

Bowie County Clerk
Records Management and Archive Plan
2024-2025

I. Background (Statutory History)

The 77th Texas Legislature passed HB 370 in 2001 to allow *border* counties to assess a \$5.00 Records Management and Preservation Fee for the preservation of older records filed with the County Clerk. The 78th Legislature passed SB 1744 amending the original legislation allowing *all* counties to collect this fee with Commissioner's Court approval. The County Clerk is proposing to collect this fee at this time.

This legislation amends Local Government Code, Section 118.01 (e), to enable the Commissioner's Court to adopt a Records Archive Fee for the preservation and automation of previously filed and recorded real property and vital statistics records as part of their regularly adopted annual budget.

II. Bill Summary

- ***Begins*** on approval of the County of Bowie 2014-15 Annual Budget. The fee must be set and itemized in the county's budget as part of the budget preparation process.
- ***Termination:*** The 79th Legislature extended this bill indefinitely.
- The \$5.00 fee is assessed on any instrument, document, paper, or other record that the County Clerk is authorized to accept for filing or recording (deed or official public records, assumed names, marriage licenses, civil case filings).
- The fee may be used ***only*** to provide funds for specific records management and preservation, ***including*** for automation purposes – **in accordance with this written plan.**
- Changes to the plan must be approved by Commissioner's Court. The plan may be modified as required.

III New Legislation

Effective September 1, 2019, the maximum allowable archive fee will be permanent. It was scheduled to be reduced to a maximum \$5 fee on 9/1/19, but SB 658 of the 86th Texas Legislature made the current \$10 maximum allowable amount permanent figure.

No fiscal implication to the State is anticipated.

Article 1 would amend the Government Code to authorize the commissioners court of a county to increase a district court records archive fee from not more than \$5 to not more than \$10. The fee would be required to be deposited into a district court records technology fund in the county's general fund and could only be expended for the

preservation and restoration of the district court records archive. **The bill would also amend the Local Government Code to authorize a county clerk to increase the Records Management and Preservation Fee and Records Archive Fee from not more than \$5 to not more than \$10. Article 1 would take effect September 1, 2013.**

According to the Office of Court Administration, the revenue generated by these fees is retained locally; therefore, no fiscal impact to the state is anticipated.

III. Purpose

Official Bowie County records have been computerized and automated in electronic format since 2012. The County Clerk's office is progressive in the preservation of current records, utilizing the original Records Management Fee from 1991 *forward*. However, this funding *has not been sufficient* to electronically preserve and restore the **older** documents that have a priceless historical value. In order to preserve and enhance the integrity of the existing system for recording and preserving public documents; the County Clerk seeks to preserve existing original records by digitizing older microfilm and paper records, and scanning books on site, re-indexing and preserving old handwritten and typed indexed books and converting all older media into an electronic format and importing this newly created data into the existing computer system.

IV. The overall goal and vision of the County Clerk's office is to:

- Modernize and upgrade old record systems in the office.
- Re-index land records back to when the county was first formed.
- Expedite record searching by having records available for electronic retrieval.
- Provide more public information to the citizens of the County via the Intra/Internet.
- Preserving original records by reducing daily usage.
- Improve productivity of the Bowie County's staff.

V. Annual Revenue Estimate

Official Real Property Records

Total 16000 Filings Annually X \$ 10.00 = \$ 160,000 Records Management
16000 Filings Annually X \$10.00 = \$160,000 Records Archive

VI. Restoration, Preservation and Automation Projects

Phase I:

Scan pre-1972 Land Records on site, enhance images, split images as needed, tag, index, and load to existing system.

**COMPLETED 1972-2011
1966-1972 PARTIALLY LOADED**

Approximately 2,000,000 documents:
Estimated cost

\$ 5,000,000.00

Phase II:

Scan, enhance, tag, index and load Recorded Plats and preserving original record.

Phase III:

Scan, enhance, tag, index and load Birth Records and preserving original record.

Phase IV:

Scan, enhance, tag, index and load Death Records and preserving original record.

Phase V:

Scan, enhance, tag, index Military Discharge and preserving original record.

Phase VI:

Scan, enhance, tag, index Marriage Records and preserving original record.

Summary

The Legislature has provided a means to raise revenue for the records management and preservation of older county property and vital records. This “user” fee is an alternative to raising taxes or spending general fund monies to accomplish these projects. This plan will be implemented in “phases” as money is accrued and deposited into a special revenue account. Any outsourcing and purchase of equipment will be done through standard purchasing processes. The completion of the initial phases will increase storage space in the archives by hundreds of square feet. Approval will prevent the potential hazard and “disaster in waiting” as years and years of vital county property records sit under sprinkler systems – unprotected and not adequately preserved.

STATE OF TEXAS

COUNTY OF BOWIE

ORDER TO ADOPT RECORDS ARCHIVAL PLAN

WHEREAS, Local Government Code, Section 118.011 (f) enables the Commissioners' Court to adopt a Records Archive Fee, for the preservation and restoration services performed by the County Clerk in connection with maintaining a County Clerk's records archive.

WHEREAS a Commissioners' Court approved the collection of a Records Archive Fee of \$5.00 to commence on September 1, 2003, which the County Clerk's office will collect at the time of filing or recording of any public record, excluding a state agency;

WHEREAS Sections 118.011 (b) and (f) of the Local Government Code was amended to increase the amount of the County Clerk's Records Archives Fee assessed when a non-court document is presented to the County Clerk for recording or filing from not more than \$5.00 to not more than \$10.00.

WHEREAS, after Commissioners' Court approval of the County Clerk's Records Archival Plan and the Plan being accepted as presented.

NOW THEREFORE, BE IT ORDERED by the Commissioners' Court of Bowie County, pursuant to the Local Government Code, Section 118.011 (f) hereby adopts the County Clerk's Records Archival Plan. Further, the fees collected may be expended only for the preservation and restoration of County Clerk's records archive. The funds may not be used to purchase, lease, or develop computer software to geographically index public records for current recordings.

ADOPTED, this 25th day of AUGUST 2025

BOWIE COUNTY COMMISSIONERS' COURT

Bobby Howell, County Judge

Commissioner Sammy Stone

Commissioner Tom Whitten

Commissioner Mike Carter

Commissioner James Strain

Attest

Tina Petty, County Clerk

Bowie County Citizens Tribune
139 N.E. Front Street
New Boston, Texas 75570
903-628-5801

COUNTY OF BOWIE
STATE OF TEXAS

I, Kenny Mitchell, do solemnly swear that I am the Publisher of the Bowie County Citizens Tribune (or an authorized representative), a newspaper published in Bowie County, Texas, and having bona fide circulation therein; that said newspaper is authorized by law to publish legal advertisements; PUBLIC HEARING NOTICE - RECORDS ARCHIVE FEE and that the advertisement annexed hereto including was published in said newspaper on the following dates: August 6, 2025.

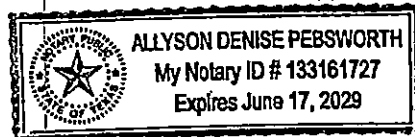
Publisher

Kenny Mitchell
Publisher or Publisher's Authorized Representative

SWORN AND SUBSCRIBED BEFORE ME, this 6th day of August, 2025.

Allyson Denise Pebsworth
Notary Public State of Texas

My Commission expires: 6/17/29



THE CLASSIFIEDS

Public Notice

CITATION BY PUBLICATION - SERVICE THE STATE OF TEXAS

TO: CHERISH JACKSON, Respondent, "STATE OF TEXAS"

"You have been sued. You may employ an attorney. If you or your attorney do not file a written answer with the clerk who issued this citation by 10 a.m. on the Monday next following the expiration of 20 days after you were served this citation and petition, a default judgment may be taken against you. The petition of the Texas Department of Family and Protective Services, Pattison, was filed in the Court of Bowie County, Texas, on the 15th day of September, 2024, against CHERISH JACKSON, RAYMOND WRIGHT, WESTLEE SMITH and SANDRA PICKETT-GUILLEY, Respondents, numbered 24CI013-102, and entitled in the interest of Q.S., D.W., and S.H., children." The suit

requests termination of the parent-child relationship. The date of birth of the children who are the subject of the suit are October 17, 2014, October 19, 2015, and September 19, 2016. "The court has authority in this suit to render an order in the children's interest that will be binding on you, including the termination of the parent-child relationship, the determination of paternity, and the appointment of a conservator with authority to consent to the child's adoption.

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Public Notice

CITATION BY PUBLICATION - SERVICE THE STATE OF TEXAS

TO: HOWARD DALE NIELSEN, Respondent; GREETING

YOU ARE HEREBY COMMANDED to appear before the Honorable County Court at Law Bowie County, Texas at the Courthouse of said County in the City of New Boston, Bowie County, Texas at or before 9:00 A.M. on the first Wednesday after the expiration of ten days from the date of publication of this citation by filing a written answer to an application filed in said Court on the 23rd day of June 2025, in cause No.44.272-CCJ and styled:

THE GUARDIANSHIP OF NARILYN NIELSEN, INCAPACITATED

A brief statement of the nature of the application is as follows, to-wit: APPLICATION FOR APPOINTMENT OF PERMANENT GUARDIAN OF THE PERSON AND ESTATE as more fully shown by the application of file in this cause.

This citation shall be served by notice published once in a newspaper of general circulation in Bowie County, Texas, the County in which the proceedings are pending. Said publication being not less than ten (10) days from the return date exclusive of the date of publication.

ISSUED AND GIVEN UNDER MY HAND AND SEAL OF SAID COURT at New Boston, Texas, this 24th day of July, 2025.

ADDRESS FOR APPLICANT OR APPLICANT'S ATTORNEY
LISA B SHOALMIRE
1820 GALLERIA OAKS
TEXARKANA, TEXAS 75603

TINA PETTY
BOWIE COUNTY CLERK
710 JAMES BOWIE DRIVE
NEW BOSTON, TX 75570

Public Notice

CITATION BY PUBLICATION - SERVICE

THE STATE OF TEXAS
TO: UNKNOWN HEIRS, Respondent; GREETING

YOU ARE HEREBY COMMANDED to appear before the Honorable County Court at Law Bowie County, Texas at the Courthouse of said County in the City of New Boston, Bowie County, Texas at or before 10:00 A.M. on the first Monday after the expiration of ten days from the date of publication of this citation by filing a written answer to an application filed in said Court on the 21st day of July, 2025, in cause No.44.272 and styled:

THE ESTATE OF GINWOLYN JOYCE TRAYLOR, DECEASED

A brief statement of the nature of the application is as follows, to-wit: APPLICATION FOR LETTERS OF ADMINISTRATION AND APPLICATION TO DETERMINE HEIRSHIP as more fully shown by the application of file in this cause.

This citation shall be served by notice published once in a newspaper of general circulation in Bowie County, Texas, the County in which the proceedings are pending. Said publication being not less than ten (10) days from the return date exclusive of the date of publication.

ISSUED AND GIVEN UNDER MY HAND AND SEAL OF SAID COURT at New Boston, Texas, this 21st day of July, 2025.

ADDRESS FOR APPLICANT OR APPLICANT'S ATTORNEY
MARK ELLIOTT
625 SAM HOUSTON DR
NEW BOSTON, TEXAS 75570

TINA PETTY
BOWIE COUNTY CLERK
710 JAMES BOWIE DRIVE
NEW BOSTON, TX 75570

Wanted

Searching for 40-150 acres of cow pasture, 30-7+ miles radius of DeKalb, Texas. Please contact Pat or Leah White at 903-701-7584.

Public Notice

The Bowie County Commissioner's Court will conduct a public hearing to consider a plan for the County Clerk's RECORDS ARCHIVE FEE, to fund the preservation and restoration of the County Clerk's Records. The meeting will be held on August 25, 2025 at 9:00 a.m. in the Commissioner's Courtroom of the Bowie County Courthouse, New Boston, TX."

Tina Petty, County Clerk

Public Notice

Notification of Interruption of water services for residents in New Boston.

Residents should be aware of interruption of water services for up to 4 hours, pending any unforeseen issues on the dates and locations listed below. It will affect residents on the east and west sides of the road. A ball notice will be issued as well, depending on any unforeseen issues.

August 11th, installation will begin at US Hwy 8 continuing North on Boston Ave. to FM 1840.

August 13th, installation will continue North on Boston Ave. beginning at FM 1840 to Sharlotte Dr.

August 16th, the installation will continue North on Boston Ave./S. Elm, beginning at Sharlotte Dr. and continuing to Lion Dr.

We apologize for the inconvenience and appreciate your patience as efforts are being made to provide better water pressure for our residents.



For SALE

Mobility scooter. Go Go Elite Traveler. Rechargeable 30V+ electric. One cement. Seat swivels for easy access. Breaks down into four pieces for easy transport. Multi speeds. Charger and manual included. \$395 - Located in DeKalb

Call or text 325-430-1991

Public Notice

Advertisement & Invitation for Sealed Bids: New Housing Construction

The City of De Kalb, Texas acting as agent for the Owner, will receive bids for new construction of up to three (3) single-family dwellings until 10:00 a.m. on the 26th day of August 2025; at De Kalb City Hall, 210 N. Runnels, De Kalb, TX 75559; at which time and place all bids will be publicly read aloud. Bids are invited for the furnishing of material and labor for the construction of new residential dwelling projects located within the City of De Kalb. Contract documents, including drawings and technical specifications, are on file at De Kalb City Hall located at 210 N. Runnels, De Kalb, TX 75559 or an email request can be submitted to ashley.boyles@kbbhome.granite.com. Let private bidders may obtain one copy without charge. No bid may be withdrawn after the scheduled closing time for receiving bids for at least 60 days. The Owner of the property and City of De Kalb reserve the right to reject any or all bids and to waive all formalities in bidding. Furthermore, the Owner and the City reserve the right to award a contract on selected bid items and/or alternatives on the work bid form at their discretion.

The City of De Kalb is an Affirmative Action/Equal Opportunity Employer and encourages Historically Underutilized Businesses to submit bids.

1st Publication Date: 08/06/2025
2nd Publication Date: 08/13/2025

By: Lowell Walker
Title: Mayor

Public Notice

CITATION BY PUBLICATION - SERVICE

THE STATE OF TEXAS
TO: HOWARD DALE NIELSEN, Respondent; GREETING

YOU ARE HEREBY COMMANDED to appear before the Honorable County Court at Law Bowie County, Texas at the Courthouse of said County in the City of New Boston, Bowie County, Texas at or before 2:30 P.M. on the first Friday after the expiration of ten days from the date of publication of this citation by filing a written answer to an application filed in said Court on the 29th day of July, in cause No.44.221-CCJ and styled:

THE ESTATE OF GROVER CLEVELAND GODFREY, DECEASED

A brief statement of the nature of the application is as follows, to-wit: APPLICATION FOR LETTERS OF ADMINISTRATION AND APPLICATION TO DETERMINE HEIRSHIP as more fully shown by the application of file in this cause.

This citation shall be served by notice published once in a newspaper of general circulation in Bowie County, Texas, the County in which the proceedings are pending. Said publication being not less than ten (10) days from the return date exclusive of the date of publication.

ISSUED AND GIVEN UNDER MY HAND AND SEAL OF SAID COURT at New Boston, Texas, this 29th day of July, 2025.

ADDRESS FOR APPLICANT OR APPLICANT'S ATTORNEY
MARK ELLIOTT
625 SAM HOUSTON DR
NEW BOSTON, TEXAS 75570

TINA PETTY
BOWIE COUNTY CLERK
710 JAMES BOWIE DRIVE
NEW BOSTON, TX 75570

Public Notice

CITATION BY PUBLICATION - SERVICE THE STATE OF TEXAS

TO: UNKNOWN HEIRS, Respondent; GREETING

YOU ARE HEREBY COMMANDED to appear before the Honorable County Court at Law Bowie County, Texas at the Courthouse of said County in the City of New Boston, Bowie County, Texas at or before 9:00 A.M. on the first Wednesday after the expiration of ten days from the date of publication of this citation by filing a written answer to an application filed in said Court on the 30th day of July 2025, in cause No.44.279-CCJ and styled:

THE ESTATE OF CAREN DENISE HOLCOMB, DECEASED

A brief statement of the nature of the application is as follows, to-wit: APPLICATION FOR LETTERS OF ADMINISTRATION AND APPLICATION TO DETERMINE HEIRSHIP as more fully shown by the application of file in this cause.

This citation shall be served by public notice published once in a newspaper of general circulation in Bowie County, Texas, the County in which the proceedings are pending. Said publication being not less than ten (10) days from the return date exclusive of the date of publication.

ISSUED AND GIVEN UNDER MY HAND AND SEAL OF SAID COURT at New Boston, Texas, this 30th day of July, 2025.

ADDRESS FOR APPLICANT OR APPLICANT'S ATTORNEY
LISA B SHOALMIRE
1820 GALLERIA OAKS
TEXARKANA, TEXAS 75603

TINA PETTY
BOWIE COUNTY CLERK
710 JAMES BOWIE DRIVE
NEW BOSTON, TX 75570

Hubbard ISD - DeKalb is pleased to announce that it will operate the Community Eligibility Program (CEP) under the National School Lunch Program and School Breakfast Program for the 2025-2026 school year.

Schools Qualifying to operate CEP serve breakfast and lunch to all children at no charge and eliminate the collection of meal applications for free, reduced-price and paid student meals.

The free and reduced lunch applications have been replaced by the socio-economic form found in the registration packets.

This approach reduces burdens for both families and school administrators and helps ensure that students receive nutritious meals. The students will be required to take a complete tray to participate in this program. The students must choose three meal components, one of which must be 1/2 cup of fruits or vegetables, "Pick 3 & Its Free"

For more information, contact Child Nutrition Director, Jessica Stokes, at (903)667-2845 Ext 4

Puzzle Solutions

Sudoku Solution

1	2	8	4	3	5	9	6	7
6	3	4	7	8	9	2	5	1
5	9	7	1	6	2	4	8	3
4	8	2	9	7	1	6	3	5
9	6	1	2	5	3	7	4	8
7	5	3	6	4	8	1	2	9
2	7	5	8	1	6	3	9	4
3	4	6	5	9	7	8	1	2
8	1	9	3	2	4	5	7	6

Word Search Solution

N P L F C N D C R K S P E E
A N A O P E N S A H U R N O
S O L O W I O B P I T R
D N S D E E B O T U E N C S
O U S S U A R T R I C O S
K S C O S D S K I U S
H S A D D S C T A B H
U E A H E R S C T A B H
C T N K S V E R N E L E U O
O K U C H R V E C N O L O U
T A O E R T E O D E A R O U
I A O S O P N H A E T R I
A C H S R C P E R E N E R C
T E A C H E R P V V T O P E

TexSCAN

TexSCAN Week of Aug. 3-9, 2025

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Prepare for power outages today with a Generac Home Standby Generator. Act now to receive a FREE 5-Year warranty with qualifying purchase. Call 1-855-704-8579 today to schedule a free quote. It's not just a generator. It's a power move.

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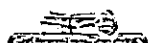
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2560021-005

IN THE 5th

JUDICIAL DISTRICT COURT OF TEXAS

ORDER SETTING SALARY

FILED FOR RECORD

2025 AUG -7 AM 9:19

LORI CARAWAY
DISTRICT CLERK BOWIE CO. TX.
DEPUTY

Effective October 1, 2025, the annual salary of the Official Court Reporter of the 5th District Court shall be ninety thousand dollars. The salary will be paid 76.02% by Bowie County and 23.98% by Cass County.

In addition, Bowie County shall pay to the Official Court Reporter of the 5th District Court \$100.00 per month for travel.

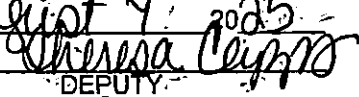
The Clerk of the respective court shall cause this order to be spread upon the minutes of the respective court and a copy thereof delivered to the Commissioner's Courts of Bowie and Cass County, in accordance with law.

The Auditors of the County of Bowie and Cass are directed to proportion the respective payments in accordance with law.

SIGNED, RENDERED AND ENTERED THIS 7th DAY OF AUGUST, 2025.



Judge Bill Miller
5th Judicial District

A CERTIFIED COPY
ATTEST LORI CARAWAY
District Clerk, Bowie County, Texas
August 7, 2025
BY 
DEPUTY

2560022-102
IN THE 102ND

FILED FOR RECORD

JUDICIAL DISTRICT COURT OF TEXAS ~~2025~~ AUG - 7 AM 9:19

ORDER SETTING SALARY

LORI CARAWAY
DISTRICT CLERK, BOWIE CO. TX.
Theresa Adams
DEPUTY

Effective October 1, 2025, the annual salary of the Official Court Reporter of the 102nd District Court shall be ninety thousand dollars. The salary will be paid 88.57% by Bowie County and 11.43% by Red River County.

In addition, Bowie County shall pay the Official Court Reporter of the 102nd District Court \$100.00 per month for travel.

The Clerk of the respective court shall cause this order to be spread upon the minutes of the respective court and a copy thereof delivered to the Commissioner's Courts of Bowie and Red River County, in accordance with law.

The Auditors of the County of Bowie and Red River are directed to proportion the respective payments in accordance with law.

SIGNED, RENDERED AND ENTERED THIS 7th DAY OF AUGUST, 2025.

Jeff Addison

Judge Jeff Addison
102nd Judicial District

A CERTIFIED COPY
ATTEST LORI CARAWAY
District Clerk, Bowie County, Texas
August 7 2025
Theresa Adams
BY _____
DEPUTY

2560023-202

IN THE 202ND

FILED FOR RECORD

JUDICIAL DISTRICT COURT OF TEXAS AUG -7 AM 9:19

ORDER SETTING SALARY

LORI CARAWAY
DISTRICT CLERK, BOWIE CO. TX.
Sheresa Caprio
DEPUTY

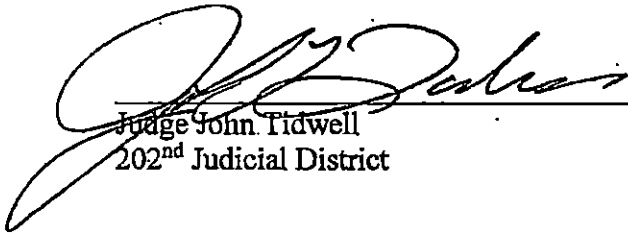
Effective October 1, 2025, the annual salary of the Official Court Reporter of the 202nd District Court shall be ninety thousand dollars.

In addition, Bowie County shall pay the Official Court Reporter of the 202nd District Court \$100.00 per month for travel.

The Clerk of the respective court shall cause this order to be spread upon the minutes of the respective court and a copy thereof delivered to the Commissioner's Court of Bowie County, in accordance with law.

The Auditor of the County of Bowie is directed to proportion the respective payments in accordance with law.

SIGNED, RENDERED AND ENTERED THIS 7th DAY OF AUGUST, 2025.


Judge John Tidwell
202nd Judicial District

A CERTIFIED COPY
ATTEST: LORI CARAWAY
District Clerk, Bowie County, Texas
August 7 2025
BY *Sheresa Caprio*
DEPUTY

State of Texas

256 0020-005

FILED FOR RECORD

County of Bowie

IN THE 5TH, 102ND, AND 202ND

2025 AUG -7 AM 9:18

DISTRICT COURTS

ORDER AFFIXING AUDITOR AND ASSISTANTS SALARIES


LORI CARAWAY
DISTRICT CLERK, BOWIE CO. TX.
DEPUTY

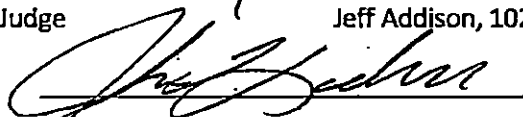
On the 7th day of August, 2025 came on to be considered the request of Jennifer Beckett, Bowie County Auditor, for County Auditor and Assistants salaries for the fiscal budget year 2025-2026 according to Local Government Code Section 152.031 and 84.021. Being of the opinion that such requests are reasonable and necessary, and having examined the nominees submitted pursuant to the above stated articles, do hereby order their respective salaries as Bowie County Auditor and Assistant Auditors as follows:


Jennifer Beckett Bowie County Auditor	Salary \$107,684.01 Travel \$ 5,200.00
Angie Rushing First Assistant	Salary \$ 68,576.41
Brandon Allison Assistant	Salary \$ 56,224.21
Christina Johnson Assistant	Salary \$52,191.63
Katlyn Wilson Payroll Administrator	Salary \$46,467.22
Amy Burnett Payroll Clerk	Salary \$ 45,364.72
Katelyn Derrick Purchasing	Salary \$37,485.00
Mary Ann Roberts Accounts Payable	Salary \$37,485.00
Chris Goodsell Purchasing	Salary \$27,055.48

The District Clerk shall cause this order to be entered on the official minutes of the respective Court and certify a copy hereof to the Bowie County Commissioners Court. Done this 7th day of August, 2025 in Bowie County, Texas.


Bill Miller, 5th District Court Judge


Jeff Addison, 102nd District Court Judge


John Tidwell, 202nd District Court Judge

A CERTIFIED COPY
ATTEST LORI CARAWAY
District Clerk, Bowie County, Texas
August 7, 2025
BY 
DEPUTY

COUNTY OF BOWIE

Bi-State Justice Center
100 North State Line Avenue
Texarkana, Texas 75501

Bowie County Courthouse
710 James Bowie Dr.
New Boston, Texas 75570



Bowie County wants to recognize service and time with the County with the monetary value of longevity. All regular full-time employees, Elected Officials and Department Heads shall be eligible for longevity pay except where it conflicts with State law or code superseding the County's normal rate of longevity pay. Part-time, temporary and seasonal employees are not eligible for longevity pay.

Longevity pay will be awarded for accumulated regular full-time service as follows:

<u>Years of Service:</u>	<u>Annual Longevity Pay:</u>
5-9	\$600
10-14	\$900
15-19	\$1,200
20-24	\$1,500
25-29	\$1,800
30 +	\$2,700

These amounts will be paid at a semi-monthly rate that will be added to the regularly scheduled pay days for each month. Retirement and taxes will be withheld from these amounts. Longevity pay increases will take effect on the first day of the month following the month that the employees reach their anniversary date milestone. Longevity pay is not prorated; the full monthly amount will be paid to the employee for the month they separate from service. All Longevity pay will be effective October 1st, 2025.

**AN ORDER OF THE COMMISSIONERS COURT OF
BOWIE COUNTY, TEXAS, TO ADOPT THE ANNUAL
BUDGET FOR BOWIE COUNTY FOR FISCAL YEAR 2026**

§

BE IT REMEMBERED at a special meeting of Commissioners Court of Bowie County, Texas held on the 25th day of August, 2025, on a motion made by _____, and seconded by _____, the following Court Order was adopted:

WHEREAS, Chapters 111.003 through 111.014 of the Local Government Code of the State of Texas prescribes the method by which the Bowie County Commissioners Court shall adopt an annual budget; and

WHEREAS, a budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026 has been proposed by the County Judge as the Budget Officer; and

WHEREAS, the salaries and allowances of certain elected officials have been proposed and appropriate notification was provided to the elected officials; and

WHEREAS, the proposed budget has been filed with the County Clerk as prescribed by law; and

WHEREAS, notice regarding the public hearing on the proposed budget was published in a newspaper of general circulation as prescribed by law; and

WHEREAS, a public hearing on the proposed budget was conducted on August 25th, 2025 as prescribed by law.

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners Court of Bowie County adopts and approves the proposed budget, for Bowie County for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

DONE IN OPEN COURT this the _____ day of August, 2025.

Tom Whitten – Voted _____

James Strain – Voted _____

Sammy Stone – Voted _____

Mike Carter – Voted _____

Judge Bobby Howell – Bowie County
Voted _____

Attest: Tina Petty, County Clerk

**AN ORDER OF THE COMMISSIONERS COURT OF
BOWIE COUNTY, TEXAS,
TO ADOPT THE 2025 TAX YEAR LEVY**

§

BE IT REMEMBERED at a special meeting of Commissioners Court of Bowie County, Texas held on the 25th day of August, 2025, on a motion made by _____, and seconded by _____, the following Court Order was adopted:

- WHEREAS, the Commissioners Court has considered all requests for County expenditures for Fiscal Year 2025-2026 (FY26) beginning October 1, 2025; and
- WHEREAS, the 2025 tax year levy will fund the FY26 Adopted Budget; and
- WHEREAS, the Commissioners Court has been provided with estimated revenues for said year by the County Auditor; and
- WHEREAS, the County has outstanding debt obligations that property taxes will pay in 2025-2026 Budget year, as more fully described below:

<u>DESCRIPTION</u>	<u>PRINCIPAL</u>	<u>INTEREST & SINKING</u>	<u>TOTAL</u>
Series 2018 Unlimited Tax Refund Bonds	\$1,770,000	\$365,550	\$2,135,550
Series 2021 Pass-through Toll Revenue and Unlimited Tax Bonds	\$0	\$109,650	\$109,650.00
		TOTAL:	<u>\$2,245,200</u>

- WHEREAS, the Commissioners Court has adhered to all in the Tax Code and Local Government Code pertaining to adopting a tax rate; and
- WHEREAS, Commissioners Court action is required to finally adopt a tax rate for tax year 2025 and to levy such tax on each \$100 of assessed valuation of the taxable property in the County.

NOW IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners Court of Bowie County hereby levies a tax of \$0.398853 on each \$100 assessed valuation of all taxable property in the County, as more fully described below:

FOR MAINTENANCE AND OPERATIONS

\$0.391762	Maintenance & Operations
\$0.032185	Debt Rate
\$0.423947	Total Maintenance and Operations Tax

THIS TAX RATE WILL RAISE MORE TAXES FROM MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE.

DONE IN OPEN COURT this _____ day of _____, 2025.

Tom Whitten – Voted _____

James Strain – Voted _____

Sammy Stone – Voted _____

Mike Carter – Voted _____

Judge Bobby Howell – Bowie County
Voted

Attest: Tina Petty, County Clerk

BOWIE COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2024

BOWIE COUNTY, TEXAS

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INDEPENDENT AUDITOR'S REPORT

Honorable County Judge
And Members of the Commissioners' Court
Bowie County, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bowie County, Texas (the "County"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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 September 30, 2024, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information for the General Fund and major special revenue funds, and pension and OPEB information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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 combining fund financial statements are presented for purposes of additional analysis and are 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 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 fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2025, 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 solely 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 the effectiveness of the County's 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.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
June 30, 2025

**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

Management's Discussion and Analysis

This section of the Bowie County, Texas (the "County") financial report presents a narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2024.

FINANCIAL HIGHLIGHTS

- The County's total net position increased by \$4,348,154, or 12%, over the course of this year's operations.
- The total government-wide assets and deferred outflows of resources of the County exceeded the liabilities and deferred inflows of resources at September 30, 2024, by \$39,716,800 and is reported as total net position of the County. Of this amount, \$11,116,556 represents unrestricted net position, \$13,894,304 is restricted, and \$14,705,940 is the net investment in capital assets.
- As of September 30, 2024, the County's governmental funds reported combined fund balances of \$35,323,702, as compared to \$32,438,521 at September 30, 2023. This represented an increase of \$2,885,181. This increase can be primarily attributed to the General Fund.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements, which are comprised of the following three components: 1) Government-wide financial statements; 2) Fund financial statements and 3) Notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all County assets, deferred inflows/outflows of resources and liabilities, with the difference representing 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.

The Statement of Activities presents information that indicates how net position changed during the fiscal 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 the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or in part a portion of their costs through user fees and charges (business-type activities). The County has no business-type activities. The governmental activities of the County include general government, public safety, public works and health and welfare.

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal requirements. All the funds of the County can be divided into two categories: governmental funds and fiduciary funds. The County does not have any proprietary 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 fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than 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 funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 10 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the major governmental funds. Data from other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs.

Notes to the Basic 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 can be found starting on page 18.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the County's compliance with its adopted budget for the General Fund, its employee pension plan and its other post-employment benefit plans to its employees. Required supplementary information can be found immediately following the notes to the financial statements. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Bowie County, assets and deferred outflows of resources of the County exceeded the liabilities and deferred inflows of resources by \$39,716,800 at the close of the most recent fiscal year. The following table indicates the County's financial position as of September 30, 2024, and September 30, 2023.

STATEMENT OF NET POSITION

	Governmental Activities	
	2024	2023
Current and other assets	\$ 60,575,918	\$ 58,957,649
Capital assets	16,678,268	16,545,639
Total assets	<u>77,254,186</u>	<u>75,503,288</u>
Total deferred outflows of resources	<u>2,605,473</u>	<u>3,715,563</u>
Current liabilities	12,585,526	12,290,844
Noncurrent liabilities	25,316,962	28,609,872
Total liabilities	<u>37,902,488</u>	<u>40,900,716</u>
Total deferred inflows of resources	<u>2,240,371</u>	<u>2,949,489</u>
Net position:		
Net investment in capital assets	14,705,940	15,993,627
Restricted	13,894,304	18,178,690
Unrestricted	<u>11,116,556</u>	<u>1,196,329</u>
Total net position	<u>\$ 39,716,800</u>	<u>\$ 35,368,646</u>

The first portion of the County's current fiscal year net position, \$14,705,940, reflects its investments in capital assets (e.g. land, improvements, buildings, equipment, infrastructure) less any related debt used to acquire these assets that is outstanding. The main use of these capital assets is 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 resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Of the County's current fiscal year net position, \$11,116,556 represents unrestricted net position and \$13,894,304 represents restricted net position. The restricted net position has constraints which have been placed on the use of these resources either (a) externally imposed by creditors, grantors, contributors, or by laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

The following table indicates the changes in net position for governmental activities:

	Governmental Activities	
	2024	2023
REVENUES		
Program revenues:		
Charges for services	\$ 3,865,704	\$ 4,335,972
Operating grants and contributions	25,227,838	28,478,856
General revenues:		
Property taxes, levied for general purposes	25,068,631	24,002,532
Property taxes, levied for debt service	2,256,120	2,260,438
Sales taxes	10,513,827	9,952,937
Other taxes	1,177,179	1,199,108
Investment earnings	3,647,402	1,959,919
Miscellaneous	331,868	1,201,648
Miscellaneous	<u>941,403</u>	<u>126,110</u>
Total revenues	<u>73,029,972</u>	<u>73,517,520</u>
EXPENSES		
General government	9,807,385	9,266,327
Public safety	28,034,911	27,231,491
Public works	3,693,813	4,197,016
Health and welfare	26,759,186	40,219,356
Interest on long-term debt	<u>386,523</u>	<u>478,181</u>
Total expenses	<u>68,681,818</u>	<u>81,392,371</u>
CHANGE IN NET POSITION	4,348,154	(7,874,851)
PRIOR PERIOD ADJUSTMENT	-	678,339
NET POSITION, BEGINNING	<u>35,368,646</u>	<u>42,565,158</u>
NET POSITION, ENDING	<u>\$ 39,716,800</u>	<u>\$ 35,368,646</u>

Property taxes are collected to support governmental activities through the General and Debt Service funds. Property taxes increased by \$1,061,781 or 4% for the fiscal year. This increase was primarily due to an increase in the appraised value of taxable property. Income from charges for services decreased by \$470,268. Grants and contributions decreased by \$3,251,018 during the fiscal year, mainly due to fluctuation of activity for the Local Participation Provider program. Expenses for the County decreased by \$12,710,553 mainly due to fluctuation of activity for the Local Participation Provider program.

FINANCIAL ANALYSIS OF MAJOR FUNDS

Governmental Funds. The County's major general government functions are contained in the General Fund. 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. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At September 30, 2024, the County's governmental funds reported combined fund balances of \$35,323,702 as compared to \$32,438,521 at September 30, 2023.

The General Fund is the chief operating fund of the County. At September 30, 2024, the General Fund reported revenues of \$46,519,183 and expenditures of \$45,291,545 as compared to revenues of \$45,474,965 and expenditures of \$40,939,603 at September 30, 2023. Unassigned fund balance for the General Fund at year-end was \$29,353,131.

The Local Provider Participation Fund had a decrease in fund balance during the current year of \$2,456,124. The decrease was due to a timing difference between mandatory collections received and payments made to the state.

The American Rescue Plan Fund ended the fiscal year with a fund balance of \$885,961.

The Debt Service Fund had a slight decrease in fund balance during the year of \$3,196.

GENERAL FUND BUDGETARY HIGHLIGHTS

Tax revenues were under-budgeted by approximately \$1,817,790. Total General Fund appropriations exceeded expenditures by \$2,933,436.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The County's investment in capital assets for its governmental activities as of September 30, 2024, amounted to \$16,678,268 (net of accumulated depreciation) as compared to \$16,545,639 at September 30, 2023. This investment in capital assets includes land, buildings and improvements, structures, equipment, vehicles, machinery, and other tangible and intangible assets.

For further information regarding capital assets, see the notes to the financial statements.

Long-term Debt. At September 30, 2024, the County had total long-term debt outstanding of \$17,560,607. Total long-term debt outstanding at September 30, 2023, was \$17,952,962.

The primary cause of the decrease in long-term debt was the scheduled debt service payments for the various notes and bonds outstanding.

For further information regarding long-term debt, see the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The 2024-2025 budget overall tax rate has decreased slightly to \$0.396934. The total rate consists of \$0.035242 for debt service and \$0.361692 for maintenance and operations. Budgeted revenues for the General Fund total \$47,174,523 and budgeted expenses total \$47,174,523.

The 2024-2025 budget will be the fourth full year the County has faced running the Bowie County Correctional Center. The County no longer has a contract with the Federal Marshal Service, which has decreased the inmate housing revenue. Sales tax revenue has increased despite the limitations of the economy.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the County Auditor's Office, P. O. Box 248, New Boston, Texas 75570.

**BASIC
FINANCIAL STATEMENTS**

BOWIE COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	Governmental Activities
ASSETS	
Cash and investments	\$ 45,335,495
Receivables, net of allowance for uncollectibles:	
Accounts	520,230
Leases	1,079,209
Adjudicated fines	552,273
Property taxes	1,776,186
Sales taxes	1,703,971
Intergovernmental	7,795,534
Prepaid expenses	32,433
Investment in joint venture	1,780,587
Capital assets:	
Land	991,100
Buildings	21,765,343
Machinery and equipment	13,767,220
Infrastructure	36,191,230
Right to use: subscriptions	2,190,038
Less: accumulated depreciation	<u>(58,226,663)</u>
Total capital assets	<u>16,678,268</u>
Total assets	<u>77,254,186</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	2,004,250
Deferred outflows related to OPEB	<u>601,223</u>
Total deferred outflows of resources	<u>2,605,473</u>
LIABILITIES	
Accounts payable	2,868,328
Accrued liabilities	679,734
Due to other governments	367,605
Accrued interest	91,215
Unearned revenue	8,122,631
Short-term note payable	456,013
Noncurrent liabilities:	
Due within one year:	
Long-term debt	2,437,804
Total OPEB liability	416,617
Due in more than one year:	
Long-term debt	15,122,803
Net pension liability	1,849,087
Total OPEB liability	<u>5,490,651</u>
Total liabilities	<u>37,902,488</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to leases	1,064,220
Deferred inflows related to pensions	375,780
Deferred inflows related to OPEB	611,089
Deferred gain on bond refunding	<u>189,282</u>
Total deferred inflows of resources	<u>2,240,371</u>
NET POSITION	
Net investment in capital assets	14,705,940
Restricted for:	
Debt service	7,972,036
Road improvements	396,849
Inmate benefit	289,042
Law library	24,190
District Attorney	247,312
Public safety	514,824
Records management and preservation	546,679
Court security	255,921
Justice court technology	62,293
Health and welfare	3,514,078
Drug Court	71,080
Unrestricted	<u>11,116,556</u>
Total net position	<u>\$ 39,716,800</u>

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

BOWIE COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes In Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government	\$ 9,807,385	\$ 1,858,713	\$ 113,172	\$ (7,835,500)
Public safety	28,034,911	1,944,233	841,269	(25,249,409)
Public works	3,693,813	62,758	2,250	(3,628,805)
Health and welfare	26,759,186	-	24,271,147	(2,488,039)
Interest on long-term debt	386,523	-	-	(386,523)
Total governmental activities	\$ 68,681,818	\$ 3,865,704	\$ 25,227,838	(39,588,276)
General revenues:				
Taxes:				
Property, levied for general purposes				25,068,631
Property, levied for debt service				2,256,120
Sales				10,513,827
Other				1,177,179
Unrestricted investment earnings				3,647,402
Miscellaneous				331,868
Gain on sale of assets				941,403
Total general revenues				43,936,430
				Change in net position
				4,348,154
				Net position, beginning
				35,368,646
				Net position, ending
				\$ 39,716,800

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

BOWIE COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	<u>General</u>	<u>Local Provider Participation Fund</u>	<u>American Rescue Plan</u>
ASSETS			
Cash and investments	33,393,615	\$ 2,602,256	\$ 8,583,549
Receivables, net			
Ad valorem taxes	1,474,040	-	-
Sales taxes	1,703,971	-	-
Accounts	516,806	-	-
Leases	1,079,209	-	-
Fines	552,273	-	-
Due from other funds	-	-	-
Due from other governments	38,040	-	-
Prepaid items	32,433	-	-
Total assets	<u>38,790,387</u>	<u>2,602,256</u>	<u>8,583,549</u>
LIABILITIES			
Accounts payable	2,197,077	-	660,829
Accrued liabilities	678,486	-	-
Unearned revenue	1,085,872	-	7,036,759
Due to other funds	31,482	-	-
Short-term note payable	456,013	-	-
Due to other governments	367,605	-	-
Total liabilities	<u>4,816,535</u>	<u>-</u>	<u>7,697,588</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	1,869,328	-	-
Deferred inflows related to leases	1,064,220	-	-
Total deferred inflows of resources	<u>2,933,548</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable:			
Prepaid items	32,433	-	-
Restricted:			
Road improvements	1,850	-	-
District Attorney	247,312	-	-
Public safety	514,824	-	-
Records management and preservation	546,679	-	-
Court security	255,921	-	-
Justice court technology	62,293	-	-
Health and welfare	25,861	2,602,256	885,961
Inmate benefit	-	-	-
Law library	-	-	-
Drug Court	-	-	-
Debt service	-	-	-
Unassigned	29,353,131	-	-
Total fund balances	<u>31,040,304</u>	<u>2,602,256</u>	<u>885,961</u>
Total liabilities, deferred inflows and fund balances	<u>38,790,387</u>	<u>\$ 2,602,256</u>	<u>\$ 8,583,549</u>

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

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 756,075	\$ 45,335,495
302,146	-	1,776,186
-	-	1,703,971
-	3,424	520,230
-	-	1,079,209
-	-	552,273
-	31,482	31,482
7,757,494	-	7,795,534
-	-	32,433
<u>8,059,640</u>	<u>790,981</u>	<u>58,826,813</u>
-	10,422	2,868,328
-	1,248	679,734
-	-	8,122,631
-	-	31,482
-	-	456,013
-	-	367,605
<u>-</u>	<u>11,670</u>	<u>12,525,793</u>
8,043,770	-	9,913,098
<u>-</u>	<u>-</u>	<u>1,064,220</u>
<u>8,043,770</u>	<u>-</u>	<u>10,977,318</u>
-	-	32,433
-	394,999	396,849
-	-	247,312
-	-	514,824
-	-	546,679
-	-	255,921
-	-	62,293
-	-	3,514,078
-	289,042	289,042
-	24,190	24,190
-	71,080	71,080
15,870	-	15,870
-	-	29,353,131
<u>15,870</u>	<u>779,311</u>	<u>35,323,702</u>
<u>\$ 8,059,640</u>	<u>\$ 790,981</u>	<u>\$ 58,826,813</u>

BOWIE COUNTY, TEXAS

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION**

SEPTEMBER 30, 2024

Total fund balances - governmental funds balance sheet \$ 35,323,702

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 16,678,268

The net pension liability does not require current financial resources, and, therefore, is not reported as a liability in the funds. (1,849,087)

Deferred gains on refundings of debt are not current financial resources and, therefore, are not reported in the funds. (189,282)

Interest payable on long-term debt does not require current financial resources, and, therefore, is not reported as a liability in the funds. (91,215)

The investment in joint venture is not a current available financial resource and, therefore, is not reported in the funds. 1,780,587

Deferred outflows and inflows of resources related to pensions and OPEB are not reported in the funds. 1,618,604

Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable resources in the funds. 9,913,098

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds. (17,203,122)

Compensated absences and other post-employment benefits are not due and payable in the current period and therefore are not reported in the funds.

Total OPEB liability (5,907,268)

Compensated absences (357,485)

Net position of governmental activities \$ 39,716,800

BOWIE COUNTY, TEXAS

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>General</u>	<u>Local Provider Participation Fund</u>	<u>American Rescue Plan</u>
REVENUES			
Taxes	\$ 36,695,009	\$ -	\$ -
Charges for services	3,921,038	-	-
Intergovernmental	3,411,740	-	1,722,789
Investment earnings	2,159,528	-	468,359
Contributions	-	22,333,642	-
Miscellaneous	<u>331,868</u>	<u>-</u>	<u>-</u>
Total revenues	<u>46,519,183</u>	<u>22,333,642</u>	<u>2,191,148</u>
EXPENDITURES			
Current:			
General government	11,223,716	-	-
Public safety	27,048,472	-	1,929,312
Public works	4,241,470	-	-
Health and welfare	2,273,687	24,789,766	-
Debt service:			
Principal	494,705	-	81,903
Interest and other charges	<u>9,495</u>	<u>-</u>	<u>928</u>
Total expenditures	<u>45,291,545</u>	<u>24,789,766</u>	<u>2,012,143</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,227,638</u>	<u>(2,456,124)</u>	<u>179,005</u>
OTHER FINANCING SOURCES			
Issuance of SBITAs	1,672,200	-	289,354
Insurance recoveries	386,196	-	-
Sale of capital assets	<u>1,594,911</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>3,653,307</u>	<u>-</u>	<u>289,354</u>
NET CHANGE IN FUND BALANCES	4,880,945	(2,456,124)	468,359
FUND BALANCES, BEGINNING	<u>26,159,359</u>	<u>5,058,380</u>	<u>417,602</u>
FUND BALANCES, ENDING	<u>\$ 31,040,304</u>	<u>\$ 2,602,256</u>	<u>\$ 885,961</u>

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
\$ 2,256,120	\$ 41,319	\$ 38,992,448
-	207,070	4,128,108
-	17,460	5,151,989
-	5,695	2,633,582
-	-	22,333,642
-	-	331,868
<u>2,256,120</u>	<u>271,544</u>	<u>73,571,637</u>
-	-	11,223,716
-	226,479	29,204,263
-	-	4,241,470
-	3,424	27,066,877
1,600,000	44,321	2,220,929
659,316	2,123	671,862
<u>2,259,316</u>	<u>276,347</u>	<u>74,629,117</u>
<u>(3,196)</u>	<u>(4,803)</u>	<u>(1,057,480)</u>
-	-	1,961,554
-	-	386,196
-	-	1,594,911
-	-	3,942,661
(3,196)	(4,803)	2,885,181
<u>19,066</u>	<u>784,114</u>	<u>32,438,521</u>
<u>\$ 15,870</u>	<u>\$ 779,311</u>	<u>\$ 35,323,702</u>

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

BOWIE 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 SEPTEMBER 30, 2024

Net change in fund balances - total governmental funds:	\$	2,885,181
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. This is the amount by which depreciation exceeded capital outlays in the current period.		
Capital outlay		4,392,741
Depreciation		(3,220,408)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.		(2,366,804)
The issuance of long-term debt (e.g., bonds) 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, the governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. These amounts are the net effect of these differences in the treatment of long-term debt and related items:		
Issuance of subscriptions		(1,961,554)
Payment of principal on long-term debt		2,220,929
Amortization of premium on bonds		272,296
Payment of delinquent TIRZ obligation		(130,084)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales and donations) is to decrease net position.		(1,039,704)
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 governmental funds.		
Interest		13,043
Pension cost		2,376,669
Other postemployment benefits cost		(130,286)
Compensated absences		22,315
The effect of the change in the County's equity interest in the Bi-State Justice Center does not require the use of current financial resources and, therefore, is not reported as (expenditures)/revenue in governmental funds.		<u>1,013,820</u>
Change in net position of governmental activities	\$	<u>4,348,154</u>

BOWIE COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2024

	Custodial Funds
ASSETS	
Cash	\$ <u>8,659,527</u>
Total assets	<u>8,659,527</u>
LIABILITIES	
Accounts payable	16,141
Due to other governments	<u>341,195</u>
Total liabilities	<u>357,336</u>
NET POSITION	
Restricted for:	
Individuals and organizations	<u>8,302,191</u>
Total net position	\$ <u>8,302,191</u>

BOWIE COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Custodial Funds
ADDITIONS	
Intergovernmental	\$ 857,948
Receipts from inmates	1,156,220
Fees collected for other governments	27,816,534
Taxes collected for other governments	51,045
Registry deposits	2,107,504
Interest	65,976
Total additions	32,055,227
DEDUCTIONS	
Fees remitted to other governments	26,389,195
Remittance of registry funds	2,980,611
Disbursements to inmates	1,759,666
Other	1,203,015
Total deductions	32,332,487
Net increase (decrease) in fiduciary net position	(277,260)
Net position - beginning	8,579,451
Net position - ending	\$ 8,302,191

BOWIE COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Bowie County, Texas (the "County") was formed in 1841 and operates using a commission form of government under the laws and statutes of the Constitution of the State of Texas. The County provides various services to advance the welfare, health, comfort, safety and convenience of the County and its inhabitants.

The accounting and reporting policies of the County conform to generally accepted accounting principles (GAAP) applicable to state and local governments. The Government Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. As required by generally accepted accounting principles, these financial statements present Bowie County, Texas (the primary government) and its component units. There are no component units which meet the criteria for inclusion in the County's reporting entity.

Related Organizations

The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The Commissioners' Court or specific committees of the Commissioners' Court appoint members of the following organizations: Bowie County Child Protective Services, Community Healthcore, TexAmericas Center and Ark-Tex Council of Governments.

Joint Venture

Bi-State Justice Center – the County is a participant in a joint venture in the Bi-State Justice Center with the City of Texarkana, Arkansas and the City of Texarkana, Texas. The Bi-State Justice Center is jointly occupied by law enforcement and criminal justice agencies of Bowie County, Texas; the City of Texarkana, Texas; and the City of Texarkana, Arkansas. The facility is located on the state line, half in Texarkana, Texas and half in Texarkana, Arkansas. The Intergovernmental Advisory Committee is responsible for the operations of the Center. This seven-member committee is comprised of the Bowie County Judge, one Bowie County Commissioner, two members from the City of Texarkana, Texas City Council, two members from the Texarkana, Arkansas Board of Directors, and one independent member. The Center accounts only for the operations of its own law enforcement and criminal justice agencies. The annual budget is underwritten by the participating entities based on a formula which uses floor space occupied, number of 911 calls received by the Building Information Center and the number of prisoners in the detention facility for each entity.

Bowie County, Texas' net investment, which consists of net position in the Bi-State Justice Center, is reported in the County's government-wide financial statements. The County's equity interest as of September 30, 2024, was \$1,780,587 based on the Bi-state Justice Center's audited financial statements as of December 31, 2023 (the latest available). Complete financial statements for the Bi-State Justice Center can be obtained from the City of Texarkana, Arkansas Finance Department.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenue, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The County has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenue* includes 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 that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenue are reported instead as *general revenue*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenue is 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 revenue 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.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be *available* when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenue to be available if 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.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

General Fund – This fund is established to account for resources devoted to financing the general services that the County performs for its citizens. General tax revenue and other sources of revenue used to finance the fundamental operations of the County are included in this fund. The fund is charged with all costs of operating the County for which a separate fund has not been established.

The **Local Provider Participation Fund** is used to account for the revenues from mandatory payments that may be required by the County from an institutional healthcare provider to fund certain intergovernmental transfers and indigent care programs.

The **American Rescue Plan Fund** was established to track all revenue and expenditures relating to funding in response to the COVID-19 global pandemic.

The **Debt Service Fund** is used to account for the accumulation of resources for and the payment of debt principal and interest.

Additionally, the County reports the following fund types:

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital assets and infrastructure.

Custodial Funds account for resources held for others in a custodial capacity.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as *program revenues* include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenue. Likewise, general revenue includes all taxes.

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

Deposits and Investments

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.

State statutes authorize the County to invest in obligations of the U. S. Treasury, commercial paper, corporate bonds, repurchase agreements, money market mutual funds, direct obligations of the State of Texas, and local government investment pools.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” There were no “advances to/from other funds” as of September 30, 2024.

All trade and property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to 42% of the current year tax levy. Trade collectability is defined by the following schedule:

0 – 30 days.....	85% Probability of Collection
31 – 60 days	65% Probability of Collection
61 – 90 days	45% Probability of Collection
91 – 120 days	25% Probability of Collection
121 – 180 days	10% Probability of Collection
181 + days	1% Probability of Collection

Property taxes are levied on October 1 and attach as an enforceable lien on property as of January 1. Statements are mailed on October 1, or as soon thereafter as possible, and are due upon receipt. All unpaid taxes become delinquent if not paid before February 1 of the following year.

Capital Assets

Capital assets, which include property, plant, equipment, infrastructure (e.g., roads, bridges, sidewalks and similar items), are reported in the governmental column in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 (amount not rounded) 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 acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date.

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 is depreciated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	20-50
Improvements	5-50
Equipment	5-20
Infrastructure (streets and drainage)	35-50
Right to use subscriptions	2-3

Deferred Inflows/Outflows 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 assets 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 the following items that qualify for reporting in this category.

- Pension and OPEB contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- Changes in actuarial assumptions – These effects on the total pension and OPEB liability are deferred and amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension and OPEB plans (active and inactive employees).
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a four-year period.

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 assets or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has the following items that qualify for reporting in this category.

- Under the modified accrual basis of accounting, unavailable revenue is reported in the governmental funds balance sheet as a deferred inflow of resources.
- In the statement of net position, the difference in expected and actual pension and OPEB experience is deferred and amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension and OPEB plans (active and inactive employees).
- Changes in actuarial assumptions – These effects on the total OPEB liability are deferred and amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plans (active and inactive employees).

Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the County does not have a policy to pay any amounts when employees separate from service with the County. All vacation pay is accrued when incurred in the government-wide financial statements.

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. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses in the current year.

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.

Leases

The County has entered into a lease agreement as a lessor. Key estimates and judgements related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate, if available. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability or lease asset.

Lessor. The District is a lessor in an arrangement allowing the placement of a cellular tower on District property. In both the government-wide financial statements and the governmental fund financial statements, the District initially measures the lease receivable and a deferred inflow of resources for the present value of payments expected to be made during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments made. The deferred inflow of resources is recognized as revenue on a systematic basis over the life of the lease.

Subscription-Based Information Technology Arrangements

The County is a lessee for subscription-based IT arrangements (SBITAs). The County recognizes a liability and an intangible right-to-use asset in the government-wide financial statements.

At the commencement of a SBITA, the County initially measures the liability at the present value of payments expected to be made during the agreement term. Subsequently, the liability is reduced by the principal portion of payments made. The asset is initially measured as the initial amount of the liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to SBITAs include how the County determines (1) the discount rate it uses to discount the expected payments to present value, (2) agreement term, and (3) agreed upon payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate.
- The agreement term includes the noncancellable period of the SBITA.

- The agreed upon payments included in the measurement of the liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure the asset and liability if certain changes occur that are expected to significantly affect the amount of the liability. These right-to-use assets are reported with other capital assets and liabilities are reported with long-term debt on the statement of net position.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by ordinance of the Commissioners' Court, the County's highest level of decision-making authority. These amounts cannot be used for any other purpose unless the Commissioners' Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- **Assigned:** This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Commissioners' Court.
- **Unassigned:** This classification includes the residual fund balance for the General Fund. The unassigned classification also includes any negative residual fund balances of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expenses, information about the Fiduciary Net Position of the Texas County and 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 legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits

For purposes of measuring the total OPEB liability under the TCERS Group Term Life Fund (GTLF), related deferred outflows and inflows of resources, and total OPEB expense, information about the plan is obtained from TCERS through a report prepared for the County by TCERS consulting actuary, Milliman. Similarly, information concerning the total OPEB liability, related deferred outflows and inflows of resources, and total OPEB expense, under the Retiree Health Care Plan (RHCP), is provided through a report prepared for the County by the County's actuary, CapRisk Consulting Group.

2. DETAILED NOTES ON ALL FUNDS

Deposits and Investments

As of September 30, 2024, the County had the following investments:

<u>Investment Type</u>	<u>Net Asset Value</u>	<u>Weighted Average Maturity (Days)</u>
TexPool	\$ 11,304	28
TexSTAR	<u>3,659,393</u>	30
Total portfolio	<u>\$ 3,670,697</u>	
Portfolio weighted average		30

Interest Rate Risk. In accordance with its investment policy, the County manages its exposure to declines in fair market values by limiting the weighted average maturity of its investment portfolios to a maximum of 90 days.

Custodial Credit Risk. 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. State statutes require that all deposits in financial institutions be fully collateralized by U. S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of deposits. As of September 30, 2024, the County's deposit balance was fully collateralized with securities held by the pledging financial institution or was covered by FDIC insurance.

Credit Risk. It is the County's policy to limit its investments to investment types with an investment quality rating not less than A or its equivalent by a nationally recognized statistical rating organization. Both of the County's investment pools were rated AAAM by Standard & Poor's Investors Service.

TexPool and TexStar each have a redemption notice period of one day and may redeem daily. The investment pools' authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pool's liquidity.

Receivables

Receivables as of year-end for the County’s individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General Fund</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
Receivables:			
Ad valorem taxes	\$ 2,505,884	\$ 513,651	\$ 3,019,535
Sales tax	1,703,971	-	1,703,971
Adjudicated fines	11,045,454	-	11,045,454
Accounts	1,599,439	-	1,599,439
Intergovernmental	<u>38,040</u>	<u>7,757,494</u>	<u>7,795,534</u>
Gross receivables	16,892,788	8,271,145	25,163,933
Less: allowance for uncollectibles	<u>11,525,025</u>	<u>211,505</u>	<u>11,736,530</u>
Net total receivables	<u>\$ 5,367,763</u>	<u>\$ 8,059,640</u>	<u>\$ 13,427,403</u>

Lease Receivable

On September 1, 2023, the County entered into a 72-month lease as a lessor for the use of building space. The lessee is required to make monthly fixed payments of \$18,292, and the County recognized lease revenue of \$219,500 during the fiscal year. Both the lessee and lessor have one extension option, each for 24 months.

A summary of the governmental activities lease receivable as of September 30, 2024, is as follows:

<u>Purpose of Lease</u>	<u>Interest Rates</u>	<u>Initial Year of Lease</u>	<u>Amount of Initial Lease Receivable</u>	<u>Interest Current Year</u>	<u>Amounts Receivable 9/30/2024</u>	<u>Amounts Receivable Within One Year</u>
Right to use:						
Building facilities	0.328%	2023	\$ 1,303,984	\$ 5	\$ 1,079,209	\$ 219,500
Total			<u>\$ 1,303,984</u>	<u>\$ 5</u>	<u>\$ 1,079,209</u>	<u>\$ 219,500</u>

Interfund Receivables and Payables

The composition of interfund balances as of September 30, 2024, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Nonmajor governmental	General	\$ 31,482
Total		<u>\$ 31,482</u>

Balances resulted from the time lag between the dates that 1) interfund goods and services are provided on reimbursable expenditures, 2) transactions are recorded in the accounting system, and 3) payment between funds are made.

Capital Assets

Capital asset activity for the year ended September 30, 2024, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Government activities:				
Capital assets, not being depreciated:				
Land	\$ 991,100	\$ -	\$ -	\$ 991,100
Total capital assets not being depreciated	<u>991,100</u>	<u>-</u>	<u>-</u>	<u>991,100</u>
Capital assets, being depreciated:				
Buildings and improvements	20,616,826	1,148,517	-	21,765,343
Machinery and equipment	13,567,308	1,282,670	(1,082,758)	13,767,220
Infrastructure	36,191,230	-	-	36,191,230
Right to use subscriptions	<u>1,489,320</u>	<u>1,961,554</u>	<u>(1,260,836)</u>	<u>2,190,038</u>
Total capital assets being depreciated	<u>71,864,684</u>	<u>4,392,741</u>	<u>(2,343,594)</u>	<u>73,913,831</u>
Less accumulated depreciation:				
Buildings and improvements	12,395,710	599,020	-	12,994,730
Machinery and equipment	7,017,410	2,438,476	(673,472)	8,782,414
Infrastructure	36,197,436	42,286	-	36,239,722
Right to use subscriptions	<u>699,589</u>	<u>140,626</u>	<u>(630,418)</u>	<u>209,797</u>
Total accumulated depreciation	<u>56,310,145</u>	<u>3,220,408</u>	<u>(1,303,890)</u>	<u>58,226,663</u>
Total capital assets, being depreciated, net	<u>15,554,539</u>	<u>1,172,333</u>	<u>(1,039,704)</u>	<u>15,687,168</u>
Governmental activities capital assets, net	<u>\$ 16,545,639</u>	<u>\$ 1,172,333</u>	<u>\$ (1,039,704)</u>	<u>\$ 16,678,268</u>

Depreciation expense was charged to functions/programs of the County as follows:

Governmental activities:	
General government	\$ 2,007,873
Public safety	599,470
Public works	584,042
Welfare	7,075
Economic development	<u>21,948</u>
Total depreciation expense - governmental activities	<u>\$ 3,220,408</u>

Short-term Debt

A summary of the changes in short-term debt is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental Activities:				
Short-term note	\$ 410,845	\$ 456,013	\$ (410,845)	\$ 456,013
Governmental activities long-term liabilities	<u>\$ 410,845</u>	<u>\$ 456,013</u>	<u>\$ (410,845)</u>	<u>\$ 456,013</u>

Long-term Debt

A summary of the outstanding bonds as of September 30, 2024, is as follows:

<u>Debt Security</u>	<u>Interest Rates</u>	<u>Amount</u>
Unlimited Tax Refunding Bonds, Series 2018	5%	\$ 9,240,000
Unlimited Tax Refunding Bonds, Series 2021	3%	<u>3,655,000</u>
Total		<u>\$ 12,895,000</u>

On September 15, 2012, the County issued Pass-through Toll Revenue and Unlimited Tax Bonds, Series 2012 in the amount of \$34,910,000. These bond proceeds were used for the purpose of constructing, improving, extending, expanding, and upgrading U.S. Highway 82 between FM 1840 and State Highway 98. The bonds are payable from and secured by the payments to be received by the

County from the Texas Department of Transportation, which shall be available to pay principal and interest on the bonds as long as the bonds are outstanding (see Pass-through Toll Agreement note disclosure). The County shall deposit such Pass-through Toll Revenues to the credit of the Interest and Sinking Fund to the extent necessary to pay the principal and interest on the bonds. If the County elects to levy a tax for the payment of the bonds, it will not be necessary to deposit the revenues in the Interest and Sinking Fund.

On January 10, 2018, the County issued \$19,295,000 of Unlimited Tax Refunding Bonds, Series 2018 to partially refund the Pass-through Toll Revenue and Unlimited Tax Bonds, Series 2012. The Unlimited Tax Refunding Bonds, Series 2018 bear an interest rate of 5 percent with a final maturity date of August 1, 2030.

On May 18, 2021, the County issued \$3,695,000 of Unlimited Tax Refunding Bonds, Series 2021 to partially refund the Pass-through Toll Revenue and Unlimited Tax Bonds, Series 2012. The Unlimited Tax Refunding Bonds, Series 2021 bear an interest rate of 3 percent with a final maturity date of August 1, 2037.

Should the County default on its outstanding bonds, any registered owner of the bonds is entitled to seek a writ of mandamus from a court of proper jurisdiction requiring specific performance from the County.

Annual debt service requirements to maturity for the revenue and unlimited tax bonds are as follows:

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2024	\$ 1,685,000	\$ 559,450
2025	1,770,000	475,200
2026	1,860,000	386,700
2027	1,920,000	293,700
2028	1,535,000	205,200
2029-2033	3,060,000	373,100
2034-2037	<u>1,065,000</u>	<u>63,600</u>
Totals	<u>\$ 12,895,000</u>	<u>\$ 2,356,950</u>

SBITAs Payable

A summary of subscription-based IT arrangements payable as of September 30, 2024, are as follows:

<u>Governmental Activities</u>	<u>Interest Rates</u>	<u>Initial Year of Subscription</u>	<u>Interest Current Year</u>	<u>Amounts Outstanding</u>
Right to use:				
Debtbook Platform	2.503%	2022	\$ 723	\$ 15,609
Microsoft 365	3.347%	2022	8,772	-
UKG Ready Platform	3.378%	2022	928	14,397
West Proflex Software	3.378%	2022	872	17,901
West Proflex Subscription	3.378%	2022	1,252	20,737
Guardian RFID		2024	-	23,484
Round Table Networks		2024	-	<u>1,672,200</u>
Total			<u>\$ 12,547</u>	<u>\$ 1,764,328</u>

The future principal and interest SBITA payments as of September 30, 2024, are as follows:

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2025	\$ 681,308	\$ 1,187
2026	617,879	11
2027	615,271	-
2028	<u>57,870</u>	<u>-</u>
Totals	<u>\$ 1,972,328</u>	<u>\$ 1,198</u>

Compensated Absences

County employees earn annual leave up to a maximum of 15 days per year based on months of service. Full-time regular employees earn 10 days of sick leave per year. Employees who have been employed for six or more months are eligible to be paid for all unused annual leave at their regular rate of pay upon termination of employment. Unused sick leave is not paid upon termination of employment.

Tax Increment Reinvestment Zone Obligation

On February 8th, 2016, the County and the City of Texarkana entered a long-term arrangement to meet the balance outstanding on its Tax Increment Reinvestment Zone ("TIRZ") agreement in accordance with the provisions of Chapter 311-Tax Increment Financing Act of the Texas Tax Code. Since 2011, the County had deferred TIRZ and other outstanding payments to the City of Texarkana. The County is paying the balance with fixed annual payments, with each payment due no later than January 31st each year.

Changes in Long-term Liabilities

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
TIRZ payable	\$ 564,994	\$ 852,585	\$ (722,501)	\$ 695,078	\$ -
Revenue and unlimited tax bonds	14,495,000	-	(1,600,000)	12,895,000	1,685,000
Premium on bonds	1,881,465	-	(240,749)	1,640,716	-
SBITAs payable	631,703	1,961,554	(620,929)	1,972,328	681,307
Compensated absences	<u>379,800</u>	<u>356,889</u>	<u>(379,204)</u>	<u>357,485</u>	<u>71,497</u>
Governmental activities long-term liabilities	<u>\$ 17,952,962</u>	<u>\$ 3,171,028</u>	<u>\$ (3,563,383)</u>	<u>\$ 17,560,607</u>	<u>\$ 2,437,804</u>

Compensated absences are generally liquidated by the General Fund.

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. The County participates in a risk management program through the Texas Association of Counties for workers' compensation coverage.

The County has not had any significant reductions in insurance coverage from coverage in the prior year. The amount of settlements has not exceeded insurance coverage in any of the previous three years.

Commitments and Contingencies

The County is the defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of the management, the outcome of these lawsuits will not have a material adverse effect on the accompanying financial statements and accordingly, no provision for losses has been recorded.

The County participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable as of September 30, 2024, may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Defined Benefit Pension Plan

Plan Description. The County participates in a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent, multiple-employer, public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS issues a publicly available annual comprehensive financial report that can be obtained at www.tcdrs.org.

All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work a year. Employees in a temporary position are not eligible for membership.

Benefits Provided. TCDRS provides retirement, disability and death benefits for all eligible employees. Benefit provisions are established by the TCDRS Act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. By law, employee accounts earn 7% interest. At retirement, death or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Employees covered by benefit terms. At the December 31, 2023, valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	243
Inactive employees entitled to but not yet receiving benefits	495
Active employees	<u>426</u>
Total	<u>1,164</u>

Contributions. The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 10.42% and 10.84% in calendar years 2023 and 2024, respectively. The County's contributions to TCDRS for the year ended September 30, 2024, were \$2,334,685 and were equal to the required contributions.

Net Pension Liability. The County's Net Pension Liability (NPL) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The Total Pension Liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.00% per year
Investment rate of return	7.5%, net of pension plan investment expense, including inflation

The County has no automatic cost-of-living adjustments ("COLA") and one is not considered to be substantively automatic. Therefore, no assumption for future cost-of-living adjustments is included in the actuarial valuation. Each year, the County may elect an ad-hoc COLA for its retirees.

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

The actuarial assumptions that determined the total pension liability as of December 31, 2023, were based on the results of an actuarial experience study for the period January 1, 2017, through December 31, 2020, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

The long-term expected rate of return on pension plan investments is 7.5%. The pension plan's policy regarding the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees.

The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2024 information for a 10-year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon; the most recent analysis was performed in March 2021.

The target allocation and best estimates of geometric real rates return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
International Equities - Developed	MSCI World Ex USA (net)	5.00%	4.75%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.65%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalent	90-Day U.S. Treasury	2.00%	0.60%

⁽¹⁾ Target asset allocation adopted at the March 2024 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.20%, per Cliffwater's 2024 capital market assumptions.

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.6%. 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 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 Total Pension Liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 12/31/2022	\$ 90,387,834	\$ 84,930,862	\$ 5,456,972
Changes for the year:			
Service cost	2,392,261	-	2,392,261
Interest on total pension liability ⁽¹⁾	6,834,383	-	6,834,383
Effect of economic/demographic gains or losses	(244,684)	-	(244,684)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(446,199)	(446,199)	-
Benefit payments	(5,368,282)	(5,368,282)	-
Administrative expenses	-	(47,886)	47,886
Member contributions	-	1,373,420	(1,373,420)
Net investment income	-	9,310,235	(9,310,235)
Employer contributions	-	2,044,433	(2,044,433)
Other ⁽²⁾	-	(90,357)	90,357
Balances at 12/31/2023	<u>\$ 93,555,313</u>	<u>\$ 91,706,226</u>	<u>\$ 1,849,087</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ No plan changes valued.

⁽³⁾ Relates to allocation of system-wide items.

In prior years, the net pension liability for governmental activities has been primarily liquidated by the General Fund.

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 7.6%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.6%) or 1-percentage-point higher (8.6%) than the current rate:

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
Total pension liability	\$ 104,621,328	\$ 93,555,313	\$ 84,210,335
Fiduciary net position	<u>91,706,226</u>	<u>91,706,226</u>	<u>91,706,226</u>
Net pension liability/(asset)	<u>\$ 12,915,102</u>	<u>\$ 1,849,087</u>	<u>\$ (7,495,891)</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately issued TCDRS financial report. The report may be obtained on the Internet at www.tcdrs.org.

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

For the year ended September 30, 2024, the County recognized pension income of \$42,169.

As of September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 375,780
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	246,005	-
Contributions subsequent to the measurement date	<u>1,758,245</u>	<u>-</u>
Total	<u>\$ 2,004,250</u>	<u>\$ 375,780</u>

\$1,758,245 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

Year Ended September 30	
2025	\$ (967,407)
2026	(418,127)
2027	1,845,770
2028	(590,010)

Other Postemployment Benefits

Plan Description

Group Term Life Fund. The County voluntarily participates in the Texas County & District Group Term Life Fund (TCDRS GTLF). The GTLF is a single-employer defined Other Post-Employment Benefit (OPEB) plan as defined by GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. It is established and administered in accordance with the TCRS Act. The GTLF covers both active and retiree benefits with no segregation of assets and therefore does not meet the definition of a trust under paragraph 4 of GASB Statement No. 75.

Retiree Health Care Plan. The County provides certain health care benefits through a single-employer defined benefit OPEB plan, under county policy, known as the Retiree Health Care Plan (RHCP). This plan is administered by the County. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to the Commissioners Court. No separate audited financial statements are available. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided

Group Term Life Fund. The GTLF provides group-term life insurance to County employees who are active members in TCDRS, including retirees. The County opted into this program by Commissioners Court, and may terminate coverage under, and discontinue participation in, the GTLF by opting out by Commissioners Court.

Payments from this fund are similar to group-term life insurance benefits and are paid to the designated beneficiaries upon the receipt of an approved application for payment. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's most recent regular annualized salary. The death benefit for retirees is considered an other post-employment benefit (OPEB) and is a fixed amount of \$5,000.

Retiree Health Care Plan. The County provides health insurance to retirees. Retirees are eligible for medical and prescription insurance at no cost to the retiree until they reach Medicare eligibility. An employee's spouse and dependents may also participate in the plan at the cost of the retiree. Upon reaching Medicare eligibility, the retiree will no longer receive medical insurance at no cost. At this time, the retiree will be responsible for the full cost of the coverage.

Eligible individuals include retired employees who have satisfied the requirements as defined by the Texas County & District Retirement System and their spouse and dependents that were covered prior to retirement. Members can retire at ages 60 and above with 10 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.

Employees covered by benefit terms

As of the measurement date for each OPEB plan, the following employees were covered by the benefit terms:

	<u>GTLF</u>	<u>RHCP</u>
Inactive employees receiving benefits	195	19
Inactive employees entitled to but not yet receiving benefits	47	1
Active employees	<u>421</u>	<u>268</u>
Total	<u>663</u>	<u>288</u>

Contributions

Group Term Life Fund. The County contributes to the GTLF at a contractually required rate as determined by an annual actuarial valuation, which was 0.15% for 2023 and 0.16% for 2024, of which 0.11% and 0.12%, respectively, represented the retiree-only portion for each year, as a percentage of annual covered payroll. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the GTLF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree term life insurance during employees' entire careers. The County's contributions to the GTLF for the year ended September 30, 2024, were \$59,799, representing contributions for both active and retiree coverage, which equaled the required contributions each year.

Retiree Health Care Plan. Local Government Code Section 157.102 assigns to the Commissioners Court the authority to establish and amend contribution requirements of plan members and participating employers. The County reviews the plan annually with the approved contribution rates becoming effective January 1st of each calendar year. For the year ended September 30, 2024, the County's contributions to the RHCP were \$234,541.

Total OPEB Liability

The Total OPEB Liability (TOL) of \$5,907,268, comprised of \$903,098 and \$5,004,170 for GTLF and RHCP, was measured as of December 31, 2022, and September 30, 2024, respectively, and was determined by an actuarial valuation as of the respective dates.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the actuarial valuations were determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

	<u>GTLF</u>	<u>RHCP</u>
Actuarial Valuation Date	December 31, 2023	September 30, 2024
Actuarial Cost Method	Entry Age Level Percent of Salary	Individual Entry-Age
Discount Rate	3.26%	4.06%
Inflation	None	2.5%
Salary Increase	None	3.5%
Health Care Trend Rates	None	4.5%

The discount rate was based on the Bond Buyer 20-Bond GO Index.

Mortality rates for depositing members were based on the Pub-2010 General Employee Amount-Weighted Mortality Table for males and females as appropriate, with adjustments. Mortality rates for service retirees, beneficiaries, and non-depositing members were based on the Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for males and females as appropriate, with adjustments. Mortality rates for disabled retirees were based on the Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and females as appropriate, with adjustments.

The actuarial assumptions used in the valuation were based on the results of an actuarial experience study for the period January 1, 2017 – December 31, 2020, except where required to be different by GASB 75.

Changes in the Total OPEB Liability

	<u>GTLF</u>	<u>RHCP</u>	<u>Total</u>
Total OPEB liability			
Service Cost	\$ 31,425	\$ 293,448	\$ 324,873
Interest on total OPEB liability	31,259	213,614	244,873
Differences between expected and actual experience	(22,130)	257,101	234,971
Changes in assumptions or other inputs	64,564	250,699	315,263
Benefit Payments	<u>(21,582)</u>	<u>(391,068)</u>	<u>(412,650)</u>
Net Changes	83,536	623,794	707,330
Total OPEB liability - Beginning	<u>819,562</u>	<u>4,380,376</u>	<u>5,199,938</u>
Total OPEB liability - Ending	<u>\$ 903,098</u>	<u>\$ 5,004,170</u>	<u>\$ 5,907,268</u>

Note: There are no assets accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement No. 75 to pay related benefits.

In prior years, the liability for OPEB in governmental activities has been primarily liquidated by the General Fund.

Changes of assumptions and other inputs for the Group Term Life Fund reflect a change in the discount rate from 3.72% as of December 31, 2022, to 3.26% as of December 31, 2023.

Group Term Life Fund. The following presents the total OPEB liability of the County, as well as what the County’s total OPEB liability would be, if it were calculated using a discount rate that is 1-percentage-point lower (2.26%) or 1-percentage-point higher (4.26%) than the current discount rate:

	<u>1% Decrease in Discount Rate (2.26%)</u>	<u>Current Discount Rate (3.26%)</u>	<u>1% Increase in Discount Rate (4.26%)</u>
Total OPEB Liability	\$ 1,071,504	\$ 903,098	\$ 771,255

Retiree Health Care Plan. The following presents the total OPEB liability of the County, as well as what the County’s total OPEB liability would be, if it were calculated using a discount rate that is 1 percent lower (3.06%) or 1 percent higher (5.06%) than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Total OPEB Liability	\$ 4,655,508	\$ 5,004,170	\$ 5,383,839

The following presents the total OPEB liability of the County, as well as what the County’s total OPEB liability would be, if it were calculated using health care cost trend rates that are 1-percentage-point lower (3.50%) or 1-percentage-point higher (5.50%) than the current health care cost trend rates:

	<u>1% Decrease</u>	<u>Health Care Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 4,539,940	\$ 5,004,170	\$ 5,551,226

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

Group Term Life Fund. For the year ended September 30, 2024, the County recognized OPEB expense of \$79,039. As of September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,887	\$ 24,189
Changes of assumptions or other inputs	82,231	159,010
Contributions subsequent to the measurement date	<u>19,464</u>	<u>-</u>
Totals	<u>\$ 108,582</u>	<u>\$ 183,199</u>

Deferred outflows of resources related to OPEB of \$19,464, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the total OPEB liability for the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year
Ended September 30,

2025	\$ (20,990)
2026	(39,355.0)
2027	(42,222.0)
2028	8,486.0

Retiree Health Care Plan. For the year ended September 30, 2024, the County recognized OPEB expense of \$467,860. As of September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 237,586	\$ 38,545
Changes of assumptions or other inputs	<u>255,055</u>	<u>389,345</u>
Totals	<u>\$ 492,641</u>	<u>\$ 427,890</u>

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year
Ended September 30,

2025	\$ (43,360)
2026	(51,093)
2027	(8,930)
2028	84,916
2029	83,218

Pass-through Toll Agreement

In 2011, the County entered into an agreement with the Texas Department of Transportation (TXDOT) for the development and construction of a project on U.S. Highway 82. The total estimated cost of the project is \$31,921,000. TXDOT is reimbursing the County for its proportional share of the allowable costs incurred under the project, estimated to be \$26,200,000. The maximum amount to be reimbursed to the County by TXDOT is \$28,820,000.

TXDOT was not obligated to begin making payments under the agreement until the project was substantially complete and open to the public. Under the agreement, when the project was completed, TXDOT was to reimburse the County an annual amount equal to \$0.07 for each vehicle mile traveled on the project during the previous year. Each annual reimbursement will be not less than \$1,310,000 nor more than \$2,620,000. The first annual payment was to be made 60 days after the first anniversary of the project's completion and the Department's issuance of a Letter of Acceptance. Subsequent annual payments will be made within 60 days after each succeeding anniversary. On October 17, 2017, TXDOT remitted to the County its Letter of Acceptance as described under the terms of the agreement.

Significant Forthcoming Standards

Significant new accounting standards not yet implemented by the County include the following:

GASB Statement No. 101, *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

GASB Statement No. 102, *Certain Risk Disclosures* - This Statement requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints. Concentrations and constraints may limit a government's ability to acquire resources or control spending. The requirements of Statement No. 102 are effective for fiscal years beginning after June 15, 2024, and the impact has not yet been determined.

GASB Statement No. 103, *Financial Reporting Model Improvements* - The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability and address certain application issues. The requirements for Statement No. 103 are effective for fiscal years beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* - The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

The County has not yet determined the impact of implementation of the new standards.

**REQUIRED SUPPLEMENTARY
INFORMATION**

BOWIE COUNTY, TEXAS

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 23,183,159	\$ 23,183,159	\$ 25,045,322	\$ 1,862,163
Sales	10,468,060	10,468,060	10,513,827	45,767
Other	<u>1,226,000</u>	<u>1,226,000</u>	<u>1,135,860</u>	<u>(90,140)</u>
Total taxes	<u>34,877,219</u>	<u>34,877,219</u>	<u>36,695,009</u>	<u>1,817,790</u>
Intergovernmental	2,672,208	3,609,817	1,738,949	(1,870,868)
Charges for services:				
General government	2,927,418	2,765,373	1,369,094	(1,396,279)
Public safety	2,334,002	2,344,655	1,980,193	(364,462)
Public works	<u>70,320</u>	<u>70,320</u>	<u>62,758</u>	<u>(7,562)</u>
Total charges for services	<u>5,331,740</u>	<u>5,180,348</u>	<u>3,412,045</u>	<u>(1,768,303)</u>
Investment earnings	1,676,800	1,676,800	2,158,255	481,455
Miscellaneous	<u>189,360</u>	<u>189,360</u>	<u>331,869</u>	<u>142,509</u>
Total revenues	<u>\$ 44,747,327</u>	<u>\$ 45,533,544</u>	<u>\$ 44,336,127</u>	<u>\$ (1,197,417)</u>
Revenues in sub-funds of the General Fund that are not budgeted			<u>2,183,056</u>	
Total revenues in the Statement of Revenues, Expenditures and				
Changes in Fund Balance			<u>\$ 46,519,183</u>	
OTHER FINANCING SOURCES AND USES				
Insurance recoveries	\$ -	\$ -	\$ 386,196	\$ 386,196
Sale of capital assets	307,500	307,500	1,594,911	1,287,411
Issuance of SBITAs	-	-	1,672,200	1,672,200
Transfers in	(105,000)	16,074	18,000	1,926
Transfers out	<u>-</u>	<u>(18,000)</u>	<u>(18,000)</u>	<u>-</u>
Total other financing sources and uses	<u>\$ 202,500</u>	<u>\$ 305,574</u>	<u>\$ 3,653,307</u>	<u>\$ 3,347,733</u>

The accompanying notes are an integral part of this schedule.

BOWIE COUNTY, TEXAS

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
EXPENDITURES				
General government:				
Personnel services	\$ 3,846,099	\$ 3,636,163	\$ 3,293,889	\$ 342,274
Supplies and materials	346,742	391,622	306,262	85,360
Contractual services	7,536,953	7,531,956	7,261,213	270,743
Miscellaneous	63,175	31,529	24,622	6,907
Total general government	<u>11,792,969</u>	<u>11,591,270</u>	<u>10,885,986</u>	<u>705,284</u>
Public safety:				
Personnel services	19,635,570	19,425,892	17,900,397	1,525,495
Supplies and materials	2,045,151	3,022,369	2,568,260	454,109
Contractual services	6,363,096	6,538,412	5,775,908	762,504
Miscellaneous	59,306	36,586	32,664	3,922
Total public safety	<u>28,103,123</u>	<u>29,023,259</u>	<u>26,277,229</u>	<u>2,746,030</u>
Public works:				
Personnel services	2,673,247	2,616,380	2,453,821	162,559
Supplies and materials	289,266	776,988	1,228,107	(451,119)
Contractual services	797,088	632,120	459,178	172,942
Miscellaneous	97,134	98,923	98,114	809
Total public works	<u>3,856,735</u>	<u>4,124,411</u>	<u>4,239,220</u>	<u>(114,809)</u>
Health and welfare:				
Indigent medical	<u>2,240,000</u>	<u>2,374,818</u>	<u>2,273,687</u>	<u>101,131</u>
Total health and welfare	<u>2,240,000</u>	<u>2,374,818</u>	<u>2,273,687</u>	<u>101,131</u>
Debt service:				
Principal	-	-	494,705	(494,705)
Interest	-	-	9,495	(9,495)
Total debt service	<u>-</u>	<u>-</u>	<u>504,200</u>	<u>(504,200)</u>
Total expenditures	<u>\$ 45,992,827</u>	<u>\$ 47,113,758</u>	<u>\$ 44,180,322</u>	<u>\$ 2,933,436</u>
Expenditures in sub-funds of the General Fund that are not budgeted			<u>1,111,223</u>	
Total expenditures in the Statement of Revenues, Expenditures and Changes in Fund Balance			<u>\$ 45,291,545</u>	
Net change in fund balance				
(budgeted subfunds only)	<u>\$ (1,043,000)</u>	<u>\$ (1,274,640)</u>	<u>\$ 3,809,112</u>	<u>\$ 5,083,752</u>

BOWIE COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – BUDGETARY SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Budgetary Information

The Commissioners' Court follows the general provisions outlined below in establishing the budgetary data reflected in the accompanying budgetary schedule.

1. The County Judge, serving as the budget officer, submits to the Commissioners' Court a proposed budget for the fiscal year beginning October 1. The operating budget includes proposed expenditures and the means of financing them for governmental fund types.
2. Public hearings are conducted, at which all interested persons' comments concerning the budget are heard.
3. The budget is legally enacted by the Commissioners' Court, usually by the end of September.
4. The budget, as compared to actual, is reviewed on a monthly basis, and periodically, budget amendments are made.
5. Budgets for the General, Special Revenue, and Debt Service Funds are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted, or as amended by the Commissioners' Court. A budget is not adopted for the Local Provider Participation Fund.
6. Appropriations lapse at year-end. Since the County intends to honor all commitments, subsequent year's appropriations provide authority to complete any transactions not completed in any year.
7. The estimated revenues and appropriations presented in the accompanying budgetary schedule are those of the County's General Fund. This includes several sub-funds that are aggregated with and reported in the General Fund in the Statement of Revenues, Expenditures and Changes in Fund Balances. Certain other sub-funds that are aggregated with and reported in the General Fund in the Statement of Revenues, Expenditures and Changes in Fund Balances are not budgeted, and are therefore excluded from this schedule. A reconciliation is provided to reconcile the budgetary schedule with the Statement of Revenues, Expenditures and Changes in Fund Balances.

BOWIE COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Measurement Year Ended December 31	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total Pension Liability				
Service Cost	\$ 2,392,261	\$ 2,620,845	\$ 1,813,537	\$ 1,679,075
Interest total pension liability	6,834,383	6,619,612	6,257,416	6,135,779
Effect of plan changes	-	-	-	-
Effect of assumption changes or inputs	-	-	(487,518)	4,322,787
Effect of economic/demographic (gains) or losses	(244,684)	(637,972)	1,588,052	(761,100)
Benefit payments/refunds of contributions	(5,814,481)	(5,291,038)	(5,137,893)	(4,718,213)
Net change in total pension liability	3,167,479	3,311,447	4,033,594	6,658,328
Total pension liability - beginning	<u>90,387,833</u>	<u>87,076,386</u>	<u>83,042,792</u>	<u>76,384,464</u>
Total pension liability - ending (a)	<u>\$ 93,555,312</u>	<u>\$ 90,387,833</u>	<u>\$ 87,076,386</u>	<u>\$ 83,042,792</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 2,044,433	\$ 2,431,152	\$ 2,448,312	\$ 1,622,605
Member contributions	1,373,420	1,291,206	1,357,570	914,524
Investment income net of investment expenses	9,310,235	(5,256,462)	16,685,848	7,388,997
Benefit payments and refunds of contributions	(5,814,481)	(5,291,038)	(5,137,893)	(4,718,213)
Administrative expenses	(47,886)	(49,771)	(49,746)	(56,095)
Other	<u>(90,357)</u>	<u>(144,015)</u>	<u>(16,658)</u>	<u>(57,450)</u>
Net change in plan fiduciary net position	6,775,364	(7,018,928)	15,287,433	5,094,368
Plan fiduciary net position - beginning	<u>84,930,861</u>	<u>91,949,789</u>	<u>76,662,356</u>	<u>71,567,988</u>
Plan fiduciary net position - ending (b)	<u>\$ 91,706,225</u>	<u>\$ 84,930,861</u>	<u>\$ 91,949,789</u>	<u>\$ 76,662,356</u>
Net pension liability (asset) - ending (a) - (b)	<u>\$ 1,849,087</u>	<u>\$ 5,456,972</u>	<u>\$ (4,873,403)</u>	<u>\$ 6,380,436</u>
Fiduciary net position as a percentage of total pension liability	98%	94%	106%	92%
Covered payroll	\$ 19,622,057	\$ 18,445,801	\$ 19,393,859	\$ 13,064,625
Net pension liability (asset) as a percentage of covered payroll	9%	30%	-25%	49%

	2019	2018	2017	2016	2015	2014
\$	1,620,409	\$ 1,535,731	\$ 1,545,355	\$ 1,503,676	\$ 1,453,099	\$ 1,601,617
	5,872,425	5,652,645	5,418,464	5,168,892	4,972,790	4,759,118
	-	-	-	-	(248,135)	-
	-	-	342,115	-	721,843	-
	320,476	(162,944)	(204,134)	(473,942)	(581,363)	(343,785)
	(4,526,885)	(4,271,630)	(4,133,173)	(3,726,059)	(3,654,867)	(3,426,501)
	3,286,425	2,753,802	2,968,627	2,472,567	2,663,367	2,590,449
	<u>73,098,039</u>	<u>70,344,237</u>	<u>67,375,610</u>	<u>64,903,043</u>	<u>62,239,676</u>	<u>59,649,227</u>
\$	<u>76,384,464</u>	<u>\$ 73,098,039</u>	<u>\$ 70,344,237</u>	<u>\$ 67,375,610</u>	<u>\$ 64,903,043</u>	<u>\$ 62,239,676</u>
\$	1,529,539	\$ 1,473,473	\$ 1,376,678	\$ 1,266,936	\$ 1,126,614	\$ 1,218,355
	895,217	857,384	813,233	802,218	728,870	804,120
	10,409,867	(1,263,978)	8,722,954	4,260,479	(103,154)	3,850,885
	(4,526,885)	(4,271,630)	(4,133,173)	(3,726,059)	(3,654,867)	(3,426,501)
	(54,538)	(50,905)	(44,346)	(46,384)	(42,162)	(44,882)
	<u>(62,001)</u>	<u>(51,123)</u>	<u>(26,461)</u>	<u>(328,962)</u>	<u>135,481</u>	<u>155,189</u>
	8,191,199	(3,306,779)	6,708,885	2,228,229	(1,809,220)	2,557,166
	<u>63,376,789</u>	<u>66,683,568</u>	<u>59,974,683</u>	<u>57,746,454</u>	<u>59,555,674</u>	<u>56,998,508</u>
\$	<u>71,567,988</u>	<u>\$ 63,376,789</u>	<u>\$ 66,683,568</u>	<u>\$ 59,974,683</u>	<u>\$ 57,746,454</u>	<u>\$ 59,555,674</u>
\$	<u>4,816,476</u>	<u>\$ 9,721,250</u>	<u>\$ 3,660,669</u>	<u>\$ 7,400,927</u>	<u>\$ 7,156,589</u>	<u>\$ 2,684,002</u>
	94%	87%	95%	89%	89%	96%
\$	12,788,814	\$ 12,248,342	\$ 11,617,610	\$ 11,393,363	\$ 10,412,424	\$ 11,487,428
	38%	79%	32%	65%	69%	23%

BOWIE COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Fiscal Year	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2015	\$ 1,126,614	\$ 1,126,614	\$ -	\$ 10,412,424	10.8%
2016	1,266,936	1,266,936	-	11,393,363	11.1%
2017	1,376,678	1,376,678	-	11,617,610	11.8%
2018	1,473,473	1,473,473	-	12,248,342	12.0%
2019	1,529,539	1,529,539	-	12,788,814	12.0%
2020	1,622,605	1,622,605	-	13,064,625	12.4%
2021	2,448,312	2,448,312	-	19,393,859	12.6%
2022	2,621,115	2,621,115	-	20,147,200	13.0%
2023	2,065,555	2,065,555	-	18,622,451	11.1%
2024	2,334,685	2,334,685	-	21,752,027	10.7%

BOWIE COUNTY, TEXAS

**NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Valuation Date	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	17.0 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Other information:	
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule. 2021: No changes in plan provisions were reflected in the Schedule. 2022: No changes in plan provisions were reflected in the Schedule. 2023: No changes in plan provisions were reflected in the Schedule.

BOWIE COUNTY, TEXAS

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS**

**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
GROUP TERM LIFE FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Measurement Year Ended December 31	2023	2022
Total OPEB liability		
Service Cost	\$ 31,425	\$ 47,806
Interest on total OPEB liability	31,259	22,034
Changes in assumptions or other inputs	64,564	(265,016)
Differences between expected and actual experience	(22,130)	11,479
Benefit payments	<u>(21,582)</u>	<u>(36,892)</u>
Net change in total OPEB liability	83,536	(220,589)
Total OPEB liability - beginning	<u>819,562</u>	<u>1,040,151</u>
Total OPEB liability - ending	<u>\$ 903,098</u>	<u>\$ 819,562</u>
Covered-employee payroll	\$ 19,620,280	\$ 18,445,800
Total OPEB liability as a percentage of covered-employee payroll	4.60%	4.44%

Notes to Schedule:

- No assets are accumulated in a trust for the plan to pay related benefits that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.
- This schedule is required to have 10 years of information, but the information prior to 2017 is not available.
- The changes in assumptions or other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2023	3.26%
2022	3.72%
2021	2.06%
2020	2.25%
2019	2.74%
2018	4.10%
2017	3.44%

	2021	2020	2019	2018	2017
\$	40,069	\$ 32,712	\$ 21,996	\$ 25,926	\$ 22,277
	21,680	24,561	27,630	25,697	26,117
	24,061	104,783	174,786	(74,523)	31,214
	(9,734)	(12,956)	11,926	(22,486)	(3,335)
	<u>(36,848)</u>	<u>(23,516)</u>	<u>(25,578)</u>	<u>(22,047)</u>	<u>(25,559)</u>
	39,228	125,584	210,760	(67,433)	50,714
	<u>1,000,923</u>	<u>875,339</u>	<u>664,579</u>	<u>732,012</u>	<u>681,298</u>
\$	<u>1,040,151</u>	\$ <u>1,000,923</u>	\$ <u>875,339</u>	\$ <u>664,579</u>	\$ <u>732,012</u>
\$	19,393,859	\$ 13,064,625	\$ 12,788,814	\$ 12,248,342	\$ 11,617,610
	5.36%	7.66%	6.84%	5.43%	6.30%

BOWIE COUNTY, TEXAS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS
RETIREE HEALTH CARE PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Measurement Year Ended September 30	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability							
Service Cost	\$ 293,448	\$ 293,448	\$ 242,334	\$ 242,334	\$ 193,191	\$ 193,191	\$ 185,653
Interest on total OPEB liability	213,614	204,770	110,198	107,634	183,833	171,374	174,683
Difference between expected and actual experience	257,101	-	49,664	-	(335,042)	-	-
Changes in assumptions	250,699	-	(823,564)	-	402,258	-	-
Benefit payments	<u>(391,068)</u>	<u>(234,541)</u>	<u>(234,541)</u>	<u>(237,538)</u>	<u>(237,538)</u>	<u>(264,238)</u>	<u>(248,141)</u>
Net change in total OPEB liability	623,794	263,677	(655,909)	112,430	206,702	100,327	112,195
Total OPEB liability - beginning	<u>4,380,376</u>	<u>4,116,699</u>	<u>4,772,608</u>	<u>4,660,178</u>	<u>4,453,476</u>	<u>4,353,149</u>	<u>4,240,954</u>
Total OPEB liability - ending	<u>\$ 5,004,170</u>	<u>\$ 4,380,376</u>	<u>\$ 4,116,699</u>	<u>\$ 4,772,608</u>	<u>\$ 4,660,178</u>	<u>\$ 4,453,476</u>	<u>\$ 4,353,149</u>
Covered-employee payroll	\$15,290,012	\$ 14,138,684	\$ 14,138,684	\$ 7,572,538	\$ 7,572,538	\$ 8,559,200	\$ 7,761,920
Total OPEB liability as a percentage of covered-employee payroll	32.73%	30.98%	29.12%	63.03%	61.54%	52.03%	56.08%

Notes to Schedule:

- No assets are accumulated in a trust for the plan to pay related benefits that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.
- This schedule is required to have 10 years of information, but the information prior to 2018 is not available.

**COMBINING
FUND STATEMENTS**

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for restricted revenue sources which by law or contract are designated to finance particular functions or activities of the County and which, therefore, cannot be diverted to other uses.

Inmate Commissary – This fund is used to account for the County’s share of commissary proceeds which may be used to develop a program addressing the social needs of the County prisoners; supply prisoners with certain supplies; establish, staff and equip the commissary operations; or fund, staff and equip a library for the educational use of County prisoners.

Road and Bridge Lateral – This fund is used to account for receipts of state gasoline taxes allocated by the State of Texas. The monies are transferred to the General Fund as costs are accumulated for the maintenance of certain County roads.

Law Library – This fund is used to account for the cost of maintaining the County’s law library for public use. Financing is provided through fees charged as a part of court costs for cases processed through the Justice and District Courts.

Title IV-E – This fund is used to account for grant monies received associated with administering Title IV-E child support payments.

Drug Court Program – This fund is used to account for the Drug Court costs including the salary of the Drug Court Judge.

NONMAJOR CAPITAL PROJECTS FUNDS

Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by trust funds.

Capital Projects – This fund is used to account for financial resources to be used for the acquisition or construction of major capital assets and infrastructure.

BOWIE COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Special Revenue		
	Inmate Commissary	Road and Bridge Lateral	Law Library
ASSETS			
Cash and investments	\$ 291,790	\$ 253,211	\$ 27,050
Accounts receivable	-	-	-
Due from other funds	-	-	-
Total assets	<u>291,790</u>	<u>253,211</u>	<u>27,050</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	1,500	-	2,860
Accrued liabilities	1,248	-	-
Total liabilities	<u>2,748</u>	<u>-</u>	<u>2,860</u>
Fund balances:			
Restricted:			
Road improvements	-	253,211	-
Law library	-	-	24,190
Inmate benefit	289,042	-	-
Drug Court	-	-	-
Total fund balances	<u>289,042</u>	<u>253,211</u>	<u>24,190</u>
Total liabilities and fund balances	<u>\$ 291,790</u>	<u>\$ 253,211</u>	<u>\$ 27,050</u>

Special Revenue		Capital Projects		Total Governmental Funds
Title IV-E	Drug Court Program	Capital Projects		
\$ -	\$ 73,718	\$ 110,306	\$ 756,075	
3,424	-	-	3,424	
-	-	31,482	31,482	
<u>3,424</u>	<u>73,718</u>	<u>141,788</u>	<u>790,981</u>	
3,424	2,638	-	10,422	
-	-	-	1,248	
<u>3,424</u>	<u>2,638</u>	<u>-</u>	<u>11,670</u>	
-	-	141,788	394,999	
-	-	-	24,190	
-	-	-	289,042	
-	71,080	-	71,080	
<u>-</u>	<u>71,080</u>	<u>141,788</u>	<u>779,311</u>	
<u>\$ 3,424</u>	<u>\$ 73,718</u>	<u>\$ 141,788</u>	<u>\$ 790,981</u>	

BOWIE COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue		
	Inmate Commissary	Road and Bridge Lateral	Law Library
REVENUES			
Taxes	\$ -	\$ 41,319	\$ -
Charges for services	153,643	-	53,427
Intergovernmental	-	-	-
Investment earnings	-	-	-
Total revenues	<u>153,643</u>	<u>41,319</u>	<u>53,427</u>
EXPENDITURES			
Current:			
Public safety	129,854	82,748	4,889
Health and welfare	-	-	-
Debt service:			
Principal	-	-	44,321
Interest	-	-	2,123
Total expenditures	<u>129,854</u>	<u>82,748</u>	<u>51,333</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>23,789</u>	<u>(41,429)</u>	<u>2,094</u>
NET CHANGE IN FUND BALANCES	23,789	(41,429)	2,094
FUND BALANCES, BEGINNING	<u>265,253</u>	<u>294,640</u>	<u>22,096</u>
FUND BALANCES, ENDING	<u>\$ 289,042</u>	<u>\$ 253,211</u>	<u>\$ 24,190</u>

Special Revenue		Capital Projects		Total
Title IV-E	Drug Court Program	Capital Projects		Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 41,319
-	-	-	-	207,070
3,424	14,036	-	-	17,460
-	-	5,695	-	5,695
<u>3,424</u>	<u>14,036</u>	<u>5,695</u>	-	<u>271,544</u>
-	8,988	-	-	226,479
3,424	-	-	-	3,424
-	-	-	-	44,321
-	-	-	-	2,123
<u>3,424</u>	<u>8,988</u>	<u>-</u>	<u>-</u>	<u>276,347</u>
-	5,048	5,695	-	(4,803)
-	5,048	5,695	-	(4,803)
-	66,032	136,093	-	784,114
<u>\$ -</u>	<u>\$ 71,080</u>	<u>\$ 141,788</u>	<u>\$ -</u>	<u>\$ 779,311</u>

CUSTODIAL FUNDS

District Clerk – These funds are used to account for monies of various individuals or firms held by the County in connection with litigation in progress in the District Courts.

County Clerk – These funds are used to account for monies of various individuals or firms held by the County in connection with litigation in progress in the County Courts.

State of Texas – This fund is used to account for the collection and payment of auto registration fees, sales taxes on automobiles, and court costs included in the collection of fines assessed by the courts for misdemeanors and felonies on behalf of the State of Texas.

Tax Assessor TABC – This fund is used to account for funds collected by the County for the license fees on behalf of the Texas Alcohol and Beverage Control.

District Attorney Evidence – This fund is used to account for evidence money obtained by the County and held until disposition as directed by the Courts.

MV Sales Tax - This fund is used to account for motor vehicle sales tax dollars collected by the County on behalf of the State of Texas.

Court Registry - This fund is used to account for the money that is held for the disputing parties until the case is settled and the money is disbursed to the appropriate party.

Tax Assessor Parks & Wildlife - This fund is used to account for funds collected by the County on behalf of the Texas Parks & Wildlife Department.

MV Electronic Transfers - This fund is used to account for any transfers made by the Tax Assessor through their accounts. The transfers mainly consist of transfers in to pay the money owed to the State Comptroller and Bowie County, and transfers out where the State Comptroller pulls the money owed. The fund is also used to collect or store Hot Check Reimbursements as they are received.

BCWC Resident - This fund is used to account for the monies held on behalf of the Bowie County Women's Center.

Inmate – This fund is used to account for monies of County inmates held in escrow on their behalf. The monies are disbursed to the jail commissary and other parties upon direction from the inmates.

MV Registration & Title – This fund is used by the tax assessor to hold motor vehicle registration and title payments before sending them to the state.

ROW Work – This fund is used by the tax assessor to collect fees that can only be used for road and bridge.

County Clerk Guardianship – This fund is used to account for interest earnings and principal cash established by the Court for various minors within the Court's jurisdiction. Upon attainment of the age of majority, the funds are remitted to the individuals.

Other – This fund is used to account for various monies collected or deposited with the County associated with activities such as bail bonds of individuals, restitution and attorneys' fees awarded by the Courts, and miscellaneous fees collected by the County Sheriff for various other local governments. The monies are disbursed to the parties for whom the assets are held by order of the Courts.

Adult Probation – This fund is used to account for monies held by the County as an agent for the Bowie County Community Supervision and Corrections Department.

Juvenile Probation – This fund is used to account for monies held by the County as an agent for the Bowie County Juvenile Probation Department.

BOWIE COUNTY, TEXAS

CUSTODIAL FUNDS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

SEPTEMBER 30, 2024

	Custodial Funds				
	<u>District Clerk</u>	<u>County Clerk</u>	<u>State of Texas</u>	<u>Tax Assessor TABC</u>	<u>District Attorney Evidence</u>
ASSETS					
Cash and investments	\$ 1,136,180	\$ 711,931	\$ 144,556	\$ -	\$ 85,744
Total assets	<u>1,136,180</u>	<u>711,931</u>	<u>144,556</u>	<u>-</u>	<u>85,744</u>
LIABILITIES					
Accounts payable	-	-	-	-	-
Due to other governments	-	-	144,556	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>144,556</u>	<u>-</u>	<u>-</u>
NET POSITION					
Restricted for:					
Individuals and organizations	<u>1,136,180</u>	<u>711,931</u>	<u>-</u>	<u>-</u>	<u>85,744</u>
Total net position	<u>\$ 1,136,180</u>	<u>\$ 711,931</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,744</u>

Custodial Funds

MV Sales Tax	Court Registry	Tax Assessor Parks & Wildlife	MV Electronic Transfers	BCWC Resident	Inmate
\$ 57,810	\$ 655,010	\$ 34,556	\$ 520,782	\$ 25,655	\$ 192,055
<u>57,810</u>	<u>655,010</u>	<u>34,556</u>	<u>520,782</u>	<u>25,655</u>	<u>192,055</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>57,810</u>	<u>655,010</u>	<u>34,556</u>	<u>520,782</u>	<u>25,655</u>	<u>192,055</u>
<u>\$ 57,810</u>	<u>\$ 655,010</u>	<u>\$ 34,556</u>	<u>\$ 520,782</u>	<u>\$ 25,655</u>	<u>\$ 192,055</u>

BOWIE COUNTY, TEXAS

CUSTODIAL FUNDS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

SEPTEMBER 30, 2024

	Custodial Funds			
	<u>MV Registration & Title</u>	<u>ROW Work</u>	<u>County Clerk Guardianship</u>	<u>Other</u>
ASSETS				
Cash and investments	\$ 840	\$ 1,049,851	\$ 977,185	\$ 633,429
Total assets	<u>840</u>	<u>1,049,851</u>	<u>977,185</u>	<u>633,429</u>
LIABILITIES				
Accounts payable	-	6,220	-	9,895
Due to other governments	-	-	-	105,675
Total liabilities	<u>-</u>	<u>6,220</u>	<u>-</u>	<u>115,570</u>
NET POSITION				
Restricted for:				
Individuals and organizations	<u>840</u>	<u>1,043,631</u>	<u>977,185</u>	<u>517,859</u>
Total net position	<u>\$ 840</u>	<u>\$ 1,043,631</u>	<u>\$ 977,185</u>	<u>\$ 517,859</u>

<u>Custodial Funds</u>		
<u>Adult Probation</u>	<u>Juvenile Probation</u>	<u>Total Custodial Funds</u>
<u>\$ 2,282,875</u>	<u>\$ 151,068</u>	<u>\$ 8,659,527</u>
<u>2,282,875</u>	<u>151,068</u>	<u>8,659,527</u>
<u>-</u>	<u>26</u>	<u>16,141</u>
<u>15,093</u>	<u>75,871</u>	<u>341,195</u>
<u>15,093</u>	<u>75,897</u>	<u>357,336</u>
<u>2,267,782</u>	<u>75,171</u>	<u>8,302,191</u>
<u>\$ 2,267,782</u>	<u>\$ 75,171</u>	<u>\$ 8,302,191</u>

BOWIE COUNTY, TEXAS

CUSTODIAL FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Custodial Funds				District Attorney Evidence
	District Clerk	County Clerk	State of Texas	Tax Assessor TABC	
ADDITIONS					
Intergovernmental	\$ -	\$ -	\$ -	\$ 10,375	\$ -
Receipts from inmates	-	-	-	-	-
Fees collected for other governments	-	-	-	-	8,170
Taxes collected for other governments	-	-	-	-	-
Registry deposits	169,664	57,728	-	-	-
Interest	9,912	49,255	-	-	-
Total additions	<u>179,576</u>	<u>106,983</u>	<u>-</u>	<u>10,375</u>	<u>8,170</u>
DEDUCTIONS					
Fees remitted to other governments	-	-	-	14,300	-
Registry withdrawals	248,489	526,163	-	-	-
Disbursements to inmates	-	-	-	-	-
Other	-	-	-	-	-
Total deductions	<u>248,489</u>	<u>526,163</u>	<u>-</u>	<u>14,300</u>	<u>-</u>
Net increase (decrease) in fiduciary net position	(68,913)	(419,180)	-	(3,925)	8,170
Net position - beginning	<u>1,205,093</u>	<u>1,131,111</u>	<u>-</u>	<u>3,925</u>	<u>77,574</u>
Net position - ending	<u>\$ 1,136,180</u>	<u>\$ 711,931</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,744</u>

Custodial Funds

MV Sales Tax	Court Registry	Tax Assessor Parks & Wildlife	MV Electronic Transfers	BCWC Resident	Inmate
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	1,156,220
51,045	-	644,498	24,399,472	382,369	-
-	1,265,125	-	-	-	-
6,765	-	44	-	-	-
<u>57,810</u>	<u>1,265,125</u>	<u>644,542</u>	<u>24,399,472</u>	<u>382,369</u>	<u>1,156,220</u>
9,016	-	639,614	24,193,901	-	-
-	1,448,179	-	-	-	-
-	-	-	-	371,922	1,149,802
-	-	-	-	-	-
<u>9,016</u>	<u>1,448,179</u>	<u>639,614</u>	<u>24,193,901</u>	<u>371,922</u>	<u>1,149,802</u>
48,794	(183,054)	4,928	205,571	10,447	6,418
<u>9,016</u>	<u>838,064</u>	<u>29,628</u>	<u>315,211</u>	<u>15,208</u>	<u>185,637</u>
<u>\$ 57,810</u>	<u>\$ 655,010</u>	<u>\$ 34,556</u>	<u>\$ 520,782</u>	<u>\$ 25,655</u>	<u>\$ 192,055</u>

BOWIE COUNTY, TEXAS

CUSTODIAL FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Custodial Funds			
	MV Registration & Title	ROW Work	County Clerk Guardianship	Other
ADDITIONS				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Receipts from inmates	-	-	-	-
Fees collected for other governments	840	1,154,842	-	529,827
Taxes collected for other governments	-	-	-	-
Registry deposits	-	-	614,987	-
Interest	-	-	-	-
Total additions	<u>840</u>	<u>1,154,842</u>	<u>614,987</u>	<u>529,827</u>
DEDUCTIONS				
Fees remitted to other governments	-	1,277,490	-	254,874
Registry withdrawals	-	-	757,780	-
Disbursements to inmates	-	-	-	-
Other	-	-	-	-
Total deductions	<u>-</u>	<u>1,277,490</u>	<u>757,780</u>	<u>254,874</u>
Net increase (decrease) in fiduciary net position	840	(122,648)	(142,793)	274,953
Net position - beginning	<u>-</u>	<u>1,166,279</u>	<u>1,119,978</u>	<u>242,906</u>
Net position - ending	<u>\$ 840</u>	<u>\$ 1,043,631</u>	<u>\$ 977,185</u>	<u>\$ 517,859</u>

<u>Custodial Funds</u>		
<u>Adult Probation</u>	<u>Juvenile Probation</u>	<u>Total Custodial Funds</u>
\$ 847,573	\$ -	\$ 857,948
-	-	1,156,220
669,446	27,070	27,816,534
-	-	51,045
-	-	2,107,504
-	-	65,976
<u>1,517,019</u>	<u>27,070</u>	<u>32,055,227</u>
-	-	26,389,195
-	-	2,980,611
237,942	-	1,759,666
<u>1,157,412</u>	<u>45,603</u>	<u>1,203,015</u>
<u>1,395,354</u>	<u>45,603</u>	<u>32,332,487</u>
121,665	(18,533)	(277,260)
<u>2,146,117</u>	<u>93,704</u>	<u>8,579,451</u>
<u>\$ 2,267,782</u>	<u>\$ 75,171</u>	<u>\$ 8,302,191</u>

BOWIE COUNTY, TEXAS

SINGLE AUDIT REPORT

**YEAR ENDED
SEPTEMBER 30, 2024**

BOWIE COUNTY, TEXAS

SINGLE AUDIT REPORT

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INDEPENDENT AUDITOR'S 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

Honorable County Judge
and Commissioners Court
Bowie 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 Bowie County, Texas as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Bowie County, Texas' basic financial statements, and have issued our report thereon dated June 30, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Bowie County, Texas' internal control over financial reporting (internal control) as a basis for designing 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 Bowie County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Bowie County, Texas' 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Bowie County, Texas' financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bowie County, Texas' 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 financial statements. 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*.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bowie County, Texas' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
June 30, 2025



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

Honorable County Judge
and Commissioners Court
Bowie County, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Bowie County, Texas' compliance with the types of compliance requirements identified as subject to audit in the (OMB) *Compliance Supplement* that could have a direct and material effect on each of Bowie County, Texas' major federal programs for the year ended September 30, 2024. Bowie County, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Bowie County, Texas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Bowie County, Texas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Bowie County, Texas' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Bowie County, Texas' federal programs.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque



Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Bowie County, Texas' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Bowie County, Texas' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Bowie County, Texas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Bowie County, Texas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Bowie County, Texas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 Bowie County, Texas as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Bowie County, Texas' basic financial statements. We issued our report thereon, dated June 30, 2025, 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 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.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
June 30, 2025

BOWIE COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Pass-through Entity Identifying Number	Assistance Listing Number	Total Federal Expenditures	Passed Through to Subrecipients
FEDERAL AWARDS				
<u>U.S. Department of Housing and Urban Development</u>				
Passed through the Texas Department of Agriculture:				
Community Development Block Grant	7215132	14.228	\$ 2,250	\$ -
Total Passed through the Texas Department of Agriculture			<u>2,250</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>2,250</u>	<u>-</u>
<u>U.S. Department of Justice</u>				
Direct Program:				
State Criminal Alien Assistance Program	O-BJA-2024-172032	16.606	11,399	-
Total Direct Programs			<u>11,399</u>	<u>-</u>
Passed through the Criminal Justice Department:				
Victims of Crime Act Formula Grant	:POVC-22-GG-00807-AS	16.575	3,424	-
Total Passed through the Criminal Justice Department			<u>3,424</u>	<u>-</u>
Passed through the City of Texarkana Police Department:				
Edward Byrne Memorial Justice Assistance Grant Program	2018-DJ-BX-0338	16.738	6,548	-
Total Passed through the City of Texarkana Police Department			<u>6,548</u>	<u>-</u>
Total U.S. Department of Justice			<u>21,371</u>	<u>-</u>
<u>U.S. Department of the Treasury</u>				
Direct Program:				
COVID-19 - American Rescue Plan Fiscal Funds - SLFRF Program	SLFRP0048	21.027	1,722,789	-
Total Direct Program			<u>1,722,789</u>	<u>-</u>
Total U.S. Department of Treasury			<u>1,722,789</u>	<u>-</u>
<u>U. S. Department of Health and Human Services</u>				
Passed through the Texas Department of Family and Protective Services:				
Social Security Title IV, Part D	17-C0006	93.563	85,756	-
Foster Care Title IV-E	HHS000285100031	93.658	42,726	-
Total Passed through the Texas Department of Family and Protective Services			<u>128,482</u>	<u>-</u>
Total U. S. Department of Health and Human Services			<u>128,482</u>	<u>-</u>
Total Federal Awards			<u>\$ 1,874,892</u>	<u>\$ -</u>

The accompanying notes are an integral part of this schedule.

BOWIE COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED SEPTEMBER 30, 2024

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the County under programs of the federal government for the year ended September 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the schedule presents only a selected portion of the operations of the County, it is not intended and does not present the financial position, changes in net position/fund balance or cash flows of the County.

Note 2 - Summary of Significant Accounting Policies

The County accounts for federal funding using the modified accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e. both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences, claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as unearned revenue until earned. Generally, unused balances are returned to the grantor at the close of specified project periods.

Note 3 - Indirect Costs

The County has elected not to use the de minimis indirect cost rate as allowed in the *Uniform Guidance*.

BOWIE COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? None

Federal Awards:

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) None

Identification of major programs:

Assistance Listing Number

21.027

Name of Federal Program or Cluster:

COVID-19 - American Rescue Plan Fiscal Funds - SLFRF Program

Dollar threshold used to distinguish between type A and type B programs \$750,000

Auditee qualified as low-risk auditee? Yes

Findings Related to the Financial Statements Which are Required to be Reported in Accordance With Generally Accepted Government Auditing Standards

None

Findings and Questioned Costs Related to Federal Awards

None

COUNTY OF BOWIE

Bi-State Justice Center
100 North State Line Avenue
Texarkana, Texas 75501

Bowie County Courthouse
710 James Bowie Dr.
New Boston, Texas 75570



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SEPTEMBER 30, 2024

None

BUDGET IS FINALIZED - CANNOT BE EDITED
TEXAS DEPARTMENT OF CRIMINAL JUSTICE
Community Justice Assistance Division
INITIAL BUDGET - 2026/2027 BIENNIUM
DATE RECEIVED: 8/14/2025

APPROVED BY: _____ DATE APPROVED: _____

Louie Golden, TDCJ-CJAD Budget Director
 Yoko Watabe, Senior Budget Analyst
 Alyssa Garza, Senior Budget Analyst

CSCD:	Program:	Funding Type:	Other Funding Type:	Current Status:	Status Date:
Bowie	20 - Aftercare Specialized Caseload	DP		Finalized	8/14/2025

FISCAL YEARS:	2026	2027
REVENUE:		
TDCJ Funding	\$ 176,922	\$ 176,922
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 -]	\$ 39,825	\$ 49,091
CCP Interfund Transfer [+ or -]	\$ 0	\$ 0
TOTAL REVENUE:	\$ 216,747	\$ 226,013
EXPENDITURES:		
Salaries/Fringe Benefits	\$ 215,420	\$ 224,686
- Full Time Salaries		
- Part Time Salaries		
- Fringe Benefits		
Travel/Furnished Transportation	\$ 0	\$ 0
Contract Services for Offenders	\$ 0	\$ 0
Professional Fees	\$ 1,327	\$ 1,327
Supplies & Operating Expenses	\$ 0	\$ 0
Facilities	\$ 0	\$ 0
Utilities	\$ 0	\$ 0
Equipment	\$ 0	\$ 0
TOTAL EXPENDITURES:	\$ 216,747	\$ 226,013

Section 4 - Basic Supervision Interfund Transfers

GRAND TOTALS

FY1: \$39,825

FY2: \$49,091

Transfer From	Transfer To	Fiscal Year 1	Fiscal Year 2	Audit Date
900 - BS - Basic Supervis	20 - DP - Aftercare Speci	39,825	49,091	8/12/2025

Section 6 - Full Time Salaries

GRAND TOTALS

FY1:

\$181,217

FY2:

\$189,018

Position Title	% Time	Fiscal Year 1	Fiscal Year 2	Audit Date
Counselor II	100	53,612	56,316	8/12/2025
Counselor Senior	100	64,165	66,090	8/12/2025
CSO IV	100	63,440	66,612	8/12/2025

Section 8 - Fringe Benefits

GRAND TOTALS

FY1: \$34,203

FY2: \$35,668

Benefit	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
FICA	7.65%	13,863	14,460	8/12/2025
Retirement	10.84%	19,644	20,490	8/12/2025
Supplemental Death TCDRS	.28%	507	529	8/12/2025
Unemployment	\$63/emp	189	189	8/7/2025

Section 11 - Professional Fees

GRAND TOTALS

FY1: \$1,327

FY2: \$1,327

Professional Fee	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Fiscal Service Fee	Funding x .0075	1,327	1,327	8/7/2025

BUDGET IS FINALIZED - CANNOT BE EDITED
TEXAS DEPARTMENT OF CRIMINAL JUSTICE
Community Justice Assistance Division
INITIAL BUDGET - 2026/2027 BIENNIUM
DATE RECEIVED: 8/14/2025

APPROVED BY: _____ DATE APPROVED: _____

Louie Golden, TDCJ-CJAD Budget Director
 Yoko Watabe, Senior Budget Analyst
 Alyssa Garza, Senior Budget Analyst

CSCD:	Program:	Funding Type:	Other Funding Type:	Current Status:	Status Date:
Bowie	9 - Day Resource Center	CCP		Finalized	8/14/2025

FISCAL YEARS:	2026	2027
REVENUE:		
TDCJ Funding	\$ 212,103	\$ 212,103
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 -]	\$ 30,405	\$ 37,786
CCP Interfund Transfer [+ or -]	\$ 0	\$ 0
TOTAL REVENUE:	\$ 242,508	\$ 249,889
EXPENDITURES:		
Salaries/Fringe Benefits	\$ 147,365	\$ 154,746
- Full Time Salaries		
- Part Time Salaries		
- Fringe Benefits		
Travel/Furnished Transportation	\$ 0	\$ 0
Contract Services for Offenders	\$ 0	\$ 0
Professional Fees	\$ 1,591	\$ 1,591
Supplies & Operating Expenses	\$ 0	\$ 0
Facilities	\$ 93,552	\$ 93,552
Utilities	\$ 0	\$ 0
Equipment	\$ 0	\$ 0
TOTAL EXPENDITURES:	\$ 242,508	\$ 249,889

Section 4 - Basic Supervision Interfund Transfers

GRAND TOTALS

FY1: \$30,405

FY2: \$37,786

Transfer From	Transfer To	Fiscal Year 1	Fiscal Year 2	Audit Date
900 - BS - Basic Supervis	9 - CCP - Day Resource Ce	30,405	37,786	8/12/2025

Section 6 - Full Time Salaries

GRAND TOTALS

FY1: \$123,916

FY2: \$130,130

Position Title	% Time	Fiscal Year 1	Fiscal Year 2	Audit Date
CSR Coordinator	100	40,404	42,432	8/12/2025
CSR Coordinator	100	40,404	42,432	8/12/2025
Program Supervisor	100	43,108	45,266	8/12/2025

Section 8 - Fringe Benefits

GRAND TOTALS

FY1: \$23,449

FY2: \$24,616

Benefit	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
FICA	7.65%	9,480	9,955	8/12/2025
Retirement	10.84%	13,433	14,107	8/12/2025
Supplemental Death TCDRS	.28%	347	365	8/12/2025
Unemployment	\$63/emp	189	189	8/11/2025

Section 11 - Professional Fees

GRAND TOTALS

FY1: \$1,591

FY2: \$1,591

Professional Fee	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Fiscal Service Fee	Funding x .0075	1,591	1,591	8/11/2025

Section 13 - Facilities

GRAND TOTALS

FY1: \$93,552

FY2: \$93,552

Facility Item	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Lease Agreement	\$7795/monthly	93,552	93,552	8/11/2025

BUDGET IS FINALIZED - CANNOT BE EDITED
TEXAS DEPARTMENT OF CRIMINAL JUSTICE
Community Justice Assistance Division
INITIAL BUDGET - 2026/2027 BIENNIUM
DATE RECEIVED: 8/14/2025

APPROVED BY: _____ DATE APPROVED: _____

Louie Golden, TDCJ-CJAD Budget Director
 Yoko Watabe, Senior Budget Analyst
 Alyssa Garza, Senior Budget Analyst

CSCD:	Program:	Funding Type:	Other Funding Type:	Current Status:	Status Date:
Bowie	2 - SAT Outpatient Track III	DP		Finalized	8/14/2025

FISCAL YEARS:	2026	2027
REVENUE:		
TDCJ Funding	\$ 74,009	\$ 74,009
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 -]	\$ 5,040	\$ 8,600
CCP Interfund Transfer [+ or -]	\$ 0	\$ 0
TOTAL REVENUE:	\$ 79,049	\$ 82,609
EXPENDITURES:		
Salaries/Fringe Benefits	\$ 70,493	\$ 74,053
- Full Time Salaries		
- Part Time Salaries		
- Fringe Benefits		
Travel/Furnished Transportation	\$ 0	\$ 0
Contract Services for Offenders	\$ 0	\$ 0
Professional Fees	\$ 556	\$ 556
Supplies & Operating Expenses	\$ 8,000	\$ 8,000
Facilities	\$ 0	\$ 0
Utilities	\$ 0	\$ 0
Equipment	\$ 0	\$ 0
TOTAL EXPENDITURES:	\$ 79,049	\$ 82,609

Section 4 - Basic Supervision Interfund Transfers

GRAND TOTALS

FY1: \$5,040

FY2: \$8,600

Transfer From	Transfer To	Fiscal Year 1	Fiscal Year 2	Audit Date
900 - BS - Basic Supervis	2 - DP - SAT Outpatient T	5,040	8,600	8/12/2025

Section 6 - Full Time Salaries

GRAND TOTALS

FY1:

\$59,306

FY2:

\$62,296

Position Title	% Time	Fiscal Year 1	Fiscal Year 2	Audit Date
Counselor II	100	59,306	62,296	8/12/2025

Section 8 - Fringe Benefits

GRAND TOTALS

FY1: \$11,187

FY2: \$11,757

Benefit	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
FICA	7.65%	4,537	4,766	8/12/2025
Retirement	10.84%	6,429	6,753	8/12/2025
Supplemental Death TCDRS	.28%	158	175	8/12/2025
Unemployment	\$63/emp	63	63	8/7/2025

Section 11 - Professional Fees

GRAND TOTALS

FY1:

\$556

FY2:

\$556

Professional Fee	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Fiscal Service Fee	Funding x .0075	556	556	8/7/2025

Section 12 - Supplies & Operating Expenses

GRAND TOTALS

FY1: \$8,000

FY2: \$8,000

Supply/Expense	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Cognitive Program Materials	Not Specified	8,000	8,000	8/8/2025

BUDGET IS FINALIZED - CANNOT BE EDITED
TEXAS DEPARTMENT OF CRIMINAL JUSTICE
Community Justice Assistance Division
INITIAL BUDGET - 2026/2027 BIENNIUM
DATE RECEIVED: 8/14/2025

APPROVED BY: _____ DATE APPROVED: _____

Louie Golden, TDCJ-CJAD Budget Director
 Yoko Watabe, Senior Budget Analyst
 Alyssa Garza, Senior Budget Analyst

CSCD:	Program:	Funding Type:	Other Funding Type:	Current Status:	Status Date:
Bowie	18 - Aggressive Behavior Violence Caseload	DP		Finalized	8/14/2025

FISCAL YEARS:	2026	2027
REVENUE:		
TDCJ Funding	\$ 68,205	\$ 68,205
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 -]	\$ 12,474	\$ 16,490
CCP Interfund Transfer [+ or -]	\$ 0	\$ 0
TOTAL REVENUE:	\$ 80,679	\$ 84,695
EXPENDITURES:		
Salaries/Fringe Benefits	\$ 80,167	\$ 84,183
- Full Time Salaries		
- Part Time Salaries		
- Fringe Benefits		
Travel/Furnished Transportation	\$ 0	\$ 0
Contract Services for Offenders	\$ 0	\$ 0
Professional Fees	\$ 512	\$ 512
Supplies & Operating Expenses	\$ 0	\$ 0
Facilities	\$ 0	\$ 0
Utilities	\$ 0	\$ 0
Equipment	\$ 0	\$ 0
TOTAL EXPENDITURES:	\$ 80,679	\$ 84,695

Section 4 - Basic Supervision Interfund Transfers

GRAND TOTALS

FY1: \$12,474

FY2: \$16,490

Transfer From	Transfer To	Fiscal Year 1	Fiscal Year 2	Audit Date
900 - BS - Basic Supervis	18 - DP - Aggressive Beha	12,474	16,490	8/12/2025

Section 6 - Full Time Salaries

GRAND TOTALS

FY1:

\$67,444

FY2:

\$70,824

Position Title	% Time	Fiscal Year 1	Fiscal Year 2	Audit Date
CSO IV	100	67,444	70,824	8/12/2025

Section 8 - Fringe Benefits

GRAND TOTALS

FY1: \$12,723

FY2: \$13,359

Benefit	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
FICA	7.65%	5,160	5,419	8/12/2025
Retirement	10.84%	7,311	7,678	8/12/2025
Supplemental Death TCDRS	.28%	189	199	8/12/2025
Unemployment	\$63/emp	63	63	8/7/2025

Section 11 - Professional Fees

GRAND TOTALS

FY1:

\$512

FY2:

\$512

Professional Fee	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Fiscal Service Fee	Funding x .0075	512	512	8/7/2025

BUDGET IS FINALIZED - CANNOT BE EDITED
TEXAS DEPARTMENT OF CRIMINAL JUSTICE
Community Justice Assistance Division
INITIAL BUDGET - 2026/2027 BIENNIUM
DATE RECEIVED: 8/14/2025

APPROVED BY: _____ DATE APPROVED: _____

Louie Golden, TDCJ-CJAD Budget Director
 Yoko Watabe, Senior Budget Analyst
 Alyssa Garza, Senior Budget Analyst

CSCD: Bowie	Program: 11 - Mental Health Initiative	Funding Type: DP	Other Funding Type:	Current Status: Finalized	Status Date: 8/14/2025
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FISCAL YEARS:	2026	2027
REVENUE:		
TDCJ Funding	\$ 144,348	\$ 144,348
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 -]	\$ 6,477	\$ 14,012
CCP Interfund Transfer [+ or -]	\$ 0	\$ 0
TOTAL REVENUE:	\$ 150,825	\$ 158,360
EXPENDITURES:		
Salaries/Fringe Benefits	\$ 149,742	\$ 157,277
- Full Time Salaries		
- Part Time Salaries		
- Fringe Benefits		
Travel/Furnished Transportation	\$ 0	\$ 0
Contract Services for Offenders	\$ 0	\$ 0
Professional Fees	\$ 1,083	\$ 1,083
Supplies & Operating Expenses	\$ 0	\$ 0
Facilities	\$ 0	\$ 0
Utilities	\$ 0	\$ 0
Equipment	\$ 0	\$ 0
TOTAL EXPENDITURES:	\$ 150,825	\$ 158,360

Section 4 - Basic Supervision Interfund Transfers

GRAND TOTALS

FY1: \$6,477

FY2: \$14,012

Transfer From	Transfer To	Fiscal Year 1	Fiscal Year 2	Audit Date
900 - BS - Basic Supervis	11 - DP - Mental Health I	6,477	14,012	8/12/2025

Section 6 - Full Time Salaries

GRAND TOTALS

FY1:

\$125,970

FY2:

\$132,314

Position Title	% Time	Fiscal Year 1	Fiscal Year 2	Audit Date
CSO II	100	60,892	63,960	8/12/2025
CSO III	100	65,078	68,354	8/12/2025

Section 8 - Fringe Benefits

GRAND TOTALS

FY1: \$23,772

FY2: \$24,963

Benefit	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
FICA	7.65%	9,637	10,123	8/12/2025
Retirement	10.84%	13,656	14,343	8/12/2025
Supplemental Death TCDRS	.28%	353	371	8/12/2025
Unemployment	\$63/emp	126	126	8/7/2025

Section 11 - Professional Fees

GRAND TOTALS

FY1: \$1,083

FY2: \$1,083

Professional Fee	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Fiscal Service Fee	Funding x .0075	1,083	1,083	8/7/2025

BUDGET IS FINALIZED - CANNOT BE EDITED
TEXAS DEPARTMENT OF CRIMINAL JUSTICE
Community Justice Assistance Division
INITIAL BUDGET - 2026/2027 BIENNIUM
DATE RECEIVED: 8/14/2025

APPROVED BY: _____ DATE APPROVED: _____

Louie Golden, TDCJ-CJAD Budget Director
 Yoko Watabe, Senior Budget Analyst
 Alyssa Garza, Senior Budget Analyst

CSCD:	Program:	Funding Type:	Other Funding Type:	Current Status:	Status Date:
Bowie	24 - SAT Specialized Caseload	DP		Finalized	8/14/2025

FISCAL YEARS:	2026	2027
REVENUE:		
TDCJ Funding	\$ 66,587	\$ 66,587
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 -]	\$ 7,580	\$ 9,787
CCP Interfund Transfer [+ or -]	\$ 0	\$ 0
TOTAL REVENUE:	\$ 74,167	\$ 76,374
EXPENDITURES:		
Salaries/Fringe Benefits	\$ 73,667	\$ 75,874
- Full Time Salaries		
- Part Time Salaries		
- Fringe Benefits		
Travel/Furnished Transportation	\$ 0	\$ 0
Contract Services for Offenders	\$ 0	\$ 0
Professional Fees	\$ 500	\$ 500
Supplies & Operating Expenses	\$ 0	\$ 0
Facilities	\$ 0	\$ 0
Utilities	\$ 0	\$ 0
Equipment	\$ 0	\$ 0
TOTAL EXPENDITURES:	\$ 74,167	\$ 76,374

Section 4 - Basic Supervision Interfund Transfers

GRAND TOTALS

FY1: \$7,580

FY2: \$9,787

Transfer From	Transfer To	Fiscal Year 1	Fiscal Year 2	Audit Date
900 - BS - Basic Supervis	24 - DP - SAT Specialized	7,580	9,787	8/13/2025

Section 6 - Full Time Salaries

GRAND TOTALS

FY1:

\$61,971

FY2:

\$63,830

Position Title	% Time	Fiscal Year 1	Fiscal Year 2	Audit Date
CSO II	100	61,971	63,830	8/13/2025

Section 8 - Fringe Benefits

GRAND TOTALS

FY1: \$11,696

FY2: \$12,044

Benefit	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
FICA	7.65%	4,741	4,883	8/13/2025
Retirement	10.84%	6,718	6,919	8/13/2025
Supplemental Death TCDRS	.28%	174	179	8/13/2025
Unemployment	\$63/emp	63	63	8/7/2025

Section 11 - Professional Fees

GRAND TOTALS

FY1: \$500

FY2: \$500

Professional Fee	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Fiscal Service Fee	Funding x .0075	500	500	8/7/2025

BUDGET IS FINALIZED - CANNOT BE EDITED
TEXAS DEPARTMENT OF CRIMINAL JUSTICE
Community Justice Assistance Division
INITIAL BUDGET - 2026/2027 BIENNIUM
DATE RECEIVED: 8/14/2025

APPROVED BY: _____ DATE APPROVED: _____

Louie Golden, TDCJ-CJAD Budget Director
 Yoko Watabe, Senior Budget Analyst
 Alyssa Garza, Senior Budget Analyst

CSCD:	Program:	Funding Type:	Other Funding Type:	Current Status:	Status Date:
Bowie	900 - Basic Supervision	BS		Finalized	8/14/2025

FISCAL YEARS:	2026	2027
REVENUE:		
TDCJ Funding	\$ 1,573,993	\$ 1,573,993
SAFPF Payments (Basic Supervision Only)	\$ 0	\$ 0
Comm. Sup. Fees Collected (Basic Sup. Only)	\$ 1,000,000	\$ 1,000,000
Payments By Program Participants	\$ 491,250	\$ 512,250
Interest Income (Basic Supervision Only)	\$ 1,000	\$ 1,000
Carry Over from Previous Fiscal Year	\$ 850,000	\$ 850,000
Other Revenue	\$ 26,000	\$ 26,000
Basic Supervision Interfund Transfer [+ or -]	\$ -484,998	\$ -656,965
CCP Interfund Transfer [+ or -]	\$ 0	\$ 0
TOTAL REVENUE:	\$ 3,457,245	\$ 3,306,278
EXPENDITURES:		
Salaries/Fringe Benefits	\$ 2,136,875	\$ 2,234,105
- Full Time Salaries		
- Part Time Salaries		
- Fringe Benefits		
Travel/Furnished Transportation	\$ 140,500	\$ 140,500
Contract Services for Offenders	\$ 200,000	\$ 200,000
Professional Fees	\$ 164,005	\$ 164,005
Supplies & Operating Expenses	\$ 787,265	\$ 539,068
Facilities	\$ 0	\$ 0
Utilities	\$ 9,600	\$ 9,600
Equipment	\$ 19,000	\$ 19,000
TOTAL EXPENDITURES:	\$ 3,457,245	\$ 3,306,278

Section 2 - Payments By Program Participants

GRAND TOTALS

FY1: \$491,250

FY2: \$512,250

Payment Source	Fiscal Year 1	Fiscal Year 2	Audit Date
UA Program Fee: #900 Basic	200,000	200,000	8/8/2025
BIPP: #900 Basic	2,000	2,000	8/8/2025
VIP: #900 Basic	750	750	8/8/2025
ELM: #900 Basic	80,000	80,000	8/8/2025
Transfer Fees: #900 Basic	22,000	22,000	8/8/2025
ID Card Replacement: #900 Basic	6,000	6,000	8/8/2025
Laundry Fees: #14 SATF	30,000	35,000	8/11/2025
Transportation Fees: #14 SATF	7,500	8,500	8/11/2025
Resident Fees: #14 SATF	15,000	20,000	8/11/2025
Employment Program/Room/Board: #14 SATF	110,000	120,000	8/11/2025
Cognitive Programming Material:#900Basic	2,000	2,000	8/8/2025
Medical: #14 SATF	5,000	5,000	8/11/2025
Dental: #14 SATF	5,000	5,000	8/11/2025
Vision: #14 SATF	5,000	5,000	8/11/2025
Greyhound Bus: #14 SATF	1,000	1,000	8/11/2025

Section 3 - Other Revenue

GRAND TOTALS

FY1:

\$26,000

FY2:

\$26,000

Revenue Source	Fiscal Year 1	Fiscal Year 2	Audit Date
Transaction Fees	25,000	25,000	8/8/2025
Recycle	1,000	1,000	8/8/2025

Section 4 - Basic Supervision Interfund Transfers

GRAND TOTALS

FY1: (\$484,998)

FY2: (\$656,965)

Transfer From	Transfer To	Fiscal Year 1	Fiscal Year 2	Audit Date
900 - BS - Basic Supervis	2 - DP - SAT Outpatient T	-5,040	-8,600	8/12/2025
900 - BS - Basic Supervis	11 - DP - Mental Health I	-6,477	-14,012	8/13/2025
900 - BS - Basic Supervis	18 - DP - Aggressive Beha	-12,474	-16,490	8/13/2025
900 - BS - Basic Supervis	20 - DP - Aftercare Speci	-39,825	-49,091	8/12/2025
900 - BS - Basic Supervis	24 - DP - SAT Specialized	-7,580	-9,787	8/13/2025
900 - BS - Basic Supervis	30 - DP - Pretrial Divers	-20,360	-23,510	8/8/2025
900 - BS - Basic Supervis	9 - CCP - Day Resource Ce	-30,405	-37,786	8/13/2025
900 - BS - Basic Supervis	14 - DP - SATF for Women	-362,837	-497,689	8/12/2025

Section 6 - Full Time Salaries**GRAND TOTALS****FY1: \$1,767,736****FY2: \$1,851,376**

Position Title	% Time	Fiscal Year 1	Fiscal Year 2	Audit Date
Adm. Support (Clerical)	100	36,790	38,636	8/12/2025
Adm. Support (Clerical)	100	40,196	42,224	8/12/2025
Adm. Support (Clerical)	100	41,366	43,446	8/12/2025
Caseworker/Case Aide	100	43,108	45,266	8/12/2025
Caseworker/Case Aide	100	45,656	47,944	8/12/2025
Counselor I	100	50,414	52,936	8/12/2025
Counselor II	100	60,112	63,128	8/12/2025
CSCD Assist./Deputy Director	100	90,000	90,000	8/11/2025
CSCD Director	100	150,500	157,500	8/8/2025
CSO I - Entry Level	100	52,884	55,536	8/11/2025
CSO I - Entry Level	100	52,884	55,536	8/11/2025
CSO I - Entry Level	100	52,884	55,536	8/11/2025
CSO I - Entry Level	100	52,884	55,536	8/11/2025
CSO II	100	57,720	60,606	8/11/2025
CSO II	100	57,720	60,606	8/11/2025
CSO III	100	60,892	63,960	8/7/2025
CSO III	100	60,892	63,960	8/7/2025
CSO III	100	63,960	67,158	8/12/2025
CSO III	100	64,090	67,314	8/12/2025
CSO IV	100	69,290	72,774	8/12/2025
Data Processing Specialist	100	65,052	68,328	8/12/2025
Office/Finance Manager	100	56,004	58,812	8/7/2025
Program Supervisor	100	90,000	94,500	8/12/2025
Program Supervisor	100	74,568	78,312	8/7/2025
Program Supervisor	100	74,568	78,312	8/11/2025
Program Supervisor	100	70,000	73,500	8/12/2025
Security personnel	100	49,686	52,182	8/12/2025
Technician	100	40,716	42,770	8/12/2025
Technician	100	42,900	45,058	8/12/2025

Section 7 - Part Time Salaries

GRAND TOTALS

FY1: \$30,000

FY2: \$30,000

Position Title	% Time	Fiscal Year 1	Fiscal Year 2	Audit Date
Caseworker/Case Aide	50%	30,000	30,000	8/7/2025

Section 8 - Fringe Benefits

GRAND TOTALS

FY1: \$339,139

FY2: \$352,729

Benefit	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
FICA	7.65%	137,527	141,630	8/12/2025
Retirement	10.84%	194,688	203,941	8/12/2025
Supplemental Death TCDRS	.28%	5,034	5,268	8/12/2025
Unemployment	\$63/emp	1,890	1,890	8/12/2025

Section 9 - Travel/Furnished Transportation**GRAND TOTALS****FY1: \$140,500****FY2: \$140,500**

Travel Item	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
2026 Toyota Highlander	1/\$50,000	50,000	50,000	8/11/2025
Fuel	Not Specified	12,000	12,000	8/8/2025
Maintenance	Not Specified	7,500	7,500	8/8/2025
Per Diem/Hotel Accommodations	Not Specified	21,000	21,000	8/8/2025
Vehicle Insurance	Not Specified	50,000	50,000	8/11/2025

Section 10 - Contract Services for Offenders

GRAND TOTALS

FY1: \$200,000

FY2: \$200,000

Provider Name	Type of Service	Qty	Unit	Rate	Fiscal Year 1	Fiscal Year 2	Audit Date
Recovery Healthcare	SCRAM		day	10.00	100,000	100,000	8/12/2025
Recovery Healthcare	GPS		day	10.00	100,000	100,000	8/8/2025

Section 11 - Professional Fees**GRAND TOTALS****FY1:****\$164,005****FY2:****\$164,005**

Professional Fee	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Absconder Location Report-Transunion	\$180/monthly	2,160	2,160	8/8/2025
Attorney Fees-Development/Updates PPM	Not Specified	10,000	10,000	8/7/2025
Bonds & Insurance	Not Specified	1,000	1,000	8/7/2025
Corrections Software Solutions	Not Specified	40,000	40,000	8/7/2025
Fiscal Audit	Not Specified	8,000	8,000	8/8/2025
Fiscal Service Fee	Funding x .0075	11,805	11,805	8/8/2025
Licenses/Org.Memberships	Not Specified	2,000	2,000	8/7/2025
Registration Fees for Training	Not Specified	10,000	10,000	8/7/2025
Relias Online Training and Learning	Not Specified	8,000	8,000	8/7/2025
Roundtable	40Users@\$118/mo	56,640	56,640	8/8/2025
Sentrysoft Solutions	\$1200/monthly	14,400	14,400	8/7/2025

Section 12 - Supplies & Operating Expenses

GRAND TOTALS

FY1: \$787,265

FY2: \$539,068

Supply/Expense	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Drug Testing Supplies	\$10000/monthly	120,000	120,000	8/8/2025
Office Supplies	\$3000/monthly	36,000	36,000	8/7/2025
Unbudgeted Money	Not Specified	628,770	380,573	8/13/2025
WASP Inventory	\$2495/yearly	2,495	2,495	8/7/2025

Section 14 - Utilities

GRAND TOTALS

FY1:

\$9,600

FY2:

\$9,600

Utility	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Jet Packs	\$800/monthly	9,600	9,600	8/8/2025

Section 15 - Equipment

GRAND TOTALS

FY1: \$19,000

- FY2: \$19,000

Equipment Item	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Copiers	\$500/monthly	6,000	6,000	8/7/2025
Dell Desktop Computers	5/\$1000	5,000	5,000	8/8/2025
Dell Laptop Computers	5/\$1000	5,000	5,000	8/8/2025
Fire Extinguisher's/Inspections	Not Specified	500	500	8/7/2025
Fujitsu Scanner	5/\$500	2,500	2,500	8/8/2025

Section 16 - Vehicle Inventory

Make	Model	VIN	Year	Mileage	Audit Date
Ford	Explorer	1FM5K8ARXHGA89546	2017	75242	8/13/2025
Ford	Transit	1FBZX2YMOHKB26336	2017	33231	8/13/2025
Ford	Transit	1FBZX2YM0HKB26336	2017	60710	8/13/2025
Toyota	Highlander	5TDJRFH6JS489532	2018	33796	8/13/2025
Toyota	Highlander	5TDJZRFH9JS489248	2018	24612	8/13/2025
Ford	Explorer	1FMK7D81JGA05043	2018	20846	8/13/2025
Ford	Explorer	1FM5K7D8JGA05042	2018	34193	8/13/2025
Ford	Explorer	1FM5K7D85JGA05045	2018	41439	8/13/2025
Ford	Explorer	1FM5K7D8JGA05044	2018	37797	8/13/2025
Ford	Transit	1FBAX2Y80LKA31767	2020	54402	8/13/2025
Ford	F-150	1FTEW1C50LKD34832	2020	13347	8/13/2025
Toyota	Highlander	5TDDZRBH4LS000373	2020	16078	8/13/2025
Toyota	Highlander	5TDDZRBH9LS000126	2020	9639	8/13/2025
Toyota	Highlander	5TDDZRBH1LS000699	2020	16071	8/13/2025
Ford	Explorer	1FM5K7DH6LGC35103	2020	30861	8/13/2025
Ford	Explorer	1FM5K7DH8LGC35104	2020	31425	8/13/2025
Ford	Explorer	1FM5K7DHXLGC35105	2020	26232	8/13/2025

Section 17 - County Contribution

Approximate space provided by County at no cost to this program for 2026 (Square Footage):

9,878

Approximate cost of space provided by County to this program (Per Year):

148,170

GRAND TOTALS FY1: \$85,000 FY2: \$85,000 FY3: \$85,000

Fiscal Year	Item	Approximate Cost	Audit Date
2025	County budgets the CSCD a line amount yearly	85,000	8/13/2025

Fiscal Year	Item	Approximate Cost	Audit Date
2026	County budgets the CSCD a line amount yearly	85,000	8/13/2025

Fiscal Year	Item	Approximate Cost	Audit Date
2027	County budgets the CSCD a line amount yearly	85,000	8/13/2025

BUDGET IS FINALIZED - CANNOT BE EDITED
TEXAS DEPARTMENT OF CRIMINAL JUSTICE
Community Justice Assistance Division
INITIAL BUDGET - 2026/2027 BIENNIUM
DATE RECEIVED: 8/14/2025

APPROVED BY: _____ DATE APPROVED: _____

Louie Golden, TDCJ-CJAD Budget Director
 Yoko Watabe, Senior Budget Analyst
 Alyssa Garza, Senior Budget Analyst

CSCD:	Program:	Funding Type:	Other Funding Type:	Current Status:	Status Date:
Bowie	14 - SATF for Women	DP		Finalized	8/14/2025

FISCAL YEARS:	2026	2027
REVENUE:		
TDCJ Funding	\$ 2,732,080	\$ 2,732,080
SAFPE 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	\$ 120,100	\$ 130,100
Basic Supervision Interfund Transfer [+ or -]	\$ 362,837	\$ 497,689
CCP Interfund Transfer [+ or -]	\$ 0	\$ 0
TOTAL REVENUE:	\$ 3,215,017	\$ 3,359,869
EXPENDITURES:		
Salaries/Fringe Benefits	\$ 2,172,845	\$ 2,280,197
- Full Time Salaries		
- Part Time Salaries		
- Fringe Benefits		
Travel/Furnished Transportation	\$ 24,000	\$ 26,000
Contract Services for Offenders	\$ 27,000	\$ 27,000
Professional Fees	\$ 97,168	\$ 97,168
Supplies & Operating Expenses	\$ 520,800	\$ 555,800
Facilities	\$ 229,904	\$ 230,404
Utilities	\$ 129,600	\$ 129,600
Equipment	\$ 13,700	\$ 13,700
TOTAL EXPENDITURES:	\$ 3,215,017	\$ 3,359,869

Section 3 - Other Revenue**GRAND TOTALS**

FY1:

\$120,100

FY2:

\$130,100

Revenue Source	Fiscal Year 1	Fiscal Year 2	Audit Date
Commissary	60,000	60,000	8/11/2025
Non Resident Meals	100	100	8/11/2025
Vending	40,000	45,000	8/11/2025
Calling Cards	20,000	25,000	8/11/2025

Section 4 - Basic Supervision Interfund Transfers

GRAND TOTALS

FY1: \$362,837

FY2: \$497,689

Transfer From	Transfer To	Fiscal Year 1	Fiscal Year 2	Audit Date
900 - BS - Basic Supervis	14 - DP - SATF for Women	362,837	497,689	8/12/2025

Section 6 - Full Time Salaries

GRAND TOTALS

FY1: \$1,797,068

FY2: \$1,887,454

Position Title	% Time	Fiscal Year 1	Fiscal Year 2	Audit Date
Adm. Support (Clerical)	100	36,764	38,610	8/12/2025
CCF Director	100	98,436	103,376	8/12/2025
Cook	100	36,192	38,012	8/12/2025
Cook	100	36,192	38,012	8/12/2025
Counselor II	100	50,414	52,936	8/12/2025
Counselor II	100	51,038	53,612	8/12/2025
Counselor II	100	55,016	57,772	8/12/2025
Counselor III	100	56,732	59,592	8/12/2025
Counselor III	100	58,838	61,802	8/12/2025
Employment Coordinator	100	43,082	45,240	8/12/2025
Manager Food Service	100	39,962	41,964	8/12/2025
Nurse	100	55,692	58,500	8/12/2025
Office/Finance Manager	100	42,016	44,122	8/12/2025
RCSO	100	54,652	57,408	8/12/2025
RCSO	100	56,056	58,864	8/12/2025
Residential Monitor	100	34,398	36,114	8/12/2025
Residential Monitor	100	34,398	36,114	8/12/2025
Residential Monitor	100	34,398	36,114	8/12/2025
Residential Monitor	100	34,398	36,114	8/12/2025
Residential Monitor	100	34,398	36,114	8/12/2025
Residential Monitor	100	37,570	39,468	8/12/2025
Residential Monitor	100	37,570	39,468	8/12/2025
Residential Monitor	100	37,570	39,468	8/12/2025
Residential Monitor	100	37,570	39,468	8/12/2025
Residential Monitor	100	37,570	39,468	8/12/2025
Residential Monitor	100	37,570	39,468	8/12/2025
Residential Monitor	100	37,570	39,468	8/12/2025
Residential Monitor	100	37,570	39,468	8/12/2025
Residential Monitor	100	37,570	39,468	8/12/2025
Residential Monitor	100	37,570	39,468	8/12/2025
Residential Monitor	100	37,570	39,468	8/12/2025
Residential Monitor	100	37,570	39,468	8/12/2025
Residential Monitor	100	37,570	39,468	8/12/2025
Residential Monitor	100	37,570	39,468	8/12/2025
Residential Monitor	100	37,570	39,468	8/12/2025
Residential Monitor	100	38,506	40,452	8/12/2025
Residential Monitor	100	38,506	40,452	8/12/2025
Residential Monitor	100	38,506	40,452	8/12/2025
Residential Monitor	100	38,506	40,452	8/12/2025
Residential Monitor	100	38,506	40,452	8/12/2025
Residential Shift Coordinator	100	40,404	42,432	8/12/2025
Residential Shift Coordinator	100	40,404	42,432	8/12/2025
Residential Shift Coordinator	100	41,444	43,524	8/12/2025
Residential Shift Coordinator	100	43,082	45,240	8/12/2025
Residential Shift Supervisor	100	46,228	48,542	8/12/2025

Section 7 - Part Time Salaries

GRAND TOTALS

FY1:

\$30,000

FY2:

\$30,000

Position Title	% Time	Fiscal Year 1	Fiscal Year 2	Audit Date
Nurse	100%	6,000	6,000	8/11/2025
Residential Monitor	100%	12,000	12,000	8/11/2025
Residential Monitor	100%	12,000	12,000	8/11/2025

Section 8 - Fringe Benefits

GRAND TOTALS

FY1: \$345,777

FY2: \$362,743

Benefit	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
FICA	7.65%	139,771	146,686	8/12/2025
Retirement	10.84%	198,055	207,853	8/12/2025
Supplemental Death TCDRS	.28%	5,116	5,369	8/12/2025
Unemployment	\$63/emp	2,835	2,835	8/12/2025

Section 9 - Travel/Furnished Transportation

GRAND TOTALS

FY1: \$24,000

FY2: \$26,000

Travel Item	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Fuel	\$1000/month	12,000	12,000	8/11/2025
Lodging/Per Diem	20 days/\$250	5,000	5,000	8/11/2025
Vehicle Maintenance	Not Specified	7,000	9,000	8/11/2025

Section 10 - Contract Services for Offenders

GRAND TOTALS

FY1: \$27,000

FY2: \$27,000

Provider Name	Type of Service	Qty	Unit	Rate	Fiscal Year 1	Fiscal Year 2	Audit Date
Genesis Primecare	Medical Exams/Physicals	50	year	100.00	5,000	5,000	8/4/2023
Greyhound	Bus Tickets/Transportation for Offenders	10	year	100.00	1,000	1,000	7/20/2023
Red River Pharmacy	Prescriptions	750	year	20.00	15,000	15,000	8/11/2025
Texarkana Care Clinic	Medical/ Dental Treatment (Emergency)	50	year	100.00	5,000	5,000	7/20/2023
Texarkana College	Education - GED Testing	25	test	100.00	1,000	1,000	7/20/2023

Section 11 - Professional Fees**GRAND TOTALS**

FY1:

\$97,168

FY2:

\$97,168

Professional Fee	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Corrections Software Solutions	\$1456/monthly	17,472	17,472	8/11/2025
Fiscal Service Fee	Funding x .0075	18,166	18,166	8/11/2025
Relias Online Training and Learning	\$6510/yearly	6,510	6,510	8/11/2025
Round Table	20@\$1416 yearly	28,320	28,320	8/11/2025
Sentrysoft Solutions	\$2225/monthly	26,700	26,700	8/11/2025

Section 12 - Supplies & Operating Expenses

GRAND TOTALS

FY1:

\$520,800

FY2:

\$555,800

Supply/Expense	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Calling Cards	500/\$10	5,000	5,000	8/11/2025
Cognitive Program Materials	\$35 per book	18,000	20,000	8/11/2025
Commissary Items	Not Specified	50,000	50,000	8/11/2025
Cook Uniforms	25@\$40	1,000	1,000	8/11/2025
Kitchen Supplies	Not Specified	12,000	12,000	8/11/2025
Laundry Supplies	Not Specified	8,500	8,500	8/11/2025
Medical Supplies	Not Specified	5,000	5,000	8/11/2025
Office Supplies	Not Specified	8,500	8,500	8/11/2025
Pest Control	\$150/month	1,800	1,800	8/11/2025
Portable Breathlyzer Mouthpieces	1000@.50	500	500	8/11/2025
Psychological Assessment Inventory	\$10/Assessment	1,500	1,500	8/11/2025
Resident Food	Not Specified	325,000	350,000	8/11/2025
Resident Hygiene Supplies	Not Specified	3,000	4,000	8/11/2025
Resident Uniforms	160@\$50	8,000	8,000	8/11/2025
Supplies	Not Specified	40,000	45,000	8/11/2025
Urinalysis Supplies	Not Specified	8,000	10,000	8/11/2025
Vending Supplies	Not Specified	25,000	25,000	8/11/2025

Section 13 - Facilities**GRAND TOTALS**

FY1: \$229,904

FY2: \$230,404

Facility Item	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Building Lease	\$18,292/month	219,504	219,504	8/11/2025
Fire Alarm Inspection/Service	Not Specified	3,000	3,500	8/11/2025
Generator Maintenance Service	Not Specified	5,000	5,000	8/11/2025
Grease Trap	\$200/month	2,400	2,400	8/11/2025

Section 14 - Utilities

GRAND TOTALS

FY1: \$129,600

FY2: \$129,600

Utility	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Cellular Phone Service	\$1000/month	12,000	12,000	8/11/2025
Dumpster/Trash Pickup	\$500/month	6,000	6,000	8/11/2025
Electricity	\$5000/month	60,000	60,000	8/11/2025
Natural Gas	\$1000/month	12,000	12,000	8/11/2025
Phone Service System	\$300/month	3,600	3,600	8/11/2025
Water/Sewer	\$3000/month	36,000	36,000	8/11/2025

Section 15 - Equipment**GRAND TOTALS****FY1: \$13,700****FY2: \$13,700**

Equipment Item	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Copier	\$600/yearly	7,200	7,200	8/11/2025
Dell Computer	2@\$1200	2,400	2,400	8/11/2025
Dell Laptop	2@\$1200	2,400	2,400	8/11/2025
Fujitsu Color Scanner	2@\$600	1,200	1,200	8/11/2025
Portable Breathlyzers	2/\$250	500	500	8/11/2025

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Section 16 - Vehicle Inventory

Make	Model	VIN	Year	Mileage	Audit Date
Ford	Explorer	54721FM5K7D87JGA05046	2017	20462	8/14/2025
Ford	F150	38601FTFW1E5MFB30540	2021	74921	8/14/2025
Ford	Transit	5451NM0L57E79H1323892	2017	15744	8/14/2025
Ford	Transit 350	31061FBAX2Y87LKA31765	2020	6832	8/14/2025
Ford	Transit 350	00631FBAX2Y87MKA50947	2021	5446	8/14/2025
Toyota	Sienna	30945TDZZ3DC1L5058932	2020	63280	8/14/2025
Toyota	Sienna	30955TDZZ3DC15L5958204	2020	71093	8/14/2025
Toyota	Sienna	30965TDZZ3DC6L5059333	2020	68280	8/14/2025
Ford	Transit 350	38541FBAX2Y87LKB74666	2020	7665	8/14/2025
Toyota	Sienna LE	5TDKRKEC4SS264366	2025	784	8/14/2025
Toyota	Sienna LE	5TDKRKEC9SS264363	2025	797	8/14/2025

Section 19 - Justifications for Specific Items

VEHICLE INVENTORY:

Deleted the two 2016 Honda Odyssey vans. Both were traded in with the purchase of the two 2025 Toyota Sienna LE vans.

BUDGET IS FINALIZED - CANNOT BE EDITED
TEXAS DEPARTMENT OF CRIMINAL JUSTICE
Community Justice Assistance Division
INITIAL BUDGET - 2026/2027 BIENNIUM
DATE RECEIVED: 8/14/2025

APPROVED BY: _____ DATE APPROVED: _____

Louie Golden, TDCJ-CJAD Budget Director
 Yoko Watabe, Senior Budget Analyst
 Alyssa Garza, Senior Budget Analyst

CSCD:	Program:	Funding Type:	Other Funding Type:	Current Status:	Status Date:
Bowie	30 - Pretrial Diversion (PTD Funding)	DP		Finalized	8/14/2025

FISCAL YEARS:	2026	2027
REVENUE:		
TDCJ Funding	\$ 42,837	\$ 42,837
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 -]	\$ 20,360	\$ 23,510
CCP Interfund Transfer [+ or -]	\$ 0	\$ 0
TOTAL REVENUE:	\$ 63,197	\$ 66,347
EXPENDITURES:		
Salaries/Fringe Benefits	\$ 62,875	\$ 66,025
- Full Time Salaries		
- Part Time Salaries		
- Fringe Benefits		
Travel/Furnished Transportation	\$ 0	\$ 0
Contract Services for Offenders	\$ 0	\$ 0
Professional Fees	\$ 322	\$ 322
Supplies & Operating Expenses	\$ 0	\$ 0
Facilities	\$ 0	\$ 0
Utilities	\$ 0	\$ 0
Equipment	\$ 0	\$ 0
TOTAL EXPENDITURES:	\$ 63,197	\$ 66,347

Section 4 - Basic Supervision Interfund Transfers

GRAND TOTALS

FY1: \$20,360

FY2: \$23,510

Transfer From	Transfer To	Fiscal Year 1	Fiscal Year 2	Audit Date
900 - BS - Basic Supervis	30 - DP - Pretrial Divers	20,360	23,510	8/12/2025

Section 6 - Full Time Salaries

GRAND TOTALS

FY1:

\$52,884

FY2:

\$55,536

Position Title	% Time	Fiscal Year 1	Fiscal Year 2	Audit Date
CSO I - Entry Level	100	52,884	55,536	8/7/2025

Section 8 - Fringe Benefits

GRAND TOTALS

FY1: \$9,991

FY2: \$10,489

Benefit	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
FICA	7.65%	4,046	4,249	8/7/2025
Retirement	10.84%	5,733	6,021	8/7/2025
Supplemental Death TCDRS	.28%	149	156	8/7/2025
Unemployment	\$63/emp	63	63	8/7/2025

Section 11 - Professional Fees

GRAND TOTALS

FY1:

\$322

FY2:

\$322

Professional Fee	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
Fiscal Service Fee	Funding x .0075	322	322	8/7/2025



Change Order Proposal

Johnson Controls Fire Protection
3691 Old Shed Rd
BOSSIER CITY LA 71111-0000

Tel. No: 318-688-4222

Date: 06/20/2025

Customer: Bowle County Correctional Cent
105 WEST RD FRNT ST
TEXARKANA TX 75501-0000

Project: Bowle County Correctional - FI
105 WEST RD FRNT ST
TEXARKANA TX 75501-0000

Customer Tel. No: 000-000-0000

Customer Fax. No:

Customer PO/Cont No. _____

Johnson Controls Contract No: 650634266

Customer RFP Number _____

Johnson Controls CO No: CO-FA-001

Johnson Controls RFI No: _____

Contract Extension In days: _____

It is hereby agreed the changes and additions in the Scope of Work noted below shall constitute an Extra to the contract in the amount noted on this form.

The sum shall be added to the original value of the above numbered contract and at Extras heretofore approved.

Change Order Description: Added Work

Scope Of the Work:

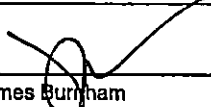
JCI Fire Protection proposes to provide labor and material to add 30 smoke detectors, 1 duct detector, and troubleshooting labor to repair various opens and shorts on the existing wiring for Annex 1. Any other work will require a separate change order.

Price of the Work: \$16,000.00

The above price includes all applicable taxes Yes No

All work performed hereunder shall be in accordance with the terms and conditions of the base contract in effect as to the day of this proposal.

Customer Signature
Signature _____
Name: _____
Title: _____

Johnson Controls Signature
Signature 
Name: James Burnham
Title: Sales Representative

MEMORANDUM OF AGREEMENT

Warrant Service Officer Program

I. PARTIES

This Memorandum of Agreement (MOA) constitutes an agreement between U.S. Immigration and Customs Enforcement (ICE), a component of the Department of Homeland Security (DHS), and the Bowie County Sheriff's Office Texas, hereinafter the law enforcement agency (LEA), pursuant to which ICE delegates to nominated, trained, certified, and authorized LEA personnel the authority to perform certain immigration enforcement functions as specified herein. The LEA and ICE enter into this MOA in good faith and agree to abide by the terms and conditions contained herein.

II. PURPOSE

The purpose of this collaboration is to promote public safety by facilitating the custodial transfer of specific aliens in LEA jail/correctional facilities to ICE for removal purposes at the time of the alien's scheduled release from criminal custody. This MOA sets forth the terms and conditions pursuant to which selected LEA personnel (participating LEA personnel) will be nominated, trained, and approved by ICE to perform certain limited functions of an immigration officer within the LEA's jail/correctional facilities. Nothing contained herein shall otherwise limit the jurisdiction and powers normally possessed by participating LEA personnel as members of the LEA. However, the exercise of the immigration enforcement authority delegated under this MOA to participating LEA personnel shall occur only as provided in this MOA.

III. AUTHORITY

Section 287(g) of the Immigration and Nationality Act (INA), 8 U.S.C. § 1357(g) (1996), as amended by the Homeland Security Act of 2002, Pub. L. No. 107-296, authorizes the Secretary of DHS to enter into written agreements with a State or any political subdivision of a State so that qualified personnel can perform certain functions of an immigration officer. Such authority has been delegated by the Secretary to ICE, and this MOA constitutes such a written agreement.

IV. RESPONSIBILITIES

The LEA is expected to pursue to completion all criminal charges that caused the alien to be taken into custody and over which it has jurisdiction. ICE will assume custody of an alien only after said individual has been released from LEA custody.

A. DESIGNATION OF AUTHORIZED FUNCTIONS

Approved participating LEA personnel will be authorized to perform only those immigration officer functions set forth in the Standard Operating Procedures (SOP) in Appendix A.

B. NOMINATION OF PERSONNEL

The LEA will use due diligence to screen and nominate candidates for ICE training and approval under this MOA. All candidates must be United States citizens, have knowledge of and have enforced laws and regulations pertinent to their law enforcement activities and their jurisdictions, and have been trained on maintaining the security of LEA facilities, and have enforced rules and regulations governing inmate accountability and conduct.

ICE reserves the right to conduct an independent background check for each candidate. This background check requires all candidates to complete a background questionnaire. The questionnaire requires, but is not limited to, the submission of fingerprints, a personal history questionnaire, and the candidate's disciplinary history (including allegations of excessive force or discriminatory action). ICE reserves the right to query any and all national and international law enforcement databases to evaluate a candidate's suitability to participate in the enforcement of immigration authorities under this MOA. Upon request by ICE, the LEA will provide continuous access to disciplinary records of all candidates along with a written authorization by the candidate allowing ICE to have access to his or her disciplinary records.

Any expansion in the number of participating LEA personnel or scheduling of additional training classes is subject to all the requirements of this MOA and the accompanying SOP.

C. TRAINING OF PERSONNEL

Before participating LEA personnel receive authorization to perform immigration officer functions under this MOA, they must successfully complete initial training provided by ICE on relevant administrative, legal, and operational issues tailored to the immigration enforcement functions to be performed.

Each LEA nominee must pass a final examination with a minimum score of 70 percent to receive certification. If an LEA nominee fails to attain a 70-percent rating on the examination, he or she will have one opportunity to review the testing material and re-take a similar examination. Failure to achieve a 70-percent rating upon retaking the final examination will result in the disqualification of the LEA nominee and discharge of the nominee from training.

ICE will review the training requirements annually, reserves the right to amend them, and may require additional training as needed.

D. CERTIFICATION AND AUTHORIZATION

Upon successful completion of initial training, LEA personnel shall be deemed "certified" under this MOA.

ICE will certify in writing the names of those LEA personnel who successfully complete training and pass all required test(s). Upon receipt of the certification, the ICE Field Office Director (FOD) will provide the participating LEA personnel a signed authorization letter allowing the named LEA personnel to perform specified functions of an immigration officer. ICE will also provide a copy of the authorization letter to the LEA. ICE will also execute ICE Form 70-006, Designated Immigration Officer. Only those certified LEA personnel who receive authorization letters and ICE Form 70-006 issued by ICE and whose immigration enforcement efforts are overseen by ICE may conduct immigration officer functions described in this MOA.

Along with the authorization letter and ICE Form 70-006, ICE will issue the certified LEA personnel official immigration officer credentials. Participating LEA personnel shall carry their ICE-issued credentials while performing immigration officer functions under this MOA. Such credentials provided by ICE shall remain the property of ICE and shall be returned to ICE upon termination of this agreement, when a participating LEA employee ceases his/her participation, or when deemed necessary by the FOD.

Authorization of participating LEA personnel to act pursuant to this MOA may be withdrawn at any time and for any reason by ICE and must be memorialized in a written notice of withdrawal identifying an effective date of withdrawal and the personnel to whom the withdrawal pertains.

Such withdrawal may be effectuated immediately upon notice to the LEA. The LEA and the FOD will be responsible for notification of the appropriate personnel in their respective agencies. The termination of this MOA shall constitute immediate revocation of all immigration enforcement authorizations delegated hereunder.

The LEA will make every attempt, where practicable, to provide ICE with a 90-day notice if participating LEA personnel cease their participation in the program, so that appropriate action can be taken in accordance with ICE policies, including inventorying and retrieval of credentials, and training replacement personnel as needed.

E. COSTS AND EXPENDITURES

The LEA is responsible for personnel expenses, including, but not limited to, salaries and benefits, local transportation, and official issue material. ICE will provide instructors and training materials. The LEA is responsible for the salaries and benefits, including any overtime, of all of its personnel being trained or performing duties under this MOA and of those personnel performing the regular functions of the participating LEA personnel while they are receiving training. The LEA will cover the costs of all LEA personnel's travel, housing, and per diem affiliated with the training required for participation in this MOA. ICE is responsible for the salaries and benefits of all of its personnel, including instructors and supervisors.

If ICE determines the training provides a direct service for the Government and it is in the best interest of the Government, the Government may issue travel orders to selected personnel and reimburse travel, housing, and per diem expenses only. The LEA remains responsible for paying salaries and benefits of the selected personnel.

The LEA is responsible for providing all administrative supplies (e.g. printer toner) necessary for normal office operations. The LEA is also responsible for providing the necessary security equipment, such as handcuffs, leg restraints, etc.

F. ICE SUPERVISION

Immigration enforcement activities conducted by participating LEA personnel will be supervised and directed by ICE. Participating LEA personnel are not authorized to perform immigration officer functions except when working under the supervision or direction of ICE. Additional supervisory and administrative responsibilities are specified in Appendix A.

The actions of participating LEA personnel will be reviewed by ICE officers on an ongoing basis to ensure compliance with the requirements of the immigration laws and procedures and to assess the need for individual training or guidance.

For purposes of this MOA, ICE officers will provide supervision of participating LEA personnel only to immigration enforcement functions as authorized in this MOA. The LEA retains supervision of all other aspects of the employment of and performance of duties by participating LEA personnel.

In the absence of a written agreement to the contrary, the policies and procedures to be utilized by the participating LEA personnel in exercising these delegated authorities under this MOA shall be DHS and ICE policies and procedures. ICE is responsible for providing the LEA with the

applicable DHS and ICE policies. However, when engaged in immigration enforcement activities, no participating LEA personnel will be expected or required to violate or otherwise fail to maintain the LEA's rules, standards, or policies, or be required to fail to abide by restrictions or limitations as may otherwise be imposed by law.

If a conflict arises between an order or direction of an ICE officer or a DHS or ICE policy and the LEA's rules, standards, or policies, the conflict shall be promptly reported to the points of contact in Section VII. who shall attempt to resolve the conflict.

G. INTERPRETATION SERVICES

Participating LEA personnel will provide an opportunity for aliens with limited English language proficiency to request an interpreter. Qualified foreign language interpreters will be provided by the LEA, as needed.

The LEA will maintain a list of qualified interpreters or companies it contracts with to provide such interpreters. A qualified interpreter, which may include LEA personnel, means an interpreter who can interpret effectively, accurately, and impartially, using any specialized vocabulary. If an interpreter is used when a designated officer is performing functions under this MOA, the interpreter must be identified, by name, in records by annotating on the Warrant for Arrest of Alien or the Warrant of Removal/Deportation.

H. LIABILITY AND RESPONSIBILITY

Except as otherwise noted in this MOA or allowed by Federal law, and to the extent required by 8 U.S.C. § 1357(g)(7) and (8), the LEA will be responsible and bear the costs of participating LEA personnel with regard to their property or personal expenses incurred by reason of death, injury, or incidents giving rise to liability.

Participating LEA personnel will be treated as Federal employees only for purposes of the Federal Tort Claims Act, 28 U.S.C. § 1346(b)(1), 2671-2680, and worker's compensation claims, 5 U.S.C. § 8101 et seq., when performing a function on behalf of ICE as authorized by this MOA. *See* 8 U.S.C. § 1357(g)(7); 28 U.S.C. § 2671. In addition, it is the understanding of the parties to this MOA that participating LEA personnel will enjoy the same defenses and immunities from personal liability for their in-scope acts that are available to ICE officers based on actions conducted in compliance with this MOA. *See* 8 U.S.C. § 1357(g)(8).

Participating LEA personnel named as personal-capacity defendants in litigation arising from activities carried out under this MOA may request representation by the U.S. Department of Justice. *See* 28 C.F.R. § 50.15. Absent exceptional circumstances, such requests must be made in writing. LEA personnel who wish to submit a request for representation shall notify the ICE Office of the Principal Legal Advisor (OPLA) in writing at OPLA-DCLD-TortClaims@ice.dhs.gov. ICE OPLA will then assist LEA personnel with the request for representation, including the appropriate forms and instructions. Unless OPLA concludes that representation clearly is unwarranted, it will forward the request for representation, any supporting documentation, and an advisory statement opining whether: 1) the requesting individual was acting within the scope of his/her authority under 8 U.S.C. § 1357(g); and, 2) such representation would be in the interest of the United States, to the Director of the Constitutional and Specialized Tort Litigation Section, Civil Division, Department of Justice (DOJ). Representation is granted at the discretion of DOJ; it is not an entitlement. *See* 28 C.F.R. § 50.15.

The LEA agrees to cooperate with any Federal investigation related to this MOA to the full extent of its available powers, including providing access to appropriate databases, personnel, individuals in custody and documents. Failure to do so may result in the termination of this MOA. Failure of any participating LEA employee to cooperate in any Federal investigation related to this MOA may result in revocation of such individual's authority provided under this MOA. The LEA agrees to cooperate with Federal personnel conducting reviews to ensure compliance with the terms of this MOA and to provide access to appropriate databases, personnel, and documents necessary to complete such compliance review. It is understood that information provided by any LEA personnel under threat of disciplinary action in an administrative investigation cannot be used against that individual in subsequent criminal proceedings, consistent with *Garrity v. New Jersey*, 385 U.S. 493 (1967), and its progeny.

As the activities of participating LEA personnel under this MOA are undertaken under Federal authority, the participating LEA personnel will comply with Federal standards and guidelines relating to the Supreme Court's decision in *Giglio v. United States*, 405 U.S. 150 (1972), and its progeny, which govern the disclosure of potential impeachment information about possible witnesses or affiants in a criminal case or investigation.

The LEA and ICE are each responsible for compliance with the Privacy Act of 1974, 5 U.S.C. §552a, DHS Privacy Act regulations, 6 C.F.R. §§ 5.20-5.36, as applicable, and related system of records notices with regard to data collection and use of information under this MOA.

I. CIVIL RIGHTS STANDARDS

Participating LEA personnel are bound by all Federal civil rights laws, regulations, and guidance relating to non-discrimination, including the U.S. Department of Justice "Guidance for Federal Law Enforcement Agencies Regarding the Use of Race, Ethnicity, Gender, National Origin, Religion, Sexual Orientation, or Gender Identity," dated December 2014, , Title VI of the Civil Rights Act of 1964, as amended, 42 U.S.C. 2000 et seq., which prohibits discrimination based upon race, color, or national origin (including limited English proficiency) in any program or activity receiving Federal financial assistance, Section 504 of the Rehabilitation Act of 1973, which prohibits discrimination based on disability and requires the LEA to provide effective communication to individuals with disabilities, and Title II of the Americans with Disabilities Act of 1990, which also prohibits discrimination based on disability and requires the LEA to provide effective communication to individuals with disabilities.

V. REPORTING AND DOCUMENTATION

A. COMPLAINT PROCEDURES

The complaint reporting procedure for allegations of misconduct by participating LEA personnel, including activities undertaken under the authority of this MOA, is included in Appendix B.

B. COMMUNICATION

The FOD (or the FOD's management representative) and the LEA shall make every effort to meet at least annually to ensure compliance with the terms of this MOA. When necessary, ICE and the LEA may limit the participation of these meetings in regard to non-law enforcement personnel. The attendees will meet at locations to be agreed upon by the parties, or via teleconference. An initial review meeting between ICE and the LEA should be held within approximately 12 months of the MOAs operational date.

C. RELEASE OF INFORMATION TO THIRD PARTIES

The LEA may, at its discretion, communicate the substance of this agreement to organizations and groups expressing an interest in the law enforcement activities to be engaged in under this MOA. It is the practice of ICE to provide a copy of this MOA, only after it has been signed, to requesting media outlets; the LEA is authorized to do the same.

The LEA hereby agrees to coordinate with ICE prior to releasing any information relating to, or exchanged under, this MOA. For releases of information to the media, the LEA must coordinate in advance of release with the ICE Office of Public Affairs, which will consult the ICE Privacy Office for approval prior to any release. The points of contact for ICE and the LEA for this purpose are identified in Appendix C. For releases of information to all other parties, the LEA must coordinate in advance of release with the FOD or the FOD's representative.

Information obtained or developed as a result of this MOA, including any documents created by the LEA that contain information developed or obtained as a result of this MOA, is under the control of ICE and shall not be disclosed unless: 1) permitted by applicable laws, regulations, or executive orders; and 2) the LEA has coordinated in advance of release with (a) the ICE Office of Public Affairs, which will consult the ICE Privacy Office for approval, prior to any release to the media, or (b) an ICE officer prior to releases to all other parties. LEA questions regarding the applicability of this section to requests for the release of information shall be directed to an ICE officer.

Nothing herein limits LEA's compliance with state public records laws regarding those records that are solely state records and not ICE records.

VI. MODIFICATIONS TO THIS MOA

Modifications to this MOA must be proposed in writing and approved and signed by both parties. Modification to Appendix A shall be done in accordance with the procedures outlined in the SOP.

VII. POINTS OF CONTACT

ICE and the LEA points of contact (POCs) for purposes of this MOA are:

For the LEA: Jeffrey K. Neal, Sheriff

For ICE: Field Office Director

VIII. EFFECTIVE DATE AND TERMINATION OF THIS MOA

This MOA becomes effective upon signature of both parties and will remain in effect until either party, upon 90-day written notice to the other party, provides notice of termination or suspension of the MOA. A termination or suspension notice by ICE shall be delivered personally or by certified or registered mail to the LEA and termination or suspension shall take effect 90-days after receipt of such notice, unless exigent circumstances involving public safety dictate otherwise. Notice of termination or suspension by the LEA shall be given to the FOD and termination or suspension shall take effect 90-days after receipt of such notice, unless exigent circumstances involving public safety dictate otherwise.

This MOA does not, is not intended to, shall not be construed to, and may not be relied upon to create any rights, substantive or procedural, enforceable at law by any person in any matter, civil or criminal.

By signing this MOA, each party represents it is fully authorized to enter into this MOA, accepts the terms, responsibilities, obligations, and limitations of this MOA, and agrees to be bound thereto to the fullest extent allowed by law.

For the LEA:

Date: _____

Signature: _____

Name: Jeffrey K. Neal

Title: Sheriff

Agency: Bowie County Sheriff's Office

For ICE:

Date: _____

Signature: _____

Name: _____

Title: _____

Agency: _____

APPENDIX A

STANDARD OPERATING PROCEDURES (SOP)

The purpose of this appendix is to establish standard, uniform procedures for the implementation and oversight of the program within the FOD area of responsibility. This appendix can be modified only in writing and by mutual acceptance of ICE and the LEA.

Pursuant to this MOA, the LEA has been delegated authorities as outlined below. This MOA is designed to facilitate the custodial transfer of designated aliens in LEA's jail/correctional facilities to ICE within 48 hours of alien's release from criminal custody.

Authorized Functions:

Participating LEA personnel are delegated only the following authorities listed below:

- The power and authority to serve and execute warrants of arrest for immigration violations, 8 U.S.C. § 1357(a) and 8 C.F.R. § 287.5(e)(3), on designated aliens in LEA jail/correctional facilities at the time of the alien's scheduled release from criminal custody in order to transfer custody of the alien to ICE;
 - Upon transfer of the alien's custody to ICE, the alien will continue to be held in the LEA's jail/correctional facilities for no more than 48 hours unless there exists an agreement pursuant to which the LEA will continue to detain, for a reimbursable fee, aliens for immigration purposes. In the absence of an agreement, if the alien is not transferred to an ICE field office or an immigration detention facility within 48 hours, the alien shall be released from the LEA jail/correctional facility.
- The power and authority to serve warrants of removal, 8 U.S.C. § 1357(a) and 8 C.F.R. §§ 241.2(b)(2), 287.5(e)(3), on designated aliens in LEA jail/correctional facilities at the time of the alien's scheduled release from criminal custody that executes the custodial transfer of the alien to ICE for removal purposes;
 - Upon transfer of the alien's custody to ICE, the alien will continue to be held in the LEA's jail/correctional facilities for no more than 48 hours unless there exists an agreement pursuant to which the LEA will continue to detain, for a reimbursable fee, aliens for immigration purposes. In the absence of an agreement, if the alien is not transferred to an ICE field office or an immigration detention facility within 48 hours, the alien shall be released from the LEA jail/correctional facility.

and

- The power and authority to detain and transport, 8 U.S.C. § 1357(g)(1) and 8 C.F.R. § 287.5(c)(6), any aliens arrested pursuant to the immigration laws, to ICE-approved detention facilities.
 - Only upon a request of an ICE officer authorizing such action may participating LEA personnel transport the alien(s) to an ICE-approved detention facility for immigration purposes, and only participating LEA personnel whose ICE Form 70-006 authorizes such action and who are authorized by their LEA to conduct transport operations, may conduct such action.

Additional Supervisory and Administrative Responsibilities:

The above immigration enforcement functions conducted by the participating LEA personnel will be supervised and directed by ICE. Participating LEA personnel are not authorized to perform immigration officer functions except when working under the supervision or direction of ICE. Additional supervisory and administrative responsibilities for each entity include, but are not limited to:

- The LEA shall provide notification to the ICE officer immediately after participating LEA personnel serve any warrant of arrest or warrant of removal that executes the custodial transfer of the alien to ICE for removal purposes, in a manner mutually agreed upon by the LEA and the FOD.
- Participating LEA personnel must report all encounters with asserted or suspected claims of U.S. citizenship to ICE immediately, but generally within one hour of the claim.

APPENDIX B

COMPLAINT PROCEDURE

The training, supervision, and performance of participating LEA personnel pursuant to the MOA, as well as the protections for U.S. citizens' and aliens' civil and constitutional rights, are to be monitored. Part of that monitoring will be accomplished through the complaint reporting and resolution procedures, which the parties to the MOA have agreed to follow.

If any participating LEA personnel are the subject of a complaint or allegation involving the violation of the terms of this MOA or a complaint or allegation of any sort that may result in that individual receiving professional discipline or becoming the subject of a criminal investigation or civil lawsuit, the LEA shall, to the extent allowed by State law, make timely notification to an ICE officer within 48 hours, excluding weekends, of the existence and nature of the complaint or allegation. The results of any internal investigation or inquiry connected to the complaint or allegation and the resolution of the complaint shall also be reported to an ICE officer, as established by ICE. It is the responsibility of the ICE officer to ensure notification is made to the ICE Office of Professional Responsibility (OPR) at ICEOPRIntake@ice.dhs.gov.

The LEA will also handle complaints filed against LEA personnel who are not designated and certified pursuant to this MOA but are acting in immigration functions in violation of this MOA. Any such complaints regarding non-designated LEA personnel acting in immigration functions must be forwarded to the ICE officer within 48 hours of the LEA receiving notice of the complaint. It is the responsibility of the ICE officer to ensure notification is made to OPR.

287(g) Complaint Process posters will be displayed in the processing areas of the LEA to ensure aliens encountered under the 287(g) Program are aware of the complaint process. Posters will be displayed in English and Spanish. If the alien understands a language other than English or Spanish or is unable to read, LEA personal will read and/or translate the complaint process in a language the alien understands.

APPENDIX C

PUBLIC INFORMATION POINTS OF CONTACT

Pursuant to Section V(D) of this MOA, the signatories agree to coordinate appropriate release of information to the media, provided the release has been previously approved by both the ICE Privacy Officer and Public Affairs Officer, regarding actions taken under this MOA before any information is released. The points of contact for coordinating such activities are:

For the LEA:

Robby McCarver, Chief Deputy
100 North State Line Avenue
Texarkana, Texas 75501
903-798-3561
robby.mccarver@bowiecounty.org

For ICE:

Public Affairs Office
Office of Public Affairs and Internal Communication
U.S. Department of Homeland Security
U.S. Immigration and Customs Enforcement Washington,
DC 20536
202-732-4242

Texas



Western Surety Company

OFFICIAL BOND AND OATH

THE STATE OF TEXAS }
County of Bowie } ss

KNOW ALL PERSONS BY THESE PRESENTS:

BOND No. 65647283

That we, Lori Caraway, as Principal, and ~~WESTERN SURETY COMPANY~~, a corporation duly licensed to do business in the State of Texas, as Surety, are held and bound unto 1Governor of Texas, his successors in office, in the sum of 2One Hundred Thousand and 00/100 DOLLARS (\$100,000.00), for the payment of which we hereby bind ourselves and our heirs, executors and administrators, jointly and severally, by these presents.

Dated this 3rd day of July, 2025.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That whereas, the above bounden Principal was on the _____ day of _____, _____, duly appointed (Elected—Appointed) to the office of District Clerk in and for 3Bowie County, State of Texas, for a term of one year commencing on the 30th day of September, 2025.

NOW THEREFORE, if the said Principal shall well and faithfully perform and discharge all the duties required of him by law as the aforesaid officer, and shall ⁴ faithfully perform the duties of the office.

then this obligation to be void, otherwise to remain in full force and effect.

PROVIDED, HOWEVER, that regardless of the number of years this bond may remain in force and the number of claims which may be made against this bond, the liability of the Surety shall not be cumulative and the aggregate liability of the Surety for any and all claims, suits, or actions under this bond shall not exceed the amount stated above. Any revision of the bond amount shall not be cumulative.

PROVIDED, FURTHER, that this bond may be cancelled by the Surety by sending written notice to the party to whom this bond is payable stating that, not less than thirty (30) days thereafter, the Surety's liability hereunder shall terminate as to subsequent acts of the Principal.

Principal
WESTERN SURETY COMPANY

By Larry Kasten
Larry Kasten, Vice President

ACKNOWLEDGMENT OF PRINCIPAL

THE STATE OF TEXAS

County of _____

} ss

Before me, _____ on this day, personally appeared _____, known to me to be the person whose name is subscribed to the foregoing instrument 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 _____, Texas, this _____ day of _____.

SEAL

_____ County, Texas

OATH OF OFFICE
(COUNTY COMMISSIONERS and COUNTY JUDGE)

I, _____, do solemnly swear (or affirm) that I will faithfully execute the duties of the office of _____, 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 I 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 for the giving or withholding a vote at the election at which I was elected; and I furthermore solemnly swear (or affirm) that I will not be, directly or indirectly, interested in any contract with or claim against the County, except such contracts or claims as are expressly authorized by law and except such warrants as may issue to me as fees of office. So help me God.

Signed _____

Sworn to and subscribed before me at _____, Texas, this _____ day of _____.

SEAL

_____ County, Texas

OATH OF OFFICE
(General)

I, _____, do solemnly swear (or affirm) that I will faithfully execute the duties of the office of _____, 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 I 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 for the giving or withholding a vote at the election at which I was elected. So help me God.

Signed _____

Sworn to and subscribed before me at _____, Texas, this _____ day of _____.

SEAL

_____ County, Texas

**SPECIAL ORDER
AND
AMENDED AUTHORIZED PLAN FOR ELECTRONIC JURY SELECTION
BOWIE COUNTY, TEXAS**

The undersigned District Judges in a meeting called for that purpose do hereby recommend to the Commissioners Court of Bowie County, Texas; at the following *amended* plan for selection of juries by an electronic device described as a computer information system be adopted for Bowie County, Texas under the provision of Texas Government Code, Section 62.011, as follows:

I. JURY SOURCE:

A. The source *will* contain specifically the following:

- (1) The names of all persons on the current voter registration lists from all the precincts in the county; and
- (2) All names on a current list to be furnished by the Department of Public Safety, showing the citizens of Bowie County who:
 - (a) Hold a valid Texas driver's license or a valid personal identification card or certificate issued by the department; and
 - (b) Are not disqualified from jury service under Section 62.102(1), (2), (3), (7) or (8).

B. The source *may not* contain specifically the following:

- (1) The names of persons listed on a register of persons exempt from jury service, as provided by Section 62.108, 62.109.
- (2) The duplicate names of any registrant.

C. Each year, not later than the third Tuesday in November or the date provided in Section 16.032, Election Code, for the cancellation of voter registrations, whichever is earlier, the voter registrar of Bowie County, Texas shall furnish to the Secretary of State a current voter registration list from all precincts in Bowie County, Texas, excluding the names of convicted felons and names of persons exempted from jury service under Section 62.108, Permanent Exemption for Elderly, and 62.109, Exemption for Physical or Mental Impairment or Inability to Comprehend English. The list, after exclusions shall include:

- (1) The complete name, mailing address, date of birth, voter registration number and precinct number for each voter;
- (2) If available, the Texas driver's license number or personal identification card or certificate number and social security number for each voter; and
- (3) Any other information included in the voter registration list of the county.

D. The list, required by Subsection (a)(1) must exclude, the names of persons on the suspense list maintained under Section 15.081, Election Code.

E. The voter registrar of Bowie County, Texas shall send a list of the names of persons excluded to the Secretary of State with the list required by Subsection C.

F. The Department of Public Safety shall furnish a list to the Secretary of State that shows the names required under Subsection A (2) of this plan and that contains any of the information enumerated in Subsection C that is available to the department, including citizenship status and county of residence. The list shall exclude the names of convicted

felons, persons who are not citizens of the United States, persons residing outside Bowie County, and the duplicate name of any registrant. The department shall furnish the list to the Secretary of State on or before the first Monday in October of each year.

- G. The Secretary of State shall accept the lists furnished as provided by Subsections C through F. The Secretary of State shall combine the lists, eliminate duplicate names, and send the combined list to each county on or before December 31 of each year. The Bowie County District Clerk shall give the Secretary of State notice not later than the 90th day before the date the list is required. The list furnished to Bowie County must be in an electronic format as requested by The Software Group, employed by Bowie County to service our computer information system, and must be certified by the Secretary of State stating that the list contains the names required by Sections C through F, eliminating duplications. The Secretary of State shall furnish the list free of charge.
- H. Upon receipt of the list furnished by the Secretary of State, the Software Group shall eliminate any duplicate names appearing on such list. Such final list shall be used by Bowie County for selecting names of persons for jury service.

II. METHOD

The plan shall provide a fair, impartial, and objective method of selecting names of persons for jury service with the aid of electronic or mechanical equipment. This method shall be accomplished by a random selection process created by The Software Group, employed by Bowie County to service our computer information system, of names as provided in Texas Government Code, Section 62.001.

III. RECORD OF NAMES

The plan shall provide that the method of selection by the Software Group use the same record of names for the selection of persons for jury service includes a yearly reconstitution of the jury wheel.

IV. OFFICER IN CHARGE

The District Clerk of Bowie County is hereby designated as the officer in charge of the jury selection process under this plan.

V. JURY REQUESTS

Under this plan, any jury panel shall be drawn at the request of any District Judge of Bowie County, Texas. It is further provided that any additional jurors required to complete or add to any jury panel will be drawn from the computer on order of any District Judge, County Court at Law Judge or Justice of the Peace as required at any given time.

VI. DATE OF RECONSTITUTION OF JURY SOURCE

The computer shall be reprogrammed, and the jury source reconstituted by The Software Group employed by Bowie County to service our computer information system, on or before December 31 of each year and shall be used to select the names of persons

for jury service from the certified list provided by the Secretary of State under the provisions of Government Code, Section 762.001.

VII. NOTICE OF JURY SERVICE

The District Clerk shall notify the persons whose names are on the jury list to appear for jury service on the date designated by the District Judges, County Court at Law Judge, or Justice of the Peace of Bowie County, Texas. The District Clerk shall notify each prospective juror to appear for jury service by delivery of an Official Jury Summons, as required by Government Code, Sections 62.0131 and 62.0132, by the United States Postal Service.

VIII. CENTRAL JURY PANEL

The jurors so selected, qualified, instructed and sworn shall constitute the central jury panel for the week for service as jurors and thereafter as required in all district courts, county court, juvenile court and justice courts in Bowie County, Texas, and shall be used interchangeably in all of said courts. The District Clerk shall assign such jurors as may be needed out of panels to the different courts as requested by the judges of said courts. Jury requests and revisions to same shall be submitted to the District Clerk's office. Jurors shall be assigned to the courts as needed, based on the date the request is received.

IX. JUDICIAL EXCUSE OF JUROR

Normally, the court may hear any reasonable sworn excuse of a prospective juror under Government Code, Section 62.110. However, due to the magnitude of the Bowie County Jury System, the District Judges, County Court at Law Judge and Justice of the Peace under Government Code, Section 62.110, subsections (b) and (c), designate the District Clerk to hear and determine an excuse offered for not serving as a juror pursuant to all laws that may apply. If the District Judges' designee deems the excuse sufficient, he or she may discharge the juror or release the juror from jury service until a specified day of term, with the exception of Capital Murder cases.

X. RESPONSIBILITY OF PLAN

The District Clerk of Bowie County, Texas shall be responsible for preparation of specific programs and procedures for the efficient and orderly implementation of this plan, to the end that the selection of prospective jurors shall be fair, impartial and objective by the aid of The Software Group staff, employed by Bowie County to service our computer information system, using a random selection process that cannot be manipulated by any unauthorized person so as to provide a list of prospective jurors who are not selected at random.

The random selection method shall be created and maintained by The Software Group staff, employed by Bowie County to service our computer information system, and approved by the District Clerk of Bowie County, Texas. Periodic examination of the random selection program and explanation of this method shall be provided as needed to the District Clerk, District Judges, County Court at Law Judge and Justice of the Peace. A representative of The Software Group, employed by Bowie County to service our

computer information system, shall be available upon request to testify in court as to the random selection method, should the occasion arise.

XI. INTENTION OF PLAN

It is the intention of this plan to comply with all provisions of law, including Government Code, Section 62.011, as they relate to the selection of juries and jurors and all provisions of law not specifically herein overruled are maintained in full force for the fair, impartial and objective selection of jurors in Bowie County, Texas.

XII. AMENDMENTS OR MODIFICATIONS


The District Clerk of Bowie County, Texas shall present any amendments or modifications to this plan, based upon revisions of law or other changes as may arise, to the District Judges of Bowie County, Texas for review and recommendation and for adoption by the Bowie County Commissioners Court.


XIII. RECOMMENDATION OF THE DISTRICT JUDGES

It is the recommendation of the District Judges of Bowie County, Texas that the above plan for the selection of names of persons for jury service with the aid of the electronic or mechanical equipment be adopted by the Bowie County Commissioners Court and by order entered in its minutes.

SIGNED AND SUBMITTED the 19th day of August, 2025.


BILL MILLER, JUDGE
5th Judicial District Court


JEFF ADDISON, JUDGE
102nd Judicial District Court


JOHN L. TIDWELL
202nd Judicial District Court

ADOPTION BY BOWIE COUNTY COMMISSIONER'S COURT

The above and foregoing attached *Special Order and Amended Authorized Plan for Electronic Jury Selection, Bowie County, Texas*, having been approved and recommended by the District Judges of Bowie County, Texas, and having been presented to the Commissioners Court for approval upon motion of Commissioner _____, Commissioner of Precinct _____, and seconded by Commissioner _____, Commissioner of Precinct _____, said system is adopted, was and is in all things approved, all voting "aye".

SIGNED this _____ day of _____, 2025.

BOBBY HOWELL, COUNTY JUDGE

SAMMY STONE, COMMISSIONER PRECINCT 1

TOM WHITTEN, COMMISSIONER PRECINCT 2

JAMES STRAIN, COMMISSIONER PRECINCT 3

MIKE CARTER, COMMISSIONER PRECINCT 4

**GENERAL TERMS
ARTICLE 1
DEFINITIONS**

All capitalized terms used, but not otherwise defined, in these General Terms or in an Exhibit shall have the following meanings:

- a. "Documentation" means the operating instructions, user manuals or training materials for the ES&S Equipment and ES&S Software.
- b. "ES&S Software" means ES&S' proprietary Ballot on Demand Software and all Updates delivered to Customer under this Agreement, unless licensed pursuant to a separate written agreement.
- c. "Ballot on Demand Equipment" means hardware and software manufactured and developed by parties other than ES&S. Ballot on Demand Equipment shall include, but not be limited to, any printers and laptop computers provided under this Agreement.

**ARTICLE 2
SALE OF ES&S EQUIPMENT AND LICENSE OF ES&S SOFTWARE AND PAYMENT OF FEES**

2.1 **Purchase Terms; Use.** Subject to the terms and conditions of this Agreement, ES&S agrees to sell, and Customer agrees to purchase, the Ballot on Demand Equipment and licenses to the ES&S Software described on Exhibit B. The payment terms are set forth on Exhibit A. Title to the Ballot on Demand Equipment shall pass to Customer when Customer has paid ES&S the total amount set forth on Exhibit A for the Ballot on Demand Equipment.

2.2 a. **Grant of Licenses.** Subject to the terms and conditions of this Agreement, ES&S hereby grants to Customer nonexclusive, nontransferable licenses for its bona fide full time, part time and temporary employees to use the ES&S Software described on Exhibit B and related Documentation supplied by ES&S. The licenses allow Customer to use (but not copy) the ES&S Software and the Documentation in the course of operating the ES&S Equipment and solely for the purposes of managing the printing of ballots in the Jurisdiction. The licenses granted in this Section 2.2 do not permit Customer to use the source code for the ES&S Software.

b. **Prohibited Uses.** Customer shall not take any of the following actions with respect to the ES&S Software or the Documentation:

i. Reverse engineer, decompile, disassemble, re-engineer or otherwise create, attempt to create, or permit, allow or assist others to create, the source code or the structural framework for part or all of the ES&S Software;

ii. Cause or permit any use, display, loan, publication, transfer of possession, sublicensing or other dissemination of the ES&S Software or Documentation, in whole or in part, to or by any third party, including, but not limited to, any transfer of possession to, or use of the ES&S Software or Documentation by any third party to perform any services for Customer (including, but not limited to, any ballot printing, coding, programming or ballot layout services) without ES&S's prior written consent; or

iii. Cause or permit any change to be made to the ES&S Software without ES&S' prior written consent; or

iv. Allow a third party to cause or permit any copying, reproduction or printing of any output generated by the software (except ballots by ballot printers selected by Customer) in which ES&S owns or claims any proprietary intellectual property rights (e.g.,

copyright, trademark, patent pending or patent), including, but not limited to, any ballot shells or ballot code stock.

2.3 Term of Licenses. The licenses granted in Section 2.2 shall commence upon the delivery of the ES&S Software described in Section 2.2 and shall continue for the Initial Term of the Agreement (the "Initial License Term"). Upon expiration of the Initial License Term, the licenses shall automatically renew for an unlimited number of successive one-year periods (each a "License Renewal Term") upon the payment by Customer of the annual software license and software maintenance and support fee as set forth on Exhibit A. ES&S may terminate the license if Customer fails to pay the consideration due for, or breaches Sections 2.2, 2.5, or 3.6 with respect to, such license. Upon the termination of either of the licenses granted in Section 2.2 for ES&S Software or upon Customer's discontinuance of the use of any ES&S Software, Customer shall immediately return such ES&S Software and the related Documentation (including any and all copies thereof) to ES&S, or (if requested by ES&S) destroy such ES&S Software and Documentation and certify in writing to ES&S that such destruction has occurred.

2.4 Updates. During the Initial License Term or any License Renewal Term, ES&S may provide new releases, upgrades, or maintenance patches to the ES&S Software, together with appropriate Documentation ("Updates"), on a schedule defined by ES&S. Customer is responsible for obtaining any upgrades or purchases of Third-Party Items required to operate the Updates as well as the cost of any replacements, retrofits or modifications to the Ballot on Demand Equipment which may be necessary in order to operate the Updates. All Updates shall be deemed to be ES&S Software for purposes of this Agreement upon delivery. Customer may install the Updates in accordance with ES&S' recommended instructions or may request that ES&S install the Updates. ES&S will charge Customer at its then-current rates to (i) install the Updates to the Customer, (ii) train Customer on Updates if such training is requested by Customer; or (iii) provide maintenance and support on the ES&S Software that is required as a result of Customer's failure to timely or properly install an Update. Notwithstanding the foregoing, Customer shall pay ES&S to install all election management software Updates. If applicable, Customer shall be responsible for any claim, damage, loss, judgment, penalty, cost, amount paid in settlement or fee which is caused by Customer's failure to install and use the most recent Update provided to it by ES&S. If Customer proposes changes in the ES&S Software to ES&S, such proposals will become ES&S' property. ES&S may, in its sole discretion, elect to make or not to make such changes without reference or compensation to Customer or any third party. ES&S represents to Customer that the Updates will comply with all applicable state law requirements at the time of delivery. Customer shall pay ES&S for any Update which is required due to a change in state or local law.

2.5 Fees.

a. **Equipment Sale and Software License Fees.** The fees for the purchase of Ballot on Demand Equipment and License of ES&S Software are set forth on Exhibit A

**ARTICLE 3
MISCELLANEOUS**

3.1 Term; Termination. This Agreement shall be effective for a **One (1) Year Period beginning on the Effective Date** (the "Initial Term"). The Initial Term shall automatically renew for an unlimited number of successive one-year period unless otherwise agreed to, in writing, by the parties (each a "Renewal Period"). The Initial Term and all Renewal Periods shall be collectively referred to herein as the "Term". The Term shall continue until this Agreement is terminated by the first to occur of (i) either party's election to terminate it upon the expiration of the Initial Term or any Renewal Period thereof, written notice of such election shall be given to the other party at least sixty (60) calendar days prior to the expiration of the Initial Term or any Renewal Period; (ii) the date that is thirty (30) days after either party notifies the other that the other has materially breached this Agreement, and the breaching party fails to cure such breach within such thirty (30) day period, (except a breach as provided in (iv) below which will require no notice); (iii) the date which is thirty (30) days after ES&S notifies the Customer of ES&S intent to terminate the Agreement as a result of the Customer no longer utilizing ES&S' voter tabulation system with the Ballot on Demand Printer purchased and licensed hereunder, or (iv) Customer's failure to make any payment due

hereunder within thirty (30) days after it is due. In the event of early termination by ES&S due to (a) a breach of this Agreement by Customer, (b) Customer's failure to pay any amounts owed under this Agreement or (c) the failure of Customer to appropriate funds to make the payments due under this Agreement, Customer shall pay ES&S for all products delivered and services performed up through the effective date of termination. Upon termination of this Agreement, Customer shall immediately return all ES&S Software and Documentation (including any and all copies thereof) to ES&S, or (if requested by ES&S) destroy such ES&S Software and Documentation and certify in writing to ES&S that such destruction has occurred.

3.2 **Delivery; Risk of Loss; Insurance.** ES&S anticipates shipping the Ballot on Demand Equipment and ES&S Software identified on Exhibit B to Customer on or before the "Estimated Delivery Dates" listed on Exhibit A. The Estimated Delivery Dates are estimates and may only be established or revised, as applicable, by the parties, because of delays in executing this Agreement, changes requested by Customer, product availability and other events outside of ES&S's control. ES&S will notify Customer of such revisions as soon as ES&S becomes aware of such revisions. Risk of loss for the Ballot on Demand Equipment and ES&S Software shall pass to Customer when such items are delivered to Customer's designated location. Upon transfer of risk of loss to Customer, Customer shall be responsible for obtaining and maintaining sufficient casualty insurance on the Ballot on Demand Equipment and shall name ES&S as an additional insured thereunder and, at ES&S' request, shall deliver written evidence thereof to ES&S until all amounts payable to ES&S under this Agreement for Ballot on Demand Equipment and software have been paid by Customer.

3.3 **Warranty.**

a. **ES&S Software.** ES&S warrants for a one (1) year period for the ES&S Software (the "Warranty Period") it will repair any component of the ES&S Software which, while under normal use and service: fails to perform in accordance with its Documentation in all material respects. The Warranty Period will commence upon installation. If a defect or malfunction occurs in the ES&S Software while it is under normal use and service, Customer shall promptly notify ES&S, and ES&S or its authorized representatives shall use reasonable efforts to restore the Software to perform in accordance with its Documentation as soon as practicable. ES&S or its authorized representatives shall restore ES&S Software at a location as determined by ES&S in its sole discretion. If a defect or malfunction occurs in any ES&S Software as a result of (1) repairs, changes, modifications or alterations not authorized or approved by ES&S, (2) accident, theft, vandalism, neglect, abuse or use that is not in accordance with instructions or specifications furnished by ES&S or (3) causes beyond the reasonable control of ES&S or Customer, including acts of God, fire, flooding, riots, acts of war, terrorism or insurrection, government acts or orders; epidemics, pandemics or outbreak of communicable disease; quarantines; national or regional emergencies, labor disputes, transportation delays, governmental regulations, rodent infestation, and utility or communication interruptions, Customer shall pay ES&S for any maintenance services at ES&S' then-current rates, as well as for the cost of all parts used in connection with the performance of such maintenance services. Customer shall have access to ES&S Help Desk Support during the Warranty Periods. ES&S reserves that right to use third parties approved by ES&S to perform the warranty services hereunder.

b. **Ballot on Demand Equipment.**

i. **Ballot on Demand Printer.** ES&S shall provide a warranty to the Customer for the Ballot on Demand Printer ("Printer") in coordination with the manufacturer of the Printer that shall commence upon delivery and terminate upon the earlier of: (1) one (1) year from the date of delivery (the "Maximum Coverage Period"), or (2) the end of the life of the fuser unit in the Printer. In the event that Customer desires to make a warranty claim prior to expiration of the Maximum Coverage Period, the parties shall determine if the warranty has expired by printing a printer settings sheet which displays the remaining life of the Printer's fuser unit. ES&S warrants during the Warranty Period it, in coordination

with the manufacturer of the Printer, will replace a printer which, while under normal use and service: (i) fails to perform in accordance with its Documentation in all material respects, or (ii) is defective in material or workmanship. The Warranty shall not include the repair or replacement of any Consumables as defined in Section 3.5 below. Any replaced Printer shall be warranted only for the unexpired term of the Warranty Period.

aa. **Warranty Procedures.** In the event of a potential warranty claim, Customer shall contact the ES&S Helpdesk to assess and diagnose Printer performance issues. In the event the Customer and ES&S Helpdesk are unable to resolve the issue, ES&S shall arrange for Customer to be provided with a replacement Printer. Upon receipt of the replacement Printer, Customer shall have seven (7) business days within which to return the malfunctioning Printer to the manufacturer. Customer shall be responsible for shipping and handling costs incurred in order to return the malfunctioning Printer to the manufacturer. If Customer fails to return the malfunctioning Printer within the specified timeframe, Customer shall be responsible for the cost of the replacement Printer and all shipping and handling costs for the replacement Printer. This warranty is effective provided that, (I) Customer cooperates with the ES&S Helpdesk to fully troubleshoot any defects related to the Printer, and (II) the Printer to be replaced is not damaged as a result of accident, theft, vandalism, neglect, abuse, use which is not in accordance with instructions or specifications furnished by ES&S or the manufacturer of the Printer or causes beyond the reasonable control of ES&S or Customer, including acts of God, fire, flooding, riots, acts of war, terrorism or insurrection, government acts or orders; epidemics, pandemics or outbreak of communicable disease; quarantines; national or regional emergencies, labor disputes, transportation delays, governmental regulations and utility or communication interruptions. This warranty is void for any units of equipment which: (i) have not been stored or operated in a temperature range according to their specifications, (ii) have been severely handled so as to cause mechanical damage to the unit, or (iii) have been operated or handled in a manner inconsistent with reasonable treatment of an electronic product.

ii. **Ballot on Demand Laptop Computer.** ES&S shall provide a one (1) year warranty to the Customer in coordination with the manufacturer of the Ballot on Demand Laptop Computer ("Laptop") that shall commence upon delivery (the "Warranty Period"). ES&S warrants during the Warranty Period it, in coordination with the manufacturer, will repair or replace any component of the laptop which, while under normal use and service: (i) fails to perform in accordance with its Documentation in all material respects, or (ii) is defective in material or workmanship. Any repaired or replaced item of Laptop shall be warranted only for the unexpired term of the Warranty Period. All replaced components of the laptop become the property of ES&S. In the event that the laptop fails to perform in accordance with its Documentation, Customer shall contact the ES&S Helpdesk to assess and diagnose any material defects. In the event the ES&S Helpdesk is unable to resolve the issue, ES&S will work with the Customer to return the item to ES&S, and ES&S will work in coordination with the laptop manufacturer to repair and/or replace the laptop. This warranty is effective provided that (I) Customer cooperates with the ES&S Helpdesk to fully troubleshoot any defects related to the Laptop, and (II) the Laptop to be replaced is not damaged as a result of accident, theft, vandalism, neglect, abuse, use which is not in accordance with instructions or specifications furnished by ES&S or the manufacturer of the Laptop or causes beyond the reasonable control of ES&S or Customer, including acts of God, fire, flooding, riots, acts of war, terrorism or insurrection, government acts or orders; epidemics, pandemics or outbreak of communicable disease; quarantines; national or regional emergencies, labor disputes, transportation delays, governmental regulations and

utility or communication interruptions. This warranty is void for any units of equipment which: (i) have not been stored or operated in a temperature range according to their specifications, (ii) have been severely handled so as to cause mechanical damage to the unit, or (iii) have been operated or handled in a manner inconsistent with reasonable treatment of an electronic product.

c. **Exclusive Remedies/Disclaimer.** IN THE EVENT OF A BREACH OF SUBSECTION 3.3(a), ES&S' OBLIGATIONS, AS DESCRIBED IN SUCH SUBSECTION, ARE CUSTOMER'S SOLE AND EXCLUSIVE REMEDIES. ES&S EXPRESSLY DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS OR IMPLIED, WHICH ARE NOT SPECIFICALLY SET FORTH IN THIS AGREEMENT, INCLUDING, BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

3.4 **Consumables.** Customer shall be responsible for the purchase, shipping and installation of all components that are consumed in the normal course of operating the Ballot on Demand Equipment, including, but not limited to, toner, drums, transfer belts, fusers, and ballot stock (collectively, "Consumables"). All Consumables shall meet ES&S' specifications and may be purchased directly from ES&S or from authorized dealers. In the event the Customer purchases Consumables which do not meet ES&S specifications, Customer shall be solely responsible for any and all costs, expenses, liabilities, losses and damages resulting from the Customer's failure to purchase Consumables which meet ES&S' specifications.

3.5 **Limitation Of Liability.** Neither party shall be liable for any indirect, incidental, punitive, exemplary, special, or consequential damages of any kind whatsoever arising out of or relating to this Agreement. Neither party shall be liable for the other party's negligent or willful misconduct. ES&S' total liability to Customer arising out of or relating to this Agreement shall not exceed the aggregate amount to be paid to ES&S hereunder. By entering into this Agreement, Customer agrees to accept responsibility for (a) the selection of, use of and results obtained from any equipment, software or services not provided by ES&S and used with the Ballot on Demand Equipment or ES&S Software; or (b) errors that arise from mechanical or electronic component failures that are not covered under warranty or not subject to maintenance efforts or cure under this Agreement; or (c) user errors, voter errors or problems encountered by any individual in voting that are not otherwise a result of the failure of ES&S to perform its obligations under this Agreement.

3.6 **Taxes; Interest.** Customer shall provide ES&S with proof of its tax-exempt status. If Customer does not provide such proof, it shall pay, or shall reimburse ES&S for, all sales and use, excise or other similar taxes imposed on the transactions contemplated by this Agreement; provided, however, Customer shall in no event be liable for taxes imposed on or measured by ES&S' income. If Customer disputes the applicability of any tax to be paid pursuant to this Section 3.6, it shall pay the tax and may thereafter seek a refund. Any disputed or undisputed payment not paid by Customer to ES&S when due shall bear interest from the due date at a rate equal to the lesser of one and one-half percent (1.5%) per month or the maximum amount permitted by applicable law for each month or portion thereof during which it remains unpaid.

3.7 **Proprietary Rights.** Customer acknowledges and agrees as follows:

a. ES&S owns the ES&S Software, all Documentation and training materials provided by ES&S, and the format, layout, measurements, design, and all other technical information associated with the ballots to be used with the Ballot on Demand Equipment. Customer has the right to use the aforementioned items to the extent specified in this Agreement. ES&S also owns all patents, trademarks, copyrights, trade names and other proprietary or intellectual property in, or used in connection with, the aforementioned items. The aforementioned items also contain confidential and proprietary trade secrets of ES&S that are protected by law and are of substantial value to ES&S.

b. Customer shall not cause or permit the adaptation, conversion, reverse engineering, disassembly or decompilation of any of the Ballot on Demand Equipment or ES&S Software.

c. Customer shall keep the ES&S Software and related Documentation free and clear of all claims, liens and encumbrances and shall maintain all copyright, trademark, patent or other intellectual or proprietary rights notices that are set forth on the Ballot on Demand Equipment, the ES&S Software, the Documentation, training materials and ballots that are provided, and all permitted copies of the foregoing.

3.8 Excusable Nonperformance. Except for obligations to make payments hereunder, if either party is delayed or prevented from performing its obligations under this Agreement as a result of any cause beyond its reasonable control, including acts of God, fire, flooding, riots, acts of war, terrorism or insurrection, government acts or orders; epidemics, pandemics or outbreak of communicable disease; quarantines; national or regional emergencies, labor disputes, transportation delays, governmental regulations and utility or communication interruptions, the delay shall be excused during the continuance of, and to the extent of, such cause, and the period of performance shall be extended to the extent necessary to allow performance after the cause of delay has been removed. ES&S agrees to work with Customer, at Customer's request, to develop mutually agreeable alternatives in order to minimize the negative impact of any such delay.

3.9 Non-Appropriation of Funds. Customer represents, warrants, and covenants that it has appropriated, and will have appropriated, funds available necessary to pay the amounts due herein through the end of the Customer's current fiscal year, and that Customer shall use its best efforts to obtain and appropriate funds in order to pay all payments which shall be due in each year of this Agreement. In the event that funds are not appropriated or otherwise made available to support the continuation of performance by Customer hereunder in any subsequent fiscal period, this Agreement may be terminated by either party; provided, however, that this Section 3.9 shall not be construed so as to permit Customer to terminate this Agreement in order to acquire a ballot on demand system and/or related services from a third party. Either party may notify the other of the termination, which may occur no later than the beginning of the subsequent fiscal period. Upon termination, Customer shall pay ES&S for all services performed pursuant to this Agreement up to the date of termination and reasonable exit costs incurred by ES&S. The amount of such payment may be paid from any appropriations available for such purposes, and Customer's highest-ranking officer or official shall use his/her best efforts to timely and sufficiently request the appropriation necessary to pay such amount.

3.10 Assignment. Except in the case of a reorganization of the assets or operation of ES&S with one or more affiliates of ES&S or the sale, transfer or assignment of all or substantially all of the assets of ES&S to a successor who has asserted its intent to continue the business of ES&S, neither party may assign or transfer this Agreement or assign, subcontract or delegate any of its rights, duties or obligations hereunder without the prior written consent of the other party hereto, such consent not to be unreasonably withheld or conditioned, nor unduly delayed.

3.11 Notice. Any notice or other communication required or permitted hereunder shall be in writing and will be deemed given when (a) delivered personally, (b) sent by confirmed email, (c) sent by confirmed fax, (d) sent by commercial overnight courier (with written verification of receipt) or (e) sent by registered or certified mail, return receipt requested, postage prepaid, when the return receipt is received. All communications shall be sent to the attention of the persons listed on the signature page to this Agreement and at the addresses, email address or fax numbers set forth on such signature page unless other names, addresses or fax numbers are provided by either or both parties in accordance herewith.

3.12 Disputes.

a. **Payment of Undisputed Amounts.** In the event of a dispute between the parties regarding (1) a product or service for which payment has not yet been made to ES&S, (2) the amount due to ES&S for any product or service, or (3) the due date of any payment, Customer

shall nevertheless pay to ES&S when due all undisputed amounts. Such payment shall not constitute a waiver by Customer or ES&S of any of its rights and remedies against the other party.

b. **Remedies for Past Due Undisputed Payments.** If any undisputed payment to ES&S is past due more than thirty (30) days, ES&S may suspend performance under this Agreement until such amount is paid.

3.14 **Entire Agreement.** This Agreement, including all exhibits hereto, shall be binding upon and inure to the benefit of the parties and their respective representatives, successors, and assigns. This Agreement, including all Exhibits hereto, contains the entire agreement of the parties with respect to the subject matter hereof and shall supersede and replace any and all other prior or contemporaneous discussions, negotiations, agreements or understandings between the parties, whether written or oral, regarding the subject matter hereof. Any provision of any purchase order, form, or other agreement which conflicts with or is in addition to the provisions of this Agreement shall be of no force or effect. In the event of any conflict between a provision contained in an Exhibit to this Agreement and these General Terms, the provision contained in the Exhibit shall control. No waiver, amendment, or modification of any provision of this Agreement shall be effective unless in writing and signed by the party against whom such waiver, amendment or modification is sought to be enforced. No consent by either party to, or waiver of, a breach by either party shall constitute a consent to or waiver of any other different or subsequent breach by either party. ES&S is providing Ballot on Demand Equipment, ES&S Software, and services to Customer as an independent contractor and shall not be deemed to be a "state actor" for purposes of 42 U.S.C. § 1983. ES&S may engage subcontractors to provide certain of the Ballot on Demand Equipment, ES&S Software, or services, but shall remain fully responsible for such performance. The provisions of Article 2 and Sections 3.6-3.14 of these General Terms shall survive the termination of this Agreement, to the extent applicable.

[END OF GENERAL TERMS]

**EXHIBIT A
PRICING SUMMARY**

Sale Summary:		
Description	Refer to	Amount
Ballot on Demand Equipment, ES&S Software, and Services	Exhibit B	\$104,754.00
Shipping & Handling		\$3,991.00
Total Sale:		\$108,745.00
Terms & Conditions:		
<p>Note 1: Pursuant to Section 3.6, any applicable state and local taxes are not included, and are the responsibility of Customer. Premium or rush transportation services incurred in connection with deliverables included in the Total Sale are additive and will be billed as incurred.</p>		
<p>Note 2: <u>Invoicing and Payment Terms are as Follows:</u></p>		
<p>\$108,745.00 will be invoiced upon delivery of the Ballot on Demand Printing System. Invoices are due net 30 from invoice date.</p>		
Ongoing Services:		
Description	Annual Fee – First Renewal Period	
Software License, Maintenance & Support Services:		
- Ballot on Demand Software Fees (See <u>Exhibit B</u> for descriptions). Fees for any License Renewal Term will be increased at a rate not to exceed more than 10% of the previously paid fee.	\$13,384.00	
<p>Fees reflect a one-year term. Payment is due as set forth above and at the start of each Renewal Period.</p>		

**EXHIBIT B
BALLOT ON DEMAND EQUIPMENT, ES&S SOFTWARE, AND SERVICES DESCRIPTION,
PRICING AND FEES**

QUANTITY	DESCRIPTION	TOTAL PRICE
Ballot on Demand Hardware		
56	Direct Print Compact Printer with Firmware	\$43,400.00
Ballot on Demand Software		
X	Ballot on Demand 1-Year Software Licenses Including: 56 – Direct Print Capability Software	\$33,544.00.
Ballot on Demand Services		
X	Equipment Installation	\$25,760.00
1	Training Day	\$2,050.00
	TOTAL SALE:	\$104,754.00

**ELECTION SYSTEMS & SOFTWARE, LLC
BALLOT ON DEMAND SYSTEM, PROCESSING AND SERVICES AGREEMENT
Texas Buyboard Contract # 710-23
B.O.#: 4202**

This Agreement is made as of the date it is executed by the last of the parties named below on the signature page (the "Effective Date"),

BETWEEN: ELECTION SYSTEMS & SOFTWARE, LLC, a Delaware Limited Liability Company ("ES&S")

AND: BOWIE COUNTY, TEXAS ("Customer").

RECITALS:

A. ES&S is the owner of certain ballot printing equipment and software as set forth herein and Customer has agreed to purchase and license the ballot printing equipment and related software and services from ES&S for use in **Bowie County, Texas** (the "Jurisdiction"). The terms and conditions under which such equipment, software and services shall be provided are set forth in the **GENERAL TERMS** attached hereto and incorporated herein by reference.

B. The following Exhibits are incorporated into, and constitute an integral part of, this Agreement (check all that apply):

Exhibit A (Pricing Summary)

Exhibit B (Ballot on Demand Equipment, ES&S Software and Services Description, Pricing and Fees)

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, each of the parties hereto:

- Agrees to the **GENERAL TERMS** and the terms and conditions set forth in each Exhibit attached hereto and incorporated herein.
- Agrees that at all times, this Agreement shall be governed by and construed in accordance with the laws of the **State of Texas**, without regard to conflicts of law principles that would require the application of the laws of any other state.
- Represents and warrants to the other party that as of its signature below it has full power and authority to enter into and perform this Agreement, and that the person signing below on its behalf has been properly authorized to execute this Agreement.
- Acknowledges that it has read this Agreement, understands it and intends to be bound by it.

ELECTION SYSTEMS & SOFTWARE, LLC
11208 John Galt Boulevard
Omaha, NE 68137
Fax No.: 402-970-1291

Signature

Jared Plath

Name (Printed or Typed)

VP of Finance

Title

08/07/2025

Date

BOWIE COUNTY, TEXAS
710 James Bowie Drive
New Boston, TX 75570
Fax No.: N/A

Signature

PAT Mc Coy

Name (Printed or Typed)

Title

Date



FOUR STATES FIBER
 2904 E. 9TH STREET
 TEXARKANA, ARKANSAS 75504-1807

INVOICE: 1130

Invoice Date: 08/15/2025
 Terms: Net 30
 Due Date: 09/14/2025
 Amount Due: \$ 2,227,186.00

BOWIE COUNTY
 710 JAMES BOWIE DR
 NEW BOSTON TX 75570

Account: 809		Page 1 of 1		
Description: Bowie County Reimbursement				
DESCRIPTION	QUANTITY	UOM	UNIT PRICE	AMOUNT TAX
CATALOG ITEM: AID TO CONSTRUCTIONF Aid to Construction	1.000	EA	215,274.0000	215,274.00
CATALOG ITEM: AID TO CONSTRUCTIONF Aid to Construction	1.000	EA	2,011,912.0000	2,011,912.00
MESSAGES		Subtotal:		\$ 2,227,186.00
RETURN BOTTOM PORTION WITH PAYMENT		Tax:		\$ 0.00
		Total:		\$ 2,227,186.00
		Amount Paid:		\$ 0.00
		Amount Due:		\$ 2,227,186.00



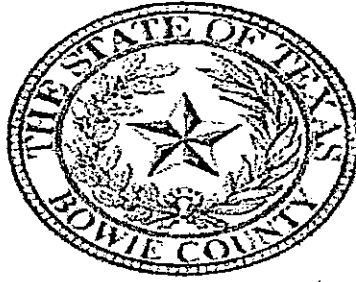
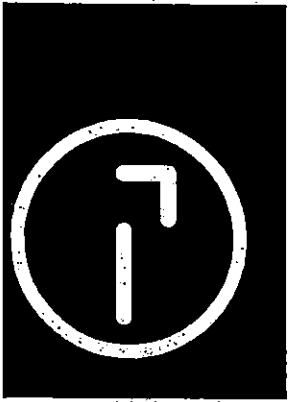
FOUR STATES FIBER
 2904 E. 9TH STREET
 TEXARKANA, ARKANSAS 75504-1807

Account:	809
Invoice:	1130
Due Date:	09/14/2025
Amount Due:	\$ 2,227,186.00
Amount Of Payment:	_____

BOWIE COUNTY
 710 JAMES BOWIE DR
 NEW BOSTON TX 75570

Remit To:

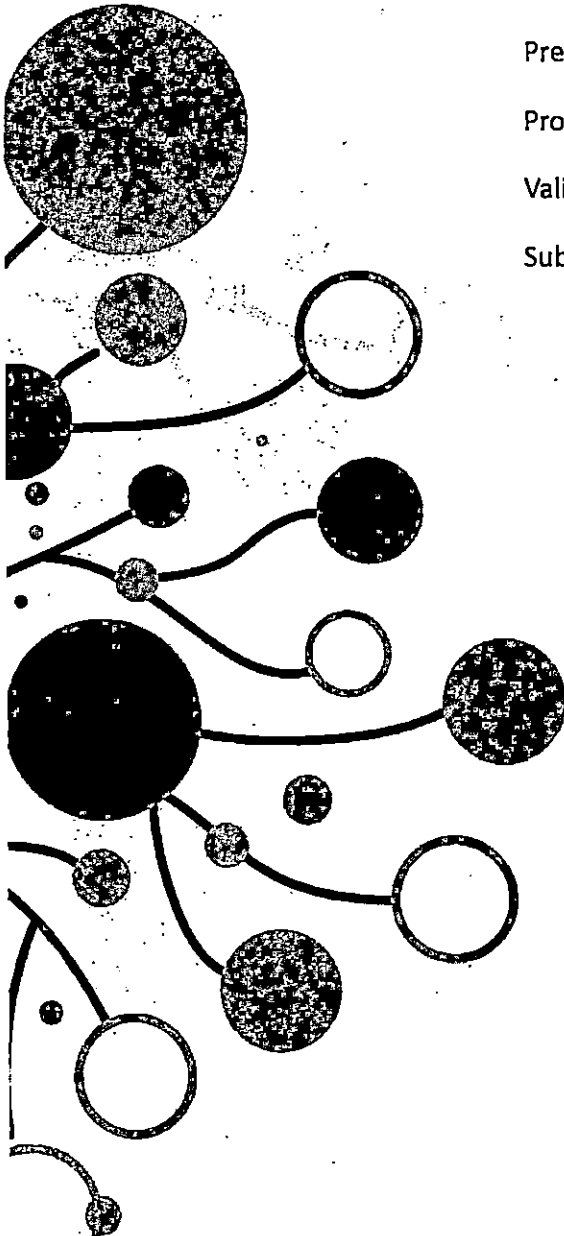
FOUR STATES FIBER
 2904 EAST NINTH STREET
 TEXARKANA AR 71854



BUSINESS CASE

Customer Mailing & Certified Mail Lease Renewal

Prepared for: **Bowie County Courthouse**
Proposal date: **07/17/2025**
Valid until: **08/17/2025**
Submitted by: **Lisa Rogers, Regional Account Manager**
Office: 318-424-9542
Cell: 972-333-7158
lrogers@jettbusiness.com



quadi^{ent}





Financial Considerations

Product Summary

- IX7 Series Base w/Mixed Size Feeder, Sealer, Drop Tray & Ink Cartridge
- IX Series 10lb Weighing Platform
- IX Series 10lb Differential Weighing
- Renewal of E-Certify Subscription – Level 1(500 e-certs per year)

Cost Summary	Valid Until:08/17/2025
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01	60-month lease	\$292.71 per month
02	Freight, delivery & installation	Included
03	Meter rental	Included
04	Equipment maintenance	Included
05	Software license & support	Included

Total Monthly Cost

\$292.71 per month

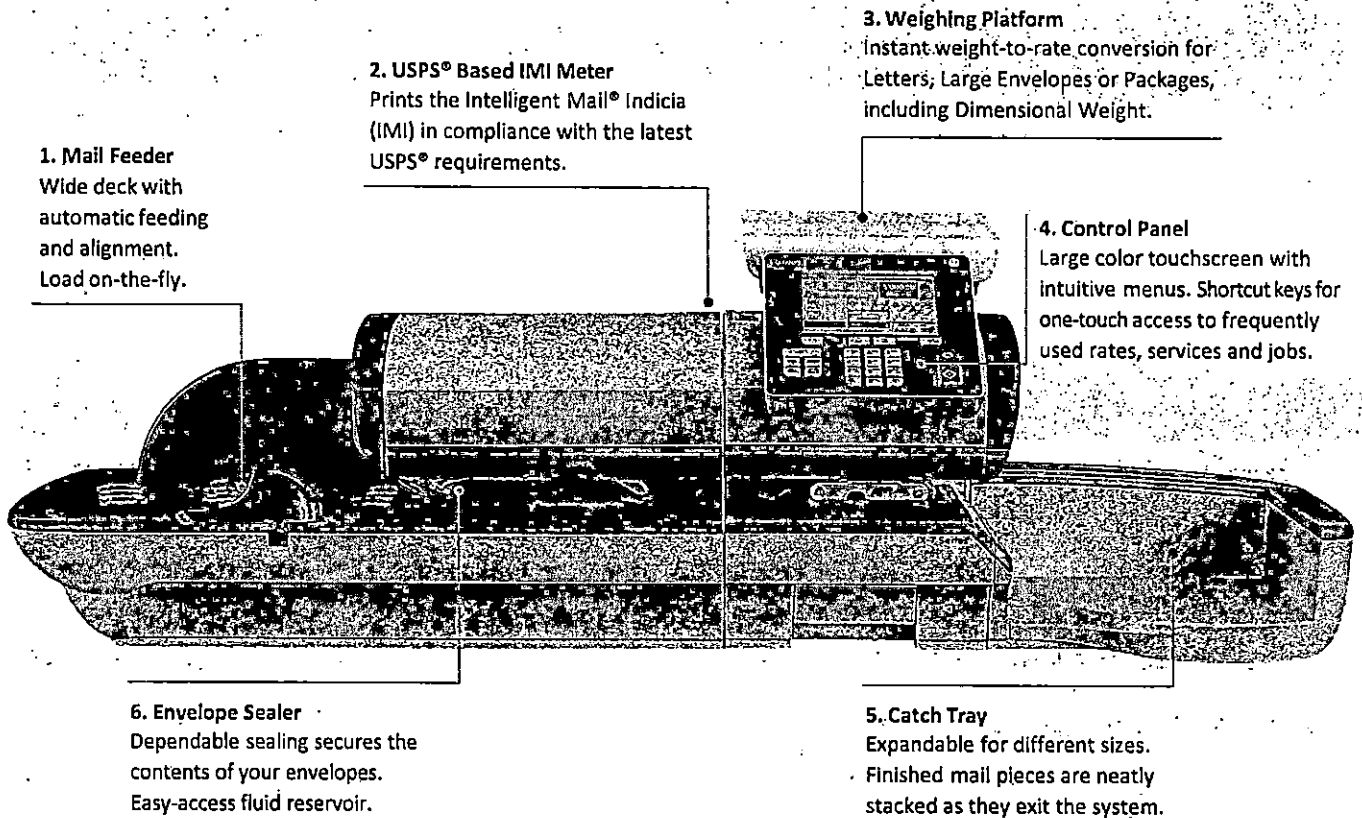
Notes

- Texas Smart Buy Pricing - TX SMARTBUY CONTRACT #985-01
- Monthly E-Certify Subscription cost \$21.38/month
- Price Increase Compared to 2020 Lease - \$47.55/month
- In The Past 5 Years Cost of Equipment Has Increased 15% per year.



Product Overview

iX-7 SERIES



1. Mail Feeder
Wide deck with automatic feeding and alignment. Load on-the-fly.

2. USPS® Based IMI Meter
Prints the Intelligent Mail® Indicia (IMI) in compliance with the latest USPS® requirements.

3. Weighing Platform
Instant weight-to-rate conversion for Letters, Large Envelopes or Packages, including Dimensional Weight.

4. Control Panel
Large color touchscreen with intuitive menus. Shortcut keys for one-touch access to frequently used rates, services and jobs.

6. Envelope Sealer
Dependable sealing secures the contents of your envelopes. Easy-access fluid reservoir.

5. Catch Tray
Expandable for different sizes. Finished mail pieces are neatly stacked as they exit the system.

Key Specifications

Processing speed: Up to 140 lpm

Weighing platform capacity: 10, 30 or 70 lb.

Envelope thickness: Up to 5/8"

Accounts/departments: 100 standard, up to 500 optional

Online expense reporting (Neostats Basic): Standard

Connectivity: LAN standard, Wireless LAN optional

Postage labels: Self-adhesive with automatic dispenser

Security: 4-digit operator PIN codes

Job presets (imprint memories): Up to 9

Envelope printing: Graphics (10), Text messages (10)

Ink supply: Quick-change cartridge, up to 25,000 imprints

S.M.A.R.T. Online shipping software: Available

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quadient

At Quadiant, we have a keen understanding of what our customers want. It's how we've achieved the highest customer satisfaction index in the industry. Through our client-focused engagement process, customers are carefully matched with the right solutions for their business that are intuitive, dependable, and supported by people who care. End-to-end, we consistently deliver the kind of experiences that customers would expect from a company who's easy to do business with.

Technical Support & Service

Professional & knowledgeable staff who resolve problems quickly

Products

Reliable & user-friendly solutions



Billing

Accurate & easy-to-understand invoices



Implementation

Timely delivery & effective training



Customer Service

Accessible, responsive & helpful employees



Sales Process

Consultative & focused on your exact needs



Customer Portal

Simple & informative online account management



Percentage of surveyed customers who chose good or excellent (updated quarterly)

96.7

Customer Service

98.5

Service Technicians

94.9

Project Implementation

97.3

Overall Satisfaction

For more information about Quadiant solutions, visit mail.quadiant.com





PURCHASE ORDER
 BOWIE COUNTY, TEXAS
 710 JAMES BOWIE DRIVE
 NEW BOSTON, TEXAS 75570

014559
 DUPLICATE
 07/17/2025
 PP 10/2025

VENDOR: 010505 QUADIENT, INC.
 DEPT 3682
 P O BOX 123682
 DALLAS, TX 75312

GENERAL FUND
 TOTAL COURTHOUSE

Qty	Description	Account	Item Amount	Item Total
60	IX7AI METER RATE TX SMARTBUY CONT 985-C1	010-510-451	60.00	3,600.00
60	E-CERTIFY PROCESSING FEE TX SMARTBUY CONT 985-C1	010-510-451	5.64	338.40
5	E-CERTIFY SUB TX SMARTBUY CONT 985-LC1	010-510-451	256.50	1,282.50
60	IX-7 SERIES BASE W/MIXED	010-510-451	161.75	9,705.00
60	IX SERIES 5/7/7PRO BASE 1	010-510-451	4.62	277.20
60	IZ-8/7/7PRO SERIES BASE W	010-510-451	39.32	2,359.20
GRAND TOTAL				17,562.30

BUDGET PROVISIONS HAVE BEEN MADE AND FUNDS ARE
 AVAILABLE OR WILL BE AVAILABLE TO MEET THIS OBLIGATION
 WHEN DUE, PROVIDED THERE IS PROPER AND LEGAL PERFORMANCE.

APPROVED BY _____ PURCHASING AGENT

My New Cart

Item	Price	Qty	UOM	Subtotal
<u>iX-7 Series Base w/ Mixed Size Feeder, Sealer, Catch Tray an</u>	161.75	60	MO	9,705.00

Commodity Code: 98554

Delivery Days: 30

Item Detail: iX-7 Series Base w/ Mixed Size Feeder, Sealer, Catch Tray and Ink Cartridge ,60 Month Lease

Contractor: Quadient, Inc.

Contract: 985-C1

Supplier Part Number: IX7-60-MOLease

Min. Order Quantity: 60

Address: n/a

Item	Price	Qty	UOM	Subtotal
<u>iX Series 5/7/7PRO base 10lb. Differential Weighing , 60 Mon</u>	4.62	60	MO	277.20

Commodity Code: 98554

Delivery Days: 30

Item Detail: iX Series 5/7/7PRO base 10lb. Differential Weighing ,60 Month Lease

Contractor: Quadient, Inc.

Contract: 985-C1

Supplier Part Number: IXDW10-60-MOLease

Min. Order Quantity: 60

Address: n/a

Item	Price	Qty	UOM	Subtotal
<u>Ix-5/7/7Pro Series Base W/10Lb. Weigh Platform, 60 Mo Lease</u>	39.32	60	MO	2,359.20

Commodity Code: 98554

Delivery Days: 30

Item Detail: iX-5/7/7PRO Series Base w/10lb. Weigh Platform, 60 Mo Lease

Contractor: Quadient, Inc.

Contract: 985-C1

Supplier Part Number: IXWP10-60 MOLease

Min. Order Quantity: 60

Address: n/a

Item	Price	Qty	UOM	Subtotal
<u>IX7AI Meter Rate</u>	60.00	60	MO	3,600.00

Commodity Code: 98554

Delivery Days: 30

Item Detail: IX7AI Meter Rate

Contractor: Quadient, Inc.

Contract: 985-C1

Supplier Part Number: IX7AIPromoMeterRate

Min. Order Quantity: 1

Address: n/a

Item	Price	Qty	UOM	Subtotal
<u>E-Certify Subscription - Level 1 (Up To 500 E-Certs Per Year)</u>	256.50	5	EACH	1,282.50

Commodity Code: 60071

Delivery Days: 30

Item Detail: E-Certify Subscription - Level 1 (Up To 500 E-Certs Per Year).

Contractor: Quadient, Inc.

Contract: 985-C1

Supplier Part Number: CS-25ECERT500

Min. Order Quantity: 1

Address: n/a

Item	Price	Qty	UOM	Subtotal
<u>e-Certify Processing Fee - to be used for Lease Renewals ONL</u>	5.64	60	MO	338.40

Commodity Code: 98554

Delivery Days: 30

Item Detail: e-Certify Processing Fee - to be used for Lease Renewals ONLY ,60 Month Lease

Contractor: Quadient, Inc.

Contract: 985-C1

Supplier Part Number: ECERT-PROCESSING,60MOLease

Min. Order Quantity: 60

Address: n/a

Order Total: \$17,562.30

NEMO-Q Statement of Work

NEMO-Q, Inc
 Phone: 972-347-1766
 Address: 4023 W. University Dr. Bldg. B,
 McKinney, Texas 75071
 Email: sales@nemo-q.com

Company: Bowie County Motor Vehicles
 Project: Bowie and New Boston Office QMS Deployments
 Contact: Trina McEntire
 Email: trina.mcentire@bowiecounty.org

Bowie County Motor Vehicles – Bowie and New Boston Offices

Number of Branches / Locations: Two (2)

Site Address(es):

Bowie: 601 Main St Texarkana, Tx 75501

New Boston: 710 James Bowie Dr New Boston, TX 75570

Project Summary:

Deployment of NEMO-Q GALA Genius Queuing Software system at (2) locations for Bowie County Motor Vehicles herein referred to as "Bowie" and "New Boston".

Hardware for each site to include

Bowie:

1	11076-24	Slim Kiosk with Printer and 24" Touchscreen
1	11076-BP	Base Plate for Slim Kiosk
1	12795	HDMI Extender Kit
1	13945	Media Computer for Digital Signage
1	13902	Monitor for Computer
1	91000	Installation Hardware
1	73030	Case of Paper - 50 Rolls - 11089/11076
1	42100	UPS-Battery Back-Up System

New Boston:

1	11076-24	Slim Kiosk with Printer and 24" Touchscreen
1	11076-BP	Base Plate for Slim Kiosk
1	12795	HDMI Extender Kit
1	13945	Media Computer for Digital Signage
1	13902	Monitor for Computer
1	91000	Installation Hardware
1	73030	Case of Paper - 50 Rolls - 11089/11076
1	42100	UPS-Battery Back-Up System

Software system includes (1) GALA Centralized Server Software with One Branch License and (1) additional GALA Centralized Branch Software License. (10) workstation licenses are included with each branch license for ticket servicing, managerial and administrative dashboards for monitoring and statistical data reporting. Queuing information to display and sound on LED TV displays in lobby, to be supplied by Bowie County Motor Vehicles. Mobile and Remote Check In capabilities Included. Software to be cloud hosted by NEMO-Q.

Please refer to the table below for hardware to be provided by Bowie County Motor Vehicles.

Unless otherwise agreed upon in writing by both firms, NEMO-Q's Standard/Blue Service Level Agreement for 2025 will be the governing document for all post installation service, warranty, and support needs.



QUOTATION FROM NEMO-Q

7/28/25 R-0

By: Sarah Moake Phone:469-525-3685
 Customer: Bowie County MV Registration
 Project: Second Office Deployment - Hardware and Software
 Contact Name: Trina McEntire
 Address: Two Locations
 Phone: 903-628-6773
 Email: trina.mcentire@bowiecounty.org



QTY.	PART NO	DESCRIPTION	UNIT PRICE	PRICE
HARDWARE				
2	11076-24	Slim Kiosk with Printer and 24" Touchscreen	\$6,960	\$13,920
2	11076-BP	Base Plate for Slim Kiosk	\$400	\$400
2	12795	HDMI Extender Kit	\$425	\$850
2	13945	Media Computer for Digital Signage	\$625	\$1,250
2	13902	Monitor for Computer	\$249	\$498
2	91000	Installation Hardware	\$200	\$400
2	73030	Case of Paper - 50 Rolls - 11089/11076	\$175	\$350
2	42100	UPS-Battery Back-Up System	\$150	\$300
EQUIPMENT TOTAL:				\$17,968
SOFTWARE AND SERVERS				
2	15602	SMS One Time Setup Fee Per Branch	\$500	\$1,000
1	13208	SMS Annual License- 30000 SMS per Month	\$7,359	\$7,359
1	15201	GALA Centralized Server Software w/ 1-Branch and 10 WS	\$3,750	\$3,750
1	15203	GALA C Branch Software W/10 WS	\$2,450	\$2,450
2	15504	GALA Touchscreen License Standard	\$1,000	\$2,000
2	15501	GALA TV License Standard	\$1,000	\$2,000
2	99999	Mobile Check In	\$0	\$0
2	99999	Remote Check In	\$0	\$0
1	15601	Annual Server Hosting Fee	\$2,500	\$2,500
SOFTWARE AND SERVER TOTAL:				\$21,059
SERVICES				
2	99000	Installation Labor, Travel & Training	\$4,200	\$8,400
*Freight is PPD/ADD - Actual charges to be included on final invoice				
SERVICES TOTAL				\$8,400
GRAND TOTAL				\$47,427

ANNUAL COSTS - YEAR 2	
SMS Overage - \$.03 per message segment	
New Software Warranty	\$1,050
New Hardware Replacement Warranty - NEMO-Q BLUE	\$2,044
New Service Plan - NEMO-Q BLUE	\$2,272
Annual SMS Package	\$7,359
Annual Server Hosting Fee	\$2,500
Annual Fee Total:	\$15,225
Customer is responsible for any taxes or local user fees	
Quote is valid for 90 days	

NEMO-Q, Inc.
 PO Box 6090
 McKinney, TX 75071

Fed ID: 14-1906060
 DUNS: 19-274-2901

Project Timeline:

Unless otherwise agreed upon, full system implementation is expected within six weeks of the Project Kick Off Meeting. Kick Off Meeting to be scheduled as soon as both teams are available after receipt of Purchase Order and/or fully Executed Statement of Work.

- Hardware Purchased from NEMO-Q Yes
- Cloud Hosted or On-Premises Cloud Hosted
- Number of Branches 2
- Workstation Licenses 20
- Standard or Custom Touchscreen Standard
- Languages on Touchscreen English and Spanish
- Languages on Audio Announcements English
- SMS Capabilities Yes
- NEMO-Q Appointment Scheduling No
- Warranty Service Level Agreement STANDARD / BLUE

Customer Responsibilities and Additional Information:

Bowie County Motor Vehicles Supplied Hardware:

2	LED TV with HDMI Port and Wall Mounts/Hardware
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Project Pricing:

- Hardware: \$17,968
- Software: \$21,059
- Installation and Services: \$8,400

Project Total: \$47,427

Annual Fees to begin on 1st Anniversary of Project Installation: \$15,225

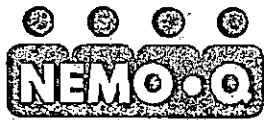
Signing this document serves as an authorization to proceed with the project as outlined above. All changes must be made in writing and agreed upon by both parties.

NEMO-Q
Name and Title:
Date:
Signature:

Bowie County Motor Vehicles
Name and Title:
Date:
Signature:



HARDWARE REPLACEMENT AND SERVICE PLAN AGREEMENT



4023 West University Blvd. Building B
McKinney, TX 75071
Technical Support: 469-712-6400
Main Office: 972-347-1766
support@nemo-q.com

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AGREEMENT OVERVIEW

This Agreement represents a System Parts and Remedial Maintenance Agreement ("Agreement") between NEMO-Q Inc. (The Company), Federal ID 14-1906060 DUNS 19-274-2901 and (the Customer) _____, located at _____

with an Effective Date of _____ for the NEMO-Q SYSTEMS; Nemo-Q software, ticket printers, displays, interfaces and other hardware, hereafter called the "equipment", that were purchased from NEMO-Q. The SYSTEM(S) covered by this agreement are encompassed by the final quotations, purchase orders, and/or removal requests attached to this document as appendix.

This Agreement remains valid as long as annual warranty fees are paid, until superseded by a revised agreement mutually endorsed by the Company and Customer.

This Agreement outlines the parameters of all services covered as they are mutually understood by the Company and the Customer.

Goals and Objectives

The goal of this Agreement is to ensure that the proper elements and commitments are in place to provide consistent product service and support to the Customer by the Company.

The objectives of this Agreement are to:

- Provide clear reference to service ownership, accountability, roles and/or responsibilities.
- Present a clear, concise, and measurable description of service provision to the customer.
- Define the hardware coverage (warranty or extended warranty) covered by this agreement.

Effective Date

This Agreement is valid from the Effective Date outlined above and is valid if annual warranty fees are paid, until further notice unless written notification is provided thirty (30) days prior to the end of an annual term. This Agreement should be reviewed at a minimum once per fiscal year; however, in lieu of a review during any period specified, the current Agreement will remain in effect if annual warranty fees are paid, unless a defined written notice is provided.

Service Agreement

The following detailed service parameters are the responsibility of the Service Provider, Company, in the ongoing support of this Agreement.

Service and Parts Warranty Scope

The following Parts Warranty and Remedial Maintenance Services are covered by this Agreement;

- Hardware parts replacement when defined as "covered",
- Manned telephone support as defined by the selected level of Service,
- Monitored email support as defined by the selected level of Service,
- Remote assistance using *TeamViewer* where available and when authorized by Customer. *Should TeamViewer or other customer approved remote access not be allowed, additional service fees may apply.*
- Planned or Emergency Onsite assistance (extra costs may apply)

Customer Requirements

Customer responsibilities and/or requirements in support of this Agreement include:

- Payment for all support costs at the agreed interval.
- Reasonable availability of customer representative(s) when resolving a service-related incident or request.
- Software upgrades of Windows operating system software. If NEMO-Q assistance is required because of such an upgrade, additional costs may apply.

Company Requirements

Company responsibilities and/or requirements in support of this Agreement include:

- Meeting response times associated with service-related incidents.
- Appropriate notification to Customer for all scheduled maintenance.
- The agreement provides for replacement of any inoperable covered equipment, devices, or components with new or certified refurbished equipment.

Service Management

Effective support of services is a result of maintaining consistent service levels. The service response times are contingent upon Company's ability to remotely access and service the system(s) using *TeamViewer* or other agreed upon and approved access methods. The following sections provide relevant details on service availability, monitoring of services and related components.

Service Availability

Coverage parameters specific to the service(s) covered in this Agreement are as follows:

- Business Day support to Customer Service # 469-712-6400 or support@nemo-q.com : 8:00 A.M. to 5:00 P.M. Monday – Friday Central Time Zone, USA
 - Service will not be available during NEMO-Q, Inc. holidays
 - NEMO-Q, Inc. holidays include all federal holidays as well as Good Friday, Veteran's Day, Christmas Eve and Boxing Day
- Emails will be handled with the same response times as telephone calls to Customer Service
- Please Note: Calls and emails that go to an individual or to the main office line do not adhere to these service parameters

NEMO-Q BLUE Service Plan:

Incident Severity	Initial Response Time	Follow Up Response Time	On Site Troubleshooting
High Impact – Full System unusable	Live or return call/email within 30 minutes (Within coverage hours)	While NEMO-Q is investigating the issue, follow up will occur every 2 business days; If NEMO-Q is waiting on customer action, follow up will occur every 5 business days	Within 4 business days once determined on site is required
Medium Impact – System useable with severely restricted functionality or performance	Live or return call/email within 1 Coverage Hour	While NEMO-Q is investigating the issue, follow up will occur every 2 business days; If NEMO-Q is waiting on customer action, follow up will occur every 5 business days	Within 10 business days once determined on site required
Low Impact – System useable with minor impact on functional or performance	Live or return call/email within 1 Coverage Hour	While NEMO-Q is investigating the issue, follow up will occur every 2 business days; If NEMO-Q is waiting on customer action, follow up will occur every 5 business days	Within 15 business days once determined on site required

Delays due to airlines or weather are exclusive.

All incidents reported outside of coverage hours will be prioritized the next business day

NEMO-Q BLUE Hardware Replacement Plan:

Incident Severity	Hardware Ship Time	On Site Hardware Install
High Impact – Full System unusable	Replacement hardware is shipped from NEMO-Q, Inc. within 5 business days from the date of notification that the hardware needs to be replaced	Replacement hardware is installed within 3 business days from customer receipt of the hardware
Medium Impact - System useable with severely restrict functionality or performance	Replacement hardware is shipped from NEMO-Q, Inc. within 10 business days from the date of notification that the hardware needs to be replaced	Replacement hardware is installed within 5 business days from customer receipt of the hardware
Low Impact - System useable with minor impact on functionality or performance	Replacement hardware is shipped from NEMO-Q, Inc. within 15 business days from the date of notification that the hardware needs to be replaced	Replacement hardware is installed within 8 business days from customer receipt of the hardware

Delays due to airlines or weather are exclusive.

All incidents reported outside of coverage hours will be prioritized the next business day

*Shipping timeframes are dependent on hardware availability

*For shipping outside of the USA additional shipping charges will apply. These charges will vary by the size and weight of the shipment and will be billed additional to the agreement amount. Also, additional business days may be required for shipments outside of the USA.

Problem Resolution Process

We have several steps that may need to be taken prior to issue resolution. Some of the steps will require assistance on the Customer's part.

1. Initial efforts between Company and Customer are to define the issue. This will involve conversations over the phone or via an email exchange between Company technician(s) and authorized Customer contact. A service ticket will be assigned for all issues.
2. If the issue cannot be resolved in step 1, then Company can remote into Customer system, if authorized, using *TeamViewer* or other approved access methods.
3. If it has been determined that a minor part replacement will resolve the issue, then a part will be sent by Company and Customer assistance will be required to replace the part with the support of a Company technician over the phone.
4. For this agreement, minor part replacement for parts previously purchased from Company, may include, but is not limited to:

<ol style="list-style-type: none"> a. Replacing a printer or printer part, b. Replacing a hardware control module, c. Replacing a control pad, d. Replacing a customer feedback panel, e. Replacing an amplifier f. Replacing an engine computer, 	<ol style="list-style-type: none"> g. Replacing a media computer, h. Replacing a part that requires unplugging cables of old and plugging in cables of new i. Replacing a kiosk PC if the kiosk does not need to be taken apart to do so j. Replacing any part of a single queue system
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5. Upon replacement and request of the Company, the customer is to send the broken or defective part back to NEMO-Q within 30 calendar days. A shipping label will be provided.
 - a. If the part is not returned within 30 calendar days, an invoice for the full replacement value will be issued to the customer
6. If it has been determined that a minor repair will resolve the issue, for example clearing a paper jam, then a Company technician will walk a Customer representative through the process over the phone.
7. If an issue cannot be resolved over the phone, through remote access, with a minor part replacement or with a minor repair, then an authorized Company technician will be sent to the location at the next available opportunity and in accordance with onsite assistance response times of the service plan.

Remedial Action on Defective Parts

During the timeframe that this agreement is active, Company will repair, adjust and / or replace the equipment or its defective parts with a new or reconditioned model of equivalent quality, at Company's discretion and in accordance with the defined service plan, without charge to Customer. If any equipment is replaced, it will continue with the warranty or service agreement coverage of the original equipment.

Not Covered by Warranty or Service Agreement

The warranty and service agreement do not cover equipment that has been damaged by one or more of the following, but not limited to:

- Unauthorized moves of the equipment
- Accident or vandalism
- Unreasonable use
- Neglect
- Improper service through an agent other than NEMO-Q Authorized Technician
- Acts of God
- Power outages
- Power surges
- Network spikes
- Customer initiated internal system changes or updates that block the NEMO-Q software or disable it in any way
- Network reconfiguration impacting the system, without prior notification and approval of NEMO-Q
- Performing service, remedial maintenance or part replacement activity on a system without first contacting NEMO-Q
- Using unauthorized "paper" tickets in NEMO-Q provided printers
- Shipping delays that may occur that are outside of the defined days in this agreement.
- Powering a device off or on improperly
- Anything over 5 screen change requests in a year
- Any screen change request that takes more than 1 hour of remote programming for standard screens, or 2 hours of remote programming for custom screens

Fees

To remain under active service coverage, Customer shall pay annual fee on or before the Expiration Date each year. The Company reserves the right to adjust fees annually, based on current costs. If the warranty is allowed to expire for more than 6 months due to non-payment of the annual fees, a reinstatement charge of \$500 will be assessed, as well as all back payments before coverage can be reactivated.

Expenses

If travel is required to a Customer site to repair/replace covered parts, then Company will pay for all associated travel costs under the current service plan, if travel occurs in the timeframes defined herein. Should the Customer request the travel occur sooner than the defined timeframes, the additional expenses (typically additional airfare) shall be billable. If several issues are resolved during the visit and all issues are not covered under warranty or the Service Agreement, then partial payment may be divided accordingly between both parties.

Authorized Technical Assistance

Company reserves the right to appoint any third party company for the purpose of warranty and service agreement preventive or remedial work. This assignment will not affect any aspect of the warranty or Service Agreement.

Miscellaneous Provisions

Assignment: This Agreement is non-assignable by Customer without prior written agreement of the Company.

Governing Law: This Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State of Texas, USA.

Binding Upon Successors: This Agreement shall be binding upon, and shall inure to the benefit of, the parties hereto and their respective heirs, legal representatives, successors and permitted assigns.

Entire Agreement: This Agreement constitutes the entire agreement between the Company and the Customer with respect to the terms of the service of the System(s) by the Company and supersedes all prior agreements and understandings, whether written or oral, between them concerning such terms of employment.

Waiver and Amendments, Cumulative Rights and Remedies.

This Agreement may be amended, modified or supplemented, and any obligation hereunder may be waived, only by a written instrument executed by the parties hereto. The waiver by either party of a breach of any provision of the Agreement shall not operate as a waiver of any subsequent breach.

No failure on the part of any party to exercise, and no delay in exercising, any right or remedy hereunder shall operate as a waiver thereof, nor shall any single or partial exercise of any such right or remedy by such party preclude any other or further exercise thereof or the exercise of any other right or remedy. All rights and remedies hereunder are cumulative and are in addition to all other rights and remedies provided by law, agreement or otherwise.

The Company's obligations to the Customer and the Customer's rights and remedies hereunder are in addition to all other obligations of the Company and rights and remedies of the Consultant created pursuant to any other agreement.

Construction: Each party to this Agreement has had the opportunity to review this Agreement with legal counsel. This Agreement shall not be construed or interpreted against any party on the basis that such party drafted or authored a particular provision, parts of or the entirety of this Agreement.

Severability: In the event that any provision or provisions of this Agreement is held to be invalid, illegal or unenforceable by any court of law or otherwise, the remaining provisions of this Agreement shall nevertheless continue to be valid, legal and enforceable as though the invalid or unenforceable parts had not been included therein. In addition, in such event the parties hereto shall negotiate in good faith to modify this Agreement so as to affect the original intent of the parties as closely as possible with respect to those provisions which were held to be invalid, illegal or unenforceable.

Counterparts: This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

Arbitration

Customer and Company agree that if any dispute shall arise with respect to this Agreement, each will resolve such dispute by arbitration pursuant to the rules and regulations of the American Arbitration Association located nearest to McKinney, Texas USA.

Signatures

IN WITNESS WHEREOF, the Company and the Customer have executed this Agreement under to be effective as of the date first above written.

COMPANY: NEMO-Q, INC.

By: (Signature) _____

Print name: _____

Title: _____

Date: _____

CUSTOMER:

By: (Signature) _____

Print name: _____

Title: _____

Date: _____

LEASE AGREEMENT

WHEREAS, the Bowie County Community Supervision and Corrections Department (hereinafter "Lessee") is properly established in accordance with Chapter 76, Government Code;

WHEREAS, Chapter 140, Local Government Code, permits a community supervision and corrections department, as a "specialized local entity", to enter into contractual arrangements, including Leases;

THEREFORE, this Lease Agreement (hereinafter "LEASE") is made and entered into as of September 1, 2025, by and between Bowie County, Texas, the "Lessor", and the Lessee.

I

LEASED PREMISES

1.1 Lessor, for and in consideration of the rents, covenants, and premises herein contained to be kept, performed, and observed by the Lessee, does hereby lease and demise to the Lessee the real property (hereinafter the "Leased Premises") described as:

100 North Stateline 2nd Floor, Texarkana, Texas 75501

1.2 Lessor agrees to Lease said property to the Lessee together with all the improvements, rights, and privileges belonging hereto, and covenants the Lessee shall peaceably and quietly have, hold, and enjoy the Leased Premises for the Lease.

1.3 Lessee accepts the leased Premises and acknowledges that its possession constitutes a conclusive admission that it has inspected the Leased Premises and found them in good condition and repair and in all respects in the configuration required by the Lessee.

II
TERM

- 2.1 The term of this Lease shall be for two years to commence on September 1, 2025, and terminate on August 31, 2027, unless sooner terminated or extended as provided in this Lease.
- 2.2 Lessor hereby grants to Lessee an option to renew this Lease upon the same terms and conditions for an additional two (2) years, except that the rent paid under Article III may be renegotiated.
- 2.3 Notwithstanding anything herein to the contrary, this Lease may be terminated at Lessee's option upon (30) days advance written notice to the Lessee if the State of Texas or the Community Justice Assistance Division of the Texas Department of Criminal Justice Assistance Division of the Texas Department of Criminal Justice do not appropriate or make available to Lessee funds for the rental or other payments as required of the Lease hereunder.

III
RENT

- 3.1 In consideration for the use and occupancy of, and as rent for the Leased Premises, Lessee promises and agrees to timely pay Lessor during the term of this Lease a monthly rental of \$7,795.27.
- 3.2 All payments of rent shall be subject to the availability of funds provided by the State of Texas appropriated or made available by the Legislature of the State of Texas. Rental payments shall be due and owing by the Lessee on the first day of each month during the term of this lease.
- 3.3 All rental payments shall be sent to:

Bowie County
710 James Bowie Drive
New Boston, Texas 75570

IV
USE OF LEASED PREMISES

- 4.1 Lessee shall use the Leased Premises for community supervision, administrative, and Day Reporting Center offices.

V
SERVICE, MAINTENANCE AND UTILITIES

- 5.1 Maintenance and Repairs. Lessor agrees to maintain and keep the exterior walls, roofs, and foundation of the building in good repair as well as maintain the plumbing, electrical and heating/air conditioning systems. No alterations may be made without first obtaining Lessor's written consent thereof. Consent for nonstructural alterations, additions or improvements shall not be unreasonably withheld by Lessor. All alterations, additions or improvements made by Lessee shall become property of the Lessor at the termination of this Lease.

Lessee agrees to be responsible for/provide the usual janitorial and maintenance service, including sweeping and waxing of floors, vacuuming, trash collections and disposal, the cleaning of windows, dusting, cleaning restrooms and kitchen area, and the replacement of light bulbs or florescent tubes in the light fixtures. Lessee shall furnish and regularly replace furnace filters consistent with heating/air conditioning systems manufacturer specifications.

- 5.2 Utilities. It is further agreed that Lessor will be responsible and maintain said premises for services caused by accident or caused without fault on the part of the Lessor, its servants and agents, or caused through the willful act of Lessee, its servants, agents or visitors, or for stoppage for needed repairs or improvements when occasioned by casualty or when occasioned without faults of the Lessor, its servants, agents or visitors provided Lessor uses reasonable diligence to resume said services, and provided that Lessor shall so far as practicable make the necessary repairs continue said services after regular hours. The Lessee shall be responsible for monthly utility bills.
- 5.3 Fixtures. Lessee may, at its own cost and expense, install equipment, furniture and trade fixtures on the Lease Premises at any time and from time to time during the term of this Lease. All such equipment, furniture and trade fixtures shall

remain the property of the Lessee and may be removed by Lessee, at its own cost and expense, at any time before the termination of this Lease. Any personal property of Lessee affixed to the Premises in such a manner that their removal will substantially damage the Premises shall become a part of the Premises and be the Property of the Lessor unless Lessee repairs the damages caused by such removal.

- 5.4 Taxes. Lessor covenants and agrees to pay all ad valorem taxes, which accrue, against the Leased Premises during the term of this Lease. Both parties further agree and acknowledge that Lessee is exempt from taxation in accordance with the laws of the State of Texas and Bowie County. If any taxes are claimed or otherwise assessed against Lessee as to any personal property or fixtures placed in Leased Premises by Lessee during the term of this Lease, Lessee shall have the right to administratively or judicially challenge same. Under all circumstances, Lessor or Lessee, as applicable, may elect not to pay any tax or assessment as to the Leased Premises until same has been determined to be owned by a final and non-appealable decision of court of competent jurisdiction.

VI

LESSORS' INSURANCE

- 6.1 Lessor shall at all times during the term of this Lease maintain a policy or policies of insurance issued by and binding upon the insurance company, insuring the building and Leased Premises against all risk of direct physical loss in an amount equal to no less than eighty percent (80%) of the full replacement cost of the building, as of the date of the loss. All insurance required to be maintained under the provisions of this Lease be written by insurer(s) authorized to write insurance in the State of Texas. Such insurance may be maintained under blanket policies covering other building and contents operated by Lessee.
- 6.2 Lessor further agrees to be additionally insured for liability coverage for \$1,000,000 general liability coverage as the owner of the building.

VII

WASTE AND NUISANCE

- 7.1 Lessee shall maintain the Leased Premises free from waste or nuisance and shall deliver the Leased Premises in good repair and sound condition at the termination

of the Lease, ordinary wear and tear or natural causes. In the event the Lessee shall breach this Lease, Lessor shall have the right but not the obligation to cause such repair or corrections to be made, and any reasonable costs therefore shall be payable by the Lessee to the Lessor, subject to the availability of funds provided by the State of Texas appropriated and made available by the Legislature of the State of Texas.

VIII

ALTERATIONS, ADDITIONS AND IMPROVEMENTS

- 8.1 Lessee shall not make any alterations, additions or improvements to the Leased premises without the prior written consent of the Lessor. Consent for nonstructural alterations, additions, or improvements shall not be unreasonably withheld by the Lessor. All alterations, additions, or improvements made by the Lessee shall become the property of the Lessor at the termination of this Lease.
- 8.2 Lessee shall have the right at all times to erect and install furniture and fixtures provided that Lessee complied with all applicable governmental laws, ordinances, and regulations. Lessee shall have the right to remove, at the termination of this Lease, such items so installed. Lessee shall repair any damage caused by such removal.

IX

DAMAGE OR DESTRUCTION

- 9.1 If the Leased Premises should be totally destroyed by fire, tornado, or other casualty, or if they should be damaged so that rebuilding or repairs cannot reasonably be completed within ninety (90) working days from the date of the occurrence of the damage, this Lease shall terminate and rent shall be abated for the unexpired portion of the Lease, effective as of the date of the occurrence.
- 9.2 If the Leased premises should be damaged by fire, tornado or other casualty, but not to such an extent that rebuilding or repairs cannot reasonably be completed within ninety (90) working days from the date of the occurrence of the damage, this Lease will not terminate, but the Lessor shall at its sole cost and risk proceed forthwith to rebuild or repair the Leased premises or to substantially restore the Leased premises to the condition in which they existed prior to such damage. If

the casualty occurs during the final three (3) months of the Leased term, the Lessor shall not be required to rebuild or repair such damage. If the Leased Premises are to be rebuilt or repaired and are untenable in whole or in part following such damage, the rent payable hereunder shall be adjusted equitably. In the event the Lessor shall fail to complete such rebuilding or repairs within ninety (90) working days from the date of the occurrence of the damage, Lessee may at its option terminate this Lease by written notification at such time to the Lessor, whereupon all rights and obligations hereunder shall cease.

X.

LIABILITY INSURANCE

- 10.1 Lessee shall maintain in full force and effect during its occupancy of the Leased Premises a Comprehensive General Liability insurance policy or risk pool coverage with limits of no less than \$300,000 for aggregate bodily injury, \$100,000 per individual, and \$100,000 for property damage.

XI

DEFAULT AND REMEDIES

- 11.1 If any of the following conditions occur, the Lessor may, at the Lessor's option, give to the Lessee notice that the Lessor has elected to end the term of the Lease any time after the expiration of thirty (30) days from the date of service of such notice, in which event, after the expiration of said thirty (30) days, this Lease shall, at the option of the Lessor, terminate as if that were the day originally fixed herein for the expiration of the term of this Lease, and the Lessor, the agents, or representatives of the Lessor, shall have the right, without further demand to reenter and take possession of the Leased Premises with or without process of law, and remove all persons and their property from the Lease Premises without being deemed guilty of any manner of trespass and without prejudice to any remedies for arrears of rent or breach of covenants:

- A. The Lessee has defaulted in the payment of any installment of rent, or other sums of money herein stipulated by Lessee, and if such default continued for a period of thirty (30) days after notice of such default and request for compliance has been given to Lessee by the Lessor, or

- B. The Lessee has failed to perform any covenant imposed upon Lessee hereunder, which does not involve the payments of liquidated sums of money and if such default has continued for a period of sixty (60) days after notice of said default has been given to Lessee.
- C. Provide, however, that Lessor may not so cancel or terminate this Lease if any such default cannot reasonably be corrected within a sixty (60) day period for so long as Lessee proceeds in good faith and with due diligence to remedy and correct such default.
- 11.2 Notwithstanding the foregoing, Lessor will also have all other remedies provided by laws or in equity for default by Lessee.

XII MORTGAGES

- 12.1 Lessee accepts this Lease subject to any deeds of trust, security interests, or mortgages which might now or hereafter constitute a lien upon the building or improvements therein or on the Leased Premises and subject to zoning ordinances and other building and fire ordinances and governmental regulations relating to any instruments, releases, or other documents that may be required by any mortgagee for the purpose of subjecting or subordinating this Lease to the lien of any such deed of trust, security interest, or mortgage. Notwithstanding the foregoing, however, it is expressly agreed that no mortgage deed of trust, security interest or other instrument shall have the effect of releasing Lessor from its obligations hereunder.

XIII NOTICES AND ADDRESSES

- 13.1 All notices provided to be given under the Lease shall be made in writing addressed to the proper party at the following address:

LESSOR:

Bowie County
Judge Bobby Howell
710 James Bowie Drive
New Boston, Texas 75570

LESSEE:

Bowie County Community Supervision and Corrections Department
100 North Stateline, Box 12
Texarkana, Texas 75501

**XIV
LEGAL CONSTRUCTION**

- 14.1 In case any one or more of the provisions contained in this Lease 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 provisions thereof and this Lease shall be constructed as if such invalid, illegal, or unenforceable provision had been contained therein.

**XV
AMENDMENT**

- 15.1 This Lease constitutes the entire agreement among the parties and supersedes all prior agreements and understandings, agreements or representations by or among the parties, written or oral, with respect to the subject matter hereof.
- 15.2 No amendment, modification, or alteration of the terms hereof shall be binding unless it is in writing, dated subsequent to the date hereof, and duly executed by the parties.

IN WITNESS WHEREOF, Lessor and Lessee have caused this Lease to be signed by their duly authorized representatives on the dates shown below, but effective as of the day and year first above written.

Executed in Bowie County, Texas by:

LESSOR: Bowie County, Texas
BY: Bobby Howell
TITLE: County Judge, Bowie County

SIGNATURE: _____

LESSEE: Bowie County Community Supervision and Corrections Department
BY: Terri Giles
TITLE: Chief Probation Officer

SIGNATURE: _____

DATE: _____, 2025

ORDER OF GENERAL ELECTION
(ORDEN DE ELECCIONS GENERALES Y ESPECIALES)

An election is hereby ordered to be held on November 4, 2025, in Bowie County, Texas for the purpose of voting on Texas Constitutional Amendments as submitted by the 89th Legislature, City of Texarkana Charter Amendments, and other local entities as may be added.

Por la presente, se ordena que se lleven a cabo elecciones el 4 de noviembre de 2025 en el condado de Bowie, Texas, con el propósito de votar sobre las Enmiendas Constitucionales de Texas presentadas por la Legislatura 89, las Enmiendas a la Carta Constitutiva de la Ciudad de Texarkana y otras entidades locales que se agreguen.

Early voting by personal appearance will be conducted at:

(La votacion adelantada en persona se llevara a cabo de lunes a viernes en:)

Bowie County Courthouse	Southwest Center	Northside Church
<i>(Main Early Voting Location)</i>	<i>ABC Room</i>	<i>East Entrance</i>
710 James Bowie Dr. New Boston, TX	3222 W 7 th Street. Texarkana, TX	5801 Summerhill Road Texarkana, TX

Early Voting Locations will be open between the hours of 8 am and 6 pm beginning Monday, October. 20, 2025, and ending Friday, October 24, 2025. All locations will reopen at 7am and close at 7pm Saturday, October. 25, 2025. The Main Early Voting Location will open at 12pm and close at 6pm on Sunday, Oct. 26, 2025. All locations will reopen from 7am to 7pm on Monday, October 27, 2025, continuing through Friday, October 31, 2025.

Los lugares de votación anticipada estarán abiertos entre las 8 a.m. y las 6 p.m. a partir del lunes 20 de octubre de 2025 y hasta el viernes 24 de octubre de 2025. Todas las ubicaciones reabrirán a las 7 a.m. y cerrarán a las 7 p.m. el sábado de octubre. 25, 2025. El Lugar Principal de Votación Anticipada abrirá a las 12 p.m. y cerrará a las 6 p.m. el domingo 26 de octubre de 2025. Todas las ubicaciones reabrirán de 7 a.m. a 7 p.m. el lunes 27 de octubre de 2025 y continuarán hasta el viernes 31 de octubre de 2025.

Applications for Ballot by mail shall be mailed to:

Las solicitudes de boleta por correo se enviarán por correo a:

*Early Voting Clerk
710 James Bowie Dr.
New Boston, TX 75570*

*Secretario de Votación Anticipada
710 James Bowie Dr.
New Boston, TX 75570*

Applications for a ballot by mail must be received no later than the close of business on:

(Las solicitudes para boletas que se votaran adelantada por correo deberan recibirse para el fin de las de negocio el:)

October 24, 2025 (octubre 24, 2025)

The website for the authority conducting the is election is:

co.bowie.tx.us/page/bowie.Elections

Issued this the 25th day of August 2025. (25th de Agosto de 2025)

Bobby L. Howell
Bowie County Judge
(Juez del Condado de Bowie)

Tina Petty (attesting)
Bowie County Clerk
Secretario del Condado de Bowie



Bowie County Elections

710 James Bowie Drive
New Boston, TX 75550

903.628.6810
Fax 903.628.6811

November 4, 2025, Constitutional/Joint Election Vote Center Locations

Early Voting (EV) and Election Day (ED)

Vote Center #	Location	Room/Building	Address
EV1	Bowie County Courthouse <i>Main Location</i>	Elections Workroom	710 James Bowie Dr., New Boston, TX 75570
EV2	Southwest Center	ABC Room	3222 W. 7 th St, Texarkana, TX 75501
EV3	Northside Church	East Entrance	5801 Summerhill Rd, Texarkana, TX 75503
Vote Center #	Location	Room/Building	Address
ED1	Oak St. Baptist Church	Family Life Center	401 Waterall St, Texarkana, TX
ED2	St. Paul's Missionary Baptist Church	Family Life Center	2921 Norris Cooley Dr., Texarkana TX
ED3	Liberty Eylau Baptist Church	Family Life Center	5605 S. Lake Dr., Texarkana TX
ED4	Liberty Eylau School of Success	Cafeteria	766 Macedonia Rd, Texarkana, TX
ED5	Wake Village 1st Baptist Church	Fellowship Hall	820 Wake Ave, Wake Village, TX
ED6	Collins Senior Center	Meeting Room	3000 Texas Blvd, Texarkana, TX
ED7	Texarkana College	Levi Hall	2500 N Robison Rd, Texarkana, TX
ED8	Northside Church	East Entrance	5801 Summerhill Rd, Texarkana, TX
ED9	Sullivan Performing Arts Center	Foyer	3941 Summerhill Rd, Texarkana, TX
ED10	Nash 1st Baptist Church	Rm 117A	500 East New Boston Rd., Nash, TX
ED11	Texarkana 1st Baptist Church	Scout Center	3015 Moore's Ln., Texarkana, TX
ED12	Richmond Rd Baptist Church	Worship Center	5805 Richmond Rd, Texarkana, TX
ED13	Hardy Memorial Methodist Chc.	Youth Center	6203 N. Kings Hwy., Texarkana, TX
ED14	Hooks High School	Gym	401 E. Ave A, Hooks, TX
ED15	Simms Baptist Church	Fellowship Hall	105 CR 4216, Simms, TX
ED16	Old Salem Baptist Church	Fellowship Hall	6199 FM 1840, New Boston, TX
ED17	DeKalb High School	Gym	101 SW Maple St., DeKalb, TX
ED18	New Boston City Hall	Community Center	301 NE Front St, New Boston, TX
ED19	Leary City Hall	Council Chambers	9504 W. New Boston Rd, Texarkana, TX
ED20	1st Baptist Church Red Springs	Family Life Center	1101 FM 991 Texarkana, TX
ED21	Redwater 1st Baptist Church	Family Life Center	105 Redwater Blvd E, Redwater, TX
ED22	Maud Church of Christ	Family Life Center	414 Houston Dr., Maud, TX
ED23	Malta Baptist Church	Family Life Center	23 PR 27891, DeKalb, TX
ED24	Southwest Center	ABC Room	3222 W. 7 th St., Texarkana, TX
ED25	Cross Pointe Texarkana	Gym	3130 University Ave, Texarkana, TX

NOTICE OF GENERAL ELECTION AVISO DE ELECCIÓN GENERAL

To the registered voters of Bowie County, Texas:
A los votantes registrados del condado de Bowie, Texas:

Notice is hereby given that the polling places listed below will be open from 7am to 7pm, November 4, 2025, for voting in the General Election.

Por la presente se notifica que los lugares de votación que se enumeran a continuación estarán abiertos de 7 a.m. a 7 p.m., el 4 de noviembre de 2025, para votar en las Elecciones Generales.

On Election Day, voters have the option of voting at any of Bowie Counties 25 Vote Centers.

El día de las elecciones, los votantes tienen la opción de votar en cualquiera de los 25 centros de votación de los condados de Bowie.

LOCATION OF POLLING PLACES UBICACIÓN DE LOS LUGARES DE VOTACIÓN

Vote Center #	Location	Room/Building	Address
1	Oak St. Baptist Church	Family Life Center	401 Waterall Street, Texarkana, TX
2	St. Paul's Missionary Baptist Church	Family Life Center	2921 Norris Cooley Drive, Texarkana TX
3	Liberty Eylau Baptist Church	Family Life Center	5605 S. Lake Drive, Texarkana TX
4	Liberty Eylau School of Success	Cafeteria	766 Macedonia Road, Texarkana, TX
5	Wake Village 1 st Baptist Church	Gym	820 Wake Ave, Wake Village, TX
6	Collins Senior Center	Meeting Room	3000 Texas Blvd, Texarkana, TX
7	Texarkana College	Levi Hall	2500 N. Robison Road, Texarkana, TX
8	Northside Church	East Entrance	5801 Summerhill Road, Texarkana, TX
9	Sullivan Performing Arts Center	Foyer	3941 Summerhill Road, Texarkana, TX
10	Nash 1 st Baptist Church	Rm 117A	500 E. New Boston Road, Nash, TX
11	Texarkana 1 st Baptist Church	Scout Center	3015 Moore's Lane, Texarkana, TX
12	Richmond Rd Baptist Church	Worship Center	5805 Richmond Road, Texarkana, TX
13	Hardy Memorial Methodist Church	Youth Center	6203 N. Kings Highway, Texarkana, TX
14	Hooks High School	Gym	401 E. Avenue A, Hooks, TX
15	Simms Baptist Church	Fellowship Hall	105 County Road 4216, Simms, TX
16	Old Salem Baptist Church	Fellowship Hall	6199 FM 1840, New Boston, TX
17	DeKalb High School	Gym	101 SW Maple Street, DeKalb, TX
18	New Boston City Hall	Community Center	301 NE Front Street, New Boston, TX
19	Leary City Hall	Council Chambers	9504 W. New Boston Road, Texarkana, TX
20	1 st Baptist Church Red Springs	Family Life Center	1101 FM 991 Texarkana, TX
21	Redwater 1 st Baptist Church	Family Life Center	105 Redwater Blvd E, Redwater, TX
22	Maud Church of Christ	Family Life Center	414 Houston Drive, Maud, TX
23	Malta Baptist Church	Family Life Center	23 Private Road 27891, DeKalb, TX
24	Southwest Center	ABC Room	3222 W. 7 th Street, Texarkana, TX
25	Cross Pointe Texarkana	Gym	3130 University Ave, Texarkana, TX

During Early Voting, a voter may vote at any of the locations listed below:
Durante la votación anticipada, un votante mi voto en cualquiera de los lugares enumerados a continuación:

**EARLY VOTING BY PERSONAL APPEARANCE WILL BE CONDUCTED DAILY AT:
 LA VOTACIÓN ANTICIPADA POR COMPARECENCIA PERSONAL SE LLEVARÁ A CABO
 DIARIAMENTE EN:**

Vote Center #	Location	Room/Building	Address
EV1	Bowie County Courthouse <i>Main Location</i>	Election Workroom	710 James Bowie Drive, New Boston, TX
EV2	Southwest Center	ABC Room	3222 W. 7 th Street, Texarkana, TX
EV3	Northside Church	East Entrance	5801 Summerhill Rd, Texarkana, TX 75503

Date	Day	Time	Location
October 20, 2025	Monday	8am-6pm	All Locations
October 21, 2025	Tuesday	8am-6pm	All Locations
October 22, 2025	Wednesday	8am-6pm	All Locations
October 23, 2025	Thursday	8am-6pm	All Locations
October 24, 2025	Friday	8am-6pm	All Locations
October 25, 2025	Saturday	7am-7pm	All Locations
October 26, 2025	Sunday	12pm-6pm	<i>(Main location only)</i>
October 27, 2025	Monday	8am-6pm	All Locations
October 28, 2025	Tuesday	8am-6pm	All Locations
October 29, 2025	Wednesday	8am-6pm	All Locations
October 30, 2025	Thursday	7am-7pm	All Locations
October 31, 2025	Friday	7am-7pm	All Locations

APPLICATIONS FOR BALLOT BY MAIL SHALL BE MAILED TO:

EARLY VOTING CLERK

710 JAMES BOWIE DR.

NEW BOSTON, TX 75570-0248

AND MUST BE RECEIVED NOT LATER THAN 5PM, FRIDAY, OCTOBER 24, 2025.

LAS SOLICITUDES DE BOLETA POR CORREO SE ENVIARÁN POR CORREO A:

SECRETARIO DE VOTACIÓN ANTICIPADA

710 JAMES BOWIE DR.

NUEVO BOSTON, TX 75570-0248

Y DEBE RECIBIRSE A MÁS TARDAR A LAS 5 P.M. DEL VIERNES 24 DE OCTUBRE DE 2025.

Issued this date: August 25, 2025 (25 de Agosto de 2025)

Bobby Howell,

Bowie County Judge (Juez del Condado de Bowie)

ATTEST: Tina Petty,

County Clerk (Secretario del Condado)

JOINT ELECTION AGREEMENT
FOR
NOVEMBER 4, 2025, JOINT LOCAL ELECTION

Contracting Statement

1. Bowie County (the “County”) will be conducting general and special elections for the participating entities (each, a “Participating Entity,” and together, the “Participating Entities”) listed in Exhibit A, which is attached to and incorporated into this agreement, on November 4, 2025. The Participating Entities require elections to be held on November 4, 2025.
2. Under Texas Election Code Section 271.002, political subdivisions of the State of Texas are authorized to hold elections jointly in voting precincts that can be served by common Vote Centers if elections are ordered by the authorities of two or more political subdivisions to be held on the same day in all or part of the same territory.
3. Texas Government Code Chapter 791 authorizes local governments to contract with one another and with state agencies for various governmental functions, including those in which the contracting parties are mutually interested.
4. It would benefit the County, the Participating Entities, and their respective citizens and voters to hold the elections jointly in the election precincts that common Vote Centers can serve.
5. Pursuant to Texas Election Code Sections 271.002 and 271.003 and Texas Government Code Chapter 791, this Joint Election Agreement is entered into by and between Bowie County, a political subdivision of the State of Texas acting by and through the Bowie County Commissioners Court, and the Participating Entities, each acting by and through their respective governing bodies.

I. Scope of Joint Election Agreement

This agreement covers the November 4, 2025, Constitutional/Joint and/or Special Elections for the parties to this agreement to be held on November 4, 2025, and any runoffs needed. The County and the Participating Entities will hold all the entities elections on Tuesday, November 4, 2025 (“Election Day”) jointly for the voters in each of the participating entities.

II. Election Officer

The Participating Entities hereby appoint the Bowie County Election Administrator, the election officer for the County, as the Election Officer to perform and supervise all necessary duties and responsibilities for both the County and the Participating Entities involved in conducting the joint election covered by this agreement.

III. Early Voting

Each of the Participating Entities agrees to conduct its early voting jointly. Each of the Participating Entities appoints the Bowie County Election Administrator, the early voting clerk for Bowie County, as the early voting clerk for the joint election. Early voting for the Participating Entities will be conducted at the dates, times, and locations as required by the Texas Election Code and authorized and ordered by the governing body of each Participating Entity.

A. County Responsibilities

1. The County will provide to the governing body of each Participating Entity a list of places, times, and dates of early voting suitable for consideration and adoption by the governing body, under Texas Election Code chapter 85.
2. The Bowie County Election Administrator, as the early voting clerk, will be responsible for conducting early voting by mail and by personal appearance for all Bowie County voters voting in the joint election. The Bowie County Election Administrator will promptly receive from each Participating Entity's any regular early voting clerk applications for early voting ballots to be voted by mail, under Texas Election Code Title 7. The Bowie County Election Administrator will send early voting ballots by mail and receive early voting ballots for early voting by mail. And the Bowie County Election Administrator may appoint as many deputy early voting clerks as necessary to assist the Bowie County Election Administrator with voting to take place at the early voting locations.
3. The County will determine the number of election workers to hire to conduct early voting in the joint election. The Bowie County Election Administrator will arrange for training for all election workers and will assign all election workers employed for early voting in the joint election. The training of these election workers is mandatory; these individuals will be compensated for their time in training. The County will provide a training facility to train election workers employed in conducting early voting, including early voting by personal appearance at main and temporary branch early voting Vote Centers, early voting by mail, and other aspects of the early voting program for the joint election. The County will name early voting deputies and clerks employed to conduct early voting.
4. The County will provide and deliver all supplies and equipment necessary to conduct early voting for the joint election, including ballots, election forms, any necessary ramps, utility hook-ups, signs, registration lists and ballot boxes, to early voting Vote Centers. The County will designate and confirm all early voting Vote Center locations.
5. The County will be responsible for preparing and transporting the electronic voting equipment necessary to conduct early voting. The County will perform all tests of voting equipment as required, including posting notice of equipment testing.
6. Under Election Code sections 66.058 and 271.010, the Participating Entities appoint the Bowie County Election Administrator as the custodian of records for the sole purpose of preserving all voted ballots securely in a locked room in the locked ballot boxes before transfer to the Early Voting Ballot Board and to Central Count.
7. The County will receive ballot language in both English and Spanish from each Participating Entity and format the ballots as needed to include these languages. The County will provide each Participating Entity with a final proof of ballot language for approval before printing the ballots. Upon final proof approval, ballots will be printed in an expedited timeframe so as to allow ballot allocations for the Early Voting by Personal Appearance Program, and the ballot mail outs for the Early Voting by Mail Program.
8. A single joint voter sign-in process consisting of a common list of registered voters, and common signature rosters will be used for early voting. A single combined ballot and single ballot box will be

used. The County will use the Election Systems and Software (ES&S) electronic voting system, as defined, and described by Texas Election Code Title 8 and agrees to use ballots that are compatible with such equipment.

9. The County will be responsible for conducting the Early Voting Ballot Board. The County will designate a person to serve as the presiding judge for the Early Voting Ballot Board and will provide that information to the governing body of each Participating Entity for entry of an order by that authority appointing this official. The presiding judge for the Early Voting Ballot Board is eligible to serve in this capacity. The presiding judge for the Early Voting Ballot Board will appoint two or more election clerks from the selection provided by the County. The Presiding Judge and clerks will compose the Early Voting Ballot Board and will count and return early voting ballots and perform all other duties the Election Code requires of it.

B. Participating Entities' Responsibilities

1. Each Participating Entity will appoint a qualified person to serve as the regular early voting clerk for the Participating Entity. The regular early voting clerk for each respective Participating Entity will receive requests for applications for early voting ballots to be voted by mail and will forward in a timely manner, as prescribed by law, all applications for early voting ballots to be voted by mail, received in the Entity's office, to the Bowie County Election Administrator.
2. Each Participating Entity will provide ballot language for the respective portion of the official ballot to the County in both English and Spanish. The Participating Entity must make any additions, modifications, deletions, or other changes to such ballot contents or language before the Participating Entity's final proof approval. The County will provide the Participating Entity with a final proof of ballot language, as it is to appear on the ballot, for final proof approval. Upon final proof approval, the ballot will be programmed for the voting equipment in an expedited timeframe so as to allow ballot allocations for the Early Voting by Personal Appearance Program, and the printed ballot mail outs for the Early Voting by Mail Program.

IV. Election Day

A. County Responsibilities

1. The County will designate and confirm all Election Day Vote Center locations for the joint election and will forward such information, Exhibit B, to the Participating Entities in a timely fashion to allow the governing body of the respective Participating Entities to enter orders designating such Vote Centers.
2. The County will designate the presiding election judge and the alternate presiding election judge to administer the election at each Vote Center is to be used and will forward such information to the Participating Entities to allow the governing bodies of the respective Participating Entities to enter appropriate orders designating such officials before the election. The presiding election judge and alternate presiding election judge must be qualified voters of Bowie County. The Election Administrator shall provide a list of presiding election judges and clerks for each Voting Center used and the Participating Entities shall approve the Presiding Judge and Alternate Judges. The alternate presiding election judge may be appointed as a clerk. The alternate presiding election judge may serve as the presiding election judge for the precinct in the presiding election judge's absence. Election judges and clerks will be compensated at the rate established by the County. The Texas Election Code and other applicable laws will determine compensable hours.

3. One set of election officials will preside over the election in each Vote Center. There will be a single joint voter sign-in process consisting of a common list of registered voters and common signature rosters in each Vote Center. Each voter will receive a single ballot that is applicable to their voting eligibility. A single ballot box will be used at each Vote Center. The officer designated by law to be the custodian of the voted ballots for the County will be custodian of all materials used in the Vote Centers. The County will use the Election Systems and Software (ES&S) electronic voting system, as defined, and described by Texas Election Code Title 8 and agrees to use ballots that are compatible with such equipment.
4. The County will arrange for training and will provide the instructors, manuals and other training materials deemed necessary for training all judges and clerks. Training for election judges and alternate judges is mandatory, and these individuals will be compensated for their time in training.
5. The County will arrange for election-day voter registration lists for the joint election. The County will determine and provide the amount of election supplies needed for Election Day voting.
6. The County, by and through the Elections Office, will be responsible for preparing, transporting, and securing voting equipment and election-day supplies for use on Election Day.
7. The County, by and through the County Voter Registrar, will provide the list of registered voters as needed in the overlapping jurisdictions, with designation of registered voters in each Participating Entity, for use at the joint election day Vote Centers on Election Day.
8. The Vote Centers are designated as the Vote Centers that the County commonly uses. At the Vote Centers a single ballot box will be used for depositing all ballots cast in the joint election. At this Vote Center, one voter registration list and signature roster will be kept for the joint election. The final returns for each Participating Entity and the County will be canvassed separately by each respective Participating Entity's governing board. The Bowie County Election Administrator will maintain a return center on Election Day for the purpose of receiving returns from the County. The Bowie County Election Administrator will provide unofficial election results to the qualified individual appointed by each Participating Entity.
9. On Election Day, the Bowie County Elections Administrator or the Administrators designated staff will field all questions from election judges.

B. Participating Entities' Responsibilities

1. Before Election Day, each Participating Entity will answer questions from the public with respect to the Participating Entity's election during regular office hours of 8:00 a.m. – 5:00 p.m.
2. The designated official for each Participating Entity will receive unofficial election results from the Bowie County Election Administrator at designated times after the polls close on Election Day.

V. Election Night

A. County Responsibilities

1. The County will be responsible for all activities on election night, including setting up a central counting station, coordinating and supervising the results tabulation, coordinating, and supervising the physical layout of the support stations that are the joint election's receiving substations, and

coordinating and managing election media coverage.

2. The County is responsible for transporting voted ballot boxes to the central counting station.
3. The County will appoint the presiding judge and alternate presiding judge of the central counting station to maintain order at the central counting station, to administer oaths as necessary, to receive sealed ballot boxes, and to perform such other duties that the Texas Election Code requires, and will forward such information to each Participating Entity in a timely fashion to allow the governing body of each Participating Entity to enter appropriate orders designating such election officials before the election. The presiding judge of the central counting station may appoint clerks to serve at the central counting station. In addition, the County will appoint a tabulation supervisor to oversee operating the automatic tabulating equipment at the central counting station; an individual to serve as central counting station manager; and an assistant counting station manager to be in charge of administering the central counting station and generally supervising the personnel working at the central counting station. The County will forward such information to each Participating Entity in a timely fashion to allow the governing body of each Participating Entity to enter appropriate orders designating such election officials before the election.
4. The County will provide the Participating Entities with reasonable space in a public area adjacent to the central counting station at which each Participating Entity may have representatives or other interested persons present during the counting process.

B. Participating Entities' Responsibilities

1. Other than receiving returns from the Bowie County Election Administrator, the Participating Entities have no role or responsibility on the night of the election.

VI. County Resources

- A. The County will provide the Elections Office's permanent staff and offices to administer the joint election, under the Bowie County Election Administrator's direction.
- B. For early voting, the County will provide a locked and secure area in which voted ballot boxes will be stored until the Early Voting Ballot Board convenes. The Election Office will be responsible for transporting the ballot boxes to the counting area for the Early Voting Ballot Board.
- C. The County will be responsible for providing and maintaining voting equipment and testing any voting equipment as required by the Texas Election Code.
- D. The County will process the payroll for all temporary staff hired to conduct the joint election. The payroll processing includes statutory reporting and providing W-2 forms where applicable.
- E. The County will conduct early voting as indicated in this agreement.

VII. Joint Election Costs; Payment

- A. Concurrently with submitting an executed copy of this agreement, each Participating Entity must also submit payment via check, in the amount equal to the deposit identified for that Participating Entity in the Cost Estimate attached as Exhibit C, which is also incorporated into this agreement. **The County is under no obligation to conduct a Participating Entity's elections until the**

County receives that Participating Entity's payment of Cost Estimate. All checks must be made payable to Bowie County Elections. This deposit represents approximately 50% of the costs of the Participating Entity's share of the estimated election costs. The County will submit an invoice to each Participating Entity for the balance of the Participating Entity's actual joint election expenses upon the election's completion. Joint-election expenses include expenses for facilities, personnel, supplies, and training that the County incurs for establishing and operating all early voting and election-day activities at the Vote Center in the joint election territory as well as activities related to tabulating votes, all as reflected on the Cost Estimate. Each Participating Entity will pay the total amount of its invoice within thirty (30) days of receiving it.

- B. In the event of a recount, the expense of the recount will be borne by the Participating Entity involved in the recount on a pro-rata basis.
- C. In the event a Participating Entity cancels its respective election because of unopposed candidates under Texas Election Code Title 1, the Participating Entity will be responsible for its respective share of election expenses incurred through the date that the election is canceled as allocated to the cancelling entity based on the formula in the Cost Estimate, adjusted for the actual expenses incurred by the County through the date of the cancellation. When the Participating Entity cancels its election, the County will recalculate the allocation percentages among the remaining Participating Entities according to the formula used in the Cost Estimate.
- D. In the event there are any expenses associated with processing a ballot arising from a write-in candidate, the Participating Entity that received the declaration will bear the expenses.
- E. Should a Participating Entity establish additional early voting Vote Centers, other than one that is provided by the County, it will bear the expense of doing so and the County will administer the additional Vote Center. The Cost Estimate for each individual Participating Entity will include the additional Vote Center for each Participating Entity, as set forth in Exhibit C.

VIII. General Provisions

A. Legal Notices

Each of the Participating Entities will be individually responsible for preparing the election orders, resolutions, notices, and other pertinent documents for adoption or execution by its own respective governing board and for all related expenses. The Bowie County Election Administrator will provide each Participating Entity information on changes affecting the Participating Entity's election, such as Vote Center changes and changes in voting equipment, when such changes are confirmed, verified, or otherwise become known to the Administrator's office. Each of the Participating Entities will be individually responsible for posting or publishing election notices and for all related expenses.

B. Communication

Throughout this agreement's term, the Bowie County Election Administrator or the Administrator's employee will meet as necessary with the designated representative of each Participating Entity to discuss and resolve any problems that might arise regarding the joint election.

C. Custodian

The Bowie County Election Administrator will serve as the custodian of the keys to the ballot boxes

for voted ballots in the joint election. The Elections Administrator will also serve as the Custodian of Record for all documents, materials, and records of the election and will retain and secure all election items for the mandated 22-month retention period.

D. Effective Date

This agreement takes effect upon its complete execution by the Participating Entities and the County. The obligation of each Participating Entity to the County under this agreement will not end until that Participating Entity pays the County its share of the joint election costs.

IX. Miscellaneous Provisions

A. Amendment/Modification of Exhibits A, B, and C

1. The Participating Entities acknowledge and agree that Exhibits A, B, and C may be amended to add or remove entities wishing to participate or cease participating in the agreement. The Participating Entities agree to future amendments of Exhibits A, B, and C and authorize the County to enter into such amendments without the Participating Entities' having to sign the future amendments. The County agrees to notify all Participating Entities of any amendments to Exhibits A, B, and C.
2. Except as otherwise provided, this Agreement may not be amended in any respect whatsoever except by a further agreement in writing, duly executed by the parties to this agreement, except as provided in (IX. A. 1). No official, representative, agent, or employee of the County has any authority to modify this Agreement except by express authorization from the Bowie County Commissioners Court. No official, representative, agent, or employee of any Participating Entity has any authority to modify this agreement except by express authorization from the governing body of the respective Participating Entity. The Bowie County Election Administrator may propose necessary amendments to this agreement in writing in order to conduct the joint election smoothly and efficiently, except that any such proposed amendment must be approved by the Bowie County Commissioners Court and the governing body of each respective Participating Entity before the amendment will be effective.

B. Force Majeure

In the event that the County cannot perform any of its obligations in this agreement or is interrupted or delayed by any occurrence not occasioned by its own conduct, whether it be an act of God, the result of war, riot, civil commotion, sovereign conduct, or like reason, then the County will be excused from performing for such period of time as is reasonably necessary after such occurrence to remedy its effects.

C. Entire Agreement

This agreement contains the parties' entire agreement relating to the rights granted and the obligations assumed in it, and it supersedes all prior agreements, including prior election services contracts relating to each Participating Entity's November 5, 2024, election. Any prior agreements, promises, negotiations, or representations not expressly contained in this agreement are of no force or effect. Any oral representations or modifications concerning this agreement have no force or effect, except a subsequent amendment in writing as this agreement provides.

D. Severability

If any provision of this agreement is found to be invalid, illegal, or unenforceable by a court of

competent jurisdiction, such invalidity, illegality, or unenforceability will not affect the agreement's remaining provisions; and its parties will perform their obligations under the agreement's surviving terms and provisions.

E. Breach

In the event that any Participating Entity or the County breaches any of its obligations under this agreement, the non-breaching party will be entitled to pursue any and all rights and remedies allowed by law.

F. Other Instruments

The Participating Entities agree that they will execute other and further instruments, or any documents as may become necessary or convenient to effectuate and carry out this agreement's purposes.

G. Third-Party Beneficiaries

Except as otherwise provided in this agreement, nothing in this agreement, expressed or implied, is intended to confer upon any person, other than the parties to it, any of its benefits, rights, or remedies.

H. Other Joint Election Agreements

The County and the Participating Entities expressly understand and acknowledge that each may enter into other joint election agreements with other political subdivisions, to be held on Election Day and at common Vote Centers covered by this agreement, and that the addition of other political subdivisions as parties to this agreement will require amending Exhibits A, B, and C.

I. Counterparts

This Agreement may be executed in multiple counterparts, all of which will be deemed originals and with the same effect as if all parties to it had signed the same document. Signatures transmitted electronically by e-mail in a "PDF" format shall have the same force and effect as original signatures. All such counterparts will be construed together and will constitute one and the same agreement.

BOWIE COUNTY

BY: _____

Date: _____

Pat McCoy
Bowie County Election Administrator

LOCAL ENTITY

City of Texarkana

Date: _____

Attest:

Exhibit A
Participating Entities

As of August 25, 2025, listed below is a list of Participating Entities for the November 4, 2025, Constitutional/Joint Election

City of Texarkana

Exhibit B Vote Center Locations

Early Voting (EV) and Election Day (ED)

Vote Center #	Location	Room/Building	Address
EV1	Bowie County Courthouse <i>Main Location</i>	Elections Workroom	710 James Bowie Dr., New Boston, TX 75570
EV2	Southwest Center	ABC Room	3222 W. 7 th St, Texarkana, TX 75501
EV3	Northside Church	East Entrance	5801 Summerhill Rd, Texarkana, TX 75503

Vote Center #	Location	Room/Building	Address
ED1	Oak St. Baptist Church	Family Life Center	401 Waterall St, Texarkana, TX
ED2	St. Paul's Missionary Baptist Church	Family Life Center	2921 Norris Cooley Dr., Texarkana TX
ED3	Liberty Eylau Baptist Church	Family Life Center	5605 S. Lake Dr., Texarkana TX
ED4	Liberty Eylau School of Success	Cafeteria	766 Macedonia Rd, Texarkana, TX
ED5	Wake Village 1st Baptist Church	Fellowship Hall	820 Wake Ave, Wake Village, TX
ED6	Collins Senior Center	Meeting Room	3000 Texas Blvd, Texarkana, TX
ED7	Texarkana College	Levi Hall	2500 N Robison Rd, Texarkana, TX
ED8	Northside Church	East Entrance	5801 Summerhill Rd, Texarkana, TX
ED9	Sullivan Performing Arts Center	Foyer	3941 Summerhill Rd, Texarkana, TX
ED10	Nash 1st Baptist Church	Rm 117A	500 East New Boston Rd., Nash, TX
ED11	Texarkana 1st Baptist Church	Scout Center	3015 Moore's Ln., Texarkana, TX
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ED17	DeKalb High School	Gym	101 SW Maple St., DeKalb, TX
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ED21	Redwater 1st Baptist Church	Family Life Center	105 Redwater Blvd E, Redwater, TX
ED22	Maud Church of Christ	Family Life Center	414 Houston Dr., Maud, TX
ED23	Malta Baptist Church	Family Life Center	23 PR 27891, DeKalb, TX
ED24	Southwest Center	ABC Room	3222 W. 7th St., Texarkana, TX
ED25	Cross Pointe Texarkana	Gym	3130 University Ave, Texarkana, TX

Exhibit C
Cost Estimates

Cost estimates are not available until September 1, 2025, and will be attached in separate Spreadsheet.



Camille
270-7130



Managed Services Agreement

THIS IS A LEGALLY BINDING NON-CANCELABLE CONTRACT

Agreement No: TIPS Cooperative Contract # 2101031

Customer - Use EXACT registered name (if a corp., LLC or LP)		Customer's Contact Person:		Contact Person's E-mail:	
Bowie County Elections Service		Pat McCoy		pat.mccoy@txkusa.org	
Street	City	State	Zip Code	Customer's Telephone	
710 James Bowie Drive	New Boston	TX	75570	903-628-6810	

In this Cost Per Print Agreement, as it may be amended or supplemented from time to time (the "Agreement"), the word "Customer" means the Customer named above. "Company" means EDGE Office Products, an authorized Xerox Partner Print Services reseller. "Xerox" means Xerox Corporation.

1. SERVICES. COMPANY OR XEROX WILL PROVIDE THE SERVICES ("SERVICES") AS DESCRIBED ON ONE OR MORE ATTACHED PRINT SERVICE SCHEDULES(S) ("SCHEDULES") FOR THE DEVICES ON SUCH SCHEDULES ("MANAGED DEVICES"). The Tools (as defined below) will be used to monitor the networked Managed Devices. The Tools provide automatic service and supplies alerts to the Help Desk (e.g. low toner) and are used for automated meter collection, new device discovery, and device data collection for reporting. The Tools periodically scan approved ranges of Customer's network for devices which may be eligible to be added as Managed Devices. Devices identified through this process may be added as Managed Devices and billed at the rates identified in the Schedules. Customer agrees to pay to Company the "Minimum Monthly Charges" set forth on Schedules, any excess print charges, monthly fees and consumable charges for non-networked Managed Devices as set forth on the Schedules, and all other amounts stated herein.

2. TERM AND TERMINATION. The term of this Agreement will begin on the installation date of the device(s) the Company accepts and signs the Agreement and will continue for as long as devices are covered by a Schedule to this Agreement ("Term"). Each Schedule has its own term ("Schedule Term") for the Managed Devices covered by such Schedule. Company may terminate any Managed Device covered by this Agreement at the end of a Schedule Term if Xerox gives Company notice that such device is no longer supported. Each Managed Device covered by a Schedule to this Agreement will automatically renew for additional one-year terms unless either party provides the other party with written notice of non-renewal at least 45 days, but not more than 90 days, before the end of the existing Schedule Term. Upon Customer's request, Company will provide Customer with revised pricing for the renewal term within 90 days before the end of the existing Schedule Term for the Managed Devices that will be supported at the time of renewal and will use reasonable efforts to notify Customer of the devices that are no longer supported. EARLY TERMINATION: Customer may terminate any Managed Device covered by this Agreement prior to the end of a Schedule Term by paying an early termination fee of \$125 per Managed Device, plus the Monthly Base Charge and the average monthly prints for the remaining months on term of contract. This fee may be waived when:

- a. The terminated device is upgraded, refreshed and/or replaced with a new Managed Device in its place.
- b. The terminated device was continuously covered under this Agreement for at least three (3) years, or
- c. Xerox determines the Managed Device is beyond repair or is classified by the OEM as service discontinued, or parts or Supplies (defined below) are no longer commercially available.

3. BREAK FIX SERVICES. Except for Managed Devices identified as "Supplies Only" on the Schedules, Xerox will keep the Managed Devices in good working order ("Break Fix Services").

a) Break Fix Services may be initiated by the Tools for networked Managed Devices or by Customer calling the Help Desk. b) Customers must assist Xerox with remote solve efforts, including talking with a Service Representative to detail the issue, attempt recommended actions to resolve and, if not resolved remotely, schedule an appointment for a service technician to perform on-site Break Fix Services. A SERVICE TECHNICIAN WILL NOT BE DISPATCHED UNTIL CUSTOMER TALKS TO A XEROX SERVICE REPRESENTATIVE. c) If a device fault cannot be resolved remotely, Xerox will dispatch a service technician to perform on-site Break Fix Services, which will usually be the next business day. On-site Break Fix Services are provided Monday through Friday (excluding New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day) from 8:00AM to 5:00PM local time ("Service Hours"). Break-Fix Services exclude repairs due to: (i) misuse, neglect, abuse or operation of a Managed Device outside the original equipment manufacturers ("OEM") specifications; (ii) failure of the Customer's PC to comply with the OEM's published specifications; (iii) act of God or other force majeure event; (iv) relocation, alterations, or use of options, accessories, service or supplies not provided by Xerox; (v) failure to perform any Customer Responsibilities identified in the section titled "Customer Responsibilities"; or (vi) acts or omissions of Customer or any party not affiliated with Company or Xerox. d) If Xerox determines that a Managed Device is beyond repair, or is classified by the OEM as service discontinued, or parts or Supplies (defined below) are no longer commercially available, Customer may (i) replace the device at its own expense with a device that is then supported by Xerox, or (ii) notify Company to delete the device from the Agreement. e) Replacement parts may be new or used and all removed, replaced parts become Xerox's property. f) If a maintenance kit or drum is required for a Managed Device, Xerox will provide Customer with the drum or maintenance kit component(s). Drums and maintenance kits are included in pricing. Technicians are not dispatched for preventative maintenance or cleaning or for installation of maintenance kits or drums if such items are designated as CRUs.

4. SUPPLIES. Supplies are shipped for a specific serial number. Supplies may be used only in the specific device in which they were ordered/shipped for. Sharing of supplies amongst other models/devices is not permitted. b) Supplies are Xerox's property until used by Customer, and Customer will use them only with the Managed Devices. Selling, transferring, bartering or otherwise conveying Supplies to anyone is strictly prohibited and is subject to civil and criminal penalties. c) Upon request, Customer will provide an inventory of Supplies in its possession upon expiration or termination of the Agreement. Customer will, at Xerox's option and expense, return any unused Supplies to Xerox, permit access to its facilities to permit collection, or dispose of them as directed in writing by Xerox. d) To prevent excessive shipment of Supplies, when Supplies are ordered for Managed Devices, Xerox will: (i) check the current consumables level, if available, to validate a low consumables condition; and (ii) check the metered impression volume since the last Supplies shipment to determine if impression volume exceeds the expected yield. If these conditions are not satisfied, Supplies will be billed to Customer. e) Xerox may not provide Supplies if a current meter read is not received for a Managed Device. Pricing set forth on the Schedules includes standard ground shipping. If Customer requests expedited shipping, the cost of second day, overnight, or other non-standard shipping will be billed to Customer. f) Customer must separately purchase all supplies other than those specifically listed on the Schedules including, without limitation, paper at Customer's own cost.

5. HELP DESK. The Help Desk is available during the Service Hours to receive, track, escalate, process and close service issues, remotely resolve certain issues, and process Customer requests for Break Fix Services.

6. CUSTOMER RESPONSIBILITIES. Customer will:

- a) Notify Company if Customer wishes to relocate a Managed Device, and Company will advise Customer if Services are available at the new location.
- b) Assure that networked Managed Devices are Simple Network Management Protocol ("SNMP") enabled and can route SNMP over the network. If meter reads are not provided, Company (i) may estimate the number of prints used and invoice Customer accordingly, (ii) may charge a fee in the amount of \$75 per Device that do not report meter readings for each month until meter readings are provided.
- c) Provide a dedicated PC (or server) that is connected to Customer's network at all times ("Customer PC"); and allow Company to install, use, access, update and maintain the Tools on the Customer PC. The Tools cannot be installed on a PC where other SNMP-based applications or other Xerox Tools are installed, because they may interfere with the Tools.
- d) Ensure that proper virus protection is installed, maintained, and enabled on any servers, desktop workstations, laptop computers and other hardware attached to the Customer's network and output environment, as well as on any server or computer hosting the Tools or any data on the Customer's network. Neither Company nor Xerox is responsible for the disruption of Services or loss of functionality of the Tools caused by any of the foregoing. If the Tools become inoperable due to Customer implemented changes to its network, Company will work with Customer to remotely re-install Tools.
- e) Assist in implementation of the Tools by providing relevant network information such as the IP address ranges or subnets on which Managed Devices reside.
- f) Distribute Supplies to the specific devices the supply was ordered for within Customer's site and install them in Managed Devices, clear paper jams, and resolve any network or Customer PC issues, or any Managed Device software issues.
- g) Replace Managed Device cartridges and CRUs. Customer Replaceable Units ("CRUs") are those items that an operator can install without service assistance, including but not limited to certain drums and maintenance kits.
- h) Customer agrees to work with Xerox and/or Company to remote solve any issues before a service technician is dispatched to perform on-site Break Fix Services.
- i) Provide reasonable access to Customer's facilities and personnel as required for the performance of the Services.
- j) Ensure that Managed Devices are installed and operating within the OEM's specifications and are readily accessible to the Xerox authorized service representative.
- k) Submit meter data for devices when such cannot be provided by the Tools, at least every 30 days. If no meter read provided a \$75 charge per missing meter read will be billed.
- l) Legally dispose of all hazardous wastes generated from use of Managed Devices and associated Supplies and CRUs.

Neither Company nor Xerox will be liable for delays or services failures, including but not limited to implementation delays if Customer does not perform or facilitate completion of its designated responsibilities.

7. PRINT CHARGES, LATE FEES AND TAXES. Each month, Customer agrees to pay Company, by the due date as set forth on the Invoice, all Minimum Monthly Charges, excess print charges and all other amounts due under this Agreement (including all applicable taxes). Customer agrees to pay the Minimum Monthly Charges each month even if Customer does not make the number of prints included with the Minimum Monthly Charge. Customer may not carry over a credit from any month during which Customer makes fewer than the minimum number of prints. If Company does not receive payment in full on or before its due date, Customer shall pay (i) a fee equal to the greater of 1.5% of the amount that is late or \$25, plus (ii) interest on the part of the payment that is late in the amount of 1.5% per month from the due date to the date paid. Customer is responsible for all taxes (including, without limitation, sales, use and personal property taxes, and excluding only taxes based on Company's income), levies, assessments, license and registration fees and other governmental charges relating to this Agreement (collectively, "Taxes"). Company may periodically bill Customer for, and Customer agrees to promptly pay any Taxes. Customer authorizes Company to pay any Taxes when and as they may become due, and Customer agrees to reimburse Company promptly upon demand for the full amount (less any estimated amounts previously paid by Customer). At any time after Term Date and for each successive 12-month period thereafter, Company may increase your Base Payment and the Excess Charges by a maximum of fifteen percent (15%) of the then-current Base Payment therefore and you agree to pay such increased amounts.

8. XEROX CLIENT TOOLS & XEROX TOOLS. Company will use certain Xerox software tools that are installed on Customer's network ("Xerox Client Tools"), and/or certain other proprietary Xerox software ("Xerox Tools"), to perform Company's obligations under this Agreement. Xerox Client Tools and Xerox Tools (collectively, "Tools") are Xerox trade secrets. Xerox Client Tools and any related documentation are licensed under a separate clickwrap or shrink wrap license agreement that Customer must accept at the time of installation. Xerox Tools are operated and used only by Company and Xerox, and Customer has no right to use, access or operate the Xerox Tools. Customer shall not decompile or reverse engineer the Tools. The Tools will be removed by Company at the expiration or termination of this Agreement. Xerox Client Tools facilitate performance of the Services through automatic collection and transmission of data to a secure off-site location. Examples of automatically transmitted data include product registration, meter read, supply level, equipment configuration and settings, software version, and problem/fault code data. All such data will be transmitted in a secure manner. The automatic data transmission capability does not allow Company or Xerox to read, view or download the content of any of Customer's documents residing on or passing through the Managed Devices or Customer's information management systems. If a meter reading is not generated by Xerox Client Tools or, upon request, Customer fails to provide a meter reading, Company may estimate the reading and bill Customer accordingly.

9. INTELLECTUAL PROPERTY INDEMNITY. Xerox will defend, and pay any settlement agreed to by Xerox or any final judgment for, any claim that the Tools infringe a third party's U.S. intellectual property rights. Customer must promptly notify Company and Xerox of any alleged infringement and permit Xerox to direct the defense. Neither Company nor Xerox is responsible for any non-litigation expenses or settlements unless Xerox and Company pre-approve them in writing. To avoid infringement, Xerox may modify or substitute an equivalent tool, or obtain any necessary licenses. Xerox is not liable for any infringement based upon a modification of the Tools to Customer's specifications or the Tools being used by Customer in a manner not permitted by this Agreement.

10. NO WARRANTIES; LIMITATION OF LIABILITY. The Services will be performed in a skillful and workmanlike manner. NEITHER XEROX NOR COMPANY MAKE ANY OTHER WARRANTIES AND BOTH XEROX AND COMPANY DISCLAIM ALL IMPLIED WARRANTIES OF NON-INFRINGEMENT AND FITNESS FOR A PARTICULAR PURPOSE. Any liability for any cause whatsoever shall be limited to amounts paid by Customer under this Agreement. This limitation shall apply regardless of the form of action, whether contract or tort, including without limitation negligence actions, provided, however, that this limitation shall not apply to damages resulting from personal injury caused by Company's negligence. In no event shall Xerox or Company be liable to Customer for any special, indirect, incidental, consequential, exemplary or punitive damages in any way arising out of or relating to this Agreement.

11. LOSS AND DAMAGE. Customer bears the risk of loss and damage to the Managed Devices and Customer shall continue to perform its obligations even if it becomes damaged or suffers a loss.

12. ASSIGNMENT. CUSTOMER SHALL NOT SELL, ASSIGN, OR OTHERWISE TRANSFER (collectively, "TRANSFER") THIS AGREEMENT, IN WHOLE OR IN PART, WITHOUT THE PRIOR WRITTEN CONSENT OF COMPANY. Any attempted assignment or delegation without the prior written consent of Company shall be void. Although Xerox is not a party to this Agreement, Xerox is a third party beneficiary of this Agreement. Customer acknowledges that Company may, without notice to Customer, Transfer this Agreement to Xerox or a third party reseller of Xerox products.

13. DEFAULT. Customer will be in default hereunder if Customer fails to pay any amount within 15 days of the due date as set forth in an invoice issued under this Agreement or if Customer fails to perform any other obligation under this Agreement. If Customer defaults, Company may do any or all of the following, at Company's option: (a) terminate this Agreement, (b) require Customer to pay to Company, on demand, an amount equal to the sum of (i) all amounts then due and past due, (ii) all remaining Minimum Monthly Charges for the Term and (iii) all other amounts that may thereafter become due hereunder to the extent that Company will be obligated to collect and pay such amounts to a third party, and/or (c) exercise any other remedy available to Company under law. Customer also agrees to reimburse Company on demand for all reasonable expenses of enforcement (including, without limitation, reasonable attorneys' fees and other legal costs).

14. NOTICES. Notices must be in writing and will be deemed given five (5) days after mailing, or two (2) days after sending by nationally recognized overnight courier, to the other party's business address, or to such other address designated by either party to the other by written notice given pursuant to this sentence.

15. APPLICABLE LAW; VENUE; JURISDICTION. Any action related to this Agreement shall be governed by the laws of Texas without regard to choice of law principles, and any litigation hereunder shall take place in the state or federal courts located in Longview, TX. Each term hereof shall be interpreted to the maximum extent possible so as to be enforceable under applicable law.

16. MISCELLANEOUS. This Agreement may be executed in counterparts, all of which together shall constitute the same document. Customer agrees that a facsimile or other copy containing the signatures of both parties shall be as enforceable as the original executed Agreement. The failure of either party to enforce at any time any provision of this Agreement shall not be construed to be a waiver of such provision or the right thereafter to enforce each and every provision hereof. No waiver by either party, either express or implied, or any breach of these terms or conditions shall be construed as a waiver of any other term or condition. The provisions of this Agreement that by their nature continue in effect shall survive the termination or expiration of this Agreement. The Agreement represents the final and only agreement between Customer and Company and may not be contradicted by evidence of prior, contemporaneous or subsequent oral agreements. The Agreement can be changed only by a written agreement between the parties. *Customer hereby represents to Company that this Agreement is legally binding and enforceable against Customer in accordance with its terms.*

Accepted by EDGE OFFICE PRODUCTS	Customer: Bowie County Elections Service
By _____ / _____ (Date)	By: <u><i>Pat McCoy</i></u> (Date) 01/19/2024
	Print Name: <u><i>Pat McCoy</i></u> Title: Elections Administrator



Quoted By: Christine Jandreau
 Quote Expiration: 2/4/26
 Quote Name: Bowie County TX. Pilot Upload Services

Sales Quotation For:
 Bowie County
 ATTN: COUNTY CLERK
 710 James Bowie Drive
 New Boston, TX 75570-2328
 Phone: +1 (903) 798-3063
Professional Services

Description	Extended Price	Maintenance
Records Management		
Image Upload Conversion Services – Pilot		
	<i>Total Hours</i>	1
	TOTAL	\$ 2,500
		\$ 0

Summary	One Time Fees	Recurring Fees
Total Tyler Software	\$ 0	\$ 0
Total Annual	\$ 0	\$ 0
Total Tyler Services	\$ 2,500	\$ 0
Total Third-Party Hardware, Software, Services	\$ 0	\$ 0
Summary Total	\$ 2,500	\$ 0
Contract Total	\$ 2,500	

Unless otherwise indicated in the contract or amendment thereto, pricing for optional items will be held For six (6) months from the Quote date or the Effective Date of the Contract, whichever is later.

Customer Approval: _____ Date: _____

Print Name: _____ P.O.#: _____

Comments

Client agrees that items in this sales quotation are, upon Client's signature or approval of same, hereby added to the existing agreement ("Agreement") between the parties and subject to its terms. Additionally, payment for said items, as applicable but subject to any listed assumptions herein, shall conform to the following terms:

- License fees for Tyler and third party software are invoiced upon the earlier of (i) deliver of the license key or (ii) when Tyler makes such software available for download by the Client;
- Fees for hardware are invoiced upon delivery;
- Fees for year one of hardware maintenance are invoiced upon delivery of the hardware;
- Annual Maintenance and Support fees, SaaS fees, Hosting fees, and Subscription fees are first payable when Tyler makes the software available for download by the Client (for Maintenance) or on the first day of the month following the date this quotation was signed (for SaaS, Hosting, and Subscription), and any such fees are prorated to align with the applicable term under the Agreement, with renewals invoiced annually thereafter in accord with the Agreement.
- Fees for services included in this sales quotation shall be invoiced as indicated below.
 - o Implementation and other professional services fees shall be invoiced as delivered.
 - o Fixed-fee Business Process Consulting services shall be invoiced 50% upon delivery of the Best Practice Recommendations, by module, and 50% upon delivery of custom desktop procedures, by module.
 - o Fixed-fee conversions are invoiced 50% upon initial delivery of the converted data, by conversion option, and 50% upon Client acceptance to load the converted data into Live/Production environment, by conversion option. Where conversions are quoted as estimated, Tyler will invoice Client the actual services delivered on a time and materials basis.
 - o Except as otherwise provided, other fixed price services are invoiced upon complete delivery of the service. For the avoidance of doubt, where "Project Planning Services" are provided, payment shall be invoiced upon delivery of the Implementation Planning document. Dedicated Project Management services, if any, will be invoiced monthly in arrears, beginning on the first day of the month immediately following initiation of project planning.
 - o If Client has purchased any change management services, those services will be invoiced in accordance with the Agreement.
 - o Notwithstanding anything to the contrary stated above, the following payment terms shall apply to services fees specifically for migrations: Tyler will invoice Client 50% of any Migration Fees listed above upon Client approval of the product suite migration schedule. The remaining 50%, by line item, will be billed upon the go-live of the applicable product suite. Tyler will invoice Client for any Project Management Fees listed above upon the go-live of the first product suite.
- Expenses associated with onsite services are invoiced as incurred.
- Travel Expenses will be billed as incurred according to Tyler's standard business travel policy.

Bowie County, TX. Pilot Upload Services:

Tyler Technologies will upload images and indexes as provided in a format that meets Tyler's data and imaging requirements, previously provided. Images/data must be provided on an external hard drive that is attached by USB cable to the County application server with Tyler having full administrative rights to application server, database server and tape backup unit.

Project Objectives:

Pilot Upload: All images must be in Bowie County's possession prior to services being scheduled. Kofile, Inc. is the imaging vendor. Project consists of all new images & indexing data being added to Records Management.

Project Includes:

Deed Records Vols. 1-538
Deed of Trust Vols. 1-260
Deed Records SO 777565 & 777653

Scope of Work:

- 1) Kofile will provide a USB drive to Bowie County with a sample of images and data for upload into Records Management.
- 2) Tyler services team will reach out to County for access to the hard drive.
- 3) Tyler services team will upload a sample of data/images, creating new documents in Records Management (Eagle) so document images are available for search.
- 4) Bowie County will review pilot/samples for quality assurance and accuracy and will report any issues to Tyler Technologies.
- 5) Any additional vendor consultation services, or new uploads for corrections would be billable on a time and materials basis.
- 6) Bowie County, TX. is a hosted client

Please Note: Charges are for one - one time upload only (Pilot) and are a fixed fee. Additional charges will apply for Bulk upload once Pilot upload results are reviewed and approved by County. A quote will be provided under separate cover for Bulk upload. If needed, additional charges would apply for each additional upload, on a time and materials basis, and terms that designate a need for an additional upload include vendor error in format, or client error in review of images to ensure quality. If excessive time for upload is required due to large file size, or excessive iteration with client vendor, additional charges could apply on a time and materials basis.

Bowie County Travel Policy

1.00 Travel

Bowie County employees or officials required to travel in the performance of County business shall be reimbursed as provided for in this policy. All funds that are to be used for reimbursement will have been previously budgeted by the Commissioners Court.

All travel reimbursements will be made in accordance with the regulations and procedures as presented in the Bowie County Travel Policy, which is approved by the Commissioners Court and is available through the County Auditor's office. Distribution of these manuals is made to all Department Heads and Elected Officials and, at their request, to any other County employee that they designate to receive one. The forms related to travel are also available from the County Auditor's office.

When travel on County business is necessary for employees without a travel budget, a Travel Request Form needs to be authorized by the Elected Official or Department Head and sent to the Commissioners Court prior to travel. If an advance payment is being requested, a copy of the form needs to be submitted to the County Auditor's office at least fourteen days prior to travel.

All employees or Officials wishing to be reimbursed for travel must present a Travel Reimbursement Form to the County Auditor's office for expense verification.

An employee or Official using a private motor vehicle for transportation shall be reimbursed at a rate that is established by the Commissioners Court. This rate shall be paid on a 'per mile' basis. When two or more employees or officials travel in the same vehicle, only one may claim mileage reimbursement.

An employee or Official shall be reimbursed for accommodation (hotel room) pursuant to the Bowie County Travel Policy, which is supported and verified by submitting all receipts to the County Auditor's office, along with the approved request form. Only after verification will reimbursement occur.

1.01 Reimbursement of Travel/Conference Expenses Policy

I. POLICY

Bowie County realizes the benefits that accrue to the County when their employees attend conferences, seminars and professional training activities. The County will bear expenses incurred by County Officials and full-time County employees to attend such activities, provided that the following procedures are followed. Bowie County will only pay for conferences, seminars, training and travel for expenses directly related to the work of the County office involved.

II. PROCEDURE

A. Attendance by County employees at conferences and seminars shall be at the discretion of the County Officials and Department Heads. The travel expense must be related to the duties and responsibilities of the County office incurring the expenses, and there must be adequate funds budgeted to cover the expenses to be reimbursed.

B. Although specific prior approval by Commissioners Court may not be required for travel expenses covered by the Travel Policy, the Commissioners Court reserves the right to deny payment for any travel reimbursement that they deem to be improper or unnecessary. Additional justification for reimbursement or expenses may also be required for all County employees and Department Heads.

C. Registration fees will be paid in advance by the County. The request for payment of registration fees must be submitted to the County Auditor's office, along with the completed registration form and a course schedule or agenda. If a request for prepaid fees is not received in time for regular processing by the County Auditor's office, then the registration fees must be paid by the County Official or employee. Reimbursement shall be paid by the County after the County Official or Department Head has submitted a Travel Reimbursement Form and all required paid receipts.

D. Lodging expenses (including applicable taxes and other surcharges) will be paid in advance by the County. The request for payment of lodging expenses must be submitted to the County Auditor's office, along with the hotel confirmation documents. If a request for prepaid expenses is not received in time for regular processing by the County Auditor's office, then the lodging expenses must be paid by the County Official or employee. Reimbursement shall be paid by the County after the County Official or Department Head has submitted a Travel Reimbursement Form and all required paid receipts. The employee must try to take advantage of any reduced rates available (e.g. government rate, group rate, tax exempt status, etc.).

E. Meal expenses will be reimbursed at a rate of \$59 per day beginning October 1, 2024. Per diem reimbursement will be approved only when an overnight stay has occurred. Meal reimbursement will not be allowed for training, that does not result in an overnight stay. The per diem rate will be allowed for each full day of conference or training, and one day of per diem may be added to the length of the conference to cover travel-related days to and from. The conference or training agenda must be included with the reimbursement request.

F. Personal automobile expenses are reimbursed at the current Bowie County mileage rate of \$0.625 per mile. Acceptable mileage calculations sheets can be picked up or emailed from the Bowie County Auditor's Office to the requesting department head or elected official. Officials or employees receiving a fixed car allowance will only receive reimbursable mileage for training-related travel outside of Bowie County.

G. All reimbursements will be made according to the County's usual and customary procedures for processing claims.

H. Request for Travel Reimbursement forms must be signed by the County employee and the Department Head for reimbursement to be made. Such signatures serve as an affidavit that the claim for reimbursement is valid.

I. All claims for travel expenses reimbursement must be submitted to the County Auditor's office for processing by accounts payable no later than three (3) months after being incurred. Payment will be denied on any reimbursement claims presented after this time limit.

J. Any training/conference expenses requested for an employee that does not have full-time status will require express Commissioners Court approval 30 days in advance of the scheduled training.

K. All travel expenses that are applicable should be requested in advance per the Travel Policy.

1.02 Travel Advance Policy

Travel checks such as registration fees and hotel expenses will be issued to the vendor specified in the documents provided in the travel request form. Travel checks such as per diem and mileage expenses will be issued to the employees attending the training as specified in the provided travel request form.

I. POLICY

A. If lodging cannot be direct billed to the County, a check to the hotel can be issued in the amount of the daily charge multiplied by the number of days included in the trip. Travel advance checks will not be issued under the employee's name for lodging.

B. If registration fees for the conference cannot be direct billed to the County, a check to the vendor can be issued in advance in the amount presented on the conference documentation.

C. All advanced payments must be submitted to the Auditor's office per the Bowie County Travel Policy.

D. Travel request forms must be received in the County Auditor's office to be placed on the accounts payable report for approval. Requests must be received by 12:00 p.m. on the Monday prior to the next scheduled Commissioners' Court.

E. Additional expenses incurred over and above the registration fees, lodging expenses, and per diem/mileage amounts (i.e., airport and hotel parking, tax on hotel rooms not included in the lodging advance, or other unforeseen necessary expenses)

may be reimbursed once a travel reimbursement form is submitted and approved by the commissioners' court.

II. PROCEDURE

Employees must complete the Travel Request Form and submit it to their Department Head for approval. Completed forms should be submitted to the County Auditor's office in accordance with paragraph C of this policy.

1.03 Prisoner Transport Meal Reimbursement for Employees

I. POLICY

Sheriff's Office and Juvenile Services employees are often required to travel on short notice, on frequent one-day trips to transport prisoners, or other unscheduled trips. Since it is impractical for travel authorization to be obtained through the normal travel policy, alternative policies are required to govern this type of unscheduled travel.

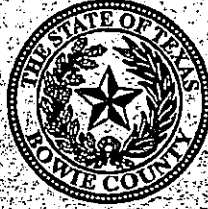
II. PROCEDURE

- A. A Sheriff's Office or Juvenile Services employee traveling on a one-day, or short unscheduled trip, may obtain travel expense reimbursement if it is justifiable. If the trip requires the employee to be gone more than 8 hours, the employee will be eligible for \$20 of per diem per meal. The number of meals that is appropriate for each transport trip will be at the discretion of the County Official or Department Head.
- B. Transport Reimbursement forms must be signed by the County employee and the Department Head for reimbursement to be made. Such signatures serve as an affidavit that the claim for reimbursement is valid.
- C. All claims for transport meal reimbursement must be submitted to the County Auditor's office for processing by accounts payable no later than three (3) months after being incurred. Payment will be denied on any reimbursement claims presented after this time limit.

COUNTY OF BOWIE

Bi-State Justice Center
100 North State Line Avenue
Texarkana, Texas 75501

Bowie County Courthouse
710 James Bowie Dr.
New Boston, Texas 75570



Transport Reimbursement Form

Fill out the form below completely. The Transport Request form and any receipts for reimbursement requests must be attached behind this form.

Dates of Transport _____

Employee Being Reimbursed _____

Account # _____

Total # of meals during transport _____

Transport Reimbursement Amount _____

Reason for Reimbursement _____

Employee Signature: _____

Total Reimbursement Amount: _____

Date: _____

Department Head Signature: _____

INVOCATION

Commissioner Pct. 3-James Strain, DeKalb, TX

PLEDGE OF ALLEGIANCE

Pledge of Allegiance to the United States

**COMMISSIONERS COURT MINUTES
AUGUST 11, 2025**

BE IT REMEMBERED, that on this 11th day of August, 2025, 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 8th day of August, 2025 with the HONORABLE BOBBY L. HOWELL present and presiding with the following Commissioners being present.

Sammy Stone (absent)	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**
- **County Legal Advisor Samuel Brown**

ANNOUNCEMENTS

None

REGULAR AGENDA ITEMS

Court convened at 9:01 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 no presentation by iWorQ.

Item 4: There was a presentation given to the Court regarding Texas A&M AgriLife Extension Service Interpretation.

Item 5: On this 11th day of August, 2025, a motion was made by Commissioner James Strain and duly second by Commissioner Mike Carter to approve the contract for kitchen remodel between REC-TXK, LLC and the Bowie County Detention Center for \$201,447.28 from TIPS State Contract #24010402.

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

Motion carried.

Item 6: On this 11th day of August, 2025, a motion was made by Commissioner Tom Whitten and duly second by Commissioner Mike Carter to approve the agreement between Bowie County and I3-Software and Services LLC.

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

Motion carried.

Item 7: On this 11th day of August, 2025, a motion was made by Commissioner Mike Carter and duly second by Commissioner Tom Whitten to approve a Lease Agreement between Bowie County and Bowie County Community Supervision and Correction Department for property located at 141 Plaza West, Texarkana, Texas.

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

Motion carried.

Item 8: On this 11th day of August, 2025, a motion was made by Commissioner James Strain and duly second by Commissioner Mike Carter to approve the Auditor's Monthly Report for June and July 2025.

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

Motion carried.

Item 9: On this 11th day of August, 2025, a motion was made by Commissioner Mike Carter and duly second by Commissioner Tom Whitten 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 10: On this 11th day of August, 2025, 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 11: On this 11th day of August, 2025, a motion was made by Commissioner Tom Whitten and duly second by Commissioner James Strain to approve the minutes as an Order of the Court (July 28, 2025).

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

Motion carried.

Item 12: There was no adjournment into Executive Session pursuant to the following Sections:

- a. Section 551.071 of the Texas Government Code: Consultation with attorney regarding legal issues relating to pending or contemplated litigation**
- b. Section 551.072 of the Texas Government Code: Deliberation of the purchase, exchange, lease or value of real property.**
- c. Section 551.074 of the Texas Government Code: Personnel Matters.**
- d. Section 551.087 of the Texas Government Code: Deliberation regarding Economic Development Negotiations.**

Item 13: On this 11th day of August, 2025, a motion was made by Commissioner James Strain and duly second by Commissioner Mike Carter to authorize the County Judge to execute settlement participation and release forms regarding confidential partial settlement matters in the Texas opioid multi-district litigation for Bowie County in the matter of *County of Bowie v. Purdue Pharma, L.P., et al.*

On this 11th day of August, 2025, a motion was made by Commissioner Mike Carter and duly second by Commissioner James Strain to adjourn.

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

Motion carried.