>\$ 275,732</u>	<u>\$ 57,964</u>	<u>\$ 104,963</u>	<u>\$ 364,474</u>
<u>\$ -</u>	<u>\$ 4,897</u>	<u>\$ 2,311</u>	<u>\$ 2,657</u>	<u>\$ 2,286</u>	<u>\$ -</u>
<u>-</u>	<u>4,897</u>	<u>2,311</u>	<u>2,657</u>	<u>2,286</u>	<u>-</u>
-	-	-	-	-	-
426	260,685	273,421	55,307	102,677	364,474
-	-	-	-	-	-
<u>426</u>	<u>260,685</u>	<u>273,421</u>	<u>55,307</u>	<u>102,677</u>	<u>364,474</u>
<u>\$ 426</u>	<u>\$ 265,582</u>	<u>\$ 275,732</u>	<u>\$ 57,964</u>	<u>\$ 104,963</u>	<u>\$ 364,474</u>

TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
GENERAL FUND SUB-FUNDS (Page 2 of 2)
December 31, 2014

	<u>Legislative Services</u>	<u>Interfund Activity Elimination</u>	<u>Total General Funds</u>
<u>Assets</u>			
Cash and cash equivalents	\$ 2,425	\$ -	\$ 5,702,668
Investments	-	-	2,047,033
Receivables, net	-	-	6,618,475
Due from other governments	-	-	1,066,457
Due from other funds	-	-	18,267
Total Assets	\$ 2,425	\$ -	\$ 15,452,900
<u>Liabilities</u>			
Accounts payable	\$ -	\$ -	\$ 248,376
Total Liabilities	-	-	248,376
<u>Deferred Inflows of Resources</u>			
Unavailable revenue - property taxes	-	-	8,025,808
<u>Fund Balances</u>			
Assigned	2,425	-	1,152,133
Unassigned	-	-	6,026,583
Total Fund Balances	2,425	-	7,178,716
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 2,425	\$ -	\$ 15,452,900

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TYLER COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GENERAL FUND SUB-FUNDS (Page 1 of 2)
For the Year Ended December 31, 2014

	General	Airport	Rodeo Arena Fairgrounds	Economic Development
Revenues				
Taxes	\$ 7,281,904	\$ -	\$ -	\$ -
Intergovernmental	292,593	-	-	-
Other fees	1,114,737	1,800	4,600	-
Investment income	26,459	24	125	99
Other revenues	308,731	-	-	-
Total Revenues	9,024,424	1,824	4,725	99
Expenditures				
General government	3,792,260	-	-	-
Administration of justice	809,575	-	-	-
Public safety	2,055,382	-	-	-
Health and human services	72,077	-	-	-
Community enrichment	-	6,483	13,444	5,000
Tax administration	216,375	-	-	-
Debt service:				
Principal	33,781	-	-	-
Interest	2,228	-	-	-
Capital outlay	285,075	5,226	-	-
Total Expenditures	7,266,753	11,709	13,444	5,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,757,671	(9,885)	(8,719)	(4,901)
Other Financing Sources (Uses)				
Capital leases	166,840	-	-	-
Transfers in	135,035	12,000	20,200	10,500
Transfers (out)	(662,464)	-	-	-
Total Other Financing Sources (Uses)	(360,589)	12,000	20,200	10,500
Net Change in Fund Balances	1,397,082	2,115	11,481	5,599
Beginning fund balances	4,629,501	7,672	31,898	33,953
Ending Fund Balances	\$ 6,026,583	\$ 9,787	\$ 43,379	\$ 39,552

<u>Benevolence</u>	<u>Collection Center</u>	<u>County Right of Way</u>	<u>Emergency Operations</u>	<u>Nutrition Center</u>	<u>Courthouse Restoration</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	86,528	-	-	-	-
-	692	1,302	312	285	-
155	-	104,163	2,678	2,945	-
<u>155</u>	<u>87,220</u>	<u>105,465</u>	<u>2,990</u>	<u>3,230</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	156,021	-	-
-	150,976	-	-	42,971	-
424	-	4,125	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	4,924	-	-
<u>424</u>	<u>150,976</u>	<u>4,125</u>	<u>160,945</u>	<u>42,971</u>	<u>-</u>
(269)	(63,756)	101,340	(157,955)	(39,741)	-
-	-	-	-	-	-
600	150,000	-	126,049	58,500	75,000
-	-	(478,771)	-	-	-
<u>600</u>	<u>150,000</u>	<u>(478,771)</u>	<u>126,049</u>	<u>58,500</u>	<u>75,000</u>
331	86,244	(377,431)	(31,906)	18,759	75,000
95	174,441	650,852	87,213	83,918	289,474
<u>\$ 426</u>	<u>\$ 260,685</u>	<u>\$ 273,421</u>	<u>\$ 55,307</u>	<u>\$ 102,677</u>	<u>\$ 364,474</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GENERAL FUND SUB-FUNDS (Page 2 of 2)
For the Year Ended December 31, 2014

	Legislative Services	Interfund Activity Elimination	Total General Funds
Revenues			
Taxes	\$ -	\$ -	\$ 7,281,904
Intergovernmental	-	-	292,593
Other fees	-	-	1,207,665
Investment income	-	-	29,298
Other revenues	-	-	418,672
Total Revenues	-	-	9,230,132
Expenditures			
General government	-	-	3,792,260
Administration of justice	-	-	809,575
Public safety	-	-	2,211,403
Health and human services	-	-	266,024
Community enrichment	1,750	-	31,226
Tax administration	-	-	216,375
Debt service:			
Principal	-	-	33,781
Interest	-	-	2,228
Capital outlay	-	-	295,225
Total Expenditures	1,750	-	7,658,097
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,750)	-	1,572,035
Other Financing Sources (Uses)			
Capital leases	-	-	166,840
Transfers in	2,000	(454,849)	135,035
Transfers (out)	-	454,849	(686,386)
Total Other Financing Sources (Uses)	2,000	-	(384,511)
Net Change in Fund Balances	250	-	1,187,524
Beginning fund balances	2,175	-	5,991,192
Ending Fund Balances	\$ 2,425	\$ -	\$ 7,178,716

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TYLER COUNTY, TEXAS

COMBINING BALANCE SHEET

ROAD AND BRIDGE FUNDS

December 31, 2014

	<u>Road and Bridge General</u>	<u>Road and Bridge Precinct No. 1</u>	<u>Road and Bridge Precinct No. 2</u>	<u>Road and Bridge Precinct No. 3</u>
<u>Assets</u>				
Cash and cash equivalents	\$ -	\$ 564,006	\$ 366,837	\$ 1,155,703
Receivables, net	2,263,878	-	-	-
Due from other governments	367,018	-	-	-
Total Assets	\$ 2,630,896	\$ 564,006	\$ 366,837	\$ 1,155,703
<u>Liabilities</u>				
Accounts payable	\$ -	\$ 9,833	\$ 11,024	\$ 12,276
Total Liabilities	-	9,833	11,024	12,276
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	2,780,372	-	-	-
<u>Fund Balances</u>				
Restricted	-	554,173	355,813	1,143,427
Unassigned	(149,476)	-	-	-
Total Fund Balances	(149,476)	554,173	355,813	1,143,427
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 2,630,896	\$ 564,006	\$ 366,837	\$ 1,155,703

<u>Road and Bridge Precinct No. 4</u>	<u>Interfund Activity Elimination</u>	<u>Total Road and Bridge Funds</u>
\$ 1,298,423	\$ -	\$ 3,384,969
-	-	2,263,878
-	-	367,018
<u>\$ 1,298,423</u>	<u>\$ -</u>	<u>\$ 6,015,865</u>
\$ 32,629	\$ -	\$ 65,762
<u>32,629</u>	<u>-</u>	<u>65,762</u>
-	-	2,780,372
1,265,794	-	3,319,207
-	-	(149,476)
<u>1,265,794</u>	<u>-</u>	<u>3,169,731</u>
<u>\$ 1,298,423</u>	<u>\$ -</u>	<u>\$ 6,015,865</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
ROAD AND BRIDGE FUNDS
For the Year Ended December 31, 2014

	Road and Bridge General	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3
Revenues				
Property taxes	\$ 2,301,256	\$ -	\$ -	\$ -
Intergovernmental	49,488	10,078	-	-
Auto registration	543,492	-	-	-
Other fees	38,671	1,058	10,195	9,281
Investment income	-	1,472	1,021	3,018
Total Revenues	2,932,907	12,608	11,216	12,299
Expenditures				
Roads and bridges	-	628,263	644,489	884,452
Capital outlay	-	368,090	45,807	189,230
Total Expenditures	-	996,353	690,296	1,073,682
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,932,907	(983,745)	(679,080)	(1,061,383)
Other Financing Sources (Uses)				
Capital leases	-	325,200	-	-
Transfers in	-	834,046	806,591	1,041,879
Transfers (out)	(2,911,756)	-	(19,039)	-
Sale of capital asset	-	-	-	89,000
Total Other Financing Sources (Uses)	(2,911,756)	1,159,246	787,552	1,130,879
Net Change in Fund Balances	21,151	175,501	108,472	69,496
Beginning fund balances	(170,627)	378,672	247,341	1,073,931
Ending Fund Balances	\$ (149,476)	\$ 554,173	\$ 355,813	\$ 1,143,427

Road and Bridge Precinct No. 4	Interfund Activity Elimination	Total Road and Bridge Funds
\$ -	\$ -	\$ 2,301,256
-	-	59,566
-	-	543,492
17,167	-	76,372
3,121	-	8,632
<u>20,288</u>	<u>-</u>	<u>2,989,318</u>
659,199	-	2,816,403
6,729	-	609,856
<u>665,928</u>	<u>-</u>	<u>3,426,259</u>
<u>(645,640)</u>	<u>-</u>	<u>(436,941)</u>
-	-	325,200
946,364	(2,950,109)	678,771
(19,314)	2,950,109	-
<u>-</u>	<u>-</u>	<u>89,000</u>
<u>927,050</u>	<u>-</u>	<u>1,092,971</u>
281,410	-	656,030
984,384	-	2,513,701
<u>\$ 1,265,794</u>	<u>\$ -</u>	<u>\$ 3,169,731</u>

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TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE GENERAL FUND
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 2,076,264	\$ 2,076,264	\$ 2,301,256	\$ 224,992
Intergovernmental	20,000	20,000	49,488	29,488
Auto registration	525,000	525,000	543,492	18,492
Other fees	45,750	45,750	38,671	(7,079)
Total Revenues	<u>2,667,014</u>	<u>2,667,014</u>	<u>2,932,907</u>	<u>265,893</u>
Other Financing Sources (Uses)				
Transfers (out)	(2,667,014)	(2,911,756)	(2,911,756)	-
Total Other Financing (Uses)	<u>(2,667,014)</u>	<u>(2,911,756)</u>	<u>(2,911,756)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (244,742)</u>	21,151	<u>\$ 265,893</u>
Beginning fund balance			(170,627)	
Ending Fund Balance			<u>\$ (149,476)</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND PRECINCT NO. 1
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 10,078	\$ 10,078
Other fees	-	-	1,058	1,058
Investment income	850	850	1,472	622
Total Revenues	850	850	12,608	11,758
Expenditures				
Roads and bridges	619,301	726,556	628,263	98,293
Capital outlay	25,000	368,090	368,090	-
Total Expenditures	644,301	1,094,646	996,353	98,293
(Deficiency) of Revenues				
(Under) Expenditures	(643,451)	(1,093,796)	(983,745)	110,051
Other Financing Sources (Uses)				
Capital leases	-	-	325,200	325,200
Transfers in	643,451	527,714	834,046	306,332
Total Other Financing Sources	643,451	527,714	1,159,246	631,532
Net Change in Fund Balance	\$ -	\$ (566,082)	175,501	\$ 741,583
Beginning fund balance			378,672	
Ending Fund Balance			\$ 554,173	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND PRECINCT NO. 2
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other fees	\$ 750	\$ 750	\$ 10,195	\$ 9,445
Investment income	250	250	1,021	771
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>11,216</u>	<u>10,216</u>
Expenditures				
Roads and bridges	557,894	697,738	644,489	53,249
Capital outlay	35,149	45,807	45,807	-
Debt service	26,188	7,982	-	7,982
Interest charges	3,203	3,203	-	3,203
Total Expenditures	<u>622,434</u>	<u>754,730</u>	<u>690,296</u>	<u>64,434</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(621,434)</u>	<u>(753,730)</u>	<u>(679,080)</u>	<u>74,650</u>
Other Financing Sources (Uses)				
Transfers in	641,058	641,058	806,591	165,533
Transfers (out)	(19,624)	(19,624)	(19,039)	585
Total Other Financing Sources	<u>621,434</u>	<u>621,434</u>	<u>787,552</u>	<u>166,118</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (132,296)</u>	<u>108,472</u>	<u>\$ 240,768</u>
Beginning fund balance			247,341	
Ending Fund Balance			<u>\$ 355,813</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND PRECINCT NO. 3
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other fees	\$ -	\$ -	\$ 9,281	\$ 9,281
Investment income	1,200	1,200	3,018	1,818
Total Revenues	<u>1,200</u>	<u>1,200</u>	<u>12,299</u>	<u>11,099</u>
<u>Expenditures</u>				
Roads and bridges	815,179	955,181	884,452	70,729
Capital outlay	80,000	194,000	189,230	4,770
Total Expenditures	<u>895,179</u>	<u>1,149,181</u>	<u>1,073,682</u>	<u>75,499</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(893,979)</u>	<u>(1,147,981)</u>	<u>(1,061,383)</u>	<u>86,598</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	832,640	832,640	1,041,879	209,239
Transfers (out)	(1,200)	-	-	-
Sale of capital asset	-	-	89,000	89,000
Total Other Financing Sources	<u>831,440</u>	<u>832,640</u>	<u>1,130,879</u>	<u>298,239</u>
Net Change in Fund Balance	<u>\$ (62,539)</u>	<u>\$ (315,341)</u>	69,496	<u>\$ 384,837</u>
Beginning fund balance			<u>1,073,931</u>	
Ending Fund Balance			<u>\$ 1,143,427</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND PRECINCT NO. 4
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other fees	\$ -	\$ -	\$ 17,167	\$ 17,167
Investment income	1,200	1,200	3,121	1,921
Total Revenues	<u>1,200</u>	<u>1,200</u>	<u>20,288</u>	<u>19,088</u>
Expenditures				
Roads and bridges	821,354	939,887	659,199	280,688
Capital outlay	50,000	50,000	6,729	43,271
Total Expenditures	<u>871,354</u>	<u>989,887</u>	<u>665,928</u>	<u>323,959</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(870,154)</u>	<u>(988,687)</u>	<u>(645,640)</u>	<u>343,047</u>
Other Financing Sources (Uses)				
Transfers in	769,259	769,259	946,364	177,105
Transfers (out)	(17,739)	(19,314)	(19,314)	-
Total Other Financing Sources	<u>751,520</u>	<u>749,945</u>	<u>927,050</u>	<u>177,105</u>
Net Change in Fund Balance	<u>\$ (118,634)</u>	<u>\$ (238,742)</u>	281,410	<u>\$ 520,152</u>
Beginning fund balance			984,384	
Ending Fund Balance			<u>\$ 1,265,794</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other fees	\$ 7,500	\$ 7,500	\$ 7,200	\$ (300)
Investment income	100	100	-	(100)
Total Revenues	<u>7,600</u>	<u>7,600</u>	<u>7,200</u>	<u>(400)</u>
Expenditures				
Administration of justice	8,600	14,815	14,815	-
Total Expenditures	<u>8,600</u>	<u>14,815</u>	<u>14,815</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(1,000)</u>	<u>(7,215)</u>	<u>(7,615)</u>	<u>(400)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	7,615	7,615
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>7,615</u>	<u>7,615</u>
Net Change in Fund Balance	<u>\$ (1,000)</u>	<u>\$ (7,215)</u>	<u>-</u>	<u>\$ 7,215</u>
Beginning fund balance			-	
Ending Fund Balance			<u>\$ -</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COURTHOUSE SECURITY
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other fees	\$ 18,000	\$ 18,000	\$ 13,638	\$ (4,362)
Investment income	200	200	150	(50)
Total Revenues	<u>18,200</u>	<u>18,200</u>	<u>13,788</u>	<u>(4,412)</u>
Expenditures				
General government	26,499	26,499	28,985	(2,486)
Capital outlay	18,000	18,000	137	17,863
Total Expenditures	<u>44,499</u>	<u>44,499</u>	<u>29,122</u>	<u>15,377</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(26,299)</u>	<u>(26,299)</u>	<u>(15,334)</u>	<u>10,965</u>
Other Financing Sources (Uses)				
Transfers in	4,800	4,800	-	(4,800)
Total Other Financing Sources	<u>4,800</u>	<u>4,800</u>	<u>-</u>	<u>(4,800)</u>
Net Change in Fund Balance	<u>\$ (21,499)</u>	<u>\$ (21,499)</u>	<u>(15,334)</u>	<u>\$ 6,165</u>
Beginning fund balance			70,028	
Ending Fund Balance			<u>\$ 54,694</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CDA FORFEITURES
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	\$ -	\$ 37	\$ 37
Total Revenues	<u>-</u>	<u>-</u>	<u>37</u>	<u>37</u>
Expenditures				
Administration of justice	-	15,602	-	15,602
Total Expenditures	<u>-</u>	<u>15,602</u>	<u>-</u>	<u>15,602</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (15,602)</u>	<u>37</u>	<u>\$ 15,639</u>
Beginning fund balance			15,600	
Ending Fund Balance			<u>\$ 15,637</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SHERIFF FORFEITURE
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	\$ -	\$ 14	\$ 14
Total Revenues	<u>-</u>	<u>-</u>	<u>14</u>	<u>14</u>
Expenditures				
Public safety	-	7,000	2,116	4,884
Total Expenditures	<u>-</u>	<u>7,000</u>	<u>2,116</u>	<u>4,884</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (7,000)</u>	<u>(2,102)</u>	<u>\$ 4,898</u>
Beginning fund balance			<u>7,102</u>	
Ending Fund Balance			<u>\$ 5,000</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JAIL INTEREST AND SINKING
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	\$ -	\$ 4,061	\$ 4,061
Other revenue	-	-	1,110	1,110
Total Revenues	<u>-</u>	<u>-</u>	<u>5,171</u>	<u>5,171</u>
Expenditures				
Public safety	-	25,775	25,775	-
Total Expenditures	<u>-</u>	<u>25,775</u>	<u>25,775</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (25,775)</u>	<u>(20,604)</u>	<u>\$ 5,171</u>
Beginning fund balance			998,164	
Ending Fund Balance			<u>\$ 977,560</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CDA FEES
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other fees	\$ -	\$ -	\$ 1,884	\$ 1,884
Total Revenues	<u>-</u>	<u>-</u>	<u>1,884</u>	<u>1,884</u>
Expenditures				
Adminstration of justice	-	15,936	2,070	13,866
Total Expenditures	<u>-</u>	<u>15,936</u>	<u>2,070</u>	<u>13,866</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (15,936)</u>	(186)	<u>\$ 15,750</u>
Beginning fund balance			<u>34,883</u>	
Ending Fund Balance			<u>\$ 34,697</u>	

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 1 of 4)
 December 31, 2014

	<u>CDA Trust</u>	<u>CDA State Appropriations</u>	<u>Alternate Dispute Resolution</u>	<u>State DPS Arrest Fees</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 17,114	\$ 2,606	\$ 574	\$ 22,702
Total Assets	\$ 17,114	\$ 2,606	\$ 574	\$ 22,702
<u>Liabilities</u>				
Due to other units	\$ 17,114	\$ 2,606	\$ 574	\$ 22,702
Total Liabilities	\$ 17,114	\$ 2,606	\$ 574	\$ 22,702

<u>State General Revenue</u>	<u>Supplement Court Guardianship</u>	<u>State TLFTA</u>	<u>State Time Payment</u>	<u>State Fugitive</u>	<u>State CCC</u>
\$ 24	\$ 12,393	\$ 2,504	\$ 9,126	\$ 136	\$ 21,369
<u>\$ 24</u>	<u>\$ 12,393</u>	<u>\$ 2,504</u>	<u>\$ 9,126</u>	<u>\$ 136</u>	<u>\$ 21,369</u>
\$ 24	\$ 12,393	\$ 2,504	\$ 9,126	\$ 136	\$ 21,369
<u>\$ 24</u>	<u>\$ 12,393</u>	<u>\$ 2,504</u>	<u>\$ 9,126</u>	<u>\$ 136</u>	<u>\$ 21,369</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 2 of 4)
 December 31, 2014

	<u>State Appellate Judicial</u>	<u>State DNA Testing Fee</u>	<u>State Drug Court Programs</u>	<u>State Indigent Defense</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 5,282	\$ 1,003	\$ 3,981	\$ 774
Total Assets	\$ 5,282	\$ 1,003	\$ 3,981	\$ 774
<u>Liabilities</u>				
Due to other units	\$ 5,282	\$ 1,003	\$ 3,981	\$ 774
Total Liabilities	\$ 5,282	\$ 1,003	\$ 3,981	\$ 774

<u>State Juvenile Crime and Detention</u>	<u>Tyler County Search and Rescue</u>	<u>Justice Court Technology</u>	<u>Corrective Management Inst. TX</u>	<u>State Tertiary Care</u>	<u>State Traffic Fee</u>
\$ 14	\$ 197	\$ 40,830	\$ 28	\$ 35,313	\$ 7,612
<u>\$ 14</u>	<u>\$ 197</u>	<u>\$ 40,830</u>	<u>\$ 28</u>	<u>\$ 35,313</u>	<u>\$ 7,612</u>
\$ 14	\$ 197	\$ 40,830	\$ 28	\$ 35,313	\$ 7,612
<u>\$ 14</u>	<u>\$ 197</u>	<u>\$ 40,830</u>	<u>\$ 28</u>	<u>\$ 35,313</u>	<u>\$ 7,612</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 3 of 4)
 December 31, 2014

	<u>State Bail Bond</u>	<u>State EMS Trauma</u>	<u>State Judicial Support Fees</u>	<u>Jury Reimbursement Fee</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 3,041	\$ 1,068	\$ 45,663	\$ 4,337
Total Assets	<u>\$ 3,041</u>	<u>\$ 1,068</u>	<u>\$ 45,663</u>	<u>\$ 4,337</u>
<u>Liabilities</u>				
Due to other units	\$ 3,041	\$ 1,068	\$ 45,663	\$ 4,337
Total Liabilities	<u>\$ 3,041</u>	<u>\$ 1,068</u>	<u>\$ 45,663</u>	<u>\$ 4,337</u>

<u>State CVC</u>	<u>State Judicial Education</u>	<u>Sheriff Department Cash Bond</u>	<u>Sheriff Jail Commissary and Inmate Trust</u>	<u>District Clerk Fee</u>	<u>District Clerk Trust</u>
\$ 1,619	\$ 49	\$ 105,251	\$ 24,940	\$ 26,805	\$ 1,057,377
<u>\$ 1,619</u>	<u>\$ 49</u>	<u>\$ 105,251</u>	<u>\$ 24,940</u>	<u>\$ 26,805</u>	<u>\$ 1,057,377</u>
\$ 1,619	\$ 49	\$ 105,251	\$ 24,940	\$ 26,805	\$ 1,057,377
<u>\$ 1,619</u>	<u>\$ 49</u>	<u>\$ 105,251</u>	<u>\$ 24,940</u>	<u>\$ 26,805</u>	<u>\$ 1,057,377</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 4 of 4)
 December 31, 2014

	<u>District Attorney Investigative</u>	<u>Tax Assessor Tax</u>	<u>Tax Assessor Auto</u>	<u>Tax Assessor VIT</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 2,983	\$ 3,095,928	\$ 144,910	\$ 19,484
Total Assets	<u>\$ 2,983</u>	<u>\$ 3,095,928</u>	<u>\$ 144,910</u>	<u>\$ 19,484</u>
<u>Liabilities</u>				
Due to other units	\$ 2,983	\$ 3,095,928	\$ 144,910	\$ 19,484
Total Liabilities	<u>\$ 2,983</u>	<u>\$ 3,095,928</u>	<u>\$ 144,910</u>	<u>\$ 19,484</u>

<u>County Clerk General</u>	<u>County Clerk Trust</u>	<u>District Attorney Seizure</u>	<u>Justice of the Peace, Pct 1</u>	<u>Total Agency Funds</u>
\$ 977	\$ 48,035	\$ 21,286	\$ 200	\$ 4,787,535
<u>\$ 977</u>	<u>\$ 48,035</u>	<u>\$ 21,286</u>	<u>\$ 200</u>	<u>\$ 4,787,535</u>
\$ 977	\$ 48,035	\$ 21,286	\$ 200	\$ 4,787,535
<u>\$ 977</u>	<u>\$ 48,035</u>	<u>\$ 21,286</u>	<u>\$ 200</u>	<u>\$ 4,787,535</u>

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Required Auditor Disclosure Letter

August 17, 2015

To the Honorable County Judge,
Members of Commissioners' Court of
Tyler County, Texas:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tyler County, Texas (the "County"), as of and for the year ended December 31, 2014, and have issued our report thereon dated. Professional standards require that we provide Commissioners' Court (the "governing body") with the following information related to our audit.

I. Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 1, 2013, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with its oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve the governing body or management of its responsibilities.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

II. Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to management in our engagement letter dated August 1, 2013.

III. Significant Audit Findings

I. Qualitative Aspects of Accounting Practices

- A. Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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- B. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of capital assets is based on industry standards relating to capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Estimates are used in the calculation of the pension liability and the required annual contribution. The Texas County and District Retirement System (TCDRS) hires a licensed actuary to make key assumptions and to perform calculations, as well as an independent auditor to review those assumptions and calculations. We evaluated the reasonableness of the employee data provided by the County to TCDRS.

Estimates are used in the calculation of the health care liability for other post-employment benefits. The County hires a licensed actuary to perform the calculation. We evaluated the key factors and assumptions used to develop the liability in relation to the financial statements taken as a whole.

- C. The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of long-term debt in the financial statements is significant to financial statement users because it discloses the County's long-term financial obligations.

2. Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

3. Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes both material and immaterial misstatements detected as a result of our audit procedures.

4. Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

5. Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 17, 2015.

6. Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

7. Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

IV. Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the governing body and management of the County and is not intended to be and should not be used by anyone other than these specified parties.

 BELT HARRIS PECHACEK, LLP

Belt Harris Pechacek, LLP
Certified Public Accountants
Houston, Texas

Client: **Tyler County**
Engagement: **4.1 - Tyler County 12/31/14**
Period Ending: **12/31/2014**
Trial Balance: **2.2.01 - TB**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 1				
To correct fund balances at year end.				
010-27100	FUND BALANCE		1,413.00	
024-27100	FUND BALANCE		643.00	
010-38113	OTHER INCOME			1,413.00
024-363-033	ADMINISTRATIVE FEES			643.00
Total			2,056.00	2,056.00
Adjusting Journal Entries JE # 2				
To record purchase of leased/purchased equipment.				
010-442-43200	Purchase of Equipment		166,840.00	
021-000-43200	PURCHASE OF EQUIPMENT		325,200.00	
010-37199	Debt Proceeds			166,840.00
021-37199	Debt Proceeds			325,200.00
Total			492,040.00	492,040.00
Adjusting Journal Entries JE # 3				
Client Adjusting Entries				
010-21200	SALARIES PAYABLE		550.00	
010-32000	AD VALOREM FEES		150,000.00	
010-38113	OTHER INCOME		18,928.26	
021-21300	PAYROLL LIABILITIES		63.10	
022-37102	REIMBURSEMENTS		722.38	
023-21310	HEALTH INSURANCE		320.94	
023-37000	REFUNDS		510.24	
024-37000	REFUNDS		1,069.04	
031-21100	VOUCHERS PAYABLE		155.14	
031-21200	SALARIES PAYABLE		163.17	
031-21300	PAYROLL LIABILITIES		11.80	
037-21100	VOUCHERS PAYABLE		418.00	
037-21300	PAYROLL LIABILITIES		83.13	
038-21100	VOUCHERS PAYABLE		0.09	
044-21200	SALARIES PAYABLE		217.77	
044-21300	PAYROLL LIABILITIES		9.03	
050-21200	SALARIES PAYABLE		109.85	
050-21300	PAYROLL LIABILITIES		7.48	
050-21340	UNEMPLOYMENT		3.50	
066-27100	FUND BALANCE		0.37	
076-21310	HEALTH INSURANCE		497.22	
089-21100	VOUCHERS PAYABLE		56.99	
089-21200	SALARIES PAYABLE		154.96	
089-21300	PAYROLL LIABILITIES		8.51	
010-21300	PAYROLL LIABILITIES			7,419.41

Client: **Tyler County**
Engagement: **4.1 - Tyler County 12/31/14**
Period Ending: **12/31/2014**
Trial Balance: **2.2.01 - TB**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
010-21310	HEALTH INSURANCE			11,540.06
010-21330	AFLAC			242.20
010-21340	UNEMPLOYMENT			276.59
010-31001	AD VAL-.54619			150,000.00
021-21340	UNEMPLOYMENT			22.64
021-37000	REFUNDS			40.46
022-21300	PAYROLL LIABILITIES			700.31
022-21340	UNEMPLOYMENT			22.07
023-21300	PAYROLL LIABILITIES			795.46
023-21340	UNEMPLOYMENT			35.72
024-21300	PAYROLL LIABILITIES			406.25
024-21310	HEALTH INSURANCE			641.88
024-21340	UNEMPLOYMENT			20.91
031-31143	RECORD ARCHIVE FEES			330.11
037-21340	UNEMPLOYMENT			8.52
037-32126	FEES COLLECTED			492.61
038-27100	FUND BALANCE			0.09
044-21340	UNEMPLOYMENT			1.32
044-32112	COURTHOUSE SECURITY FEES			225.48
050-32528	DIST. ATTY FEES			120.83
066-10100	TREASURER'S CHECKING			0.37
076-21300	PAYROLL LIABILITIES			33.40
076-21340	UNEMPLOYMENT			18.23
076-38118	REIMBURSEMENT/MISC INCOME			445.59
089-32128	HALL RENTAL			220.46
Total			174,060.97	174,060.97

Adjusting Journal Entries JE # 4 **F.03**
To accrue payroll at 12/31/2014.

010-401-40050	PARTIME SALARIES	189.00
010-402-40000	SALARIES	3,717.18
010-405-40000	SALARIES	332.35
010-407-40000	SALARIES	2,592.19
010-409-40000	SALARIES	449.77
010-410-40000	SALARIES	396.70
010-411-40000	SALARIES	2,003.96
010-412-40000	SALARIES	490.77
010-413-40000	SALARIES	448.27
010-414-40000	SALARIES	448.27
010-419-40000	SALARIES	5,078.96
010-420-40000	SALARIES	3,487.68
010-421-40000	SALARIES	120.00
010-421-40000	SALARIES	1,987.77
010-422-40000	SALARIES	2,007.53
010-423-40000	SALARIES	1,390.15
010-424-40000	SALARIES	435.77

Client: **Tyler County**
Engagement: **4.1 - Tyler County 12/31/14**
Period Ending: **12/31/2014**
Trial Balance: **2.2.01 - TB**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
010-425-40000	SALARIES		435.77	
010-426-40000	SALARIES		7,198.01	
010-426-40000	SALARIES		14,696.66	
010-427-40000	SALARIES		638.48	
010-427-40000	SALARIES		5,644.45	
010-428-40000	SALARIES		468.27	
010-429-40000	SALARIES		448.27	
010-439-40000	SALARIES		228.00	
010-442-40000	SALARIES		1,757.91	
021-000-40000	SALARIES		4,307.28	
022-000-40000	SALARIES		4,278.30	
023-000-40000	SALARIES		6,363.12	
024-000-40021	SALARIES & PART-TIME HELP		4,563.30	
031-000-40000	SALARIES		144.00	
037-000-40000	SALARIES		1,397.81	
044-000-40000	SALARIES		471.35	
076-000-40000	SALARIES		14.50	
076-000-40000	SALARIES		1,768.18	
010-21200	SALARIES PAYABLE			638.48
010-21200	SALARIES PAYABLE			56,453.66
021-21200	SALARIES PAYABLE			4,307.28
022-21200	SALARIES PAYABLE			4,278.30
023-21200	SALARIES PAYABLE			6,363.12
024-21200	SALARIES PAYABLE			4,563.30
031-21200	SALARIES PAYABLE			144.00
037-21200	SALARIES PAYABLE			1,397.81
044-21200	SALARIES PAYABLE			471.35
076-21200	SALARIES PAYABLE			1,782.68
Total			80,399.98	80,399.98

Adjusting Journal Entries JE # 5

To correct VAWSP grant funds.

010-13000	Due from Other Funds		12,494.12	
010-38100	CDA SALARY SUPPLEMENTS		37,482.36	
038-000-49110	TRANSFER TO GENERAL FUND		12,494.12	
038-15000	Due from other gov'ts		12,494.12	
038-39000	TRANSFERS FROM GENERAL FUND		12,494.12	
010-39006	TRANSFERS FROM VAW SPEC PROS			12,494.12
010-39006	TRANSFERS FROM VAW SPEC PROS			37,482.36
038-000-49110	TRANSFER TO GENERAL FUND			12,494.12
038-29999	Due to Other Funds			12,494.12
038-31100	FEDERAL AID			12,494.12
Total			87,458.84	87,458.84

Client: **Tyler County**
Engagement: **4.1 - Tyler County 12/31/14**
Period Ending: **12/31/2014**
Trial Balance: **2.2.01 - TB**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 6				
To correct Crime victims Coord. grant.				
010-13000	Due from Other Funds		5,772.60	
087-000-49110	Transfer to General fund		5,772.60	
087-15000	Due from other Gov'ts		5,772.60	
010-39007	TRANSFERS FROM CVA COORD TEAM			5,772.60
087-29999	Due to Other Funds			5,772.60
087-31100	Federal Aid			5,772.60
Total			<u>17,317.80</u>	<u>17,317.80</u>
Adjusting Journal Entries JE # 7				
To record capital lease payments for fiscal year end.				
010-453-49000	Capital Lease Principal Payments		33,780.99	
010-453-49001	Capital Lease Interest Payments		2,227.95	
010-453-43600	SHERIFF'S CARS			36,008.94
Total			<u>36,008.94</u>	<u>36,008.94</u>
Adjusting Journal Entries JE # 8				
To record property tax receivable from tax office at 12/31/2014 and correct errors posted to ad valorem line items.				
010-14000	DUE FROM OTHER GOVERNMENTS		27,858.35	
020-14000	DUE FROM OTHER GOVERNMENTS		34,381.51	
010-31001	AD VAL-.54619			27,858.35
020-31000	AD VAL-.18678 RATE			34,381.51
Total			<u>62,239.86</u>	<u>62,239.86</u>
Adjusting Journal Entries JE # 9				
To record property tax receivable and deferred revenue for fiscal year 2014.				
010-10212	PROPERTY TAX RECEIVABLE		161,805.48	
010-31001	AD VAL-.54619		49,361.32	
020-10212	PROPERTY TAX RECEIVABLE		31,518.84	
020-31000	AD VAL-.18678 RATE		13,231.96	
010-10230	RESERVE FOR UNCOLLECTED TAXES			1,664.31
010-21350	DEFERRED REVENUE			209,502.49
020-10230	RESERVE FOR UNCOLLECTED TAXES			29.47
020-21350	DEFERRED REVENUE			44,721.33
Total			<u>255,917.60</u>	<u>255,917.60</u>

Client: **Tyler County**
Engagement: **4.1 - Tyler County 12/31/14**
Period Ending: **12/31/2014**
Trial Balance: **2.2.01 - TB**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 10				
To accrue sales tax as of fiscal year end.				
010-31004	HALF CENT SALES TAX(TAX ALLOC)		6,334.63	
010-10213	SALES TAX RECEIVABLE			6,334.63
Total			<u>6,334.63</u>	<u>6,334.63</u>
Adjusting Journal Entries JE # 11				
To correct tranfers in/out and due to/from.				
010-38113	OTHER INCOME		3,309.28	
010-39002	TRANSFER FROM P/R		244.00	
010-39010	TRANSFERS FROM STATE COSTS		467.00	
021-000-42998	MISCELLANEOUS SUPPLIES		2,091.99	
021-39004	TRANSFER FROM R&B, PCT 2		6,838.35	
022-29999	Due To Other Funds		101.85	
023-29999	Due To Other Funds		337.86	
024-10100	TREASURER'S CHECKING		6,838.35	
076-29999	Due To Other Funds		178.31	
110-32500	JUSTICE OF PEACE FEES		2.87	
010-29999	Due To Other Funds			3,309.28
010-361-002	STATE COMPTROLLER FEES			467.00
010-38113	OTHER INCOME			244.00
021-10100	TREASURER'S CHECKING			6,838.35
021-29999	Due To Other Funds			2,091.99
022-37000	REFUNDS			101.85
023-37000	REFUNDS			337.86
024-39003	TRANSFERS FROM GEN R&B			6,838.35
076-38118	REIMBURSEMENT/MISC INCOME			178.31
110-000-49110	TRANSFER TO GENERAL FUND			2.87
Total			<u>20,409.86</u>	<u>20,409.86</u>
Adjusting Journal Entries JE # 12				
To correct negative cash and negative fund balances.				
010-496-49133	TRANSFER TO LIBRARY FUND		4,239.46	
036-10100	TREASURER'S CHECKING		4,239.46	
036-492-050	LIBRARY BOOKS & SUPPLI		3.97	
010-10100	TREASURER'S CHECKING			4,239.46
036-35100	INTEREST ON INVESTMENTS			3.97
036-39000	TRANSFER FROM GENERAL			4,239.46
Total			<u>8,482.89</u>	<u>8,482.89</u>

Client: **Tyler County**
Engagement: **4.1 - Tyler County 12/31/14**
Period Ending: **12/31/2014**
Trial Balance: **2.2.01 - TB**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 13				
To record retainage payable, grant payable expenses and grant				
107-000-42171	FIRE STATION-COLMESNEIL		2,439.75	
107-000-42171	FIRE STATION-COLMESNEIL		7,876.98	
107-000-42171	FIRE STATION-COLMESNEIL		16,245.00	
107-000-42171	FIRE STATION-COLMESNEIL		21,985.22	
107-000-42171	FIRE STATION-COLMESNEIL		27,134.89	
107-000-42171	FIRE STATION-COLMESNEIL		86,326.21	
107-000-42431	CR 2770/2775 - PCT. #2		9,012.46	
107-000-42431	CR 2770/2775 - PCT. #2		10,851.70	
107-000-42621	CR 4700/4550 PCT. #4		8,949.77	
107-000-42621	CR 4700/4550 PCT. #4		94,519.66	
107-000-42621	CR 4700/4550 PCT. #4		110,862.16	
107-000-42621	CR 4700/4550 PCT. #4		435,798.67	
107-000-42622	CR 2375 - PCT. #2		3,588.67	
107-000-42644	COUNTY ROADS- DOUCETTE PCT. #3		5,932.99	
107-000-42644	COUNTY ROADS- DOUCETTE PCT. #3		304,998.72	
107-000-42671	COUNTY ROADS SPURGER		5,756.77	
107-15000	Due From Other Governments		653,833.90	
107-000-42590	ACQUISITION-FIRE STATION			86,326.21
107-21010	Accounts Payable Pending			933,106.03
107-28000	Retainage Payable			132,847.38
107-36112	TXCDBG DRS 220191 GRANT FUNDING			653,833.90
Total			1,806,113.52	1,806,113.52
Adjusting Journal Entries JE # 14				
To record interest paid on CDs at 12/31/2014.				
010-10221	CERTIFICATES OF DEPOSIT		11,322.41	
043-10221	CERTIFICATES OF DEPOSIT		1,685.57	
010-35100	INTEREST ON INVESTMENTS			11,322.41
043-35100	INTEREST ON INVESTMENTS			1,685.57
Total			13,007.98	13,007.98



Management Letter

August 17, 2015

To the Honorable County Judge and
Members of Commissioners' Court of
Tyler County, Texas:

The American Institute of Certified Public Accountants Statement on Auditing Standards No. 115, *Communicating Internal Control Related Matters Identified in an Audit* (SAS 115), provides guidance to auditors on communicating internal control matters to management and the governing body, board of directors, or equivalent body.

It is important to note when reviewing findings reported within this letter that classification of the findings is based on the definitions required by SAS 115 as further discussed below. Please note that these classifications are based on the potential impact to the financial statements, not necessarily the likelihood of actual loss to the County. Accordingly, the County's assessment of the "significance" or ranking of severity will likely be substantially different based on a number of factors including, but not limited to, its assessment of risk and the cost benefit of making the change.

Our report is as follows:

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tyler County, Texas (the "County") as of and for the year ended December 31, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be other matters. In addition, there is a new accounting pronouncement that we would like to bring to your attention.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our findings and additional comments are as follows:

CURRENT YEAR MATTERS

Other Matters:

2014-001. TIMELY DEPOSITS

Condition

We noted several deposits held in the Justice of the Peace (JP) offices for over a two week period.

Criteria

A system of internal controls should provide for the safeguarding of County assets.

Cause

Deposits are held in the JP's offices due to distance between County offices and lack of time to make daily deposits.

Effect

Undeposited funds increase the risk of loss due to fire, theft, or similar event.

Recommendation

Receipts should be deposited intact daily. This practice will firmly strengthen the County's internal control process over cash receipts and greatly lessen the likelihood of loss.

Corrective Action Plan

The County will work to set up procedures to ensure more timely deposits of the JP's offices.

2014-002. GASB STATEMENT NO. 68, *ACCOUNTING AND FINANCIAL REPORTING FOR PENSIONS*

Background

In 2015, all local governments will begin to report their pension liability on their financial statements resulting in some governments reporting deficit equity positions. As some governments' pension liability becomes front page news, it is likely that pension liability will move to the arena of public discussions and, accordingly, elected and appointed officials need to be prepared to be familiar with key talking points, as noted in the recommendations below.

In June 2012, the Governmental Accounting Standards Board (GASB) issued Statement No. 68 ("GASB 68"), *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*, which replaces the requirements of GASB Statement No. 27, as well as the requirements of GASB Statement No. 50, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements.

GASB 68 will be effective for fiscal years beginning after June 15, 2014. The requirements of GASB Statement Nos. 27 and 50 will remain applicable for pensions that are not covered by the scope of GASB 68.

GASB 68 establishes new standards of accounting and financial reporting for defined benefit and defined contribution pensions provided to the employees of state and local governmental employers. This statement establishes new standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures, in addition to new disclosure and Required Supplementary Information reporting requirements. Implementation of GASB 68 will represent a significant change in the accounting and reporting of pension expense and the related liability. For fiscal year 2015, the County will be required to recognize its long-term obligation for pension benefits as a liability in its government-wide statements.

Key changes to financial reporting and disclosures required by GASB 68 are as follows:

- A net pension liability (unfunded accrued liability) will be recognized on the Statement of Net Position. Previously this was a note disclosure only.
- This liability amount being reported will likely be higher than the amount previously disclosed, as the following changes will impact the calculation:
 - Changes in the allowable amortization periods will result in larger expenses than previously reported.
 - Previous statements provided up to six allowable actuarial cost methods. GASB 68 will require the use of only the entry age normal cost method.
 - Previous standards allowed various asset smoothing methods to determine the values of plan assets. GASB 68 will require plan assets to be reported at fair market value.
 - New terminology (net pension liability and total pension liability) will be used.
 - Pension expenses will become more variable.
 - More extensive disclosures and Required Supplementary Information will be included.

Key changes to the County's operations as a result of GASB 68 are as follows:

- Management will now be responsible for documenting and taking responsibility for controls related to employee data being transmitted to its pension plan administrator.
- The County's independent auditor will now be required to review and test controls related to employee data being transmitted to the pension plan administrator.

Recommendation

Key talking points that management and elected officials should consider are:

1. The fundamentals of the government's finances have not changed.
2. This is an accounting rule change only.
3. Pension liability is a long-term liability paid off in the future.
4. The County is a member of Texas County and District Retirement System (TCDRS) and has made the necessary annual contributions as calculated by TCDRS' actuary.
5. Fund balance remains the best measure of the financial health of a government.

As a result of this new accounting statement, it is important that management has reviewed and documented its internal controls over pension benefits. Internal controls should include various activities over pension benefits, such as plan design and modifications, employee eligibility, employee and employer contributions, reporting, and application for plan benefits. In addition, it is the employer's responsibility for ensuring the reasonableness of its pension liability. Factors to be considered in determining reasonableness include reviewing evidence used in determining the total pension liability such as assumptions made and completeness of the census data provided to the actuary. Possible procedures to ensure accuracy of the census data could include tracing active employees from payroll records to census data and checking key information, tracing current year terminations per payroll records to census data to verify status and date of termination, and tracing key data from the census file back to originating employment records.

TCDRS will be providing the County with the information necessary to report its total pension liability and related disclosures. TCDRS is anticipating this information will be available to counties in May 2015 via the County Portal. If the County has not already signed up for access to TCDRS resources on the County Portal, it is highly recommended to do so. More information on this can be found at <https://www.tcdrs.org/Pages/Home.aspx>

Additional resources can be found on our website, www.texasauditors.com, as well as <http://www.gasb.org/jsp/GASB/Page/GASBSectionPage&cid=1176163527940> where GASB has provided an implementation toolkit for governments. Additionally, we will send out client alerts as additional information becomes available on this topic.

PRIOR YEAR MATTERS

Other Matters:

2013-002. PUBLIC FUNDS INVESTMENT ACT

Condition

The County's quarterly investment reports do not contain all the required elements as prescribed by the Public Funds Investment Act.

Criteria

Chapter 2256 of the Texas Government Code, Public Funds Investment Act (the "Act") prescribes certain requirements for government and nonprofit entities investing public funds. Some of the more basic requirements of the Act include: a written investment policy that must be reviewed and approved annually, mandatory training requirements for designated individuals, and preparation and approval of quarterly investment reports in compliance with the Act.

Cause

The Treasurer has not updated the Treasurer's report for compliance with the Act.

Effect

The County is not in compliance with the Act.

Recommendation

The County should take steps necessary to be in compliance with the Act. More information on the Act can be found on line at www.statutes.legis.state.tx.us.

Corrective Action Plan

The County will present quarterly investment reports as set forth in the Act.

2012-001. ESCHEAT PAYABLE

Condition

The County has a significant number of checks outstanding at year end, some of which are more than three years old. All unclaimed property in excess of three years should be remitted or escheated to the State Comptroller.

Criteria

Under Texas State Property Code Chapter 72, Subchapter B. § 72.101, property is presumed abandoned if the owner of the property does not claim the property within three years. Under Texas *State Property Code Chapter 74, Subchapter D. § 74.301*, each holder who on March 1 holds property that is presumed abandoned under Chapter 72 shall deliver the property to the Comptroller on or before the following July 1 accompanied by the report required to be filed under Section 74.101. Under Texas *State Property Code Chapter 74, Subchapter B. § 74.101*, each holder who on March 1 holds property that is presumed abandoned under Chapter 72 of this code shall file a report of that property on or before the following July 1.

Cause

The County does not have a procedure in place to review and remit outstanding checks more than three years old to the State Comptroller.

Effect

Outstanding checks that are more than three years old that are held by the County result in an overstatement of liabilities.

Recommendation

All outstanding checks that are more than three years old from March 1 of the current year should be reported and delivered to the State no later than July 1. The County should monitor all outstanding checks and record escheat payable in accordance with the Texas State Property Code noted above.

Corrective Action Plan

The County plans to escheat outdated checks to the State as set forth under the Texas Property Code noted above.

This communication is intended solely for the information and use of management, Commissioners' Court, the County Judge, and others within the County, and is not intended to be and should not be used by anyone other than these specified parties.

We would like to thank the Commissioners' Court, the County Judge, and the County's management within the County for their cooperation during the course of our audit. Please feel free to contact us at your convenience to discuss this report or any other concerns that you may have.

 BELT HARRIS PECHACEK, LLP

Belt Harris Pechacek, LLP
Certified Public Accountants
Houston, Texas

We're ready to renew your Xerox Service Agreement



July 1, 2015

Dear Customer,

A Xerox service agreement is our commitment to provide you with superior technology and solutions, to respond to your service needs quickly and efficiently - and to save you time and money.

Thank you for allowing us to deliver on this promise. As your agreement nears its anniversary date, we hope that we have earned the privilege to continue serving your needs.

You'll find that renewing your Xerox agreement is fast and easy. In fact, you need do nothing at all because your agreement will renew automatically. Should you decide not to renew, or have questions, please notify us prior to your anniversary date to avoid termination fees. You can reach us by calling 1-866-382-4865 or by sending a letter to the inquiry address listed on our most recent invoice to you.

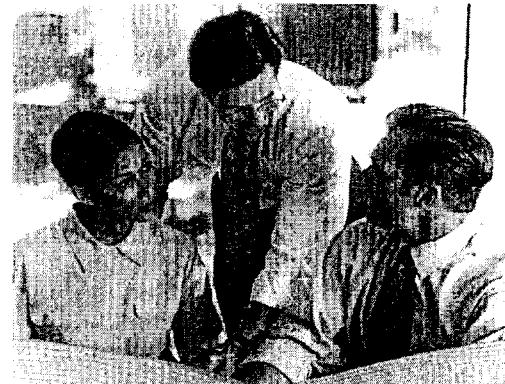
If you notified us of your intent not to renew your agreement in the three months prior to its anniversary date, please disregard this letter as Xerox will honor that notice and your agreement will not be renewed.

Of course, now may be a great time to look at new award winning Xerox solutions to improve your productivity. To learn more, visit www.xerox.com or call us at the number listed above.

Once again, thank you for your business. We look forward to the opportunity to continue to support you.

Sincerely,

Stacy Green
Service Contract Sales Manager



Your agreement renewal
is our opportunity
to serve you even better.

Xerox service agreement for
County of Tyler

Current renewal date: 09/01/15
Price plan: Maintenance And Supplies

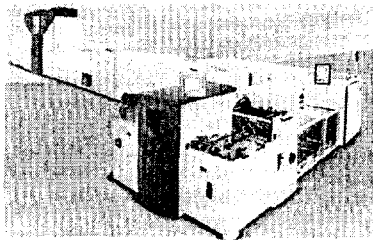
Customer number: 71132377
Serial number: MA01152
Market code: WBS001

Installed at: COUNTY OF TYLER
DISTRICT CLERK
DISTRICT CLERK OFC
1000H BLUFF
MOOREVILLE, TX

Monthly pricing:
Base Charge: \$1288

Monthly meter charge:
Excess Copy Charge: \$0.0162

Purchase Order customers only: To update your purchase order, please include your monthly base charge, excess charge, serial number, name of performance and authorized signature and forward to Xerox via E-mail Public Sector, PO.Renewal@xerox.com, Fax: 1-888-708-6575 or Xerox, P.O. Box 36050 Dallas, TX 75276.



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TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES

COMMISSIONER
John J. Specia, Jr.

August 11, 2015

Honorable Jacques L. Blanchette
Tyler County
100 W Bluff, Rm 102
Woodville, Texas 75979

RE: Title IV-E Child Welfare Services: Contract #23938992

Dear Judge Blanchette:

DFPS must maintain up-to-date contract records and is conducting a contract file review that includes the following:

- Signature Authority: DFPS must ensure the Signature authority as documented in DFPS records is current.
- Risk Analysis: DFPS must ensure that current areas of associated risk to the agency are annually identified and contract monitoring activities appropriately prioritized by level of risk.
- Budget to be used for the new contract period. This may include obtaining and approving a revised budget or confirmation of the continued use of the most current budget.
- Federal Funding Accountability and Transparency Act (FFATA) Certification.

The document records that are required to be updated and maintained are attached.

- Signature Authority Designation (Form 2031)
 - Return **only** if the signature authority has changed.


2031 Signature
Authority Designation

no change per Jackie

- Risk Analysis Questionnaire (Form 9105)
 - Complete and return Form 9105. Contract staff must complete an annual risk assessment. The Risk Analysis Questionnaire provides staff with information necessary to perform a current and accurate assessment.


9105 Risk Analysis
Questionnaire.doc

- Budget for Purchase of Service Contracts (Form 2030)


FY16 Tyler CWS
Budget.xls

- Form 4734 Federal Funding Accountability and Transparency Act (FFATA)
Certification


4734 FFATA
Certification.doc

It is important that you review the enclosed documents thoroughly, sign and return the attached forms to me at the following address:

Email: donna.brown@dfps.state.tx.us

If you have any questions regarding the proper completion of the enclosed documents contact me at (936) 569-5404.

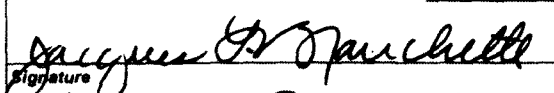
Please return the applicable forms within 2 weeks of receiving this correspondence.

Respectfully,

\\:Donna Brown
Contract Manager

Enclosures: Forms 2031, 9105, 2030, 4734

**Budget for Title IV-E
County Child Welfare Services Contract**

Summary			
County:		Tyler County	
Contract Number:		23938992	
Budget Effective Date:		10/1/2015-9/30/2016	
Cost Category	Estimated Total Expenses Allocable to Title IV-E	Total Anticipated Federal Reimbursement	Total Anticipated County Match
A. Administration			
A.1 Direct Personnel Salaries	\$0.00	\$0.00	\$0.00
A.2 Direct Personnel Fringe Benefits	\$0.00	\$0.00	\$0.00
A.3 Direct Personnel Travel	\$0.00	\$0.00	\$0.00
A.4 Direct Materials and Supplies	\$100.00	\$5.33	\$94.67
A.5 Direct Equipment	\$0.00	\$0.00	\$0.00
A.6 Direct Other Costs	\$0.00	\$0.00	\$0.00
Total Administration	\$100.00	\$5.33	\$94.67
B. Training			
B.1 Title IV-E Training (75%)	\$0.00	\$0.00	\$0.00
B.2 Title IV-E Fostering Connections Training (65%)	\$0.00	\$0.00	\$0.00
B.3 Non-Title IV-E Training (50%)	\$0.00	\$0.00	\$0.00
Total Training	\$0.00	\$0.00	\$0.00
C. Supplemental Foster Care Maintenance (SFCM)			
Total SFCM	\$4,900.00	\$2,605.13	\$2,294.87
D. Indirect Costs (if applicable)			
Indirect Cost Base	\$0.00	\$0.00	\$0.00
Grand Total	\$5,000.00	\$2,610.46	\$2,389.54
*Estimated Federal Reimbursement for expenses based on Eligible Population Rate (EPR) during 3rd quarter of the preceding fiscal year:			10.667%
Actual reimbursement will be based on EPR in effect for the county during the month in which expenses were incurred.			
* Estimated Federal Reimbursement for Supplemental Foster Care Maintenance expenses based on Federal Medicaid Assistance Percentage (FMAP) rate in effect during preceding fiscal year:			57.13%
Actual reimbursement will be based on FMAP rate in effect at the time reimbursement is made to contractor			
Indirect Cost Rate, if applicable (attach a copy of the approved Certificate of Indirect Costs):			0.000%
<u>Contractor Certification</u>			
 Signature		08/20/2015 Date	
Jacques L. Blanchette Printed Name & Title			

All Contractors/Potential Contractors are required to fill out and submit this form.

Completion of this form designates signature authority for Contractor: _____

The Contractor may: (1) designate additional signature authority by including the additional signature authority's name and title; or (2) verify that the signature below is the only signature authority designated for contracting with DFPS.

The Contractor understands that there is an ongoing duty to notify DFPS in writing of any change to signature authority during the term of the contract with DFPS. The Contractor verifies that the signature(s) below is a complete, true and correct representation of signature authority.

_____ Printed Name	_____ Signature of Authorized Representative
_____ Title of Authorized Representative	_____ Date
_____ Legal Name of Contractor/Potential Contractor	_____ Contract or Procurement Number

The Designated Signature Authority as referenced above has authorized the following person(s) listed below to also approve and sign on the contract functions as indicated. Please note that both the printed name and signature is required for each authorized individual.

_____ Printed Name	_____ Title	_____ Function	_____ Signature
_____ Printed Name	_____ Title	_____ Function	_____ Signature
_____ Printed Name	_____ Title	_____ Function	_____ Signature
_____ Printed Name	_____ Title	_____ Function	_____ Signature
_____ Printed Name	_____ Title	_____ Function	_____ Signature
_____ Printed Name	_____ Title	_____ Function	_____ Signature

I certify that the person(s) indicated above are designated as "Authorized Official(s)" for the purpose stated and that the signatures are valid. I further understand that it is my responsibility to immediately notify the DFPS in writing of any changes to the above list.

_____ Printed or Typed Name & Title of Contract Signatory	_____ Signature
--	--------------------

Legal Name of Contractor:		Contract Number:	
Contract Value:	\$		FY 2016
Please provide the person's name, title, and number to contact for questions or if additional information is needed:		Contact Name & Title:	
		Contact Phone Number:	

Active Contracts & Payment Types

1. Do you currently have other active contracts with DFPS or any other entity either within or outside of Texas [Federal, State (ISD, University), County, or Private Business]?
Yes No

If yes, please provide the entity name, contract number(s), and indicate which of the following payment types is utilized for the contract:

Fixed Price	Fixed price is a deliverables-based payment type for a contract with a firm agreed-upon price for the delivery of goods and services.
Cost Reimbursement	Payment type that reimburses contractors for actual, allowable, reasonable, and necessary expenditures incurred up to an approved amount and within the associated cost categories in the approved budget and budget narrative.
Fee For Service	Contractor is paid a standard fee per unit of service. Typically, rates are either negotiated with the individual vendor and apply only to that vendor or there is a uniform rate that is paid to all vendors providing the service. This rate-based payment type is used when an independent rate setting process does not exist for the contracted service.
Rate-Set Payments	Contractor is paid a set rate per unit of service. A rate setting process where the rate is approved by the Health and Human Services Commission (HHSC) or another agency with rate setting authority. The resulting rate is applied to the purchase of specifically defined units of service.
Blended Foster Care Rate	The blended foster care rate is the HHSC-developed rate equal to the weighted average rate across all placement types that DFPS pays under a Single Source Continuum Contract for each day of service provided to a child or youth in paid foster care.
Blended Foster Care Case Rate	The blended foster care case rate is the rate paid under a Single Source Continuum Contract for each day of service provided to each child or youth as measured against an established length of stay baseline formulated by HHSC for each defined age category or "strata" of children/youth.
Exceptional Foster Care Rate	An exceptional foster care rate applies to a limited number of situations and/or days under a Single Source Continuum Contract where a child requires extraordinary care.
Day (24 hour)	Usually for residential services. This is the rate paid to the provider for each 24-hour period that a DFPS client is in a provider's care.
Other	Any other payment type not defined above.

Entity Name	Contract Number	Payment Type

RAI Factors #2 & #5

Independent Audits

2. Is your business entity required to undergo an independent audit? Yes No

If yes, please identify the authority requiring the audit:

3. How long has it been since your last independent audit (e.g., Annual Financial Statement audit, Compliance audit) was completed by an independent auditor, including other state/federal agencies such as the State Auditor's Office (SAO) or the Office of Inspector General (OIG)? (Note: Monitoring activities conducted by another state agency are not considered independent audits for this purpose.)

Within 21 Months Within 22-34 Months 35 Months or More No Audit Completed Provide a copy of the most recent independent audit, if applicable.

Additional Information:

RAI Factor #15

Related Party Transactions

4. Disclose the type of business transactions (compensated or not) that occur between your business entity and any related party. For purposes of this question, related party refers to:

- a) A family member (including blood, marriage, or adoption),
- b) A member of the Board of Directors,
- c) Stockholders with >5% Ownership,
- d) Key Employees Paid Separately for Other Responsibilities (e.g., consulting services, not direct employees),
- e) Parent/Subsidiaries, or
- f) Organizations Under Common Ownership or Control (excluding routine relationships for an LLC).

Transactions include business activities such as purchasing or leasing (e.g., a building, a computer, or a vehicle) and/or obtaining a service (e.g., legal services, accounting services, banking services).

Non-Compensated Services	<input type="checkbox"/> Yes <input type="checkbox"/> No
Compensated, Non-Recurring Goods, Services, or Labor	<input type="checkbox"/> Yes <input type="checkbox"/> No
Compensated, Recurring Goods, Services or Labor	<input type="checkbox"/> Yes <input type="checkbox"/> No
Compensated Goods, Services, or Labor w/ Uniform Rate Uniform, Set Rate that Applies to All Contracts for the Service	<input type="checkbox"/> Yes <input type="checkbox"/> No
Compensated Consulting or Management Services	<input type="checkbox"/> Yes <input type="checkbox"/> No
Compensated Building Leasing	<input type="checkbox"/> Yes <input type="checkbox"/> No
Compensated Transportation	<input type="checkbox"/> Yes <input type="checkbox"/> No
For-Profit Affiliated with Non-Profit	<input type="checkbox"/> Yes <input type="checkbox"/> No
Owned/Operated by Same or Related Entity	<input type="checkbox"/> Yes <input type="checkbox"/> No
Parent/Subsidiary Relationship	<input type="checkbox"/> Yes <input type="checkbox"/> No

RAI Factor #11

Subcontractors

5. Indicate the percentage of work performed by subcontractors for the contracted service (as allowable by the contract).

- No Subcontractor Involvement
- Subcontractors Account for 50% or Less of Work Performed
- Subcontractors Account for More than 50% of Work Performed

RAI Factor #9

Key Management Staff

For purposes of this question, key management staff may include individuals with titles such as: Executive Director, President, Sole Proprietor, Comptroller, Chief Financial Officer, Manager, or Program Director.

6. Has there been a change in any key management staff at your business organization within the past two years?

Yes No

If Yes, has the change been within the past 24 months? Yes No

7. Indicate whether or not key management staff have at least two years' worth of experience providing fiscal or programmatic components of the contracted service (even if not with the same business entity).

Fiscal components refer to the financial aspect of the contract.

Programmatic components refer to the service delivery side of the contract, such as ensuring that services are provided to clients, monitoring the quality of the service delivery, complying with the service provisions in the contract.

Executive Director, Sole Proprietor, President or Equivalent	<input type="checkbox"/> Less than 2 years with fiscal <u>or</u> programmatic components of federal and/or state contracted programs	<input type="checkbox"/> At least 2 years with fiscal <u>or</u> programmatic components of federal and/or state contracted programs	<input type="checkbox"/> At least 2 years with fiscal <u>and</u> programmatic components of federal and/or state contracted programs
Accounting Director, Comptroller, Chief Financial Officer, Business Manager, etc.	<input type="checkbox"/> Less than 2 years with fiscal <u>or</u> programmatic components of federal and/or state contracted programs	<input type="checkbox"/> At least 2 years with fiscal <u>or</u> programmatic components of federal and/or state contracted programs	<input type="checkbox"/> At least 2 years with fiscal <u>and</u> programmatic components of federal and/or state contracted programs
Program Director, Program Coordinator or Equivalent	<input type="checkbox"/> Less than 2 years with fiscal <u>or</u> programmatic components of federal and/or state contracted programs	<input type="checkbox"/> At least 2 years with fiscal <u>or</u> programmatic components of federal and/or state contracted programs	<input type="checkbox"/> At least 2 years with fiscal <u>and</u> programmatic components of federal and/or state contracted programs

RAI Factor #7

Direct Delivery Staff

8. Has there been a significant change in direct delivery staff at your business organization within the preceding year?

Yes No

9. Please indicate the average level of experience that direct delivery staff at your organization have in providing the contracted service.

0 - 23 months

24 - 59 months

60 or more months

RAI Factor #8

Internal Controls

10. Does your business organization have any outstanding liabilities or litigations?

Yes No

If Yes, Describe:

RAI Factor #10

CERTIFICATION

This form must be signed by an individual with documented signature authority, as designated by the business entity.

I HEREBY CERTIFY, TO THE BEST OF MY KNOWLEDGE, THAT THE INFORMATION REPORTED HEREIN IS TRUE, CORRECT, AND COMPLETE.

Jacques L. Blanchette
Signature

8/20/15
Date

Jacques L. Blanchette
Printed Name

County Judge
Title

The Federal Funding Accountability and Transparency Act (FFATA) certifications enumerated below represent material facts upon which DFPS relies when reporting information to the federal government required under federal law. If the Department later determines that the Contractor knowingly rendered an erroneous certification, DFPS may pursue all available remedies in accordance with Texas and U.S. law. Signor further agrees that it will provide immediate written notice to DFPS if at any time Signor learns that any of the certifications provided for below were erroneous when submitted or have since become erroneous by reason of changed circumstances. **If the Signer cannot certify all of the statements contained in this section, Signer must provide written notice to DFPS detailing which of the below statements it cannot certify and why.**

Grant Award Number:

Catalog of Federal Domestic Assistance Number (CFDA):

Did your organization complete the System for Award Management (SAM) registration?

Yes No

Catalog Federal Domestic Assistance (CFDA) Annual Grant Document Number:

Enter Your Dun & Bradstreet (D&B) DUNS Number, and its parent if applicable:

Did your organization have a gross income, from all sources, of less than \$300,000 in your previous tax year? Yes No N/A (if entity does not generate income)

If your answer is "Yes", skip questions "A", "B", and "C" and finish the certification.
If your answer is "No" or N/A, answer questions "A" and "B".

A. Certification Regarding % of Annual Gross from Federal Awards.

Did your organization receive 80% or more of its annual gross income from federal awards in the previous tax year? Yes No

B. Certification Regarding Amount of Annual Gross from Federal Awards.

Did your organization receive \$25 million or more in annual gross income from federal awards in the previous tax year? Yes No

If your answer is "Yes" to both question "A" and "B", you must answer question "C".
If your answer is "No" to either question "A" or "B", skip question "C" and finish the certification.

C. Certification Regarding Public Access to Compensation Information.

Does the public have access to information about the compensation [17 CFR 229.402(c)(2)] of the senior executives (e.g., officers, managing partners, or any other employees in management positions) in your business or organization (including parent organization, all branches, and all affiliates worldwide) through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986? Yes No N/A (if entity reports through some other means, state how:)

FFATA Certifications

If your answer is "No" you must provide compensation information to DFPS for FFATA reporting. If N/A, you may still be required to supply compensation information pending DFPS or federal awarding agency approval.

contractor entry columns					contractor entry column		contractor entry column	
B	C	D	E	F	I			
<i>Contractor DUNS number</i>	<i>Contractor DUNS+4 digits as applicable</i>	<i>Primary City</i>	<i>Primary State</i>	<i>9 character zip code</i>	<i>Primary Country</i>	<i>DFPS Contract Number</i>	<i>Contractor Compensated Amount</i>	<i>Contractor Legal Name</i>
							John Brown 50000	
							Mary Ridd 50000	
							Etc	
							London 40000	
							0	
							Lodl Parker 300000	
							Sally Thompson 300000	
008517004	1234	LongTree	TX	087341234	USA	529-11-0001-00001		Henderson Clinic
					USA			
					USA			
					USA			
					USA			
					USA			
					USA			
					USA			

As the duly authorized representative (Signatory) of the Contractor named below, I hereby certify that the responses that I have provided to the questions in this certification form are true, complete and correct to the best of my knowledge.

JACQUES L. BLANCHETTE Printed Name of Authorized Representative	<i>Jacques L. Blanchette</i> Signature of Authorized Representative
COUNTY JUDGE Title of Authorized Representative	8/20/15 Date
COUNTY OF TYLER Legal Name of Contractor	409.283-2141 Contract Number

Information Return for Tax-Exempt Governmental Obligations

► Under Internal Revenue Code section 149(e)
► See separate instructions.

Department of the Treasury
Internal Revenue Service

Caution: If the issue price is under \$100,000, use Form 8038-GC.

Part I Reporting Authority		If Amended Return, check here <input type="checkbox"/>	
1 Issuer's name TYLER COUNTY, TEXAS		2 Issuer's employer identification number (EIN) 75-6002575	
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions) STEWART COBB		3b Telephone number of other person shown on 3a 940-687-3112	
4 Number and street (or P.O. box if mail is not delivered to street address) 3801 FAIRWAY BLVD.		Room/suite	5 Report number (For IRS Use Only) 3
6 City, town, or post office, state, and ZIP code WICHITA FALLS, TX 76310		7 Date of issue 08-28-2015	
8 Name of issue GOVERNMENT LEASE PURCHASE AGREEMENT		9 CUSIP number NONE	
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) JAQUES L. BLANCHETTE-COUNTY JUDGE		10b Telephone number of officer or other employee shown on 10a 409-283-2141	

Part II Type of Issue (enter the issue price). See the instructions and attach schedule.

11 Education		11	
12 Health and hospital		12	
13 Transportation		13	113,615 00
14 Public safety		14	
15 Environment (including sewage bonds)		15	
16 Housing		16	
17 Utilities		17	
18 Other. Describe ►		18	
19 If obligations are TANs or RANs, check only box 19a	<input type="checkbox"/>		
If obligations are BANs, check only box 19b	<input type="checkbox"/>		
20 If obligations are in the form of a lease or installment sale, check box	<input type="checkbox"/>		

Part III Description of Obligations. Complete for the entire issue for which this form is being filed.

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	08-20-18	\$ 113,615.00	\$ 113,615.00	1.5 years	2.6 %

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)

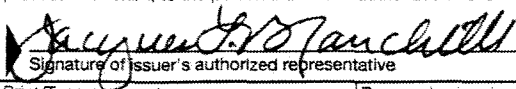
22 Proceeds used for accrued interest		22	
23 Issue price of entire issue (enter amount from line 21, column (b))		23	113,615 00
24 Proceeds used for bond issuance costs (including underwriters' discount)	24	200 00	
25 Proceeds used for credit enhancement	25		
26 Proceeds allocated to reasonably required reserve or replacement fund	26		
27 Proceeds used to currently refund prior issues	27		
28 Proceeds used to advance refund prior issues	28		
29 Total (add lines 24 through 28)		29	200 00
30 Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)		30	113,415 00

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.

31 Enter the remaining weighted average maturity of the bonds to be currently refunded	►	N/A	years
32 Enter the remaining weighted average maturity of the bonds to be advance refunded	►	N/A	years
33 Enter the last date on which the refunded bonds will be called (MM/DD/YYYY)	►	N/A	
34 Enter the date(s) the refunded bonds were issued (MM/DD/YYYY)	►	N/A	

Part VI Miscellaneous

35	Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)	35	0	00
36a	Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) (see instructions)	36a	N/A	
b	Enter the final maturity date of the GIC ▶ _____			
c	Enter the name of the GIC provider ▶ _____			
37	Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units	37	0	00
38a	If this issue is a loan made from the proceeds of another tax-exempt issue, check box <input type="checkbox"/> and enter the following information:			
b	Enter the date of the master pool obligation ▶ _____			
c	Enter the EIN of the issuer of the master pool obligation ▶ _____			
d	Enter the name of the issuer of the master pool obligation ▶ _____			
39	If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box			<input checked="" type="checkbox"/>
40	If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box			<input type="checkbox"/>
41a	If the issuer has identified a hedge, check here <input type="checkbox"/> and enter the following information:			
b	Name of hedge provider ▶ _____			
c	Type of hedge ▶ _____			
d	Term of hedge ▶ _____			
42	If the issuer has superintegrated the hedge, check box			<input type="checkbox"/>
43	If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box			<input type="checkbox"/>
44	If the issuer has established written procedures to monitor the requirements of section 148, check box			<input type="checkbox"/>
45a	If some portion of the proceeds was used to reimburse expenditures, check here <input type="checkbox"/> and enter the amount of reimbursement ▶ _____			
b	Enter the date the official intent was adopted ▶ _____			

Signature and Consent	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.			
		Date	JAQUES L. BLANCHETTE-COUNTY JUDGE Type or print name and title	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name ▶	Firm's EIN ▶		
	Firm's address ▶	Phone no.		

TAX AND GENERAL CERTIFICATE

This certificate is given in regard to Lease Purchase Agreement Number 64449 & 64450 (the "Lease") between FIRST NATIONAL BANK DBA FIRST NATIONAL BANK LEASING and TYLER COUNTY (the "Governmental Entity"). The Lease payments in the Agreement contain both a principal component (for repayment to FIRST NATIONAL BANK DBA FIRST NATIONAL BANK LEASING for the principal amount it financed) and an interest component (as interest to FIRST NATIONAL BANK DBA FIRST NATIONAL BANK LEASING for making the financing available). The interest component is priced at a tax exempt interest rate.

The Governmental Entity hereby states for the benefit of FIRST NATIONAL BANK DBA FIRST NATIONAL BANK LEASING as follows:

1. The Governmental Entity has not and will not fund any other tax exempt debt transaction within 15 days of the funding of the Lease.
2. The Governmental Entity will own and operate the property financed by the Lease.
3. The Governmental Entity will spend all of the money advanced by FIRST NATIONAL BANK DBA FIRST NATIONAL BANK LEASING within no more than two weeks of the date the Lease is funded. None of these funds will be invested.
4. The Lease is not federally guaranteed.
5. The Lease is a privately placed bank loan and is not offered to the general public or a "public security" under Texas law.
6. There is no reserve fund or other specific fund established for payment of the Lease.
7. The proceeds of the Lease are not being used to reimburse the governmental Entity for any previous expenditure made by it. The proceeds of the Lease will be paid immediately to the vendor of the property.
8. The Lease is hereby designated by the Governmental Entity as a "qualified tax exempt obligation" under Section 265(b)(3) of the Internal Revenue Code. The reasonably anticipated amount of tax exempt obligations to be issued by the Governmental Entity during the same calendar year in which the Lease is funded will not exceed \$10,000,000. Additionally, in calculating the \$10,000,000 the Governmental Entity is including all tax exempt debt issued by local development corporations or other entities issuing "on behalf of" the Governmental Entity except private activity bonds other than Section 501(c)(3) bonds.
9. The weighted average maturity of the Lease (meaning when it is approximately one-half paid off) does not exceed 120% of the useful life of the property being financed.

General Provisions

1. The Lease has been duly authorized by the governing body of the Governmental Entity at a meeting which the open meeting notice was posted regarding the Lease transaction, and at which a quorum was present.
2. There is no litigation pending regarding the Lease, or to the best of the knowledge of the Governmental Entity threatened in regard to the Lease.
3. Entering the Lease does not constitute an event of default or contravene any other agreement to which the Governmental Entity is a party.
4. The Governmental Entity has the ability to pay the Lease provided the duty to pay the Lease is subject to annual appropriation as set forth in the Lease documents.
5. The property being financed is personal property for which bids were taken in the manner required by law.
6. The Governmental Entity will use the property for one of its essential purposes.

Signed as of this 20th of AUG., 2015

(TYLER COUNTY)


JACQUES L. BLANCHETTE - COUNTY JUDGE

INVOICE

FIRST NATIONAL BANK LEASING

REMIT TO: First National Bank Leasing 3801 Fairway Blvd. \ Wichita Falls, TX 76310

TO: Tyler County
 100 W. Bluff
 Woodville, TX 75979
 (409) 283-3652

Date: 8-20-15
 REF: Precinct 1 – Martin Nash
 Volvo Dump Truck Lease
 Down Payment

DUE DATE	DESCRIPTION	PAST DUE	MONTHLY PAYMENT	TAX	LATE CHARGE	OTHER CHARGE	TOTAL DUE
08-20-15	Down Payment for 2016 Volvo Dump Truck Lease#64449 Vin # 4V5KC9DGXGN958961						\$56,807.55
SUBTOTALS							\$56,807.55
For billing questions please call (940) 696-3000					PAY THIS AMOUNT \$56,807.55		

CONTRACT (LEASE) NO. 64449

FIRST NATIONAL BANK DBA FIRST NATIONAL BANK LEASING
3801 FAIRWAY BLVD.
WICHITA FALLS, TEXAS 76310

EQUIPMENT LEASE BY MUNICIPALITY

PARTIES:

Lessor: FIRST NATIONAL BANK DBA FIRST NATIONAL BANK LEASING
3801 FAIRWAY BLVD.
WICHITA FALLS, TEXAS 76310

Lessee: TYLER COUNTY
100 W. BLUFF
WOODVILLE, TX. 75979
TAX ID # 75-6002576

TERMS AND CONDITIONS:

1.) **LEASE:** Lessor leases to Lessee, and Lessee leases from Lessor the Equipment listed in "Equipment Information" (the "Equipment"). Said Equipment will be located inside TYLER County and will not be moved to another location without written permission first given by Lessor. Lessor acknowledges receipt of the first Lease payment referred to on Exhibit 1 from Lessee. Any amounts received by the Lessor from Lessee, at or prior to the date of this Lease, in excess of the first Lease payment as shown on Exhibit 1, shall be held as security for the performance of the terms of this Lease. If Lessee is not in default hereunder, or under any other lease between the parties hereto, said security shall be applied toward the payment of Lease at the end of the term of this Lease, or (at Lessor's option) returned to Lessee.

2.) **ACCEPTANCE; DELIVERY:** Lessee agrees that it has selected the Equipment, and the Lessor shall not be liable for specific performance or for damages, if any, if for any reason the vendor delays or fails to fill the Equipment order. Lessee shall accept such Equipment as delivered by Lessor and authorizes Lessor to insert the serial number and any additional descriptive matter in "Equipment Information" in connection with the Equipment. Lessee represents that it has acquired the Equipment in accordance with applicable Texas bid or procurement law.

3.) **WARRANTIES AND REPRESENTATIONS:** Lessee agrees that all maintenance, service, and Equipment warranties, are the sole obligation of the vendor or supplier of the Equipment and not Lessor. Lessor authorizes the Lessee to enforce in Lessee's own name any warranty, agreement or representation, if any, which may be made regarding the Equipment by the vendor or supplier BUT LESSOR ITSELF MAKES NO REPRESENTATIONS OR WARRANTIES, EXPRESS OR IMPLIED, AS TO THE CONDITION OF THE EQUIPMENT AT TIME OF LEASE. Lessor specifically disclaims any representation or warrant with regard to merchantability or fitness for a particular use or purpose. Lessee has inspected the Equipment and has selected the Equipment to be financed by this Lease. Lessor is merely providing financing for such Equipment. Lessor is not the vendor of the Equipment, and Lessor makes no warranties in regard to the Equipment. All warranties regarding the Equipment, including but not limited to the warranties of MERCHANTABILITY and FITNESS FOR A PARTICULAR USE OR PURPOSE are expressly disclaimed by Lessor.

The disclaimers or limitations in this Section 3 do not apply to any warranties made by the vendor or supplier of the Equipment, all of which may be enforced by Lessee. Lessor retains all rights to make warranty claims and settle all warranty disputes on the Equipment in either Lessor's or Lessee's name and for Lessor's benefit without notice to, or consent from, Lessee.

4.) **LEASE PAYMENTS:** The total Lease payments for lease of the Equipment are shown on Exhibit 2. Lessee promises and agrees to pay all specified Lease payments in advance on or before the date designated for the payments in Exhibit 2 without demand. Said Lease payments shall be payable at the office of Lessor, or to such other person and/or at such other place as Lessor may from time to time designate to Lessee in writing.

In the event this Lease is not "bank qualified" under Section 265(b)(3) of the Internal Revenue Code or if the interest portion of the Lease payments is not excluded from federal income taxation, the Lease payments shall be recalculated using a "Gross Up Rate" (meaning a new interest rate on the amount funded by Lessor) of the *Wall Street Journal* Prime Rate +4% per annum, as in effect for the entire period of non-bank qualified status, or taxability.

5.) **LEASE TERM:** This Lease shall have a term commencing on the Date of Acceptance by Lessee (shown in the "Lessee's Acceptance") until the Lease End Date as set forth on Exhibit 1.

6.) **OWNERSHIP; RETURN; PERSONAL PROPERTY:** Subject to all rights granted to or retained by Lessor under this Agreement (including Lessee's unconditional obligation to return possession and title to the Equipment to Lessor at the end of the term of this Lease regardless of the reason for termination unless Lessee pays the Purchase Option Price in full) title to the Equipment shall be in the name of the Lessee. Upon the termination of this Lease for any reason, Lessee will immediately return said Equipment and all additions to the Equipment to Lessor in as good condition as received, normal wear and tear excepted, or Lessee may purchase the Equipment for the Purchase Option Price then in effect. Any profit or loss from disposition of the Equipment after it is returned to Lessor will be the sole property of Lessor. The Equipment shall always remain and be deemed personal property even though attached to realty. All replacements, Equipment repairs or accessories made to or placed in or upon said Equipment shall become a component part thereof; and title thereto shall be immediately vested in Lessor; and shall be included under the terms hereof. All advances made by Lessor to preserve said Equipment or to pay insurance premiums for insurance thereon or to discharge and pay any taxes, liens or encumbrances thereon shall be added to the unpaid balance of Lease Payments due hereunder and shall be repayable by Lessee to Lessor immediately together with interest thereon at the rate of the maximum rate allowed by law.

Lessee hereby grants to Lessor and Lessor's assigns a consensual security interest in and lien against the equipment as fully described in the Exhibit 1 attachment. If ownership of the Equipment is evidenced by a certificate of title (for example, a motor vehicle), such title shall be endorsed to show Lessor or Lessor's assigns as a lienholder. Lessee further consents to Lessor filing a UCC-1 Financing Statement to reflect Lessor's security interest in the Equipment. Lessee shall return the title, endorsed to Lessor or Lessor's assigns, at the same time Lessee returns the Equipment. Should Lessee fail to return the title endorsed to Lessor, Lessee hereby designates Lessor or Lessor's assigns as having full legal power and authority (including a limited irrevocable power of attorney coupled with an interest) either to apply for a new title in Lessor's name, or to endorse the current title to Lessor's name. At the end of the Term or other termination of this Agreement, if Lessee has not exercised its rights to purchase the Equipment, and paid the Purchase Option Price in full, the Equipment shall be returned to Lessor as provided above, and such return shall not be deemed a forced sale under Texas law.

7.) **PURCHASE OPTION:** If no Event of Default has occurred and is continuing, Lessee shall have the option at any time to purchase all (but not less than all) the Equipment at the price stated in Exhibit 1, plus any applicable sales taxes and fees (all being the "Purchase Option Price"), it being understood no taxes are due under current Texas law. Lessee must give Lessor irrevocable written notice at least 30 days before the purchase date that it will purchase the Equipment unless the purchase is being made at the end of the term of this Agreement and the Purchase Option Price is \$1.00. The Purchase Option Price as defined in Exhibit 1 shall be used for any purchase of the Equipment by the Lessee prior to the end of the scheduled term. Upon payment by Lessee of the Purchase Option Price, Lessor shall transfer all of Lessor's rights in the Equipment to Lessee AS-IS, WHERE-IS AND WITH ALL FAULTS without any representation or warranty whatsoever.

Lessee may also buy the Equipment at any time prior to the end of the full stated Lease term by paying to Lessor:

- (a) the remaining unpaid balance of the principal payments due for the entire stated term of the Lease shown on Exhibit 2 (the Lease payments have both a principal and interest component like any loan); plus
- (b) accrued but unpaid interest on such principal amount as of such purchase date.

The Lessor will calculate such payments and furnish them to Lessee as requested.

8.) **ASSIGNMENT:** Lessor may assign this Lease and its assignee may reassign the same, without the consent of Lessee. All rights of Lessor hereunder shall be succeeded to by any assignee hereof and said assignee's title to this Lease, to the Lease payments or other amounts due hereunder, and in and to the Equipment shall be free from all defenses, setoffs or counterclaims of any kind or character which Lessee may be entitled to assert against the original Lessor; it being understood and agreed that any assignee of Lessor does not assume any obligations of the original Lessor herein named.

Neither this Lease nor any interest herein is assignable or transferable by operation of law, or otherwise, by Lessee.

9.) **LOSS; DAMAGE; INSURANCE:** As between Lessor and Lessee, Lessee assumes the entire risk of loss from all use and operation of the Equipment and no such loss shall relieve Lessee of its obligations hereunder. To the full extent permitted by law, Lessee agrees to and does hereby release, indemnify and hold Lessor harmless, from and against all claims, costs, expenses, damages and liabilities, court costs including reasonable attorney fees resulting from or pertaining to the ownership, use or operation of the Equipment during the term of this Agreement subsequent to the termination or expiration of this Agreement or while said Equipment is otherwise in possession of the Lessee. Lessee agrees to keep the Equipment insured (i.e., property insurance) to protect all interests of Lessee and Lessor, at Lessee's expense, against all risks of loss or damage from every cause whatsoever for not less than the unpaid balance of the Lease payments due hereunder to maturity or 80% of the then current value of said Equipment, whichever is higher. Lessee shall further maintain commercial general liability insurance regarding injury, damage to the Equipment, injury or damages to third parties or death resulting out of the operation of the Equipment during the term hereof or while the Equipment is in the possession of Lessee, and including any liability of Lessor for public liability and property damage. Lessor may, but shall not be obligated to, insure said Equipment at the expense of Lessee for any purpose for which insurance may be purchased. The proceeds from such insurance policies shall be paid to Lessor as its interests may appear and Lessor shall be named as lien holder and loss payee in all said policies. The proceeds of such insurance, whether resulting from loss or damage or return premium or otherwise, shall be applied toward the replacement or repair of the said Equipment or the payment of obligations of Lessee hereunder, at the option of Lessor or Lessor's assigns. Lessee hereby appoints Lessor and Lessor's assigns as Lessee's attorney-in-fact to make claims for, compromise and settle, receive payment of and execute or endorse all documents, checks or drafts for loss or damage or return premium under any insurance policy issued in regard to said Equipment.

Lessor and Lessee acknowledge that Lessor is only leasing the Equipment, and Lessor does not hold title to, use, operate, control or maintain the Equipment, all of which shall be done by Lessee during the term hereof.

10.) **USE; TAXES; INSPECTION AND CONDITION:** Lessee agrees to use, operate and maintain said Equipment in accordance with all applicable laws; to pay all licensing or registrations fees for said Equipment and to keep the same free of levies, liens and encumbrances; to file all personal property tax returns (if any are due on the Equipment), to pay all taxes, assessments, fees and penalties which may be levied or assessed on or in respect to said Equipment or its use or any interest therein, or upon the Lease payments (provided Lessor shall pay its own income taxes on the Lease payments), including but not limited to, all federal, state and local taxes, however designated, levied or assessed upon the Lessee and Lessor or either of them in regard to said Equipment, or upon the use or operation thereof. Lessee shall permit Lessor to inspect said Equipment at any time; and to keep it in first class condition and repair at Lessee's expense and house the same in suitable shelter; and not to sell or otherwise dispose of Lessee's interest therein or in any additions or accessories attached thereto during the term of this Lease.

11.) EVENTS OF DEFAULT; REMEDIES; LATE CHARGES; EXPENSES OF ENFORCEMENT:

(a) Events of Default. In the event Lessee shall default in the payment of any Lease payment due, or any other sums due hereunder for a period of fifteen (15) days or more, or in the event of any default or breach of the terms and conditions of this Lease, or any other lease between the parties hereto, or if any execution or other writ or process shall be issued in any action or proceeding, against the Lessee, whereby the said Equipment may be taken or distrained, or if a proceeding in bankruptcy, receivership or insolvency shall be instituted by or against the Lessee or its property, or if the Lessee shall enter into any agreement or composition with its creditors, breach any of the terms of any loan or credit agreement, or default thereunder, or if the condition of the Lessee's affairs shall so change as to, in the Lessor's opinion, impair the Lessor's security or increase the credit risk involved, then and in that event Lessee shall return the Equipment as provided in Section 6 and Section 11(b). If Lessee fails to do so, the Lessor shall have the right to retake immediate possession of the Equipment, and for such purpose, the Lessor may enter upon any

premises where said Equipment may be and may remove the same therefrom with or without notice of its intention to do same, without being liable to any suit or action or other proceeding by the Lessee.

(b) Remedies. If this Lease terminates by reason of event of default (Section 11), non-appropriation (Section 14) or otherwise prior to the end of the entire Lease term shown on Exhibit 1, and if Lessee has not paid the applicable Purchase Option Price Lessor's remedies shall be the following:

- (i) Lessee shall return the Equipment to Lessor as provided in Section 6.
- (ii) Lessor may retain all Lease payments previously paid by Lessee.
- (iii) Upon return of the Equipment full legal title thereto shall be automatically vested in Lessor, and Lessee will deliver evidence of title as provided in Section 6.
- (iv) After return of the Equipment, Lessor may, at its option, sell the Equipment at public or private sale for cash or on credit and may become the purchaser at such sale. Any gain or loss on such sale shall accrue and belong to Lessor.
- (v) Lessor may enforce its rights hereunder by writ of mandamus.

(c) Late Charges. Whenever any payment is more than ten (10) days late, the Lessee promises to pay to the Lessor or its assigns, not later than one month thereafter, an amount calculated at the rate of the lesser of (i) five cents per one dollar of each such delayed payment and to make such payments as liquidated damages occasioned by such delay, if allowed by law, or (ii) the maximum rate allowed by law.

(d) Expense of Enforcement. Upon default under any provision of this Lease, the Lessee shall be liable for arrears of lease payments, during any period for which Lessee has made appropriation under Section 14, if any. Further, if Lessee fails to return the Equipment (and title, if any) to Lessor, Lessee shall be liable for (i) the expense of re-taking possession and the removal of the Equipment, (ii) court costs, and (iii) Lessor's reasonable attorney fees.

12.) **NON-WAIVER**: The omission by the Lessor at any time to enforce any default or right reserved to it, or to require performance of any of the terms, covenants or provisions hereof by the Lessee at any time designated, shall not be a waiver of any such default or right to which the Lessor is entitled, nor shall it in any way affect the right of the Lessor to enforce such provisions thereafter. The Lessor may exercise all remedies simultaneously, pursuant to the terms hereof, and any such action shall not operate to release the Lessee until the full amount of the Lease Payments due and to become due and all other sums to be paid hereunder have been paid in cash.

13.) **SEVERABILITY**: The provisions of this Lease are severable, and if any one of such provisions are determined to be illegal or unenforceable, the same shall not impair the effectiveness of the remaining provisions hereof.

14.) **SPECIAL PROVISIONS: FISCAL FUNDING**: The Lessee warrants that it has funds available to pay the Lease payments payable pursuant to this Agreement until the end of its current appropriation period and warrants that it presently intends to make payments in each appropriation period from now until the end of the Lease term. The officer of the Lessee responsible for preparation of Lessee's annual budget shall request from its legislative body funding to be paid to Lessor under this Agreement. If notwithstanding the making in good faith of such request in accordance with appropriate procedures and with the exercise of reasonable care and diligence, such legislative body over funding authority does not appropriate funds to be paid to Lessor then at the end of the fiscal year for which Lessee has made appropriation, Lessee shall be released of its obligation to make Lease payments to Lessor due after the end of the period for which appropriation was made, provided the Equipment (and any related title documents) are returned to Lessor by Lessee and at Lessee's expense, in good condition, normal wear and tear excepted. In addition to return of the Equipment pursuant to the terms of this Agreement, Lessor shall retain all sums paid by Lessee and for which appropriation was made. All obligations and payments required of Lessee herein shall be subject to appropriation by Lessee of sufficient funds.

To the extent permitted by law, (i) Lessee may not terminate the Lease in order to purchase, rent or lease property performing functions similar to those performed by the Equipment through the stated maturity date of the Lease, and (ii) Lessee agrees

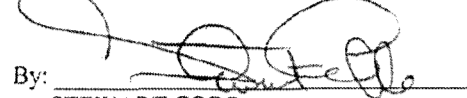
not to permit functions similar to those performed through the use of the Equipment to be performed by its own employees or by any agency or entity affiliated with or hired by the Lessee.

THIS LEASE IS SUBJECT TO THE TERMS AND CONDITIONS PRINTED ABOVE WHICH ARE MADE A PART HEREOF AND WHICH LESSEE ACKNOWLEDGES THAT IT HAS READ. LESSEE REPRESENTS THAT ALL ACTION TO AUTHORIZE THE EXECUTION OF THIS AGREEMENT ON BEHALF OF THE LESSEE BY THE FOLLOWING SIGNATORIES HAS BEEN TAKEN.

THERE ARE NO ORAL AGREEMENTS BETWEEN THE LESSOR AND LESSEE.

DATE OF ACCEPTANCE: AUGUST 20, 2015

LESSOR: FIRST NATIONAL BANK d/b/a FIRST NATIONAL BANK LEASING

By: 
STEWART COBB
SENIOR VICE PRESIDENT

Lessee: TYLER COUNTY
100 W. BLUFF
WOODVILLE, TX. 75979
TAX ID # 75-6002576

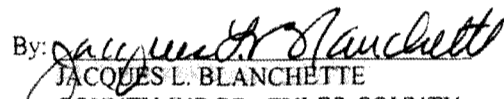
By: 
JACQUES L. BLANCHETTE
COUNTY JUDGE - TYLER COUNTY

LESSEE'S ACCEPTANCE

TO VENDOR: ACCEPTANCE MUST BE SIGNED BY LESSEE AND RETURNED TO US BEFORE YOUR INVOICE CAN BE PROCESSED FOR PAYMENT.

We as Lessee agree the above listed Equipment has been inspected by Lessee, is satisfactory in every way, accepted by Lessee and we as Lessee have approved payment of the Total Capitalized Cost by Lessor to Vendor. We, as Lessee, hereby agree that we have fully inspected the Equipment leased hereunder and acknowledged it to be in good condition to our complete satisfaction. We understand that you, as Lessor, make no warranties, either expressed or implied, as to the condition of the Equipment, or its fitness for any particular purpose. We understand that this installation is not made on a trial basis.

Lessee: TYLER COUNTY
100 W. BLUFF
WOODVILLE, TX. 75979
TAX ID # 75-6002576

By: 
JACQUES L. BLANCHETTE
COUNTY JUDGE - TYLER COUNTY

DATE OF ACCEPTANCE: AUGUST 20, 2015

Exhibit 1

Model Number	Serial #	EQUIPMENT INFORMATION Item/Description:	Qty	Price
VHD64B	4V5KC9DGXGN958961	2016 Volvo Dump Truck From Grande Truck Center	1	\$113,515.11
		SUB TOTAL:		\$113,515.11
		TOTAL:		\$113,515.11
		LESS DOWN PAYMENT:		(\$)56,807.55
		Document Fees:		\$100.00
		TOTAL CAPITALIZED COST:		\$56,807.56

SCHEDULE OF LEASE PAYMENTS DURING THE BASE TERM:

No. of Years:	3	Base Lease Payment:	\$20,024.98
No. of Lease Payments:	3	Sales Tax:	N/A
For Business Use Inside: TYLER COUNTY		Property Tax:	N/A
		Total Payment:	\$20,024.98
		Lease End Date:	August 20, 2018

Exhibit 2

Lease payments:

<u>Payment Date</u>	<u>Lease Payment</u>
08/20/15	\$0.00
08/20/16	\$20,024.98
08/20/17	\$20,024.98
08/20/18	\$20,024.98

INVOICE

FIRST NATIONAL BANK LEASING

REMIT TO: First National Bank Leasing 3801 Fairway Blvd. \ Wichita Falls, TX 76310

TO: Tyler County
 100 W. Bluff
 Woodville, TX 75979
 (409) 283-3652

Date: 8-20-15
 REF: Precinct 3 – Mike Marshall
 Volvo Dump Truck Lease
 Down Payment

DUE DATE	DESCRIPTION	PAST DUE	MONTHLY PAYMENT	TAX	LATE CHARGE	OTHER CHARGE	TOTAL DUE
08-20-15	Down Payment for 2016 Volvo Dump Truck Lease#64450 Vin # 4V5KC9DG1GN958962						\$56,807.55
SUBTOTALS							\$56,807.55
For billing questions please call (940) 696-3000					PAY THIS AMOUNT \$56,807.55		

CONTRACT (LEASE) NO. 64450

FIRST NATIONAL BANK DBA FIRST NATIONAL BANK LEASING
3801 FAIRWAY BLVD.
WICHITA FALLS, TEXAS 76310

EQUIPMENT LEASE BY MUNICIPALITY

PARTIES:

Lessor: FIRST NATIONAL BANK DBA FIRST NATIONAL BANK LEASING
3801 FAIRWAY BLVD.
WICHITA FALLS, TEXAS 76310

Lessee: TYLER COUNTY
100 W. BLUFF
WOODVILLE, TX. 75979
TAX ID # 75-6002576

TERMS AND CONDITIONS:

1.) **LEASE:** Lessor leases to Lessee, and Lessee leases from Lessor the Equipment listed in "Equipment Information" (the "Equipment"). Said Equipment will be located inside TYLER County and will not be moved to another location without written permission first given by Lessor. Lessor acknowledges receipt of the first Lease payment referred to on Exhibit 1 from Lessee. Any amounts received by the Lessor from Lessee, at or prior to the date of this Lease, in excess of the first Lease payment as shown on Exhibit 1, shall be held as security for the performance of the terms of this Lease. If Lessee is not in default hereunder, or under any other lease between the parties hereto, said security shall be applied toward the payment of Lease at the end of the term of this Lease, or (at Lessor's option) returned to Lessee.

2.) **ACCEPTANCE; DELIVERY:** Lessee agrees that it has selected the Equipment, and the Lessor shall not be liable for specific performance or for damages, if any, if for any reason the vendor delays or fails to fill the Equipment order. Lessee shall accept such Equipment as delivered by Lessor and authorizes Lessor to insert the serial number and any additional descriptive matter in "Equipment Information" in connection with the Equipment. Lessee represents that it has acquired the Equipment in accordance with applicable Texas bid or procurement law.

3.) **WARRANTIES AND REPRESENTATIONS:** Lessee agrees that all maintenance, service, and Equipment warranties, are the sole obligation of the vendor or supplier of the Equipment and not Lessor. Lessor authorizes the Lessee to enforce in Lessee's own name any warranty, agreement or representation, if any, which may be made regarding the Equipment by the vendor or supplier BUT LESSOR ITSELF MAKES NO REPRESENTATIONS OR WARRANTIES, EXPRESS OR IMPLIED, AS TO THE CONDITION OF THE EQUIPMENT AT TIME OF LEASE. Lessor specifically disclaims any representation or warrant with regard to merchantability or fitness for a particular use or purpose. Lessee has inspected the Equipment and has selected the Equipment to be financed by this Lease. Lessor is merely providing financing for such Equipment. Lessor is not the vendor of the Equipment, and Lessor makes no warranties in regard to the Equipment. All warranties regarding the Equipment, including but not limited to the warranties of MERCHANTABILITY and FITNESS FOR A PARTICULAR USE OR PURPOSE are expressly disclaimed by Lessor.

The disclaimers or limitations in this Section 3 do not apply to any warranties made by the vendor or supplier of the Equipment, all of which may be enforced by Lessee. Lessor retains all rights to make warranty claims and settle all warranty disputes on the Equipment in either Lessor's or Lessee's name and for Lessor's benefit without notice to, or consent from, Lessee.

4.) **LEASE PAYMENTS:** The total Lease payments for lease of the Equipment are shown on Exhibit 2. Lessee promises and agrees to pay all specified Lease payments in advance on or before the date designated for the payments in Exhibit 2 without demand. Said Lease payments shall be payable at the office of Lessor, or to such other person and/or at such other place as Lessor may from time to time designate to Lessee in writing.

In the event this Lease is not "bank qualified" under Section 265(b)(3) of the Internal Revenue Code or if the interest portion of the Lease payments is not excluded from federal income taxation, the Lease payments shall be recalculated using a "Gross Up Rate" (meaning a new interest rate on the amount funded by Lessor) of the *Wall Street Journal* Prime Rate +4% per annum, as in effect for the entire period of non-bank qualified status, or taxability.

5.) **LEASE TERM:** This Lease shall have a term commencing on the Date of Acceptance by Lessee (shown in the "Lessee's Acceptance") until the Lease End Date as set forth on Exhibit 1.

6.) **OWNERSHIP; RETURN; PERSONAL PROPERTY:** Subject to all rights granted to or retained by Lessor under this Agreement (including Lessee's unconditional obligation to return possession and title to the Equipment to Lessor at the end of the term of this Lease regardless of the reason for termination unless Lessee pays the Purchase Option Price in full) title to the Equipment shall be in the name of the Lessee. Upon the termination of this Lease for any reason, Lessee will immediately return said Equipment and all additions to the Equipment to Lessor in as good condition as received, normal wear and tear excepted, or Lessee may purchase the Equipment for the Purchase Option Price then in effect. Any profit or loss from disposition of the Equipment after it is returned to Lessor will be the sole property of Lessor. The Equipment shall always remain and be deemed personal property even though attached to realty. All replacements, Equipment repairs or accessories made to or placed in or upon said Equipment shall become a component part thereof, and title thereto shall be immediately vested in Lessor; and shall be included under the terms hereof. All advances made by Lessor to preserve said Equipment or to pay insurance premiums for insurance thereon or to discharge and pay any taxes, liens or encumbrances thereon shall be added to the unpaid balance of Lease Payments due hereunder and shall be repayable by Lessee to Lessor immediately together with interest thereon at the rate of the maximum rate allowed by law.

Lessee hereby grants to Lessor and Lessor's assigns a consensual security interest in and lien against the equipment as fully described in the Exhibit 1 attachment. If ownership of the Equipment is evidenced by a certificate of title (for example, a motor vehicle), such title shall be endorsed to show Lessor or Lessor's assigns as a lienholder. Lessee further consents to Lessor filing a UCC-1 Financing Statement to reflect Lessor's security interest in the Equipment. Lessee shall return the title, endorsed to Lessor or Lessor's assigns, at the same time Lessee returns the Equipment. Should Lessee fail to return the title endorsed to Lessor, Lessee hereby designates Lessor or Lessor's assigns as having full legal power and authority (including a limited irrevocable power of attorney coupled with an interest) either to apply for a new title in Lessor's name, or to endorse the current title to Lessor's name. At the end of the Term or other termination of this Agreement, if Lessee has not exercised its rights to purchase the Equipment, and paid the Purchase Option Price in full, the Equipment shall be returned to Lessor as provided above, and such return shall not be deemed a forced sale under Texas law.

7.) **PURCHASE OPTION:** If no Event of Default has occurred and is continuing, Lessee shall have the option at any time to purchase all (but not less than all) the Equipment at the price stated in Exhibit 1, plus any applicable sales taxes and fees (all being the "Purchase Option Price"), it being understood no taxes are due under current Texas law. Lessee must give Lessor irrevocable written notice at least 30 days before the purchase date that it will purchase the Equipment unless the purchase is being made at the end of the term of this Agreement and the Purchase Option Price is \$1.00. The Purchase Option Price as defined in Exhibit 1 shall be used for any purchase of the Equipment by the Lessee prior to the end of the scheduled term. Upon payment by Lessee of the Purchase Option Price, Lessor shall transfer all of Lessor's rights in the Equipment to Lessee AS-IS, WHERE-IS AND WITH ALL FAULTS without any representation or warranty whatsoever.

Lessee may also buy the Equipment at any time prior to the end of the full stated Lease term by paying to Lessor:

- (a) the remaining unpaid balance of the principal payments due for the entire stated term of the Lease shown on Exhibit 2 (the Lease payments have both a principal and interest component like any loan); plus
- (b) accrued but unpaid interest on such principal amount as of such purchase date.

The Lessor will calculate such payments and furnish them to Lessee as requested.

8.) **ASSIGNMENT:** Lessor may assign this Lease and its assignee may reassign the same, without the consent of Lessee. All rights of Lessor hereunder shall be succeeded to by any assignee hereof and said assignee's title to this Lease, to the Lease payments or other amounts due hereunder, and in and to the Equipment shall be free from all defenses, setoffs or counterclaims of any kind or character which Lessee may be entitled to assert against the original Lessor; it being understood and agreed that any assignee of Lessor does not assume any obligations of the original Lessor herein named.

Neither this Lease nor any interest herein is assignable or transferable by operation of law, or otherwise, by Lessee.

9.) **LOSS; DAMAGE; INSURANCE:** As between Lessor and Lessee, Lessee assumes the entire risk of loss from all use and operation of the Equipment and no such loss shall relieve Lessee of its obligations hereunder. To the full extent permitted by law, Lessee agrees to and does hereby release, indemnify and hold Lessor harmless, from and against all claims, costs, expenses, damages and liabilities, court costs including reasonable attorney fees resulting from or pertaining to the ownership, use or operation of the Equipment during the term of this Agreement subsequent to the termination or expiration of this Agreement or while said Equipment is otherwise in possession of the Lessee. Lessee agrees to keep the Equipment insured (i.e., property insurance) to protect all interests of Lessee and Lessor, at Lessee's expense, against all risks of loss or damage from every cause whatsoever for not less than the unpaid balance of the Lease payments due hereunder to maturity or 80% of the then current value of said Equipment, whichever is higher. Lessee shall further maintain commercial general liability insurance regarding injury, damage to the Equipment, injury or damages to third parties or death resulting out of the operation of the Equipment during the term hereof or while the Equipment is in the possession of Lessee, and including any liability of Lessor for public liability and property damage. Lessor may, but shall not be obligated to, insure said Equipment at the expense of Lessee for any purpose for which insurance may be purchased. The proceeds from such insurance policies shall be paid to Lessor as its interests may appear and Lessor shall be named as lien holder and loss payee in all said policies. The proceeds of such insurance, whether resulting from loss or damage or return premium or otherwise, shall be applied toward the replacement or repair of the said Equipment or the payment of obligations of Lessee hereunder, at the option of Lessor or Lessor's assigns. Lessee hereby appoints Lessor and Lessor's assigns as Lessee's attorney-in-fact to make claims for, compromise and settle, receive payment of and execute or endorse all documents, checks or drafts for loss or damage or return premium under any insurance policy issued in regard to said Equipment.

Lessor and Lessee acknowledge that Lessor is only leasing the Equipment, and Lessor does not hold title to, use, operate, control or maintain the Equipment, all of which shall be done by Lessee during the term hereof.

10.) **USE; TAXES; INSPECTION AND CONDITION:** Lessee agrees to use, operate and maintain said Equipment in accordance with all applicable laws; to pay all licensing or registrations fees for said Equipment and to keep the same free of levies, liens and encumbrances; to file all personal property tax returns (if any are due on the Equipment), to pay all taxes, assessments, fees and penalties which may be levied or assessed on or in respect to said Equipment or its use or any interest therein, or upon the Lease payments (provided Lessor shall pay its own income taxes on the Lease payments), including but not limited to, all federal, state and local taxes, however designated, levied or assessed upon the Lessee and Lessor or either of them in regard to said Equipment, or upon the use or operation thereof. Lessee shall permit Lessor to inspect said Equipment at any time; and to keep it in first class condition and repair at Lessee's expense and house the same in suitable shelter; and not to sell or otherwise dispose of Lessee's interest therein or in any additions or accessories attached thereto during the term of this Lease.

11.) **EVENTS OF DEFAULT; REMEDIES; LATE CHARGES; EXPENSES OF ENFORCEMENT:**

(a) Events of Default. In the event Lessee shall default in the payment of any Lease payment due, or any other sums due hereunder for a period of fifteen (15) days or more, or in the event of any default or breach of the terms and conditions of this Lease, or any other lease between the parties hereto, or if any execution or other writ or process shall be issued in any action or proceeding, against the Lessee, whereby the said Equipment may be taken or distrained, or if a proceeding in bankruptcy, receivership or insolvency shall be instituted by or against the Lessee or its property, or if the Lessee shall enter into any agreement or composition with its creditors, breach any of the terms of any loan or credit agreement, or default thereunder, or if the condition of the Lessee's affairs shall so change as to, in the Lessor's opinion, impair the Lessor's security or increase the credit risk involved, then and in that event Lessee shall return the Equipment as provided in Section 6 and Section 11(b). If Lessee fails to do so, the Lessor shall have the right to retake immediate possession of the Equipment, and for such purpose, the Lessor may enter upon any

premises where said Equipment may be and may remove the same therefrom with or without notice of its intention to do same, without being liable to any suit or action or other proceeding by the Lessee.

(b) Remedies. If this Lease terminates by reason of event of default (Section 11), non-appropriation (Section 14) or otherwise prior to the end of the entire Lease term shown on Exhibit 1, and if Lessee has not paid the applicable Purchase Option Price Lessor's remedies shall be the following:

- (i) Lessee shall return the Equipment to Lessor as provided in Section 6.
- (ii) Lessor may retain all Lease payments previously paid by Lessee.
- (iii) Upon return of the Equipment full legal title thereto shall be automatically vested in Lessor, and Lessee will deliver evidence of title as provided in Section 6.
- (iv) After return of the Equipment, Lessor may, at its option, sell the Equipment at public or private sale for cash or on credit and may become the purchaser at such sale. Any gain or loss on such sale shall accrue and belong to Lessor.
- (v) Lessor may enforce its rights hereunder by writ of mandamus.

(c) Late Charges. Whenever any payment is more than ten (10) days late, the Lessee promises to pay to the Lessor or its assigns, not later than one month thereafter, an amount calculated at the rate of the lesser of (i) five cents per one dollar of each such delayed payment and to make such payments as liquidated damages occasioned by such delay, if allowed by law, or (ii) the maximum rate allowed by law.

(d) Expense of Enforcement. Upon default under any provision of this Lease, the Lessee shall be liable for arrears of lease payments, during any period for which Lessee has made appropriation under Section 14, if any. Further, if Lessee fails to return the Equipment (and title, if any) to Lessor, Lessee shall be liable for (i) the expense of re-taking possession and the removal of the Equipment, (ii) court costs, and (iii) Lessor's reasonable attorney fees.

12.) **NON-WAIVER:** The omission by the Lessor at any time to enforce any default or right reserved to it, or to require performance of any of the terms, covenants or provisions hereof by the Lessee at any time designated, shall not be a waiver of any such default or right to which the Lessor is entitled, nor shall it in any way affect the right of the Lessor to enforce such provisions thereafter. The Lessor may exercise all remedies simultaneously, pursuant to the terms hereof, and any such action shall not operate to release the Lessee until the full amount of the Lease Payments due and to become due and all other sums to be paid hereunder have been paid in cash.

13.) **SEVERABILITY:** The provisions of this Lease are severable, and if any one of such provisions are determined to be illegal or unenforceable, the same shall not impair the effectiveness of the remaining provisions hereof.

14.) **SPECIAL PROVISIONS: FISCAL FUNDING:** The Lessee warrants that it has funds available to pay the Lease payments payable pursuant to this Agreement until the end of its current appropriation period and warrants that it presently intends to make payments in each appropriation period from now until the end of the Lease term. The officer of the Lessee responsible for preparation of Lessee's annual budget shall request from its legislative body funding to be paid to Lessor under this Agreement. If notwithstanding the making in good faith of such request in accordance with appropriate procedures and with the exercise of reasonable care and diligence, such legislative body over funding authority does not appropriate funds to be paid to Lessor then at the end of the fiscal year for which Lessee has made appropriation, Lessee shall be released of its obligation to make Lease payments to Lessor due after the end of the period for which appropriation was made, provided the Equipment (and any related title documents) are returned to Lessor by Lessee and at Lessee's expense, in good condition, normal wear and tear excepted. In addition to return of the Equipment pursuant to the terms of this Agreement, Lessor shall retain all sums paid by Lessee and for which appropriation was made. All obligations and payments required of Lessee herein shall be subject to appropriation by Lessee of sufficient funds.

To the extent permitted by law, (i) Lessee may not terminate the Lease in order to purchase, rent or lease property performing functions similar to those performed by the Equipment through the stated maturity date of the Lease, and (ii) Lessee agrees


not to permit functions similar to those performed through the use of the Equipment to be performed by its own employees or by any agency or entity affiliated with or hired by the Lessee.

THIS LEASE IS SUBJECT TO THE TERMS AND CONDITIONS PRINTED ABOVE WHICH ARE MADE A PART HEREOF AND WHICH LESSEE ACKNOWLEDGES THAT IT HAS READ. LESSEE REPRESENTS THAT ALL ACTION TO AUTHORIZE THE EXECUTION OF THIS AGREEMENT ON BEHALF OF THE LESSEE BY THE FOLLOWING SIGNATORIES HAS BEEN TAKEN.

THERE ARE NO ORAL AGREEMENTS BETWEEN THE LESSOR AND LESSEE.

DATE OF ACCEPTANCE: AUGUST 20, 2015

LESSOR: FIRST NATIONAL BANK d/b/a FIRST NATIONAL BANK LEASING

By: 
STEWART COBB
SENIOR VICE PRESIDENT

Lessee: TYLER COUNTY
100 W. BLUFF
WOODVILLE, TX. 75979
TAX ID # 75-6002576

By: 
JACQUES L. BLANCHETTE
COUNTY JUDGE - TYLER COUNTY

LESSEE'S ACCEPTANCE

TO VENDOR: ACCEPTANCE MUST BE SIGNED BY LESSEE AND RETURNED TO US BEFORE YOUR INVOICE CAN BE PROCESSED FOR PAYMENT.

We as Lessee agree the above listed Equipment has been inspected by Lessee, is satisfactory in every way, accepted by Lessee and we as Lessee have approved payment of the Total Capitalized Cost by Lessor to Vendor. We, as Lessee, hereby agree that we have fully inspected the Equipment leased hereunder and acknowledged it to be in good condition to our complete satisfaction. We understand that you, as Lessor, make no warranties, either expressed or implied, as to the condition of the Equipment, or its fitness for any particular purpose. We understand that this installation is not made on a trial basis.

Lessee: TYLER COUNTY
100 W. BLUFF
WOODVILLE, TX. 75979
TAX ID # 75-6002576

By: 
JACQUES L. BLANCHETTE
COUNTY JUDGE - TYLER COUNTY

DATE OF ACCEPTANCE: AUGUST 20, 2015

Exhibit 1

<u>Model Number</u>	<u>Serial #</u>	<u>EQUIPMENT INFORMATION</u> Item/Description:	<u>Qty</u>	<u>Price</u>
VHD64B	4V5KC9DG1GN958962	2016 Volvo Dump Truck From Grande Truck Center	1	\$113,515.11
		SUB TOTAL:		\$113,515.11
		TOTAL:		\$113,515.11
		LESS DOWN PAYMENT:		(\$56,807.55
		Document Fees:		\$100.00
		TOTAL CAPITALIZED COST:		\$56,807.56

SCHEDULE OF LEASE PAYMENTS DURING THE BASE TERM:

No. of Years:	3	Base Lease Payment:	\$58,141.54
No. of Lease Payments:	3	Sales Tax:	N/A
For Business Use Inside: TYLER COUNTY		Property Tax:	N/A
		Total Payment:	\$58,141.54
		Lease End Date:	August 20, 2016

Exhibit 2

Lease payments:

<u>Payment Date</u>	<u>Lease Payment</u>
08/20/15	\$0.00
08/20/16	\$58,141.54



TYLER COUNTY COMMISSIONERS COURT

County Courthouse, Room 101 / Woodville, Texas

Donece

*(Amnt electa Judge)
All plus Jackie
Lyn Ag
Jobe*

Thursday
August 20, 2015
8:30 AM

MARTIN NASH
Commissioner, Pct. 1

RUSTY HUGHES
Commissioner, Pct. 2

JACQUES L. BLANCHETTE
County Judge

MIKE MARSHALL
Commissioner, Pct. 3

JACK WALSTON
Commissioner, Pct. 4

NOTICE Is hereby given that a **Regular Meeting** of the Tyler County Commissioners Court will be held on the date stated above, at which time the following subjects will be considered and/or discussed;

Agenda

"Managers help people see themselves as they are. Leaders help people to see themselves better than they are." Jim Rohn

➤ **CALL TO ORDER**

- • Establish Quorum
- • Acknowledge Guests
- • Invocation – *J. Blanchette*
- • Pledge of Allegiance – *J. Blanchette*

Todd Print

I. CONSIDER/APPROVE

m/h **A. Minutes from previous meeting(s)** - *Donece Gregory, County Clerk* *Aug 10*

NONE

B. Budget amendments/line item transfers – *Jackie Skinner, Auditor*

N/m

C. Paying County bills – *J. Skinner* – *SAVINGS ON medical bills*

m/h

D. Amended and Corrected July Monthly Report from Adult Probation – *Matt O'Neal, Adult Probation*

N/w

E. Acceptance 2014 Annual Audit of Tyler County - *J. Skinner*

Darla Dear

Jackie has electronic form for signing

H/m

F. Renewal Xerox Service Agreement for District Clerk's Office c/o *Chryl Pounds* – *J. Skinner*

N/m

G. Renewal Contract #23938992, Title IV-E Child Welfare Services - *J. Skinner*

Sept 17

M/H H. Approval Annual DETCOG Luncheon Expenses - J. Skinner

M/N I. Contract for 2016 Volvo Dump Truck with First National Bank - Mike Marshall
a. Pct 1 Dump Truck Lease
b. Pct 3 Dump Truck Lease
c. Tax Exempt Form and Tax and General Certificate

J. Resending Burn Ban - J. Blanchette

No Action

for ty mistake that no horses have

M Recess to

II. EXECUTIVE SESSION @ 9:10 AM M/H/m

Consult with District Attorney and/or his legal staff in executive session held in accordance with Texas Government Codes 555.071(1)(A), (2) regarding pending and/or contemplated litigation, and/or 551.074, regarding personnel matters, and/or property acquisition.

ADJOURN M/H - 9:09 AM

I do hereby certify that the above Notice of Meeting of the Tyler County Commissioners Court is a true and correct copy of said Notice and that I posted a true and correct copy of said Notice in the Tyler County Courthouse at a place readily accessible to the general public at all times and that said Notice remained so posted continuously for at least 72 hours preceding the scheduled time of said meeting, as is required by Section 551.002 & 551.041.

M/H to come out of recess

Executed on _____ 2015 Time _____
Donece Gregory, County Clerk/Ex Officio Member of Commissioners Court

- No Action from Exe

By: _____ (Deputy)

Budget

ear made -> .7 million

Nash wants to beef up the fund

beef up fund to cover murder trials
"Contingency for Legal fees"
90 days of operation expense
- legal fees
- disaster fund
Daria will check out "Committed" and "restricted" funds
pg 30 Balance Sheet criteria for

Budget cont.

effective tax rate across the board.

Summary

- re charge the ROW
- 2.5 million in ^{emp} disaste _{remains}
- legal contingency

internal ^{move money} - no new taxes
→ for insurance & retirement % increases

- CO paid call or 100% allowance
 - employ \$50 allowance
 - $\frac{M}{M}$ adjourn
- 