

TYLER COUNTY COMMISSIONERS COURT

Regular Meeting

August 28, 2017 --- 10:15 am

THE STATE OF TEXAS ON THIS THE 28th day of August, 2017 the Commissioners' Court in and for Tyler County, Texas convened in a Special Meeting at the Justice of the Peace Courtroom in Woodville, Texas, the following members of the Court present, to wit:

JACQUES 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
JOHN FULLER	CONSTABLE, PCT. #2
MILTON POWERS	JUSTICE OF PEACE, PCT. #3
BEN KISSEE	AST. CRIM. DIST. ATTORNEY

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. The invocation was delivered by John Fuller, Constable Precinct #2. The Pledge of Allegiance to the Texas Flag was led by Commissioner Hughes.

Commissioner Marshall motioned to receive the minutes of July 20th and August 14th and 17th, 2017. Commissioner Nash seconded the motion. All voted yes and none no.

Budget Amendments/Line item transfers were not presented.

Commissioner Marshall made the motion to pay the **county bills**, as presented by the County Auditor. The motion was seconded by **Commissioner Hughes**. All yes and none no. SEE ATTACHED

Judge Blanchette made the motion to renew the annual Inter-local Agreement with Lubbock County for **regional public defender for capital cases** for FY 2018-2019. It was seconded by **Commissioner Nash**. All yes and none no. SEE ATTACHED

Sue Sanders requested that the **air conditioning units** be checked twice a year and maintained before "summertime" problems arise. If repairs are needed, the cost would be discounted 10% off repairs done at time of maintenance and 10% off new equipment installed.

Commissioner Nash made the motion to approve a maintenance agreement with All Around Air Conditioning for 27 air conditioner units located in the offices of **county commissioners, county clerk and emergency operations center/nutrition center** on a twice-a-year basis at the cost of \$3240.00. The motion was seconded by **Commissioner Marshall**. All yes and none no. SEE ATTACHED

Ben Kisse entered the meeting at 10:34 a.m.

Judge Blanchette explained the roof project would be to protect the building while the clock tower is being restored. **Commissioner Marshall** made a motion to advertise for bids for the **courthouse roof project**. The bids will be opened on October 10th with award to be October 19th. **Commissioner Walston** seconded. All voted yes and none no.

A motion was made by **Commissioner Walston** and seconded by **Commissioner Hughes** to appoint the **election judges and alternates** for the school election; and, also appoint Delores Wigley as the election judge for the November 7th Constitutional Election filling the vacancy of Jim Knecht. All voted yes and none no. SEE ATTACHED

Commissioner Nash made the motion to approve the Tyler County **CSCD budgets** for basic supervision, CCP, and high-risk caseload, as presented by Matt O'Neal, **Adult Probation Office Chief**. **Commissioner Marshall** seconded the motion. The County Auditor stated this was for informational purposes only. All voted yes and none no. SEE ATTACHED

A motion was made by **Commissioner Walston** to accept the 2016 audit report by Belt, Harris & Pechacek,LLP. **Commissioner Marshall** seconded the motion. Judge Blanchette recalled that when Jackie was appointed as the County Auditor, her desire was to get the county GASB compliant, to which the county is now compliant. He also pointed out that the unassigned money is used for such things as a minimum three-month reserve to operate the county. All voted yes and none no. SEE ATTACHED

A motion was made by **Commissioner Walston** and seconded by **Commissioner Marshall** to approve the deputation of Charlotte Rogers, a part-time employee in the **County Clerk's department**. All voted yes and none no. SEE ATTACHED

Commissioner Nash made the motion to purchase a M6-141 Kubota **tractor with a boom mower** for **Precinct #1**. **Commissioner Marshall** seconded the motion. All voted yes and none no.


Commissioner Nash made the motion to accept the resignation of Greg Evans as commissioner of ESD board (ESD #4Warren), effective August 17, 2017. **Commissioner Marshall** seconded the motion. All voted yes and none no. SEE ATTACHED

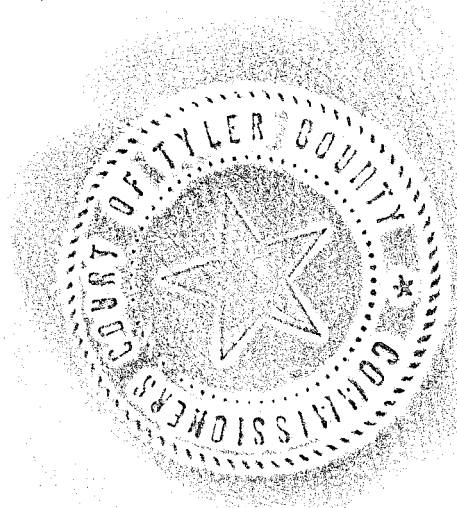
Motion made by Commissioner Nash that the meeting be adjourned. Commissioner Walston seconded. All voted yes none no.

THERE BEING NO FURTHER BUSINESS, THE MEETING WAS ADJOURNED AT 11:09 am

I, Donece Gregory, County Clerk and ex officio member of the Tyler County Commissioners' Court, do hereby certify the fact that the above is a true and correct record of the Tyler County Commissioners' Court session held on August 28, 2017.

Witness my hand and seal of office on this 11th day of September, 2017.

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





Accounts Payable

July 21, 2017 – August 28, 2017



Tyler County, TX

CHECK REGISTER

By Fund

Payable Dates 07/20/17 - 08/28/2017

Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Fund: 010 - GENERAL FUND							
NATIONWIDE RETIREMENT S	125384	07/20/2017	Deferred Comp	010-21300		07/20/2017	50.00
TYLER COUNTY TAX ASSESSO	125386	07/20/2017	TYLER COUNTY DELINQUENT	010-21300		07/20/2017	81.01
TYLER COUNTY PAYROLL	125381	07/20/2017	FICA	010-21300		07/20/2017	15,266.40
TYLER COUNTY PAYROLL	125381	07/20/2017	Federal Withholding	010-21300		07/20/2017	11,755.69
TYLER COUNTY PAYROLL	125381	07/20/2017	Medicare	010-21300		07/20/2017	3,570.42
OFFICE OF THE A.G. CHILD S	DFT0001724	07/20/2017	CS 001355592536474	010-21300		07/20/2017	246.92
OFFICE OF THE A.G. CHILD S	DFT0001725	07/20/2017	CS	010-21300		07/20/2017	179.59
OFFICE OF THE A.G. CHILD S	DFT0001726	07/20/2017	CS	010-21300		07/20/2017	138.46
OFFICE OF THE A.G. CHILD S	DFT0001727	07/20/2017	CS	010-21300		07/20/2017	150.46
OFFICE OF THE A.G. CHILD S	DFT0001728	07/20/2017	CS	010-21300		07/20/2017	163.04
CYPHER COMPUTERS	125411	07/21/2017	INV.#0002056/COUNTY OFFI	010-440-42353		07/21/2017	1,690.00
TYLER TECHNOLOGIES, INC.	125452	07/21/2017	41637/COAUD	010-440-42353		07/21/2017	4,918.63
DEPARTMENT OF INFORMAT	125413	07/21/2017	JUNE 2017/COUNTY PHONES	010-401-42500		07/21/2017	54.72
U PUMP IT - GARDNER OIL	125453	07/21/2017	1920/TCSO	010-426-42400		07/21/2017	6,532.15
TYLER COUNTY BOOSTER	125449	07/21/2017	INV.#19782/COAUD	010-401-42616		07/21/2017	144.50
TYLER COUNTY BOOSTER	125449	07/21/2017	INV.#19783/COAUD	010-401-42616		07/21/2017	179.50
TYLER COUNTY BOOSTER	125449	07/21/2017	INV.#19859/COAUD	010-401-42616		07/21/2017	144.50
TYLER COUNTY BOOSTER	125449	07/21/2017	INV.#19860/COAUD	010-401-42616		07/21/2017	179.50
STORY-WRIGHT PRINTING &	125441	07/21/2017	104307/COAUD	010-440-42101		07/21/2017	31.64
DAVIS TREE EXPERTS	125412	07/21/2017	INV.#280/COJUD	010-401-42178		07/21/2017	2,137.50
INDOFF OFFICE SUPPLIES	125426	07/21/2017	183748/COJUD	010-420-42100		07/21/2017	87.03
INDOFF OFFICE SUPPLIES	125426	07/21/2017	183748/COJUD	010-420-42100		07/21/2017	105.96
INDOFF OFFICE SUPPLIES	125426	07/21/2017	186597/VET. SRV.	010-405-42100		07/21/2017	54.41
ELLIOTT ELECTRIC SUPPLY, IN	125417	07/21/2017	3223109/TCSO	010-442-42411		07/21/2017	35.29
SPARKLETTS & SIERRA SPRIN	125439	07/21/2017	21549393631084/COUNTY O	010-440-42101		07/21/2017	531.97
SPARKLETTS & SIERRA SPRIN	125439	07/21/2017	21549393631084/COUNTY O	010-440-42101		07/21/2017	588.84
CANON SOLUTIONS AMERIC	125405	07/21/2017	1871450/COAUD 5/1-31/17	010-440-42677		07/21/2017	45.98
CANON SOLUTIONS AMERIC	125405	07/21/2017	1871450/COAUD	010-440-42677		07/21/2017	45.98
CANON SOLUTIONS AMERIC	125405	07/21/2017	1871450/COAUD	010-440-42677		07/21/2017	45.98
IOD	125427	07/21/2017	5696811/CDA	010-401-42628		07/21/2017	51.46
TEXAS DOCUMENT SOLUTIO	125444	07/21/2017	681242/TCSO	010-440-42350		07/21/2017	93.20
TEXAS DOCUMENT SOLUTIO	125443	07/21/2017	19151/COUNTY OFFICES	010-440-42350		07/21/2017	1,488.62
A T & T PHONES - ATLANTA,	125398	07/21/2017	6-17/4542	010-401-42500		07/21/2017	3,976.64
A T & T PHONES - ATLANTA,	125397	07/21/2017	4545/DPS&VET.SRV.	010-440-42350		07/21/2017	250.99
A T & T PHONES - CAROL STR	125399	07/21/2017	9117/DPS INTERNET	010-440-42350		07/21/2017	68.51
BLAKE, GARRETT	125402	07/21/2017	PER DIEM/TROLE CLASS	010-426-42659		07/21/2017	50.00
EAST TEXAS POLICE ACADEM	125414	07/21/2017	CIT UPDATE/TCSO	010-426-42659		07/21/2017	25.00

CHECK REGISTER

Payable Dates: 07/20/17 - 08/28/2017

Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
SAUNDERS, JACQUELINE SUE	125437	07/21/2017	MILEAGE&PERDIEM/TCDRS	010-423-42659		07/21/2017	469.64
GAYLORD TEXAN RESORT	125422	07/21/2017	HOTEL/CARRUTH, ROSSI	010-427-42659		07/21/2017	835.00
CARRUTH, MICHAEL ROSSI	125406	07/21/2017	PERDIEM/SHERIFF CONF.	010-427-42659		07/21/2017	200.00
TYLER COUNTY HOSPITAL/IN	125451	07/21/2017	PT#10035558CDW	010-401-42231		07/21/2017	832.93
U.S. POSTAL SERVICE (POSTA	125454	07/21/2017	ACCT.#49892169/COAUD	010-401-42111		07/21/2017	1,200.00
SKINNER, WADE	125460	07/21/2017	REIMB. FOR UNIFORM PANT	010-426-42150		07/21/2017	86.37
POUNDS, CHYRL/DISTRICT CL	125435	07/21/2017	JURY MONEY/DSCLK	010-408-42700		07/21/2017	1,440.00
TYLER COUNTY HOSPITAL	125450	07/21/2017	PRE-EMPLOY/COLL.CTR.	010-401-48000		07/21/2017	46.20
WEATHERBY, ANALICIA	125458	07/21/2017	INV.#781881/COJUD	010-442-42412		07/21/2017	120.00
VERIZON WIRELESS	125455	07/21/2017	5066-00001/TCSO	010-426-42500		07/21/2017	37.99
VERIZON WIRELESS	125456	07/21/2017	3400-00001/TCSO	010-426-42500		07/21/2017	718.69
SOUTHERN HEALTH PARTNE	125438	07/21/2017	TYL-7353	010-436-42633		07/21/2017	6,400.00
CDCAT	125407	07/21/2017	ASSOC.DUES/COCLK	010-402-42100		07/21/2017	125.00
BROOKS, DAVID B.	125403	07/21/2017	JUNE2017 LEGAL CONSULT/C	010-401-42628		07/21/2017	100.00
EXCEL CAR WASH, INC.	125418	07/21/2017	JUNE2017/TCSO	010-426-42400		07/21/2017	77.85
OMNIBASE SERVICES OF TEX	125434	07/21/2017	2ND QTR./J.P.4	010-440-42600		07/21/2017	36.00
EFFICIENT SYSTEMS, INC.	125416	07/21/2017	INV.#S13953/TCSO	010-442-42411		07/21/2017	120.00
ICS JAIL SUPPLIES INC.	125425	07/21/2017	75979SD/TCSO	010-427-42108		07/21/2017	139.07
BLANCHETTE, JACQUES JUD	125462	07/25/2017	MILEAGE&PERDIEM/TCDRS	010-421-42189		07/25/2017	315.36
METLIFE INSURANCE	125461	07/25/2017	METLIFE/JULY2017	010-401-40150		07/25/2017	1,789.92
METLIFE - GROUP BENEFITS	125467	07/26/2017	METLIFE	010-401-42178		07/26/2017	-70.56
AFLAC INSURANCE	125463	07/20/2017	AFLAC-LIFE	010-21330		07/20/2017	92.01
AFLAC INSURANCE	125463	07/20/2017	AFLAC-RIDER	010-21330		07/20/2017	10.21
AFLAC INSURANCE	125463	07/20/2017	AFLAC-SPEVNT	010-21330		07/20/2017	26.20
AFLAC INSURANCE	125463	07/20/2017	AFLAC-STD	010-21330		07/20/2017	125.90
AFLAC INSURANCE	125463	07/20/2017	AFLAC-VISION	010-21330		07/20/2017	14.45
AFLAC INSURANCE	125463	07/20/2017	AFLAC-Accident	010-21330		07/20/2017	39.52
AFLAC INSURANCE	125463	07/20/2017	AFLAC-Cancer	010-21330		07/20/2017	268.10
AFLAC INSURANCE	125463	07/20/2017	Aflac Dental	010-21330		07/20/2017	287.92
AFLAC INSURANCE	125463	07/20/2017	AFLAC-Hospital	010-21330		07/20/2017	9.95
METLIFE - GROUP BENEFITS	125467	07/20/2017	METLIFE	010-21300		07/20/2017	2.42
CYPHER COMPUTERS	125474	07/28/2017	INV.#0002057/COUNTY OFFI	010-440-42353		07/28/2017	260.00
SPARKLETT & SIERRA SPRIN	125491	07/28/2017	215493916208490/COUNTY	010-440-42101		07/28/2017	30.92
STORY-WRIGHT PRINTING &	125493	07/28/2017	104307/COAUD	010-440-42101		07/28/2017	66.96
STORY-WRIGHT PRINTING &	125493	07/28/2017	104307/COAUD	010-440-42101		07/28/2017	4.33
FULLER, JOHN	125481	07/28/2017	REIMB./GAME CAMERA	010-425-43232		07/28/2017	98.00
PATE, ROBERT M.	125484	07/28/2017	VAN FOR VFW POST 2033/C	010-405-43620		07/28/2017	2,615.10
DOTCOM LTD./INU POWERE	125476	07/28/2017	7328/COCLK	010-402-42500		07/28/2017	2.00
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	010-401-42111		07/28/2017	12.75
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	010-401-42178		07/28/2017	207.87
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	010-419-42659		07/28/2017	1,265.00
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	010-426-42100		07/28/2017	99.94
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	010-426-42182		07/28/2017	179.99
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	010-426-42400		07/28/2017	193.36

CHECK REGISTER

Payable Dates: 07/20/17 - 08/28/2017

Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	010-426-42659		07/28/2017	343.52
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	010-427-42659		07/28/2017	150.00
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	010-430-42100		07/28/2017	11.47
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	010-440-42101		07/28/2017	185.96
TYLER COUNTY CHILD WELFA	125498	07/28/2017	JUROR DONATION/6-29-17	010-408-42689		07/28/2017	250.00
CITY OF WOODVILLE	125473	07/28/2017	00002804/ANNEX 2	010-442-42515		07/28/2017	73.22
TYLER COUNTY HOSPITAL	125499	07/28/2017	PRE-EMPLOY/PCT.3	010-401-48000		07/28/2017	46.20
HORTON'S AUTOMOTIVE/KE	125483	07/28/2017	7-25-17/MAINT.	010-442-42412		07/28/2017	86.70
RENAISSANCE AUSTIN HOTEL	125485	07/28/2017	HOTEL/35TH ANN. ELECTION	010-401-42158		07/28/2017	710.00
DOWDEN, F. GAIL	125477	07/28/2017	PER DIEM/LEGIS. UPDATE	010-411-42661		07/28/2017	75.00
FORD, TRISHER	125480	07/28/2017	PER DIEM/LEGIS. UPDATE	010-411-42661		07/28/2017	75.00
SELF, TINA	125488	07/28/2017	PER DIEM/LEGIS. UPDATE	010-411-42661		07/28/2017	75.00
GREGORY, DONECE	125482	07/28/2017	PER DIEM/35TH ANN. ELECTI	010-401-42158		07/28/2017	424.63
RIVERS, DEAN (GERALDINE)	125486	07/28/2017	PER DIEM/35TH ANN. ELECTI	010-401-42158		07/28/2017	175.00
WALMART COMMUNITY/GE	125500	07/28/2017	6808/COAUD	010-440-42101		07/28/2017	960.05
A T & T PHONES - ATLANTA,	125468	07/28/2017	8011/J.P.2	010-412-42500		07/28/2017	84.74
WEATHERBY, ANALICIA	125501	07/28/2017	INV.#781882/COJUD	010-442-42412		07/28/2017	160.00
SOUTHERN HEALTH PARTNE	125490	07/28/2017	TYL-7353/TCSO	010-436-42633		07/28/2017	262.50
TEXAS STATE UNIVERSITY/SA	125496	07/28/2017	LEGISLATIVE UPDATE/SELF, T	010-411-42661		07/28/2017	150.00
CITY OF WOODVILLE	125473	07/28/2017	PERMIT FOR FOOD PREP/TCS	010-427-42108		07/28/2017	120.00
DISTRICT 5 TCAAA	125475	07/28/2017	2018 MEMBERSHIP DUES/EX	010-439-42224		07/28/2017	100.00
TAC HEALTH BENEFITS POOL	125503	07/20/2017	TAC - HEBP Insurance	010-21310		07/20/2017	26,601.00
TAC HEALTH BENEFITS POOL	125503	07/20/2017	TAC HEBP Pre Tax Insurance	010-21310		07/20/2017	3,700.50
TAC HEALTH BENEFITS POOL	125503	07/28/2017	PAYROLL TAC HEALTH PPE7.2	010-21310		07/28/2017	354.68
TEXAS DOCUMENT Solutio	125495	07/28/2017	LK1670/J.P.1	010-440-42101		07/28/2017	38.66
SAN JACINTO COUNTY SHERI	125487	07/28/2017	JUNE2017/PRESCRIPTIONS	010-401-42231		07/28/2017	57.48
SAN JACINTO COUNTY SHERI	125487	07/28/2017	JUNE2017/TCSO	010-401-42231		07/28/2017	5,825.00
CASHIER	125472	07/28/2017	PO#02152017/T.C. COMPLEX	010-453-43210		07/28/2017	1,202.00
TEXAS COUNTY & DISTRICT R	DFT0001723	07/20/2017	Tyler County, TX Retirement	010-21320		07/20/2017	21,675.74
TYLER COUNTY PAYROLL	125509	07/20/2017	FICA	010-21300		07/20/2017	-5,672.84
TYLER COUNTY PAYROLL	125509	07/20/2017	Federal Withholding	010-21300		07/20/2017	-5,652.74
TYLER COUNTY PAYROLL	125509	07/20/2017	Medicare	010-21300		07/20/2017	-1,326.68
NATIONWIDE RETIREMENT S	125512	08/03/2017	Deferred Comp	010-21300		08/03/2017	50.00
TYLER COUNTY TAX ASSESSO	125514	08/03/2017	TYLER COUNTY DELINQUENT	010-21300		08/03/2017	81.01
TYLER COUNTY PAYROLL	125509	08/03/2017	FICA	010-21300		08/03/2017	14,707.66
TYLER COUNTY PAYROLL	125509	08/03/2017	Federal Withholding	010-21300		08/03/2017	11,245.89
TYLER COUNTY PAYROLL	125509	08/03/2017	Medicare	010-21300		08/03/2017	3,439.72
TYLER COUNTY PAYROLL	125508	08/02/2017	PAYROLL TRANSFER	010-29999		08/02/2017	96,524.87
LOECHEL, BRANT	125507	08/01/2017	REFUND ON DEPENDENT CO	010-401-40150		08/01/2017	332.19
OFFICE OF THE A.G. CHILD S	DFT0001737	08/03/2017	CS 001355592536474	010-21300		08/03/2017	246.92
OFFICE OF THE A.G. CHILD S	DFT0001738	08/03/2017	CS	010-21300		08/03/2017	179.59
OFFICE OF THE A.G. CHILD S	DFT0001739	08/03/2017	CS	010-21300		08/03/2017	138.46
OFFICE OF THE A.G. CHILD S	DFT0001740	08/03/2017	CS	010-21300		08/03/2017	150.46
OFFICE OF THE A.G. CHILD S	DFT0001741	08/03/2017	CS	010-21300		08/03/2017	163.04

CHECK REGISTER

Payable Dates: 07/20/17 - 08/28/2017

Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
CYPHER COMPUTERS	125521	08/04/2017	INV.#0002058/COUNTY OFFI	010-440-42101		08/04/2017	114.98
CYPHER COMPUTERS	125521	08/04/2017	INV.#0002058/COUNTY OFFI	010-440-42353		08/04/2017	780.00
CLINICAL SOLUTIONS	125520	08/04/2017	TYLE-JUL2017/TCSO	010-401-42231		08/04/2017	1,383.22
CLINICAL SOLUTIONS	125520	08/04/2017	TYLE-JUL2017/TCSO	010-401-42231		08/04/2017	82.29
SPIVEY, JACOB	125538	08/04/2017	REIMB./AG. EXT.	010-439-42224		08/04/2017	122.63
FORD, TRISHER	125527	08/04/2017	MILEAGE TO LEGIS. WORKSH	010-411-42661		08/04/2017	141.24
SPIVEY, JACOB	125538	08/04/2017	REIMB./AG. EXT.	010-439-42224		08/04/2017	129.47
WEATHERBY, ANALICIA	125543	08/04/2017	PLANT MAINT./COJUD	010-442-42412		08/04/2017	120.00
AUSTIN MARRIOTT NORTH	125517	08/04/2017	HOTEL/AUGUST FCS CONF.	010-439-42225		08/04/2017	161.87
PRINCE, SIMON D.	125535	08/04/2017	PER DIEM/HITS-CRIMINAL D	010-426-42659		08/04/2017	125.00
MITCHELL, TAWUN	125532	08/04/2017	PER DIEM/HITS-CRIMINAL D	010-426-42659		08/04/2017	125.00
HOLIDAY INN EXPRESS & SUI	125529	08/04/2017	HOTEL/MITCHELL, TWAUN	010-426-42659		08/04/2017	205.66
HITS, INC.	125528	08/04/2017	REGIS./MITCHELL, TWAUN &	010-426-42659		08/04/2017	500.00
SYSTEM ACCESS	125540	08/04/2017	INV.#A119/COAUD	010-440-42423		08/04/2017	650.00
BROOKS, DAVID B.	125519	08/04/2017	JULY 2017/COJUD	010-401-42628		08/04/2017	100.00
POLICE & FIREMAN'S INSUR	125546	07/20/2017	Police Insurance	010-21300		07/20/2017	416.78
NEW YORK LIFE INSURANCE	125547	07/20/2017	NEW YORK LIFE	010-21300		07/20/2017	-103.81
NEW YORK LIFE INSURANCE	125547	07/20/2017	NEW YORK LIFE	010-21300		07/20/2017	784.76
NEW YORK LIFE INSURANCE	125547	07/20/2017	NEW YORK LIFE	010-21300		07/20/2017	103.81
TDCAA	125548	08/09/2017	REGIS./GIBBS, PAULA & PICK	010-419-42659		08/09/2017	225.00
CYPHER COMPUTERS	125559	08/18/2017	INV.#0002060/COUNTY OFFI	010-440-42353		08/18/2017	585.00
NEW WAVE COMMUNICATIO	125573	08/11/2017	052716501/TCSO	010-427-42108		08/11/2017	138.45
VANCE'S A/C & HEATING	125603	08/11/2017	INV.#180191/TAX	010-442-42412		08/11/2017	405.00
ENTERGY	125564	08/11/2017	137147179/COCLK	010-442-42516		08/11/2017	24.92
ENTERGY	125564	08/11/2017	138706940/VENDERS	010-442-42515		08/11/2017	10.20
AVAYA, INC.	125599	08/11/2017	0101946445/TAX	010-420-42500		08/11/2017	38.66
ENTERGY	125564	08/11/2017	139081103/COCLK	010-442-42516		08/11/2017	792.69
SYSTEM ACCESS	125580	08/11/2017	INV.#407E/TCSO	010-440-42101		08/11/2017	457.78
ENTERGY	125564	08/11/2017	140145467/T.C. COMPLEX	010-442-42515		08/11/2017	1,224.06
FEDEX	125565	08/11/2017	1706-0613-2/TCSO&EOC	010-401-42111		08/11/2017	663.69
CITY OF WOODVILLE	125557	08/11/2017	00001903/COUNTY CLERK	010-442-42516		08/11/2017	41.22
CITY OF WOODVILLE	125557	08/11/2017	0002592/ANNEX2	010-442-42515		08/11/2017	151.24
CITY OF WOODVILLE	125557	08/11/2017	00002804/ANNEX2	010-442-42515		08/11/2017	74.17
CITY OF WOODVILLE	125557	08/11/2017	01024002/TAX OFFICE	010-442-42517		08/11/2017	197.49
CITY OF WOODVILLE	125557	08/11/2017	05119001/JUST. CTR.	010-442-42511		08/11/2017	1,418.70
CITY OF WOODVILLE	125557	08/11/2017	07152002/CDA	010-442-42515		08/11/2017	192.68
ENTERGY	125597	08/11/2017	133941435/TCSO	010-442-42511		08/11/2017	49.50
ENTERGY	125597	08/11/2017	133941435/COURTHOUSE	010-442-42515		08/11/2017	1,334.40
ENTERGY	125597	08/11/2017	133941435/JUST.CTR.	010-442-42511		08/11/2017	3,244.54
ENTERGY	125597	08/11/2017	133941435/TAX	010-442-42517		08/11/2017	519.60
A T & T PHONES - ATLANTA,	125551	08/11/2017	7-17/4542	010-401-42500		08/11/2017	3,845.54
A T & T PHONES - ATLANTA,	125549	08/11/2017	4545/DPS&VET	010-440-42350		08/11/2017	250.99
WALMART COMMUNITY/GE	125592	08/11/2017	7809/TCSO	010-426-42182		08/11/2017	20.26
WALMART COMMUNITY/GE	125592	08/11/2017	7809/TCSO	010-427-42108		08/11/2017	20.15

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WALMART COMMUNITY/GE	125592	08/11/2017	7809/TCSO	010-427-42157		08/11/2017	110.00
A T & T PHONES - CAROL STR	125552	08/11/2017	9117 INTERNET/DPS	010-440-42350		08/11/2017	68.51
WEATHERBY, ANALICIA	125593	08/11/2017	INV.#781886/COJUD	010-442-42412		08/11/2017	120.00
NEW WAVE COMMUNICATIO	125600	08/11/2017	076130302/TAX	010-440-42350		08/11/2017	129.99
NEW WAVE COMMUNICATIO	125571	08/11/2017	074616901/COAUD	010-440-42350		08/11/2017	863.94
NEW WAVE COMMUNICATIO	125572	08/11/2017	075255801/EOC	010-440-42350		08/11/2017	84.53
STURROCK, STEVAN	125579	08/11/2017	PER DIEM/JAIL MGMT.&TAC	010-427-42659		08/11/2017	350.00
TEXAS JAIL ASSOCIATION	125583	08/11/2017	REGIS./STURROCK, STEVAN	010-427-42659		08/11/2017	250.00
ENTERGY	125564	08/11/2017	135552545/JUST.CTR.	010-442-42511		08/11/2017	10.20
VERIZON WIRELESS	125587	08/11/2017	2033-00002/J.P.4	010-414-42500		08/11/2017	25.06
VERIZON WIRELESS	125590	08/11/2017	1963-00001/COAUD, JUPRO,	010-440-42101		08/11/2017	160.04
VERIZON WIRELESS	125590	08/11/2017	1963-00001/COAUD, JUPRO,	010-440-42677		08/11/2017	80.04
VERIZON WIRELESS	125591	08/11/2017	3400-00001/TCSO	010-426-42500		08/11/2017	801.04
VERIZON WIRELESS	125586	08/11/2017	7638-00001/COCLK	010-440-42101		08/11/2017	37.99
SYSTEM ACCESS	125580	08/11/2017	INV.#A120/COAUD	010-440-42423		08/11/2017	325.00
WILSON INSURANCE AGENC	125595	08/11/2017	BOND#71918559/COAUD	010-422-42900		08/11/2017	147.00
SYSTEM ACCESS	125580	08/11/2017	INV.#CJ107/COJUD	010-440-42353		08/11/2017	195.00
SYSTEM ACCESS	125601	08/11/2017	INV.#COM2000/PCT.2	010-440-42353		08/11/2017	65.00
SYSTEM ACCESS	125601	08/11/2017	INV.#COM4000/PCT.4	010-440-42101		08/11/2017	17.95
SYSTEM ACCESS	125580	08/11/2017	INV.#DA201/CDA	010-440-42353		08/11/2017	65.00
SYSTEM ACCESS	125580	08/11/2017	INV.#JV183/JUPRO	010-440-42353		08/11/2017	325.00
TYLER COUNTY PAYROLL	125733	07/20/2017	FICA	010-21300		07/20/2017	-25.58
TYLER COUNTY PAYROLL	125733	07/20/2017	Federal Withholding	010-21300		07/20/2017	-28.09
TYLER COUNTY PAYROLL	125733	07/20/2017	Medicare	010-21300		07/20/2017	-5.98
NATIONWIDE RETIREMENT S	125736	08/17/2017	Deferred Comp	010-21300		08/17/2017	50.00
TYLER COUNTY TAX ASSESSO	125738	08/17/2017	TYLER COUNTY DELINQUENT	010-21300		08/17/2017	81.01
TYLER COUNTY PAYROLL	125733	08/17/2017	FICA	010-21300		08/17/2017	15,545.60
TYLER COUNTY PAYROLL	125733	08/17/2017	Federal Withholding	010-21300		08/17/2017	12,046.73
TYLER COUNTY PAYROLL	125733	08/17/2017	Medicare	010-21300		08/17/2017	3,635.68
TYLER COUNTY PAYROLL	125732	08/16/2017	PAYROLL TRANSFER	010-29999		08/16/2017	92,859.65
OFFICE OF THE A.G. CHILD S	DFT0001748	08/17/2017	CS 001355592536474	010-21300		08/17/2017	248.42
OFFICE OF THE A.G. CHILD S	DFT0001749	08/17/2017	CS	010-21300		08/17/2017	179.59
OFFICE OF THE A.G. CHILD S	DFT0001750	08/17/2017	CS	010-21300		08/17/2017	139.96
OFFICE OF THE A.G. CHILD S	DFT0001751	08/17/2017	CS	010-21300		08/17/2017	151.96
OFFICE OF THE A.G. CHILD S	DFT0001752	08/17/2017	CS	010-21300		08/17/2017	163.04
CYPHER COMPUTERS	125747	08/18/2017	INV.#0002063/COUNTY OFFI	010-440-42353		08/18/2017	650.00
EMERGENCY POWER SERVIC	125646	08/18/2017	INV.#010687/TCSO	010-442-42411		08/18/2017	1,445.50
SERVICE BY SCOTT	125696	08/18/2017	INV.#011599/MAINT.	010-442-42412		08/18/2017	173.20
SCOTT MERRIMAN, INC.	125695	08/18/2017	INV.#060096/COCLK	010-440-42101		08/18/2017	800.05
WALLING SIGNS & GRAPHICS	125725	08/18/2017	INV.#070617S	010-442-42150		08/18/2017	40.00
WALLING SIGNS & GRAPHICS	125725	08/18/2017	072117SS/DPS	010-430-42100		08/18/2017	41.00
MANN, ROBERT H. ATTY.	125675	08/18/2017	CAUSE NO. 10,836 SPR	010-408-42634		08/18/2017	400.00
ELECTION SYSTEMS & SOFT	125644	08/18/2017	T94179/TCSO	010-401-42158		08/18/2017	295.24
ELECTION SYSTEMS & SOFT	125644	08/18/2017	T94179/COCLK	010-401-42158		08/18/2017	1,572.28

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ELECTION SYSTEMS & SOFT	125644	08/18/2017	T94179/COUNTY CLERK	010-401-42158		08/18/2017	1,572.28
DELL MARKETING L.P.	125636	08/18/2017	6789522/TAX	010-440-42101		08/18/2017	2,112.66
SYNOVIA SOLUTIONS LLC	125707	08/18/2017	INV.#103602/TCSO	010-426-42500		08/18/2017	673.00
SYNOVIA SOLUTIONS LLC	125773	08/18/2017	INV.#104087/TCSO	010-426-42500		08/18/2017	673.00
ATCO INTERNATIONAL	125609	08/18/2017	160569/TCSO	010-427-42108		08/18/2017	784.00
ATCO INTERNATIONAL	125609	08/18/2017	160569/TCSO	010-427-42108		08/18/2017	787.50
MANN, ROBERT H. ATTY.	125675	08/18/2017	CAUSE NO. 11,927 MAC	010-408-42634		08/18/2017	400.00
MANN, ROBERT H. ATTY.	125675	08/18/2017	CAUSE NO. 11,928 MAC	010-408-42634		08/18/2017	200.00
JEFFERSON COUNTY CLERK	125661	08/18/2017	CAUSE NO. 117531MK/COJU	010-415-42623		08/18/2017	522.00
JEFFERSON COUNTY CLERK	125662	08/18/2017	CAUSE NO.117617 BR/COJU	010-415-42623		08/18/2017	522.00
MANN, ROBERT H. ATTY.	125675	08/18/2017	CAUSE NO. 12,030 MAC	010-408-42634		08/18/2017	200.00
MANN, ROBERT H. ATTY.	125675	08/18/2017	CAUSE NO.12,967 DEK	010-408-42634		08/18/2017	400.00
MANN, ROBERT H. ATTY.	125675	08/18/2017	CAUSE NO. 12,968MPK	010-408-42634		08/18/2017	400.00
MANN, ROBERT H. ATTY.	125787	08/18/2017	CAUSE NO. 12,969 MPK	010-408-42634		08/18/2017	200.00
WHISENHANT, LINDSEY, ATTY	125728	08/18/2017	CAUSE NO.12,979 SSW	010-408-42634		08/18/2017	400.00
PHILLIPS, BOBBY L.	125690	08/18/2017	CAUSE 12469 SMG	010-408-42634		08/18/2017	400.00
WRIGHT, RUSSELL J.	125730	08/18/2017	13,017/CPS	010-408-42634		08/18/2017	400.00
MANN, ROBERT H. ATTY.	125675	08/18/2017	CAUSE NO.13,035 CDB	010-408-42634		08/18/2017	400.00
WRIGHT, RUSSELL J.	125730	08/18/2017	CAUSE NO.13,040 RFL	010-408-42634		08/18/2017	400.00
BYTHEWOOD LEGAL SERVICE	125620	08/18/2017	CAUSE NO. 13,131 AC	010-408-42634		08/18/2017	600.00
MANN, ROBERT H. ATTY.	125675	08/18/2017	CAUSE NO. 13,154ARM	010-408-42634		08/18/2017	400.00
MANN, ROBERT H. ATTY.	125675	08/18/2017	CAUSE NO. 13,155ARM	010-408-42634		08/18/2017	200.00
MANN, ROBERT H. ATTY.	125675	08/18/2017	CAUSE NO. 13,156ARM	010-408-42634		08/18/2017	200.00
RISINGER, JAMES MICHAEL A	125694	08/18/2017	CAUSE NO.13096/95,12833-	010-408-42634		08/18/2017	1,200.00
RISINGER, JAMES MICHAEL A	125694	08/18/2017	CAUSE NO.13096/95,12833-	010-415-42634		08/18/2017	200.00
RISINGER, JAMES MICHAEL A	125766	08/18/2017	CAUSE NO.16191/16188DH	010-415-42634		08/18/2017	300.00
SYSCO FOOD SERVICES	125708	08/18/2017	819219/TCSO	010-427-42157		08/18/2017	5,380.76
CHILD ABUSE & FORENSIC SE	125626	08/18/2017	INV.#17-070/CDA	010-419-42639		08/18/2017	921.00
SHEARER, RAYMOND L.	125767	08/18/2017	CAUSE NO. 17-105 AP	010-415-42634		08/18/2017	200.00
MCDONOUGH, TIMOTHY R.	125678	08/18/2017	CAUSE NO.17-19BP	010-415-42634		08/18/2017	200.00
SHEARER, RAYMOND L.	125767	08/18/2017	CAUSE NO.17-38AB	010-415-42634		08/18/2017	200.00
TX DMV	125719	08/18/2017	INV.#1812229/TAX	010-440-42677		08/18/2017	1,500.00
U PUMP IT - GARDNER OIL	125723	08/18/2017	1920/TCSO	010-426-42400		08/18/2017	6,533.50
INNOVATIVE OFFICE SYSTEM	125659	08/18/2017	TYLOUDA/CDA	010-440-42101		08/18/2017	8.44
JASPER COUNTY TREASURER	125756	08/18/2017	1ST QTR. 2017 EXPENSES FO	010-410-42354		08/18/2017	11,234.73
TEXAS DEPARTMENT OF STAT	125712	08/18/2017	INV.#2003593/COCLK	010-402-42500		08/18/2017	86.01
TEXAS DEPARTMENT OF STAT	125712	08/18/2017	INV.#2003822/COCLK	010-402-42500		08/18/2017	113.46
STORY-WRIGHT PRINTING &	125772	08/18/2017	104307/COAUD	010-440-42101		08/18/2017	48.29
STORY-WRIGHT PRINTING &	125772	08/18/2017	104307/COAUD	010-440-42101		08/18/2017	7.24
STORY-WRIGHT PRINTING &	125772	08/18/2017	104307/COAUD	010-440-42101		08/18/2017	37.94
TYLER COUNTY BOOSTER	125720	08/18/2017	INV.#20312/TCSO	010-401-42616		08/18/2017	36.00
TYLER COUNTY BOOSTER	125720	08/18/2017	INV.#20386/COAUD	010-401-42616		08/18/2017	129.40
TYLER COUNTY BOOSTER	125720	08/18/2017	INV.#20393/TCSO	010-401-42616		08/18/2017	36.00
TYLER COUNTY BOOSTER	125720	08/18/2017	INV.#20470/COAUD	010-401-42616		08/18/2017	129.40

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TYLER COUNTY BOOSTER	125720	08/18/2017	INV.#20471/COAUD	010-401-42616		08/18/2017	73.95
ADVANCED SYSTEMS & ALAR	125607	08/18/2017	7488/COCLK	010-442-42412		08/18/2017	35.00
OVERHEAD DOOR COMPANY	125687	08/18/2017	INV.#214900/TCSO	010-442-42411		08/18/2017	202.50
BYTHEWOOD LEGAL SERVICE	125620	08/18/2017	23,921/CPS	010-408-42637		08/18/2017	56.25
BYTHEWOOD LEGAL SERVICE	125620	08/18/2017	23447/CPS	010-408-42637		08/18/2017	262.50
DISCOVERY INFORMATION T	125638	08/18/2017	INV.#236755/COJUD	010-440-42353		08/18/2017	337.50
BYTHEWOOD LEGAL SERVICE	125620	08/18/2017	24,252/CPS	010-408-42637		08/18/2017	225.00
DUMAS, GREGORY E.	125641	08/18/2017	24,314/CPS	010-408-42637		08/18/2017	300.00
BYTHEWOOD LEGAL SERVICE	125620	08/18/2017	24,341/CPS	010-408-42637		08/18/2017	187.50
BYTHEWOOD LEGAL SERVICE	125620	08/18/2017	24,341/CPS	010-408-42637		08/18/2017	562.50
BYTHEWOOD LEGAL SERVICE	125620	08/18/2017	24046/CPS	010-408-42637		08/18/2017	56.25
BYTHEWOOD LEGAL SERVICE	125620	08/18/2017	24163/CPS	010-408-42637		08/18/2017	206.25
LEADS ONLINE, LLC	125669	08/18/2017	INV.#242187/TCSO	010-440-42350		08/18/2017	1,668.00
BYTHEWOOD LEGAL SERVICE	125620	08/18/2017	24272/CPS	010-408-42637		08/18/2017	225.00
BYTHEWOOD LEGAL SERVICE	125620	08/18/2017	24280/CPS	010-408-42637		08/18/2017	281.25
BYTHEWOOD LEGAL SERVICE	125620	08/18/2017	24312/CPS	010-408-42637		08/18/2017	168.75
BYTHEWOOD LEGAL SERVICE	125620	08/18/2017	24314/CPS	010-408-42637		08/18/2017	262.50
BYTHEWOOD LEGAL SERVICE	125620	08/18/2017	24385/CPS	010-408-42637		08/18/2017	375.00
BRAZOS ELEVATOR COMPAN	125617	08/18/2017	INV.#2589/MAINT.	010-442-42412		08/18/2017	400.00
PITNEY BOWES - PURCHASE	125691	08/18/2017	2750/TAX	010-401-42111		08/18/2017	139.27
INDOFF OFFICE SUPPLIES	125657	08/18/2017	185084/TAX	010-420-42100		08/18/2017	174.75
INDOFF OFFICE SUPPLIES	125657	08/11/2017	185596/CDA	010-419-42100		08/11/2017	554.97
INDOFF OFFICE SUPPLIES	125657	08/18/2017	186597/VET.SRV.	010-405-42100		08/18/2017	71.96
INDOFF OFFICE SUPPLIES	125657	08/18/2017	185596/CDA	010-419-42100		08/18/2017	57.92
INDOFF OFFICE SUPPLIES	125657	08/18/2017	185084/TAX	010-420-42100		08/18/2017	29.99
JASPER COUNTY TREASURER	125756	08/18/2017	2ND QTR. 2017 EXPENSES FO	010-410-42354		08/18/2017	9,172.20
CIT	125628	08/18/2017	930-0039477-000/J.P.1	010-440-42677		08/18/2017	85.30
ICS JAIL SUPPLIES INC.	125654	08/18/2017	75979SD/TCSO	010-427-42108		08/18/2017	279.80
BELT HARRIS PECHACEK, LLP	125611	08/18/2017	INV.#3348/COAUD	010-401-42668		08/18/2017	13,910.00
TCH FAMILY MEDICAL CLINIC	125709	08/18/2017	INV.#3620/EMP.PHYS.	010-401-48000		08/18/2017	498.00
BJ TRANSPORT SERVICE, INC.	125614	08/18/2017	INV.#3643/J.P.4	010-401-42643		08/18/2017	550.00
BJ TRANSPORT SERVICE, INC.	125614	08/18/2017	INV.#3644/J.P.1	010-401-42643		08/18/2017	550.00
DIRECT SOLUTIONS	125637	08/18/2017	INV.#377678/TCSO	010-427-42108		08/18/2017	118.08
CANON SOLUTIONS AMERIC	125623	08/18/2017	1871450/COAUD	010-440-42677		08/18/2017	45.98
INNOVATIVE LEASING	125658	08/18/2017	603-0130197/TAX OFFICE	010-440-42677		08/18/2017	867.99
INNOVATIVE LEASING	125658	08/18/2017	603-0041957-000/CDA	010-440-42677		08/18/2017	165.00
TEXAS DOCUMENT SOLUTIO	125713	08/18/2017	681242/TCSO	010-440-42350		08/18/2017	93.20
TEXAS DOCUMENT SOLUTIO	125713	08/18/2017	19151/COUNTY OFFICES	010-440-42350		08/18/2017	1,228.73
TEXAS DOCUMENT SOLUTIO	125713	08/18/2017	997956/DSCLK	010-440-42353		08/18/2017	226.81
TYLER COUNTY HOSPITAL	125721	08/18/2017	PRE EMPLOY/COCLK	010-401-48000		08/18/2017	46.20
BILL CLARK PEST CONTROL, I	125612	08/18/2017	INV.#620931/COURTHOUSE	010-442-42412		08/18/2017	155.00
BILL CLARK PEST CONTROL, I	125612	08/18/2017	INV.#620932/COCLK	010-442-42412		08/18/2017	67.00
BILL CLARK PEST CONTROL, I	125612	08/18/2017	INV.#620933/TAX	010-442-42412		08/18/2017	67.00
BILL CLARK PEST CONTROL, I	125612	08/18/2017	INV.#620934/NUTR.CTR.	010-442-42412		08/18/2017	88.00

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BILL CLARK PEST CONTROL, I	125612	08/18/2017	INV.#621516/COMPLEX	010-442-42412		08/18/2017	100.00
BILL CLARK PEST CONTROL, I	125612	08/18/2017	INV.#621517/TCSO	010-442-42412		08/18/2017	75.00
INDIGENT HEALTHCARE SOL	125656	08/18/2017	INV.#64590/COAUD	010-440-42600		08/18/2017	1,059.00
GISCLAR, MICKEY, CSR	125651	08/18/2017	CPS/COURT REPORTER	010-408-42638		08/18/2017	380.00
LAKWAY TIRE & SERVICE-JA	125667	08/18/2017	1063/TCSO	010-426-42400		08/18/2017	165.88
LAKWAY TIRE & SERVICE-JA	125667	08/18/2017	1063/TCSO	010-426-42401		08/18/2017	673.60
LAKWAY TIRE & SERVICE-JA	125667	08/18/2017	1063/TCSO	010-426-42413		08/18/2017	457.12
O'REILLY AUTOMOTIVE, INC.	125685	08/18/2017	1634576/MAINT.	010-442-42412		08/18/2017	6.99
PARKER'S BUILDING SUPPLY -	125688	08/18/2017	22725JOB#3/MAINT.	010-442-42412		08/18/2017	488.86
TIMBERMAN'S SUPPLY	125716	08/18/2017	12032/MAINT.	010-442-42412		08/18/2017	87.56
O'REILLY AUTOMOTIVE, INC.	125685	08/18/2017	596507/TCSO	010-426-42182		08/18/2017	150.46
O'REILLY AUTOMOTIVE, INC.	125685	08/18/2017	596507/TCSO	010-426-42413		08/18/2017	205.25
TYLER COUNTY BOOSTER	125720	08/18/2017	2017-2018 SUBSCRIPTION	010-407-42100		08/18/2017	25.00
U PUMP IT - GARDNER OIL	125723	08/18/2017	1910/MAINT.	010-442-42412		08/18/2017	282.51
WEATHERBY, ANALICIA	125785	08/18/2017	INV.#781898/COJUD	010-442-42412		08/18/2017	120.00
GREGORY, DONECE	125754	08/18/2017	PER DIEM/2017 TAC LEGIS. C	010-402-42659		08/18/2017	200.00
BLANCHETTE, JACQUES JUD	125742	08/18/2017	MILEAGE&PERDIEM/TAC LEG	010-421-42189		08/18/2017	315.36
SKINNER, JACKIE - COUNTY A	125769	08/18/2017	PER DIEM & MILEAGE/TAC L	010-422-42659		08/18/2017	444.86
TYLER COUNTY HOSPITAL/IN	125782	08/18/2017	PT#10036751/TCSO	010-401-42231		08/18/2017	318.60
QUILL CORPORATION	125693	08/18/2017	C5421407/DPS	010-430-42100		08/18/2017	21.28
QUILL CORPORATION	125693	08/18/2017	C5421407/DPS	010-430-42100		08/18/2017	29.99
PATE'S COLLISION	125764	08/18/2017	REPAIR TO 2014 CHEVY TAH	010-426-42413		08/18/2017	1,878.84
QUILL CORPORATION	125693	08/18/2017	C3420103/COCLK	010-402-43200		08/18/2017	1,899.99
TYLER COUNTY HOSPITAL	125721	08/18/2017	PRE-EMPLOY/MAINT.	010-401-48000		08/18/2017	46.20
QUILL CORPORATION	125693	08/18/2017	C3338775/EXT. OFFICE	010-440-42101		08/18/2017	336.96
QUILL CORPORATION	125693	08/18/2017	C3338775/EXT.	010-439-42100		08/18/2017	14.99
QUILL CORPORATION	125693	08/18/2017	C6222074/COAUD	010-440-42101		08/18/2017	59.97
QUILL CORPORATION	125693	08/18/2017	C6222074/COAUD	010-440-42101		08/18/2017	86.28
ULINE	125724	08/18/2017	13790064/MAINT.	010-442-42106		08/18/2017	192.22
OFFICE DEPOT	125684	08/18/2017	62203117/COCLK	010-402-42100		08/18/2017	131.63
VERIZON WIRELESS	125783	08/18/2017	5066-00001/TCSO	010-426-42500		08/18/2017	37.99
TYLER COUNTY HOSPITAL	125721	08/18/2017	PRE-EMPLY/COCLK	010-401-48000		08/18/2017	46.20
STORY-WRIGHT PRINTING &	125705	08/18/2017	103363/TCSO	010-426-42100		08/18/2017	169.82
SOUTHERN HEALTH PARTNE	125702	08/18/2017	TYL-7353/TCSO	010-436-42633		08/18/2017	150.00
DEEP EAST TEXAS COUNCIL	125634	08/18/2017	APRIL-JUNE2017LUNCHEON/	010-401-42233		08/18/2017	94.00
SOUTHERN HEALTH PARTNE	125770	08/18/2017	TYL-7353/TCSO	010-436-42633		08/18/2017	6,528.00
CREATIVE PRODUCT SOURCE	125632	08/18/2017	CPSD75979/TCSO	010-427-42108		08/18/2017	318.49
SOUTHEAST TEXAS RC&D, IN	125701	08/18/2017	SONSORSHIP DUES FOR 201	010-401-42206		08/18/2017	500.00
DEEP EAST TEXAS COUNCIL	125635	08/18/2017	MEMB.DUES2018/COJUD	010-401-42650		08/18/2017	2,348.17
CHESTER VOLUNTEER FIRE D	125625	08/01/2017	Monthly Allowance	010-401-42701		08/01/2017	150.00
SHADY GROVE VOLUNTEER F	125698	08/01/2017	Monthly Allowance	010-401-42701		08/01/2017	150.00
WOODVILLE VOLUNTEER FIR	125729	08/01/2017	Monthly Allowance	010-401-42701		08/01/2017	150.00
GT DISTRIBUTORS, INC.	125652	08/18/2017	003939/TCSO	010-426-42182		08/18/2017	248.85
DIXIE PAPER CO. - TYLER	125639	08/18/2017	2349644/MAINT.	010-442-42412		08/18/2017	638.55

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DIXIE PAPER CO. - TYLER	125639	08/18/2017	2349644/MAINT.	010-442-42106		08/18/2017	40.24
DIXIE PAPER CO. - TYLER	125639	08/18/2017	2349644/COAUD	010-440-42101		08/18/2017	318.70
TEXAS DOCUMENT SOLUTIO	125714	08/18/2017	LK1670/J.P.1	010-440-42101		08/18/2017	19.02
SULLIVAN'S HARDWARE	125706	08/18/2017	JULY 2017/COAUD	010-440-42101		08/18/2017	4.59
SULLIVAN'S HARDWARE	125706	08/18/2017	JULY2017/TCSO	010-427-42108		08/18/2017	83.53
SULLIVAN'S HARDWARE	125706	08/18/2017	JULY2017/TCCH	010-442-42412		08/18/2017	119.02
CANDY CLEANERS	125622	08/18/2017	JULY2017/TCSO	010-426-42150		08/18/2017	221.72
EXCEL CAR WASH, INC.	125647	08/18/2017	JULY2017/TCSO	010-426-42400		08/18/2017	56.42
TEXAS ASSOCIATION OF COU	125774	08/18/2017	207527/COAUD	010-422-42659		08/18/2017	230.00
TEXAS ASSOCIATION OF COU	125711	08/18/2017	102525/COCLK	010-402-42659		08/18/2017	230.00
COUNTY INFORMATION RES	125631	08/10/2017	SOP007660/COJUD	010-440-42600		08/10/2017	200.00
G & G LOCK AND SAFE CO.	125648	08/18/2017	INV.#T15122/JUPRO	010-401-42178		08/18/2017	197.40
G & G LOCK AND SAFE CO.	125648	08/18/2017	INV.#T16164/TAX OFFICE	010-401-42178		08/18/2017	204.53
G & G LOCK AND SAFE CO.	125648	08/18/2017	INV.#T16289/JUPRO	010-401-42178		08/18/2017	5,283.06
ALL NEEDS DENTAL/WORSLE	125740	08/18/2017	TA0019/TCSO	010-401-42231		08/18/2017	171.00
OTIS ELEVATOR COMPANY	125686	08/18/2017	410298/COJUD	010-442-42412		08/18/2017	2,395.92
MODICA BROS.	125759	08/18/2017	INV.#W-360465/TCSO	010-426-42400		08/18/2017	66.95
MODICA BROS.	125759	08/18/2017	INV.#W-360465/TCSO	010-426-42401		08/18/2017	352.22
MODICA BROS.	125680	08/18/2017	JULY2017/MAINT.	010-442-42412		08/18/2017	338.87
TEXAS FACILITIES COMMISSI	125788	08/21/2017	RADIO'S FOR PATROL CARS &	010-426-42182		08/21/2017	1,000.00
SMITH, SARA	125790	08/23/2017	GRAND JUROR 16-17/DSCLK	010-408-42689		08/23/2017	330.00
TAC HEALTH BENEFITS POOL	125791	07/20/2017	TAC - HEBP Insurance	010-21310		07/20/2017	-373.87
TAC HEALTH BENEFITS POOL	125791	07/20/2017	TAC - HEBP Insurance	010-21310		07/20/2017	373.87
METLIFE - GROUP BENEFITS	125794	08/03/2017	METLIFE	010-21300		08/03/2017	2.43
TAC HEALTH BENEFITS POOL	125791	08/03/2017	TAC - HEBP Insurance	010-21310		08/03/2017	27,252.20
TAC HEALTH BENEFITS POOL	125791	08/03/2017	TAC HEBP Pre Tax Insurance	010-21310		08/03/2017	3,700.50
METLIFE - GROUP BENEFITS	125794	08/17/2017	METLIFE	010-21300		08/17/2017	2.42
TAC HEALTH BENEFITS POOL	125791	08/17/2017	TAC - HEBP Insurance	010-21310		08/17/2017	26,955.68
TAC HEALTH BENEFITS POOL	125791	08/17/2017	TAC HEBP Pre Tax Insurance	010-21310		08/17/2017	3,700.50
METLIFE INSURANCE	125793	08/23/2017	METLIFE AUGUST 2017	010-401-40150		08/23/2017	1,759.37
CYPHER COMPUTERS	125801	08/25/2017	INV.#0002065/COUNTY OFFI	010-440-42353		08/25/2017	260.00
WEST BLUFF EMERGENCY PH	125829	08/25/2017	ACCT.#DVI100339845/TCSO	010-401-42231		08/25/2017	79.62
WEST BLUFF EMERGENCY PH	125829	08/25/2017	ACCT.#DVI100366087/TCSO	010-401-42231		08/25/2017	40.27
TDCA/TEXAS DISTRICT COUR	125823	08/25/2017	REGIS./POUNDS, CHRYL	010-407-42659		08/25/2017	50.00
GRIPON, EDWARD M.D.	125808	08/25/2017	ACCT.#10601138/DSJUD	010-408-42347		08/25/2017	595.00
CRUSE, LYNNETTE/TYLER CO	125800	08/25/2017	REGIS. FOR LYNNETTE & MEL	010-420-42659		08/25/2017	450.00
MCDONOUGH, TIMOTHY R.	125814	08/25/2017	CAUSE NO. 13,149SH	010-408-42634		08/25/2017	400.00
AREA MEDICAL SUPPLIES	125798	08/25/2017	12127/TCSO	010-401-42231		08/25/2017	186.99
AREA MEDICAL SUPPLIES	125798	08/25/2017	12127/TCSO	010-401-42231		08/25/2017	186.99
AREA MEDICAL SUPPLIES	125798	08/25/2017	12127/TCSO	010-401-42231		08/25/2017	186.99
AREA MEDICAL SUPPLIES	125798	08/25/2017	12127/TCSO	010-401-42231		08/25/2017	186.99
AREA MEDICAL SUPPLIES	125798	08/25/2017	12127/TCSO	010-401-42231		08/25/2017	186.99
AREA MEDICAL SUPPLIES	125798	08/25/2017	12127/TCSO	010-401-42231		08/25/2017	186.99
WHISENHANT, LINDSEY, ATTY	125831	08/25/2017	CAUSE NO. 15-108/15-109 B	010-415-42634		08/25/2017	300.00

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DEPARTMENT OF INFORMAT	125802	08/25/2017	33133133133000/COUNTY P	010-401-42500		08/25/2017	66.44
MCDONOUGH, TIMOTHY R.	125814	08/25/2017	CAUSE NO. 17-14 BF	010-415-42634		08/25/2017	200.00
MCDONOUGH, TIMOTHY R.	125814	08/25/2017	CAUSE NO. 17-47 KB	010-415-42634		08/25/2017	200.00
MOORE, JIM JP PCT. 4	125815	08/25/2017	REIMB. FOR OFFICE SUPPLIE	010-440-42101		08/25/2017	70.67
BELT HARRIS PECHACEK, LLP	125799	08/25/2017	INV.#3371/COAUD	010-401-42668		08/25/2017	17,974.00
EAST TEXAS SUPPORT SERVI	125805	08/25/2017	3RD QTR. 2017/NUTR.CTR.	010-401-42352		08/25/2017	3,750.00
SYSTEM ACCESS	125822	08/25/2017	INV.#408/TCSO	010-440-42353		08/25/2017	130.00
FEDEX	125807	08/25/2017	2212-3061-2/COAUD	010-401-42111		08/25/2017	57.62
WEATHERBY, ANALICIA	125828	08/25/2017	INV.#781888/COJUD	010-442-42412		08/25/2017	120.00
KOSINA, AMBER	125833	08/25/2017	SCHOOL ELEC./KOSINA, AMB	010-401-42158		08/25/2017	136.00
LOFTIN, PAMELA	125834	08/25/2017	SCHOOL ELEC./LOFTIN, PAM	010-401-42158		08/25/2017	544.00
DAVISON, BRENDA	125832	08/25/2017	SCHOOL ELEC./DAVISON, BR	010-401-42158		08/25/2017	705.00
WIGLEY, DELORES	125837	08/25/2017	SCHOOL ELEC./WIGLEY, DEL	010-401-42158		08/25/2017	68.00
ROGERS, RUTHIE	125836	08/25/2017	SCHOOL ELEC./ROGERS, RUT	010-401-42158		08/25/2017	752.25
POPE, MARGARET	125835	08/25/2017	SCHOOL ELEC./POPE, MARG	010-401-42158		08/25/2017	705.00
A T & T PHONES - ATLANTA,	125796	08/25/2017	8011/J.P.2	010-412-42500		08/25/2017	84.72
WALMART COMMUNITY/GE	125827	08/25/2017	6808/COAUD	010-440-42101		08/25/2017	8.00
U.S. POSTAL SERVICE (POSTA	125826	08/25/2017	ACCT.#50862556/T.C. COMP	010-401-42111		08/25/2017	1,500.00
DURR, TIM	125803	08/25/2017	BE LINER FOR UNIT #1 VEHIC	010-426-42413		08/25/2017	389.00
SOUTHERN HEALTH PARTNE	125819	08/25/2017	TYL-7353/TCSO	010-436-42633		08/25/2017	193.75
SPIVEY, JACOB	125820	08/25/2017	AUGUSTMILEAGE/AG.EXT.OF	010-439-42224		08/25/2017	494.31
SYSTEM ACCESS	125822	08/25/2017	INV.#DC107/DSCLK	010-440-42353		08/25/2017	65.00
SAN JACINTO COUNTY SHERI	125818	08/25/2017	JULY2017/PRESCRIPTIONS	010-401-42231		08/25/2017	203.11
SAN JACINTO COUNTY SHERI	125818	08/25/2017	JULY2017/TCSO	010-401-42231		08/25/2017	10,100.00
TEXAS COUNTY & DISTRICT R	DFT0001736	08/03/2017	Tyler County, TX Retirement	010-21320		08/03/2017	20,737.69
TEXAS COUNTY & DISTRICT R	DFT0001747	08/17/2017	Tyler County, TX Retirement	010-21320		08/17/2017	21,776.21
						Fund 010 - GENERAL FUND Total:	669,059.65

Fund: 021 - ROAD & BRIDGE I

TYLER COUNTY PAYROLL	125381	07/20/2017	FICA	021-21300		07/20/2017	1,367.10
TYLER COUNTY PAYROLL	125381	07/20/2017	Federal Withholding	021-21300		07/20/2017	1,174.53
TYLER COUNTY PAYROLL	125381	07/20/2017	Medicare	021-21300		07/20/2017	319.70
DEPARTMENT OF INFORMAT	125413	07/21/2017	JUNE 2017/COUNTY PHONES	021-000-42500		07/21/2017	1.18
ROGUE WASTE RECOVERY &	125436	07/21/2017	INV.#1757178/PCT1	021-000-42425		07/21/2017	361.75
A T & T PHONES - ATLANTA,	125398	07/21/2017	6-17/4542	021-000-42500		07/21/2017	39.73
WALMART COMMUNITY/GE	125457	07/21/2017	5371/PCT1	021-000-42425		07/21/2017	90.89
MATT'S AUTOMOTIVE	125432	07/21/2017	7-13-17/PCT1	021-000-42425		07/21/2017	1,023.07
LAKES AREA SEPTIC & SLUDG	125429	07/21/2017	INV.#7625/PCT1	021-000-42510		07/21/2017	60.00
METLIFE INSURANCE	125461	07/25/2017	METLIFE/JULY2017	021-000-40120		07/25/2017	134.68
AFLAC INSURANCE	125463	07/20/2017	AFLAC-LIFE	021-21330		07/20/2017	26.97
AFLAC INSURANCE	125463	07/20/2017	AFLAC-Accident	021-21330		07/20/2017	26.26
AFLAC INSURANCE	125463	07/20/2017	AFLAC-Cancer	021-21330		07/20/2017	32.20
METLIFE - GROUP BENEFITS	125467	07/20/2017	METLIFE	021-21300		07/20/2017	10.71
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	021-000-42150		07/28/2017	199.50

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CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	021-000-42998		07/28/2017	178.69
TAC HEALTH BENEFITS POOL	125503	07/20/2017	TAC - HEBP Insurance	021-21310		07/20/2017	2,482.76
TAC HEALTH BENEFITS POOL	125503	07/20/2017	TAC HEBP Pre Tax Insurance	021-21310		07/20/2017	307.41
TAC HEALTH BENEFITS POOL	125503	07/28/2017	PAYROLL TAC HEALTH PPE7.2	021-21310		07/28/2017	354.68
TEXAS COUNTY & DISTRICT R	DFT0001723	07/20/2017	Tyler County, TX Retirement	021-21320		07/20/2017	1,991.51
TYLER COUNTY PAYROLL	125509	07/20/2017	FICA	021-21300		07/20/2017	-495.56
TYLER COUNTY PAYROLL	125509	07/20/2017	Federal Withholding	021-21300		07/20/2017	-346.55
TYLER COUNTY PAYROLL	125509	07/20/2017	Medicare	021-21300		07/20/2017	-115.88
TYLER COUNTY PAYROLL	125509	08/03/2017	FICA	021-21300		08/03/2017	1,259.80
TYLER COUNTY PAYROLL	125509	08/03/2017	Federal Withholding	021-21300		08/03/2017	1,053.82
TYLER COUNTY PAYROLL	125509	08/03/2017	Medicare	021-21300		08/03/2017	294.62
TYLER COUNTY PAYROLL	125508	08/02/2017	PAYROLL TRANSFER	021-29999		08/02/2017	8,191.75
BLACKSHER, JOSEPH PRESTO	125518	08/04/2017	ROAD MATERIAL/PCT.1	021-000-42160		08/04/2017	840.00
D & D PLUMBING - DK	125561	08/11/2017	INV.#313702/PCT1	021-000-42510		08/11/2017	85.00
FIRST NATIONAL BANK WICH	125566	08/11/2017	ACCT.#64449/PCT1	021-000-44100		08/11/2017	18,947.35
FIRST NATIONAL BANK WICH	125566	08/11/2017	7809/TCISO	021-000-44200		08/11/2017	1,077.63
ENTERGY	125597	08/11/2017	133941435/PCT. 1 BARN	021-000-42510		08/11/2017	178.00
SENECA WATER SUPPLY CORP	125576	08/11/2017	166/PCT.1 BARN	021-000-42510		08/11/2017	41.21
A T & T PHONES - ATLANTA,	125551	08/11/2017	7-17/4542	021-000-42500		08/11/2017	39.73
VERIZON WIRELESS	125589	08/11/2017	6997-00002/PCT. 1	021-000-42500		08/11/2017	133.61
TYLER COUNTY PAYROLL	125733	08/17/2017	FICA	021-21300		08/17/2017	1,404.98
TYLER COUNTY PAYROLL	125733	08/17/2017	Federal Withholding	021-21300		08/17/2017	1,217.15
TYLER COUNTY PAYROLL	125733	08/17/2017	Medicare	021-21300		08/17/2017	328.58
TYLER COUNTY PAYROLL	125732	08/16/2017	PAYROLL TRANSFER	021-29999		08/16/2017	8,375.41
BLUE TARP FINANCIAL/NORT	125616	08/18/2017	123728/PCT1	021-000-42425		08/18/2017	475.66
MY FAVORITE THINGS	125683	08/17/2017	INV.#17080301/PCT1	021-000-42150		08/17/2017	72.00
BROOKSIDE EQUIPMENT SAL	125618	08/18/2017	TYLE16/PCT1	021-000-42425		08/18/2017	465.46
STORY-WRIGHT PRINTING &	125705	08/18/2017	105140/PCT1	021-000-42998		08/18/2017	37.84
STORY-WRIGHT PRINTING &	125705	08/18/2017	105140/PCT1	021-000-42998		08/18/2017	2.24
STORY-WRIGHT PRINTING &	125705	08/18/2017	105140/PCT1	021-000-42998		08/18/2017	13.57
JACK ALEXANDER, LTD.	125660	08/18/2017	TYLC01/PCT1	021-000-42160		08/18/2017	277.61
EAST TEXAS ASPHALT CO.	125642	08/18/2017	TRC1/PCT1	021-000-42160		08/18/2017	1,119.69
EAST TEXAS ASPHALT CO.	125749	08/18/2017	32TRC1/PCT1	021-000-42160		08/18/2017	1,170.18
BEAUMONT TRACTOR COMP	125610	08/18/2017	TYLE00/PCT1	021-000-42425		08/18/2017	215.03
WALMART COMMUNITY/GE	125726	08/18/2017	5371/PCT1	021-000-42998		08/18/2017	12.15
MATT'S AUTOMOTIVE	125677	08/18/2017	6-21-17/PCT.1	021-000-42425		08/18/2017	125.90
O'REILLY AUTOMOTIVE, INC.	125685	08/18/2017	591681/PCT1	021-000-42425		08/18/2017	78.66
TRACTOR SUPPLY CREDIT PL	125718	08/18/2017	6035301203470107/PCT1	021-000-42425		08/18/2017	542.29
WALLING SIGNS & GRAPHICS	125725	08/18/2017	TYCOPCT/PCT1-4	021-000-42998		08/18/2017	30.00
TIMBERMAN'S SUPPLY	125716	08/18/2017	12023/PCT.1	021-000-42425		08/18/2017	60.91
U PUMP IT - GARDNER OIL	125723	08/18/2017	1914/PCT.1	021-000-42400		08/18/2017	157.92
LONE STAR PARTS	125672	08/18/2017	200035/PCT1	021-000-42425		08/18/2017	79.98
PARKER'S BUILDING SUPPLY -	125688	08/18/2017	22700/PCT.1	021-000-42425		08/18/2017	251.51
SMART'S TRUCK & TRAILER E	125699	08/18/2017	T6000/PCT1	021-000-42425		08/18/2017	18.00

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Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
LAKES AREA SEPTIC & SLUDG	125666	08/18/2017	INV.#7691/PCT.1	021-000-42510		08/18/2017	60.00
LAKES AREA SEPTIC & SLUDG	125666	08/18/2017	INV.#7733/PCT.1	021-000-42510		08/18/2017	125.00
LAKES AREA SEPTIC & SLUDG	125758	08/18/2017	INV.#7801/PCT1	021-000-42510		08/18/2017	60.00
MODICA BROS.	125680	08/18/2017	JULY2017/PCT1	021-000-42401		08/18/2017	909.07
JERRY'S SAW SHOP	125663	08/18/2017	8/3/17-PCT1	021-000-42425		08/18/2017	550.45
MUSTANG CAT	125682	08/18/2017	0792900/PCT1	021-000-42425		08/18/2017	1,780.54
METLIFE - GROUP BENEFITS	125794	08/03/2017	METLIFE	021-21300		08/03/2017	10.72
TAC HEALTH BENEFITS POOL	125791	08/03/2017	TAC - HEBP Insurance	021-21310		08/03/2017	2,482.76
TAC HEALTH BENEFITS POOL	125791	08/03/2017	TAC HEBP Pre Tax Insurance	021-21310		08/03/2017	307.41
METLIFE - GROUP BENEFITS	125794	08/17/2017	METLIFE	021-21300		08/17/2017	10.71
TAC HEALTH BENEFITS POOL	125791	08/17/2017	TAC - HEBP Insurance	021-21310		08/17/2017	2,482.76
TAC HEALTH BENEFITS POOL	125791	08/17/2017	TAC HEBP Pre Tax Insurance	021-21310		08/17/2017	307.41
METLIFE INSURANCE	125793	08/23/2017	METLIFE AUGUST 2017	021-000-40120		08/23/2017	134.68
DEPARTMENT OF INFORMAT	125802	08/25/2017	33133133133000/COUNTY P	021-000-42500		08/25/2017	0.98
MATT'S AUTOMOTIVE	125812	08/25/2017	8-14-17/PCT.1	021-000-42425		08/25/2017	219.97
TEXAS COUNTY & DISTRICT R	DFT0001736	08/03/2017	Tyler County, TX Retirement	021-21320		08/03/2017	1,838.01
TEXAS COUNTY & DISTRICT R	DFT0001747	08/17/2017	Tyler County, TX Retirement	021-21320		08/17/2017	2,045.69
Fund 021 - ROAD & BRIDGE I Total:							71,226.73
Fund: 022 - ROAD & BRIDGE II							
TYLER COUNTY PAYROLL	125381	07/20/2017	FICA	022-21300		07/20/2017	1,265.52
TYLER COUNTY PAYROLL	125381	07/20/2017	Federal Withholding	022-21300		07/20/2017	1,009.24
TYLER COUNTY PAYROLL	125381	07/20/2017	Medicare	022-21300		07/20/2017	295.96
MATERIAL RESOURCES, INC.	125431	07/21/2017	INV.#13502/PCT2	022-000-42160		07/21/2017	10,463.04
DEPARTMENT OF INFORMAT	125413	07/21/2017	JUNE 2017/COUNTY PHONES	022-000-42500		07/21/2017	1.18
ROGUE WASTE RECOVERY &	125436	07/21/2017	INV.#1757180/PCT2	022-000-42425		07/21/2017	138.50
A T & T PHONES - ATLANTA,	125398	07/21/2017	6-17/4542	022-000-42500		07/21/2017	39.73
ARD, MELINDA	125401	07/21/2017	7/14/17/PCT2BARN	022-000-42998		07/21/2017	62.50
METLIFE INSURANCE	125461	07/25/2017	METLIFE/JULY2017	022-000-40120		07/25/2017	130.56
AFLAC INSURANCE	125463	07/20/2017	AFLAC-SPEVNT	022-21330		07/20/2017	15.14
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	022-000-42998		07/28/2017	74.33
WALMART COMMUNITY/GE	125500	07/28/2017	7-17/5559	022-000-42425		07/28/2017	70.76
TAC HEALTH BENEFITS POOL	125503	07/20/2017	TAC - HEBP Insurance	022-21310		07/20/2017	2,128.08
TEXAS COUNTY & DISTRICT R	DFT0001723	07/20/2017	Tyler County, TX Retirement	022-21320		07/20/2017	1,792.74
TYLER COUNTY PAYROLL	125509	08/03/2017	FICA	022-21300		08/03/2017	1,116.72
TYLER COUNTY PAYROLL	125509	08/03/2017	Federal Withholding	022-21300		08/03/2017	841.84
TYLER COUNTY PAYROLL	125509	08/03/2017	Medicare	022-21300		08/03/2017	261.16
TYLER COUNTY PAYROLL	125508	08/02/2017	PAYROLL TRANSFER	022-29999		08/02/2017	6,775.03
ARD, MELINDA	125516	08/04/2017	7-26-17/PCT2BARN	022-000-42425		08/04/2017	62.50
NEW YORK LIFE INSURANCE	125547	07/20/2017	NEW YORK LIFE	022-21300		07/20/2017	76.66
CHESTER GAS SYSTEM	125555	08/11/2017	134/PCT2	022-000-42510		08/11/2017	22.00
TEXAS ASSOCIATION OF COU	125582	08/18/2017	192352/HUGHES, RUSTY	022-000-42659		08/18/2017	25.00
CHESTER WATER SUPPLY CO	125556	08/11/2017	31/PCT2	022-000-42510		08/11/2017	18.09
SAM HOUSTON ELECTRIC CO	125575	08/11/2017	1833151/PCT2	022-000-42510		08/11/2017	207.30

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Vendpr Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
CONSOLIDATED COMMUNIC	125558	08/18/2017	936-969-2645/0-PCT2	022-000-42500		08/18/2017	9.68
A T & T PHONES - ATLANTA,	125551	08/11/2017	7-17/4542	022-000-42500		08/11/2017	39.73
ARD, MELINDA	125598	08/11/2017	8-10-2017/PCT.2BARN	022-000-42998		08/11/2017	62.50
EASTEX TELEPHONE COOP., I	125563	08/11/2017	2645/PCT2BARN	022-000-42500		08/11/2017	40.02
VERIZON WIRELESS	125588	08/11/2017	6997-00001/PCT.2	022-000-42500		08/11/2017	39.01
TYLER COUNTY PAYROLL	125733	08/17/2017	FICA	022-21300		08/17/2017	1,227.96
TYLER COUNTY PAYROLL	125733	08/17/2017	Federal Withholding	022-21300		08/17/2017	964.02
TYLER COUNTY PAYROLL	125733	08/17/2017	Medicare	022-21300		08/17/2017	287.18
TYLER COUNTY PAYROLL	125732	08/16/2017	PAYROLL TRANSFER	022-29999		08/16/2017	7,418.56
HC OILFIELD SERVICE, LLC	125653	08/18/2017	INV.#0158398/PCT.2	022-000-42425		08/18/2017	350.00
LOCAL SANITATION, LLC	125671	08/18/2017	CUST.#2015/PCT2	022-000-42510		08/18/2017	60.00
ECONO SIGNS, LLC	125643	08/18/2017	75979/PCT2	022-000-42425		08/18/2017	41.61
WEAVER BROTHERS MOTOR	125727	08/18/2017	INV.#109421/PCT2	022-000-42425		08/18/2017	19.25
SMITH AUTO REPAIR & ELEC	125700	08/18/2017	INV.#1286/PCT2	022-000-42425		08/18/2017	200.00
BLUE TARP FINANCIAL/NORT	125615	08/18/2017	145636/PCT2	022-000-42425		08/18/2017	101.87
PETERS TRACTOR & EQUIPM	125689	08/18/2017	TYLER CNTY/PCT.2	022-000-42425		08/18/2017	114.37
STORY-WRIGHT PRINTING &	125705	08/18/2017	105140/PCT2	022-000-42998		08/18/2017	37.83
STORY-WRIGHT PRINTING &	125705	08/18/2017	105140/PCT2	022-000-42998		08/18/2017	2.24
STORY-WRIGHT PRINTING &	125705	08/18/2017	105140/PCT2	022-000-42998		08/18/2017	13.56
DON'S HEATING & AIR	125640	08/18/2017	INV.#486466/PCT2	022-000-42425		08/18/2017	230.50
KIMBALL MIDWEST	125665	08/18/2017	3748/PCT.2	022-000-42425		08/18/2017	349.70
SOUTHERN TIRE MART, LLC	125703	08/18/2017	115736/PCT2	022-000-42401		08/18/2017	1,173.00
LAKeway TIRE & SERVICE-JA	125667	08/18/2017	916/PCT2	022-000-42401		08/18/2017	110.19
O'REILLY AUTOMOTIVE, INC.	125685	08/18/2017	591682/PCT.2	022-000-42425		08/18/2017	451.61
WALLING SIGNS & GRAPHICS	125725	08/18/2017	TYCOPCT/PCT1-4	022-000-42998		08/18/2017	60.00
TOLAR'S FEED & OUTDOOR S	125780	08/18/2017	STMT.#22988/PCT2	022-000-42425		08/18/2017	514.25
TIMBERMAN'S SUPPLY	125716	08/18/2017	12024/PCT2	022-000-42425		08/18/2017	24.95
GARDNER OIL, INC.	125649	08/18/2017	1639/PCT2	022-000-42400		08/18/2017	4,770.98
U PUMP IT - GARDNER OIL	125723	08/18/2017	1918/PCT2	022-000-42400		08/18/2017	159.41
LONE STAR PARTS	125673	08/18/2017	200038/PCT2	022-000-42425		08/18/2017	183.30
PARKER'S BUILDING SUPPLY -	125688	08/18/2017	22705/PCT.2	022-000-42425		08/18/2017	109.99
SMART'S TRUCK & TRAILER E	125699	08/18/2017	T6001/PCT2	022-000-42425		08/18/2017	66.77
COASTAL WELDING SUPPLY	125630	08/18/2017	30355/PCT2	022-000-42425		08/18/2017	102.30
MOORE DIRT WORKS	125760	08/18/2017	8-16-17/PCT.2	022-000-42420		08/18/2017	1,625.00
BRYAN & BRYAN ASPHALT RO	125619	08/18/2017	925326/PCT2	022-000-42160		08/18/2017	29,013.00
POWERPLAN	125692	08/18/2017	87001-13258/PCT2	022-000-42425		08/18/2017	112.05
TRACTOR SUPPLY CREDIT PL	125718	08/18/2017	6035301203470107/PCT2	022-000-42425		08/18/2017	330.95
MODICA BROS.	125680	08/18/2017	JULY2017/PCT2	022-000-42401		08/18/2017	653.83
JERRY'S SAW SHOP	125663	08/18/2017	JULY2017/PCT2	022-000-42425		08/18/2017	43.90
BILLY WILLIAMS TRUCKING	125613	08/18/2017	6-23-17/PCT2	022-000-42160		08/18/2017	4,735.95
TAC HEALTH BENEFITS POOL	125791	08/03/2017	TAC - HEBP Insurance	022-21310		08/03/2017	2,128.08
TAC HEALTH BENEFITS POOL	125791	08/17/2017	TAC - HEBP Insurance	022-21310		08/17/2017	2,128.08
METLIFE INSURANCE	125793	08/23/2017	METLIFE AUGUST 2017	022-000-40120		08/23/2017	130.56
DEPARTMENT OF INFORMAT	125802	08/25/2017	33133133133000/COUNTY P	022-000-42500		08/25/2017	0.98

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Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
WALMART COMMUNITY/GE	125827	08/25/2017	5559/PCT.2	022-000-42425		08/25/2017	30.92
MCCULLOUGH, RICHARD	125813	08/25/2017	REIMB. FOR DAMAGED TIRE/	022-000-42401		08/25/2017	141.70
MUSTANG CAT	125816	08/25/2017	0792910/PCT.2	022-000-42425		08/25/2017	2,911.36
TEXAS COUNTY & DISTRICT R	DFT0001736	08/03/2017	Tyler County, TX Retirement	022-21320		08/03/2017	1,579.86
TEXAS COUNTY & DISTRICT R	DFT0001747	08/17/2017	Tyler County, TX Retirement	022-21320		08/17/2017	1,739.01
Fund 022 - ROAD & BRIDGE II Total:							93,535.15
Fund: 023 - ROAD & BRIDGE III							
TYLER COUNTY PAYROLL	125381	07/20/2017	FICA	023-21300		07/20/2017	2,043.14
TYLER COUNTY PAYROLL	125381	07/20/2017	Federal Withholding	023-21300		07/20/2017	1,199.99
TYLER COUNTY PAYROLL	125381	07/20/2017	Medicare	023-21300		07/20/2017	477.82
MATERIAL RESOURCES, INC.	125431	07/21/2017	INV.#13503/PCT.3	023-000-42160		07/21/2017	20,665.72
EAST TEXAS WELDING AND P	125415	07/21/2017	TYLER-3/PCT3	023-000-42425		07/21/2017	4,987.12
DEPARTMENT OF INFORMAT	125413	07/21/2017	JUNE 2017/COUNTY PHONES	023-000-42500		07/21/2017	1.17
A T & T PHONES - ATLANTA,	125398	07/21/2017	6-17/4542	023-000-42500		07/21/2017	39.73
CALDWELL COUNRTY CHEVR	125404	07/21/2017	2017 CHEVROLET SILVERADO	023-000-43200		07/21/2017	32,915.00
METLIFE INSURANCE	125461	07/25/2017	METLIFE/JULY2017	023-000-40120		07/25/2017	212.42
AFLAC INSURANCE	125463	07/20/2017	AFLAC-SPEVNT	023-21330		07/20/2017	40.75
AFLAC INSURANCE	125463	07/20/2017	AFLAC-Cancer	023-21330		07/20/2017	8.45
METLIFE - GROUP BENEFITS	125467	07/20/2017	METLIFE	023-21300		07/20/2017	29.33
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	023-000-42998		07/28/2017	20.00
TAC HEALTH BENEFITS POOL	125503	07/20/2017	TAC - HEBP Insurance	023-21310		07/20/2017	3,192.12
TEXAS COUNTY & DISTRICT R	DFT0001723	07/20/2017	Tyler County, TX Retirement	023-21320		07/20/2017	2,810.33
TYLER COUNTY PAYROLL	125509	08/03/2017	FICA	023-21300		08/03/2017	1,921.02
TYLER COUNTY PAYROLL	125509	08/03/2017	Federal Withholding	023-21300		08/03/2017	1,054.26
TYLER COUNTY PAYROLL	125509	08/03/2017	Medicare	023-21300		08/03/2017	449.28
TYLER COUNTY PAYROLL	125508	08/02/2017	PAYROLL TRANSFER	023-29999		08/02/2017	12,189.24
NEW YORK LIFE INSURANCE	125547	07/20/2017	NEW YORK LIFE	023-21300		07/20/2017	43.40
ENTERGY	125597	08/11/2017	133941435/PCT. 3	023-000-42510		08/11/2017	188.34
A T & T PHONES - ATLANTA,	125551	08/11/2017	7-17/4542	023-000-42500		08/11/2017	39.73
WINDSTREAM	125596	08/11/2017	125059843/PCT3	023-000-42500		08/11/2017	55.12
TEXAS ASSOCIATION OF COU	125602	08/11/2017	217732/MARSHALL, MICHA	023-000-42659		08/11/2017	100.00
VERIZON WIRELESS	125604	08/11/2017	6997-00003/PCT.3	023-000-42500		08/11/2017	100.03
JOHN DEERE FINANCIAL	125606	08/14/2017	ACCT.#510001035291	023-000-43200		08/14/2017	19,179.12
TYLER COUNTY PAYROLL	125733	08/17/2017	FICA	023-21300		08/17/2017	2,163.64
TYLER COUNTY PAYROLL	125733	08/17/2017	Federal Withholding	023-21300		08/17/2017	1,296.89
TYLER COUNTY PAYROLL	125733	08/17/2017	Medicare	023-21300		08/17/2017	506.02
TYLER COUNTY PAYROLL	125732	08/16/2017	PAYROLL TRANSFER	023-29999		08/16/2017	13,658.50
MATHESON TRI-GAS, INC.	125676	08/18/2017	E2314/PCT3	023-000-42425		08/18/2017	33.86
DEBBIE'S HARDWARE	125633	08/17/2017	INV.#16128/PCT3	023-000-42425		08/17/2017	107.79
TYLER COUNTY TRACTOR	125722	08/18/2017	1502/PCT3	023-000-42425		08/18/2017	109.90
JACK ALEXANDER, LTD.	125660	08/18/2017	TYLC03/PCT3	023-000-42160		08/18/2017	1,427.50
JACK ALEXANDER, LTD.	125660	08/18/2017	TYLC03/PCT3	023-000-42160		08/18/2017	225.06
CERTIFIED LABORATORIES	125624	08/18/2017	573744/PCT.3	023-000-42425		08/18/2017	709.59

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Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
CINTAS CORPORATION #048	125627	08/18/2017	0010698531/PCT.3	023-000-42425		08/18/2017	75.18
TOLAR'S FEED & OUTDOOR S	125717	08/18/2017	INV.#563177/PCT3	023-000-42425		08/18/2017	59.40
SEXTON, MATTIE M.	125697	08/18/2017	7/20/17-PCT3	023-000-42998		08/18/2017	45.00
LAKEWAY TIRE & SERVICE-JA	125667	08/18/2017	917/PCT3	023-000-42401		08/18/2017	567.10
WALLING SIGNS & GRAPHICS	125725	08/18/2017	TYCOPCT/PCT1-4	023-000-42998		08/18/2017	30.00
GARDNER OIL, INC.	125649	08/18/2017	1640/PCT3	023-000-42400		08/18/2017	5,465.31
LONE STAR PARTS	125674	08/18/2017	200041/PCT3	023-000-42425		08/18/2017	190.76
BROWN, JAMES TIM	125744	08/18/2017	2014 JOHN DEERE TRACTOR	023-000-43200		08/18/2017	18,320.88
KEMP TRAILER SALES	125757	08/18/2017	8-17-17/PCT.3	023-000-43200		08/18/2017	6,300.00
BRYAN & BRYAN ASPHALT RO	125619	08/18/2017	925327/PCT.3	023-000-42160		08/18/2017	13,697.10
BRYAN & BRYAN ASPHALT RO	125619	08/18/2017	92527/PCT.3	023-000-42160		08/18/2017	57,860.70
BRYAN & BRYAN ASPHALT RO	125619	08/18/2017	925327/PCT.3	023-000-42160		08/18/2017	29,263.80
SEXTON, MATTIE M.	125697	08/18/2017	AUG1,2017/PCT3	023-000-42998		08/18/2017	45.00
BILLY WILLIAMS TRUCKING	125613	08/18/2017	JULY 2017/PCT.	023-000-42160		08/18/2017	3,588.08
MODICA BROS.	125680	08/18/2017	JULY2017/PCT3	023-000-42401		08/18/2017	75.50
MUSTANG CAT	125682	08/18/2017	0792920/PCT3	023-000-42425		08/18/2017	1,770.84
METLIFE - GROUP BENEFITS	125794	08/03/2017	METLIFE	023-21300		08/03/2017	29.33
TAC HEALTH BENEFITS POOL	125791	08/03/2017	TAC - HEBP Insurance	023-21310		08/03/2017	3,192.12
METLIFE - GROUP BENEFITS	125794	08/17/2017	METLIFE	023-21300		08/17/2017	29.33
TAC HEALTH BENEFITS POOL	125791	08/17/2017	TAC - HEBP Insurance	023-21310		08/17/2017	3,192.12
METLIFE INSURANCE	125793	08/23/2017	METLIFE AUGUST 2017	023-000-40120		08/23/2017	212.42
DEPARTMENT OF INFORMAT	125802	08/25/2017	33133133133000/COUNTY P	023-000-42500		08/25/2017	0.98
TEXAS COUNTY & DISTRICT R	DFT0001736	08/03/2017	Tyler County, TX Retirement	023-21320		08/03/2017	2,511.45
TEXAS COUNTY & DISTRICT R	DFT0001747	08/17/2017	Tyler County, TX Retirement	023-21320		08/17/2017	2,752.10

Fund 023 - ROAD & BRIDGE III Total: 273,475.88

Fund: 024 - ROAD & BRIDGE IV

TYLER COUNTY PAYROLL	125381	07/20/2017	FICA	024-21300		07/20/2017	1,238.16
TYLER COUNTY PAYROLL	125381	07/20/2017	Federal Withholding	024-21300		07/20/2017	1,088.79
TYLER COUNTY PAYROLL	125381	07/20/2017	Medicare	024-21300		07/20/2017	289.56
COASTAL WELDING SUPPLY	125409	07/21/2017	01061/PCT4	024-000-42425		07/21/2017	709.48
DEPARTMENT OF INFORMAT	125413	07/21/2017	JUNE 2017/COUNTY PHONES	024-000-42500		07/21/2017	1.17
ROGUE WASTE RECOVERY &	125436	07/21/2017	INV.#1757127/PCT4	024-000-42425		07/21/2017	90.00
U PUMP IT - GARDNER OIL	125453	07/21/2017	6-17/1916	024-000-42400		07/21/2017	216.17
A T & T PHONES - ATLANTA,	125398	07/21/2017	6-17/4542	024-000-42500		07/21/2017	39.73
HATTON, DONNA	125423	07/21/2017	UNIFORMS/PCT4	024-000-42150		07/21/2017	250.00
METLIFE INSURANCE	125461	07/25/2017	METLIFE/JULY2017	024-000-40120		07/25/2017	163.71
AFLAC INSURANCE	125463	07/20/2017	AFLAC-Cancer	024-21330		07/20/2017	18.20
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	024-000-42998		07/28/2017	46.95
TAC HEALTH BENEFITS POOL	125503	07/20/2017	TAC - HEBP Insurance	024-21310		07/20/2017	2,128.08
TAC HEALTH BENEFITS POOL	125503	07/20/2017	TAC HEBP Pre Tax Insurance	024-21310		07/20/2017	112.58
TEXAS COUNTY & DISTRICT R	DFT0001723	07/20/2017	Tyler County, TX Retirement	024-21320		07/20/2017	1,774.12
TYLER COUNTY PAYROLL	125509	07/20/2017	FICA	024-21300		07/20/2017	-181.48
TYLER COUNTY PAYROLL	125509	07/20/2017	Federal Withholding	024-21300		07/20/2017	-327.64

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Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
TYLER COUNTY PAYROLL	125509	07/20/2017	Medicare	024-21300		07/20/2017	-42.46
TYLER COUNTY PAYROLL	125509	08/03/2017	FICA	024-21300		08/03/2017	1,089.36
TYLER COUNTY PAYROLL	125509	08/03/2017	Federal Withholding	024-21300		08/03/2017	813.28
TYLER COUNTY PAYROLL	125509	08/03/2017	Medicare	024-21300		08/03/2017	254.76
TYLER COUNTY PAYROLL	125508	08/02/2017	PAYROLL TRANSFER	024-29999		08/02/2017	6,975.79
NEW YORK LIFE INSURANCE	125547	07/20/2017	NEW YORK LIFE	024-21300		07/20/2017	147.62
TYLER COUNTY WATER SUPP	125585	08/18/2017	583/PCT. 4 BARN	024-000-42510		08/18/2017	29.07
ENTERGY	125597	08/11/2017	133941435/PCT. 4	024-000-42510		08/11/2017	67.72
A T & T PHONES - ATLANTA,	125551	08/11/2017	7-17/4542	024-000-42500		08/11/2017	39.73
A T & T PHONES - ATLANTA,	125550	08/11/2017	5312/PCT4BARN	024-000-42500		08/11/2017	142.80
VERIZON WIRELESS	125605	08/11/2017	5093-00001/PCT. 4	024-000-42500		08/11/2017	79.83
TYLER COUNTY PAYROLL	125733	08/17/2017	FICA	024-21300		08/17/2017	1,231.60
TYLER COUNTY PAYROLL	125733	08/17/2017	Federal Withholding	024-21300		08/17/2017	1,086.97
TYLER COUNTY PAYROLL	125733	08/17/2017	Medicare	024-21300		08/17/2017	288.02
TYLER COUNTY PAYROLL	125732	08/16/2017	PAYROLL TRANSFER	024-29999		08/16/2017	7,241.46
GEO. P. BANE, INC.	125650	08/18/2017	91531/PCT.4	024-000-42425		08/18/2017	570.17
COASTAL WELDING SUPPLY	125630	08/18/2017	01061/PCT.4	024-000-42425		08/18/2017	2,959.67
MOTT WHOLESALE, INC.	125681	08/18/2017	127409/PCT4	024-000-42425		08/18/2017	347.13
KAT EXCAVATION & CONSTR	125664	08/18/2017	INV.#206523/PCT4	024-000-42160		08/18/2017	806.33
PARKER'S BUILDING SUPPLY -	125688	08/18/2017	22715/PCT4	024-000-42425		08/18/2017	30.76
CALCO CALLENS COMPANY, I	125621	08/18/2017	TYL4/PCT4	024-000-42425		08/18/2017	156.95
CALCO CALLENS COMPANY, I	125621	08/18/2017	TYL4/PCT4	024-000-42425		08/18/2017	478.90
CALCO CALLENS COMPANY, I	125621	08/18/2017	TYL4/PCT4	024-000-42425		08/18/2017	474.05
JACK ALEXANDER, LTD.	125660	08/18/2017	TYLCO4/PCT/4	024-000-42160		08/18/2017	4,832.52
CERTIFIED LABORATORIES	125624	08/18/2017	387082/PCT.4	024-000-42425		08/18/2017	139.28
ELLIOTT ELECTRIC SUPPLY, IN	125645	08/18/2017	32323109/PCT.4	024-000-42425		08/18/2017	99.97
ELLIOTT ELECTRIC SUPPLY, IN	125751	08/18/2017	3223109/PCT4	024-000-42425		08/18/2017	199.94
EAST TEXAS MACHINE	125750	08/18/2017	INV#35090/PCT.4	024-000-42425		08/18/2017	900.00
SOUTHERN TIRE MART, LLC	125703	08/18/2017	115736/PCT4	024-000-42401		08/18/2017	496.00
SOUTHERN TIRE MART, LLC	125703	08/18/2017	115736/PCT4	024-000-42401		08/18/2017	1,928.00
BLUE TARP FINANCIAL/NORT	125743	08/18/2017	123729/PCT4	024-000-42425		08/18/2017	133.96
WALLING SIGNS & GRAPHICS	125725	08/18/2017	TYCOPCT/PCT1-4	024-000-42998		08/18/2017	30.00
GARDNER OIL, INC.	125649	08/25/2017	1641/PCT.4	024-000-42400		08/25/2017	3,505.04
U PUMP IT - GARDNER OIL	125723	08/18/2017	1916/PCT.4	024-000-42400		08/18/2017	66.35
WALSTON, J.A. "JACK"	125784	08/18/2017	MILEAGE& PER DIEM/TAC LE	024-000-42659		08/18/2017	487.82
NORTHERN SAFETY CO., INC.	125762	08/18/2017	3956646/PCT4	024-000-42425		08/18/2017	277.24
BRYAN & BRYAN ASPHALT RO	125745	08/18/2017	925328/PCT.4	024-000-42160		08/18/2017	14,620.50
BILLY WILLIAMS TRUCKING	125613	08/18/2017	JULY2017/PCT4	024-000-42160		08/18/2017	1,933.39
BILLY WILLIAMS TRUCKING	125613	08/18/2017	JULY2017/PCT4	024-000-42160		08/18/2017	4,115.12
BILLY WILLIAMS TRUCKING	125613	08/18/2017	JULY2017/PCT4	024-000-42160		08/18/2017	1,655.58
BILLY WILLIAMS TRUCKING	125613	08/18/2017	JULY2017/PCT4	024-000-42160		08/18/2017	2,180.89
BILLY WILLIAMS TRUCKING	125613	08/18/2017	JULY 2017/PCT4	024-000-42160		08/18/2017	1,521.43
MODICA BROS.	125680	08/18/2017	JULY2017/PCT4	024-000-42401		08/18/2017	124.87
SULLIVAN'S HARDWARE	125706	08/18/2017	JULY2017/PCT4	024-000-42425		08/18/2017	80.47

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BILLY WILLIAMS TRUCKING	125613	08/18/2017	JUNE2017/PCT4	024-000-42160		08/18/2017	3,880.71
BILLY WILLIAMS TRUCKING	125613	08/18/2017	JUNE2017/PCT4	024-000-42160		08/18/2017	2,480.33
MUSTANG CAT	125682	08/18/2017	0792930/PCT4	024-000-42425		08/18/2017	2,051.18
TAC HEALTH BENEFITS POOL	125791	08/03/2017	TAC - HEBP Insurance	024-21310		08/03/2017	2,128.08
TAC HEALTH BENEFITS POOL	125791	08/03/2017	TAC HEBP Pre Tax Insurance	024-21310		08/03/2017	112.58
TAC HEALTH BENEFITS POOL	125791	08/17/2017	TAC - HEBP Insurance	024-21310		08/17/2017	2,128.08
TAC HEALTH BENEFITS POOL	125791	08/17/2017	TAC HEBP Pre Tax Insurance	024-21310		08/17/2017	112.58
METLIFE INSURANCE	125793	08/23/2017	METLIFE AUGUST 2017	024-000-40120		08/23/2017	163.71
DEPARTMENT OF INFORMAT	125802	08/25/2017	33133133133000/COUNTY P	024-000-42500		08/25/2017	0.98
TEXAS COUNTY & DISTRICT R	DFT0001736	08/03/2017	Tyler County, TX Retirement	024-21320		08/03/2017	1,561.24
TEXAS COUNTY & DISTRICT R	DFT0001747	08/17/2017	Tyler County, TX Retirement	024-21320		08/17/2017	1,764.72
Fund 024 - ROAD & BRIDGE IV Total:							88,639.65
Fund: 025 - TYLER CO AIRPORT							
ARD, MELINDA	125469	07/28/2017	7-26-17/PCT1	025-000-42410		07/28/2017	200.00
ARD, MELINDA	125598	08/11/2017	7/13&27/17/AIRPORT	025-000-42410		08/11/2017	80.00
CITY OF WOODVILLE	125557	08/11/2017	00002090/AIRPORT	025-000-42510		08/11/2017	25.00
SAM HOUSTON ELECTRIC CO	125575	08/11/2017	2708881/AIRPORT	025-000-42510		08/11/2017	13.50
SAM HOUSTON ELECTRIC CO	125575	08/11/2017	342683/AIRPORT	025-000-42510		08/11/2017	49.80
ARD, MELINDA	125741	08/18/2017	8-10-17/AIRPORT	025-000-42410		08/18/2017	40.00
SULLIVAN'S HARDWARE	125706	08/18/2017	JULY 2017/AIRPORT	025-000-42410		08/18/2017	31.99
Fund 025 - TYLER CO AIRPORT Total:							440.29
Fund: 026 - TYLER CO. RODEO ARENA/FAIRGRND							
CITY OF WOODVILLE	125557	08/11/2017	00002496/RODEO ARENA	026-000-42510		08/11/2017	0.20
SAM HOUSTON ELECTRIC CO	125575	08/11/2017	1313576/RODEO	026-000-42510		08/11/2017	23.70
SAM HOUSTON ELECTRIC CO	125575	08/11/2017	140061/RODEO ARENA	026-000-42510		08/11/2017	60.93
SAM HOUSTON ELECTRIC CO	125575	08/11/2017	1807510/RODEO	026-000-42510		08/11/2017	26.21
SAM HOUSTON ELECTRIC CO	125575	08/11/2017	1807528/RODEO ARENA	026-000-42510		08/11/2017	13.50
SAM HOUSTON ELECTRIC CO	125575	08/11/2017	2749173/RODEO	026-000-42510		08/11/2017	14.41
SAM HOUSTON ELECTRIC CO	125575	08/11/2017	35055/AIRPORT	026-000-42510		08/11/2017	153.57
SAM HOUSTON ELECTRIC CO	125575	08/11/2017	55988/RODEO ARENA	026-000-42510		08/11/2017	49.79
ROARK, TYLER	125817	08/25/2017	4DAYS CONTRACT/RODEO&AI	026-000-42410		08/25/2017	352.00
Fund 026 - TYLER CO. RODEO ARENA/FAIRGRND Total:							694.31
Fund: 031 - COUNTY CLERK RMP							
TYLER COUNTY PAYROLL	125381	07/20/2017	FICA	031-21300		07/20/2017	19.84
TYLER COUNTY PAYROLL	125381	07/20/2017	Medicare	031-21300		07/20/2017	4.64
TEXAS COUNTY & DISTRICT R	DFT0001723	07/20/2017	Tyler County, TX Retirement	031-21320		07/20/2017	28.38
TYLER COUNTY PAYROLL	125509	08/03/2017	FICA	031-21300		08/03/2017	19.84
TYLER COUNTY PAYROLL	125509	08/03/2017	Medicare	031-21300		08/03/2017	4.64
TYLER COUNTY PAYROLL	125508	08/02/2017	PAYROLL TRANSFER	031-29999		08/02/2017	136.56
TYLER COUNTY PAYROLL	125733	08/17/2017	FICA	031-21300		08/17/2017	39.68
TYLER COUNTY PAYROLL	125733	08/17/2017	Medicare	031-21300		08/17/2017	9.28
TYLER COUNTY PAYROLL	125732	08/16/2017	PAYROLL TRANSFER	031-29999		08/16/2017	273.12
TEXAS COUNTY & DISTRICT R	DFT0001736	08/03/2017	Tyler County, TX Retirement	031-21320		08/03/2017	28.38

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TEXAS COUNTY & DISTRICT R	DFT0001747	08/17/2017	Tyler County, TX Retirement	031-21320		08/17/2017	56.77
Fund 031 - COUNTY CLERK RMP Total:							621.13
Fund: 034 - DISTRICT CLERK RMP							
SOUTHWESTERN FINANCIAL	125704	08/18/2017	INV.#15910/DSCLK	034-000-48010		08/18/2017	361.60
Fund 034 - DISTRICT CLERK RMP Total:							361.60
Fund: 036 - LIBRARY FUND							
LEXIS NEXIS	125670	08/18/2017	422MPTRMW/COJUD	036-000-48007		08/18/2017	255.00
THOMSON REUTERS - WEST	125715	08/18/2017	1000705398/CDA	036-000-48007		08/18/2017	753.17
THOMSON REUTERS - WEST	125777	08/18/2017	100705398/CDA	036-000-48007		08/18/2017	753.17
LEXIS NEXIS	125789	08/21/2017	424ZJMQ9W/CDA	036-000-48007		08/21/2017	444.00
Fund 036 - LIBRARY FUND Total:							2,205.34
Fund: 037 - T C COLLECTION CENTER							
TYLER COUNTY PAYROLL	125381	07/20/2017	FICA	037-21300		07/20/2017	324.86
TYLER COUNTY PAYROLL	125381	07/20/2017	Federal Withholding	037-21300		07/20/2017	296.04
TYLER COUNTY PAYROLL	125381	07/20/2017	Medicare	037-21300		07/20/2017	75.98
METLIFE INSURANCE	125461	07/25/2017	METLIFE/JULY2017	037-000-40120		07/25/2017	47.91
AFLAC INSURANCE	125463	07/20/2017	AFLAC-Cancer	037-21330		07/20/2017	35.68
TAC HEALTH BENEFITS POOL	125503	07/20/2017	TAC - HEBP Insurance	037-21310		07/20/2017	709.36
TEXAS COUNTY & DISTRICT R	DFT0001723	07/20/2017	Tyler County, TX Retirement	037-21320		07/20/2017	445.87
TYLER COUNTY PAYROLL	125509	08/03/2017	FICA	037-21300		08/03/2017	343.90
TYLER COUNTY PAYROLL	125509	08/03/2017	Federal Withholding	037-21300		08/03/2017	276.17
TYLER COUNTY PAYROLL	125509	08/03/2017	Medicare	037-21300		08/03/2017	80.44
TYLER COUNTY PAYROLL	125508	08/02/2017	PAYROLL TRANSFER	037-29999		08/02/2017	2,118.61
WALMART COMMUNITY/GE	125542	08/04/2017	2157/COLL.CTR.	037-000-42425		08/04/2017	29.92
CYPRESS CREEK WATER SUPP	125560	08/11/2017	235/COLL.CTR.	037-000-42510		08/11/2017	47.02
ENTERGY	125597	08/11/2017	133941435/COLL.CTR.	037-000-42510		08/11/2017	108.22
TYLER COUNTY PAYROLL	125733	08/17/2017	FICA	037-21300		08/17/2017	336.48
TYLER COUNTY PAYROLL	125733	08/17/2017	Federal Withholding	037-21300		08/17/2017	271.04
TYLER COUNTY PAYROLL	125733	08/17/2017	Medicare	037-21300		08/17/2017	78.70
TYLER COUNTY PAYROLL	125732	08/16/2017	PAYROLL TRANSFER	037-29999		08/16/2017	2,068.33
IESI HARDIN COUNTY LANDFI	125655	08/18/2017	052-001023-0000/COLL.CTR.	037-000-42177		08/18/2017	4,376.20
LAKEWAY TIRE & SERVICE-JA	125667	08/18/2017	917/COLL.CTR.	037-000-42425		08/18/2017	28.50
TIMBERMAN'S SUPPLY	125716	08/18/2017	12028/COLL.CTR.	037-000-42425		08/18/2017	10.85
U PUMP IT - GARDNER OIL	125723	08/18/2017	1630/COLL.CTR.	037-000-42400		08/18/2017	605.84
SULLIVAN'S HARDWARE	125706	08/14/2017	JULY 2017/COLL.CTR.	037-000-42425		08/14/2017	8.95
TAC HEALTH BENEFITS POOL	125791	08/03/2017	TAC - HEBP Insurance	037-21310		08/03/2017	709.36
TAC HEALTH BENEFITS POOL	125791	08/17/2017	TAC - HEBP Insurance	037-21310		08/17/2017	709.36
METLIFE INSURANCE	125793	08/23/2017	METLIFE AUGUST 2017	037-000-40120		08/23/2017	47.91
WALMART COMMUNITY/GE	125827	08/25/2017	1559/PCT. 3	037-000-42425		08/25/2017	19.88
TEXAS COUNTY & DISTRICT R	DFT0001736	08/03/2017	Tyler County, TX Retirement	037-21320		08/03/2017	422.03
TEXAS COUNTY & DISTRICT R	DFT0001747	08/17/2017	Tyler County, TX Retirement	037-21320		08/17/2017	422.03
Fund 037 - T C COLLECTION CENTER Total:							15,055.44

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Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Fund: 039 - TXCDBG SMALL BUSINESS LOAN PRJ							
TEXAS DEPT. OF AGRICULTUR	1085	08/01/2017	CONTRACT NO. 726192/LOA	039-000-44300		08/01/2017	557.50
TEXAS DEPT. OF AGRICULTUR	1086	08/21/2017	CONTRACT NO. 726192/LOA	039-000-44300		08/21/2017	557.50
Fund 039 - TXCDBG SMALL BUSINESS LOAN PRJ Total:							1,115.00
Fund: 041 - PEACE OFFICER SERVICE FEES							
LEADERSHIP SOUTHEAST TEX	125570	08/11/2017	REGIS/STURROCK, STEPHEN	041-000-42659		08/11/2017	800.00
Fund 041 - PEACE OFFICER SERVICE FEES Total:							800.00
Fund: 044 - COURTHOUSE SECURITY							
TYLER COUNTY PAYROLL	125381	07/20/2017	FICA	044-21300		07/20/2017	94.76
TYLER COUNTY PAYROLL	125381	07/20/2017	Federal Withholding	044-21300		07/20/2017	105.40
TYLER COUNTY PAYROLL	125381	07/20/2017	Medicare	044-21300		07/20/2017	22.16
TEXAS COUNTY & DISTRICT R	DFT0001723	07/20/2017	Tyler County, TX Retirement	044-21320		07/20/2017	135.56
TYLER COUNTY PAYROLL	125509	08/03/2017	FICA	044-21300		08/03/2017	164.80
TYLER COUNTY PAYROLL	125509	08/03/2017	Federal Withholding	044-21300		08/03/2017	129.36
TYLER COUNTY PAYROLL	125509	08/03/2017	Medicare	044-21300		08/03/2017	38.54
TYLER COUNTY PAYROLL	125508	08/02/2017	PAYROLL TRANSFER	044-29999		08/02/2017	1,277.37
TYLER COUNTY PAYROLL	125733	08/17/2017	FICA	044-21300		08/17/2017	78.04
TYLER COUNTY PAYROLL	125733	08/17/2017	Federal Withholding	044-21300		08/17/2017	86.59
TYLER COUNTY PAYROLL	125733	08/17/2017	Medicare	044-21300		08/17/2017	18.24
TYLER COUNTY PAYROLL	125732	08/16/2017	PAYROLL TRANSFER	044-29999		08/16/2017	450.52
TAC HEALTH BENEFITS POOL	125791	08/03/2017	TAC - HEBP Insurance	044-21310		08/03/2017	58.16
TEXAS COUNTY & DISTRICT R	DFT0001736	08/03/2017	Tyler County, TX Retirement	044-21320		08/03/2017	234.43
TEXAS COUNTY & DISTRICT R	DFT0001747	08/17/2017	Tyler County, TX Retirement	044-21320		08/17/2017	111.64
Fund 044 - COURTHOUSE SECURITY Total:							3,005.57
Fund: 045 - COUNTY-RMP							
SOUTHWESTERN FINANCIAL	125704	08/18/2017	INV.#15915/DSCLK	045-000-48000		08/18/2017	1,912.00
Fund 045 - COUNTY-RMP Total:							1,912.00
Fund: 049 - C D A TRUST							
PONY EXPRESS	125534	08/04/2017	RESTITUTION/CDA	049-000-42908		08/04/2017	152.12
DOVER, BILL L.	125523	08/04/2017	RESTITUTION/CDA	049-000-42908		08/04/2017	80.12
WEST MAGNOLIA/RESTITUTI	125544	08/04/2017	RESTITUTION/CDA	049-000-42908		08/04/2017	75.92
EAST TEXAS INSURANCE	125525	08/04/2017	RESTITUTION/CDA	049-000-42908		08/04/2017	2,372.20
EAGLE INSURANCE/RICK HAL	125804	08/25/2017	CAUSE NO. 12,801/RESTITUT	049-000-42908		08/25/2017	1,500.00
Fund 049 - C D A TRUST Total:							4,180.36
Fund: 050 - C D A FEES							
STATE BAR OF TEXAS	125440	07/21/2017	11906500/CDA	050-000-48000		07/21/2017	365.00
PARALEGAL DIVISIN	125731	08/15/2017	BAR DUES-GIBBS,PAULA/CDA	050-000-48000		08/15/2017	80.00
Fund 050 - C D A FEES Total:							445.00
Fund: 052 - ALTERNATE DISPUTE RESOLUTION							
RJMFC	125536	08/04/2017	JULY 2017/COAUD	052-000-42600		08/04/2017	525.09
Fund 052 - ALTERNATE DISPUTE RESOLUTION Total:							525.09

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Fund: 053 - ADULT PROBATION							
TYLER CO. COMMUNITY SUP	125385	07/20/2017	State Health Insurance	053-21300		07/20/2017	256.92
TYLER COUNTY PAYROLL	125381	07/20/2017	FICA	053-21300		07/20/2017	740.42
TYLER COUNTY PAYROLL	125381	07/20/2017	Federal Withholding	053-21300		07/20/2017	326.92
TYLER COUNTY PAYROLL	125381	07/20/2017	Medicare	053-21300		07/20/2017	173.16
DEPARTMENT OF INFORMAT	125413	07/21/2017	JUNE 2017/COUNTY PHONES	053-000-42510		07/21/2017	6.36
CNA SURETY	125408	07/21/2017	18164351/CSCD	053-000-42602		07/21/2017	175.00
TIPTON, JEREMY	125447	07/21/2017	INV.#223/CSCD	053-000-42602		07/21/2017	150.00
NEW PATH GROUP, PLLC	125433	07/21/2017	INV.#3100/CSCD	053-000-42647		07/21/2017	600.00
CORRECTIONS SOFTWARE S	125410	07/21/2017	INV.#32562/COJUD	053-000-42602		07/21/2017	995.00
CANON SOLUTIONS AMERIC	125405	07/21/2017	1871450/CSCD	053-000-42104		07/21/2017	30.25
TYLER COUNTY	125448	07/21/2017	INV.#48/CSCD	053-434-42629		07/21/2017	1,000.00
TAYLOR, JOHN D.	125442	07/21/2017	6/30/17-7/17/17/CSCD	053-000-40000		07/21/2017	460.00
ALERE TOXICOLOGY SERVICE	125400	07/21/2017	125517/CSCD	053-000-42647		07/21/2017	50.00
AFLAC INSURANCE	125463	07/20/2017	AFLAC-Accident	053-21330		07/20/2017	17.68
AFLAC INSURANCE	125463	07/20/2017	AFLAC-Hospital	053-21330		07/20/2017	48.03
TEXAS COUNTY & DISTRICT R	DFT0001723	07/20/2017	Tyler County, TX Retirement	053-21320		07/20/2017	1,112.13
TYLER CO. COMMUNITY SUP	125513	08/03/2017	State Health Insurance	053-21300		08/03/2017	256.92
TYLER COUNTY PAYROLL	125509	08/03/2017	FICA	053-21300		08/03/2017	749.46
TYLER COUNTY PAYROLL	125509	08/03/2017	Federal Withholding	053-21300		08/03/2017	328.29
TYLER COUNTY PAYROLL	125509	08/03/2017	Medicare	053-21300		08/03/2017	175.28
TYLER COUNTY PAYROLL	125508	08/02/2017	PAYROLL TRANSFER	053-29999		08/02/2017	4,784.75
O'NEAL, MATT	125574	08/11/2017	REIMB.DEPT.CELLPHONE/CS	053-000-42510		08/11/2017	39.01
TAYLOR, JOHN D.	125581	08/11/2017	7/24/17-8/8/17JT/CSCD	053-000-40000		08/11/2017	460.00
TYLER CO. COMMUNITY SUP	125737	08/17/2017	State Health Insurance	053-21300		08/17/2017	256.92
TYLER COUNTY PAYROLL	125733	08/17/2017	FICA	053-21300		08/17/2017	740.42
TYLER COUNTY PAYROLL	125733	08/17/2017	Federal Withholding	053-21300		08/17/2017	326.92
TYLER COUNTY PAYROLL	125733	08/17/2017	Medicare	053-21300		08/17/2017	173.16
TYLER COUNTY PAYROLL	125732	08/16/2017	PAYROLL TRANSFER	053-29999		08/16/2017	4,723.91
EZ DRUG SCREENS	125752	08/18/2017	INV.#07201700179/CSCD	053-000-42647		08/18/2017	200.00
TIPTON, JEREMY	125779	08/18/2017	INV.#224/CSCD	053-000-42602		08/18/2017	150.00
TIMBERMAN'S SUPPLY	125778	08/18/2017	INV.#281448/CSCD	053-434-42109		08/18/2017	83.95
TIMBERMAN'S SUPPLY	125778	08/18/2017	INV.#281448/CSCD	053-434-42170		08/18/2017	463.98
NEW PATH GROUP, PLLC	125761	08/18/2017	INV.#3101/CSCD	053-000-42647		08/18/2017	150.00
CANON SOLUTIONS AMERIC	125746	08/18/2017	1871450/CSCD	053-000-42104		08/18/2017	30.25
TYLER COUNTY AUDITOR	125781	08/18/2017	INV.#49/CSCD	053-434-42629		08/18/2017	1,000.00
QUILL CORPORATION	125765	08/18/2017	C2772734/CSCD	053-000-42104		08/18/2017	560.53
QUILL CORPORATION	125765	08/18/2017	C2772734/CSCD	053-000-42104		08/18/2017	11.06
DIXIE PAPER CO. - TYLER	125748	08/18/2017	2349644/CSCD	053-434-42109		08/18/2017	254.96
ALERE TOXICOLOGY SERVICE	125739	08/18/2017	125517/CSCD	053-000-42647		08/18/2017	80.00
DEPARTMENT OF INFORMAT	125802	08/25/2017	33133133133000/COUNTY P	053-000-42510		08/25/2017	10.07
LIGHTHOUSE FOR THE BLIND	125810	08/25/2017	TYCSCD/CSCD	053-434-42109		08/25/2017	916.80
TEXAS COUNTY & DISTRICT R	DFT0001736	08/03/2017	Tyler County, TX Retirement	053-21320		08/03/2017	1,125.06

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Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
TEXAS COUNTY & DISTRICT R	DFT0001747	08/17/2017	Tyler County, TX Retirement	053-21320		08/17/2017	1,112.13
Fund 053 - ADULT PROBATION Total:							25,305.70
Fund: 054 - JUVENILE PROBATION							
NATIONWIDE RETIREMENT S	125384	07/20/2017	Deferred Comp	054-21300		07/20/2017	71.30
TYLER COUNTY PAYROLL	125381	07/20/2017	FICA	054-21300		07/20/2017	2,392.30
TYLER COUNTY PAYROLL	125381	07/20/2017	Federal Withholding	054-21300		07/20/2017	1,756.58
TYLER COUNTY PAYROLL	125381	07/20/2017	Medicare	054-21300		07/20/2017	559.50
DEPARTMENT OF INFORMAT	125413	07/21/2017	JUNE 2017/COUNTY PHONES	054-451-42500		07/21/2017	8.27
FERTITTA, CINDY	125419	07/21/2017	SESSION&CLASSES W/SUMM	054-455-42112		07/21/2017	200.00
FERTITTA, CINDY	125419	07/21/2017	SESSION&CLASSES W/SUMM	054-456-42105		07/21/2017	100.00
HOWARD, STACIE	125424	07/21/2017	MILEAGE/SUMMER WORK P	054-456-42212		07/21/2017	14.98
IVY, KAREN	125428	07/21/2017	MILEAGE/SUMMER	054-456-42212		07/21/2017	90.52
G4S YOUTH SERVICES, LLC	125420	07/21/2017	PID#1605/JUPRO	054-455-42699		07/21/2017	1,960.00
G4S YOUTH SERVICES, LLC	125421	07/21/2017	PID#1605/JUPRO	054-451-42703		07/21/2017	112.15
METLIFE INSURANCE	125461	07/25/2017	METLIFE/JULY2017	054-455-40120		07/25/2017	128.24
AFLAC INSURANCE	125463	07/20/2017	AFLAC-SPEVNT	054-21330		07/20/2017	12.35
AFLAC INSURANCE	125463	07/20/2017	AFLAC-STD	054-21330		07/20/2017	9.80
AFLAC INSURANCE	125463	07/20/2017	AFLAC-Accident	054-21330		07/20/2017	16.89
AFLAC INSURANCE	125463	07/20/2017	AFLAC-Cancer	054-21330		07/20/2017	32.03
AFLAC INSURANCE	125463	07/20/2017	Aflac Dental	054-21330		07/20/2017	36.89
AFLAC INSURANCE	125463	07/20/2017	AFLAC-Hospital	054-21330		07/20/2017	13.33
TAC HEALTH BENEFITS POOL	125503	07/20/2017	TAC - HEBP Insurance	054-21310		07/20/2017	1,030.78
TEXAS COUNTY & DISTRICT R	DFT0001723	07/20/2017	Tyler County, TX Retirement	054-21320		07/20/2017	1,194.11
NATIONWIDE RETIREMENT S	125512	08/03/2017	Deferred Comp	054-21300		08/03/2017	70.30
TYLER COUNTY PAYROLL	125509	08/03/2017	FICA	054-21300		08/03/2017	1,899.46
TYLER COUNTY PAYROLL	125509	08/03/2017	Federal Withholding	054-21300		08/03/2017	1,239.94
TYLER COUNTY PAYROLL	125509	08/03/2017	Medicare	054-21300		08/03/2017	444.24
TYLER COUNTY PAYROLL	125508	08/02/2017	PAYROLL TRANSFER	054-29999		08/02/2017	12,338.53
D. SCOTT HUGHES CENTER F	125522	08/04/2017	INV.#0000123/JUPRO	054-451-42348		08/04/2017	100.00
D. SCOTT HUGHES CENTER F	125522	08/04/2017	INV.#0000123/JUPRO	054-455-42112		08/04/2017	150.00
DURR, TIM	125524	08/04/2017	DROVE BUS FOR SWP WORK	054-456-42212		08/04/2017	135.00
IVY, KAREN	125530	08/04/2017	MILEAGE FOR SUMMER YOU	054-456-42212		08/04/2017	44.08
ALLEN, TERRY	125515	08/04/2017	MILEAGE/BUDGET WORKSH	054-451-42659		08/04/2017	257.34
SHEFFIELD, TONYA	125537	08/04/2017	JULY MILEAGE/JUPRO	054-438-42666		08/04/2017	90.95
JOBE, KEN	125531	08/04/2017	CPR & FIRST AID CLASSES/JU	054-456-42105		08/04/2017	135.00
FERTITTA, CINDY	125526	08/04/2017	SUMMER YOUTH/JUPRO	054-455-42112		08/04/2017	125.00
FERTITTA, CINDY	125526	08/04/2017	SUMMER YOUTH/JUPRO	054-456-42105		08/04/2017	100.00
SHEFFIELD, TONYA	125537	08/04/2017	JUNE MILEAGE/JUPRO	054-438-42666		08/04/2017	36.92
ANGELINA COUNTY COURTH	125554	08/11/2017	PID#1626,1629,&1638/JUPR	054-457-42908		08/11/2017	2,700.00
ALLEN, TERRY	125553	08/11/2017	PERDIEM&HOTEL/DATA COO	054-451-42659		08/11/2017	331.74
HARRIS, KATHY	125569	08/11/2017	PERDIEM&HOTEL/DATA COO	054-451-42659		08/11/2017	331.74
SHEFFIELD, TONYA	125577	08/11/2017	PER DIEM&HOTEL/DATA CO	054-451-42659		08/11/2017	331.74
HARRIS COUNTY TREASURER	125568	08/11/2017	V00117681/JUPRO	054-451-42703		08/11/2017	5,031.00

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Vendpr Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
G4S YOUTH SERVICES, LLC	125567	08/11/2017	PID#1605/JUPRO	054-451-42703		08/11/2017	177.93
G4S YOUTH SERVICES, LLC	125567	08/11/2017	PID#1605/JUPRO	054-451-42703		08/11/2017	251.29
NATIONWIDE RETIREMENT S	125736	08/17/2017	Deferred Comp	054-21300		08/17/2017	71.30
TYLER COUNTY PAYROLL	125733	08/17/2017	FICA	054-21300		08/17/2017	834.00
TYLER COUNTY PAYROLL	125733	08/17/2017	Federal Withholding	054-21300		08/17/2017	864.44
TYLER COUNTY PAYROLL	125733	08/17/2017	Medicare	054-21300		08/17/2017	195.04
TYLER COUNTY PAYROLL	125732	08/16/2017	PAYROLL TRANSFER	054-29999		08/16/2017	4,700.69
CNA SURETY	125629	08/18/2017	BOND#18278935/JUPRO	054-451-42100		08/18/2017	52.50
STORY-WRIGHT PRINTING &	125705	08/18/2017	105836/JUPRO	054-451-42100		08/18/2017	114.00
WALMART COMMUNITY/GE	125726	08/18/2017	0824/JUPRO	054-456-42105		08/18/2017	404.83
THE SHIRT SHACK	125776	08/18/2017	UNIFORM SHIRTS FOR STAFF	054-451-42100		08/18/2017	90.00
FERTITTA, CINDY	125753	08/18/2017	PARENTING CLASSES/JUPRO	054-451-42348		08/18/2017	150.00
ALERE TOXICOLOGY SERVICE	125608	08/18/2017	129176/JUPRO	054-451-42100		08/18/2017	15.00
TAC HEALTH BENEFITS POOL	125791	08/03/2017	TAC - HEBP Insurance	054-21310		08/03/2017	1,022.55
TAC HEALTH BENEFITS POOL	125791	08/17/2017	TAC - HEBP Insurance	054-21310		08/17/2017	1,030.78
METLIFE INSURANCE	125793	08/23/2017	METLIFE AUGUST 2017	054-455-40120		08/23/2017	128.24
DEPARTMENT OF INFORMAT	125802	08/25/2017	33133133133000/COUNTY P	054-451-42500		08/25/2017	6.65
WALMART COMMUNITY/GE	125827	08/25/2017	0824/JUPRO	054-451-42100		08/25/2017	67.62
HARRIS, KATHY	125809	08/25/2017	REIMB. OFFICE SUPPLIES/JU	054-451-42100		08/25/2017	22.99
ALLEN, TERRY	125797	08/25/2017	MILEAGE/PLACEMENT VISIT	054-451-42659		08/25/2017	132.25
TEXAS COUNTY & DISTRICT R	DFT0001736	08/03/2017	Tyler County, TX Retirement	054-21320		08/03/2017	999.10
TEXAS COUNTY & DISTRICT R	DFT0001747	08/17/2017	Tyler County, TX Retirement	054-21320		08/17/2017	1,194.11
Fund 054 - JUVENILE PROBATION Total:							48,158.31

Fund: 073 - JUSTICE COURT TECHNOLOGY FUND

VERIZON WIRELESS	125590	08/11/2017	1963-00001/COAUD, JUPRO,	073-000-42101		08/11/2017	138.73
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Fund 073 - JUSTICE COURT TECHNOLOGY FUND Total: 138.73

Fund: 076 - EMERGENCY OPERATIONS CENTER

TYLER COUNTY PAYROLL	125381	07/20/2017	FICA	076-21300		07/20/2017	553.72
TYLER COUNTY PAYROLL	125381	07/20/2017	Federal Withholding	076-21300		07/20/2017	335.86
TYLER COUNTY PAYROLL	125381	07/20/2017	Medicare	076-21300		07/20/2017	129.50
DEPARTMENT OF INFORMAT	125413	07/21/2017	JUNE 2017/COUNTY PHONES	076-000-42500		07/21/2017	2.35
A T & T PHONES - ATLANTA,	125398	07/21/2017	6-17/4542	076-000-42500		07/21/2017	246.57
METLIFE INSURANCE	125461	07/25/2017	METLIFE/JULY2017	076-000-40120		07/25/2017	75.98
AFLAC INSURANCE	125463	07/20/2017	AFLAC-Hospital	076-21330		07/20/2017	31.07
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	076-000-42100		07/28/2017	30.49
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	076-000-42416		07/28/2017	122.78
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	076-000-43200		07/28/2017	21.98
TAC HEALTH BENEFITS POOL	125503	07/20/2017	TAC - HEBP Insurance	076-21310		07/20/2017	1,064.04
TEXAS COUNTY & DISTRICT R	DFT0001723	07/20/2017	Tyler County, TX Retirement	076-21320		07/20/2017	785.38
TYLER COUNTY PAYROLL	125509	08/03/2017	FICA	076-21300		08/03/2017	466.92
TYLER COUNTY PAYROLL	125509	08/03/2017	Federal Withholding	076-21300		08/03/2017	335.86
TYLER COUNTY PAYROLL	125509	08/03/2017	Medicare	076-21300		08/03/2017	109.20
TYLER COUNTY PAYROLL	125508	08/02/2017	PAYROLL TRANSFER	076-29999		08/02/2017	2,880.55

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Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
DIRECTV	125562	08/11/2017	035535115/EOC&DPS	076-000-42416		08/11/2017	145.98
A T & T PHONES - ATLANTA,	125551	08/11/2017	7-17/4542	076-000-42500		08/11/2017	246.57
TYLER COUNTY PAYROLL	125733	08/17/2017	FICA	076-21300		08/17/2017	504.12
TYLER COUNTY PAYROLL	125733	08/17/2017	Federal Withholding	076-21300		08/17/2017	335.86
TYLER COUNTY PAYROLL	125733	08/17/2017	Medicare	076-21300		08/17/2017	117.90
TYLER COUNTY PAYROLL	125732	08/16/2017	PAYROLL TRANSFER	076-29999		08/16/2017	3,136.60
TECH RADIUM, INC.	125710	08/18/2017	INV.#13452/EOC	076-000-42178		08/18/2017	6,075.00
O'REILLY AUTOMOTIVE, INC.	125685	08/18/2017	2365049/EOC	076-000-42351		08/18/2017	163.03
LANGFORD COMMUNITY M	125668	08/18/2017	INV.#3355/EOC	076-000-43901		08/18/2017	1,000.00
GARDNER OIL, INC.	125649	08/18/2017	1911/EOC	076-000-42416		08/18/2017	515.17
TAC HEALTH BENEFITS POOL	125791	08/03/2017	TAC - HEBP Insurance	076-21310		08/03/2017	1,064.04
TAC HEALTH BENEFITS POOL	125791	08/17/2017	TAC - HEBP Insurance	076-21310		08/17/2017	1,064.04
METLIFE INSURANCE	125793	08/23/2017	METLIFE AUGUST 2017	076-000-40120		08/23/2017	75.98
DEPARTMENT OF INFORMAT	125802	08/25/2017	33133133133000/COUNTY P	076-000-42500		08/25/2017	2.43
TEXAS COUNTY & DISTRICT R	DFT0001736	08/03/2017	Tyler County, TX Retirement	076-21320		08/03/2017	661.20
TEXAS COUNTY & DISTRICT R	DFT0001747	08/17/2017	Tyler County, TX Retirement	076-21320		08/17/2017	714.42

Fund 076 - EMERGENCY OPERATIONS CENTER Total: 23,014.59

Fund: 088 - TJPC-TITLE IVE FUND

NATIONWIDE RETIREMENT S	125384	07/20/2017	Deferred Comp	088-21300		07/20/2017	3.70
TYLER COUNTY PAYROLL	125381	07/20/2017	FICA	088-21300		07/20/2017	32.22
TYLER COUNTY PAYROLL	125381	07/20/2017	Federal Withholding	088-21300		07/20/2017	34.22
TYLER COUNTY PAYROLL	125381	07/20/2017	Medicare	088-21300		07/20/2017	7.54
AFLAC INSURANCE	125463	07/20/2017	AFLAC-Accident	088-21330		07/20/2017	0.79
AFLAC INSURANCE	125463	07/20/2017	AFLAC-Cancer	088-21330		07/20/2017	0.87
AFLAC INSURANCE	125463	07/20/2017	Aflac Dental	088-21330		07/20/2017	1.01
AFLAC INSURANCE	125463	07/20/2017	AFLAC-Hospital	088-21330		07/20/2017	0.62
TAC HEALTH BENEFITS POOL	125503	07/20/2017	TAC - HEBP Insurance	088-21310		07/20/2017	33.26
TEXAS COUNTY & DISTRICT R	DFT0001723	07/20/2017	Tyler County, TX Retirement	088-21320		07/20/2017	45.97
NATIONWIDE RETIREMENT S	125512	08/03/2017	Deferred Comp	088-21300		08/03/2017	4.70
TYLER COUNTY PAYROLL	125509	08/03/2017	FICA	088-21300		08/03/2017	32.16
TYLER COUNTY PAYROLL	125509	08/03/2017	Federal Withholding	088-21300		08/03/2017	30.58
TYLER COUNTY PAYROLL	125509	08/03/2017	Medicare	088-21300		08/03/2017	7.52
TYLER COUNTY PAYROLL	125508	08/02/2017	PAYROLL TRANSFER	088-29999		08/02/2017	262.03
NATIONWIDE RETIREMENT S	125736	08/17/2017	Deferred Comp	088-21300		08/17/2017	3.70
TYLER COUNTY PAYROLL	125733	08/17/2017	FICA	088-21300		08/17/2017	32.22
TYLER COUNTY PAYROLL	125733	08/17/2017	Federal Withholding	088-21300		08/17/2017	34.22
TYLER COUNTY PAYROLL	125733	08/17/2017	Medicare	088-21300		08/17/2017	7.54
TYLER COUNTY PAYROLL	125732	08/16/2017	PAYROLL TRANSFER	088-29999		08/16/2017	260.02
TAC HEALTH BENEFITS POOL	125791	08/03/2017	TAC - HEBP Insurance	088-21310		08/03/2017	41.49
TAC HEALTH BENEFITS POOL	125791	08/17/2017	TAC - HEBP Insurance	088-21310		08/17/2017	33.26
TEXAS COUNTY & DISTRICT R	DFT0001736	08/03/2017	Tyler County, TX Retirement	088-21320		08/03/2017	45.84
TEXAS COUNTY & DISTRICT R	DFT0001747	08/17/2017	Tyler County, TX Retirement	088-21320		08/17/2017	45.97

Fund 088 - TJPC-TITLE IVE FUND Total: 1,001.45

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Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Fund: 089 - TYLER COUNTY NUTRITION CENTER							
ELLIOTT ELECTRIC SUPPLY, IN	125417	07/21/2017	3223109/NUTR.CTR.	089-000-42410		07/21/2017	1,178.45
ELLIOTT ELECTRIC SUPPLY, IN	125417	07/21/2017	3223109/NUTR.CTR.	089-000-42410		07/21/2017	24.34
WALMART COMMUNITY/GE	125457	07/21/2017	5371/PCT1	089-000-42204		07/21/2017	166.06
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	089-000-42410		07/28/2017	17.48
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	089-000-43200		07/28/2017	8,474.00
SHIRLEY, J.P.	125489	07/28/2017	7/12-25/17 - COUNTY OFFIC	089-000-42410		07/28/2017	1,007.50
ENTERGY	125564	08/11/2017	136560141/SHELTER W/SHO	089-000-42510		08/11/2017	759.53
ENTERGY	125564	08/11/2017	136560323/NUTR.CTR.	089-000-42510		08/11/2017	1,222.13
CITY OF WOODVILLE	125557	08/11/2017	07087601/NUTR. CTR.	089-000-42510		08/11/2017	72.73
SERVICE BY SCOTT	125696	08/18/2017	INV.#011579/NUTR. CTR.	089-000-42410		08/18/2017	292.50
METAL DEPOT	125679	08/18/2017	INV.#200604-1/NUTR.CTR.	089-000-42410		08/18/2017	5,632.63
JACK ALEXANDER, LTD.	125755	08/18/2017	TYLC01/PCT1	089-000-42410		08/18/2017	424.79
ELLIOTT ELECTRIC SUPPLY, IN	125645	08/18/2017	3223109/NUTR.CTR.	089-000-42410		08/18/2017	261.11
PARKER'S BUILDING SUPPLY -	125688	08/18/2017	22720/NUTR.CTR.	089-000-42410		08/18/2017	408.44
TRINITY DOORS	125795	08/24/2017	INV.#39440/NUTR.CTR.	089-000-42410		08/24/2017	1,303.73
ELLIOTT ELECTRIC SUPPLY, IN	125806	08/25/2017	3223109/NUTR.CTR.	089-000-42410		08/25/2017	10.99
Fund 089 - TYLER COUNTY NUTRITION CENTER Total:							21,256.41
Fund: 093 - PAYROLL ACCOUNT							
UNITED STATES TREASURY-IR	DFT0001742	08/02/2017	PAYROLL TAXES PPE 08.01.20	093-11000		08/02/2017	32,517.96
UNITED STATES TREASURY-IR	DFT0001753	08/16/2017	AUGUST FEDERAL TAXES PPE	093-11000		08/16/2017	48,255.26
Fund 093 - PAYROLL ACCOUNT Total:							80,773.22
Fund: 095 - STATE- APPELLATE JUDICIAL FUND							
NINTH COURT OF APPEALS	125533	08/04/2017	SB-325 CH.22/COCLK	095-32516		08/04/2017	35.00
NINTH COURT OF APPEALS	125533	08/04/2017	SB-325 CH.22/DSCLK	095-32519		08/04/2017	140.00
Fund 095 - STATE- APPELLATE JUDICIAL FUND Total:							175.00
Fund: 108 - TX CDBG SENIOR CITIZEN PROJECT							
GOODWIN-LASITER-STRONG	115	07/20/2017	DRAWDOWN #6/SENIOR CITI	108-000-43400		07/20/2017	5,500.00
DAVID J. WAXMAN, INC.	114	07/20/2017	DRAWDOWN #6/SENIOR CITI	108-000-42610		07/20/2017	2,634.24
BONNER ROOFING & METAL,	113	07/20/2017	DRAWDOWN #6/SENIOR CITI	108-000-42159		07/20/2017	45,933.00
Fund 108 - TX CDBG SENIOR CITIZEN PROJECT Total:							54,067.24
Fund: 111 - COURTHOUSE RESTORATION							
THE JUDALET COLLECTION	125445	07/21/2017	INV.#1043/COJUD	111-000-48011		07/21/2017	4,495.00
ELLIOTT ELECTRIC SUPPLY, IN	125417	07/21/2017	INV.#32-39254-01/COURTHO	111-000-48011		07/21/2017	334.05
ELLIOTT ELECTRIC SUPPLY, IN	125417	07/21/2017	INV.#32-39282-01/COURTHO	111-000-48011		07/21/2017	8.29
LOWES BUSINESS ACCT/GEC	125430	07/21/2017	82130441862007/COJUD	111-000-48011		07/21/2017	2,269.02
THE SHERWIN WILLIAMS CO.	125446	07/21/2017	INV.#6881-2/MAINT.	111-000-48011		07/21/2017	720.00
WHELAN, ROBERT WILLIAM	125459	07/21/2017	INV.#765981/COJUD	111-000-48011		07/21/2017	540.00
ELLIOTT ELECTRIC SUPPLY, IN	125478	07/28/2017	3223109/COURTHOUSE	111-000-48011		07/28/2017	199.00
THE JUDALET COLLECTION	125497	07/28/2017	INV.#1044/COJUD	111-000-48011		07/28/2017	1,955.00
SWORD CO.	125494	07/28/2017	INV.#249321/KEYS FOR T.C. C	111-000-48011		07/28/2017	29.77
ELLIOTT ELECTRIC SUPPLY, IN	125478	07/28/2017	3223109/COURTHOUSE	111-000-48011		07/28/2017	17.94

CHECK REGISTER

Payable Dates: 07/20/17 - 08/28/2017

Vendor Name	Payment Number	Post Date	Description (Item)	Account Number	Project Account Key	Post Date	Amount
ELLIOTT ELECTRIC SUPPLY, IN	125478	07/28/2017	3223109/COURTHOUSE	111-000-48011		07/28/2017	174.39
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	111-000-48011		07/28/2017	86.68
CARD SERVICE CENTER/MAS	125470	07/28/2017	JUNE2017/MASTERCARD	111-000-48011		07/28/2017	775.68
SHIRLEY, J.P.	125489	07/28/2017	7/12-25/17 - COUNTY OFFIC	111-000-48011		07/28/2017	520.00
WHELAN, ROBERT WILLIAM	125502	07/28/2017	INV.#765982/COJUD	111-000-48011		07/28/2017	570.00
STEWART, GREGORY D.	125492	07/28/2017	INV.#951081/COUNTY JUDG	111-000-48011		07/28/2017	1,250.00
CASHIER	125472	07/28/2017	PO#02162017/T.C. COMPLEX	111-000-48011		07/28/2017	106.67
ENGLISH, CHIP	125506	08/01/2017	INV.#257254/MANLIFT	111-000-48011		08/01/2017	870.42
THE JUDALET COLLECTION	125541	08/04/2017	INV.#1047/COJUD	111-000-48011		08/04/2017	1,750.00
WHELAN, ROBERT WILLIAM	125545	08/04/2017	INV.#765983/COJUD	111-000-48011		08/04/2017	510.00
STEWART, GREGORY D.	125539	08/04/2017	INV.#951082/COJUD	111-000-48011		08/04/2017	1,250.00
THE JUDALET COLLECTION	125584	08/11/2017	INV.#1049/COJUD	111-000-48011		08/11/2017	3,990.00
WHELAN, ROBERT WILLIAM	125594	08/11/2017	INV.#765984/COJUD	111-000-48011		08/11/2017	555.00
STEWART, GREGORY D.	125578	08/11/2017	INV.#951083/COJUD	111-000-48011		08/11/2017	1,250.00
THE JUDALET COLLECTION	125775	08/18/2017	INV.#1050/COJUD	111-000-48011		08/18/2017	4,950.00
EAST TEXAS MACHINE	125750	08/18/2017	INV.#35089/COJUD	111-000-48011		08/18/2017	275.00
PARKER'S BUILDING SUPPLY -	125688	08/18/2017	22725JOB#4/REMODEL	111-000-48011		08/18/2017	2,388.55
WHELAN, ROBERT WILLIAM	125786	08/18/2017	INV.#765985/COJUD	111-000-48011		08/18/2017	570.00
SHIRLEY, J.P.	125768	08/18/2017	8/16/17-COUNTY OFFICES	111-000-48011		08/18/2017	1,950.00
STEWART, GREGORY D.	125771	08/18/2017	INV.#951084/COJUD	111-000-48011		08/18/2017	1,250.00
SULLIVAN'S HARDWARE	125706	08/18/2017	JULY 2017/COJUD	111-000-48011		08/18/2017	210.78
THE JUDALET COLLECTION	125824	08/25/2017	INV.#1052/COJUD	111-000-48011		08/25/2017	4,920.00
ELLIOTT ELECTRIC SUPPLY, IN	125806	08/25/2017	3223109/COURTHOUSE	111-000-48011		08/25/2017	173.84
ELLIOTT ELECTRIC SUPPLY, IN	125806	08/25/2017	3223109/COURTHOUSE	111-000-48011		08/25/2017	100.71
ELLIOTT ELECTRIC SUPPLY, IN	125806	08/25/2017	3223109/COURTHOUSE	111-000-48011		08/25/2017	139.88
ELLIOTT ELECTRIC SUPPLY, IN	125806	08/25/2017	3223109/COURTHOUSE	111-000-48011		08/25/2017	82.38
THE SHERWIN WILLIAMS CO.	125825	08/25/2017	INV.#6880-4/DSCLK	111-000-48011		08/25/2017	1,875.00
LOWES BUSINESS ACCT/GEC	125811	08/25/2017	82130441862007/COJUD	111-000-48011		08/25/2017	26.57
WHELAN, ROBERT WILLIAM	125830	08/25/2017	INV.#765986/COJUD	111-000-48011		08/25/2017	585.00
STEWART, GREGORY D.	125821	08/25/2017	INV.#951085/COJUD	111-000-48011		08/25/2017	1,370.00
Fund 111 - COURTHOUSE RESTORATION Total:							45,094.62
Fund: 113 - CIVIL FEES - ADULT PROBATION							
O'NEAL, MATT	125763	08/18/2017	REIMB./MEAL FOR BOARD O	113-000-42104		08/18/2017	67.08
Fund 113 - CIVIL FEES - ADULT PROBATION Total:							67.08
Grand Total:							1,526,350.54

Report Summary

Fund Summary

Fund	Payment Amount
010 - GENERAL FUND	669,059.65
021 - ROAD & BRIDGE I	71,226.73
022 - ROAD & BRIDGE II	93,535.15
023 - ROAD & BRIDGE III	273,475.88
024 - ROAD & BRIDGE IV	88,639.65
025 - TYLER CO AIRPORT	440.29
026 - TYLER CO. RODEO ARENA/FAIRGRND	694.31
031 - COUNTY CLERK RMP	621.13
034 - DISTRICT CLERK RMP	361.60
036 - LIBRARY FUND	2,205.34
037 - T C COLLECTION CENTER	15,055.44
039 - TXCDBG SMALL BUSINESS LOAN PRJ	1,115.00
041 - PEACE OFFICER SERVICE FEES	800.00
044 - COURTHOUSE SECURITY	3,005.57
045 - COUNTY-RMP	1,912.00
049 - C D A TRUST	4,180.36
050 - C D A FEES	445.00
052 - ALTERNATE DISPUTE RESOLUTION	525.09
053 - ADULT PROBATION	25,305.70
054 - JUVENILE PROBATION	48,158.31
073 - JUSTICE COURT TECHNOLOGY FUND	138.73
076 - EMERGENCY OPERATIONS CENTER	23,014.59
088 - TJPC-TITLE IVE FUND	1,001.45
089 - TYLER COUNTY NUTRITION CENTER	21,256.41
093 - PAYROLL ACCOUNT	80,773.22
095 - STATE- APPELLATE JUDICIAL FUND	175.00
108 - TX CDBG SENIOR CITIZEN PROJECT	54,067.24
111 - COURTHOUSE RESTORATION	45,094.62
113 - CIVIL FEES - ADULT PROBATION	67.08
Grand Total:	1,526,350.54

Account Summary

Account Number	Account Name	Payment Amount
010-21300	PAYROLL LIABILITIES	82,743.63
010-21310	HEALTH INSURANCE	92,265.06
010-21320	RETIREMENT	64,189.64
010-21330	AFLAC	874.26
010-29999	Due To Other Funds	189,384.52
010-401-40150	CONTINGENCY/HOSPITA	3,881.48
010-401-42111	POSTAGE FOR POSTAGE	3,573.33

Account Summary

Account Number	Account Name	Payment Amount
010-401-42158	ELECTION EXPENSE	7,659.68
010-401-42178	CONTINGENCY FOR MIS	7,959.80
010-401-42206	SOUTHEAST TX R C & D	500.00
010-401-42231	HOUSING OF TCSO INM	20,215.46
010-401-42233	TRAVEL (COUNTY REPRE	94.00
010-401-42352	TC NUTRITION SERVICES	3,750.00
010-401-42500	COUNTY TELEPHONES	7,943.34
010-401-42616	ADVERTISING	1,052.75
010-401-42628	CONTINGENCY FOR LEG	251.46
010-401-42643	AUTOPSIES	1,100.00
010-401-42650	ASSOCIATION DUES	2,348.17
010-401-42668	INDEPENDENT AUDIT	31,884.00
010-401-42701	RURAL FIRE PROTECTIO	450.00
010-401-48000	MISCELLANEOUS EXPEN	729.00
010-402-42100	OFFICE SUPPLIES	256.63
010-402-42500	TELEPHONE	201.47
010-402-42659	TRAVEL & EDUCATION	430.00
010-402-43200	PURCHASE OF EQUIPME	1,899.99
010-405-42100	OFFICE SUPPLIES	126.37
010-405-43620	VEHICLES	2,615.10
010-407-42100	OFFICE SUPPLIES	25.00
010-407-42659	TRAVEL & EDUCATION	50.00
010-408-42347	PSYCHIATRIC & MEDICAL	595.00
010-408-42634	COURT APPOINTED ATT	7,200.00
010-408-42637	CPS COURT APPOINTED	3,168.75
010-408-42638	CPS COURT REPORTER	380.00
010-408-42689	GRAND JURORS	580.00
010-408-42700	PETIT JURORS	1,440.00
010-410-42354	COURT SUPPLEMENTS &	20,406.93
010-411-42661	TRAINING & EDUCATION	516.24
010-412-42500	TELEPHONE	169.46
010-414-42500	TELEPHONE	25.06
010-415-42623	COMMITMENTS	1,044.00
010-415-42634	COURT APPOINTED ATT	1,800.00
010-419-42100	OFFICE SUPPLIES	612.89
010-419-42639	DNA LAB FEES	921.00
010-419-42659	TRAVEL & EDUCATION	1,490.00
010-420-42100	OFFICE SUPPLIES	397.73
010-420-42500	TELEPHONE	38.66
010-420-42659	TRAVEL & EDUCATION	450.00
010-421-42189	EDUCATION,GOVERNME	630.72
010-422-42659	TRAVEL & EDUCATION	674.86

Account Summary

Account Number	Account Name	Payment Amount
010-422-42900	BONDS	147.00
010-423-42659	TRAVEL & EDUCATION	469.64
010-425-43232	RADIO & EQUIPMENT	98.00
010-426-42100	OFFICE SUPPLIES	269.76
010-426-42150	UNIFORMS	308.09
010-426-42182	DEPUTIES SUPPLIES	1,599.56
010-426-42400	GAS, OIL, GREASE	13,626.11
010-426-42401	TIRES, TUBES	1,025.82
010-426-42413	REPAIRS TO VEHICLES	2,930.21
010-426-42500	TELEPHONE	2,941.71
010-426-42659	TRAVEL & EDUCATION	1,374.18
010-427-42108	JAIL SUPPLIES	2,789.07
010-427-42157	PRISONER MEALS	5,490.76
010-427-42659	TRAVEL & EDUCATION	1,785.00
010-430-42100	OFFICE SUPPLIES	103.74
010-436-42633	COUNTY HEALTH OFFICE	13,534.25
010-439-42100	OFFICE SUPPLIES	14.99
010-439-42224	OUT-OF-COUNTY TRAVE	846.41
010-439-42225	OUT-OF-COUNTY TRAVE	161.87
010-440-42101	SUPPLIES	7,146.88
010-440-42350	SERVICE CONTRACTS	6,289.21
010-440-42353	SUPPORT SERVICES	10,552.94
010-440-42423	EQUIPMENT REPAIRS	975.00
010-440-42600	PROFESSIONAL SERVICE	1,295.00
010-440-42677	EQUIPMENT LEASE	2,882.25
010-442-42106	JANITORS SUPPLIES	232.46
010-442-42150	UNIFORMS	40.00
010-442-42411	REPAIRS AT JUSTICE CEN	1,803.29
010-442-42412	REPAIRS TO COURTHOU	6,770.18
010-442-42511	UTILITIES-JUSTICE CENTE	4,722.94
010-442-42515	UTILITIES-COURTHOUSE	3,059.97
010-442-42516	UTILITIES-BEST BUILDIN	858.83
010-442-42517	UTILITIES-TAX OFFICE	717.09
010-453-43210	OFFICE EQUIPMENT	1,202.00
021-000-40120	HOSPITALIZATION	269.36
021-000-42150	UNIFORMS	271.50
021-000-42160	ROAD MATERIAL	3,407.48
021-000-42400	GAS, OIL, GREASE	157.92
021-000-42401	TIRES, TUBES	909.07
021-000-42425	MACHINERY MAINTENA	6,340.07
021-000-42500	TELEPHONE	215.23
021-000-42510	UTILITIES	609.21

Account Summary

Account Number	Account Name	Payment Amount
021-000-42998	MISCELLANEOUS SUPPLI	274.49
021-000-44100	PRINCIPLE ON LEASE PU	18,947.35
021-000-44200	INTEREST ON LEASE PUR	1,077.63
021-21300	PAYROLL LIABILITIES	7,494.43
021-21310	HEALTH INSURANCE	8,725.19
021-21320	RETIREMENT	5,875.21
021-21330	AFLAC	85.43
021-29999	Due To Other Funds	16,567.16
022-000-40120	HOSPITALIZATION	261.12
022-000-42160	ROAD MATERIAL	44,211.99
022-000-42400	GAS, OIL, GREASE	4,930.39
022-000-42401	TIRES, TUBES	2,078.72
022-000-42420	BRIDGE REPAIR	1,625.00
022-000-42425	MACHINERY MAINTENA	6,561.41
022-000-42500	TELEPHONE	170.33
022-000-42510	UTILITIES	307.39
022-000-42659	TRAVEL & EDUCATION	25.00
022-000-42998	MISCELLANEOUS SUPPLI	312.96
022-21300	PAYROLL LIABILITIES	7,346.26
022-21310	HEALTH INSURANCE	6,384.24
022-21320	RETIREMENT	5,111.61
022-21330	AFLAC	15.14
022-29999	Due To Other Funds	14,193.59
023-000-40120	HOSPITALIZATION	424.84
023-000-42160	ROAD MATERIAL	126,727.96
023-000-42400	GAS, OIL, GREASE	5,465.31
023-000-42401	TIRES, TUBES	642.60
023-000-42425	MACHINERY MAINTENA	8,044.44
023-000-42500	TELEPHONE	236.76
023-000-42510	UTILITIES	188.34
023-000-42659	TRAVEL & EDUCATION	100.00
023-000-42998	MISCELLANEOUS SUPPLI	140.00
023-000-43200	PURCHASE OF EQUIPME	76,715.00
023-21300	PAYROLL LIABILITIES	11,243.45
023-21310	HEALTH INSURANCE	9,576.36
023-21320	RETIREMENT	8,073.88
023-21330	AFLAC	49.20
023-29999	Due To Other Funds	25,847.74
024-000-40120	HOSPITALIZATION	327.42
024-000-42150	UNIFORMS	250.00
024-000-42160	ROAD MATERIAL	38,026.80
024-000-42400	GAS, OIL, GREASE	3,787.56

Account Summary

Account Number	Account Name	Payment Amount
024-000-42401	TIRES, TUBES	2,548.87
024-000-42425	MACHINERY MAINTENA	9,699.15
024-000-42500	TELEPHONE	304.24
024-000-42510	UTILITIES	96.79
024-000-42659	TRAVEL & EDUCATION	487.82
024-000-42998	MISCELLANEOUS SUPPLI	76.95
024-21300	PAYROLL LIABILITIES	6,976.54
024-21310	HEALTH INSURANCE	6,721.98
024-21320	RETIREMENT	5,100.08
024-21330	AFLAC	18.20
024-29999	Due To Other Funds	14,217.25
025-000-42410	REPAIRS & MAINTENAN	351.99
025-000-42510	UTILITIES	88.30
026-000-42410	REPAIRS & MAINTENAN	352.00
026-000-42510	UTILITIES	342.31
031-21300	PAYROLL LIABILITIES	97.92
031-21320	RETIREMENT	113.53
031-29999	Due To Other Funds	409.68
034-000-48010	RECORDS PRESERVATIO	361.60
036-000-48007	LIBRARY BOOKS & SUPP	2,205.34
037-000-40120	HOSPITALIZATION	95.82
037-000-42177	CONTAINER HAULS	4,376.20
037-000-42400	GAS, OIL, GREASE	605.84
037-000-42425	MACHINERY MAINTENA	98.10
037-000-42510	UTILITIES	155.24
037-21300	PAYROLL LIABILITIES	2,083.61
037-21310	HEALTH INSURANCE	2,128.08
037-21320	RETIREMENT	1,289.93
037-21330	AFLAC	35.68
037-29999	Due To Other Funds	4,186.94
039-000-44300	LOAN REPAYMENT	1,115.00
041-000-42659	TRAVEL & EDUCATION	800.00
044-21300	PAYROLL LIABILITIES	737.89
044-21310	HEALTH INSURANCE	58.16
044-21320	RETIREMENT	481.63
044-29999	Due To Other Funds	1,727.89
045-000-48000	MISCELLANEOUS EXPEN	1,912.00
049-000-42908	RESTITUTION MISC. EXP	4,180.36
050-000-48000	MISCELLANEOUS EXPEN	445.00
052-000-42600	PROFESSIONAL SERVICE	525.09
053-000-40000	SALARIES	920.00
053-000-42104	SUPPLIES & OPERATING	632.09

Account Summary

Account Number	Account Name	Payment Amount
053-000-42510	UTILITIES	55.44
053-000-42602	PROFESSIONAL FEES	1,470.00
053-000-42647	CONTRACT SERVICES FO	1,080.00
053-21300	PAYROLL LIABILITIES	4,504.79
053-21320	RETIREMENT	3,349.32
053-21330	AFLAC	65.71
053-29999	Due To Other Funds	9,508.66
053-434-42109	CCP SUPPLIES & OPERAT	1,255.71
053-434-42170	EQUIPMENT	463.98
053-434-42629	CCP CONTRACT SERV FO	2,000.00
054-21300	PAYROLL LIABILITIES	10,398.40
054-21310	HEALTH INSURANCE	3,084.11
054-21320	RETIREMENT	3,387.32
054-21330	AFLAC	121.29
054-29999	Due To Other Funds	17,039.22
054-438-42666	"M"-SNDP TRAVEL & TR	127.87
054-451-42100	OFFICE SUPPLIES (COUR	362.11
054-451-42348	COMMUNITY BASED MH	250.00
054-451-42500	TELEPHONE (COURT INT	14.92
054-451-42659	TRAVEL & TRAINING (DI	1,384.81
054-451-42703	MENTAL-RESIDENTIAL M	5,572.37
054-455-40120	HOSPITALIZATION	256.48
054-455-42112	LOCAL MONEY (DETCO	475.00
054-455-42699	TJJD DIVERSION PLACEM	1,960.00
054-456-42105	INSTRUCTIONAL EDUCA	739.83
054-456-42212	SUMMER YOUTH TRAVE	284.58
054-457-42908	RESTITUTION MISC. EXP	2,700.00
073-000-42101	SUPPLIES	138.73
076-000-40120	HOSPITALIZATION	151.96
076-000-42100	OFFICE SUPPLIES	30.49
076-000-42178	I.R.I.S. LICENSE	6,075.00
076-000-42351	SERVICE OF GENERATOR	163.03
076-000-42416	VEHICLE OPERATIONS/M	783.93
076-000-42500	TELEPHONE	497.92
076-000-43200	PURCHASE OF EQUIPME	21.98
076-000-43901	STANDBY MAINTENANC	1,000.00
076-21300	PAYROLL LIABILITIES	2,888.94
076-21310	HEALTH INSURANCE	3,192.12
076-21320	RETIREMENT	2,161.00
076-21330	AFLAC	31.07
076-29999	Due To Other Funds	6,017.15
088-21300	PAYROLL LIABILITIES	230.32

Account Summary

Account Number	Account Name	Payment Amount
088-21310	HEALTH INSURANCE	108.01
088-21320	RETIREMENT	137.78
088-21330	AFLAC	3.29
088-29999	Due To Other Funds	522.05
089-000-42204	SENIOR ACTIVITIES	166.06
089-000-42410	REPAIRS & MAINTENAN	10,561.96
089-000-42510	UTILITIES	2,054.39
089-000-43200	PURCHASE OF EQUIPME	8,474.00
093-11000	Due From Other Funds	80,773.22
095-32516	COUNTY CLERK FEES	35.00
095-32519	DISTRICT CLERK FEES	140.00
108-000-42159	SENIOR CENTER CONSTR	45,933.00
108-000-42610	GENERAL ADMINISTRATI	2,634.24
108-000-43400	SENIOR CITIZEN CENTER	5,500.00
111-000-48011	COURTHOUSE REPAIRS	45,094.62
113-000-42104	SUPPLIES & OPERATING	67.08
	Grand Total:	1,526,350.54

Project Account Summary

Project Account Key	Payment Amount
None	1,526,350.54
Grand Total:	1,526,350.54

INTERLOCAL AGREEMENT

This Interlocal Agreement (the "Agreement") is made by and between **LUBBOCK COUNTY, TEXAS** ("LUBBOCK COUNTY"), a political subdivision of the State of Texas, acting through the Regional Public Defender for Capital Cases (the "PD"), and **TYLER COUNTY, TEXAS** ("PARTICIPANT"), a political subdivision of the State of Texas, (also, individually, a "Party" or, collectively, the "Parties"). This Agreement is made pursuant to the Fair Defense Act, Texas Code of Criminal Procedure 26.044(b), and Texas Government Code Chapter 791.

RECITALS

WHEREAS, each Party finds: 1) that the subject of this Agreement is necessary for the benefit of the public; and 2) that it has the legal authority to perform and to provide the government function or service which is the subject matter of this Agreement; and,

WHEREAS, the performance of this Agreement by LUBBOCK COUNTY and PARTICIPANT will be in the common interest of the Parties;

NOW, THEREFORE, the Parties agree as follows:

ARTICLE I PROGRAM

- 1.01 **Program Purpose and Term**. The Regional Public Defender for Capital Cases (the "PD"), funded proportionately by the Texas Indigent Defense Commission Multi-Year Discretionary Grant Program Funds (the "TIDC"), will provide court-appointed counsel for individuals charged with the offense of capital murder (death-eligible) in the participating counties and who cannot afford to hire their own attorney. Inmates in units of the Texas Department of Criminal Justice within the region who are charged with capital murder will continue to be represented by the State Counsel on Offenders, or by private counsel in the case of a conflict. Capital murder cases filed against inmates in units of the Texas Department of Criminal Justice shall not be counted in the average number of capital murder cases filed in a county.

Participant recognizes that counties from other Administrative Regions are also participating in the program. Each county's participatory costs are based upon funding by the Texas Indigent Defense Commission that is expected to total \$3,000,000 in FY 18 and \$3,000,000 in FY19. Of this total, \$1,550,000 in FY18 and \$1,550,000 in FY19 consist of General Revenue appropriated by the 85th Texas Legislature. The remaining funds of \$1,450,000 in FY18 and \$1,450,000 in FY19 consist of Sustainability Grant Funds from the Texas Indigent Defense Commission ("TIDC"). It is possible that the TIDC may consider additional funding mechanisms during Fiscal Years 2018 and 2019; however, the TIDC funding is not anticipated to be less than detailed above. The remaining portion of the program's budget is cost-sharing commensurate with all eligible counties' applicable inclusion in the program.

In order to provide sustainable funding for the PD and a fund balance for emergency situations, participating counties will contribute (with a minimum contribution of \$1,000 per county) per the detailed county allocation schedule marked as Attachment 1 and incorporated herein for all purposes. Based upon this cost-sharing approach, participating counties shall provide the remaining operating costs based upon a formula taking into account the population of the county as a percentage of the whole of the 177 participating counties (50%) and the average number of capital murder cases filed between 2003 and 2013 as a percentage of the 177 participating counties (50%).

The Interlocal Agreements shall become effective October 1, 2017, and continue through September 30, 2018. Thereafter, the agreements shall renew automatically each October 1st for a successive one-year term through September 30, 2019, unless terminated under this agreement.

- 1.02 **Judges Authorized to Appoint PD.** The District Courts in the 1st, 2nd, 3rd, 4th, 5th, 6th, 7th, 8th and 9th Administrative Judicial Regions in eligible counties may participate in the Program. The Program allows the Honorable Judge(s) of the Judicial District having jurisdiction within PARTICIPANT's geographic boundaries to appoint the PD for the trial defense of death-eligible capital murder cases. In the event of a conflict of interest among defendants or a legal liability for the PD to accept appointment, the trial court shall appoint an attorney or attorneys other than the PD at the PARTICIPANT's expense.
- 1.03 **Duties and Responsibilities of the PD.** The PD will represent defendants at the trial or re-trial phase only. All decisions pertaining to the presentation of the case will be at the sole discretion of the PD. The PD will at all times be guided by and comply with his or her duties as a licensed attorney in the State of Texas and the Texas Disciplinary Rules of Professional Conduct in making these determinations.
- 1.04 **Program Analysis.** At least quarterly throughout the period of the grant and at the end of the grant year, the PD will prepare an analysis of the Program, as well as an estimated cost for PARTICIPANT's continued participation after all grant funds are expended. The analysis will consist of a fiscal analysis and an analysis of the effectiveness of the PD in meeting pre-established goals and objectives. The PD will provide copies of the analysis to PARTICIPANT's Commissioners Court and to the Honorable Judges identified of the Participating Administrative Judicial Regions. PARTICIPANT shall have three months from the date the cost analysis is provided to the Commissioners Courts to consider the analysis and determine whether participant will continue to participate in the Program. If PARTICIPANT requests to continue participating in the Program, a new interlocal agreement as to funding and the funding cycle will be necessary.
- 1.05 **Data for the Analysis.** As consideration for its participation in the Program, PARTICIPANT agrees to provide the PD information as needed to conduct the analysis, including the current payment schedule for court-appointed counsel on capital murder cases and the previous five fiscal years' data on the amount PARTICIPANT paid for appointed counsel on capital murder cases, if available.

- 1.06 **Additional Experts.** PARTICIPANT will continue to incur the expense of additional experts as approved by the local court.
- 1.07 **Fact Investigators and Mitigation Specialists.** The PD will provide a fact investigator and mitigation specialist to cases assigned to the PD office.
- 1.08 **No other Costs Incurred.** Neither the TIDC nor the PD will assume any additional costs associated with representation of indigent defendants. Costs of interpreters or any other collateral cost must be absorbed by PARTICIPANT.

ARTICLE II
OTHER TERMS AND CONDITIONS

- 2.01 **Notice and Addresses.** Unless otherwise specifically provided herein, all notices, reports, and invoices required under this Agreement shall be given in writing by certified or registered mail, addressed to the proper Party, at the following address:

If to LUBBOCK COUNTY:

Honorable Tom V. Head
County Judge
Lubbock County
PO Box 10536
Lubbock, Texas 79408

And:

Edward Ray Keith Jr.
Chief Public Defender
Regional Public Defender for Capital Cases
P O Box 2097
Lubbock, Texas 79408

If to PARTICIPANT:

Honorable Jacques L. Blanchette
County Judge
Tyler County
100 W. Bluff Street
Woodville, Texas 75979

- 2.02 **No Partnership.** Nothing contained in this Agreement is intended to create a partnership or joint venture between the Parties, and any implication to the contrary is hereby expressly disavowed. This Agreement does not create a joint enterprise, nor does it appoint any Party as an agent of the other Party, for any purpose whatsoever.
- 2.03 **Waiver.** The failure of any Party to insist upon the performance of any terms or provision of this Agreement or to exercise any right granted hereunder shall not constitute a waiver of that Party's right to insist upon appropriate performance or to assert any such right on any future occasion.
- 2.04 **Benefit of the Parties.** The terms and conditions of this Agreement are solely for the benefit of the Parties and are not intended to create any rights, contractual or otherwise, for any other person or entity.
- 2.05 **Force Majeure.** If the performance of any obligation under this Agreement is delayed by something reasonably beyond the control of the Party obligated to perform ("Force Majeure"), that Party shall be excused from performing the obligation during that period, so that the time period applicable to the performance shall be extended for a period of time equal to the period that Party was delayed due to the event of Force Majeure.
- 2.06 **Severability.** In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision and this Agreement shall be construed as if the invalid, illegal, or unenforceable provision had never been contained herein.
- 2.07 **Prior Agreements Superseded.** This Agreement constitutes the only agreement of the Parties and supersedes any prior understanding or written or oral agreements between the Parties respecting the within subject matter.
- 2.08 **Amendments.** In order to be binding, an amendment to this Agreement must be in writing, dated subsequent to the date of this Agreement, and executed by the Parties.
- 2.09 **Withdrawal by Party.**
- (a) **Voluntary Withdrawal.** Voluntary withdrawal by PARTICIPANT from the Agreement shall occur upon the affirmative decision by PARTICIPANT's Commissioners Court to withdraw from the Agreement and the withdrawing PARTICIPANT giving at least one hundred and eighty (180) calendar days' notice in writing to LUBBOCK COUNTY and the PD. The effective date of voluntary withdrawal shall be one hundred and eighty (180) calendar days after the withdrawing Participant gives written notice to LUBBOCK COUNTY.
- (b) **Involuntary Withdrawal.** PARTICIPANT shall be deemed to have involuntarily withdrawn from the Agreement upon the failure by the PARTICIPANT to pay any cost-sharing payment by the due date, as provided in a notice to the PARTICIPANT.

PARTICIPANT shall be given thirty (30) days written notice of non-payment by LUBBOCK COUNTY and shall not be deemed to be in default until the expiration of thirty (30) days after receipt of the written notice.

(c) In the event that PARTICIPANT withdraws under (a) or (b) and the PD is representing an individual or individuals after having been appointed by a court in PARTICIPANT'S county, beginning on the effective date of the withdrawal, PARTICIPANT shall be responsible for timely payment of \$150.00 per hour for the first chair attorney, \$125.00 per hour for the second chair attorney, \$60.00 per hour for the mitigation specialist and \$50.00 per hour for the investigator. Additionally, PARTICIPANT shall also timely pay upon receipt and documentation all investigative costs incurred by the PD including but not limited to travel, lodging, meals and records collection.

SIGNED AND EXECUTED this _____ day of _____, 201__.

COUNTY OF LUBBOCK

COUNTY OF TYLER

Honorable Thomas V. Head
County Judge

Honorable Jacques L. Blanchette
County Judge

ATTEST:

ATTEST:

Honorable Kelly Pinion
Lubbock County Clerk

Tyler County Clerk

APPROVED AS TO CONTENT:

APPROVED AS TO CONTENT:

Edward Ray Keith Jr.
Chief Public Defender
Regional Public Defender
for Capital Cases

County	2010 Pop	%Total	Avg cases	%Total Cases	FY18 Cost per	FY19 Cost per
		Pop	per yr		County	County
Anderson	58,458	0.66%	0.9	0.69%	\$31,428.00	\$31,428.00
Andrews	14,786	0.17%	0.4	0.31%	\$11,243.00	\$11,243.00
Angelina	86,771	0.97%	1.3	0.99%	\$46,580.00	\$46,580.00
Aransas	23,158	0.26%	0.2	0.15%	\$9,671.00	\$9,671.00
Archer	9,054	0.10%	0.0	0.00%	\$2,348.00	\$2,348.00
Armstrong	1,901	0.02%	0	0.00%	\$1,000.00	\$1,000.00
Atascosa	44,911	0.50%	0.6	0.46%	\$22,760.00	\$22,760.00
Austin	28,417	0.32%	0.9	0.69%	\$24,037.00	\$24,037.00
Bailey	7,165	0.08%	0.6	0.46%	\$12,970.00	\$12,970.00
Bandera	20,485	0.23%	0.1	0.08%	\$7,165.00	\$7,165.00
Bastrop	74,171	0.83%	0.5	0.38%	\$28,138.00	\$28,138.00
Baylor	3,726	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Bee	31,861	0.36%	1.6	1.22%	\$37,153.00	\$37,153.00
Bell	310,235	3.48%	6	4.58%	\$191,578.00	\$191,578.00
Blanco	10,497	0.12%	0.2	0.15%	\$6,426.00	\$6,426.00
Borden	641	0.01%	0	0.00%	\$1,000.00	\$1,000.00
Bosque	18,212	0.20%	0.3	0.23%	\$10,279.00	\$10,279.00
Bowie	92,565	1.04%	2.9	2.21%	\$75,048.00	\$75,048.00
Brazoria	313,166	3.52%	1.2	0.92%	\$98,105.00	\$98,105.00
Brazos	194,851	2.19%	2.7	2.06%	\$96,652.00	\$96,652.00
Brewster	9,232	0.10%	0	0.00%	\$2,395.00	\$2,395.00
Briscoe	1,637	0.02%	0	0.00%	\$1,000.00	\$1,000.00
Brooks	7,223	0.08%	0	0.00%	\$1,871.00	\$1,871.00
Brown	38,106	0.43%	1.9	1.45%	\$45,069.00	\$45,069.00
Burleson	17,187	0.19%	0.5	0.38%	\$13,717.00	\$13,717.00
Burnet	42,750	0.48%	0.1	0.08%	\$12,940.00	\$12,940.00
Caldwell	38,066	0.43%	0.1	0.08%	\$11,725.00	\$11,725.00
Calhoun	21,381	0.24%	0.3	0.23%	\$11,101.00	\$11,101.00
Callahan	13,544	0.15%	0.1	0.08%	\$5,352.00	\$5,352.00
Camp	12,401	0.14%	0	0.00%	\$3,216.00	\$3,216.00
Carson	6,182	0.07%	0	0.00%	\$1,603.00	\$1,603.00
Cass	30,464	0.34%	0.5	0.38%	\$17,161.00	\$17,161.00
Castro	8,062	0.09%	0	0.00%	\$2,091.00	\$2,091.00
Chambers	35,096	0.39%	0.2	0.15%	\$12,807.00	\$12,807.00
Cherokee	50,845	0.57%	0.4	0.31%	\$20,414.00	\$20,414.00
Childress	7,041	0.08%	0	0.00%	\$1,826.00	\$1,826.00
Clay	10,752	0.12%	0.3	0.23%	\$8,344.00	\$8,344.00
Cochran	3,127	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Coke	3,320	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Coleman	8,895	0.10%	0.1	0.08%	\$4,159.00	\$4,159.00
Collingsworth	3,057	0.03%	0	0.00%	\$1,000.00	\$1,000.00
Colorado	20,874	0.23%	0.1	0.08%	\$7,266.00	\$7,266.00
Comal	108,472	1.22%	0.4	0.31%	\$34,879.00	\$34,879.00
Comanche	13,974	0.16%	0.2	0.15%	\$7,307.00	\$7,307.00
Concho	4,087	0.05%	0	0.00%	\$1,060.00	\$1,060.00
Cooke	38,437	0.43%	0.9	0.69%	\$26,338.00	\$26,338.00

Hartley	6,062	0.07%	0	0.00%	\$1,572.00	\$1,572.00
Haskell	5,899	0.07%	0	0.00%	\$1,528.00	\$1,528.00
Hays	157,107	1.76%	0.9	0.69%	\$55,910.00	\$55,910.00
Hemphill	3,807	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Henderson	78,532	0.88%	0.7	0.53%	\$32,872.00	\$32,872.00
Hill	35,089	0.39%	0.5	0.38%	\$18,360.00	\$18,360.00
Hockley	22,935	0.26%	0	0.00%	\$5,949.00	\$5,949.00
Hood	51,182	0.57%	0.6	0.46%	\$24,386.00	\$24,386.00
Hopkins	35,161	0.39%	0.4	0.31%	\$16,527.00	\$16,527.00
Houston	23,732	0.27%	0.4	0.31%	\$13,489.00	\$13,489.00
Howard	35,012	0.39%	0	0.00%	\$9,081.00	\$9,081.00
Hudspeth	3,476	0.04%	0.25	0.19%	\$5,513.00	\$5,513.00
Hunt	86,129	0.97%	2.8	2.14%	\$74,191.00	\$74,191.00
Hutchinson	22,150	0.25%	0.3	0.23%	\$11,301.00	\$11,301.00
Irion	1,599	0.02%	0	0.00%	\$1,000.00	\$1,000.00
Jack	9,044	0.10%	0	0.00%	\$2,346.00	\$2,346.00
Jackson	14,075	0.16%	0.3	0.23%	\$9,171.00	\$9,171.00
Jasper	35,710	0.40%	1.5	1.14%	\$36,368.00	\$36,368.00
Jeff Davis	2,342	0.03%	0	0.00%	\$1,000.00	\$1,000.00
Jefferson	252,273	2.83%	4.1	3.13%	\$133,756.00	\$133,756.00
Jim Hogg	5,300	0.06%	0	0.00%	\$1,375.00	\$1,375.00
Jim Wells	40,838	0.46%	1.8	1.37%	\$42,971.00	\$42,971.00
Johnson	150,934	1.69%	1	0.76%	\$56,208.00	\$56,208.00
Jones	20,202	0.23%	1.1	0.84%	\$25,262.00	\$25,262.00
Karnes	14,824	0.17%	0	0.00%	\$3,845.00	\$3,845.00
Kaufman	103,350	1.16%	2.1	1.60%	\$65,695.00	\$65,695.00
Kendall	33,410	0.38%	0.2	0.15%	\$12,369.00	\$12,369.00
Kenedy	416	0.00%	0	0.00%	\$1,000.00	\$1,000.00
Kent	808	0.01%	0	0.00%	\$1,000.00	\$1,000.00
Kerr	49,625	0.56%	0.3	0.23%	\$18,427.00	\$18,427.00
Kimble	4,607	0.05%	0.2	0.15%	\$4,899.00	\$4,899.00
King	286	0.00%	0	0.00%	\$1,000.00	\$1,000.00
Kinney	3,598	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Kleberg	32,061	0.36%	0.7	0.53%	\$21,091.00	\$21,091.00
Knox	3,719	0.04%	0	0.00%	\$1,000.00	\$1,000.00
La Salle	6,886	0.08%	0.3	0.23%	\$7,314.00	\$7,314.00
Lamar	49,793	0.56%	1.9	1.45%	\$47,005.00	\$47,005.00
Lamb	13,977	0.16%	0.1	0.08%	\$5,477.00	\$5,477.00
Lampasas	19,677	0.22%	0.4	0.31%	\$12,447.00	\$12,447.00
Lavaca	19,263	0.22%	0.5	0.38%	\$14,168.00	\$14,168.00
Lee	16,612	0.19%	0.1	0.08%	\$6,161.00	\$6,161.00
Leon	16,801	0.19%	0.1	0.08%	\$6,210.00	\$6,210.00
Liberty	75,643	0.85%	1.7	1.30%	\$50,025.00	\$50,025.00
Limestone	23,384	0.26%	0.9	0.69%	\$22,732.00	\$22,732.00
Lipscomb	3,302	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Live Oak	11,531	0.13%	0	0.00%	\$2,991.00	\$2,991.00
Llano	19,301	0.22%	0	0.00%	\$5,006.00	\$5,006.00
Loving	82	0.00%	0	0.00%	\$1,000.00	\$1,000.00

Lubbock	278,831	3.13%	3	2.29%	\$127,877.00	\$127,877.00
Lynn	5,915	0.07%	0	0.00%	\$1,534.00	\$1,534.00
Madison	13,664	0.15%	0.8	0.61%	\$18,359.00	\$18,359.00
Marion	10,546	0.12%	0.1	0.08%	\$4,578.00	\$4,578.00
Martin	4,799	0.05%	0	0.00%	\$1,245.00	\$1,245.00
Mason	4,012	0.05%	0	0.00%	\$1,041.00	\$1,041.00
Matagorda	36,702	0.41%	1.1	0.84%	\$29,890.00	\$29,890.00
Maverick	54,258	0.61%	0	0.00%	\$13,916.00	\$13,916.00
McCulloch	8,283	0.09%	0	0.00%	\$2,148.00	\$2,148.00
McLennan	234,906	2.64%	3.7	2.82%	\$123,055.00	\$123,055.00
McMullen	707	0.01%	0	0.00%	\$1,000.00	\$1,000.00
Medina	46,006	0.52%	0.7	0.53%	\$24,896.00	\$24,896.00
Menard	2,242	0.03%	0	0.00%	\$1,000.00	\$1,000.00
Midland	136,872	1.54%	1	0.76%	\$54,020.00	\$54,020.00
Milam	24,757	0.28%	0.4	0.31%	\$13,829.00	\$13,829.00
Mills	4,936	0.06%	0	0.00%	\$1,280.00	\$1,280.00
Mitchell	9,403	0.11%	0	0.00%	\$2,439.00	\$2,439.00
Montague	19,719	0.22%	0.8	0.61%	\$19,929.00	\$19,929.00
Moore	21,904	0.25%	0.3	0.23%	\$11,237.00	\$11,237.00
Morris	12,934	0.15%	0.2	0.15%	\$7,058.00	\$7,058.00
Motley	1,210	0.01%	0	0.00%	\$1,000.00	\$1,000.00
Nacogdoches	64,524	0.72%	1.7	1.30%	\$47,223.00	\$47,223.00
Navarro	47,735	0.54%	0.6	0.46%	\$23,492.00	\$23,492.00
Newton	14,445	0.16%	0.2	0.15%	\$7,450.00	\$7,450.00
Nolan	15,216	0.17%	0.2	0.15%	\$7,627.00	\$7,627.00
Ochiltree	10,223	0.11%	0	0.00%	\$2,652.00	\$2,652.00
Oldham	2,052	0.02%	0	0.00%	\$1,000.00	\$1,000.00
Orange	81,837	0.92%	0.7	0.53%	\$33,702.00	\$33,702.00
Palo Pinto	28,111	0.32%	0.9	0.69%	\$23,696.00	\$23,696.00
Panola	23,796	0.27%	0.2	0.15%	\$9,834.00	\$9,834.00
Parker	116,927	1.31%	0.6	0.46%	\$41,439.00	\$41,439.00
Parmer	10,269	0.12%	0	0.00%	\$2,664.00	\$2,664.00
Pecos	15,507	0.17%	0.5	0.38%	\$13,281.00	\$13,281.00
Polk	45,413	0.51%	1.6	1.22%	\$41,409.00	\$41,409.00
Potter	121,073	1.36%	1.6	1.22%	\$61,033.00	\$61,033.00
Presidio	7,818	0.09%	0	0.00%	\$2,028.00	\$2,028.00
Rains	10,914	0.12%	0.6	0.46%	\$13,942.00	\$13,942.00
Randall	120,725	1.36%	1.6	1.22%	\$60,943.00	\$60,943.00
Reagan	3,367	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Real	3,309	0.04%	0.1	0.08%	\$2,710.00	\$2,710.00
Red River	12,860	0.14%	0.5	0.38%	\$12,595.00	\$12,595.00
Reeves	13,783	0.15%	0.1	0.08%	\$5,427.00	\$5,427.00
Refugio	7,383	0.08%	0	0.00%	\$1,915.00	\$1,915.00
Roberts	929	0.01%	0	0.00%	\$1,000.00	\$1,000.00
Robertson	16,622	0.19%	0.7	0.53%	\$17,126.00	\$17,126.00
Rockwall	78,337	0.88%	0.3	0.23%	\$25,525.00	\$25,525.00
Runnels	10,501	0.12%	0	0.00%	\$2,724.00	\$2,724.00
Rusk	53,330	0.60%	2	1.53%	\$49,652.00	\$49,652.00

Sabine	10,834	0.12%	0.4	0.31%	\$10,217.00	\$10,217.00
San Augustine	8,865	0.10%	1	0.76%	\$20,543.00	\$20,543.00
San Jacinto	26,384	0.30%	1.1	0.84%	\$26,850.00	\$26,850.00
San Patricio	64,804	0.73%	0.3	0.23%	\$22,116.00	\$22,116.00
San Saba	6,131	0.07%	0.7	0.53%	\$14,553.00	\$14,553.00
Schleicher	3,461	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Scurry	16,921	0.19%	0.2	0.15%	\$8,066.00	\$8,066.00
Shackelford	3,378	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Shelby	25,448	0.29%	0.9	0.69%	\$23,013.00	\$23,013.00
Sherman	3,034	0.03%	0.1	0.08%	\$2,639.00	\$2,639.00
Smith	209,714	2.35%	3.8	2.90%	\$118,746.00	\$118,746.00
Somervell	8,490	0.10%	0	0.00%	\$2,202.00	\$2,202.00
Starr	60,968	0.68%	1.5	1.14%	\$42,790.00	\$42,790.00
Stephens	9,630	0.11%	0	0.00%	\$2,498.00	\$2,498.00
Sterling	1,143	0.01%	0	0.00%	\$1,000.00	\$1,000.00
Stonewall	1,490	0.02%	0	0.00%	\$1,000.00	\$1,000.00
Sutton	4,128	0.05%	0.2	0.15%	\$4,774.00	\$4,774.00
Swisher	7,854	0.09%	0.2	0.15%	\$5,741.00	\$5,741.00
Taylor	131,506	1.48%	1.1	0.84%	\$54,480.00	\$54,480.00
Terrell	984	0.01%	0	0.00%	\$1,000.00	\$1,000.00
Terry	12,651	0.14%	0.1	0.08%	\$5,133.00	\$5,133.00
Throckmorton	1,641	0.02%	0	0.00%	\$1,000.00	\$1,000.00
Titus	32,334	0.36%	0.1	0.08%	\$10,180.00	\$10,180.00
Tom Green	110,224	1.24%	0.2	0.15%	\$32,293.00	\$32,293.00
Trinity	14,585	0.16%	0	0.00%	\$3,772.00	\$3,772.00
Tyler	21,766	0.24%	0.5	0.38%	\$14,905.00	\$14,905.00
Upshur	39,309	0.44%	0.9	0.69%	\$26,561.00	\$26,561.00
Upton	3,355	0.04%	0.1	0.08%	\$2,722.00	\$2,722.00
Uvalde	26,405	0.30%	0.4	0.31%	\$14,256.00	\$14,256.00
Val Verde	48,879	0.55%	0.4	0.31%	\$20,085.00	\$20,085.00
Van Zandt	52,579	0.59%	0.7	0.53%	\$26,601.00	\$26,601.00
Victoria	86,793	0.97%	2.4	1.83%	\$65,032.00	\$65,032.00
Walker	67,861	0.76%	0.2	0.15%	\$21,305.00	\$21,305.00
Waller	43,205	0.49%	0.9	0.69%	\$27,873.00	\$27,873.00
Ward	10,658	0.12%	0.1	0.08%	\$4,616.00	\$4,616.00
Washington	33,718	0.38%	0.2	0.15%	\$12,449.00	\$12,449.00
Webb	250,304	2.81%	1.2	0.92%	\$83,551.00	\$83,551.00
Wharton	41,280	0.46%	1.6	1.22%	\$40,337.00	\$40,337.00
Wheeler	5,410	0.06%	0.1	0.08%	\$3,255.00	\$3,255.00
Wichita	131,500	1.48%	1.7	1.30%	\$63,910.00	\$63,910.00
Wilbarger	13,535	0.15%	0.5	0.38%	\$12,770.00	\$12,770.00
Willacy	22,134	0.25%	1.6	1.22%	\$35,371.00	\$35,371.00
Wilson	42,918	0.48%	0	0.00%	\$11,132.00	\$11,132.00
Winkler	7,110	0.08%	0	0.00%	\$1,844.00	\$1,844.00
Wise	59,127	0.66%	0.5	0.38%	\$24,595.00	\$24,595.00
Wood	41,964	0.47%	0.3	0.23%	\$16,321.00	\$16,321.00
Yoakum	7,879	0.09%	0	0.00%	\$2,044.00	\$2,044.00
Young	18,550	0.21%	0.2	0.15%	\$8,515.00	\$8,515.00

Zapata	14,018	0.16%	0.1	0.08%	\$5,488.00	\$5,488.00
Zavala	11,677	0.13%	0	0.00%	\$3,029.00	\$3,029.00

INTERLOCAL AGREEMENT

This Interlocal Agreement (the "Agreement") is made by and between **LUBBOCK COUNTY, TEXAS** ("LUBBOCK COUNTY"), a political subdivision of the State of Texas, acting through the Regional Public Defender for Capital Cases (the "PD"), and **TYLER COUNTY, TEXAS** ("PARTICIPANT"), a political subdivision of the State of Texas, (also, individually, a "Party" or, collectively, the "Parties"). This Agreement is made pursuant to the Fair Defense Act, Texas Code of Criminal Procedure 26.044(b), and Texas Government Code Chapter 791.

RECITALS

WHEREAS, each Party finds: 1) that the subject of this Agreement is necessary for the benefit of the public; and 2) that it has the legal authority to perform and to provide the government function or service which is the subject matter of this Agreement; and,

WHEREAS, the performance of this Agreement by LUBBOCK COUNTY and PARTICIPANT will be in the common interest of the Parties;

NOW, THEREFORE, the Parties agree as follows:

ARTICLE I PROGRAM

1.01 **Program Purpose and Term.** The Regional Public Defender for Capital Cases (the "PD"), funded proportionately by the Texas Indigent Defense Commission Multi-Year Discretionary Grant Program Funds (the "TIDC"), will provide court-appointed counsel for individuals charged with the offense of capital murder (death-eligible) in the participating counties and who cannot afford to hire their own attorney. Inmates in units of the Texas Department of Criminal Justice within the region who are charged with capital murder will continue to be represented by the State Counsel on Offenders, or by private counsel in the case of a conflict. Capital murder cases filed against inmates in units of the Texas Department of Criminal Justice shall not be counted in the average number of capital murder cases filed in a county.

Participant recognizes that counties from other Administrative Regions are also participating in the program. Each county's participatory costs are based upon funding by the Texas Indigent Defense Commission that is expected to total \$3,000,000 in FY 18 and \$3,000,000 in FY19. Of this total, \$1,550,000 in FY18 and \$1,550,000 in FY19 consist of General Revenue appropriated by the 85th Texas Legislature. The remaining funds of \$1,450,000 in FY18 and \$1,450,000 in FY19 consist of Sustainability Grant Funds from the Texas Indigent Defense Commission ("TIDC"). It is possible that the TIDC may consider additional funding mechanisms during Fiscal Years 2018 and 2019; however, the TIDC funding is not anticipated to be less than detailed above. The remaining portion of the program's budget is cost-sharing commensurate with all eligible counties' applicable inclusion in the program.

In order to provide sustainable funding for the PD and a fund balance for emergency situations, participating counties will contribute (with a minimum contribution of \$1,000 per county) per the detailed county allocation schedule marked as Attachment 1 and incorporated herein for all purposes. Based upon this cost-sharing approach, participating counties shall provide the remaining operating costs based upon a formula taking into account the population of the county as a percentage of the whole of the 177 participating counties (50%) and the average number of capital murder cases filed between 2003 and 2013 as a percentage of the 177 participating counties (50%).

The Interlocal Agreements shall become effective October 1, 2017, and continue through September 30, 2018. Thereafter, the agreements shall renew automatically each October 1st for a successive one-year term through September 30, 2019, unless terminated under this agreement.

- 1.02 **Judges Authorized to Appoint PD.** The District Courts in the 1st, 2nd, 3rd, 4th, 5th, 6th, 7th, 8th and 9th Administrative Judicial Regions in eligible counties may participate in the Program. The Program allows the Honorable Judge(s) of the Judicial District having jurisdiction within PARTICIPANT's geographic boundaries to appoint the PD for the trial defense of death-eligible capital murder cases. In the event of a conflict of interest among defendants or a legal liability for the PD to accept appointment, the trial court shall appoint an attorney or attorneys other than the PD at the PARTICIPANT's expense.
- 1.03 **Duties and Responsibilities of the PD.** The PD will represent defendants at the trial or re-trial phase only. All decisions pertaining to the presentation of the case will be at the sole discretion of the PD. The PD will at all times be guided by and comply with his or her duties as a licensed attorney in the State of Texas and the Texas Disciplinary Rules of Professional Conduct in making these determinations.
- 1.04 **Program Analysis.** At least quarterly throughout the period of the grant and at the end of the grant year, the PD will prepare an analysis of the Program, as well as an estimated cost for PARTICIPANT's continued participation after all grant funds are expended. The analysis will consist of a fiscal analysis and an analysis of the effectiveness of the PD in meeting pre-established goals and objectives. The PD will provide copies of the analysis to PARTICIPANT's Commissioners Court and to the Honorable Judges identified of the Participating Administrative Judicial Regions. PARTICIPANT shall have three months from the date the cost analysis is provided to the Commissioners Courts to consider the analysis and determine whether participant will continue to participate in the Program. If PARTICIPANT requests to continue participating in the Program, a new interlocal agreement as to funding and the funding cycle will be necessary.
- 1.05 **Data for the Analysis.** As consideration for its participation in the Program, PARTICIPANT agrees to provide the PD information as needed to conduct the analysis, including the current payment schedule for court-appointed counsel on capital murder cases and the previous five fiscal years' data on the amount PARTICIPANT paid for appointed counsel on capital murder cases, if available.

- 1.06 **Additional Experts.** PARTICIPANT will continue to incur the expense of additional experts as approved by the local court.
- 1.07 **Fact Investigators and Mitigation Specialists.** The PD will provide a fact investigator and mitigation specialist to cases assigned to the PD office.
- 1.08 **No other Costs Incurred.** Neither the TIDC nor the PD will assume any additional costs associated with representation of indigent defendants. Costs of interpreters or any other collateral cost must be absorbed by PARTICIPANT.

ARTICLE II
OTHER TERMS AND CONDITIONS

- 2.01 **Notice and Addresses.** Unless otherwise specifically provided herein, all notices, reports, and invoices required under this Agreement shall be given in writing by certified or registered mail, addressed to the proper Party, at the following address:

If to LUBBOCK COUNTY:

Honorable Tom V. Head
County Judge
Lubbock County
PO Box 10536
Lubbock, Texas 79408

And:

Edward Ray Keith Jr.
Chief Public Defender
Regional Public Defender for Capital Cases
P O Box 2097
Lubbock, Texas 79408

If to PARTICIPANT:

Honorable Jacques L. Blanchette
County Judge
Tyler County
100 W. Bluff Street
Woodville, Texas 75979

- 2.02 **No Partnership.** Nothing contained in this Agreement is intended to create a partnership or joint venture between the Parties, and any implication to the contrary is hereby expressly disavowed. This Agreement does not create a joint enterprise, nor does it appoint any Party as an agent of the other Party, for any purpose whatsoever.
- 2.03 **Waiver.** The failure of any Party to insist upon the performance of any terms or provision of this Agreement or to exercise any right granted hereunder shall not constitute a waiver of that Party's right to insist upon appropriate performance or to assert any such right on any future occasion.
- 2.04 **Benefit of the Parties.** The terms and conditions of this Agreement are solely for the benefit of the Parties and are not intended to create any rights, contractual or otherwise, for any other person or entity.
- 2.05 **Force Majeure.** If the performance of any obligation under this Agreement is delayed by something reasonably beyond the control of the Party obligated to perform ("Force Majeure"), that Party shall be excused from performing the obligation during that period, so that the time period applicable to the performance shall be extended for a period of time equal to the period that Party was delayed due to the event of Force Majeure.
- 2.06 **Severability.** In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision and this Agreement shall be construed as if the invalid, illegal, or unenforceable provision had never been contained herein.
- 2.07 **Prior Agreements Superseded.** This Agreement constitutes the only agreement of the Parties and supersedes any prior understanding or written or oral agreements between the Parties respecting the within subject matter.
- 2.08 **Amendments.** In order to be binding, an amendment to this Agreement must be in writing, dated subsequent to the date of this Agreement, and executed by the Parties.
- 2.09 **Withdrawal by Party.**
- (a) **Voluntary Withdrawal.** Voluntary withdrawal by PARTICIPANT from the Agreement shall occur upon the affirmative decision by PARTICIPANT's Commissioners Court to withdraw from the Agreement and the withdrawing PARTICIPANT giving at least one hundred and eighty (180) calendar days' notice in writing to LUBBOCK COUNTY and the PD. The effective date of voluntary withdrawal shall be one hundred and eighty (180) calendar days after the withdrawing Participant gives written notice to LUBBOCK COUNTY.
- (b) **Involuntary Withdrawal.** PARTICIPANT shall be deemed to have involuntarily withdrawn from the Agreement upon the failure by the PARTICIPANT to pay any cost-sharing payment by the due date, as provided in a notice to the PARTICIPANT.

PARTICIPANT shall be given thirty (30) days written notice of non-payment by LUBBOCK COUNTY and shall not be deemed to be in default until the expiration of thirty (30) days after receipt of the written notice.

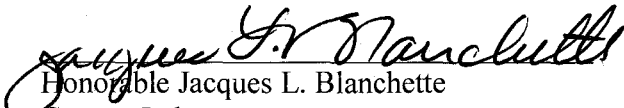
(c) In the event that PARTICIPANT withdraws under (a) or (b) and the PD is representing an individual or individuals after having been appointed by a court in PARTICIPANT'S county, beginning on the effective date of the withdrawal, PARTICIPANT shall be responsible for timely payment of \$150.00 per hour for the first chair attorney, \$125.00 per hour for the second chair attorney, \$60.00 per hour for the mitigation specialist and \$50.00 per hour for the investigator. Additionally, PARTICIPANT shall also timely pay upon receipt and documentation all investigative costs incurred by the PD including but not limited to travel, lodging, meals and records collection.

SIGNED AND EXECUTED this 28th day of August, 2017.

COUNTY OF LUBBOCK

COUNTY OF TYLER

Honorable Thomas V. Head
County Judge


Honorable Jacques L. Blanchette
County Judge

ATTEST:

ATTEST:

Honorable Kelly Pinion
Lubbock County Clerk


Tyler County Clerk

APPROVED AS TO CONTENT:

APPROVED AS TO CONTENT:

Edward Ray Keith Jr.
Chief Public Defender
Regional Public Defender
for Capital Cases

REVIEWED FOR FORM:

REVIEWED FOR FORM:

R. Neal Burt
Civil Division Chief
Criminal District Attorney's Office
Lubbock County

County	2010 Pop	%Total Pop	Avg cases per yr	%Total Cases	FY18 Cost per County	FY19 Cost per County
Anderson	58,458	0.66%	0.9	0.69%	\$31,428.00	\$31,428.00
Andrews	14,786	0.17%	0.4	0.31%	\$11,243.00	\$11,243.00
Angelina	86,771	0.97%	1.3	0.99%	\$46,580.00	\$46,580.00
Aransas	23,158	0.26%	0.2	0.15%	\$9,671.00	\$9,671.00
Archer	9,054	0.10%	0.0	0.00%	\$2,348.00	\$2,348.00
Armstrong	1,901	0.02%	0	0.00%	\$1,000.00	\$1,000.00
Atascosa	44,911	0.50%	0.6	0.46%	\$22,760.00	\$22,760.00
Austin	28,417	0.32%	0.9	0.69%	\$24,037.00	\$24,037.00
Bailey	7,165	0.08%	0.6	0.46%	\$12,970.00	\$12,970.00
Bandera	20,485	0.23%	0.1	0.08%	\$7,165.00	\$7,165.00
Bastrop	74,171	0.83%	0.5	0.38%	\$28,138.00	\$28,138.00
Baylor	3,726	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Bee	31,861	0.36%	1.6	1.22%	\$37,153.00	\$37,153.00
Bell	310,235	3.48%	6	4.58%	\$191,578.00	\$191,578.00
Blanco	10,497	0.12%	0.2	0.15%	\$6,426.00	\$6,426.00
Borden	641	0.01%	0	0.00%	\$1,000.00	\$1,000.00
Bosque	18,212	0.20%	0.3	0.23%	\$10,279.00	\$10,279.00
Bowie	92,565	1.04%	2.9	2.21%	\$75,048.00	\$75,048.00
Brazoria	313,166	3.52%	1.2	0.92%	\$98,105.00	\$98,105.00
Brazos	194,851	2.19%	2.7	2.06%	\$96,652.00	\$96,652.00
Brewster	9,232	0.10%	0	0.00%	\$2,395.00	\$2,395.00
Briscoe	1,637	0.02%	0	0.00%	\$1,000.00	\$1,000.00
Brooks	7,223	0.08%	0	0.00%	\$1,871.00	\$1,871.00
Brown	38,106	0.43%	1.9	1.45%	\$45,069.00	\$45,069.00
Burleson	17,187	0.19%	0.5	0.38%	\$13,717.00	\$13,717.00
Burnet	42,750	0.48%	0.1	0.08%	\$12,940.00	\$12,940.00
Caldwell	38,066	0.43%	0.1	0.08%	\$11,725.00	\$11,725.00
Calhoun	21,381	0.24%	0.3	0.23%	\$11,101.00	\$11,101.00
Callahan	13,544	0.15%	0.1	0.08%	\$5,352.00	\$5,352.00
Camp	12,401	0.14%	0	0.00%	\$3,216.00	\$3,216.00
Carson	6,182	0.07%	0	0.00%	\$1,603.00	\$1,603.00
Cass	30,464	0.34%	0.5	0.38%	\$17,161.00	\$17,161.00
Castro	8,062	0.09%	0	0.00%	\$2,091.00	\$2,091.00
Chambers	35,096	0.39%	0.2	0.15%	\$12,807.00	\$12,807.00
Cherokee	50,845	0.57%	0.4	0.31%	\$20,414.00	\$20,414.00
Childress	7,041	0.08%	0	0.00%	\$1,826.00	\$1,826.00
Clay	10,752	0.12%	0.3	0.23%	\$8,344.00	\$8,344.00
Cochran	3,127	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Coke	3,320	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Coleman	8,895	0.10%	0.1	0.08%	\$4,159.00	\$4,159.00
Collingsworth	3,057	0.03%	0	0.00%	\$1,000.00	\$1,000.00
Colorado	20,874	0.23%	0.1	0.08%	\$7,266.00	\$7,266.00
Comal	108,472	1.22%	0.4	0.31%	\$34,879.00	\$34,879.00
Comanche	13,974	0.16%	0.2	0.15%	\$7,307.00	\$7,307.00
Concho	4,087	0.05%	0	0.00%	\$1,060.00	\$1,060.00
Cooke	38,437	0.43%	0.9	0.69%	\$26,338.00	\$26,338.00

Coryell	75,388	0.85%	0.8	0.61%	\$34,368.00	\$34,368.00
Cottle	1,505	0.02%	0	0.00%	\$1,000.00	\$1,000.00
Crane	4,375	0.05%	0.1	0.08%	\$2,987.00	\$2,987.00
Crockett	3,719	0.04%	0.1	0.08%	\$2,816.00	\$2,816.00
Crosby	6,059	0.07%	0.1	0.08%	\$3,423.00	\$3,423.00
Culberson	2,398	0.03%	0	0.00%	\$1,000.00	\$1,000.00
Dallam	6,703	0.08%	0	0.00%	\$1,739.00	\$1,739.00
Dawson	13,833	0.16%	0	0.00%	\$3,588.00	\$3,588.00
De Witt	20,097	0.23%	0	0.00%	\$5,213.00	\$5,213.00
Deaf Smith	19,372	0.22%	0.1	0.08%	\$6,876.00	\$6,876.00
Delta	5,231	0.06%	0.1	0.08%	\$3,204.00	\$3,204.00
Dickens	2,444	0.03%	0	0.00%	\$1,000.00	\$1,000.00
Dimmit	9,996	0.11%	0.1	0.08%	\$4,445.00	\$4,445.00
Donley	3,677	0.04%	0.1	0.08%	\$2,806.00	\$2,806.00
Duval	11,782	0.13%	0	0.00%	\$3,056.00	\$3,056.00
Eastland	18,583	0.21%	0.1	0.08%	\$6,672.00	\$6,672.00
Ector	137,130	1.54%	3.8	2.90%	\$105,938.00	\$105,938.00
Edwards	2,002	0.02%	0	0.00%	\$1,000.00	\$1,000.00
Ellis	149,610	1.68%	1	0.76%	\$57,323.00	\$57,323.00
Erath	37,890	0.43%	1.2	0.92%	\$31,585.00	\$31,585.00
Falls	17,866	0.20%	0.8	0.61%	\$19,449.00	\$19,449.00
Fannin	33,915	0.38%	0.5	0.38%	\$18,056.00	\$18,056.00
Fayette	24,554	0.28%	0	0.00%	\$6,336.00	\$6,336.00
Fisher	3,974	0.04%	0	0.00%	\$1,031.00	\$1,031.00
Floyd	6,446	0.07%	0	0.00%	\$1,672.00	\$1,672.00
Foard	1,336	0.02%	0	0.00%	\$1,000.00	\$1,000.00
Franklin	10,605	0.12%	0.6	0.46%	\$13,862.00	\$13,862.00
Freestone	19,816	0.22%	0.2	0.15%	\$8,843.00	\$8,843.00
Frio	17,217	0.19%	0.4	0.31%	\$11,873.00	\$11,873.00
Gaines	17,526	0.20%	0.8	0.61%	\$19,361.00	\$19,361.00
Galveston	291,309	3.27%	3.1	2.37%	\$132,965.00	\$132,965.00
Garza	6,461	0.07%	0	0.00%	\$1,676.00	\$1,676.00
Gillespie	24,837	0.28%	0	0.00%	\$6,442.00	\$6,442.00
Glasscock	1,226	0.01%	0	0.00%	\$1,000.00	\$1,000.00
Goliad	7,210	0.08%	0.1	0.08%	\$3,722.00	\$3,722.00
Gonzales	19,807	0.22%	0.7	0.53%	\$17,946.00	\$17,946.00
Gray	22,535	0.25%	0.8	0.61%	\$20,660.00	\$20,660.00
Grayson	120,877	1.36%	1.9	1.45%	\$66,538.00	\$66,538.00
Gregg	121,730	1.37%	2	1.53%	\$66,767.00	\$66,767.00
Grimes	26,604	0.30%	0.2	0.15%	\$10,604.00	\$10,604.00
Guadalupe	131,533	1.48%	1.3	0.99%	\$56,829.00	\$56,829.00
Hale	36,273	0.41%	0.5	0.38%	\$18,668.00	\$18,668.00
Hall	3,353	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Hamilton	8,517	0.10%	0	0.00%	\$2,209.00	\$2,209.00
Hansford	5,613	0.06%	0.1	0.08%	\$3,308.00	\$3,308.00
Hardeman	4,139	0.05%	0	0.00%	\$1,074.00	\$1,074.00
Hardin	54,635	0.61%	0.7	0.53%	\$27,134.00	\$27,134.00
Harrison	65,631	0.74%	2.8	2.14%	\$66,581.00	\$66,581.00

Hartley	6,062	0.07%	0	0.00%	\$1,572.00	\$1,572.00
Haskell	5,899	0.07%	0	0.00%	\$1,528.00	\$1,528.00
Hays	157,107	1.76%	0.9	0.69%	\$55,910.00	\$55,910.00
Hemphill	3,807	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Henderson	78,532	0.88%	0.7	0.53%	\$32,872.00	\$32,872.00
Hill	35,089	0.39%	0.5	0.38%	\$18,360.00	\$18,360.00
Hockley	22,935	0.26%	0	0.00%	\$5,949.00	\$5,949.00
Hood	51,182	0.57%	0.6	0.46%	\$24,386.00	\$24,386.00
Hopkins	35,161	0.39%	0.4	0.31%	\$16,527.00	\$16,527.00
Houston	23,732	0.27%	0.4	0.31%	\$13,489.00	\$13,489.00
Howard	35,012	0.39%	0	0.00%	\$9,081.00	\$9,081.00
Hudspeth	3,476	0.04%	0.25	0.19%	\$5,513.00	\$5,513.00
Hunt	86,129	0.97%	2.8	2.14%	\$74,191.00	\$74,191.00
Hutchinson	22,150	0.25%	0.3	0.23%	\$11,301.00	\$11,301.00
Irion	1,599	0.02%	0	0.00%	\$1,000.00	\$1,000.00
Jack	9,044	0.10%	0	0.00%	\$2,346.00	\$2,346.00
Jackson	14,075	0.16%	0.3	0.23%	\$9,171.00	\$9,171.00
Jasper	35,710	0.40%	1.5	1.14%	\$36,368.00	\$36,368.00
Jeff Davis	2,342	0.03%	0	0.00%	\$1,000.00	\$1,000.00
Jefferson	252,273	2.83%	4.1	3.13%	\$133,756.00	\$133,756.00
Jim Hogg	5,300	0.06%	0	0.00%	\$1,375.00	\$1,375.00
Jim Wells	40,838	0.46%	1.8	1.37%	\$42,971.00	\$42,971.00
Johnson	150,934	1.69%	1	0.76%	\$56,208.00	\$56,208.00
Jones	20,202	0.23%	1.1	0.84%	\$25,262.00	\$25,262.00
Karnes	14,824	0.17%	0	0.00%	\$3,845.00	\$3,845.00
Kaufman	103,350	1.16%	2.1	1.60%	\$65,695.00	\$65,695.00
Kendall	33,410	0.38%	0.2	0.15%	\$12,369.00	\$12,369.00
Kenedy	416	0.00%	0	0.00%	\$1,000.00	\$1,000.00
Kent	808	0.01%	0	0.00%	\$1,000.00	\$1,000.00
Kerr	49,625	0.56%	0.3	0.23%	\$18,427.00	\$18,427.00
Kimble	4,607	0.05%	0.2	0.15%	\$4,899.00	\$4,899.00
King	286	0.00%	0	0.00%	\$1,000.00	\$1,000.00
Kinney	3,598	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Kleberg	32,061	0.36%	0.7	0.53%	\$21,091.00	\$21,091.00
Knox	3,719	0.04%	0	0.00%	\$1,000.00	\$1,000.00
La Salle	6,886	0.08%	0.3	0.23%	\$7,314.00	\$7,314.00
Lamar	49,793	0.56%	1.9	1.45%	\$47,005.00	\$47,005.00
Lamb	13,977	0.16%	0.1	0.08%	\$5,477.00	\$5,477.00
Lampasas	19,677	0.22%	0.4	0.31%	\$12,447.00	\$12,447.00
Lavaca	19,263	0.22%	0.5	0.38%	\$14,168.00	\$14,168.00
Lee	16,612	0.19%	0.1	0.08%	\$6,161.00	\$6,161.00
Leon	16,801	0.19%	0.1	0.08%	\$6,210.00	\$6,210.00
Liberty	75,643	0.85%	1.7	1.30%	\$50,025.00	\$50,025.00
Limestone	23,384	0.26%	0.9	0.69%	\$22,732.00	\$22,732.00
Lipscomb	3,302	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Live Oak	11,531	0.13%	0	0.00%	\$2,991.00	\$2,991.00
Llano	19,301	0.22%	0	0.00%	\$5,006.00	\$5,006.00
Loving	82	0.00%	0	0.00%	\$1,000.00	\$1,000.00

Lubbock	278,831	3.13%	3	2.29%	\$127,877.00	\$127,877.00
Lynn	5,915	0.07%	0	0.00%	\$1,534.00	\$1,534.00
Madison	13,664	0.15%	0.8	0.61%	\$18,359.00	\$18,359.00
Marion	10,546	0.12%	0.1	0.08%	\$4,578.00	\$4,578.00
Martin	4,799	0.05%	0	0.00%	\$1,245.00	\$1,245.00
Mason	4,012	0.05%	0	0.00%	\$1,041.00	\$1,041.00
Matagorda	36,702	0.41%	1.1	0.84%	\$29,890.00	\$29,890.00
Maverick	54,258	0.61%	0	0.00%	\$13,916.00	\$13,916.00
McCulloch	8,283	0.09%	0	0.00%	\$2,148.00	\$2,148.00
McLennan	234,906	2.64%	3.7	2.82%	\$123,055.00	\$123,055.00
McMullen	707	0.01%	0	0.00%	\$1,000.00	\$1,000.00
Medina	46,006	0.52%	0.7	0.53%	\$24,896.00	\$24,896.00
Menard	2,242	0.03%	0	0.00%	\$1,000.00	\$1,000.00
Midland	136,872	1.54%	1	0.76%	\$54,020.00	\$54,020.00
Milam	24,757	0.28%	0.4	0.31%	\$13,829.00	\$13,829.00
Mills	4,936	0.06%	0	0.00%	\$1,280.00	\$1,280.00
Mitchell	9,403	0.11%	0	0.00%	\$2,439.00	\$2,439.00
Montague	19,719	0.22%	0.8	0.61%	\$19,929.00	\$19,929.00
Moore	21,904	0.25%	0.3	0.23%	\$11,237.00	\$11,237.00
Morris	12,934	0.15%	0.2	0.15%	\$7,058.00	\$7,058.00
Motley	1,210	0.01%	0	0.00%	\$1,000.00	\$1,000.00
Nacogdoches	64,524	0.72%	1.7	1.30%	\$47,223.00	\$47,223.00
Navarro	47,735	0.54%	0.6	0.46%	\$23,492.00	\$23,492.00
Newton	14,445	0.16%	0.2	0.15%	\$7,450.00	\$7,450.00
Nolan	15,216	0.17%	0.2	0.15%	\$7,627.00	\$7,627.00
Ochiltree	10,223	0.11%	0	0.00%	\$2,652.00	\$2,652.00
Oldham	2,052	0.02%	0	0.00%	\$1,000.00	\$1,000.00
Orange	81,837	0.92%	0.7	0.53%	\$33,702.00	\$33,702.00
Palo Pinto	28,111	0.32%	0.9	0.69%	\$23,696.00	\$23,696.00
Panola	23,796	0.27%	0.2	0.15%	\$9,834.00	\$9,834.00
Parker	116,927	1.31%	0.6	0.46%	\$41,439.00	\$41,439.00
Parmer	10,269	0.12%	0	0.00%	\$2,664.00	\$2,664.00
Pecos	15,507	0.17%	0.5	0.38%	\$13,281.00	\$13,281.00
Polk	45,413	0.51%	1.6	1.22%	\$41,409.00	\$41,409.00
Potter	121,073	1.36%	1.6	1.22%	\$61,033.00	\$61,033.00
Presidio	7,818	0.09%	0	0.00%	\$2,028.00	\$2,028.00
Rains	10,914	0.12%	0.6	0.46%	\$13,942.00	\$13,942.00
Randall	120,725	1.36%	1.6	1.22%	\$60,943.00	\$60,943.00
Reagan	3,367	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Real	3,309	0.04%	0.1	0.08%	\$2,710.00	\$2,710.00
Red River	12,860	0.14%	0.5	0.38%	\$12,595.00	\$12,595.00
Reeves	13,783	0.15%	0.1	0.08%	\$5,427.00	\$5,427.00
Refugio	7,383	0.08%	0	0.00%	\$1,915.00	\$1,915.00
Roberts	929	0.01%	0	0.00%	\$1,000.00	\$1,000.00
Robertson	16,622	0.19%	0.7	0.53%	\$17,126.00	\$17,126.00
Rockwall	78,337	0.88%	0.3	0.23%	\$25,525.00	\$25,525.00
Runnels	10,501	0.12%	0	0.00%	\$2,724.00	\$2,724.00
Rusk	53,330	0.60%	2	1.53%	\$49,652.00	\$49,652.00

Sabine	10,834	0.12%	0.4	0.31%	\$10,217.00	\$10,217.00
San Augustine	8,865	0.10%	1	0.76%	\$20,543.00	\$20,543.00
San Jacinto	26,384	0.30%	1.1	0.84%	\$26,850.00	\$26,850.00
San Patricio	64,804	0.73%	0.3	0.23%	\$22,116.00	\$22,116.00
San Saba	6,131	0.07%	0.7	0.53%	\$14,553.00	\$14,553.00
Schleicher	3,461	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Scurry	16,921	0.19%	0.2	0.15%	\$8,066.00	\$8,066.00
Shackelford	3,378	0.04%	0	0.00%	\$1,000.00	\$1,000.00
Shelby	25,448	0.29%	0.9	0.69%	\$23,013.00	\$23,013.00
Sherman	3,034	0.03%	0.1	0.08%	\$2,639.00	\$2,639.00
Smith	209,714	2.35%	3.8	2.90%	\$118,746.00	\$118,746.00
Somervell	8,490	0.10%	0	0.00%	\$2,202.00	\$2,202.00
Starr	60,968	0.68%	1.5	1.14%	\$42,790.00	\$42,790.00
Stephens	9,630	0.11%	0	0.00%	\$2,498.00	\$2,498.00
Sterling	1,143	0.01%	0	0.00%	\$1,000.00	\$1,000.00
Stonewall	1,490	0.02%	0	0.00%	\$1,000.00	\$1,000.00
Sutton	4,128	0.05%	0.2	0.15%	\$4,774.00	\$4,774.00
Swisher	7,854	0.09%	0.2	0.15%	\$5,741.00	\$5,741.00
Taylor	131,506	1.48%	1.1	0.84%	\$54,480.00	\$54,480.00
Terrell	984	0.01%	0	0.00%	\$1,000.00	\$1,000.00
Terry	12,651	0.14%	0.1	0.08%	\$5,133.00	\$5,133.00
Throckmorton	1,641	0.02%	0	0.00%	\$1,000.00	\$1,000.00
Titus	32,334	0.36%	0.1	0.08%	\$10,180.00	\$10,180.00
Tom Green	110,224	1.24%	0.2	0.15%	\$32,293.00	\$32,293.00
Trinity	14,585	0.16%	0	0.00%	\$3,772.00	\$3,772.00
Tyler	21,766	0.24%	0.5	0.38%	\$14,905.00	\$14,905.00
Upshur	39,309	0.44%	0.9	0.69%	\$26,561.00	\$26,561.00
Upton	3,355	0.04%	0.1	0.08%	\$2,722.00	\$2,722.00
Uvalde	26,405	0.30%	0.4	0.31%	\$14,256.00	\$14,256.00
Val Verde	48,879	0.55%	0.4	0.31%	\$20,085.00	\$20,085.00
Van Zandt	52,579	0.59%	0.7	0.53%	\$26,601.00	\$26,601.00
Victoria	86,793	0.97%	2.4	1.83%	\$65,032.00	\$65,032.00
Walker	67,861	0.76%	0.2	0.15%	\$21,305.00	\$21,305.00
Waller	43,205	0.49%	0.9	0.69%	\$27,873.00	\$27,873.00
Ward	10,658	0.12%	0.1	0.08%	\$4,616.00	\$4,616.00
Washington	33,718	0.38%	0.2	0.15%	\$12,449.00	\$12,449.00
Webb	250,304	2.81%	1.2	0.92%	\$83,551.00	\$83,551.00
Wharton	41,280	0.46%	1.6	1.22%	\$40,337.00	\$40,337.00
Wheeler	5,410	0.06%	0.1	0.08%	\$3,255.00	\$3,255.00
Wichita	131,500	1.48%	1.7	1.30%	\$63,910.00	\$63,910.00
Wilbarger	13,535	0.15%	0.5	0.38%	\$12,770.00	\$12,770.00
Willacy	22,134	0.25%	1.6	1.22%	\$35,371.00	\$35,371.00
Wilson	42,918	0.48%	0	0.00%	\$11,132.00	\$11,132.00
Winkler	7,110	0.08%	0	0.00%	\$1,844.00	\$1,844.00
Wise	59,127	0.66%	0.5	0.38%	\$24,595.00	\$24,595.00
Wood	41,964	0.47%	0.3	0.23%	\$16,321.00	\$16,321.00
Yoakum	7,879	0.09%	0	0.00%	\$2,044.00	\$2,044.00
Young	18,550	0.21%	0.2	0.15%	\$8,515.00	\$8,515.00

Zapata	14,018	0.16%	0.1	0.08%	\$5,488.00	\$5,488.00
Zavala	11,677	0.13%	0	0.00%	\$3,029.00	\$3,029.00

Air Conditioner Maintenance Agreement -

*All Around A/C
1660 CR 1125
Hoodville, TX*

From: nick matuk

Sent: Mon, Aug 7, 2017 at 9:46 pm

To: jharp.cm@co.tyler.tx.us, jharpcm@co.tyler.tx.us

Maintenance for each system includes:

409-382-2898

Indoor Unit

- lightly brush and spray coil cleaner on indoor unit coils if reasonably accessible.
- check capacitor.
- clear drain.
- inspect for air leaks, water leaks, freon leaks.
- check blower motor amps.
- check heat strips working properly.

Outdoor Unit

- hose off/acid wash condenser coils as needed.
- check capacitor.
- check compressor amps.
- check fan motor amps.
- check freon.

Agreement includes 10% off all repairs done at time of maintenance.

Agreement includes 10% off all new equipment installed.

A single maintenance of 1 system inside and out is \$60.00.

Recommend 2 maintenances per system every year.

Number of systems per building:

- EOC/nutrition center - 9 systems
- Commissioners building - 10 systems
- Annex - 3 systems
- County clerk office - 5 systems

For all 27 systems to be maintained **once per year is \$1,620.00 annually.**

For all 27 systems to be maintained **twice per year is \$3,240.00 annually.**

Feel free to mix and match number of maintenances you wish for different systems.

*Maintenance is a great way to extend the life of equipment as well as decreasing the number of breakdowns and expenditures these incur. Maintenance does not prevent all breakdowns of equipment nor cover the costs of repairs or replacements.

Please email, call (409-749-9319) (936-222-1895), or text NICK with any questions. Thank you


ORDER OF APPOINTMENT FOR ELECTION JUDGES AND ALTERNATES

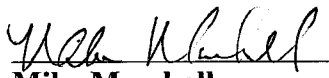
The Commissioners Court of Tyler County do hereby appoint the following election judges and alternate judges for one election to be held on August 26, 2017.

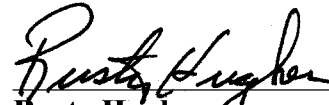
<u>Precinct</u>	<u>Election Judges</u>	<u>Alternate Judge</u>
Woodville ISD-TRE Chester ISD-TRE	Margaret Pope Brenda Davison	Ruthie Rogers Amber Kosina


It is hereby directed that this order be filed with the clerk of this court and that a copy be given to the custodian of the election records for said county. The County Clerk/Elections Administrator is hereby instructed to send notice of appointment to each election judge of their appointment for a single election as stated above in accordance with Texas Elections Code Ann 32.009.


Jacques Blanchette
Tyler County Judge



Martin Nash
Commissioner, Pct. 1


Mike Marshall
Commissioner, Pct. 3


Rusty Hughes
Commissioner, Pct. 2


Jack Walston
Commissioner, Pct. 4

NO. _____ TIME 1030A

SEP 06 2017
DONE BY CLERK, COUNTY CLERK
TYLER COUNTY, TEXAS


BUDGET IS FINALIZED - CANNOT BE EDITED
TEXAS DEPARTMENT OF CRIMINAL JUSTICE
Community Justice Assistance Division
INITAL BUDGET - 2018/2019 BIENNIUM
DATE RECEIVED: 8/17/2017

APPROVED BY: _____ DATE APPROVED: _____
 Nancy Espinoza, TDCJ-CJAD Budget Director

CSCD: Tyler	Program: 5 - High Risk Caseload	Funding Type: DP	Other Funding Type:	Current Status: Finalized	Status Date: 8/17/2017
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FISCAL YEARS:	2018	2019
REVENUE:		
TDCJ Funding	\$ 66,298	\$ 66,298
SAFPF Payments (Basic Supervision Only)	\$ 0	\$ 0
Comm. Sup. Fees Collected (Basic Sup. Only)	\$ 0	\$ 0
Payments By Program Participants	\$ 0	\$ 0
Interest Income (Basic Supervision Only)	\$ 0	\$ 0
Carry Over from Previous Fiscal Year	\$ 0	\$ 0
Other Revenue	\$ 0	\$ 0
Basic Supervision Interfund Transfer [+ or -]	\$ 0	\$ 0
CCP Interfund Transfer [+ or -]	\$ 0	\$ 0
TOTAL REVENUE:	\$ 66,298	\$ 66,298
EXPENDITURES:		
Salaries/Fringe Benefits	\$ 42,228	\$ 42,228
- Full Time Salaries		
- Part Time Salaries		
- Fringe Benefits		
Travel/Furnished Transportation	\$ 11,400	\$ 11,400
Contract Services for Offenders	\$ 7,250	\$ 7,250
Professional Fees	\$ 500	\$ 500
Supplies & Operating Expenses	\$ 4,200	\$ 4,200
Facilities	\$ 0	\$ 0
Utilities	\$ 720	\$ 720
Equipment	\$ 0	\$ 0
TOTAL EXPENDITURES:	\$ 66,298	\$ 66,298

Section 6 - Full Time Salaries

GRAND TOTALS FY1: \$35,000 FY2: \$35,000

Position Title	% Time	Fiscal Year 1	Fiscal Year 2	Audit Date
CSO II	100	35,000	35,000	7/28/2017

Section 8 - Fringe Benefits

GRAND TOTALS FY1: \$7,228 FY2: \$7,228

Benefit	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
FICA Matching	7.65%	2,678	2,678	7/28/2017
Retirement	12.00%	4,200	4,200	7/28/2017
Unemployment	1.00%	350	350	7/28/2017

Section 9 - Travel/Furnished Transportation

GRAND TOTALS FY1: \$11,400 FY2: \$11,400

Travel Item	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Department Vehicle	\$750/mo lease	9,000	9,000	7/28/2017
Fuel	est cost	1,200	1,200	7/28/2017
Maintenance	est cost	600	600	7/28/2017
mobile radio	one-time cost	600	600	7/28/2017

Section 10 - Contract Services for Offenders

GRAND TOTALS FY1: \$7,250 FY2: \$7,250

Provider Name	Type of Service	Qty	Unit	Rate	Fiscal Year 1	Fiscal Year 2	Audit Date
New Path Counseling	Counseling - Sex Offender - Group	240	session	25.00	6,000	6,000	7/28/2017
Texas Polygraph Services	Polygraph Evaluations	5	each	250.00	1,250	1,250	7/28/2017

Section 11 - Professional Fees

GRAND TOTALS FY1: \$500 FY2: \$500

Professional Fee	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Registration Fees	prior yr exp	500	500	7/28/2017

Section 12 - Supplies & Operating Expenses

GRAND TOTALS FY1: \$4,200 FY2: \$4,200

Supply/Expense	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Drug and Alcohol Testing Supplies	\$5 per test	3,000	3,000	7/28/2017
Office Supplies	prior yr est	1,000	1,000	7/28/2017
protective clothing for u/a collection	prior yr est	200	200	7/28/2017

Section 14 - Utilities

GRAND TOTALS

FYE:

\$720

FY2:

\$720

Utility	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Cellular Phone Service	prior yr est	720	720	7/28/2017

BUDGET IS FINALIZED - CANNOT BE EDITED
TEXAS DEPARTMENT OF CRIMINAL JUSTICE
Community Justice Assistance Division
INITAL BUDGET - 2018/2019 BIENNIUM
DATE RECEIVED: 8/17/2017

APPROVED BY: _____
 Nancy Espinoza, TDCJ-CJAD Budget Director

DATE APPROVED: _____

CSCD: Tyler	Program: 1 - Community Service Restitution	Funding Type: CCP	Other Funding Type:	Current Status: Finalized	Status Date: 8/17/2017
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FISCAL YEARS:	2018	2019
REVENUE:		
TDCJ Funding	\$ 44,607	\$ 44,607
SAFPF Payments (Basic Supervision Only)	\$ 0	\$ 0
Comm. Sup. Fees Collected (Basic Sup. Only)	\$ 0	\$ 0
Payments By Program Participants	\$ 0	\$ 0
Interest Income (Basic Supervision Only)	\$ 0	\$ 0
Carry Over from Previous Fiscal Year	\$ 0	\$ 0
Other Revenue	\$ 0	\$ 0
Basic Supervision Interfund Transfer [+ or -]	\$ 0	\$ 0
CCP Interfund Transfer [+ or -]	\$ 0	\$ 0
TOTAL REVENUE:	\$ 44,607	\$ 44,607
EXPENDITURES:		
Salaries/Fringe Benefits	\$ 43,434	\$ 43,434
- Full Time Salaries		
- Part Time Salaries		
- Fringe Benefits		
Travel/Furnished Transportation	\$ 0	\$ 0
Contract Services for Offenders	\$ 500	\$ 500
Professional Fees	\$ 0	\$ 0
Supplies & Operating Expenses	\$ 673	\$ 673
Facilities	\$ 0	\$ 0
Utilities	\$ 0	\$ 0
Equipment	\$ 0	\$ 0
TOTAL EXPENDITURES:	\$ 44,607	\$ 44,607

Section 6 - Full Time Salaries

GRAND TOTALS FY1: \$36,000 FY2: \$36,000

Position Title	% Time	Fiscal Year 1	Fiscal Year 2	Audit Date
CSCD Director	60	36,000	36,000	8/8/2017

Section 8 - Fringe Benefits

GRAND TOTALS FY1: \$7,434 FY2: \$7,434

Benefit	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
fica matching	7.65%	2,754	2,754	7/28/2017
retirement	12.00%	4,320	4,320	7/28/2017
unemployment	1.00%	360	360	7/28/2017

Section 10 - Contract Services for Offenders

GRAND TOTALS FY1: \$500 FY2: \$500

Provider Name	Type of Service	Qty	Unit	Rate	Fiscal Year 1	Fiscal Year 2	Audit Date
CIMA	CSR Insurance	1	year	500.00	500	500	7/19/2017

Section 12 - Supplies & Operating Expenses

GRAND TOTALS FY1: \$673 FY2: \$673

Supply/Expense	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
CSR Supplies	prior year exp	673	673	7/28/2017

BUDGET IS FINALIZED - CANNOT BE EDITED
TEXAS DEPARTMENT OF CRIMINAL JUSTICE
Community Justice Assistance Division
INITAL BUDGET - 2018/2019 BIENNIUM
DATE RECEIVED: 8/17/2017

APPROVED BY: _____ DATE APPROVED: _____
 Nancy Espinoza, TDCJ-CJAD Budget Director

CSCD: Tyler	Program: 900 - Basic Supervision	Funding Type: BS	Other Funding Type:	Current Status: Finalized	Status Date: 8/17/2017
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FISCAL YEARS:	2018	2019
REVENUE:		
TDCJ Funding	\$ 83,492	\$ 83,492
SAFPF Payments (Basic Supervision Only)	\$ 0	\$ 0
Comm. Sup. Fees Collected (Basic Sup. Only)	\$ 120,000	\$ 120,000
Payments By Program Participants	\$ 5,400	\$ 5,400
Interest Income (Basic Supervision Only)	\$ 350	\$ 350
Carry Over from Previous Fiscal Year	\$ 75,000	\$ 60,000
Other Revenue	\$ 0	\$ 0
Basic Supervision Interfund Transfer [+ or -]	\$ 0	\$ 0
CCP Interfund Transfer [+ or -]	\$ 0	\$ 0
TOTAL REVENUE:	\$ 284,242	\$ 269,242
EXPENDITURES:		
Salaries/Fringe Benefits	\$ 205,105	\$ 205,105
- Full Time Salaries		
- Part Time Salaries		
- Fringe Benefits		
Travel/Furnished Transportation	\$ 5,000	\$ 5,000
Contract Services for Offenders	\$ 2,150	\$ 2,150
Professional Fees	\$ 24,880	\$ 24,880
Supplies & Operating Expenses	\$ 43,307	\$ 28,307
Facilities	\$ 0	\$ 0
Utilities	\$ 1,600	\$ 1,600
Equipment	\$ 2,200	\$ 2,200
TOTAL EXPENDITURES:	\$ 284,242	\$ 269,242

Section 2 - Payments By Program Participants

GRAND TOTALS FY1: \$5,400 FY2: \$5,400

Payment Source	Fiscal Year 1	Fiscal Year 2	Audit Date
drug testing	3,000	3,000	7/19/2017
PSI fee	500	500	7/19/2017
Interstate Transfer Fee	500	500	7/19/2017
DNA Collection Fee	500	500	7/19/2017
Parenting Class Fee	900	900	7/28/2017

Section 6 - Full Time Salaries

GRAND TOTALS FY1: \$161,000 FY2: \$161,000

Position Title	% Time	Fiscal Year 1	Fiscal Year 2	Audit Date
CSCD Assist./Deputy Director	100	43,000	43,000	7/19/2017
CSCD Director	40	24,000	24,000	8/8/2017
CSO I - Entry Level	100	32,000	32,000	7/19/2017
CSO II	100	34,000	34,000	7/19/2017
Office Manager	100	28,000	28,000	7/19/2017

Section 7 - Part Time Salaries

GRAND TOTALS FY1: \$9,000 FY2: \$9,000

Position Title	% Time	Fiscal Year 1	Fiscal Year 2	Audit Date
Adm. Support (Clerical)	100	3,000	3,000	7/19/2017
PSI Writer	100	6,000	6,000	7/19/2017

Section 8 - Fringe Benefits

GRAND TOTALS FY1: \$35,105 FY2: \$35,105

Benefit	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
fica matching	7.65%	13,005	13,005	7/28/2017
retirement	12.00%	20,400	20,400	7/28/2017
unemployment	1.00%	1,700	1,700	7/28/2017

Section 9 - Travel/Furnished Transportation

GRAND TOTALS FY1: \$5,000 FY2: \$5,000

Travel Item	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
mileage	prior yr exp	2,000	2,000	7/19/2017
per diem	prior yr exp	3,000	3,000	7/19/2017

Section 10 - Contract Services for Offenders

GRAND TOTALS FY1: \$2,150 FY2: \$2,150

Provider Name	Type of Service	Qty	Unit	Rate	Fiscal Year 1	Fiscal Year 2	Audit Date
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Alere	Urinalysis Confirmation	50	each	25.00	1,250	1,250	7/19/2017
Cindy Fertitta - Parenting Class	Counseling - Family/pers. - Individual	36	session	25.00	900	900	7/19/2017

Section 11 - Professional Fees

GRAND TOTALS

FY1: \$24,880

FY2: \$24,880

Professional Fee	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
bond and liability fee	prior year exp	500	500	7/19/2017
Correction Softwar Solutions	prior year exp	12,500	12,500	7/19/2017
CSTS Maintenance	prior yr exp	1,800	1,800	7/19/2017
Fiscal Service fee	funding x .0075	580	580	7/19/2017
Independant Audit	prior yr exp	7,500	7,500	7/19/2017
Registration fees	prior yr exp	1,000	1,000	7/19/2017
staff training	prior yr exp	1,000	1,000	7/19/2017

Section 12 - Supplies & Operating Expenses

GRAND TOTALS

FY1: \$43,307

FY2: \$28,307

Supply/Expense	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Computer Service/Software	prior yr exp	1,000	1,000	7/19/2017
copier service	prior yr exp	200	200	7/19/2017
Drug Testing Supplies	prior yr exp	3,000	3,000	7/19/2017
Office Supplies	prior yr exp	4,000	4,000	7/19/2017
unbudgeted expenditure	reserve/carryov	35,107	20,107	8/4/2017

Section 14 - Utilities

GRAND TOTALS

FY1: \$1,600

FY2: \$1,600

Utility	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Cable	prior year exp	500	500	7/19/2017
dept issued cell phone	\$45/mo	600	600	7/19/2017
long distance	prior year exp	500	500	7/19/2017

Section 15 - Equipment

GRAND TOTALS

FY1: \$2,200

FY2: \$2,200

Equipment Item	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Computers	2@\$900	1,800	1,800	7/19/2017
Printers	2@\$200	400	400	7/19/2017

Section 16 - Vehicle Inventory

Make	Model	VIN	Year	Mileage	Audit Date
Ford	Explorer	unknown	2017	0	8/4/2017



Management Letter

August 15, 2017

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 findings are 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, 2016, 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 significant deficiencies and other matters.

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 a 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.

Houston
3210 Bingle Rd., Ste. 300
Houston, TX 77055
713.263.1123

Bellville
P.O. Box 826
Bellville, TX 77418
713.263.1123

Austin
100 Congress Ave., Ste. 2000
Austin, TX 78701
512.381.0222

All Offices
www.texasauditors.com
info@txauditors.com
713.263.1550 fax

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PRIOR YEAR MATTERS

Significant Deficiencies

2015-002. SHERIFF'S DEPARTMENT CASH BOND

Criteria

The Sheriff's department is responsible for balancing and reconciling the cash bond account and maintaining a detailed listing of cash bonds carried in this account.

Condition

We noted there was no detailed listing of the cash bonds at year end.

Effect

The County is at risk for misstatement of cash bond balances.

Cause

The Sheriff's department does not have month end procedures in place to maintain current listings of cash bonds.

Recommendation

The Sheriff's department should initiate month end procedures to ensure the reconciliation of the cash bond account, as well as maintain a detailed listing of cash bonds.

Management's Corrective Action Plan

The Sheriff's department agrees with this recommendation and is in the process of instituting procedures that will ensure the reconciliation of the cash bond account and maintenance of a detailed listing of cash bonds.

2015-003. CAPITAL ASSET RECONCILIATION PROCEDURES

Criteria

The financial accounting and reporting of capital assets is defined by generally accepted accounting principles. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000.

Condition

The County's capital asset schedule maintained in the accounting software package did not reconcile to capital asset beginning balances of the summary schedule maintained for reporting purposes. The unreconciled difference was due to unrecorded capital assets. In addition, it was noted that certain disposals of assets were not removed from the schedule.

Effect

Prior to reconciliation, capital assets were misstated for financial reporting purposes.

Cause

During the fiscal year, the County took proactive steps to refine existing capital asset procedures, including tracking new purchases to improve the capital asset schedule. However, it did not appear that procedures were included to reconcile disposal of capital assets and ensure proper removal from the schedule.

Recommendation

The County should modify its capital asset procedures to include a reconciliation process with County offices that are selling and disposing of capital assets. The procedures should include a determination of whether transactions meet the capital asset criteria, as well as an examination to check for existence and valuation. Any differences identified in the process should be appropriately adjusted as needed.

Management's Corrective Action Plan

The County will modify its capital asset procedures to include a reconciliation process with County offices that are selling, and disposing of, capital assets. The procedures will include a determination of whether transactions meet the capital asset criteria, as well as an examination to check for existence and valuation. Any differences identified in the process will be appropriately adjusted as needed.

Other Matters:

2013-002. 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.

Condition

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

Cause

The County 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.

Management's Corrective Action Plan

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

2012-001. ESCHEAT PAYABLE

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.

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 that meet certain criteria should be remitted or escheated to the State Comptroller.

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 and 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 and meet certain criteria 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.

Management's 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, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

SINGLE AUDIT REPORTS
TYLER COUNTY, TEXAS

**For the Year Ended
December 31, 2016**

TYLER COUNTY, TEXAS

SINGLE AUDIT REPORTS

December 31, 2016

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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 15, 2017

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, 2016, 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 15, 2017.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weakness.

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be significant deficiencies, 2016-001 and 2016-002.

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*.

The County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 THE UNIFORM
GUIDANCE, AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

August 15, 2017

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 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, 2016. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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.

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, 2016.

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 the Uniform Guidance, 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 the Uniform Guidance

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, 2016, 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 15, 2017, 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 the Uniform Guidance 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 the Uniform Guidance. 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, 2016

A. SUMMARY OF PRIOR YEAR AUDIT FINDINGS

Significant Deficiencies

2015-002. SHERIFF'S DEPARTMENT CASH BOND

Condition

We noted there was no detailed listing of the cash bonds at year end.

Recommendation

The Sheriff's department should initiate month end procedures to ensure the reconciliation of the cash bond account, as well as maintain a detailed listing of cash bonds.

Current Status

The deficiency was not corrected during the current fiscal year; however, the Sheriff's department is working with the Auditor's office to correct for the 2017 year.

2015-003. CAPITAL ASSET RECONCILIATION PROCEDURES

Condition

The County's capital asset schedule maintained in the accounting software package did not reconcile to capital asset beginning balances of the summary schedule maintained for reporting purposes. The unreconciled difference was due to unrecorded capital assets. In addition, it was noted that certain disposals of assets were not removed from the schedule.

Recommendation

The County should modify its capital asset procedures to include a reconciliation process with County offices that are selling and disposing of capital assets. The procedures should include a determination of whether transactions meet the capital asset criteria, as well as an examination to check for existence and valuation. Any differences identified in the process should be appropriately adjusted as needed.

Current Status

The County is currently working with its software provider to receive more training on the capital asset module. The County is also working on its procedures to help monitor the disposal and acquisition of capital assets.

TYLER COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2016

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statements of Tyler County, Texas.
2. Significant deficiencies 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>
97.036	Disaster Grants – Public Assistance

8. The threshold for distinguishing Type A and B programs was \$750,000.
9. The County did qualify as a low-risk auditee.

B. FINDINGS – BASIC FINANCIAL STATEMENT AUDIT

Significant Deficiencies

2016-001. INVESTMENT RECONCILIATION

Criteria

The Treasurer's office is responsible for balancing and reconciling the investment statements for the County.

Condition

We noted there was no reconciliation for withdrawals and deposits in the investment accounts at year end.

Effect

The County is at risk for misstatement of their investment balances.

TYLER COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
For the Year Ended December 31, 2016

Cause

The Treasurer's office does not have month end procedures in place to reconcile the investment statements on a monthly basis.

Recommendation

The Treasurer's office should initiate month end procedures to ensure the reconciliation of the investment balances to the general ledger.

Management's Corrective Action Plan

The Treasurer's office agrees with this recommendation and is in the process of instituting procedures that will ensure the reconciliation of the investment balances.

2016-002. RESTRICTED INVESTMENTS

Criteria

The Treasurer's office is responsible for maintaining restricted investments for the jail interest and sinking fund as required by the tax levy that was approved by Commissioners' Court.

Condition

We noted that the restricted investment account for the jail interest and sinking fund had been combined with general investment accounts for the County.

Effect

The County is at risk for noncompliance with laws and regulations.

Cause

The Treasurer's office does not have procedures in place to monitor restricted investments.

Recommendation

The Treasurer's office should initiate procedures to ensure that the restricted investments remain in the jail interest and sinking fund.

Management's Corrective Action Plan

The Treasurer's office will reinvest the required cash set aside for the jail interest and sinking fund as required by the tax levy approved by Commissioners' Court.

TYLER COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
For the Year Ended December 31, 2016

C. FINDINGS - FEDERAL AWARDS

None.

TYLER COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

Department/Pass-Through Agency/Program Name	Program/Grant/ Project Number	Federal CFDA Number	Federal Expenditures
DEPARTMENT OF JUSTICE			
<i>Passed through Office of the Governor</i>			
Violence Against Women 9/1/15 - 08/31/16	2308206	16.588	\$ 44,200
Violence Against Women 9/1/16 - 08/31/17	2308207	16.588	18,462
			<u>62,662</u>
Crime Victims Coordinantor 9/1/15 - 9/30/17	2815402	16.575	9,497
Crime Victims Coordinantor 9/1/16 - 8/31/17	2815402	16.575	39,905
			<u>49,402</u>
		Total Department of Justice	<u>112,064</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Texas Department of Agriculture</i>			
Texas Community Development Block Grant	7215491	14.228	200,463
		Total Department of Housing and Urban Development	<u>200,463</u>
DEPARTMENT OF HOMELAND SECURITY			
<i>Pass-Through State Department of Public Safety Division of Emergency Management:</i>			
Disaster Grants - Public Assistance	FEMA 4223	97.036	207,420
Disaster Grants - Public Assistance	FEMA 4266	97.036	321,308
Disaster Grants - Public Assistance	FEMA 4272	97.036	188,914
		Total Department of Homeland Security	<u>717,642</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Texas Department of Family and Protective Services</i>			
Title IV-E Foster Care	23938992	93.658	453
		Total Department of Health and Human Services	<u>453</u>
		Total Federal Expenditures	<u>\$ 1,030,622</u>

TYLER COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

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 Compliance Supplement*; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

NOTE 2: INDIRECT COST RATE

The County elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



Required Auditor Disclosure Letter

August 15, 2017

To the Honorable County Judge and
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, 2016, and have issued our report thereon dated August 15, 2017. Professional standards require that we provide Commissioners' Court (the "governing body") with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards*, the Uniform Guidance and the *State of Texas Single Audit Circular*), as well as certain information related to the planned scope and timing of our audit.

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

As stated in our engagement letter dated October 31, 2016, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with the governing body's 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.

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 October 31, 2016.

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.

Houston
3210 Bingle Rd., Ste. 300
Houston, TX 77055
713.263.1123

Bellville
P.O. Box 826
Bellville, TX 77418
713.263.1123

Austin
100 Congress Ave., Ste. 2000
Austin, TX 78701
512.381.0222

All Offices
www.texasauditors.com
info@txauditors.com
713.263.1550 fax

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AUDITING TEXAS GOVERNMENTS WITH EXCELLENCE

- 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, a disagreement with management is 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 15, 2017.

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

We applied certain limited procedures to the Required Supplementary Information (RSI), as identified on the table of contents, which supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, as identified on the table of contents, which accompanies the financial statements but is not RSI. With respect to this supplementary information, 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.

We were not engaged to report on the introductory section, which accompanies the financial statements but is not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

V. Restrictions on Use

This information is intended solely for the use of the Commissioners' Court and management 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, LLLP
Certified Public Accountants
Houston, Texas

Client: **Tyler County**
 Engagement: **4.1 - Tyler County 12/31/16**
 Period Ending: **12/31/2016**
 Trial Balance: **2.2.01 - TB**
 Workpaper: **2.5.06 - Journal entries**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To correct fund balance.				
010-27100	FUND BALANCE		683.00	
020-27100	FUND BALANCE		86.88	
021-27100	FUND BALANCE		1,586.75	
023-000-42998	MISCELLANEOUS SUPPLIES		1,586.09	
024-27100	FUND BALANCE		194.61	
034-39000	TRANSFERS FROM GENERAL FUND		189.03	
010-38113	OTHER INCOME			683.00
020-39009	SPECIAL AUTO TAX			86.88
021-000-42998	MISCELLANEOUS SUPPLIES			1,586.75
023-27100	FUND BALANCE			1,586.09
024-000-42998	MISCELLANEOUS SUPPLIES			194.61
034-27100	FUND BALANCE			189.03
Total			4,326.36	4,326.36

Adjusting Journal Entries JE # 2				
To accrue 2016 payroll.				
010-401-40050	PARTIME SALARIES		666.29	
010-402-40000	SALARIES		7,081.94	
010-405-40000	SALARIES		783.07	
010-407-40000	SALARIES		4,620.46	
010-409-40000	SALARIES		674.39	
010-410-40000	SALARIES		196.92	
010-411-40000	SALARIES		3,149.07	
010-412-40000	SALARIES		866.10	
010-413-40000	SALARIES		704.42	
010-414-40000	SALARIES		704.42	
010-419-40000	SALARIES		7,815.81	
010-420-40000	SALARIES		6,044.78	
010-421-40000	SALARIES		2,972.66	
010-422-40000	SALARIES		3,278.42	
010-423-40000	SALARIES		850.62	
010-423-40000	SALARIES		1,396.76	
010-423-40000	SALARIES		471.43	
010-424-40000	SALARIES		684.78	
010-425-40000	SALARIES		684.78	
010-426-40000	SALARIES		2,030.20	
010-426-40000	SALARIES		9,287.23	
010-426-40000	SALARIES		1,856.89	
010-426-40000	SALARIES		335.66	
010-426-40000	SALARIES		1,117.00	
010-426-40000	SALARIES		80.76	
010-427-40000	SALARIES		239.96	
010-427-40000	SALARIES		832.19	
010-427-40000	SALARIES		6,943.62	
010-429-40000	SALARIES		1,372.28	
010-439-40000	SALARIES		65.13	
010-442-40000	SALARIES		318.38	
021-000-40000	SALARIES		7,914.68	
022-000-40000	SALARIES		6,919.57	
023-000-40000	SALARIES		10,217.11	
024-000-40021	SALARIES & PART-TIME HELP		6,911.31	
031-000-40000	SALARIES		226.29	
037-000-40000	SALARIES		2,080.42	
044-000-40000	COURTHOUSE SECURITY OFFICER		231.00	
044-000-40000	COURTHOUSE SECURITY OFFICER		529.77	
044-000-40000	COURTHOUSE SECURITY OFFICER		117.86	
044-000-40000	COURTHOUSE SECURITY OFFICER		506.79	
076-000-40000	SALARIES		781.61	
076-000-40000	SALARIES		31.43	
076-000-40000	SALARIES		1,265.63	
088-000-40000	SALARIES		207.06	
010-21200	SALARIES PAYABLE			68,126.42
021-21200	SALARIES PAYABLE			7,914.68
022-21200	SALARIES PAYABLE			6,919.57
023-21200	SALARIES PAYABLE			10,217.11
024-21200	SALARIES PAYABLE			6,911.31
031-21200	SALARIES PAYABLE			226.29
037-21200	SALARIES PAYABLE			2,080.42
044-21200	SALARIES PAYABLE			1,385.42
076-21200	SALARIES PAYABLE			2,078.67
088-21200	SALARIES PAYABLE			207.06

Total		<u>106,066.95</u>	<u>106,066.95</u>
Adjusting Journal Entries JE # 3			
To reclass 2017 Net Data invoice to prepaid expense.			
010-15000	Prepaid Expense	108,868.92	
010-401-42178	CONTINGENCY FOR MISCELLANEOUS		108,868.92
Total		<u>108,868.92</u>	<u>108,868.92</u>
Adjusting Journal Entries JE # 4			
To record 2016 payables found in the search for unrecorded liabilities.			
010-401-31020	SHERIFF TAX SALES	12,814.28	
010-401-31020	SHERIFF TAX SALES	13,763.98	
010-21010	Accounts Payable Pending		12,814.28
010-21010	Accounts Payable Pending		13,763.98
Total		<u>26,578.26</u>	<u>26,578.26</u>
Adjusting Journal Entries JE # 5			
To correct transfers			
010-39007	TRANSFERS FROM CVA COORD TEAM	5,772.60	
010-38100	CDA SALARY SUPPLEMENTS		5,772.60
Total		<u>5,772.60</u>	<u>5,772.60</u>
Adjusting Journal Entries JE # 6			
To record elected official accounts on TB.			
150-10210	Sheriff Cash Bond	16,203.00	
150-10211	Sheriff Inmate Trust -#8054	13,241.97	
150-10212	Sheriff Inmate Trust-NEW	1,153.75	
150-10213	Sheriff Jail Commissary	20,583.30	
150-10214	DC General Account	21,098.30	
150-10215	DC Registry of Court Accounts	1,088,342.31	
150-10216	DC Individual Accounts	101,994.69	
150-10217	Tax Account	5,021,774.65	
150-10218	Tax Auto Account	107,940.89	
150-10219	Tax VIT Account	17,192.48	
150-10220	County Clerk General	56,634.75	
150-10221	County Clerk Trust Account	20,143.88	
150-10222	DA Seizure Account	53,159.30	
150-10223	DA Investigative	2,982.67	
150-29010	Sheriff Cash Due to Others		16,203.00
150-29011	Sheriff Inmate Trust - #8054 Due to Others		13,241.97
150-29012	Sheriff Inmate Trust NEW Due to Others		1,153.75
150-29013	Sheriff Jail Commissary Due to Others		20,583.30
150-29014	DC General Account Due to Others		21,098.30
150-29015	DC Registry of Court Due to Others		1,088,342.31
150-29016	DC Individual Accounts Due to Others		101,994.69
150-29017	Tax Account Due to Others		5,021,774.65
150-29018	Tax Auto Account Due to Others		107,940.89
150-29019	Tax VIT Account Due to Others		17,192.48
150-29020	County Clerk General Due to Others		56,634.75
150-29021	County Clerk Trust Due to Others		20,143.88
150-29022	DA Seizure Account Due to Others		53,159.30
150-29023	DA Investigative Due to Others		2,982.67
Total		<u>6,542,445.94</u>	<u>6,542,445.94</u>
Adjusting Journal Entries JE # 7			
To reverse 2015 and accrue 2016 tax receivables.			
C.01a			
010-14000	DUE FROM OTHER GOVERNMENTS	1,753,900.59	
010-14000	DUE FROM OTHER GOVERNMENTS	12,650.57	
010-31001	AD VAL-.70661	1,357,750.56	
020-14000	DUE FROM OTHER GOVERNMENTS	597,846.40	
020-14000	DUE FROM OTHER GOVERNMENTS	4,346.11	
020-31000	AD VAL-.24026	465,340.49	
010-14000	DUE FROM OTHER GOVERNMENTS		1,357,750.56
010-31001	AD VAL-.70661		1,753,900.59
010-31020	DELINQUENT AD VALOREM		12,650.57
020-14000	DUE FROM OTHER GOVERNMENTS		465,340.49
020-31000	AD VAL-.24026		597,846.40
020-31020	DELINQUENT AD VALOREM		4,346.11
Total		<u>4,191,834.72</u>	<u>4,191,834.72</u>
Adjusting Journal Entries JE # 8			
To record property tax receivable and deferred revenue for FY16.			
C.01			
010-31001	AD VAL-.70661	431,830.75	
020-31000	AD VAL-.24026	146,844.00	
010-10212	PROPERTY TAX RECEIVABLE		395,476.42
010-10230	RESERVE FOR UNCOLLECTED TAXES		3,576.18
010-21350	DEFERRED REVENUE		32,778.15
020-10212	PROPERTY TAX RECEIVABLE		137,899.53
020-10230	RESERVE FOR UNCOLLECTED TAXES		1,042.45
020-21350	DEFERRED REVENUE		7,902.02
Total		<u>578,674.75</u>	<u>578,674.75</u>

Adjusting Journal Entries JE # 9

To record FNB Wichita Falls activity for FY16.

010-10224	CD'S FNB WICHITA FALLS	1,013.50	
010-10224	CD'S FNB WICHITA FALLS	929.09	
010-35100	INTEREST ON INVESTMENTS		1,013.50
010-35100	INTEREST ON INVESTMENTS		929.09
Total		<u>1,942.59</u>	<u>1,942.59</u>

A.08c

Adjusting Journal Entries JE # 10

To record Education First FY16 activity.

010-10223	CD'S EDUCATION FIRST CREDIT UNION	505.12	
010-35100	INTEREST ON INVESTMENTS		505.12
Total		<u>505.12</u>	<u>505.12</u>

A.08d

Adjusting Journal Entries JE # 11

To record Neches Federal Credit Union activity for FY16.

010-10222	CD'S NECHES FEDERAL CREDIT UNION	700.03	
010-10222	CD'S NECHES FEDERAL CREDIT UNION	406.99	
010-35100	INTEREST ON INVESTMENTS	1,085.21	
010-35100	INTEREST ON INVESTMENTS	1,914.79	
010-10222	CD'S NECHES FEDERAL CREDIT UNION		1,085.21
010-10222	CD'S NECHES FEDERAL CREDIT UNION		1,914.79
010-35100	INTEREST ON INVESTMENTS		700.03
010-35100	INTEREST ON INVESTMENTS		406.99
Total		<u>4,107.02</u>	<u>4,107.02</u>

A.08b

Adjusting Journal Entries JE # 12

To record First National Bank CDs activity for FY16.

010-10221	C.D.'s FNB WOODVILLE/JASPER	2,418.15	
010-35100	INTEREST ON INVESTMENTS		2,418.15
Total		<u>2,418.15</u>	<u>2,418.15</u>

A.08a

Adjusting Journal Entries JE # 13

Client adjusting entry.

010-32000	AD VALOREM FEES	15,151.16	
010-37000	REFUNDS	119,831.72	
010-496-49140	Transfer to District Clerk RMP	1,811.00	
020-32222	MOTOR VEHICLE REGISTRATION	44,892.00	
034-10100	TREASURER'S CHECKING	1,811.00	
010-10100	TREASURER'S CHECKING		1,811.00
010-31001	AD VAL-.70661		134,982.88
020-31000	AD VAL-.24026		44,892.00
034-39000	TRANSFERS FROM GENERAL FUND		1,811.00
Total		<u>183,496.88</u>	<u>183,496.88</u>

Adjusting Journal Entries JE # 14

To correct an entry made to principle lease account.

021-000-42998	MISCELLANEOUS SUPPLIES	7,908.93	
021-000-44100	PRINCIPLE ON LEASE PURCHASE		5,070.78
021-000-44200	INTEREST ON LEASE PURCHASE		2,838.15
Total		<u>7,908.93</u>	<u>7,908.93</u>

Adjusting Journal Entries JE # 15

To record accounts payable for capital asset purchase.

025-000-43202	BUILDINGS & PROPERTY	3,329.00	
025-21010	Accounts Payable Pending		3,329.00
Total		<u>3,329.00</u>	<u>3,329.00</u>

Adjusting Journal Entries JE # 16

To move capital outlay amounts out of contingency line item.

010-401-43902	PURCHASE OF PROPERTY/BUILDINGS	192,699.54	
010-401-42178	CONTINGENCY FOR MISCELLANEOUS		192,699.54
Total		<u>192,699.54</u>	<u>192,699.54</u>

Adjusting Journal Entries JE # 17

To reverse PY and accrue CY sales tax receivable.

010-10213	SALES TAX RECEIVABLE	102,520.26	
010-31004	HALF CENT SALES TAX(TAX ALLOC)	113,304.67	
010-401-098	MISCELLANEOUS EXPENSE	384.86	
010-10213	SALES TAX RECEIVABLE		113,689.53
010-31004	HALF CENT SALES TAX(TAX ALLOC)		102,520.26
Total		<u>216,209.79</u>	<u>216,209.79</u>

C.02

Adjusting Journal Entries JE # 18

To correct an entry made for payroll during a local disaster.

010-38113	OTHER INCOME	139,744.46	
010-401-42178	CONTINGENCY FOR MISCELLANEOUS		139,744.46
Total		<u>139,744.46</u>	<u>139,744.46</u>

Adjusting Journal Entries JE # 19

To adjust fund balance for restatement of prior year accounts payable.

010-27100	FUND BALANCE	57,944.00	
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010-401-42178 CONTINGENCY FOR MISCELLANEOUS

Total 57,944.00 57,944.00

Adjusting Journal Entries JE # 20

To record FEMA disaster receivable for fiscal year.

021-14000	FEMA receivable	38,788.22	
022-14000	FEMA receivable	31,529.31	
023-14000	FEMA receivable	79,752.42	
023-14000	FEMA receivable	145,442.18	
024-14000	FEMA receivable	102,274.98	
021-37100	FEMA REIMBURSEMENTS		38,788.22
022-37100	FEMA REIMBURSEMENTS		31,529.31
023-37100	FEMA REIMBURSEMENTS		79,752.42
023-37100	FEMA REIMBURSEMENTS		145,442.18
024-37100	FEMA REIMBURSEMENTS		102,274.98
Total		<u>397,787.11</u>	<u>397,787.11</u>

Adjusting Journal Entries JE # 21

To record violence against women 2016 receivable.

SA2.08a

010-13000	Due from Other Funds	18,461.52	
038-000-49110	TRANSFER TO GENERAL FUND	18,461.52	
038-15000	Due from other gov'ts	18,461.52	
010-39006	TRANSFERS FROM VAW SPEC PROS		18,461.52
038-29999	Due to Other Funds		18,461.52
038-31100	FEDERAL AID		18,461.52
Total		<u>55,384.56</u>	<u>55,384.56</u>

Adjusting Journal Entries JE # 22

To record crime victims coordinator receivable for 2016.

SA2.08b

010-13000	Due from Other Funds	9,180.72	
087-000-49110	TRANSFER TO GENERAL FUND	9,180.72	
087-15000	Due from other Gov'ts	9,180.72	
010-39007	TRANSFERS FROM CVA COORD TEAM		9,180.72
087-29999	Due to Other Funds		9,180.72
087-31100	FEDERAL AID		9,180.72
Total		<u>27,542.16</u>	<u>27,542.16</u>

Total Adjusting Journal Entries

12,855,587.81 12,855,587.81

Total All Journal Entries

12,855,587.81 12,855,587.81

ANNUAL FINANCIAL REPORT

of

TYLER COUNTY, TEXAS

For the Year Ended
December 31, 2016

TYLER COUNTY, TEXAS

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TYLER COUNTY, TEXAS

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INTRODUCTORY SECTION

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TYLER COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
December 31, 2016

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:

Lou Ann Cloy	District Attorney
Chryl Pounds	District Clerk

COUNTY COURT AT LAW:

Donece Gregory	County Clerk
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JUSTICE COURTS:

Trisher Ford	Justice of Peace, Precinct #1
Greg Dawson	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
Sue Saunders	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, 2016, 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.

AUDITING TEXAS GOVERNMENTS WITH EXCELLENCE

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, 2016, 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, schedule of changes in net pension liability and related ratios, schedule of contributions, and schedule 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 basic 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 15, 2017 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, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
August 15, 2017

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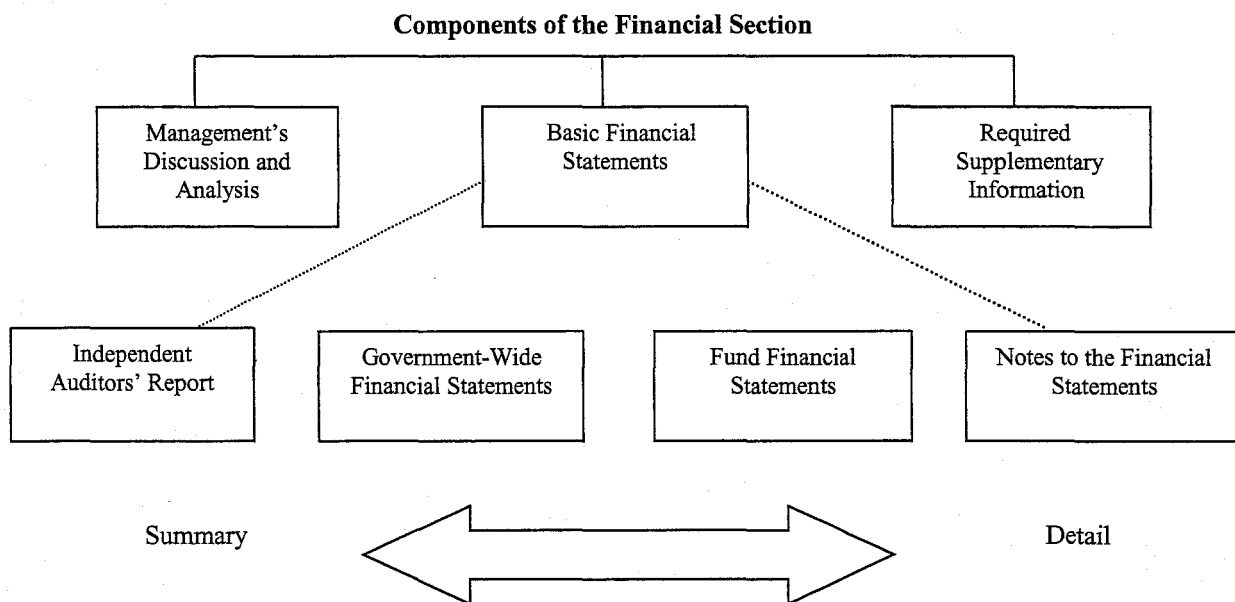
MANAGEMENT'S DISCUSSION AND ANALYSIS

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TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2016

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of Tyler County, Texas (the "County") for the year ending December 31, 2016. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the County's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the transmittal letter and the County's financial statements, which follow this section.

THE STRUCTURE OF OUR ANNUAL REPORT



The County's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-Wide Statements

The government-wide statements report information for the County as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the County as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the County's financial statements, report information on the County's activities that enable the reader to understand the financial condition of the County. These statements are prepared using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the County's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Other nonfinancial factors, such as the County's property tax base and the condition of the County's infrastructure, need to be considered in order to assess the overall health of the County.

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2016

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* – The County's basic services are reported here including general government, administration of justice, public transportation, public safety, health and human services, community enrichment, and tax administration. Interest payments on the County's debt are also reported here. 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 29 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 emergency disaster relief 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 funds are not available to support the County's own programs. The County maintains 31 fiduciary funds. The County's fiduciary activities are reported separately in a statement of fiduciary net position.

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2016

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, road and bridge, and emergency disaster relief funds, a schedule of changes in net pension liability and related ratios and schedule of contributions for the Texas County District Retirement System, and a schedule of funding progress for other post employment 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 and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$30,341,123 as of December 31, 2016. This compares with \$29,398,907 from the prior fiscal year. A portion of the County's net position, 45 percent, reflects its investments in capital assets (e.g., land, 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, 2016

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	Governmental Activities	
	2016	2015
Current and other assets	\$ 27,698,255	\$ 26,439,596
Capital assets, net	14,289,049	14,616,248
Total Assets	41,987,304	41,055,844
Deferred outflows - pension	2,039,111	686,406
Total Deferred Outflows of Resources	2,039,111	686,406
Long-term liabilities	3,610,814	2,415,105
Other liabilities	307,552	339,114
Total Liabilities	3,918,366	2,754,219
Deferred inflows - property tax	9,475,896	9,522,970
Deferred inflows - pension	291,030	66,154
Total Deferred Inflows of Resources	9,766,926	9,589,124
Net Position:		
Net investment in capital assets	13,569,399	13,734,163
Restricted	10,570,216	7,436,198
Unrestricted	6,201,508	8,228,546
Total Net Position	\$ 30,341,123	\$ 29,398,907

A portion of the County's net position, \$10,570,216 or 35 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$6,201,508 or 20 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

The County's total net position increase by \$942,216 during the current fiscal year. This increase was primarily due to the addition of two capital assets projects, the senior citizen center and the ongoing courthouse renovations.

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2016

Statement of Activities:

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

	Governmental Activities	
	2016	2015
Revenues		
Program revenues:		
Charges for services	\$ 1,877,641	\$ 1,916,741
Operating grants and contributions	1,226,703	772,767
Capital grants and contributions	-	1,281,019
General revenues:		
Taxes	10,032,313	9,832,776
Investment income	45,140	96,322
Other revenues	493,512	909,312
Total Revenues	13,675,309	14,808,937
Expenses		
General government	5,149,475	3,063,693
Administration of justice	917,211	802,514
Roads and bridges	3,571,434	4,743,326
Public safety	2,655,194	2,255,438
Health and human services	101,803	308,854
Community enrichment	55,651	43,158
Tax administration	259,717	248,033
Interest on long term debt	22,607	10,953
Total Expenses	12,733,093	11,475,969
Change in Net Position	942,216	3,332,968
Beginning net position	29,398,907	26,065,939
Ending Net Position	\$ 30,341,123	\$ 29,398,907

Overall, governmental activities revenue decreased \$1,133,628 primarily as a result of a decrease in capital grants and contributions, which was offset by an increase in property tax revenue during the year. Total expenses increased over the prior year by \$1,257,124, 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 \$16,138,175. Of this, \$3,401,004 is unassigned and available for day-to-day operations of the County, \$108,869 is nonspendable, \$2,058,086 is

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2016

assigned for various purposes, \$3,943,999 is restricted for road and bridge projects, and \$6,626,217 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 \$3,401,004. 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 39 percent of total general fund expenditures, while total fund balance represents 64 percent of total fund expenditures.

There was an increase in the combined fund balance of \$1,239,062 over the prior year. The general fund experienced a decrease of \$1,894,956. This decrease is attributed to a planned decrease in fund balance with a transfer of \$2,500,000 to the disaster relief fund for future use during any unexpected disasters experienced in the County.

The road and bridge fund experienced an increase of \$597,184, which can be attributed to an increase in transfers in from general fund and an increase in reimbursement from FEMA grant funds.

The emergency disaster relief fund experienced a \$2,508,424 increase to fund balance. This large increase is the result of a transfer in the amount of \$2,500,000 from the general fund. This transfer was to set aside funds for the County for future disasters.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund revenues were over final budgeted revenues by \$1,515,964 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 \$3,771,171.

CAPITAL ASSETS

At the end of year 2016, the County had invested \$14,289,049 in a variety of capital assets and infrastructure (net of accumulated depreciation). Major capital asset events during the current year include the following:

- Senior citizen center for \$209,073
- Courthouse renovations for \$192,699
- One vehicle for the sheriff's department in the amount of \$33,210
- Road and bridge equipment in the amount of \$230,539

More detailed information about 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 \$719,650. In addition, the County reported other long-term liabilities of \$2,891,164 related to net pension liability, compensated absences, and a net other post-employment benefit obligation.

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

TYLER COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2016

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The County met challenges this year. New industries did not realize income that was predicted. Therefore, the County did not realize the anticipated increase in revenue. The revenue loss in other departments resulted in a decrease in collections. The tax collection rate has remained steady at 95 percent. The Commissioners' Court has slightly increased the tax rate to continue the same level of services to the tax payer. The 2017 budget will be met with challenges from new federal guidelines as well as the state of the economy, but the County is committed 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, 2016

	<u>Primary Government Governmental Activities</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 14,032,467
Investments	2,445,091
Receivables, net	8,317,655
Due from other governments	2,794,173
Prepays	108,869
Total Current Assets	<u>27,698,255</u>
Capital assets:	
Nondepreciable	600,300
Net depreciable capital assets	13,688,749
Total Noncurrent Assets	<u>14,289,049</u>
Total Assets	<u>41,987,304</u>
<u>Deferred Outflows of Resources</u>	
Deferred outflows - pension	2,039,111
Total Deferred Outflows of Resources	<u>2,039,111</u>
<u>Liabilities</u>	
Current liabilities:	
Accounts payable and accrued liabilities	307,552
Noncurrent liabilities:	
Long-term liabilities due within one year	578,573
Long-term liabilities due in more than one year	3,032,241
	<u>3,610,814</u>
Total Liabilities	<u>3,918,366</u>
<u>Deferred Inflows of Resources</u>	
Property taxes	9,475,896
Deferred inflows - pension	291,030
Total Deferred Inflows of Resources	<u>9,766,926</u>
<u>Net Position</u>	
Net investment in capital assets	13,569,399
Restricted for:	
Road and bridge	3,943,999
Other purposes	6,626,217
Unrestricted	6,201,508
Total Net Position	<u>\$ 30,341,123</u>

See Notes to Financial Statements.

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TYLER COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2016

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General government	\$ 5,149,475	\$ 1,304,913	\$ 1,226,703	\$ (2,617,859)
Administration of justice	917,211	61,103	-	(856,108)
Roads and bridges	3,571,434	502,026	-	(3,069,408)
Public safety	2,655,194	9,599	-	(2,645,595)
Health and human services	101,803	-	-	(101,803)
Community enrichment	55,651	-	-	(55,651)
Tax administration	259,717	-	-	(259,717)
Interest and fiscal charges	22,607	-	-	(22,607)
Total Governmental Activities	\$ 12,733,093	\$ 1,877,641	\$ 1,226,703	(9,628,749)
General Revenues:				
				9,471,847
				560,466
				45,140
				493,512
			Total General Revenues	10,570,965
			Change in Net Position	942,216
			Beginning net position	29,398,907
			Ending Net Position	\$ 30,341,123

See Notes to Financial Statements.

TYLER COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2016

	<u>General</u>	<u>Road and Bridge</u>	<u>Emergency Disaster Relief</u>	<u>Nonmajor Governmental</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 3,934,898	\$ 3,776,192	4,830,966	\$ 1,490,411
Investments	2,137,570	-	-	307,521
Receivables, net	6,085,692	2,078,388	-	-
Due from other governments	1,766,551	999,980	-	27,642
Prepays	108,869	-	-	-
Due from other funds	27,642	-	-	-
Total Assets	\$ 14,061,222	\$ 6,854,560	4,830,966	\$ 1,825,574
<u>Liabilities</u>				
Accounts payable	\$ 243,410	\$ 61,461	-	\$ 2,681
Due to other funds	-	-	-	27,642
Total Liabilities	243,410	61,461	-	30,323
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	8,249,853	2,849,100	-	-
<u>Fund Balances</u>				
Nonspendable				
Prepays	108,869	-	-	-
Restricted:				
Road and bridge	-	3,943,999	-	-
Special revenue funds	-	-	4,830,966	1,795,251
Assigned:				
Airport	30,563	-	-	-
Rodeo arena/fairgrounds	33,822	-	-	-
Economic development	49,998	-	-	-
Benevolence	1,003	-	-	-
Waste collection center	422,614	-	-	-
County right of way	728,459	-	-	-
Emergency operations center	136,334	-	-	-
Nutrition center	129,394	-	-	-
Courthouse restoration	514,474	-	-	-
Legislative	11,425	-	-	-
Unassigned	3,401,004	-	-	-
Total Fund Balances	5,567,959	3,943,999	4,830,966	1,795,251
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 14,061,222	\$ 6,854,560	4,830,966	\$ 1,825,574

**Total
Governmental
Funds**

\$ 14,032,467
2,445,091
8,164,080
2,794,173
108,869
27,642
\$ 27,572,322

\$ 307,552
27,642
335,194

11,098,953

108,869
3,943,999
6,626,217
30,563
33,822
49,998
1,003
422,614
728,459
136,334
129,394
514,474
11,425
3,401,004
16,138,175
\$ 27,572,322

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TYLER COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
December 31, 2016

Fund balances - total governmental funds		\$ 16,138,175
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, are not reported in the governmental funds.		
Nondepreciable capital assets		600,300
Depreciable capital assets, net		13,688,749
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		1,623,057
Deferred outflows and deferred inflows related to pension activity during the current period.		
Deferred outflows - pension		2,039,111
Deferred inflows - pension		(291,030)
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		(578,573)
Long-term liabilities due in more than one year		(3,032,241)
Court fines receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.		
		153,575
	Net Position of Governmental Activities	<u>\$ 30,341,123</u>

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, 2016

	<u>General</u>	<u>Road and Bridge</u>	<u>Emergency Disaster Relief</u>	<u>Nonmajor Governmental</u>
Revenues				
Taxes	\$ 7,534,041	\$ 2,410,518	\$ -	\$ -
Intergovernmental	172,125	735,357	-	319,221
Auto registration	-	479,809	-	-
Other fees	1,224,947	22,217	-	140,189
Investment income	25,471	7,838	8,424	3,407
Other revenues	434,868	55,362	-	882
Total Revenues	<u>9,391,452</u>	<u>3,711,101</u>	<u>8,424</u>	<u>463,699</u>
Expenditures				
General government	4,292,591	-	-	260,865
Administration of justice	895,524	-	-	19,521
Roads and bridges	-	2,983,344	-	-
Public safety	2,407,076	-	-	81,338
Health and human services	343,673	-	-	-
Community enrichment	55,520	-	-	-
Tax administration	259,104	-	-	-
Debt service:				
Principal	70,542	91,893	-	-
Interest	8,464	14,143	-	-
Capital outlay	325,261	228,987	-	168
Total Expenditures	<u>8,657,755</u>	<u>3,318,367</u>	<u>-</u>	<u>361,892</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	733,697	392,734	8,424	101,807
Other Financing Sources (Uses)				
Transfers in	120,208	202,050	2,500,000	46,811
Transfers (out)	(2,748,861)	-	-	(120,208)
Sale of capital assets	-	2,400	-	-
Total Other Financing Sources (Uses)	<u>(2,628,653)</u>	<u>204,450</u>	<u>2,500,000</u>	<u>(73,397)</u>
Net Change in Fund Balances	(1,894,956)	597,184	2,508,424	28,410
Beginning fund balances	7,462,915	3,346,815	2,322,542	1,766,841
Ending Fund Balances	<u>\$ 5,567,959</u>	<u>\$ 3,943,999</u>	<u>4,830,966</u>	<u>\$ 1,795,251</u>

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$ 9,944,559
1,226,703
479,809
1,387,353
45,140
491,112
13,574,676

4,553,456
915,045
2,983,344
2,488,414
343,673
55,520
259,104

162,435
22,607
554,416
12,338,014

1,236,662

2,869,069
(2,869,069)
2,400
2,400

1,239,062

14,899,113

\$ 16,138,175

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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, 2016

Net changes in fund balances – total governmental funds	\$ 1,239,062
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	767,697
Depreciation expense	(1,060,028)
Net effect of capital disposals	(34,868)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	
Deferred revenue	87,754
Court fines receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.	
	10,479
Net pension liability and deferred outflows and deferred inflows related to the net pension liability are not reported in the governmental funds.	
Net pension liability	(1,155,284)
Deferred outflows - pension	1,352,705
Deferred inflows - pension	(224,876)
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	162,435
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	(178,807)
Compensated absences	(24,053)
	942,216
Change in Net Position of Governmental Activities	\$ 942,216

See Notes to Financial Statements.

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TYLER COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
December 31, 2016

	<u>Total Agency Funds</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 6,867,694
Total Assets	<u><u>\$ 6,867,694</u></u>
<u>Liabilities</u>	
Due to other units	\$ 6,867,694
Total Liabilities	<u><u>\$ 6,867,694</u></u>

See Notes to Financial Statements.

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TYLER COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2016

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, 2016

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 and 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.

Emergency disaster relief fund – This fund is used to account for funds to be used for future disasters.

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, 2016

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.

The County maintains a pooled cash account. Each fund whose monies are deposited in the pooled cash account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposit in interest bearing accounts and other investments are displayed on the combined balance sheet as "cash and cash equivalents."

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

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;
- (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	10 to 50 years
Infrastructure	5 to 50 years

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

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 three items that qualify for reporting in this category. A deferred outflow of resources is recognized as a result of the change in actuarial assumptions related to the County's defined benefit pension plan. This amount is deferred and amortized over the average of the expected service lives of the pension plan members. Another deferred charge has been recognized for the difference between the projected and actual investment earnings on the pension plan assets. This amount is deferred and amortized over a period of five years. A deferred charge has been recognized for employer pension plan contributions that were made subsequent to the measurement date through the end of the County's fiscal year. This amount is deferred and recognized as a reduction to the net pension liability during the measurement period in which the contributions were made.

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. Deferred charges are recognized as a result of differences between the actuarial expectations and the actual economic experience related to the County's defined benefit pension plan. This amount is deferred and amortized over the average of the expected service lives of pension plan members. 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. At the fund level, the County has only one type of 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.

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.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

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 and road and bridge funds 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. 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.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

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. 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, 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.

11. Pensions

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas County District Retirement System (TCDRS) and additions to/deductions from TCERS's fiduciary net position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

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.

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, 2016.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of December 31, 2016, the County had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Years)</u>
Certificates of deposit	<u>\$ 2,445,091</u>	0.70
Portfolio weighted average maturity		0.70

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.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

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, 2016, the market values of 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:

	General	Road and Bridge	Total
Property taxes	\$ 6,045,192	\$ 2,101,792	\$ 8,146,984
Other taxes	102,520	-	102,520
Allowance for uncollectible	(62,020)	(23,404)	(85,424)
	\$ 6,085,692	\$ 2,078,388	\$ 8,164,080

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

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	\$ -	\$ 49,096	\$ -	\$ 49,096
Construction in progress	149,431	401,773	-	551,204
Total capital assets not being depreciated	149,431	450,869	-	600,300
Other capital assets:				
Equipment	5,823,877	270,188	(124,298)	5,969,767
Buildings and improvements	4,433,874	6,958	-	4,440,832
Infrastructure	62,208,121	39,682	-	62,247,803
Total other capital assets	72,465,872	316,828	(124,298)	72,658,402
Less accumulated depreciation for:				
Equipment	(4,051,528)	(469,672)	89,430	(4,431,770)
Buildings and improvements	(1,357,160)	(102,701)	-	(1,459,861)
Infrastructure	(52,590,367)	(487,655)	-	(53,078,022)
Total accumulated depreciation	(57,999,055)	(1,060,028)	89,430	(58,969,653)
Other capital assets, net	14,466,817	(743,200)	(34,868)	13,688,749
Governmental Activities Capital Assets, Net	\$ 14,616,248	\$ (292,331)	\$ (34,868)	14,289,049
			Less associated debt	(719,650)
			Net Investment in Capital Assets	\$ 13,569,399

*Beginning balances have been restated.

Depreciation was charged to governmental functions as follows:

General government	\$ 41,553
Roads and bridges	811,567
Health and human services	34,445
Public safety	172,463
Total Governmental Activities Depreciation Expense	\$ 1,060,028

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, 2016. 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, 2016

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Capital leases	\$ 882,085	\$ -	\$ (162,435)	\$ 719,650	\$ 398,674
	<u>882,085</u>	<u>-</u>	<u>(162,435)</u>	<u>719,650</u>	<u>398,674</u>
Other:					
Compensated absences	175,835	174,249	(150,196)	199,888	179,899
Net pension liability	703,687	1,155,284	-	1,858,971	-
Net OPEB obligation	653,498	178,807	-	832,305	-
	<u>1,533,020</u>	<u>1,508,340</u>	<u>(150,196)</u>	<u>2,891,164</u>	<u>179,899</u>
Total Governmental Activities	<u>\$ 2,415,105</u>	<u>\$ 1,508,340</u>	<u>\$ (312,631)</u>	<u>\$ 3,610,814</u>	<u>\$ 578,573</u>

Long-term debt due in more than one year \$ 3,032,241

* Debt associated with capital assets \$ 719,650

Long-term debt obligations of the County as of December 31, 2016 are as follows:

	Interest Rate	Original Amount	Balance
Capital leases			
First National Bank Southlake	2.55%	\$ 157,600	\$ 146,648
First National Bank Southlake	2.55%	\$ 167,600	153,568
First National Bank Southlake	2.55%	\$ 198,100	191,376
First National Bank Southlake	2.55%	\$ 56,808	38,403
First National Bank Southlake	3.25%	\$ 25,590	10,531
First National Bank Southlake	3.25%	\$ 27,590	11,354
First National Bank Southlake	3.25%	\$ 28,340	11,663
First National Bank Southlake	3.25%	\$ 28,340	11,663
First National Bank Southlake	3.25%	\$ 28,490	11,725
First National Bank Southlake	3.25%	\$ 28,490	11,725
First National Bank Southlake	3.25%	\$ 32,645	19,945
First National Bank Southlake	3.25%	\$ 32,645	19,945
First National Bank Southlake	3.25%	\$ 33,185	20,276
First National Bank Southlake	3.25%	\$ 33,185	20,276
First National Bank Southlake	3.25%	\$ 33,185	20,276
First National Bank Southlake	3.25%	\$ 33,185	20,276
		Total Capital Leases	<u>\$ 719,650</u>

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

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

Year Ending Dec. 31	Capital Leases	
	Principal	Interest
2017	\$ 398,674	\$ 19,644
2018	279,327	12,912
2019	41,649	1,354
Total	\$ 719,650	\$ 33,910

Machinery and equipment acquired under current capital lease obligations totaled \$1,213,400 and accumulated depreciation totaled \$415,903.

E. Interfund Transfers

Transfers between the primary governmental funds during the 2016 year were as follows:

Transfers in	Transfers out	Amounts
Major funds:		
General fund	Nonmajor governmental funds	\$ 120,208
Emergency disaster fund	General fund	2,500,000
Road and bridge fund	General fund	202,050
Nonmajor governmental funds:		
Nonmajor governmental funds	General fund	46,811
	Total	\$ 2,869,069

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, 2016 is as follows:

Due to	Due from	Amounts
General fund	Nonmajor governmental funds	\$ 27,642
	Total	\$ 27,642

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

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

F. Restatement of Net Position/Fund Balance

The County has restated beginning net position due to the addition of capital assets and associated depreciation at the government-wide level as required by generally accepted accounting principles. Beginning net position and fund balance of the general fund were also restated for a prior year accounts payable related to construction in progress. The beginning net position/fund balance was restated as follows:

	Governmental Activities	General
Beginning net position/fund balance - as reported	\$ 29,258,118	\$ 7,520,859
Change in reporting of capital assets	214,608	-
Change in reporting of depreciation	(15,875)	-
Restatement - accounts payable	(57,944)	(57,944)
Beginning Net Position/Fund Balance - Restated	\$ 29,398,907	\$ 7,462,915

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 that 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, 2016

C. Pension Plan

Texas County and District Retirement System

Plan Description

The Texas County and District Retirement System (TCDRS) is a statewide, agent multiple-employer, public-employee retirement system. TCDRS serves 700 actively participating counties and districts throughout Texas. Each employer maintains its own customized plan of benefits. Plan provisions are adopted by the Commissioners' Court of each employer, within the options available in the TCDRS Act. Because of that, the County has the flexibility and local control to select benefits and pay for those benefits based on its needs and budgets.

Each employer has a defined benefit plan that functions similarly to a cash balance plan. The assets of the plans are pooled for investment purposes, but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TCDRS issues a publicly available comprehensive annual financial report that can be obtained at www.tcdrs.org.

All eligible employees (except temporary staff) of the County are required to participate in the TCDRS.

Benefits Provided

TCDRS provides retirement, disability, and death benefits. The benefit provisions are adopted by the Commissioners' Court within the options available in Texas state statutes governing TCDRS. Members can retire at age 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 County-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee's contribution to the plan, with interest, and County-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 County'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 County-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

The Commissioner's Court adopted the rate of seven percent as the contributed rate payable by the employee members for calendar year 2016. The Commissioners' Court may change the employee contribution rate and the County contribution rate within the options available in the TCDRS Act.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

Employees Covered by Benefit Terms

At the December 31, 2015 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	79	
Inactive employees entitled to, but not yet receiving, benefits	101	
Active employees	139	
Total	319	

Contributions

A combination of three elements funds each employer's plan: employee deposits, employer contributions, and investment income.

- The deposit rate for employees is four percent, five percent, six percent, or seven percent of compensation, as adopted by the employer's governing body.
- Participating employers are required, by law, to contribute at actuarially determined rates, which are determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method.
- Investment income funds a large part of the benefits employees earn.

Employers have the option of paying more than the required contribution rate each year. Extra contributions can help employers "prefund" benefit increases, such as a cost-of-living adjustment to retirees, and they can be used to help offset or mitigate future increases in the required rate due to negative plan experience. There are two approaches for making extra contributions:

- (a) paying an elected contribution rate higher than the required rate and
- (b) making an extra lump-sum contribution to the employer account.

Employees for the County were required to contribute seven percent of their annual gross earnings during the fiscal year. The contribution rates for the County were 11.08 percent and 11.02 percent in calendar years 2015 and 2016, respectively. The County's contributions to TCDRS for the fiscal year ended December 31, 2016 were \$534,223 and were less than the required contributions.

Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2015 and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The actuarial assumptions that determined the TPL as of December 31, 2015 were based on the results of an actuarial experience study for the period January 1, 2009 through October 31, 2012, except where required to be different by GASB 68.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

Key assumptions used in the December 31, 2015 actuarial valuation are as follows:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in the which the contributions are reported.
Actuarial Cost Method	Entry age normal
Amortization Method	Level of percentage of payroll, closed
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career, including inflation
Investment Rate of Return	8.10%
Cost of Living Adjustments	Cost-of-living adjustments for the County are not considered to be substantively automatic under GASB 68. Therefore, an assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

The long-term expected rate of return of TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The target allocation and best estimate of geometric real rate of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.45%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	14.00%	8.45%
Global Equities	MSCI World (net) Index	1.50%	5.75%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	5.45%
International Equities - Emerging	MSCI World Ex USA (net)	8.00%	6.45%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	1.00%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	5.10%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.09%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	5.00%	6.40%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	8.10%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	3.00%	4.00%
Commodities	Bloomberg Commodities Index		
Master Limited Partnerships (MLP)	Alerian MLP Index	3.00%	6.80%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	5.00%	6.90%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.25%

Discount Rate

The discount rate used to measure the TPL was 8.1 percent. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's fiduciary net position was projected to be

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Changes in the NPL

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(A)	(B)	(A) - (B)
Changes for the year:			
Service cost	\$ 629,956	\$ -	\$ 629,956
Interest	1,524,880	-	1,524,880
Change of benefit terms	(101,284)	-	(101,284)
Difference between expected and actual experience	(329,236)	-	(329,236)
Change of assumptions	211,853	-	211,853
Contributions - employer	-	508,134	(508,134)
Contributions - employee	-	321,025	(321,025)
Net investment income	-	(31,270)	31,270
Benefit payments, including refunds of employee contributions	(997,586)	(997,586)	-
Administrative expense	-	(13,044)	13,044
Other changes	-	(3,960)	3,960
Net changes	938,583	(216,701)	1,155,284
Balance at December 31, 2014	18,951,709	18,248,022	703,687
Balance at December 31, 2015	\$ 19,890,292	\$ 18,031,321	\$ 1,858,971

Sensitivity of the NPL to Changes in the Discount Rate

The following presents the NPL of the County, calculated using the discount rate of 8.1 percent, as well as what the County's NPL would be if it were calculated using a discount rate that is one percentage point lower (7.1%) or one percentage point higher (9.1%) than the current rate:

	1% Decrease in Discount Rate (7.10%)	Discount Rate (8.10%)	1% Increase in Discount Rate (9.10%)
County's Net Pension Liability (Asset)	\$ 4,325,215	\$ 1,858,971	\$ (204,629)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at www.tcdrs.org.

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the fiscal year ended December 31, 2016, the County recognized pension expense of \$562,024.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ -	\$ 291,030
Changes in actuarial assumptions	158,890	-
Difference between projected and actual investment earnings	1,345,989	-
Contributions subsequent to the measurement date	534,233	-
Total	<u>\$ 2,039,111</u>	<u>\$ 291,030</u>

\$534,233 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the NPL for the fiscal year ending December 31, 2017. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31:</u>	<u>Pension Expense</u>
2017	\$ 296,263
2018	296,263
2019	318,314
2020	303,008
2021	-
Thereafter	-
Total	<u>\$ 1,213,848</u>

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.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

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 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 30 years.

The County's annual OPEB cost for the fiscal year ending December 31, 2016 is as follows:

Annual required contribution (ARC)	\$ 205,431
Interest on OPEB obligation	26,140
Adjustment to ARC	<u>(25,465)</u>
Annual OPEB cost (expense) end of year	206,106
Net estimated employer contributions	<u>(27,299)</u>
Increase in net OPEB obligation	178,807
Net OPEB obligation - as of beginning of the year	653,498
Net OPEB obligation - as of end of the year	<u><u>\$ 832,305</u></u>

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, 2016 and the preceding two fiscal years were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Amount Contributed</u>	<u>Percentage Contributed</u>	<u>Net OPEB Obligation</u>
2014	\$ 159,445	\$ 64,464	40.4%	\$ 579,552
2015	\$ 164,494	\$ 90,548	55.0%	\$ 653,498
2016	\$ 206,106	\$ 27,299	13.2%	\$ 832,305

Funded Status

The funded status of the County's retiree health care plan under GASB Statement No. 45 as of December 31, 2016 is as follows:

<u>Actuarial Valuation Date as of</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Annual Covered Payroll (d)</u>	<u>Ratio of UAAL to Annual Covered Payroll (b-a)/d</u>
12/31/16	\$ -	\$1,512,751	\$1,512,751	0.0%	\$4,848,558	31.2%

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 \$1,512,751 at December 31, 2016. As of the most recent valuation, the ratio of the unfunded actuarial accrued liability to annual covered payroll is 31.2 percent.

TYLER COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2016

Actuarial Methods and Assumptions

The Entry Age Normal 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:

Inflation rate	2.50% per annum
Investment rate of return	4.00% net of expenses
Actuarial cost method	Entry Age Normal 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 9 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.

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 6,397,536	\$ 6,397,536	\$ 7,534,041	\$ 1,136,505
Intergovernmental	221,000	221,000	172,125	(48,875)
Other fees	1,118,322	1,118,322	1,224,947	106,625
Interest	17,080	17,080	25,471	8,391
Other revenues	121,550	121,550	434,868	313,318
Total Revenues	7,875,488	7,875,488	9,391,452	1,515,964
Expenditures				
General Government:				
General operations	5,096,973	5,467,452	2,910,931	2,556,521
County judge	182,970	184,276	147,342	36,934
County treasurer	99,114	122,214	122,214	-
County auditor	146,655	147,173	144,636	2,537
County clerk	282,590	311,883	310,716	1,167
Maintenance	447,219	465,782	436,885	28,897
County court	297,650	357,446	219,867	137,579
	6,553,171	7,056,226	4,292,591	2,763,635
Administration of Justice:				
Justice of the peace	275,899	279,357	271,152	8,205
District attorney	351,025	356,827	343,048	13,779
Judicial	63,604	105,548	85,486	20,062
District clerk	205,655	206,046	195,838	10,208
	896,183	947,778	895,524	52,254
Public Safety:				
DPS	34,968	34,968	1,000	33,968
Sheriff's department jail	468,897	546,072	546,072	-
Sheriff's department office	1,581,158	1,649,774	1,528,888	120,886
Constables	170,590	190,534	183,625	6,909
Emergency operations center	196,735	196,735	147,491	49,244
	2,452,348	2,618,083	2,407,076	211,007
Health and Human Services:				
Veterans services	47,497	47,507	31,476	16,031
County extension	49,033	51,029	46,124	4,905
Waste collection center	179,932	182,434	163,606	18,828
Health and sanitation	25,000	58,215	52,215	6,000
Nutrition center	40,474	50,252	50,252	-
	341,936	389,437	343,673	45,764

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued)				
Community Enrichment				
Airport	\$ 11,357	\$ 11,409	\$ 9,024	\$ 2,385
Rodeo arena/fairgrounds	22,530	37,167	37,167	-
Economic development	10,600	10,600	5,500	5,100
Benevolence	1,000	1,000	279	721
Legislative services	10,500	10,500	1,750	8,750
County right of way	501,000	501,000	1,800	499,200
Courthouse restoration	75,000	75,000	-	75,000
	<u>631,987</u>	<u>646,676</u>	<u>55,520</u>	<u>591,156</u>
Tax Administration				
Tax assessor collector	246,556	267,015	259,104	7,911
	<u>246,556</u>	<u>267,015</u>	<u>259,104</u>	<u>7,911</u>
Debt Service				
Principal	-	70,542	70,542	-
Interest and fiscal charges	-	8,464	8,464	-
	<u>-</u>	<u>79,006</u>	<u>79,006</u>	<u>-</u>
Capital Outlay				
	146,393	424,705	325,261	99,444
	<u>146,393</u>	<u>424,705</u>	<u>325,261</u>	<u>99,444</u>
Total Expenditures	<u>11,268,574</u>	<u>12,428,926</u>	<u>8,657,755</u>	<u>3,771,171</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,393,086)</u>	<u>(4,553,438)</u>	<u>733,697</u>	<u>5,287,135</u>
Other Financing Sources (Uses)				
Transfers in	2,200	2,200	120,208	118,008
Transfers (out)	(2,915,700)	(2,748,861)	(2,748,861)	-
Total Other Financing (Uses)	<u>(2,913,500)</u>	<u>(2,746,661)</u>	<u>(2,628,653)</u>	<u>118,008</u>
Net Change in Fund Balance	<u>\$ (6,306,586)</u>	<u>\$ (7,300,099)</u>	<u>(1,894,956)</u>	<u>\$ 5,405,143</u>
Beginning fund balance			<u>7,462,915</u>	
Ending Fund Balance			<u>\$ 5,567,959</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

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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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 2,133,550	\$ 2,133,550	\$ 2,410,518	\$ 276,968
Intergovernmental	23,000	23,000	735,357	712,357
Auto registration	470,000	470,000	479,809	9,809
Other fees	23,600	23,600	22,217	(1,383)
Investment income	4,400	4,400	7,838	3,438
Other revenue	1,250	1,250	55,362	54,112
Total Revenues	<u>2,655,800</u>	<u>2,655,800</u>	<u>3,711,101</u>	<u>1,055,301</u>
Expenditures				
Roads and bridges	2,998,147	3,607,855	2,983,344	624,511
Capital outlay	216,337	256,871	228,987	27,884
Principal	25,000	96,963	91,893	5,070
Interest charges	-	16,982	14,143	2,839
Total Expenditures	<u>3,239,484</u>	<u>3,978,671</u>	<u>3,318,367</u>	<u>660,304</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(583,684)</u>	<u>(1,322,871)</u>	<u>392,734</u>	<u>1,715,605</u>
Other Financing Sources (Uses)				
Transfers in	2,888,838	2,888,838	3,142,938	254,100
Transfers (out)	(2,684,579)	(2,940,888)	(2,940,888)	-
Sale of capital asset	-	-	2,400	2,400
Total Other Financing Sources	<u>204,259</u>	<u>(52,050)</u>	<u>204,450</u>	<u>256,500</u>
Net Change in Fund Balance	<u>\$ (379,425)</u>	<u>\$ (1,374,921)</u>	<u>597,184</u>	<u>\$ 1,972,105</u>
Beginning fund balance			<u>3,346,815</u>	
Ending Fund Balance			<u>\$ 3,943,999</u>	

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 REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMERGENCY DISASTER RELIEF FUND
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 5,000	\$ 5,000	\$ 8,424	\$ 3,424
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>8,424</u>	<u>3,424</u>
Expenditures				
Public safety	1,710,000	1,710,000	-	1,710,000
Capital outlay	95,000	95,000	-	95,000
Total Expenditures	<u>1,805,000</u>	<u>1,805,000</u>	<u>-</u>	<u>1,805,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,800,000)</u>	<u>(1,800,000)</u>	<u>8,424</u>	<u>1,808,424</u>
Other Financing Sources (Uses)				
Transfers in	-	2,500,000	2,500,000	-
Total Other Financing Sources	<u>-</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,800,000)</u>	<u>\$ 700,000</u>	<u>2,508,424</u>	<u>\$ 1,808,424</u>
Beginning fund balance			<u>2,322,542</u>	
Ending Fund Balance			<u>\$ 4,830,966</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

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TYLER COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended December 31, 2016

	Measurement Year*	
	2014	2015
Total Pension Liability		
Service cost	\$ 627,951	\$ 629,956
Interest (on the total pension liability)	1,436,071	1,524,880
Changes of benefit terms	(788)	(101,284)
Difference between expected and actual experience	(88,205)	(329,236)
Change of assumptions	-	211,853
Benefit payments, including refunds of employee contributions	(873,220)	(997,586)
Net Change in Total Pension Liability	<u>1,101,809</u>	<u>938,583</u>
Beginning total pension liability	17,849,900	18,951,709
Ending Total Pension Liability	<u>\$ 18,951,709</u>	<u>\$ 19,890,292</u>
Plan Fiduciary Net Position		
Contributions - employer	\$ 564,834	\$ 508,134
Contributions - employee	303,700	321,025
Net investment income	1,178,307	(31,270)
Benefit payments, including refunds of employee contributions	(873,219)	(997,586)
Administrative expense	(13,651)	(13,044)
Other	(109,315)	(3,960)
Net Change in Plan Fiduciary Net Position	<u>1,050,656</u>	<u>(216,701)</u>
Beginning plan fiduciary net position	17,197,366	18,248,022
Ending Plan Fiduciary Net Position	<u>\$ 18,248,022</u>	<u>\$ 18,031,321</u>
Net Pension Liability	<u>\$ 703,687</u>	<u>\$ 1,858,971</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	96.29%	90.65%
Covered Employee Payroll	\$ 4,338,577	\$ 4,586,125
Net Pension Liability as a Percentage of Covered Employee Payroll	16.22%	40.53%

*Only two years of information are currently available. The County will build this schedule over the next eight-year period.

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TYLER COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended December 31, 2016

	Fiscal Year*		
	2014	2015	2016
Actuarially determined contribution	\$ 479,848	\$ 508,134	534,311
Contributions in relation to the actuarially determined contribution	564,955	508,134	534,233
Contribution deficiency (excess)	<u>\$ (85,107)</u>	<u>\$ -</u>	<u>78</u>
 Covered employee payroll	 \$ 4,338,577	 \$ 4,586,125	 4,848,558
 Contributions as a percentage of covered employee payroll	 13.02%	 11.08%	 11.02%

*Only three years of information are currently available. The County will build this schedule over the next seven-year period.

Notes to Required Supplementary Information:

There were no benefit changes during the year.

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TYLER COUNTY, TEXAS
SCHEDULE OF FUNDING PROGRESS
POST EMPLOYMENT HEALTHCARE BENEFITS¹
For the Year Ended December 31, 2016

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%
12/31/16	\$ -	\$ 1,512,751	\$ 1,512,751	0.0%	\$ 4,848,558	31.2%

¹Valuations are performed every three 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, 2016

		Special Revenue Funds			
		District Clerk Appropriations	County Clerk RMP	County District Attorney Forfeiture	Sheriff Forfeiture
Assets					
Cash and cash equivalents		\$ 48,735	\$ 527,171	\$ 14,239	\$ -
Investments		-	-	-	-
Due from other governments		-	-	-	-
Total Assets		\$ 48,735	\$ 527,171	\$ 14,239	\$ -
Liabilities					
Accounts payable		-	235	-	-
Due to other funds		-	-	-	-
Total Liabilities		-	235	-	-
Fund Balances					
Restricted		48,735	526,936	14,239	-
Total Fund Balances		48,735	526,936	14,239	-
Total Liabilities and Fund Balances		\$ 48,735	\$ 527,171	\$ 14,239	\$ -

Special Revenue Funds

District Clerk RMP	Law Library	Jail Interest and Sinking	Violence Against Women	Small Business Loan	Peace Officer Service Fee
\$ -	\$ 36,315	\$ 584,978	\$ -	\$ 558	\$ 35,492
-	-	307,521	-	-	-
-	-	-	18,462	-	-
<u>\$ -</u>	<u>\$ 36,315</u>	<u>\$ 892,499</u>	<u>\$ 18,462</u>	<u>\$ 558</u>	<u>\$ 35,492</u>
\$ -	\$ 992	\$ -	\$ -	\$ -	\$ -
-	-	-	18,462	-	-
-	992	-	18,462	-	-
-	35,323	892,499	-	558	35,492
-	35,323	892,499	-	558	35,492
<u>\$ -</u>	<u>\$ 36,315</u>	<u>\$ 892,499</u>	<u>\$ 18,462</u>	<u>\$ 558</u>	<u>\$ 35,492</u>

TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)
December 31, 2016

Special Revenue Funds

	Courthouse Security	County RMP	State Child Abuse Prevention	County District Attorney Fees
Assets				
Cash and cash equivalents	\$ 2,079	\$ 82,814	\$ 400	\$ 1,670
Investments	-	-	-	-
Due from other governments	-	-	-	-
Total Assets	\$ 2,079	\$ 82,814	\$ 400	\$ 1,670
Liabilities				
Accounts payable	\$ 1,454	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Total Liabilities	1,454	-	-	-
Fund Balances				
Restricted	625	82,814	400	1,670
Total Fund Balances	625	82,814	400	1,670
Total Liabilities and Fund Balances	\$ 2,079	\$ 82,814	\$ 400	\$ 1,670

Special Revenue Funds

Civil Fees	Homeland Security	Child Welfare Board	Child Safety	DETCOG Social Services Block Grant	District Court Technology
\$ 49,376	\$ 9,806	\$ 1,890	\$ 68,095	\$ 278	\$ 18,607
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 49,376</u>	<u>\$ 9,806</u>	<u>\$ 1,890</u>	<u>\$ 68,095</u>	<u>\$ 278</u>	<u>\$ 18,607</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
49,376	9,806	1,890	68,095	278	18,607
<u>49,376</u>	<u>9,806</u>	<u>1,890</u>	<u>68,095</u>	<u>278</u>	<u>18,607</u>
<u>\$ 49,376</u>	<u>\$ 9,806</u>	<u>\$ 1,890</u>	<u>\$ 68,095</u>	<u>\$ 278</u>	<u>\$ 18,607</u>

TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)
December 31, 2016

Special Revenue Funds				
	CDBG Senior Citizen Project	Moving Violation Fees	TC Chapter 19	TC Special Trust
Assets				
Cash and cash equivalents	\$ -	\$ 46	\$ 5,000	\$ 2,858
Investments	-	-	-	-
Due from other governments	-	-	-	-
Total Assets	\$ -	\$ 46	\$ 5,000	\$ 2,858
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances				
Restricted	-	46	5,000	2,858
Total Fund Balances	-	46	5,000	2,858
Total Liabilities and Fund Balances	\$ -	\$ 46	\$ 5,000	\$ 2,858

Special Revenue Funds

CVA Coordinating Team	State Crime Stoppers	Total Nonmajor Governmental Funds
\$ -	\$ 4	\$ 1,490,411
-	-	307,521
9,180	-	27,642
<u>\$ 9,180</u>	<u>\$ 4</u>	<u>\$ 1,825,574</u>
\$ -	\$ -	\$ 2,681
9,180	-	27,642
<u>9,180</u>	<u>-</u>	<u>30,323</u>
-	4	1,795,251
-	4	1,795,251
<u>\$ 9,180</u>	<u>\$ 4</u>	<u>\$ 1,825,574</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, 2016

	Special Revenue Funds			
	District Clerk Appropriations	County Clerk RMP	County District Attorney Forfeiture	Sheriff Forfeiture
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other fees	-	76,141	-	-
Investment income	88	911	27	-
Other revenues	-	-	-	-
Total Revenues	88	77,052	27	-
Expenditures				
General government	-	13,476	-	-
Administration of justice	-	-	855	-
Public safety	-	-	-	1,432
Capital outlay	-	-	-	-
Total Expenditures	-	13,476	855	1,432
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	88	63,576	(828)	(1,432)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	88	63,576	(828)	(1,432)
Beginning fund balances	48,647	463,360	15,067	1,432
Ending Fund Balances	\$ 48,735	\$ 526,936	\$ 14,239	\$ -

Special Revenue Funds

District Clerk RMP	Law Library	Jail Interest and Sinking	Violence Against Women	Small Business Loan	Peace Officer Service Fee
\$ -	\$ -	\$ -	\$ 62,662	\$ 6,690	\$ -
1,590	7,773	-	-	-	10,735
1	38	1,853	-	-	62
-	-	144	-	-	-
<u>1,591</u>	<u>7,811</u>	<u>1,997</u>	<u>62,662</u>	<u>6,690</u>	<u>10,797</u>
3,402	-	-	-	6,132	-
-	17,489	-	-	-	-
-	-	72,030	-	-	7,380
-	-	-	-	-	-
<u>3,402</u>	<u>17,489</u>	<u>72,030</u>	<u>-</u>	<u>6,132</u>	<u>7,380</u>
<u>(1,811)</u>	<u>(9,678)</u>	<u>(70,033)</u>	<u>62,662</u>	<u>558</u>	<u>3,417</u>
1,811	45,000	-	-	-	-
-	-	-	(62,662)	-	-
<u>1,811</u>	<u>45,000</u>	<u>-</u>	<u>(62,662)</u>	<u>-</u>	<u>-</u>
-	35,322	(70,033)	-	558	3,417
-	1	962,532	-	-	32,075
<u>\$ -</u>	<u>\$ 35,323</u>	<u>\$ 892,499</u>	<u>\$ -</u>	<u>\$ 558</u>	<u>\$ 35,492</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, 2016

	Special Revenue Funds			
	Courthouse Security	County RMP	State Child Abuse Prevention	County District Attorney Fees
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other fees	9,499	3,771	100	1,191
Investment income	26	148	-	-
Other revenues	-	-	-	-
Total Revenues	9,525	3,919	100	1,191
Expenditures				
General government	34,226	2,300	-	-
Administration of justice	-	-	-	1,177
Public safety	-	-	-	-
Capital outlay	168	-	-	-
Total Expenditures	34,394	2,300	-	1,177
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(24,869)	1,619	100	14
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	(8,142)
Total Other Financing				
Sources (Uses)	-	-	-	(8,142)
Net Change in Fund Balances	(24,869)	1,619	100	(8,128)
Beginning fund balances	25,494	81,195	300	9,798
Ending Fund Balances	\$ 625	\$ 82,814	\$ 400	\$ 1,670

Special Revenue Funds

Civil Fees	Homeland Security	Child Welfare Board	Child Safety	DETCOG Social Services Block Grant	District Court Technology
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,185	-	-	22,504	-	2,646
89	18	3	109	-	31
175	-	538	-	-	-
<u>4,449</u>	<u>18</u>	<u>541</u>	<u>22,613</u>	<u>-</u>	<u>2,677</u>
866	-	-	-	-	-
-	-	-	-	-	-
-	-	-	449	-	-
-	-	-	-	-	-
<u>866</u>	<u>-</u>	<u>-</u>	<u>449</u>	<u>-</u>	<u>-</u>
3,583	18	541	22,164	-	2,677
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,583	18	541	22,164	-	2,677
45,793	9,788	1,349	45,931	278	15,930
<u>\$ 49,376</u>	<u>\$ 9,806</u>	<u>\$ 1,890</u>	<u>\$ 68,095</u>	<u>\$ 278</u>	<u>\$ 18,607</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, 2016

	Special Revenue Funds			
	CDBG Senior Citizen Project	Moving Violation Fees	TC Chapter 19	TC Special Trust
Revenues				
Intergovernmental	\$ 200,463	\$ -	\$ -	\$ -
Other fees	-	54	-	-
Investment income	-	-	-	3
Other revenues	-	-	-	25
Total Revenues	200,463	54	-	28
Expenditures				
General government	200,463	-	-	-
Administration of justice	-	-	-	-
Public safety	-	47	-	-
Capital outlay	-	-	-	-
Total Expenditures	200,463	47	-	-
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	-	7	-	28
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	(2)	-	-
Total Other Financing	-	(2)	-	-
Sources (Uses)	-	(2)	-	-
Net Change in Fund Balances	-	5	-	28
Beginning fund balances	-	41	5,000	2,830
Ending Fund Balances	\$ -	\$ 46	\$ 5,000	\$ 2,858

<u>Special Revenue Funds</u>		
<u>CVA Coordinating Team</u>	<u>State Crime Stoppers</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 49,402	\$ 4	\$ 319,221
-	-	140,189
-	-	3,407
-	-	882
<u>49,402</u>	<u>4</u>	<u>463,699</u>
-	-	260,865
-	-	19,521
-	-	81,338
-	-	168
-	-	<u>361,892</u>
<u>49,402</u>	<u>4</u>	<u>101,807</u>
-	-	46,811
<u>(49,402)</u>	<u>-</u>	<u>(120,208)</u>
<u>(49,402)</u>	<u>-</u>	<u>(73,397)</u>
-	4	28,410
-	-	<u>1,766,841</u>
<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 1,795,251</u>

TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
GENERAL FUND SUB-FUNDS (Page 1 of 2)
December 31, 2016

	<u>General</u>	<u>Airport</u>	<u>Rodeo Arena Fairgrounds</u>	<u>Economic Development</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 1,846,067	\$ 37,540	\$ 33,995	\$ 49,998
Investments	2,137,570	-	-	-
Receivables, net	6,085,692	-	-	-
Due from other governments	1,766,551	-	-	-
Prepays	108,869	-	-	-
Due from other funds	27,642	-	-	-
Total Assets	\$ 11,972,391	\$ 37,540	\$ 33,995	\$ 49,998
<u>Liabilities</u>				
Accounts payable	\$ 212,665	\$ 6,977	\$ 173	\$ -
Total Liabilities	212,665	6,977	173	-
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	8,249,853	-	-	-
<u>Fund Balances</u>				
Nonspendable	108,869	-	-	-
Assigned	-	30,563	33,822	49,998
Unassigned	3,401,004	-	-	-
Total Fund Balances	3,509,873	30,563	33,822	49,998
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 11,972,391	\$ 37,540	\$ 33,995	\$ 49,998

<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>
\$ 1,003	\$ 428,516	\$ 730,259	\$ 143,434	\$ 138,187	\$ 514,474
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,003</u>	<u>\$ 428,516</u>	<u>\$ 730,259</u>	<u>\$ 143,434</u>	<u>\$ 138,187</u>	<u>\$ 514,474</u>
\$ -	\$ 5,902	\$ 1,800	\$ 7,100	\$ 8,793	\$ -
-	5,902	1,800	7,100	8,793	-
-	-	-	-	-	-
-	-	-	-	-	-
1,003	422,614	728,459	136,334	129,394	514,474
-	-	-	-	-	-
<u>1,003</u>	<u>422,614</u>	<u>728,459</u>	<u>136,334</u>	<u>129,394</u>	<u>514,474</u>
<u>\$ 1,003</u>	<u>\$ 428,516</u>	<u>\$ 730,259</u>	<u>\$ 143,434</u>	<u>\$ 138,187</u>	<u>\$ 514,474</u>

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TYLER COUNTY, TEXAS
COMBINING BALANCE SHEET
GENERAL FUND SUB-FUNDS (Page 2 of 2)
December 31, 2016

	<u>Legislative Services</u>	<u>Interfund Activity Elimination</u>	<u>Total General Funds</u>
<u>Assets</u>			
Cash and cash equivalents	\$ 11,425	\$ -	\$ 3,934,898
Investments	-	-	2,137,570
Receivables, net	-	-	6,085,692
Due from other governments	-	-	1,766,551
Prepays	-	-	108,869
Due from other funds	-	-	27,642
Total Assets	\$ 11,425	\$ -	\$ 14,061,222
<u>Liabilities</u>			
Accounts payable	\$ -	\$ -	\$ 243,410
Total Liabilities	-	-	243,410
<u>Deferred Inflows of Resources</u>			
Unavailable revenue - property taxes	-	-	8,249,853
<u>Fund Balances</u>			
Nonspendable	-	-	108,869
Assigned	11,425	-	2,058,086
Unassigned	-	-	3,401,004
Total Fund Balances	11,425	-	5,567,959
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 11,425	\$ -	\$ 14,061,222

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, 2016

	<u>General</u>	<u>Airport</u>	<u>Rodeo Arena Fairgrounds</u>	<u>Economic Development</u>
Revenues				
Taxes	\$ 7,534,041	\$ -	\$ -	\$ -
Intergovernmental	172,125	-	-	-
Other fees	1,130,797	3,025	400	-
Investment income	22,405	58	123	96
Other revenues	397,946	15,313	15,313	-
Total Revenues	9,257,314	18,396	15,836	96
Expenditures				
General government	4,292,591	-	-	-
Administration of justice	895,524	-	-	-
Public safety	2,259,585	-	-	-
Health and human services	129,815	-	-	-
Community enrichment	-	9,024	37,167	5,500
Tax administration	259,104	-	-	-
Debt service:				
Principal	70,542	-	-	-
Interest	8,464	-	-	-
Capital outlay	299,631	12,629	-	-
Total Expenditures	8,215,256	21,653	37,167	5,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,042,058	(3,257)	(21,331)	(5,404)
Other Financing Sources (Uses)				
Transfers in	120,208	12,000	21,000	10,500
Transfers (out)	(3,478,118)	-	-	-
Total Other Financing Sources (Uses)	(3,357,910)	12,000	21,000	10,500
Net Change in Fund Balances	(2,315,852)	8,743	(331)	5,096
Beginning fund balances	5,825,725	21,820	34,153	44,902
Ending Fund Balances	\$ 3,509,873	\$ 30,563	\$ 33,822	\$ 49,998

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	90,725	-	-	-	-
-	844	1,303	358	284	-
-	3,871	-	-	2,425	-
-	95,440	1,303	358	2,709	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	147,491	-	-
-	163,606	-	-	50,252	-
279	-	1,800	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	13,001	-
279	163,606	1,800	147,491	63,253	-
(279)	(68,166)	(497)	(147,133)	(60,544)	-
1,000	150,000	200,000	192,808	58,500	75,000
-	-	(2,051)	-	-	-
1,000	150,000	197,949	192,808	58,500	75,000
721	81,834	197,452	45,675	(2,044)	75,000
282	340,780	531,007	90,659	131,438	439,474
<u>\$ 1,003</u>	<u>\$ 422,614</u>	<u>\$ 728,459</u>	<u>\$ 136,334</u>	<u>\$ 129,394</u>	<u>\$ 514,474</u>

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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, 2016

	<u>Legislative Services</u>	<u>Interfund Activity Elimination</u>	<u>Total General Funds</u>
<u>Revenues</u>			
Taxes	\$ -	\$ -	\$ 7,534,041
Intergovernmental	-	-	172,125
Other fees	-	-	1,224,947
Investment income	-	-	25,471
Other revenues	-	-	434,868
Total Revenues	-	-	9,391,452
<u>Expenditures</u>			
General government	-	-	4,292,591
Administration of justice	-	-	895,524
Public safety	-	-	2,407,076
Health and human services	-	-	343,673
Community enrichment	1,750	-	55,520
Tax administration	-	-	259,104
Debt service:			
Principal	-	-	70,542
Interest	-	-	8,464
Capital outlay	-	-	325,261
Total Expenditures	1,750	-	8,657,755
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,750)	-	733,697
<u>Other Financing Sources (Uses)</u>			
Transfers in	10,500	(731,308)	120,208
Transfers (out)	-	731,308	(2,748,861)
Total Other Financing Sources (Uses)	10,500	-	(2,628,653)
Net Change in Fund Balances	8,750	-	(1,894,956)
Beginning fund balances	2,675	-	7,462,915
Ending Fund Balances	\$ 11,425	\$ -	\$ 5,567,959

TYLER COUNTY, TEXAS

COMBINING BALANCE SHEET

ROAD AND BRIDGE FUNDS

December 31, 2016

	Road and Bridge General	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3
<u>Assets</u>				
Cash and cash equivalents	\$ 20,000	\$ 808,506	\$ 636,000	\$ 953,922
Receivables, net	2,078,388	-	-	-
Due from other governments	602,193	38,788	31,529	225,195
Total Assets	\$ 2,700,581	\$ 847,294	\$ 667,529	\$ 1,179,117
<u>Liabilities</u>				
Accounts payable	\$ -	\$ 15,344	\$ 16,449	\$ 15,093
Total Liabilities	-	15,344	16,449	15,093
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	2,849,100	-	-	-
<u>Fund Balances</u>				
Restricted	-	831,950	651,080	1,164,024
Unassigned	(148,519)	-	-	-
Total Fund Balances	(148,519)	831,950	651,080	1,164,024
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,700,581	\$ 847,294	\$ 667,529	\$ 1,179,117

<u>Road and Bridge Precinct No. 4</u>	<u>Interfund Activity Elimination</u>	<u>Total Road and Bridge Funds</u>
\$ 1,357,764	\$ -	\$ 3,776,192
-	-	2,078,388
102,275	-	999,980
<u>\$ 1,460,039</u>	<u>\$ -</u>	<u>\$ 6,854,560</u>
\$ 14,575	\$ -	\$ 61,461
<u>14,575</u>	<u>-</u>	<u>61,461</u>
-	-	2,849,100
1,445,464	-	4,092,518
-	-	(148,519)
<u>1,445,464</u>	<u>-</u>	<u>3,943,999</u>
<u>\$ 1,460,039</u>	<u>\$ -</u>	<u>\$ 6,854,560</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
ROAD AND BRIDGE FUNDS
For the Year Ended December 31, 2016

	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	\$ 2,410,518	\$ -	\$ -	\$ -
Intergovernmental	-	144,503	176,254	228,683
Auto registration	479,809	-	-	-
Other fees	22,217	-	-	-
Investment income	-	1,637	1,217	2,258
Other revenue	-	746	10,920	33,962
Total Revenues	2,912,544	146,886	188,391	264,903
Expenditures				
Roads and bridges	-	673,703	651,423	944,510
Capital outlay	-	15,213	-	120,002
Principal	-	28,363	6,722	56,808
Interest charges	-	9,529	3,278	1,336
Total Expenditures	-	726,808	661,423	1,122,656
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,912,544	(579,922)	(473,032)	(857,753)
Other Financing Sources (Uses)				
Transfers in	-	718,973	695,613	898,013
Transfers (out)	(2,902,535)	-	(19,039)	-
Sale of capital asset	-	-	-	-
Total Other Financing Sources (Uses)	(2,902,535)	718,973	676,574	898,013
Net Change in Fund Balances	10,009	139,051	203,542	40,260
Beginning fund balances	(158,528)	692,899	447,538	1,123,764
Ending Fund Balances	\$ (148,519)	\$ 831,950	\$ 651,080	\$ 1,164,024

<u>Road and Bridge Precinct No. 4</u>	<u>Interfund Activity Elimination</u>	<u>Total Road and Bridge Funds</u>
\$ -	\$ -	\$ 2,410,518
185,917	-	735,357
-	-	479,809
-	-	22,217
2,726	-	7,838
9,734	-	55,362
<u>198,377</u>	<u>-</u>	<u>3,711,101</u>
713,708	-	2,983,344
93,772	-	228,987
-	-	91,893
-	-	14,143
<u>807,480</u>	<u>-</u>	<u>3,318,367</u>
(609,103)	-	392,734
830,339	(2,940,888)	202,050
(19,314)	2,940,888	-
2,400	-	2,400
<u>813,425</u>	<u>-</u>	<u>204,450</u>
204,322	-	597,184
<u>1,241,142</u>	<u>-</u>	<u>3,346,815</u>
<u>\$ 1,445,464</u>	<u>\$ -</u>	<u>\$ 3,943,999</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, 2016

	<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>				
Property taxes	\$ 2,133,550	\$ 2,133,550	\$ 2,410,518	\$ 276,968
Intergovernmental	22,000	22,000	-	(22,000)
Auto registration	470,000	470,000	479,809	9,809
Other fees	22,350	22,350	22,217	(133)
Total Revenues	<u>2,647,900</u>	<u>2,647,900</u>	<u>2,912,544</u>	<u>264,644</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	(2,647,900)	(2,902,535)	(2,902,535)	-
Total Other Financing (Uses)	<u>(2,647,900)</u>	<u>(2,902,535)</u>	<u>(2,902,535)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (254,635)</u>	10,009	<u>\$ 264,644</u>
Beginning fund balance			<u>(158,528)</u>	
Ending Fund Balance			<u>\$ (148,519)</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 1,000	\$ 1,000	\$ 144,503	\$ 143,503
Investment income	850	850	1,637	787
Other revenue	1,100	1,100	746	(354)
Total Revenues	<u>2,950</u>	<u>2,950</u>	<u>146,886</u>	<u>143,936</u>
Expenditures				
Roads and bridges	641,680	711,626	673,703	37,923
Capital outlay	25,000	15,213	15,213	-
Principal	25,000	33,433	28,363	5,070
Interest charges	-	12,367	9,529	2,838
Total Expenditures	<u>691,680</u>	<u>772,639</u>	<u>726,808</u>	<u>45,831</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(688,730)</u>	<u>(769,689)</u>	<u>(579,922)</u>	<u>189,767</u>
Other Financing Sources (Uses)				
Transfers in	659,263	659,263	718,973	59,710
Total Other Financing Sources	<u>659,263</u>	<u>659,263</u>	<u>718,973</u>	<u>59,710</u>
Net Change in Fund Balance	<u>\$ (29,467)</u>	<u>\$ (110,426)</u>	139,051	<u>\$ 249,477</u>
Beginning fund balance			692,899	
Ending Fund Balance			<u>\$ 831,950</u>	

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 176,254	\$ 176,254
Investment income	850	850	1,217	367
Other revenue	150	150	10,920	10,770
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>188,391</u>	<u>187,391</u>
Expenditures				
Roads and bridges	606,491	771,755	651,423	120,332
Capital outlay	61,337	27,884	-	27,884
Debt service	-	6,722	6,722	-
Interest charges	-	3,279	3,278	1
Total Expenditures	<u>667,828</u>	<u>809,640</u>	<u>661,423</u>	<u>148,217</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(666,828)</u>	<u>(808,640)</u>	<u>(473,032)</u>	<u>335,608</u>
Other Financing Sources (Uses)				
Transfers in	628,008	628,008	695,613	67,605
Transfers (out)	(18,829)	(19,039)	(19,039)	-
Total Other Financing Sources	<u>609,179</u>	<u>608,969</u>	<u>676,574</u>	<u>67,605</u>
Net Change in Fund Balance	<u>\$ (57,649)</u>	<u>\$ (199,671)</u>	203,542	<u>\$ 403,213</u>
Beginning fund balance			447,538	
Ending Fund Balance			<u>\$ 651,080</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, 2016

	<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>				
Intergovernmental	\$ -	\$ -	\$ 228,683	\$ 228,683
Investment income	1,500	1,500	2,258	758
Other revenue	-	-	33,962	33,962
Total Revenues	<u>1,500</u>	<u>1,500</u>	<u>264,903</u>	<u>263,403</u>
<u>Expenditures</u>				
Roads and bridges	873,612	1,204,090	944,510	259,580
Capital outlay	80,000	120,002	120,002	-
Principal	-	56,808	56,808	-
Interest charges	-	1,336	1,336	-
Total Expenditures	<u>953,612</u>	<u>1,382,236</u>	<u>1,122,656</u>	<u>259,580</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(952,112)</u>	<u>(1,380,736)</u>	<u>(857,753)</u>	<u>522,983</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	841,180	841,180	898,013	56,833
Total Other Financing Sources	<u>841,180</u>	<u>841,180</u>	<u>898,013</u>	<u>56,833</u>
Net Change in Fund Balance	<u>\$ (110,932)</u>	<u>\$ (539,556)</u>	40,260	<u>\$ 579,816</u>
Beginning fund balance			<u>1,123,764</u>	
Ending Fund Balance			<u>\$ 1,164,024</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 185,917	\$ 185,917
Investment income	1,200	1,200	2,726	1,526
Other revenue	-	-	9,734	9,734
Total Revenues	<u>1,200</u>	<u>1,200</u>	<u>198,377</u>	<u>197,177</u>
Expenditures				
Roads and bridges	876,364	920,384	713,708	206,676
Capital outlay	50,000	93,772	93,772	-
Total Expenditures	<u>926,364</u>	<u>1,014,156</u>	<u>807,480</u>	<u>206,676</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(925,164)</u>	<u>(1,012,956)</u>	<u>(609,103)</u>	<u>403,853</u>
Other Financing Sources (Uses)				
Transfers in	760,387	760,387	830,339	69,952
Transfers (out)	(17,850)	(19,314)	(19,314)	-
Sale of capital assets	-	-	2,400	2,400
Total Other Financing Sources	<u>742,537</u>	<u>741,073</u>	<u>813,425</u>	<u>72,352</u>
Net Change in Fund Balance	<u>\$ (182,627)</u>	<u>\$ (271,883)</u>	204,322	<u>\$ 476,205</u>
Beginning fund balance			<u>1,241,142</u>	
Ending Fund Balance			<u>\$ 1,445,464</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT CLERK STATE APPROPRIATIONS
For the Year Ended December 31, 2016

	<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>				
Investment income	\$ 100	\$ 100	\$ 88	\$ (12)
Total Revenues	<u>100</u>	<u>100</u>	<u>88</u>	<u>(12)</u>
<u>Expenditures</u>				
Administration of justice	48,592	48,592	-	48,592
Total Expenditures	<u>48,592</u>	<u>48,592</u>	<u>-</u>	<u>48,592</u>
Net Change in Fund Balance	<u>\$ (48,492)</u>	<u>\$ (48,492)</u>	88	<u>\$ 48,580</u>
Beginning fund balance			<u>48,647</u>	
Ending Fund Balance			<u>\$ 48,735</u>	

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

For the Year Ended December 31, 2016

	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance with Final Budget (Negative)</u>
<u>Revenues</u>				
Other fees	\$ 100,000	\$ 100,000	\$ 76,141	\$ (23,859)
Investment income	600	600	911	311
Total Revenues	<u>100,600</u>	<u>100,600</u>	<u>77,052</u>	<u>(23,548)</u>
<u>Expenditures</u>				
General government	272,035	272,035	13,476	258,559
Capital outlay	55,000	55,000	-	55,000
Total Expenditures	<u>327,035</u>	<u>327,035</u>	<u>13,476</u>	<u>313,559</u>
Net Change in Fund Balance	<u>\$ (226,435)</u>	<u>\$ (226,435)</u>	63,576	<u>\$ 290,011</u>
Beginning fund balance			<u>463,360</u>	
Ending Fund Balance			<u>\$ 526,936</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY DISTRICT ATTORNEY FORFEITURE
For the Year Ended December 31, 2016

	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance with Final Budget (Negative)</u>
<u>Revenues</u>				
Investment income	\$ 20	\$ 20	\$ 27	\$ 7
Total Revenues	<u>20</u>	<u>20</u>	<u>27</u>	<u>7</u>
<u>Expenditures</u>				
Adminstration of justice	15,020	15,020	855	14,165
Total Expenditures	<u>15,020</u>	<u>15,020</u>	<u>855</u>	<u>14,165</u>
Net Change in Fund Balance	<u>\$ (15,000)</u>	<u>\$ (15,000)</u>	<u>(828)</u>	<u>\$ 14,172</u>
Beginning fund balance			<u>15,067</u>	
Ending Fund Balance			<u>\$ 14,239</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SHERIFF FORFEITURE
For the Year Ended December 31, 2016

	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance with Final Budget (Negative)</u>
<u>Expenditures</u>				
Public safety	\$ 5,900	\$ 5,900	\$ 1,432	\$ 4,468
Total Expenditures	<u>5,900</u>	<u>5,900</u>	<u>1,432</u>	<u>4,468</u>
Net Change in Fund Balance	<u>\$ (5,900)</u>	<u>\$ (5,900)</u>	(1,432)	<u>\$ 4,468</u>
Beginning fund balance			<u>1,432</u>	
Ending Fund Balance			<u>\$ -</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT CLERK RMP
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other fees	\$ 2,970	\$ 2,970	\$ 1,590	\$ (1,380)
Investment income	-	-	1	1
Total Revenues	<u>2,970</u>	<u>2,970</u>	<u>1,591</u>	<u>(1,379)</u>
Expenditures				
General government	5,000	5,000	3,402	1,598
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>3,402</u>	<u>1,598</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(2,030)</u>	<u>(2,030)</u>	<u>(1,811)</u>	<u>219</u>
Other Financing Sources (Uses)				
Transfers in	-	-	1,811	1,811
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>1,811</u>	<u>1,811</u>
Net Change in Fund Balance	<u>\$ (2,030)</u>	<u>\$ (2,030)</u>	<u>-</u>	<u>\$ 2,030</u>
Beginning fund balance			-	
Ending Fund Balance			<u>\$ -</u>	

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

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other fees	\$ 7,500	\$ 7,500	\$ 7,773	\$ 273
Investment income	100	100	38	(62)
Total Revenues	<u>7,600</u>	<u>7,600</u>	<u>7,811</u>	<u>211</u>
Expenditures				
Administration of justice	12,600	17,489	17,489	-
Total Expenditures	<u>12,600</u>	<u>17,489</u>	<u>17,489</u>	<u>-</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(5,000)</u>	<u>(9,889)</u>	<u>(9,678)</u>	<u>211</u>
Other Financing Sources (Uses)				
Transfers in	5,000	25,000	45,000	20,000
Total Other Financing Sources	<u>5,000</u>	<u>25,000</u>	<u>45,000</u>	<u>20,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 15,111</u>	35,322	<u>\$ 20,211</u>
Beginning fund balance			<u>1</u>	
Ending Fund Balance			<u>\$ 35,323</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, 2016

	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Variance with Final Budget (Negative)</u>
<u>Revenues</u>				
Investment income	\$ 1,500	\$ 1,500	\$ 1,853	\$ 353
Other revenue	1,000	1,000	144	(856)
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>1,997</u>	<u>(503)</u>
<u>Expenditures</u>				
Public safety	100,000	100,000	72,030	27,970
Capital outlay	2,500	2,500	-	2,500
Total Expenditures	<u>102,500</u>	<u>102,500</u>	<u>72,030</u>	<u>30,470</u>
Net Change in Fund Balance	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	(70,033)	<u>\$ 29,967</u>
Beginning fund balance			<u>962,532</u>	
Ending Fund Balance			<u>\$ 892,499</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PEACE OFFICER SERVICE FEES
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other fees	\$ -	\$ 30,000	\$ 10,735	\$ (19,265)
Investment income	-	-	62	62
Total Revenues	-	30,000	10,797	(19,203)
Expenditures				
Public safety	-	30,000	7,380	22,620
Total Expenditures	-	30,000	7,380	22,620
Net Change in Fund Balance	\$ -	\$ -	3,417	\$ 3,417
Beginning fund balance			32,075	
Ending Fund Balance			\$ 35,492	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COURTHOUSE SECURITY
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other fees	\$ 18,000	\$ 18,000	\$ 9,499	\$ (8,501)
Investment income	200	200	26	(174)
Total Revenues	<u>18,200</u>	<u>18,200</u>	<u>9,525</u>	<u>(8,675)</u>
Expenditures				
General government	43,870	43,870	34,226	9,644
Capital outlay	18,000	18,000	168	17,832
Total Expenditures	<u>61,870</u>	<u>61,870</u>	<u>34,394</u>	<u>27,476</u>
Net Change in Fund Balance	<u>\$ (43,670)</u>	<u>\$ (43,670)</u>	(24,869)	<u>\$ 18,801</u>
Beginning fund balance			<u>25,494</u>	
Ending Fund Balance			<u>\$ 625</u>	

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

For the Year Ended December 31, 2016

	<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	\$ 4,000	\$ 4,000	\$ 3,771	\$ (229)
Investment income	350	350	148	(202)
Total Revenues	<u>4,350</u>	<u>4,350</u>	<u>3,919</u>	<u>(431)</u>
<u>Expenditures</u>				
General government	44,850	44,850	2,300	42,550
Capital outlay	14,500	14,500	-	14,500
Total Expenditures	<u>59,350</u>	<u>59,350</u>	<u>2,300</u>	<u>57,050</u>
Net Change in Fund Balance	<u>\$ (55,000)</u>	<u>\$ (55,000)</u>	1,619	<u>\$ 56,619</u>
Beginning fund balance			<u>81,195</u>	
Ending Fund Balance			<u>\$ 82,814</u>	

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

For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other fees	\$ 12,000	\$ 12,000	\$ 1,191	\$ (10,809)
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>1,191</u>	<u>(10,809)</u>
<u>Expenditures</u>				
Administration of justice	15,963	15,963	1,177	14,786
Total Expenditures	<u>15,963</u>	<u>15,963</u>	<u>1,177</u>	<u>14,786</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,963)</u>	<u>(3,963)</u>	<u>14</u>	<u>3,977</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	-	(8,142)	(8,142)	-
Total Other Financing (Uses)	<u>-</u>	<u>(8,142)</u>	<u>(8,142)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (3,963)</u>	<u>\$ (12,105)</u>	<u>(8,128)</u>	<u>\$ 3,977</u>
Beginning fund balance			<u>9,798</u>	
Ending Fund Balance			<u>\$ 1,670</u>	

TYLER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CDBG SENIOR CITIZEN PROJECT
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 275,000	\$ 200,463	\$ (74,537)
Total Revenues	<u>-</u>	<u>275,000</u>	<u>200,463</u>	<u>(74,537)</u>
Expenditures				
General government	-	275,000	200,463	74,537
Total Expenditures	<u>-</u>	<u>275,000</u>	<u>200,463</u>	<u>74,537</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 1 of 4)
 December 31, 2016

	<u>Elected Officials</u>	<u>CDA Trust</u>	<u>Alternate Dispute Resolution</u>	<u>State DPS Arrest Fees</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 6,542,446	\$ 18,475	\$ 259	\$ 29,589
Total Assets	\$ 6,542,446	\$ 18,475	\$ 259	\$ 29,589
<u>Liabilities</u>				
Due to other units	\$ 6,542,446	\$ 18,475	\$ 259	\$ 29,589
Total Liabilities	\$ 6,542,446	\$ 18,475	\$ 259	\$ 29,589

<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>
\$ 39	\$ 16,220	\$ 8,519	\$ 12,949	\$ 123	\$ 24,833
<u>\$ 39</u>	<u>\$ 16,220</u>	<u>\$ 8,519</u>	<u>\$ 12,949</u>	<u>\$ 123</u>	<u>\$ 24,833</u>
\$ 39	\$ 16,220	\$ 8,519	\$ 12,949	\$ 123	\$ 24,833
<u>\$ 39</u>	<u>\$ 16,220</u>	<u>\$ 8,519</u>	<u>\$ 12,949</u>	<u>\$ 123</u>	<u>\$ 24,833</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 2 of 4)
 December 31, 2016

	<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	\$ 5,198	\$ 934	\$ 3,982	\$ 2,504
Total Assets	\$ 5,198	\$ 934	\$ 3,982	\$ 2,504
<u>Liabilities</u>				
Due to other units	\$ 5,198	\$ 934	\$ 3,982	\$ 2,504
Total Liabilities	\$ 5,198	\$ 934	\$ 3,982	\$ 2,504

<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>
\$ 13	\$ 198	\$ 46,382	\$ 90	\$ 37,097	\$ 7,121
<u>\$ 13</u>	<u>\$ 198</u>	<u>\$ 46,382</u>	<u>\$ 90</u>	<u>\$ 37,097</u>	<u>\$ 7,121</u>
\$ 13	\$ 198	\$ 46,382	\$ 90	\$ 37,097	\$ 7,121
<u>\$ 13</u>	<u>\$ 198</u>	<u>\$ 46,382</u>	<u>\$ 90</u>	<u>\$ 37,097</u>	<u>\$ 7,121</u>

TYLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 3 of 4)
 December 31, 2016

	<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	\$ 2,487	\$ 876	\$ 57,338	\$ 4,457
Total Assets	<u>\$ 2,487</u>	<u>\$ 876</u>	<u>\$ 57,338</u>	<u>\$ 4,457</u>
<u>Liabilities</u>				
Due to other units	\$ 2,487	\$ 876	\$ 57,338	\$ 4,457
Total Liabilities	<u>\$ 2,487</u>	<u>\$ 876</u>	<u>\$ 57,338</u>	<u>\$ 4,457</u>

<u>State CVC</u>	<u>State Judicial Education</u>	<u>State LEOCE</u>	<u>State Criminal Justice Planning</u>	<u>State Law Enforcement Management</u>	<u>State LEOA</u>
\$ 1,925	\$ 42	\$ 4	\$ 40	\$ 1	\$ 2
<u>\$ 1,925</u>	<u>\$ 42</u>	<u>\$ 4</u>	<u>\$ 40</u>	<u>\$ 1</u>	<u>\$ 2</u>
\$ 1,925	\$ 42	\$ 4	\$ 40	\$ 1	\$ 2
<u>\$ 1,925</u>	<u>\$ 42</u>	<u>\$ 4</u>	<u>\$ 40</u>	<u>\$ 1</u>	<u>\$ 2</u>

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TYLER COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (page 4 of 4)
December 31, 2016

	Texas Juvenile Justice Department Title IV E	Total Agency Funds
<u>Assets</u>		
Cash and cash equivalents	\$ 43,551	\$ 6,867,694
Total Assets	\$ 43,551	\$ 6,867,694
<u>Liabilities</u>		
Due to other units	\$ 43,551	\$ 6,867,694
Total Liabilities	\$ 43,551	\$ 6,867,694

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**Tyler
County**

DEPUTATION

The State of Texas

County of Tyler

I, **Donece Gregory**, County Clerk of Tyler County, and State of Texas, having full confidence in

Charlotte Rogers

of said County and State, do hereby, with the consent of Commissioners' Court of Tyler County, Texas, nominate and appoint her, the said **Charlotte Rogers** my true and lawful deputy, in my name, place and stead, to do and perform any and all acts and things pertaining to the office of said County Clerk of said County and State, hereby ratifying and confirming any and all such acts and things lawfully done in the premises by virtue hereof.

Witness my hand, this 5th day of September, A.D. 2017.

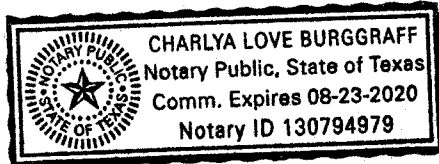
Donece Gregory
Donece Gregory,
County Clerk

The State of Texas

County of Tyler

Before me, the undersigned authority, in and for Tyler County, Texas, on this day personally appeared **Donece Gregory**, County Clerk known to me to be the person whose name is subscribed to the foregoing deputation and acknowledged to me that he executed the same for the purposes and consideration therein expressed.

Given under my hand and seal of office at Woodville, Texas, this 5th day of September, A.D. 2017.



Charlyp Love Burggraff
Notary Public
Tyler County, State of Texas

OATH OF OFFICE

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

Charlotte Rogers
Charlotte Rogers

Subscribed and sworn to before me, this 5th day of September, A.D. 2017.

Donece Gregory
Donece Gregory,
County Clerk

08-17-2017

To: ESD #4 Board of Commissioners, Tyler County Judge Jacques L. Blanchette and Tyler County Commissioners

The purpose of this letter is to immediately tender my resignation as Commissioner/Treasurer of the Tyler County Emergency Service District #4. Since my retirement from my full time job, I have been out of state most of the time. I plan to continue to travel outside the state in the future and do not want to create any hardship on the ESD #4 Board of Commissioners and the Warren Community Volunteer Fire Department.

It has been an honor to serve.

Respectfully Submitted,



Gregory Evans

RECEIVED
AUG 21 2017
BY: DB



Donece

TYLER COUNTY COMMISSIONERS COURT
NOTE LOCATION CHANGE FOR THIS MEETING: JP, PCT 1 COURT
203 W. Dogwood / Woodville, Texas

Monday
August 28, 2017
10:15 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

➤ **CALL TO ORDER**

- Establish Quorum
- Acknowledge Guests
- Invocation – R. Hughes *John Fuller*
- Pledge of Allegiance – R. Hughes

I. CONSIDER/APPROVE/INFORMATIONAL

JP
JN
No Action
A. Minutes from previous meeting – J. Blanchette/Donece Gregory, County Clerk *July 20 Aug 14 & 17th*

B. Budget amendments/line item transfers – J. Blanchette/Jackie Skinner, County Auditor

w/h ✓ **C. Paying County Bills – J. Blanchette J. Skinner**

J/N ✓ **D. Renewal of Interlocal Agreement for Regional Public Defender for Capital Cases with Lubbock County for FY 2018- 2019 – J. Blanchette**

N/m
twice a year
E. Maintenance Agreement with All Around Air Conditioning for 27 Air Conditioners Located in Offices for County Commissioners, Annex, County Clerk, and Emergency Operations Center/ Nutrition Center – J. Blanchette/Sue Saunders, County Treasurer *\$1620.00 ONCE*
\$3240.00 twice a year

m/w
F. Seek Bids for Courthouse Roof Project - J. Blanchette/J. Skinner
open Oct 10th - Award 10/19th

w/h (C) ✓ **G. Appoint Election Judges and Alternates - J. Blanchette/D. Gregory**
Deloris Wigley

→ Ben K. entered the meet @ 10:34 AM
Deloris Wigley

H. Tyler County CSCD Budgets for Basic Supervision, CCP, and High Risk Caseload – J. Blanchette/Matt
O'Neal, Community Supervision & Corrections Chief

N/m

I. Acceptance of Tyler County 2016 Annual Audit Report by Belt, Harris & Pechacek, LLP –
J. Blanchette/J. Skinner

W/m ✓

Order on 8551.071 used for 3 months reserves for

"Put in Record" – GASB required now
GFOA =

J. Deputation of Charlotte Rogers, Part Time Employee - J. Blanchette/D. Gregory

3 W/m

K. Purchase of M6-141 Kubota Tractor with Boom Mower – M. Nash

N/m

L. Resignation of Greg Evans from ESD#1 Board, effective 08/17/17 – M. Nash

N/m

NONE

II. EXECUTIVE SESSION

Consult with Criminal District Attorney and/or her legal staff in a closed meeting executive session held in accordance with Texas Government Codes §551.071 regarding pending and/or contemplated litigation and settlement offers, and/or §551.074 regarding personnel matters, and/or §551.072 to deliberate the purchase, exchange, lease or value of real property.

W/m? 11:09 AM

> ADJOURN

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 §551.002 & 551.041.

Executed on _____ 2017 Time _____

Donece Gregory, County Clerk/Ex Officio Member of Commissioners Court

By: _____ (Deputy)