

**Jennifer Beckett**  
*Bowie County Auditor*

Bowie County Courthouse  
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New Boston, Texas 75570

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November 17, 2021

Sheriff Jeff Neal  
Bowie County Sheriff Department  
100 N Stateline Ave, Box 18  
Texarkana, TX 75501

RE: Sheriff Department Jail Commissary Audit for period ending September 30, 2021

The Bowie County Auditor's Office conducted an internal audit of the Sheriff Department Jail Commissary Account. The audit covered the period October 1, 2020 to September 30, 2021. The scope of the internal audit encompassed the financial records and administrative procedures related to the Sheriff Department Jail Commissary Account. The internal audit included, but was not limited to, the books, accounts, reports and records of the Sheriff Department Jail Commissary Account, Lone Star Commissary and Correct Solutions Group.

1. Commissary expenditures were examined for proper approval and expenditures were verified to be appropriate.
2. Commissions paid to the Sheriff Department were properly supported.
3. Deposits were made in a timely manner.
4. Bank reconciliations were accurate and timely.
5. Collection procedures were reviewed, and collections agreed to validated deposit slips.
6. Signature authority was verified.
7. Effectiveness of internal control regarding compliance with laws, regulations policies and procedures were evaluated. No issues of non-compliance were found.

As the procedures were not a detailed examination of all transactions or property, there is a risk that fraud, errors, or omissions were not detected during the internal audit. The official therefore, retains the responsibility for the accuracy and completeness of their financial records.

Sincerely,

  
Jennifer Beckett  
County Auditor

**COUNTY AUDITOR'S REPORT**  
**SHERIFF'S DEPARTMENT JAIL COMMISSARY AUDIT**  
**FISCAL YEAR 2021**

Jennifer Beckett  
Bowie County Auditor

## INTRODUCTION

The Bowie County Auditor's Office conducted an internal audit of the Sheriff's Office Jail Commissary accounts in accordance with Local Government Code (LGC) 351.0415 and Texas Government Code (TGC) 511.016. The internal audit covered the period October 1, 2020 through September 30, 2021.

The internal audit objectives consisted of:

1. Ensuring accurate accounting of inmate trust accounts to reflect deposit of funds, purchases and deductions for medical services.
2. Verification that commissions paid to the Sheriff's Office were in agreement with the terms and conditions of the vendor contract with Lone Star Commissary.
3. Ensuring that all expenditures made from the net proceeds of the Commissary complied with LGC 351.0415.
4. Ensuring that bank reconciliations were accurate and timely and the necessary internal controls were in place.

## **OBJECTIVE 1: INMATE TRUST ACCOUNTS**

We obtained a list as of 9/30/2021 for all inmates, both active and inactive, and selected a sample of the individual accounts to examine the detailed transactions for the fiscal year FY 2021:

Adequate procedures are in place to ensure that all funds deposited, commissary purchases and deductions for and payments of medical are accurately posted to each inmate's Trust Account.

## **OBJECTIVE 2: VERIFICATION OF COMMISSIONS**

We obtained invoices from October 1, 2020 through September 30, 2021 from Lone Star Commissary. Commission checks paid to the Sheriff's Office were verified to be for 20%/25% of the Total Gross Sales less all Sales Taxes less any or all agreed upon items.

## **OBJECTIVE 3: VALIDATION OF EXPENDITURES**

We reviewed copies of checks and invoices including any supporting documents for all disbursements made during FY 2021 and noted the following:

All disbursements were in compliance with authorized purposes in LGC 351.0415.

All checks had two signatures.

All checks had invoices and supporting documents attached.

#### **OBJECTIVE 4: INMATE COMMISSARY PLAN**

The Bowie County Jail Commissary Plan complies with all requirements of TAC 291.3.

#### **OBJECTIVE 5: BANK RECONCILIATIONS**

The monthly bank reconciliations were completed and submitted to the Auditor's Office in a timely manner and checked for accuracy.

**STATEMENT OF FINANCIAL POSITION**  
**AUGUST 31, 2021**

**CSCD:**

**ASSETS**

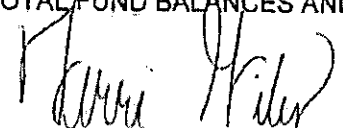
CASH	<u>1513974.61</u>	
CHANGE FUND	<u>300</u>	
ACCOUNTS RECEIVABLE		
Supervision Fees	<u>                    </u>	
Due from CJAD	<u>                    </u>	
Other	<u>                    </u>	
<b>TOTAL ASSETS</b>		<b>\$ <u>1,514,274.61</u></b>

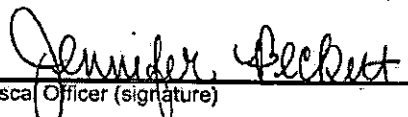
**LIABILITIES**

ACCOUNTS PAYABLE		
Basic Supervision	<u>103417.23</u>	
Community Corrections	<u>26812.72</u>	
Diversion Programs	<u>375241.95</u>	
TAIP	<u>                    </u>	
<b>TOTAL LIABILITIES</b>		<b>\$ <u>505,471.90</u></b>

**FUND BALANCES**

Basic Supervision	<u>1008802.91</u>	
Community Corrections	<u>0</u>	
Diversion Programs	<u>0</u>	
TAIP	<u>                    </u>	
<b>TOTAL FUND BALANCES</b>		<b>\$ <u>1,008,802.91</u></b>
<b>TOTAL FUND BALANCES AND LIABILITIES</b>		<b>\$ <u>1,514,274.81</u></b>

  
\_\_\_\_\_  
CSCD Director/Grant Recipient (signature) 11/5/21  
DATE

  
\_\_\_\_\_  
Fiscal Officer (signature) 11/5/21  
DATE

**BOWIE COUNTY  
CHILD WELFARE BOARD  
312 N CENTER  
NEW BOSTON TX 75570**

*Chairman: Sue Anderson Treasurer: Darla Dike  
Board Members: Ben Franks, Linda Shumake, Jane Forrester  
.Billy McAnally, George Huggins, Robert Spears,  
Zandra Jones, Tina Petty,  
Cassie Raulston, Jill Whittington*

October 13, 2021


Bowie County Commissioners Court  
Bowie County Courthouse  
New Boston TX 75570

Dear Commissioners,

We recommend for your approval the following individuals for renewal on the board:

Zandra Jones  
Tina Petty  
Robert Spears  
Jill Whittington  
Ben Franks

Sincerely,



Darla Dike  
Board Treasurer

# BOWIE COUNTY 2022 HOLIDAY SCHEDULE

NEW YEAR'S DAY	MONDAY, DECEMBER 31, 2021
MARTIN LUTHER KING'S BIRTHDAY	MONDAY, JANUARY 17, 2022
PRESIDENT'S DAY	MONDAY, FEBRUARY 21, 2022
GOOD FRIDAY	FRIDAY, APRIL 15, 2022
MEMORIAL DAY	MONDAY, MAY 30, 2022
JUNETEENTH	MONDAY, JUNE 20, 2022
INDEPENDENCE DAY	MONDAY, JULY 4, 2022
LABOR DAY	MONDAY, SEPTMEBER 5, 2022
COLUMBUS DAY	MONDAY, OCTOBER 10, 2022
THANKSGIVING	THURSDAY, NOVEMBER 24, 2022 FRIDAY, NOVEMBER 25, 2022
CHRISTMAS	FRIDAY, DECEMBER 23, 2022 MONDAY, DECEMBER 26, 2022

APPROVED BY THE BOWIE COUNTY COMMISSIONERS COURT ON THE 22<sup>ND</sup> DAY OF NOVEMBER 2021

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Bobby Howell, County Judge





Tel. 903/628-6721  
903/628-6722  
Fax 903/628-6836

*Donna Burns, COT*  
Bowie County Treasurer

P.O. Box 248  
New Boston, Texas  
75570-0248

THE STATE OF TEXAS

)

)

IN COMMISSIONERS' COURT OF BOWIE COUNTY, TEXAS

COUNTY OF BOWIE

)

The following is submitted to the Court for approval, is true and correct to the best of my knowledge for filing in the minutes of the Court:

Bowie County Accounts/Monthly for period ending September, 2021.

Donna Burns, County Treasurer

The foregoing report shall be entered in the minutes of the Court on this the 22nd day of November, 2021.

\_\_\_\_\_  
Bobby Howell, County Judge

\_\_\_\_\_  
Sammy Stone, Commissioner Pct. 1

\_\_\_\_\_  
Tom Whitten, Commissioner Pct. 2

\_\_\_\_\_  
James Strain, Commissioner Pct. 3

\_\_\_\_\_  
Mike Carter, Commissioner Pct. 4

ATTEST: \_\_\_\_\_

County Clerk

ACCOUNT NAME	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
2021 010 GENERAL FUND				
CHANGE FUND	.00	.00	.00	.00
CF TAX NB	700.00	.00	.00	700.00
CF TAX TXK	1,077.00	.00	.00	1,077.00
CF DISTRICT CLERK	200.00	.00	.00	200.00
CF COUNTY CLERK	250.00	.00	.00	250.00
CF JP1.1	150.00	.00	.00	150.00
CF JP1.2	200.00	.00	.00	200.00
CF JP2	.00	.00	.00	.00
CF JP3	.00	.00	.00	.00
CF JP4	50.00	.00	.00	50.00
CF JP5	50.00	.00	.00	50.00
CF JP7	.00	.00	.00	.00
JUVENILE	.00	.00	.00	.00
JUVENILE DETENTION	.00	.00	.00	.00
CF PERSONAL BAIL BOND	.00	.00	.00	.00
CASH IN BANK	.00	.00	.00	.00
CIB OPERATING BANCORP SOUTH	7,544,396.13	1,757,348.10	6,758,725.57-	2,543,018.66
CIB DEKALB CLEARING	.00	2,102.01	2,102.01-	.00
CIB BANCORPSOUTH HOOKS	.00	.00	.00	.00
CIB MAUD CLEARING	.00	1,711.84	1,711.84-	.00
CIB MEDICAL RMBSE ACCOUNT	.00	.00	.00	.00
CIB GUARANTY BOND BANK	.00	.00	.00	.00
RESTRICTED FUNDS	.00	404.73	404.73-	.00
CIB SALARY CENTURY	.00	.00	.00	.00
CIB ELECTRONIC PAYMENT CE	18,750.22	3.08	.00	18,753.30
CIB JURY	.00	.00	.00	.00
CIB NB TAX CR CARD	.00	.00	.00	.00
CIB TAX ELECTRONIC TRANSF	.00	.00	.00	.00
CIB DC MISCELLANEOUS CENT	8,049.04	.00	.00	8,049.04
TAX NOTE INTEREST & SINKING	.00	.00	.00	.00
CIB TEX POOL	10,728.00	.30	.00	10,728.30
TEXSTAR	196.27	.00	.00	196.27
CIB TAX TXK	.00	.00	.00	.00
CIB CERTIFICATE OF DEPOSI	7,409,035.71	.00	.00	7,409,035.71
CSCD OFFICIAL PAYMENTS	80.00-	90,866.75	90,786.75-	.00
BC CR CARD	.00	.00	.00	.00
DISTRICT CLERK E-FILE	.00	.00	.00	.00
COUNTY CLERK E-FILE	.00	.00	.00	.00
APO CREDIT CARD	.00	.00	.00	.00
FUND TOTALS	14,993,752.37	1,852,436.81	6,853,730.90-	9,992,458.28
2021 012 DISTRICT ATTORNEY C&P				
CASH IN BANK	.00	.00	.00	.00
CIB OPERATING CENTURY	.00	824.80	824.80-	.00
CIB RESTRICTED	37,476.68	824.80	.00	38,301.48
FUND TOTALS	37,476.68	1,649.60	824.80-	38,301.48
2021 013 DISTRICT ATTORNEY STATE A				
CASH IN BANK	.00	.00	.00	.00
CIB OPERATING BANCORP SOUTH	.00	60,000.00	60,000.00-	.00
CIB RESTRICTED	278,921.10	.00	52,500.00-	226,421.10
CIB SALARY CENTURY	.00	.00	.00	.00
FUND TOTALS	278,921.10	60,000.00	112,500.00-	226,421.10
2021 014 DISTRICT ATTORNEY WELFARE				
CASH IN BANK	.00	.00	.00	.00

ACCOUNT NAME	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
CIB OPERATING BANCORP SOUTH	.00	.00	.00	.00
CIB RESTRICTED	8,435.20	.00	.00	8,435.20
CIB SALARY CENTURY	.00	.00	.00	.00
FUND TOTALS	<u>8,435.20</u>	<u>.00</u>	<u>.00</u>	<u>8,435.20</u>
2021 015 DA CRIMINAL LAW ENFORCEMENT ASSETS	.00	.00	.00	.00
CIB OPERATING BANCORP SOUTH	.00	.00	.00	.00
CIB RESTRICTED	103,037.28	.00	.00	103,037.28
CIB SALARY CENTURY	.00	.00	.00	.00
CIB CERTIFICATE OF DEPOSIT	.00	.00	.00	.00
FUND TOTALS	<u>103,037.28</u>	<u>.00</u>	<u>.00</u>	<u>103,037.28</u>
2021 016 PRE-TRIAL INTERVENTION PROGRAM				
CASH	.00	821.00	821.00-	.00
CASH RESTRICTED	143,181.01	821.00	.00	144,002.01
FUND TOTALS	<u>143,181.01</u>	<u>1,642.00</u>	<u>821.00-</u>	<u>144,002.01</u>
2021 019 VOTER REGISTRATION				
CIB OPERATING BANCORP SOUTH	7,106.25	.00	.00	7,106.25
FUND TOTALS	<u>7,106.25</u>	<u>.00</u>	<u>.00</u>	<u>7,106.25</u>
2021 020 DISTRICT CLERK RECORD MGMT				
CIB OPERATING CENTURY	.00	5,548.98	5,548.98-	.00
CIB RESTRICTED	139,812.43	2,664.34	.00	142,476.77
FUND TOTALS	<u>139,812.43</u>	<u>8,213.32</u>	<u>5,548.98-</u>	<u>142,476.77</u>
2021 021 COURTHOUSE SECURITY FUND				
CIB OPERATING BANCORP SOUTH	.00	2,881.41	2,881.41-	.00
DEKALB 08	.00	6.00	6.00-	.00
CIB MAUD CLEARING	.00	3.32	3.32-	.00
CIB RESTRICTED	38,548.61	2,871.41	.00	41,420.02
CIB SALARY CENTURY	.00	.00	.00	.00
FUND TOTALS	<u>38,548.61</u>	<u>5,762.14</u>	<u>2,890.73-</u>	<u>41,420.02</u>
2021 022 JP COURTHOUSE SECURITY FU				
CIB OPERATING BANCORP SOUTH	.00	378.74	378.74-	.00
CIB DEKALB CLEARING DEKAL	.00	63.46	63.46-	.00
CIB BANCORPSOUTH HOOKS	.00	.00	.00	.00
CIB BANCORPSOUTH MAUD	.00	36.61	36.61-	.00
CIB RESTRICTED	43,744.29	378.74	.00	44,123.03
FUND TOTALS	<u>43,744.29</u>	<u>857.55</u>	<u>478.81-</u>	<u>44,123.03</u>
2021 023 TIME PAYMENT FEE RESTRICTED				
CIB OPERATING BANCORP SOUTH	.00	21.17	21.17-	.00
CIB DEKALB CLEARING	.00	5.00	5.00-	.00
CIB BANCORPSOUTH HOOKS	.00	.00	.00	.00
CIB MAUD CLEARING	.00	6.01	6.01-	.00
CIB RESTRICTED	57,212.86	21.17	.00	57,234.03
FUND TOTALS	<u>57,212.86</u>	<u>53.35</u>	<u>32.18-</u>	<u>57,234.03</u>
2021 024 JUSTICE COURT TECHNOLOGY				
CIB OPERATING BANCORP SOUTH	.00	909.80	909.80-	.00
CIB DEKALB CLEARING DEKAL	.00	58.18	58.18-	.00
CIB BANCORPSOUTH HOOKS	.00	.00	.00	.00
CIB MAUD CLEARING	.00	33.40	33.40-	.00
CIB RESTRICTED	175,246.27	905.80	.00	176,152.07

ACCOUNT NAME	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
FUND TOTALS	175,246.27	1,907.18	1,001.38-	176,152.07
2021 025 ELECTION CONTRACT REPUBLICAN				
CIB OPERATING BANCORP SOUTH	.00	.00	.00	.00
CIB RESTRICTED	3,818.51	.00	.00	3,818.51
CIB SALARY CENTURY	.00	.00	.00	.00
FUND TOTALS	3,818.51	.00	.00	3,818.51
2021 026 ELECTION CONTRACT DEMOCRAT				
CIB OPERATING BANCORP SOUTH	.00	.00	.00	.00
CIB RESTRICTED	11,911.09	.00	.00	11,911.09
CIB SALARY CENTURY	.00	.00	.00	.00
FUND TOTALS	11,911.09	.00	.00	11,911.09
2022 028 M H I				
APO RESTRICTED	3,201.62	40,464.00	14,112.44-	29,553.18
A P O OPERATING	.00	40,464.00	40,464.00-	.00
CIB SALARY CENTURY	.00	.00	.00	.00
FUND TOTALS	3,201.62	80,928.00	54,576.44-	29,553.18
2022 029 DAY REPORTING CENTER				
APO RESTRICTED	26,812.72	58,414.00	11,778.96-	73,447.76
A P O OPERATING	.00	58,414.00	58,414.00-	.00
CIB SALARY CENTURY	.00	.00	.00	.00
FUND TOTALS	26,812.72	116,828.00	70,192.96-	73,447.76
2022 030 CIVIL PROBATION				
APO RESTRICTED	45,352.36	179.00	742.38-	44,788.98
A P O OPERATING	.00	179.00	179.00-	.00
CIB SALARY CENTURY	.00	.00	.00	.00
FUND TOTALS	45,352.36	358.00	921.38-	44,788.98
2022 031 AFTERCARE				
APO RESTRICTED	967.67	44,231.00	22,241.15-	22,957.52
A P O OPERATING	.00	44,231.00	44,231.00-	.00
CIB SALARY CENTURY	.00	.00	.00	.00
FUND TOTALS	967.67	88,462.00	66,472.15-	22,957.52
2022 032 SUBSTANCE ABUSE TREATMENT				
APO RESTRICTED	202.80	15,052.00	2,953.20-	12,301.60
A P O OPERATING	.00	15,052.00	15,052.00-	.00
CIB SALARY CENTURY	.00	.00	.00	.00
FUND TOTALS	202.80	30,104.00	18,005.20-	12,301.60
2022 033 ARP				
CIB	.00	255,644.34	255,644.34-	.00
CIB ARP	9,058,578.60	370.87	255,644.34-	8,803,305.13
FUND TOTALS	9,058,578.60	256,015.21	511,288.68-	8,803,305.13
2022 034 S A T- WOMEN'S FACILITY				
APO RESTRICTED	351,747.17	618,833.44	271,540.17-	699,040.44
A P O OPERATING	.00	618,833.44	618,833.44-	.00
CIB SALARY CENTURY	.00	.00	.00	.00
FUND TOTALS	351,747.17	1,237,666.88	890,373.61-	699,040.44
2022 035 SAT-SPECIALIZED CASELOAD				
APO RESTRICTED	2,443.87	16,647.00	4,559.12-	14,531.75

ACCOUNT NAME	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
A P O OPERATING	.00	16,647.00	16,647.00-	.00
FUND TOTALS	<u>2,443.87</u>	<u>33,294.00</u>	<u>21,206.12-</u>	<u>14,531.75</u>
2021 036 ROAD & BRIDGE LATERAL				
CIB OPERATING BANCORP SOUTH	281,711.50	.00	.00	281,711.50
FUND TOTALS	<u>281,711.50</u>	<u>.00</u>	<u>.00</u>	<u>281,711.50</u>
2021 037 R&B MOTOR VEHICLE				
CIB OPERATING BANCORPSOUTH	.00	1,293,714.89	.00	1,293,714.89
FUND TOTALS	<u>.00</u>	<u>1,293,714.89</u>	<u>.00</u>	<u>1,293,714.89</u>
2021 038 LAW LIBRARY				
CIB OPERATING BANCORP SOUTH	7,679.54	2,440.00	4,052.97-	6,066.57
CIB SALARY CENTURY	.00	.00	.00	.00
FUND TOTALS	<u>7,679.54</u>	<u>2,440.00</u>	<u>4,052.97-</u>	<u>6,066.57</u>
2021 039 FEMA				
CIB OPERATING BANCORP SOUTH	45.00	.00	.00	45.00
FUND TOTALS	<u>45.00</u>	<u>.00</u>	<u>.00</u>	<u>45.00</u>
2021 040 MISC OR DEVELOPMENT				
CIB OPERATING BANCORP SOUTH	3,328,073.04	.00	.00	3,328,073.04
CIB CD FARMERS	.00	.00	.00	.00
TEXSTAR MISC	3,375,587.41	27.67	.00	3,375,615.08
FUND TOTALS	<u>6,703,660.45</u>	<u>27.67</u>	<u>.00</u>	<u>6,703,688.12</u>
2021 041 INMATE BENEFIT				
CIB OPERATING BANCORP SOUTH	.00	12,811.52	12,811.52-	.00
CIB RESTRICTED	206,558.65	2,661.40	.00	209,220.05
FUND TOTALS	<u>206,558.65</u>	<u>15,472.92</u>	<u>12,811.52-</u>	<u>209,220.05</u>
2022 043 DOMESTIC VIOLENCE SPC CASELOAD				
APO RESTRICTED	2,675.16	17,051.00	5,129.76-	14,596.40
A P O OPERATING	.00	17,051.00	17,051.00-	.00
CIB SALARY CENTURY	.00	.00	.00	.00
FUND TOTALS	<u>2,675.16</u>	<u>34,102.00</u>	<u>22,180.76-</u>	<u>14,596.40</u>
2021 048 CORONAVIRUS RELIEF FUND				
CIB OPERATING	15.81	.00	.00	15.81
FUND TOTALS	<u>15.81</u>	<u>.00</u>	<u>.00</u>	<u>15.81</u>
2021 050 CESF GRANT				
CIB	22,501.53-	.00	.00	22,501.53-
CASH	.00	.00	.00	.00
FUND TOTALS	<u>22,501.53-</u>	<u>.00</u>	<u>.00</u>	<u>22,501.53-</u>
2021 051 COMMUNITY DEVELOPMENT				
CIB OPERATING BANCORP SOUTH	.00	18,762.50	18,762.50-	.00
CASH-CDBG	.00	.00	.00	.00
FUND TOTALS	<u>.00</u>	<u>18,762.50</u>	<u>18,762.50-</u>	<u>.00</u>
2022 053 TRUANCY PREVENTION GRANT PROGR				
CIB OPERATING BANCORP SOUTH	38,513.83-	38,750.47	4,170.44-	3,933.80-
FUND TOTALS	<u>38,513.83-</u>	<u>38,750.47</u>	<u>4,170.44-</u>	<u>3,933.80-</u>
2021 055 CAPITAL MURDER PROSECUTION				
CASH	202.91-	.00	2,032.63-	2,235.54-

ACCOUNT NAME	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
CIB SALARY CENTURY	.00	.00	.00	.00
FUND TOTALS	202.91-	.00	2,032.63-	2,235.54-
2022 056 VINE				
CIB OPERATING BANCORP SOUTH	4,642.79-	.00	.00	4,642.79-
FUND TOTALS	4,642.79-	.00	.00	4,642.79-
2021 057 HOMELAND SECURITY				
CIB OPERATING BANCORP SOUTH	1,926.20	.00	.00	1,926.20
FUND TOTALS	1,926.20	.00	.00	1,926.20
2022 058 HOMELAND SECURITY GRANT CJD				
CASH	.00	.00	.00	.00
APO OPERATING	.00	.00	.00	.00
CIB SALARY CENTURY	.00	.00	.00	.00
FUND TOTALS	.00	.00	.00	.00
2021 059 COUNTY CLERK RECORD MGMT				
CIB OPERATING BANCORP SOUTH	.00	13,530.00	13,530.00-	.00
CIB RESTRICTED	303,355.53	10,627.84	.00	313,983.37
FUND TOTALS	303,355.53	24,157.84	13,530.00-	313,983.37
2021 060 CO SERIES 2005				
CIB CONSTRUCTION ACCOUNT	.00	.00	.00	.00
CIB CERTIFICATE OF DEPOSIT	.00	.00	.00	.00
CIB INTEREST & SINKING	.00	.00	.00	.00
FUND TOTALS	.00	.00	.00	.00
2021 061 ARCHIVE RECORDS				
CIB OPERATING BANCORP SOUTH	.00	13,500.00	13,500.00-	.00
CIB RESTRICTED	360,170.42	13,500.00	.00	373,670.42
FUND TOTALS	360,170.42	27,000.00	13,500.00-	373,670.42
2021 062 2012 SERIES				
CIB CONSTRUCTION ACCOUNT	198.26	.03	.00	198.29
CIB INTEREST & SINKING	13,946.25	.00	.00	13,946.25
CIB TEXSTAR	99,139.52	.85	.00	99,140.37
INVESTMENT REPOS	.00	.00	.00	.00
FUND TOTALS	113,284.03	.88	.00	113,284.91
2021 063 VITAL STATISTICS & PRESERVATIO				
CIB OPERATING	.00	257.00	257.00-	.00
CIB RESTRICTED	5,171.18	257.00	.00	5,428.18
FUND TOTALS	5,171.18	514.00	257.00-	5,428.18
2021 098 PAYROLL CLEARING				
CASH	.00	.00	.00	.00
PAYROLL CASH	.00	1,492,522.81	1,492,522.81-	.00
FUND TOTALS	.00	1,492,522.81	1,492,522.81-	.00
2021 116 DISTRICT ATTORNEY EVIDENCE				
CASH IN BANK	.00	.00	.00	.00
CIB OPERATING	.00	.00	.00	.00
CIB RESTRICTED	124,996.50	.00	.00	124,996.50
CIB TEX POOL	.00	.00	.00	.00
FUND TOTALS	124,996.50	.00	.00	124,996.50
2021 117 COMMUNITY SUPERVISION LAW				
CIB OPERATING BANCORP SOUTH	371.69	.00	.00	371.69

ACCOUNT NAME	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
FUND TOTALS	<u>371.69</u>	<u>.00</u>	<u>.00</u>	<u>371.69</u>
2021 118 DIST COURT CHILD SUPPORT				
CASH IN BANK	.00	.00	.00	.00
CIB OPERATING BANCORP SOUTH	<u>25,860.99</u>	<u>.00</u>	<u>.00</u>	<u>25,860.99</u>
FUND TOTALS	<u>25,860.99</u>	<u>.00</u>	<u>.00</u>	<u>25,860.99</u>
2021 119 JUVENILE HUMAN TRAFFICKING				
CASH	<u>782.38</u>	<u>.00</u>	<u>.00</u>	<u>782.38</u>
FUND TOTALS	<u>782.38</u>	<u>.00</u>	<u>.00</u>	<u>782.38</u>
2021 120 JUVENILE PROBATION TRUST				
CIB OPERATING BANCORP SOUTH	<u>126,513.48</u>	<u>331.67</u>	<u>1,994.00-</u>	<u>124,851.15</u>
FUND TOTALS	<u>126,513.48</u>	<u>331.67</u>	<u>1,994.00-</u>	<u>124,851.15</u>
2021 121 JUVENILE DETENTION INCOME				
CIB OPERATING BANCORP SOUTH	.00	.00	.00	.00
CIB SALARY CENTURY	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
FUND TOTALS	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
2021 122 TYC CONTRACT				
CIB OPERATING BANCORP SOUTH	<u>46,492.36</u>	<u>.00</u>	<u>.00</u>	<u>46,492.36</u>
FUND TOTALS	<u>46,492.36</u>	<u>.00</u>	<u>.00</u>	<u>46,492.36</u>
2021 125 ELECTIONS SERVICE CONTRACT				
CIB OPERATING BANCORP SOUTH	15,326.58	39.00	.00	15,365.58
CIB SALARY CENTURY	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
FUND TOTALS	<u>15,326.58</u>	<u>39.00</u>	<u>.00</u>	<u>15,365.58</u>
2021 126 SHERIFF CRIMINAL LAW ENF				
CIB OPERATING BANCORP SOUTH	.00	.00	.00	.00
CIB RESTRICTED	56,739.73	.00	.00	56,739.73
CIB SALARY CENTURY	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
FUND TOTALS	<u>56,739.73</u>	<u>.00</u>	<u>.00</u>	<u>56,739.73</u>
2021 127 TREASURY FORFEITURE FUNDS				
CIB OPERATING BANCORP SOUTH	.00	.00	.00	.00
CIB RESTRICTED	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
FUND TOTALS	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
2021 129 COUNTY CLERK TRUST FUND				
FUND TOTALS	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
2021 131 DISTRICT CLERK TRUST FUND				
CIB CERTIFICATE OF DEP FI	949,137.17	.00	.00	949,137.17
CIB CDS GUARANTY BOND BAN	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
FUND TOTALS	<u>949,137.17</u>	<u>.00</u>	<u>.00</u>	<u>949,137.17</u>
2022 132 COMMUNITY SUPERVISION BAS				
AP O RESTRICTED	1,111,920.14	265,161.63	166,039.99-	1,211,041.78
A P O OPERATING	.00	264,936.52	264,936.52-	.00
CF COMMUNITY SUPERVISION	300.00	.00	.00	300.00
CIB SALARY CENTURY	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
FUND TOTALS	<u>1,112,220.14</u>	<u>530,098.15</u>	<u>430,976.51-</u>	<u>1,211,341.78</u>
2022 133 JUVENILE PROBATION COMMUN				
CIB SALARY CENTURY	.00	.00	.00	.00

ACCOUNT NAME	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
CIB OPERATING BANCORP SOUTH	11,850.81-	20,362.07	1,447.44-	7,063.82
FUND TOTALS	11,850.81-	20,362.07	1,447.44-	7,063.82
2021 134 STATE FEES				
CIB OPERATING BANCORP SOUTH	122,747.91	57,952.76	2,365.44-	178,335.23
CIB DEKALB CLEARING DEKAL	.00	2,564.13	2,564.13-	.00
CIB MAUD	.00	1,059.49	1,059.49-	.00
CIB SALARY CENTURY	.00	.00	.00	.00
CIB BANCORPSOUTH MAUD	.00	.00	.00	.00
FUND TOTALS	122,747.91	61,576.38	5,989.06-	178,335.23
2021 136 LEVEE & DRAINAGE				
CIB OPERATING BANCORP SOUTH	.00	.00	.00	.00
CIB GAURANTY	.00	.00	.00	.00
CIB RESTRICTED	.22	.00	.00	.22
CIB CERTIFICATE OF DEPOSI	.00	.00	.00	.00
FUND TOTALS	.22	.00	.00	.22
2021 138 TAX OFFICE CLEARING				
CIB OPERATING CENTURY	.00	.00	.00	.00
FUND TOTALS	.00	.00	.00	.00
2022 139 DWI SPECIALIZED CASELOAD				
APO RESTRICTED	14,003.46	15,734.00	4,299.54-	25,437.92
A P O OPERATING	.00	15,734.00	15,734.00-	.00
CIB SALARY	.00	.00	.00	.00
FUND TOTALS	14,003.46	31,468.00	20,033.54-	25,437.92
2021 140 OTHER AGENCY FUND				
CIB OPERATING BANCORP SOUTH	25.00	7,036.20	7,061.20-	.00
STATE BANK OF DEKALB CLEARING	.00	193.00	193.00-	.00
CIB MAUD CLEARING	.00	.00	.00	.00
CIB RESTRICTED	344,934.44	1,360.16	.00	346,294.60
CIB COMMUNITY SUPERVISION	179,706.16	35,388.91	114,586.47-	100,508.60
CIB DISTRICT ATTORNEY RES	719.42	.00	.00	719.42
FUND TOTALS	525,385.02	43,978.27	121,840.67-	447,522.62
2021 141 FOOD SERVICE PROGRAM				
CIB OPERATING BANCORP SOUTH	155,391.49	2,450.00	792.64-	157,048.85
FUND TOTALS	155,391.49	2,450.00	792.64-	157,048.85
2021 142 DRUG COURT PROGRAM				
CASH	46,630.22	.00	.00	46,630.22
FUND TOTALS	46,630.22	.00	.00	46,630.22
2021 143 CSCD RESTITUTION				
CIB CSCD RESTITUTION	.00	.00	.00	.00
FUND TOTALS	.00	.00	.00	.00
2021 144 TRUANCY PREVENTION & DIVERSION				
CASH IN BANK	.00	726.76	726.76-	.00
CIB DEKALB	.00	62.72	62.72-	.00
CIB MAUD	.00	37.33	37.33-	.00
CIB RESTRICTED	34,662.49	726.76	.00	35,389.25
FUND TOTALS	34,662.49	1,553.57	826.81-	35,389.25
2022 145 JUVENILE STATE AID				
CIB OPERATING BANCORP SOUTH	.00	.00	45,398.37-	45,398.37-



ACCOUNT NAME	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
CIB SALARY CENTURY FUND TOTALS	<u>.00</u>	<u>.00</u>	<u>45,398.37-</u>	<u>.00</u> 45,398.37-
2022 146 HAVA CARES GRANT CASH FUND TOTALS	<u>4,364.19-</u> 4,364.19-	<u>.00</u> .00	<u>.00</u> .00	<u>4,364.19-</u> 4,364.19-
2022 147 HAVA ELECTION SECURITY GRANT CASH FUND TOTALS	<u>50,703.42</u> 50,703.42	<u>.00</u> .00	<u>2,564.54-</u> 2,564.54-	<u>48,138.88</u> 48,138.88
2021 150 TIDC IMPROVEMENT GRANT CIB OPERATING BANCORP SOUTH CIB SALARY CENTURY FUND TOTALS	<u>36,010.63-</u> .00 36,010.63-	<u>27,183.98</u> .00 27,183.98	<u>6,095.84-</u> .00 6,095.84-	<u>14,922.49-</u> .00 14,922.49-
2022 155 JUV PROB - TITLE IV-E CIB OPERATING BANCORP SOUTH FUND TOTALS	<u>26,791.44</u> 26,791.44	<u>.00</u> .00	<u>.00</u> .00	<u>26,791.44</u> 26,791.44
GRAND TOTALS	<u>36,834,434.23</u>	<u>7,442,685.11</u>	<u>10,832,645.37-</u>	<u>33,444,473.97</u>

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2021 010 GENERAL FUND	OPERATING DEKALB 08 HOOKS MAUD 25 MEDICAL GUARANTY RESTRICTED PAYROLL 02 ELECT 04 JURY 03 NB TAX CR TAX NT I&S	2,543,018.66       18,753.30	TEXPOOL TEXSTARTAX TX TAX CR CD OPAY 01 BC CR CARD DC E-FILE CC E-FILE APOCC	10,728.30 196.27  7,409,035.71	9,981,732.24
2021 012 DISTRICT ATTORNEY C&P	OPERATING RESTRICTED	38,301.48			38,301.48
2021 013 DISTRICT ATTORNEY STATE	AOPERATING RESTRICTED	226,421.10			226,421.10
2021 014 DISTRICT ATTORNEY WELFARE	OPERATING RESTRICTED	8,435.20			8,435.20
2021 015 DA CRIMINAL LAW ENFORCEMENT	OPERATING RESTRICTED	103,037.28			103,037.28
2021 016 PRE-TRIAL INTERVENTION PROGRAM	OPERATING RESTRICTED	144,002.01			144,002.01
2021 019 VOTER REGISTRATION	OPERATING	7,106.25			7,106.25
2021 020 DISTRICT CLERK RECORD MGMT	OPERATING RESTRICTED	142,476.77			142,476.77
2021 021 COURTHOUSE SECURITY FUND	OPERATING DEKALB 08 MAUD 25 RESTRICTED	41,420.02			41,420.02
2021 022 JP COURTHOUSE SECURITY FUND	OPERATING DEKALB 08 HOOKS MAUD 25 RESTRICTED	44,123.03			44,123.03
2021 023 TIME PAYMENT FEE RESTRICTED	OPERATING DEKALB 08 HOOKS MAUD 25 RESTRICTED	57,234.03			57,234.03
2021 024 JUSTICE COURT TECHNOLOGY	OPERATING DEKALB 08 HOOKS MAUD 25 RESTRICTED	176,152.07			176,152.07

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2021 025 ELECTION CONTRACT	REPUBLICOPERATING RESTRICTED	3,818.51			3,818.51
2021 026 ELECTION CONTRACT	DEMOCRATOPERATING RESTRICTED	11,911.09			11,911.09
2022 028 M H I	APO RESTR OPERATING	29,553.18			29,553.18
2022 029 DAY REPORTING CENTER	APO RESTR OPERATING	73,447.76			73,447.76
2022 030 CIVIL PROBATION	APO RESTR OPERATING	44,788.98			44,788.98
2022 031 AFTERCARE	APO RESTR OPERATING	22,957.52			22,957.52
2022 032 SUBSTANCE ABUSE TREATMENT	APO RESTR OPERATING	12,301.60			12,301.60
2022 033 ARP	OPERATING ARP	8,803,305.13			8,803,305.13
2022 034 S A T- WOMEN'S FACILITY	APO RESTR OPERATING	699,040.44			699,040.44
2022 035 SAT-SPECIALIZED CASELOAD	APO RESTR OPERATING	14,531.75			14,531.75
2021 036 ROAD & BRIDGE LATERAL	OPERATING	281,711.50			281,711.50
2021 037 R&B MOTOR VEHICLE	OPERATING	1,293,714.89			1,293,714.89
2021 038 LAW LIBRARY	OPERATING	6,066.57			6,066.57
2021 039 FEMA	OPERATING	45.00			45.00
2021 040 MISC OR DEVELOPMENT	OPERATING CD	3,328,073.04	TEX MISC	3,375,615.08	6,703,688.12
2021 041 INMATE BENEFIT	OPERATING RESTRICTED	209,220.05			209,220.05
2022 043 DOMESTIC VIOLENCE SPC CASELOAD	APO RESTR OPERATING	14,596.40			14,596.40
2021 048 CORONAVIRUS RELIEF FUND	OPERATING	15.81			15.81
2021 050 CESF GRANT	OPERATING LPPF	22,501.53-			22,501.53-
2021 051 COMMUNITY DEVELOPMENT	OPERATING CDBG-R2OIL				
2022 053 TRUANCY PREVENTION GRANT	PROOPERATING	3,933.80-			3,933.80-

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2021 055 CAPITAL MURDER PROSECUTION					
2022 056 VINE	OPERATING	4,642.79-			4,642.79-
2021 057 HOMELAND SECURITY	OPERATING	1,926.20			1,926.20
2022 058 HOMELAND SECURITY GRANT CJD	OPERATING OPERATING				
2021 059 COUNTY CLERK RECORD MGMT	OPERATING RESTRICTED	313,983.37			313,983.37
2021 060 CO SERIES 2005			I&S 2005		
2021 061 ARCHIVE RECORDS	OPERATING RESTRICTED	373,670.42			373,670.42
2021 062 2012 SERIES	2012 CONST I&S 2012	198.29 13,946.25	TEX STAR	99,140.37	113,284.91
2021 063 VITAL STATISTICS & PRESERVAT	OPERATING RESTRICTED	5,428.18			5,428.18
2021 098 PAYROLL CLEARING					
2021 116 DISTRICT ATTORNEY EVIDENCE	OPERATING OPERATING RESTRICTED	124,996.50	OPERATING		124,996.50
2021 117 COMMUNITY SUPERVISION LAW	OPERATING	371.69			371.69
2021 118 DIST COURT CHILD SUPPORT	OPERATING OPERATING	25,860.99			25,860.99
2021 119 JUVENILE HUMAN TRAFFICKING	OPERATING	782.38			782.38
2021 120 JUVENILE PROBATION TRUST	OPERATING	124,851.15			124,851.15
2021 121 JUVENILE DETENTION INCOME	OPERATING				
2021 122 TYC CONTRACT	OPERATING	46,492.36			46,492.36
2021 125 ELECTIONS SERVICE CONTRACT	OPERATING PAYROLL	15,365.58			15,365.58
2021 126 SHERIFF CRIMINAL LAW ENF	OPERATING RESTRICTED	56,739.73			56,739.73
2021 127 TREASURY FORFEITURE FUNDS	OPERATING RESTRICTED				
2021 129 COUNTY CLERK TRUST FUND					
2021 131 DISTRICT CLERK TRUST FUND					
2022 132 COMMUNITY SUPERVISION BAS APO RESTR		1,211,041.78			

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
	OPERATING				1,211,041.78
2022 133 JUVENILE PROBATION COMMUN	OPERATING	7,063.82			7,063.82
2021 134 STATE FEES	OPERATING DEKALB 08 MAUD 25	178,335.23			178,335.23
2021 136 LEVEE & DRAINAGE	OPERATING GU LEVEE RESTRICTED	.22	GU LEVEE		.22
2021 138 TAX OFFICE CLEARING	OPERATING				
2022 139 DWI SPECIALIZED CASELOAD	APO RESTR OPERATING	25,437.92			25,437.92
2021 140 OTHER AGENCY FUND	OPERATING DEKALB 08 MAUD 25 RESTRICTED REST 15 DA HOT CK	346,294.60 100,508.60 719.42			447,522.62
2021 141 FOOD SERVICE PROGRAM	OPERATING	157,048.85			157,048.85
2021 142 DRUG COURT PROGRAM	OPERATING	46,630.22			46,630.22
2021 143 CSCD RESTITUTION	REST 15				
2021 144 TRUANCY PREVENTION & DIVERSI	OPERATING DEKALB 08 MAUD 25 RESTRICTED	35,389.25			35,389.25
2022 145 JUVENILE STATE AID	OPERATING	45,398.37-			45,398.37-
2022 146 HAVA CARES GRANT	OPERATING	4,364.19-			4,364.19-
2022 147 HAVA ELECTION SECURITY GRANT	OPERATING	48,138.88			48,138.88
2021 150 TIDC IMPROVEMENT GRANT	OPERATING	14,922.49-			14,922.49-
2022 155 JUV PROB - TITLE IV-E	OPERATING	26,791.44			26,791.44
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TOTAL		21,591,830.57		10,894,715.73	32,486,546.30

CHECK ACCOUNT	CHECK
ACCOUNT BALANCE - OPERATING	8,043,647.34
ACCOUNT BALANCE - RESTRICTED	2,463,054.91
ACCOUNT BALANCE - ELECT 04	18,753.30
ACCOUNT BALANCE - APO RESTR	2,147,697.33
ACCOUNT BALANCE - ARP	8,803,305.13
ACCOUNT BALANCE - 2012 CONST	198.29
ACCOUNT BALANCE - I&S 2012	13,946.25
ACCOUNT BALANCE - REST 15	100,508.60
ACCOUNT BALANCE - DA HOT CK	719.42
	<hr/>
TOTAL	21,591,830.57

TDOA ACCOUNT	TDOA
ACCOUNT BALANCE - TEXPOOL	10,728.30
ACCOUNT BALANCE - TEXSTARTAX	196.27
ACCOUNT BALANCE - CD	7,409,035.71
ACCOUNT BALANCE - TEX MISC	3,375,615.08
ACCOUNT BALANCE - TEX STAR	99,140.37
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TOTAL	10,894,715.73

**Other Accounts Balanced by the Treasurers' Office**

<b>Account Name</b>	<b>Balance</b>	<b>9/30/2021</b>
BCT Credit Card	\$	0.00
APO Credit Card	\$	2.00
Community Supervision Restitution	\$	100,508.60
Electronic Funds Transfer	\$	18,753.30
General Fund Operating Account	\$	8,043,647.34
General Fund Salary Account	\$	0.00
Bowie County Restricted	\$	2,463,054.91
DA Restitution Account	\$	719.42
DeKalb Operating	\$	0.00
Maud Operating	\$	0.01
TexStar 2012 Interest & Sinking	\$	0.00
TexStar 2012 Construction	\$	99,140.37
TexStar Series 2014 Tax Note	\$	196.27
TexStar Misc/Develop Reimb Hwy 82	\$	3,375,615.08
Bowie County 2012 Construction	\$	198.29
Bowie County 2012 Interest & Sinking	\$	13,946.25
Department of Supervision Restricted	\$	2,147,697.33
County Clerk E File	\$	0.00
District Clerk E File	\$	0.00
JP PCT 2 Credit Card	\$	0.00
JP PCT 4 Credit Card	\$	0.00
APO Credit Card/Closed Out	\$	0.00
Bowie County 2014 Tax Note I&S	\$	0.00
Tex Pool General	\$	10,728.30
Local Provider Participation Fund	\$	5,089,018.60
Farmer's Bank & Trust	\$	7,409,035.71
ARP Account	\$	8,803,305.13
Debt Service/Hwy 82 Bond	\$	21,970,300.00

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BUDGET TRANSFERS APPROVAL REPORT  
 B22-1 NOVEMBER 18, 2021 COMMISSIONER'S COURT

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Year	GL Account	Name	Date	Original Amount	New Amount	Difference	Clerk
2022	010-476-428	EDUCATION EXPENSE	11/18/2021	3,500.00	2,203.62	1,296.38-	JB
2022	010-476-429	EDUCATION EXPENSE DA INVE	11/18/2021	2,000.00	3,296.38	1,296.38	JB
TOTAL DISTRICT ATTORNEY				Total Transfers	2 Total Changes	.00	
2022	010-505-103	SALARY & WAGE DEPUTY/ASSI	11/18/2021	53,075.00	.00	53,075.00-	JB
2022	010-505-105	SALARY & WAGE OTHER	11/18/2021	.00	53,075.00	53,075.00	JB
TOTAL PURCHASING				Total Transfers	2 Total Changes	.00	
2022	010-510-450	REPAIR BUILDING	11/18/2021	50,000.00	49,675.69	324.31-	JB
2022	010-510-451	CONTRACTUAL	11/18/2021	12,000.00	12,324.31	324.31	JB
TOTAL COURTHOUSE				Total Transfers	2 Total Changes	.00	
2022	010-512-450	REPAIR BUILDING	11/18/2021	10,000.00	9,275.51	724.49-	JB
2022	010-512-490	MISCELLANEOUS	11/18/2021	.00	724.49	724.49	JB
TOTAL PLAZA WEST OFFICE BLDG				Total Transfers	2 Total Changes	.00	
2022	010-570-486	CONTRACTUAL	11/18/2021	.00	843.75	843.75	JB
2022	010-570-490	MISCELLANEOUS	11/18/2021	1,000.00	156.25	843.75-	JB
TOTAL JUVENILE PROBATION				Total Transfers	2 Total Changes	.00	
2022	010-582-330	GAS & OIL	11/18/2021	.00	7,200.00	7,200.00	JB
2022	010-582-426	TRAVEL IN COUNTY	11/18/2021	17,200.00	10,000.00	7,200.00-	JB
TOTAL EMG MANAGEMENT				Total Transfers	2 Total Changes	.00	
2022	033-570-103	SALARY & WAGE OTHER	11/18/2021	.00	1,658,329.00	1,658,329.00	JB
2022	033-570-201	TAXES FICA	11/18/2021	.00	126,552.48	126,552.48	JB
2022	033-570-203	RETIREMENT	11/18/2021	.00	208,815.41	208,815.41	JB
2022	033-570-204	INSURANCE WORKERS COMPENS	11/18/2021	.00	22,750.82	22,750.82	JB
2022	033-570-205	INSURANCE SUPPLEMENTAL DE	11/18/2021	.00	6,943.75	6,943.75	JB
2022	033-570-206	TAXES UNEMPLOYMENT	11/18/2021	.00	41,129.02	41,129.02	JB
2022	033-570-486	CONTRACTUAL	11/18/2021	8,740,229.66	6,675,709.18	2,064,520.48-	JB
TOTAL DRUG COURT PROGRAM				Total Transfers	7 Total Changes	.00	



11/18/2021 11:01:28

BUDGET TRANSFERS APPROVAL REPORT  
B22-1 NOVEMBER 18, 2021 COMMISSIONER'S COURT

BUD020 PAGE 2

Fund Name	Difference
TOTAL DISTRICT ATTORNEY	.00
TOTAL PURCHASING	.00
TOTAL COURTHOUSE	.00
TOTAL PLAZA WEST OFFICE BLDG	.00
TOTAL JUVENILE PROBATION	.00
TOTAL EMG MANAGEMENT	.00
TOTAL DRUG COURT PROGRAM	.00

COUNTY JUDGE \_\_\_\_\_  
COMM PCT 1 \_\_\_\_\_  
COMM PCT 2 \_\_\_\_\_  
COMM PCT 3 \_\_\_\_\_  
COMM PCT 4 \_\_\_\_\_  
COUNTY AUDITOR Jennifer Beckers

THIS LIST WAS REVIEWED AND APPROVED.

**INVOCATION**

Commissioner Pct. 3-James Strain, DeKalb, TX

**PLEDGE OF ALLEGIANCE**

Pledge of Allegiance to the United States

**COMMISSIONERS COURT MINUTES  
OCTOBER 25, 2021**

**BE IT REMEMBERED**, that on this 25<sup>th</sup> day of October, 2021, the **HONORABLE COMMISSIONERS COURT** of Bowie County, Texas met in **REGULAR SESSION** at the Courthouse in New Boston, Texas after due notice had been posted on the 22<sup>nd</sup> day of October, 2021 with the **HONORABLE JUDGE BOBBY L. HOWELL** present and presiding with the following Commissioners being present.

Sammy Stone	Commissioner Pct. #1
Tom Whitten	Commissioner Pct. #2
James Strain	Commissioner Pct. #3
Mike Carter	Commissioner Pct. #4

Also in attendance were the following County Officials:

- County Auditor Jennifer Beckett
- County Clerk Tina Petty

**ANNOUNCEMENTS**

None

**REGULAR AGENDA ITEMS**

Court convened at 9:03 A.M. when the following **ORDERS, JUDGMENTS and DECREES** were had and **ORDERED** spread upon the minutes of the Court to-wit.

**Item 1: Public Comments were made by Amy Pope.**

**Item 2: There was no Commissioners Court response to Public Comments.**

**Item 3: On this 25<sup>th</sup> day of October, 2021, a motion was made by Commissioner Mike Carter and duly second by Commissioner James Strain to cast votes for Board of Directors for the Bowie Central Appraisal District for the 2022-2023 term (Tom Whitten-930 votes). Motion was put to a vote and all Commissioners voted yes and none voted no. Motion carried.**

**Item 5: On this 25<sup>th</sup> day of October, 2021, a motion was made by Commissioner Mike Carter and duly second by Commissioner Sammy Stone to establish guidelines and criteria governing tax abatement agreements and accept the Application for Tax Abatement from Ta Chen International and authorize setting date of December 6, 2021 for a public hearing and posting of notice for purposes of consideration of the guidelines and criteria and a tax abatement agreement to provide economic development within the County, and to take up for consideration an Application for Tax Abatement, deemed to be in due form and accepted, from Ta Chen International.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**Item 6: On this 25<sup>th</sup> day of October, 2021, a motion was made by Commissioner Tom Whitten and duly second by Commissioner Mike Carter to correct the labor table to reflect positions in the County Clerk's Office-Records Management that were omitted.**

- \$29,000.00
- \$29,000.00
- \$ 2,000.00

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**Item 7: On this 25<sup>th</sup> day of October, 2021, a motion was made by Commissioner James Strain and duly second by Commissioner Mike Carter to approve final adjustments to the November 2, 2021, Presiding and Alternate Judges Appointments.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**Item 8: On this 25<sup>th</sup> day of October 2021, a motion was made by Commissioner Mike Carter and duly second by Commissioner Tom Whitten to approve the Barkman Bend Subdivision Final Plat in Pct. 2.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**Item 9: On this 25<sup>th</sup> day of October, 2021, a motion was made by Commissioner Tom Whitten and duly second by Commissioner Mike Carter to approve the 2021 Tax Roll.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**Item 10: On this 25<sup>th</sup> day of October, 2021, a motion was made by Commissioner Mike Carter and duly second by Commissioner James Strain to give permission to the City of DeKalb to demolish the building located at 301 Grizzly, DeKalb, Texas at no cost to Bowie County.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**Item 11: On this 25<sup>th</sup> day of October, 2021, a motion was made by Commissioner Sammy Stone and duly second by Commissioner Mike Carter to approve the Auditor's Monthly Report for September 2021.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**Item 12: There were no budget adjustments (line item transfers).**

**Item 13: On this 25<sup>th</sup> day of October, 2021, a motion was made by Commissioner James Strain and duly second by Commissioner Mike Carter to approve payment of accounts payable and payroll.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**Item 14: On this 25<sup>th</sup> day of October, 2021, a motion was made by Commissioner Tom Whitten and duly second by Commissioner Mike Carter to approve the minutes as an Order of the Court (October 12, 2021).**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**Item 15: Court recessed at 9:30 A.M. to go into Executive Closed Session to discuss security matters, personnel matters and litigation as allowed in the Government Code, Section 551.0725.**

**Court reconvened at 9:40 A.M.**

**Item 16: On this 25<sup>th</sup> day of October, 2021, a motion was made by Commissioner Tom Whitten and duly second by Commissioner James Strain to approve Judge Howell and/or District Attorney Jerry Rochelle to execute Opioid Settlement Agreement on behalf of Bowie County with National Prescription Opiate Litigation MDL2804.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**Court recessed at 9:42 A.M.**

**Court reconvened at 10:11 A.M.**

**Item 11: On this 25<sup>th</sup> day of October, 2021, a motion was made by Commissioner James Strain and duly second by Commissioner Sammy Stone to approve and Order for Redistricting.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**On this 25<sup>th</sup> day of October, 2021, a motion was made by Commissioner Sammy Stone and duly second by Commissioner Mike Carter to adjourn.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**THE ABOVE FOREGOING MINUTES OF COMMISSIONERS COURT OF  
BOWIE COUNTY ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 2021**

**WERE READ AND APPROVED \_\_\_\_\_ DAY OF \_\_\_\_\_ 2021**

\_\_\_\_\_  
**BOBBY L. HOWELL, COUNTY JUDGE  
BOWIE COUNTY, TEXAS**

**ATTEST:**

\_\_\_\_\_  
**TINA PETTY, COUNTY CLERK  
AND CLERK OF COMMISSIONERS COURT  
BOWIE COUNTY, TEXAS**

*There was a Public Hearing held beginning at 2:30 P.M. regarding the Redistricting of County Election Justice of the Peace and Commissioners Court Precincts. Everyone in attendance was asked to sign a sign-in sheet and after public comments and concerns were heard, the hearing was closed at 2:34 P.M.*

**INVOCATION**

Commissioner Pct. 3-James Strain, DeKalb, TX

**PLEDGE OF ALLEGIANCE**

Pledge of Allegiance to the United States

**SPECIAL COMMISSIONERS COURT MINUTES  
NOVEMBER 3, 2021**

**BE IT REMEMBERED**, that on this 3<sup>rd</sup> day of November, 2021, the **HONORABLE COMMISSIONERS COURT** of Bowie County, Texas met in **SPECIAL SESSION** at the Courthouse in New Boston, Texas after due notice had been posted on the 29<sup>th</sup> day of October, 2021 with the **HONORABLE JUDGE BOBBY L. HOWELL** and presiding with the following Commissioners being present.

Sammy Stone	Commissioner Pct. #1
Tom Whitten	Commissioner Pct. #2
James Strain	Commissioner Pct. #3
Mike Carter	Commissioner Pct. #4

Also in attendance was the following County Official:

- County Clerk Tina Petty

**ANNOUNCEMENTS**

None

**REGULAR AGENDA ITEMS**

Court convened at 2:37 P.M. when the following **ORDERS, JUDGMENTS and DECREES** were had and **ORDERED** spread upon the minutes of the Court to-wit.

**Item 1: On this 3<sup>rd</sup> day of November, 2021, a motion was made by Commissioner Mike Carter and duly second by Commissioner James Strain to approve one or more alternative plans for the redistricting of Bowie County Commissioners Court Precincts. The Court reserves the right to take any and all appropriate actions regarding the redistricting of Bowie County political boundaries, including the acceptance of new boundaries for the Commissioners Court precincts, modification of any boundaries, and/or tabling the pending proposals for later consideration and/or action.  
Motion was put to a vote and all Commissioners voted yes and none voted no.  
Motion carried.**

**Item 2: On this 3<sup>rd</sup> day of November, 2021, a motion was made by Commissioner Sammy Stone and duly second by Commissioner Tom Whitten to set the date of November 10, 2021 at 9:00 A.M. for a Public Hearing and Special Commissioners Court to finalize the redistricting of Bowie County.  
Motion was put to a vote and all Commissioners voted yes and none voted no.  
Motion carried.**

**Item 3: There was no Executive Closed Session to discuss security matters, personnel matters and litigation as allowed in the Government Code, Section 551.072.**

**On this 3<sup>rd</sup> day of November, 2021, a motion was made by Commissioner Sammy Stone and duly second by Commissioner Mike Carter to adjourn.  
Motion was put to a vote and all Commissioners voted yes and none voted no.  
Motion carried.**

**THE ABOVE FOREGOING MINUTES OF COMMISSIONERS COURT OF**

**BOWIE COUNTY ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 2021**

**WERE READ AND APPROVED \_\_\_\_\_ DAY OF \_\_\_\_\_ 2021**

\_\_\_\_\_  
**BOBBY L. HOWELL, COUNTY JUDGE  
BOWIE COUNTY, TEXAS**

**ATTEST:**

\_\_\_\_\_  
**TINA PETTY, COUNTY CLERK  
AND CLERK OF COMMISSIONERS COURT  
BOWIE COUNTY, TEXAS**



**INVOCATION**

Commissioner Pct. 3-James Strain, DeKalb, TX

**PLEDGE OF ALLEGIANCE**

Pledge of Allegiance to the United States

**COMMISSIONERS COURT MINUTES  
NOVEMBER 8, 2021**

**BE IT REMEMBERED**, that on this 8<sup>th</sup> day of November, 2021, the **HONORABLE COMMISSIONERS COURT** of Bowie County, Texas met in **REGULAR SESSION** at the Courthouse in New Boston, Texas after due notice had been posted on the 5<sup>th</sup> day of November, 2021 with the **HONORABLE JUDGE BOBBY L. HOWELL** present and presiding with the following Commissioners being present.

Sammy Stone	Commissioner Pct. #1
Tom Whitten	Commissioner Pct. #2
James Strain	Commissioner Pct. #3
Mike Carter	Commissioner Pct. #4

Also in attendance was the following County Official:

- County Clerk Tina Petty

**ANNOUNCEMENTS**

None

**REGULAR AGENDA ITEMS**

Court convened at 9:03 A.M. when the following **ORDERS, JUDGMENTS and DECREES** were had and **ORDERED** spread upon the minutes of the Court to-wit.

**Item 1:** There was no Public Comments.

**Item 2:** There was no Commissioners Court response to Public Comments.

**Item 3:** There was a presentation given by Cherri Curtis regarding Texas A&M AgriLife Extension Program Interpretation.

**Item 4:** On this 8<sup>th</sup> day of November, 2021, a motion was made by Commissioner James Strain and duly second by Commissioner Mike Carter to give permission for County Judge Bobby Howell to sign a Letter of Intent (LOI) with Trane for Indoor Air Quality Assessment. Motion was put to a vote and all Commissioners voted yes and none voted no. Motion carried.

**Item 5: On this 8<sup>th</sup> day of November, 2021, a motion was made by Commissioner James Strain and duly second by Commissioner Tom Whitten to approve a contract between Bowie County Sheriff's Office and Carl Anderson for helicopter services.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**Item 6: On this 8<sup>th</sup> day of November, 2021, a motion was made by Commissioner Mike Carter and duly second by Commissioner James Strain to appoint members to the County Sexual Assault Response Team and call the first meeting, Pursuant to Local Government Code 351.252.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**Item 7: On this 8<sup>th</sup> day of November, 2021, a motion was made by Commissioner Sammy Stone and duly second by Commissioner Tom Whitten to approve the Treasurer's Investment Report as of September 30, 2021.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**Item 8: On this 8<sup>th</sup> day of November, 2021, a motion was made by Commissioner Mike Carter and duly second by Commissioner James Strain to approve budget adjustments (line item transfers).**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**Item 9: On this 8<sup>th</sup> day of November, 2021, a motion was made by Commissioner James Strain and duly second by Commissioner Mike Carter to approve payment of accounts payable and payroll.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**Item 10: Court recessed at 9:43 A.M. to go into Executive Closed Session to discuss security matters, personnel matters and litigation as allowed in the Government Code, Section 551.0725.**

**Court reconvened at 10:07 A.M.**

**Item 11: On this 8<sup>th</sup> day of November, 2021, a motion was made by Commissioner Sammy Stone and duly second by Commissioner Mike Carter to pay Premium Pay to County employees to be funded by the American Rescue Plan Funds.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**On this 8<sup>th</sup> day of November, 2021, a motion was made by Commissioner Sammy Stone and duly second by Commissioner Mike Carter to adjourn.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**THE ABOVE FOREGOING MINUTES OF COMMISSIONERS COURT OF  
BOWIE COUNTY, TEXAS ON \_\_\_\_\_ DAY OF \_\_\_\_\_,2021  
WERE READ AND APPROVED \_\_\_\_\_ DAY OF \_\_\_\_\_,2021**

\_\_\_\_\_  
**BOBBY L. HOWELL, COUNTY JUDGE  
BOWIE COUNTY, TEXAS**

**ATTEST:**

\_\_\_\_\_  
**TINA PETTY, COUNTY CLERK  
AND CLERK OF COMMISSIONERS COURT  
BOWIE COUNTY, TEXAS**

*There was a Public Hearing beginning at 9:00 A.M. regarding the redistricting of County Election Justice of the Peace and Commissioners Court Precincts. Everyone in attendance was asked to sign a sign-in sheet and after comments and concerns were heard the hearing was closed at 9:01 A.M.*

**INVOCATION**

Commissioner Pct. 3-James Strain, DeKalb, TX

**PLEDGE OF ALLEGIANCE**

Pledge of Allegiance to the United States

**SPECIAL COMMISSIONERS COURT MINUTES  
NOVEMBER 10, 2021**

**BE IT REMEMBERED**, that on this 10<sup>th</sup> day of November, 2021, the **HONORABLE COMMISSIONERS COURT** of Bowie County, Texas met in **SPECIAL SESSION** at the Courthouse in New Boston, Texas after due notice had been posted on the 5<sup>th</sup> day of November, 2021 with the **HONORABLE JUDGE BOBBY L. HOWELL** present and presiding with the following Commissioners being present.

Sammy Stone	Commissioner Pct. #1
Tom Whitten	Commissioner Pct. #2
James Strain	Commissioner Pct. #3
Mike Carter	Commissioner Pct. #4

Also in attendance was the following County Official:

- County Clerk Tina Petty

**ANNOUNCEMENTS**

None

**REGULAR AGENDA ITEMS**

Court convened at 9:02 A.M. when the following **ORDERS, JUDGMENTS** and **DECREES** were had and **ORDERED** spread upon the minutes of the Court to-wit.

**Item 1:** On this 10<sup>th</sup> day of November, 2021, a motion was made by Commissioner James Strain and duly second by Commissioner Tom Whitten to approve the plan as presented regarding one or more alternative plans for the redistricting of Bowie County Commissioners Court precincts. The Court reserves the right to take any and all appropriate actions regarding the redistricting of Bowie County political boundaries, including the acceptance of new boundaries for the Commissioners Court precincts, modification of any boundaries, and/or tabling the pending proposals for later consideration and/or action.

Motion was put to a vote and all Commissioners voted yes and none voted no.

Motion carried.

**Item 2: On this 10<sup>th</sup> day of November, 2021, a motion was made by Commissioner Mike Carter and duly second by Commissioner Sammy Stone to approve the Order Adopting Redistricting Plan for Commissioners Court Precincts as presented, with maps.  
Motion was put to a vote and all Commissioners voted yes and none voted no.  
Motion carried.**

**Item 3: Court recessed at 10:00 A.M. to go into Executive Closed Session to discuss security matters, personnel matters and litigation as allowed in the Government Code, Section 551.072.  
Court reconvened at 10:10 A.M.**

**On this 10<sup>th</sup> day of November, 2021, a motion was made by Commissioner Sammy Stone and duly second by Commissioner Mike Carter to adjourn.  
Motion was put to a vote and all Commissioners voted yes and none voted no.  
Motion carried.**

**THE ABOVE FOREGOING MINUTES OF COMMISSIONERS COURT OF  
BOWIE COUNTY, TEXAS ON \_\_\_\_\_ DAY OF \_\_\_\_\_,2021  
WERE READ AND APPROVED \_\_\_\_\_ DAY OF \_\_\_\_\_,2021**

\_\_\_\_\_  
**BOBBY L. HOWELL, COUNTY JUDGE  
BOWIE COUNTY, TEXAS**

**ATTEST:**

\_\_\_\_\_  
**TINA PETTY, COUNTY CLERK  
AND CLERK OF COMMISSIONERS COURT  
BOWIE COUNTY, TEXAS**

**INVOCATION**

Commissioner Pct. 4-Mike Carter, New Boston, TX

**PLEDGE OF ALLEGIANCE**

Pledge of Allegiance to the United States

**SPECIAL COMMISSIONERS COURT MINUTES  
NOVEMBER 15, 2021**

**BE IT REMEMBERED**, that on this 15<sup>th</sup> day of November, 2021, the **HONORABLE COMMISSIONERS COURT** of Bowie County, Texas met in **SPECIAL SESSION** at the Courthouse in New Boston, Texas after due notice had been posted on the 12<sup>th</sup> day of November, 2021 with the **HONORABLE JUDGE BOBBY L. HOWELL** present and presiding with the following Commissioners being present.

Sammy Stone	Commissioner Pct. #1
Tom Whitten	Commissioner Pct. #2
James Strain	Commissioner Pct. #3
Mike Carter	Commissioner Pct. #4

Also in attendance was the following County Official:

- County Clerk Tina Petty

**ANNOUNCEMENTS**

None

**REGULAR AGENDA ITEMS**

Court convened at 9:00 A.M. when the following **ORDERS, JUDGMENTS and DECREES** were had and **ORDERED** spread upon the minutes of the Court to-wit.

**Item 1:** On this 15<sup>th</sup> day of November, 2021, a motion was made by Commissioner Mike Carter and duly second by Commissioner Tom Whitten to canvass the November 2, 2021, General and Special Election.

Motion was put to a vote and all Commissioners voted yes and none voted no.

Motion carried.

**Item 2:** On this 15<sup>th</sup> day of November, 2021, a motion was made by Commissioner Sammy Stone and duly second by Commissioner Mike Carter to approve payment of accounts payable and payroll.

Motion was put to a vote and all Commissioners voted yes and none voted no.

Motion carried.

**Item 3: Court recessed at 9:04 A.M. to go into Executive Closed Session to discuss security matters, personnel matters and litigation as allowed in the Government Code, Section 551.072.  
Court reconvened at 9:08 A.M.**

**Item 4: On this 15<sup>th</sup> day of November, 2021, a motion was made by Commissioner Sammy Stone and duly second by Commissioner Mike Carter to adopt a County Premium Pay Policy for essential workers.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**

**On this 15<sup>th</sup> day of November, 2021, a motion was made by Commissioner Sammy Stone and duly second by Commissioner Mike Carter to adjourn.**

**Motion was put to a vote and all Commissioners voted yes and none voted no.**

**Motion carried.**



**THE ABOVE FOREGOING MINUTES OF COMMISSIONERS COURT OF  
BOWIE COUNTY, TEXAS ON \_\_\_\_\_ DAY OF \_\_\_\_\_,2021  
WERE READ AND APPROVED \_\_\_\_\_ DAY OF \_\_\_\_\_,2021**

\_\_\_\_\_  
**BOBBY L. HOWELL, COUNTY JUDGE  
BOWIE COUNTY, TEXAS**

**ATTEST:**

\_\_\_\_\_  
**TINA PETTY, COUNTY CLERK  
AND CLERK OF COMMISSIONERS COURT  
BOWIE COUNTY, TEXAS**