

FILED FOR RECORD: 9-10 19-84 at 11:30 o'clock A M
 DULY RECORDED: 9-16 19-84 at 9:00 o'clock A M
 INSTRUMENT NO. _____ GRACE BOSTICK, TYLER CO. CLK.
 BY: Jean Phillips Deputy
 JEAN PHILLIPS

TYLER COUNTY COMMISSIONERS COURT
 SPECIAL MEETING

AUGUST 27, 1984----10:00 A. M.

VOL **009** PAGE **616**

A Special Meeting of the Commissioner's Court was held on Monday, August 27, 1984, at 10:00 A. M. All members being present. The meeting was opened with prayer by Judge Allen Sturrock.

A motion was made by Commissioner Lowe and seconded by Commissioner Riley to approve the County Treasurer's Monthly report, as submitted by County Treasurer Austin Fuller. All voted yes and none no. See Attached.

A motion was made by Commissioner Riley and seconded by Commissioner Jordan to approve paying additional bills for the month, as submitted by County Auditor Ann Fondren. All voted yes and none no. See Attached.

A motion was made by Commissioner Riley and seconded by Commissioner Lowe to approve accepting iron ore gravel from Kirby Forest Industries, Inc., Silsbee, Texas, property located in the I & GN No. 1 Survey, Tyler County, Texas, to be used by Pct. #1. All voted yes and none no. See Attached. Also, at this time, a motion was made by Commissioner Riley and seconded by Commissioner Lowe, to approve accepting iron ore gravel from Kirby Forest Industries, Inc., property located in the D. B. McComb Survey, Tyler County, Texas, to be used by Pct. #2. All voted yes and none no. See Attached.

B. J. Vardeman, Chief Deputy for Tyler County Sheriff's Department, and Keith Denby, representative from Motorola Corporation, Huntington, Texas, met with Commissioners Court to discuss either repairing the old radio system located in the Sheriff's Department or perhaps purchasing a new system. After discussing the matter, and a question and answer period, a motion was made by Commissioner Riley and seconded by Commissioner Lowe to approve B. J. Vardeman to work up the specifications for a new radio system, with advertising for bids to be held as soon as possible; also, at the same time, to ask for bids for a grounding system for the radio tower, and a back-up system in case of a power failure. All voted yes and none no.

A motion was made by Commissioner Riley and seconded by Commissioner Mahan to accept the Recommendations of the Independent Auditor, as presented by Mr. C. L. Kennedy, of Kennedy and Company, Houston, Texas, Concerning County operations. All voted yes and none no. See Attached.

There being no further business, the meeting adjourned.

SIGNED: Allen Sturrock Allen Sturrock, County Judge
Maxie Riley Maxie Riley, Comm. Pct. #1
H. K. Lowe H. K. Lowe, Comm. Pct. #2
Jerry Mahan Jerry Mahan, Comm. Pct. #3
James R. Jordan James R. Jordan, Comm. Pct. #4
 ATTEST: Grace Bostick Grace Bostick, County Clerk



August 21, 1910
Special Meeting

All Present
Prayer by Judge Sturrock

(2) ✓ R County Treasurers Report - Approved

(1) ✓ R Paying Additional bills - Approved

(4) ✓ R L accept iron ore gravel from Kirby Property for
Pct. 1

R L Pct. 2 " " " " " " " " " " " "

(5) ✓ County Radio Repairs - B. J. Yardeason & Keith
Denby, ^{Huntington} ^{Lejos} Motorola Corporation

✓ R L To work up specs. and advertise for bids - as soon
as specs are ready, go out for bids. ^{with grounding system + hook-up system as determined}

~~James I. Griffith on Griffith's report on
road project, with Dennis Wilson, Architect with
Griffith & Co.~~

(3) ✓ R Recommendations of Ind. Auditor Concerning County
operations. To accept report as presented - Approved.

Adjourned

NOTICE OF TIME AND PLACE OF MEETING

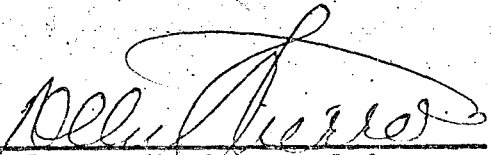
COMMISSIONERS COURT
TYLER COUNTY, TEXAS

THIS NOTICE POSTED IN ACCORDANCE WITH V. A. T. S. - ART. 6252-17

NOTICE is hereby given that Commissioners Court will hold it's
Special meeting on MONDAY, AUGUST 27 1984 at 10:00 A.M.
in the Commissioners Courtroom, First Floor, Tyler County Courthouse.

A G E N D A

1. APPROVE PAYING ADDITIONAL BILLS.
2. APPROVE COUNTY TREASURERS JULY REPORT.
3. CONSIDER RECOMMENDATIONS OF INDEPENDENT AUDITOR CONCERNING COUNTY OPERATIONS.
4. ACCEPT IRON ORE GRAVEL FROM KIRBY PROPERTY FOR PRECINCT II. AND PCT. I.
5. CONSIDER REPAIRS ON COUNTY RADIOS.


Allen Sturrock, County Judge
Tyler County, Texas

NO. _____ TIME: 8:30

AUG 24 1984

GRACE BOSTICK, COUNTY CLERK
TYLER COUNTY, TEXAS

BY: 

JEAN PHILLIPS

NOTICE OF TIME AND PLACE OF MEETING


COMMISSIONERS COURT
TYLER COUNTY, TEXAS

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- ✓ 5. ✓ CONSIDER REPAIRS ON COUNTY RADIOS.


Allen Sturrock, County Judge
Tyler County, Texas

NO. _____ TIME: 8:30 AM

AUG 24 1984

GRACE BOSTICK, COUNTY CLERK
TYLER COUNTY, TEXAS

BY: 

JEAN PHILLIPS

BALANCES, RECEIPTS AND DISBURSEMENTS

VOL 009 PAGE 617

All Funds

Month Of July 1984

FUND	Cash On Hand	Receipts Present Month	Transfers In (Out)	Disbursements	Cash On Hand	Certificates of Deposit	Available Resources
General	(104,714.10)	236,126.68	2,970.00	122,415.06	11,967.52	310,000.00	321,967.52
Solid Waste	3,721.96	770.36			4,492.32		4,492.32
Tyler County Auto Report	(13,759.99)	64,176.46	(21,485.60)	26,581.57	2,349.30	24,143.77	26,493.07
Library	3,485.26	246.40		24.10	3,707.56	10,000.00	13,707.56
Capital Improvements	11,624.85	100,863.84		2,426.24	110,062.45		110,062.45
R & B # 1	32,882.57	325.45	6,637.79	37,253.28	2,592.53	60,000.00	62,592.53
R & B # 2	49,902.34	527.44	5,626.94	23,178.16	32,878.46	90,000.00	122,878.46
R & B # 3	42,493.38	255.60	7,861.08	23,009.59	27,600.47	10,000.00	37,600.47
R & B # 4	53,271.70	380.30	7,122.87	14,396.74	46,378.13	110,000.00	156,378.13
County Attorney Check Fees	161.13	975.00		342.00	794.13		794.13
District Attorney Check Fees	804.12			325.20	478.92		478.92
General R & B # 2	.00	7,813.98	(7,813.98)	.00	.00		
Adult Probation	20,869.15	4,712.40		7,024.61	18,556.94	35,000.00	53,556.94
Juvenile Probation	6,469.71	3,845.66		2,432.91	7,882.46		7,882.46
County Wide ROW	6,025.34	86.40			6,111.74	10,000.00	16,111.74
State Cost #1	9,266.60	1,825.00	(519.50)	4,675.50	5,896.60		5,896.60
State Cost #2	1,305.50	129.00	(97.00)	873.00	464.50		464.50
C.V.C	2,921.50	1,092.50	(302.50)	2,722.50	989.00		989.00
TOTALS	126,731.02	424,152.47	.00	267,680.46	283,203.03	659,143.77	942,346.80
Bank Statement Balance	302,012.91						
Less Outstanding Checks				18,809.88			
Total Cash In Bank					283,203.30		

BALANCES, RECEIPTS AND DISBURSEMENTS

VOL 009 PAGE 619

All Funds

Month Of July 1984

FUND	Cash On Hand	DEPOSITS	DRAWN		Cash On Hand		Beginning Bank Balance
Tyler County Payroll							
General		114,872.10	58,344.36				
Rev. Share			2,001.00				
Adult Probation			4,640.16				
Juvenile Probation			1,950.00				
County Attorney Check Fee			300.00				
R & B # 1			8,185.00				
R & B # 2			6,621.00				
R & B # 3			10,243.00				
R & B # 4			9,045.00				
Retirement & S.S.			13,542.58				
TOTAL		114,872.10	114,872.10				
Bank Statement Balance					.45		
Less Outstanding Check							
TOTAL Cash In Bank					.45		

BALANCES, RECEIPTS AND DISBURSEMENTS

VOL 009 PAGE 620

All Funds
Month Of July 1984

FUND	Cash on Hand	CD	Deposit	Disbursement	Cash on Hand	Available Resources
Federal Revenue Sharing Acct. # 003-420						
Federal Revenue Sharing Totals	(422.33)	40,282.00	81,113.25	54,775.50	25,975.42	66,197.42
Bank Statement Balance						
Less Outstanding Checks						
Total Cash In Bank						

Tyler County TCDP Acct						
Hud Totals	17.13					
Bank Statement Balance						
Less Outstanding Checks						
Total Cash In Bank	17.13					

Austin Fuller
Austin Fuller

WITNESS OUR HANDS, officially, this 27 day of August A. D., 1984

Marie Shiley
Commissioner Pct. 1

H K Lowe
Commissioner Pct. 2

John R. [Signature]
County Judge
Jerry [Signature]
Commissioner Pct. 3

James R. Jordan
Commissioner Pct. 4

SUBSCRIBED AND SWORN TO, BEFORE ME, This 27th day of August A. D., 1984.

Grace Bostick
Tyler County Clerk, Grace Bostick

By: _____

General Fund

8/27/84

GENERAL LEDGER DISTRIBUTION REGISTER

----- G.L. ACCT. # / DESCRIPTION -----	REF. #	TOTAL POSTED
<i>Commissioners Court Appropriations:</i>		
1040105 WORKERS COMPENSATION DET WORKERS COMPENSATION	01892	565.69
1040115 SERVICE CONTRACTS INTERNATION BUS. MACHINES MONROE	01893 01894	128.00 79.00
1040121 DETCOG TRAVEL RILEY, MAXIE	01895	25.00
1040122 PROFESSIONAL SERVICES DIRECT DIALING SYSTEMS	01896	41.52
1040198 MISCELLANEOUS EXPENSE BROWN, PATRICIA, DIST. C.	01897	150.00
1040204 HOSPITALIZATION AMERICAN NATL. INS. CO. GREAT SOUTHWEST LIFE INS.	01898 01899	642.73 18.70
1040209 TELEPHONE DIRECT DIALING SYSTEMS	01900	2.33
<i>Veterans Service:</i>		
1040504 HOSPITALIZATION AMERICAN NATL. INS. CO. GREAT SOUTHWEST LIFE INS.	01901 01902	68.00 3.85
1040509 TELEPHONE DIRECT DIALING SYSTEMS	01903	10.20
<i>District Clerk:</i>		
1040704 HOSPITALIZATION AMERICAN NATL. INS. CO. GREAT SOUTHWEST LIFE INS.	01904 01905	219.68 5.50
1040709 TELEPHONE DIRECT DIALING SYSTEMS	01906	21.24
<i>Jury Account:</i>		
1040855 COURT APPOINTED ATTORNEYS CLARK, JAMES A., ATTY. CLARK, JAMES A., ATTY. CLARK, JAMES A., ATTY.	01907 01908 01909	150.00 300.00 150.00
<i>88th Judicial Dist:</i>		
1040909 TELEPHONE DIRECT DIALING SYSTEMS	01910	4.55
1040922 PROFESSIONAL SERVICES		

J. P. I

1041104	HOSPITALIZATION AMERICAN NATL. INS. CO. GREAT SOUTHWEST LIFE INS.	01913 01914	151.68 5.50
1041109	TELEPHONE SOUTHWESTERN BELL TELE CO DIRECT DIALING SYSTEMS	01915 01916	28.02 23.10

VOE CO9 PAGE 622

8/27/84 GENERAL LEDGER DISTRIBUTION REGISTER

**	G.L. ACCT. # / DESCRIPTION	REF. #	TOTAL POSTED
<i>J. P. II</i>	1041112 TRAINING & EDUCATION BRASHER, WANDA J.	01917	24.62
	1041204 HOSPITALIZATION AMERICAN NATL. INS. CO. GREAT SOUTHWEST LIFE INS.	01918 01919	151.68 5.50
<i>J. P. III</i>	1041233 RADIO REPAIRS BIG THICKET COMMUNICAT.	01920	113.68
<i>J. P. IV</i>	1041304 HOSPITALIZATION AMERICAN NATL. INS. CO. GREAT SOUTHWEST LIFE INS.	01921 01922	151.68 5.50
	1041404 HOSPITALIZATION AMERICAN NATL. INS. CO. GREAT SOUTHWEST LIFE INS.	01923 01924	151.68 5.50
<i>County Court</i>	1041409 TELEPHONE DIRECT DIALING SYSTEMS	01925	1.61
	1041544 COMMITMENTS UPSHAW, FAIRY	01926	382.00
<i>District Attorney</i>	1041556 COURT SETTLEMENTS WAYNE & PATRICIA VISIN	01927	1500.00
<i>County Attorney</i>	1041809 TELEPHONE DIRECT DIALING SYSTEMS	01928	56.58
	1041904 HOSPITALIZATION AMERICAN NATL. INS. CO. GREAT SOUTHWEST LIFE INS.	01929 01930	219.68 5.50
<i>Tax Office</i>	1041912 TRAINING & EDUCATION TERESA WAILES	01931	8.72
	1042004 HOSPITALIZATION AMERICAN NATL. INS. CO. GREAT SOUTHWEST LIFE INS.	01932 01933	758.40 16.50
	1042007 SUPPLIES ROGERS OFFICE SUPPLY LUFKIN TYPEWRITER	01934 01935	29.35 52.98
	1042009 TELEPHONE		

County Judge:

1042018	LEASE EQUIPMENT		
	WESTERN DATA SERVICES	01938	37.54
	WESTERN DATA SERVICES	01939	800.00
	WESTERN DATA SERVICES	01940	366.00
1042104	HOSPITALIZATION		
	AMERICAN NATL. INS. CO.	01941	219.68

VOL 009 PAGE 623

8/27/84 GENERAL LEDGER DISTRIBUTION REGISTER

Co. Auditor:

Co. Treasurer:

Sheriff Dept.:

Jail:

**	G.L. ACCT. # / DESCRIPTION	REF. #	TOTAL POSTED
	GREAT SOUTHWEST LIFE INS.	01942	9.35
1042109	TELEPHONE		
	DIRECT DIALING SYSTEMS	01943	40.35
1042204	HOSPITALIZATION		
	AMERICAN NATL. INS. CO.	01944	303.36
	GREAT SOUTHWEST LIFE INS.	01945	5.50
1042207	OFFICE SUPPLIES		
	ROGERS OFFICE SUPPLY.	01946	26.41
	JARROTT'S PHARMACY	01947	2.98
1042209	TELEPHONE		
	DIRECT DIALING SYSTEMS	01948	26.16
1042304	HOSPITALIZATION		
	AMERICAN NATL. INS. CO.	01949	151.68
	GREAT SOUTHWEST LIFE INS.	01950	5.50
1042308	POSTAGE		
	PITNEY BOWES, INC.	01951	33.70
1042309	TELEPHONE		
	DIRECT DIALING SYSTEMS	01952	17.19
1042377	PAYROLL SUPPLIES		
	MORGAN BUSINESS FORMS	01953	565.11
1042604	HOSPITALIZATION		
	AMERICAN NATL. INS. CO.	01954	1333.76
	GREAT SOUTHWEST LIFE INS.	01955	28.05
1042609	TELEPHONE		
	DIRECT DIALING SYSTEMS	01956	59.16
1042624	OUT-OF-COUNTY-TRAVEL		
	SKINNER, WADE	01957	15.00
	FOWLER, LEON	01958	80.58
1042637	CAMERAS, FILM		
	JARROTT'S PHARMACY	01959	14.68
1042704	HOSPITALIZATION		
	AMERICAN NATL. INS. CO.	01960	303.36
1042798	MEDICAL & MISC. JAIL EXPENSE		
		01961	11.70

Constables:

	BROWN, JAMES, M.D.	01962	20.00
	JARROTT'S PHARMACY	01963	58.80
1042804	HOSPITALIZATION		
	AMERICAN NATL. INS. CO.	01964	151.68
	GREAT SOUTHWEST LIFE INS.	01965	16.50
1042842	EMERGENCY EQUIPMENT		
	SARGENT-SOWELL, INC.	01966	108.50

Page 4

VOL 009 PAGE 624

8/27/84

GENERAL LEDGER DISTRIBUTION REGISTER

----- G.L. ACCT. # / DESCRIPTION ----- REF. # TOTAL POSTED

Highway Patrol:

1043004	HOSPITALIZATION		
	AMERICAN NATL. INS. CO.	01967	151.68

Health & Sanitation:

1043009	TELEPHONE, DPS & P&W		
	DIRECT DIALING SYSTEMS	01968	43.88
1043649	AID TO INDIGENTS		
	N&N CORNER TEXACO	01969	15.00
	BURTON, DR. GAYLE	01970	45.00
	JARROTT'S PHARMACY	01971	4.95

Ageing

1043704	HOSPITALIZATION		
	AMERICAN NATL. INS. CO.	01972	246.57
	GREAT SOUTHWEST LIFE INS.	01973	11.00

1043707	OFFICE SUPPLIES		
	DIRECT DIALING SYSTEMS	01974	2.22

Extension

1043712	TRAINING & EDUCATION		
	WHICHAM, IRIS	01975	20.95

Building Maint:

1043909	TELEPHONE		
	DIRECT DIALING SYSTEMS	01976	42.84

1044204	HOSPITALIZATION		
	AMERICAN NATL. INS. CO.	01977	219.68
	GREAT SOUTHWEST LIFE INS.	01978	9.35

1044207	JANITORS SUPPLIES		
	STREET TERMITE & PEST CO.	01979	175.00

1044238	COURTHOUSE UTILITIES		
	GULF STATES UTILITIES	01980	1416.99

TOTAL CREDIT TO A/P 14,052.84- REF. # 01981

8/27/84

GENERAL LEDGER DISTRIBUTION REGISTER

** G.L. ACCT. # / DESCRIPTION **		REF. #	TOTAL POSTED
<i>Roads Bridge I</i>			
2144804	HOSPITALIZATION AMERICAN NATL. INS. CO. GREAT SOUTHWEST LIFE INS.	01982 01983	758.40 16.50
2144805	WORKERS COMPENSATION DET WORKERS COMPENSATION	01984	249.49
2145135	UTILITIES DIRECT DIALING SYSTEMS	01985	18.42
2145140	MISCELLANEOUS SUPPLIES JARROTTS PHARMACY	01986	12.53
2145142	LIABILITY INS. ON VEHICLES COLLIERS INSURANCE AGENCY	01987	162.00
TOTAL CREDIT TO A/P		1,217.34-	REF. # 01988

8/27/84

GENERAL LEDGER DISTRIBUTION REGISTER

**	G.L. ACCT. # / DESCRIPTION	**	REF. #	TOTAL POSTED
	<i>Road & Bridge II:</i>			
2244804	HOSPITALIZATION AMERICAN NATL. INS. CO.		01989	606.72
2244805	WORKERS COMPENSATION DET WORKERS COMPENSATION		01990	194.46
2245135	UTILITIES			
	SAM HOUSTON ELECTRIC CO		01991	8.50
	DIRECT DIALING SYSTEMS		01992	2.73
	TOTAL CREDIT TO A/P	812.41-	REF. # 01993	

8/27/84

GENERAL LEDGER DISTRIBUTION REGISTER

----- G.L. ACCT. # / DESCRIPTION -----		REF. #	TOTAL POSTED
<i>Road & Bridge III</i>			
2344804	HOSPITALIZATION		
	AMERICAN NATL. INS. CO.	01994	826.40
	GREAT SOUTHWEST LIFE INS.	01995	11.00
2344805	WORKERS COMPENSATION		
	DET WORKERS COMPENSATION	01996	304.70
2345135	UTILITIES		
	DIRECT DIALING SYSTEMS	01997	.95
2345136	TRUCK ALLOWANCE		
	MAHAN, MICHAEL J.	01998	400.00
2345140	MISCELLANEOUS SUPPLIES		
	JARROTT'S PHARMACY	01999	18.60
TOTAL CREDIT TO A/P			1,561.65-
		REF. # 02000	

VOL 009 PAGE 628

8/27/84

GENERAL LEDGER DISTRIBUTION REGISTER

----- G.L. ACCT. # / DESCRIPTION -----		REF. #	TOTAL POSTED
<i>Road - Bridge IV</i>			
2444804	HOSPITALIZATION		
	AMERICAN NATL. INS. CO.	02001	910.08
	GREAT SOUTHWEST LIFE INS.	02002	27.50
2444805	WORKERS COMPENSATION		
	DET WORKERS COMPENSATION	02003	359.73
2445129	GAS, OIL, GREASE		
	GULF OIL CORP.	02004	18.60
2445135	UTILITIES		
	TYLER COUNTY WATER SUPPLY	02005	17.50
	GULF STATES UTILITIES	02006	35.51
	DIRECT DIALING SYSTEMS	02007	7.41
2445138	CONTRACT LABOR		
	CLYDE PHILLIPS	02008	400.00
TOTAL CREDIT TO A/P			
	1,776.33-	REF. # 02009	

8/27/84

GENERAL LEDGER DISTRIBUTION REGISTER

----- G.L. ACCT. # / DESCRIPTION -----		REF. #	TOTAL POSTED
<i>Revenue Shanny</i>			
3047012	TRAINING & EDUCATION (R.S.)		
	REV. SHAR. ADVISORY SERV.	02010	90.50
	FED. PROGRAMS ADV. SERV.	02011	100.50
3047018	LEASE EQUIPMENT/AUDITOR		
	INTERNATION BUS. MACHINES	02012	109.68
	MORGAN BUSINESS FORMS	02013	111.65
	MORGAN BUSINESS FORMS	02014	203.87
	MORGAN BUSINESS FORMS	02015	575.11
	MORGAN BUSINESS FORMS	02016	322.14
3047226	KIRBY MUSEUM MAINTENANCE		
	HOWELL, NAOMI	02017	100.00
TOTAL CREDIT TO A/P			1,613.45-
		REF. # 02018	

8/27/84

GENERAL LEDGER DISTRIBUTION REGISTER

**	G.L. ACCT. # / DESCRIPTION	**	REF. #	TOTAL POSTED
	<i>Rev. Sharing - Solid Waste:</i>			
	3545105 WORKERS COMPENSATION			
	DET WORKERS COMPENSATION		02019	89.36
	TOTAL CREDIT TO A/P		89.36-	REF. # 02020

1 of 11

8/27/84

GENERAL LEDGER DISTRIBUTION REGISTER

**	G.L. ACCT. # / DESCRIPTION	**	REF. #	TOTAL POSTED
	<i>Capital Imp. Fund.</i>			
	4645819 NEW EQUIPMENT			
	LUFKIN TYPEWRITER		02021	510.00
	PROMOTIONAL MARKETING		02022	817.00
	TOTAL CREDIT TO A/P			1,327.00-
			REF. # 02023	

VOL 009 PAGE 632

8/27/84

GENERAL LEDGER DISTRIBUTION REGISTER

----- G. L. ACCT. # / DESCRIPTION -----

REF. # TOTAL POSTED

Adult Probation:

5345104	HOSPITALIZATION AMERICAN NATL. INS. CO.	02024	303.36
5345107	SUPPLIES & OTHER OPERATING EXP		
	ROGERS OFFICE SUPPLY	02025	191.17
	U.S. POSTMASTER	02026	40.00
	WAL-MART STORE #283	02027	101.09
	ROGERS OFFICE SUPPLY	02028	120.68
	ROGERS OFFICE SUPPLY	02029	56.25
	DIRECT DIALING SYSTEMS	02030	25.24
5345124	OUT-OF-COUNTY TRAVEL SIMPSON, KENNY	02031	16.00

TOTAL CREDIT TO A/P

853.79-

REF. # 02032

8/27/84

GENERAL LEDGER DISTRIBUTION REGISTER

Juvenile Probation

**	G.L. ACCT. # / DESCRIPTION	REF. #	TOTAL POSTED
5445104	HOSPITALIZATION AMERICAN NATL. INS. CO.	02033	151.68
5445105	WORKERS COMPENSATION DET WORKERS COMPENSATION	02034	6.02
5445107	SUPPLIES & OTHER OPERATING EXP ROGERS OFFICE SUPPLY	02035	202.19
	U.S. POSTMASTER	02036	60.00
	DIRECT DIALING SYSTEMS	02037	22.28
5445121	IN-COUNTY TRAVEL ODOM, RANDAL	02038	61.50
	ODOM, RANDAL	02039	166.32

TOTAL CREDIT TO A/P 669.99- REF. # 02040

VOL 009 PAGE 634

Page 14

VOL 009 PAGE 635

DATE 8/27/84										
----- VENDOR # / NAME -----										
T-CD	VOUCH#	A/P OPEN INVOICE#	ITEMS REGISTER P.O. #	INV. DATE	DUE DATE	GROSS	DISC.	PAGE NET	1 DUE	
0000	HON. WALLACE C. MOORE	1	0000365	10	8/01/84	8/27/84	174.81		174.81	***
					-TOTALS-		174.81	.00	174.81	
0000	WAYNE & PATRICIA VISIN	1	0000380	7021 10	8/01/84	8/27/84	1500.00		1500.00	***
					-TOTALS-		1500.00	.00	1500.00	
0000	TERESA WAILES	1	0000406	10	8/01/84	8/27/84	8.72		8.72	***
					-TOTALS-		8.72	.00	8.72	
0000	FED. PROGRAMS ADV. SERV.	1	0000408	30	8/01/84	8/27/84	100.50		100.50	***
					-TOTALS-		100.50	.00	100.50	
0000	PROMOTIONAL MARKETING	1	0000387	7026 46	8/20/84	8/27/84	817.00		817.00	***
					-TOTALS-		817.00	.00	817.00	
0000	CLYDE PHILLIPS	1	0000393	1923 24	8/21/84	8/27/84	400.00		400.00	***
					-TOTALS-		400.00	.00	400.00	
0102	AMERICAN NATL. INS. CO.	1	0000431	10	8/01/84	8/27/84	5596.66		5596.66	***
		1	0000432	21	8/01/84	8/27/84	758.40		758.40	***
		1	0000433	22	8/01/84	8/27/84	606.72		606.72	***
		1	0000434	23	8/01/84	8/27/84	826.40		826.40	***
		1	0000435	24	8/01/84	8/27/84	910.08		910.08	***
		1	0000436	53	8/01/84	8/27/84	303.36		303.36	***
		1	0000437	54	8/01/84	8/27/84	151.68		151.68	***
					-TOTALS-		9153.30	.00	9153.30	
0203	BROWN, JAMES, M.D.	1	0000409	J10722 10	8/01/84	8/27/84	20.00		20.00	***
					-TOTALS-		20.00	.00	20.00	
0206	BIG THICKET COMMUNICAT.	1	0000357	3127 10	8/01/84	8/27/84	113.68		113.68	***
					-TOTALS-		113.68	.00	113.68	
0226	BRASHER, WANDA J.	1	0000355	308 10	8/24/84	8/27/84	24.62		24.62	***
					-TOTALS-		24.62	.00	24.62	
0228	BROWN, PATRICIA, DIST. C.	1	0000392	4399 10	8/20/84	8/27/84	150.00		150.00	***
					-TOTALS-		150.00	.00	150.00	

0229	BURTON, DR. GAYLE	1	0000403	10	8/01/84	8/27/84	45.00		45.00	***
					-TOTALS-		45.00	.00	45.00	
0314	COLLIERS INSURANCE AGENCY	1	0000375	21	8/21/84	8/27/84	162.00		162.00	***
					-TOTALS-		162.00	.00	162.00	
0402	DIRECT DIALING SYSTEMS	1	0000418	10	8/01/84	8/27/84	414.60		414.60	***

Page 16

VOL 009 PAGE 636

DATE 8/27/84											
----- VENDOR # / NAME -----											
		T-CD	VOUCH#	A/P OPEN INVOICE#	ITEMS REGISTER P.O. #	INV. DATE	DUE DATE	GROSS	DISC.	PAGE NET	2 DUE
		1	0000419		21	8/01/84	8/27/84	18.42		18.42	***
		1	0000420		22	8/01/84	8/27/84	2.73		2.73	***
		1	0000421		23	8/01/84	8/27/84	.95		.95	***
		1	0000422		24	8/01/84	8/27/84	7.41		7.41	***
		1	0000423		53	8/01/84	8/27/84	25.24		25.24	***
		1	0000424		54	8/01/84	8/27/84	22.28		22.28	***
						-TOTALS-		491.63	.00	491.63	
0421	DET WORKERS COMPENSATION	1	0000411		10	8/01/84	8/27/84	565.69		565.69	***
		1	0000412		21	8/01/84	8/27/84	249.49		249.49	***
		1	0000413		22	8/01/84	8/27/84	194.46		194.46	***
		1	0000414		23	8/01/84	8/27/84	304.70		304.70	***
		1	0000415		24	8/01/84	8/27/84	359.73		359.73	***
		1	0000416		35	8/01/84	8/27/84	89.36		89.36	***
		1	0000417		54	8/01/84	8/27/84	6.02		6.02	***
						-TOTALS-		1769.45	.00	1769.45	
0607	FOWLER, LEON	1	0000382	5059	10	8/13/84	8/27/84	80.58		80.58	***
						-TOTALS-		80.58	.00	80.58	
0702	GULF STATES UTILITIES	1	0000351		10	8/01/84	8/27/84	1416.99		1416.99	***
		1	0000405	2832551	24	8/01/84	8/27/84	35.51		35.51	***
						-TOTALS-		1452.50	.00	1452.50	
0707	GREAT SOUTHWEST LIFE INS.	1	0000438		10	8/01/84	8/27/84	157.30		157.30	***
		1	0000439		21	8/01/84	8/27/84	16.50		16.50	***
		1	0000440		23	8/01/84	8/27/84	11.00		11.00	***
		1	0000441		24	8/01/84	8/27/84	27.50		27.50	***
						-TOTALS-		212.30	.00	212.30	
0708	GULF OIL CORP.	1	0000388		24	8/01/84	8/27/84	18.60		18.60	***
						-TOTALS-		18.60	.00	18.60	
0817	HOWELL, NAOMI	1	0000371	4852	30	8/24/84	8/27/84	100.00		100.00	***
						-TOTALS-		100.00	.00	100.00	
0905	INTERNATION BUS. MACHINES	1	0000363	LYC9844	30	8/01/84	8/27/84	109.68		109.68	***
		1	0000358	5860546	10	8/07/84	8/27/84	128.00		128.00	***
						-TOTALS-		237.68	.00	237.68	

DATE	VENDOR # / NAME	T-CD	VOUCH#	A/P OPEN INVOICE#	ITEMS REGISTER P.O. #	INV. DATE	DUE DATE	GROSS	DISC.	PAGE NET	3 DUE
		1	0000429	23		8/01/84	8/27/84	18.60		18.60	***
		1	0000430	10		8/01/84	8/27/84	4.95		4.95	***
								2.98		2.98	***
						-TOTALS-		112.54	.00	112.54	
1202	LUFKIN TYPEWRITER	1	0000381	5443	46	8/01/84	8/27/84	510.00		510.00	***
		1	0000402	8032	10	8/01/84	8/27/84	52.98		52.98	***
						-TOTALS-		562.98	.00	562.98	
DATE 8/27/84											
----- VENDOR # / NAME -----											
1207	LEE, ROBERT	1	0000384	1720	10	8/01/84	8/27/84	41.79		41.79	***
						-TOTALS-		41.79	.00	41.79	
1303	MONROE	1	0000359	878616	10	8/01/84	8/27/84	79.00		79.00	***
						-TOTALS-		79.00	.00	79.00	
1323	MORGAN BUSINESS FORMS	1	0000394	5504	30	8/01/84	8/27/84	111.65		111.65	***
		1	0000395	5479	30	8/01/84	8/27/84	203.87		203.87	***
		1	0000396	5481	30	8/01/84	8/27/84	575.11		575.11	***
		1	0000397	5482	10	8/01/84	8/27/84	565.11		565.11	***
		1	0000398	5480	30	8/01/84	8/27/84	322.14		322.14	***
						-TOTALS-		1777.88	.00	1777.88	
1324	MAHAN, MICHAEL J.	1	0000385	737	23	8/17/84	8/27/84	400.00		400.00	***
						-TOTALS-		400.00	.00	400.00	
1405	N&N CORNER TEXACO	1	0000391	7025	10	8/20/84	8/27/84	15.00		15.00	***
						-TOTALS-		15.00	.00	15.00	
1510	ODOM, RANDAL	1	0000367		54	8/01/84	8/27/84	61.50		61.50	***
		1	0000368		54	8/01/84	8/27/84	166.32		166.32	***
						-TOTALS-		227.82	.00	227.82	
1602	PITNEY BOWES, INC.	1	0000407	148689	10	8/15/84	8/27/84	33.70		33.70	***
						-TOTALS-		33.70	.00	33.70	
1701	ROGERS OFFICE SUPPLY	1	0000401	11554	10	8/01/84	8/27/84	29.35		29.35	***
		1	0000410	11785	10	8/01/84	8/27/84	26.41		26.41	***
		1	0000373	12227	53	8/15/84	8/27/84	120.68		120.68	***
		1	0000350	12317	53	8/22/84	8/27/84	191.17		191.17	***
		1	0000354	12316	54	8/22/84	8/27/84	202.19		202.19	***
		1	0000374	12337	53	8/24/84	8/27/84	56.25		56.25	***
						-TOTALS-		626.05	.00	626.05	
1709	RILEY, MAXIE	1	0000386	748	10	8/20/84	8/27/84	25.00		25.00	***
						-TOTALS-		25.00	.00	25.00	
1710	REV. SHAR. ADVISORY SERV.	1	0000399		30	8/01/84	8/27/84	90.50		90.50	***
						-TOTALS-		90.50	.00	90.50	

1807	SARGENT-SOWELL, INC.	1	0000356	395754	10	8/14/84	8/27/84	108.50		108.50	***
						-TOTALS-		108.50	.00	108.50	
1809	SOUTHWESTERN BELL TELE CO	1	0000352	2837354	10	8/01/84	8/27/84	28.02		28.02	***
		1	0000400	2832734	10	8/01/84	8/27/84	129.27		129.27	***
						-TOTALS-		157.29	.00	157.29	

Page 18
VOL 009 PAGE 638

DATE 8/27/84											
----- VENDOR # / NAME -----											
T-CD	VOUCH#	A/P OPEN ITEMS REGISTER			INV. DATE	DUE DATE	GROSS	DISC.	PAGE NET	4 DUE	
		INVOICE#	P.O. #								
1812	SAM HOUSTON ELECTRIC CO	1	0000353		22	8/01/84	8/27/84	8.50		8.50	***
						-TOTALS-		8.50	.00	8.50	
1813	STREET TERMITE & PEST CO.	1	0000383		10	8/10/84	8/27/84	175.00		175.00	***
						-TOTALS-		175.00	.00	175.00	
1828	SIMPSON, KENNY	1	0000366		53	8/01/84	8/27/84	16.00		16.00	***
						-TOTALS-		16.00	.00	16.00	
1830	SMITH, JUDGE CLYDE EARL	1	0000364		10	8/01/84	8/27/84	44.16		44.16	***
						-TOTALS-		44.16	.00	44.16	
1831	SKINNER, WADE	1	0000379	1725	10	8/17/84	8/27/84	15.00		15.00	***
						-TOTALS-		15.00	.00	15.00	
1916	TYLER COUNTY WATER SUPPLY	1	0000387		24	8/01/84	8/27/84	17.50		17.50	***
						-TOTALS-		17.50	.00	17.50	
2002	U.S. POSTMASTER	1	0000369	3853	53	8/22/84	8/27/84	40.00		40.00	***
		1	0000370	3852	54	8/22/84	8/27/84	60.00		60.00	***
						-TOTALS-		100.00	.00	100.00	
2003	UPSHAW, FAIRY	1	0000390	7027	10	8/20/84	8/27/84	382.00		382.00	***
						-TOTALS-		382.00	.00	382.00	
2204	WESTERN DATA SERVICES	1	0000360	2656	10	8/01/84	8/27/84	37.54		37.54	***
		1	0000361	02H4	10	8/01/84	8/27/84	800.00		800.00	***
		1	0000362	01H4	10	8/01/84	8/27/84	366.00		366.00	***
						-TOTALS-		1203.54	.00	1203.54	
2205	WAL-MART STORE #283	1	0000372	3851	53	8/22/84	8/27/84	101.09		101.09	***
						-TOTALS-		101.09	.00	101.09	
2216	WHIGHAM, IRIS	1	0000404		10	8/01/84	8/27/84	20.95		20.95	***
						-TOTALS-		20.95	.00	20.95	
8001	CLARK, JAMES A., ATTY.	1	0000376		10	8/01/84	8/27/84	150.00		150.00	***

VOL 009 PAGE 639

GROSS AMT.	23,974.16
GROSS AMT. DUE	23,974.16
DISCOUNTS AVAILABLE	.00
DISCOUNTS LOST	.00
NET AMT. DUE	23,974.16

... VOL. 009 PAGE 640

Page 20

-TRANSACTION CODE-
1-INVOICE
2-OUR DEBIT MEMO
3-THEIR DEBIT MEMO
4-OUR CREDIT MEMO
5-THEIR CREDIT MEMO
6-OTHER EXPENSE

A/P CASH REQUIREMENTS REGISTER

8/27/84 PAGE 1

	VOUCH#	T-CD	INV. #	P.O. #	GROSS	DISC.	NET
GENERAL FUND							
0000 HON. WALLACE C. MOORE	0000365	1		10	174.81		174.81
					* NET CHECK #	173	\$174.81
0000 WAYNE & PATRICIA VISIN	0000380	1	7021	10	1500.00		1500.00
					* NET CHECK #	174	\$1,500.00
0000 TERESA WAILES	0000406	1		10	8.72		8.72
					* NET CHECK #	175	\$8.72
0102 AMERICAN NATL. INS. CO.	0000431	1		10	5596.66		5596.66
					* NET CHECK #	176	\$5,596.66
0203 BROWN, JAMES. M.D.	0000409	1	J10722	10	20.00		20.00
					* NET CHECK #	177	\$20.00
0206 BIG THICKET COMMUNICAT.	0000357	1	3127	10	113.68		113.68
					* NET CHECK #	178	\$113.68
0226 BRASHER, WANDA J.	0000355	1	308	10	24.62		24.62
					* NET CHECK #	179	\$24.62
0228 BROWN, PATRICIA, DIST. C.	0000392	1	4399	10	150.00		150.00
					* NET CHECK #	180	\$150.00
0229 BURTON, DR. GAYLE	0000403	1		10	45.00		45.00
					* NET CHECK #	181	\$45.00
0402 DIRECT DIALING SYSTEMS	0000418	1		10	414.60		414.60
					* NET CHECK #	182	\$414.60
0421 DET WORKERS COMPENSATION	0000411	1		10	565.69		565.69
					* NET CHECK #	183	\$565.69
0607 FOWLER, LEON	0000382	1	5059	10	80.58		80.58
					* NET CHECK #	184	\$80.58
0702 GULF STATES UTILITIES	0000351	1		10	1416.99		1416.99
					* NET CHECK #	185	\$1,416.99

0905 INTERNATION BUS. MACHINES 0000358 1 5860546 10

1012 JARROTT'S PHARMACY 0000425 1 10
 1012 JARROTT'S PHARMACY 0000426 1 10
 1012 JARROTT'S PHARMACY 0000429 1 10
 1012 JARROTT'S PHARMACY 0000430 1 10

128.00
 * NET CHECK # 187 128.00

14.68 14.68
 58.80 58.80
 4.95 4.95
 2.98 2.98
 * NET CHECK # 188 \$81.41

Page 22
 VOL 009 PAGE 642

-TRANSACTION CODE-
 1-INVOICE
 2-OUR DEBIT MEMO
 3-THEIR DEBIT MEMO
 4-OUR CREDIT MEMO
 5-THEIR CREDIT MEMO
 6-OTHER EXPENSE

A/P CASH REQUIREMENTS REGISTER

8/27/84 PAGE 2

	VOUCH#	T-CD	INV. #	P.O. #	GROSS	DISC.	NET
1202 LUFKIN TYPEWRITER	0000402	1	8032	10	52.98		52.98
					* NET CHECK #	189	\$52.98
1207 LEE, ROBERT	0000384	1	1720	10	41.79		41.79
					* NET CHECK #	190	\$41.79
1303 MONROE	0000359	1	878616	10	79.00		79.00
					* NET CHECK #	191	\$79.00
1323 MORGAN BUSINESS FORMS	0000397	1	5482	10	565.11		565.11
					* NET CHECK #	192	\$565.11
1405 N&N CORNER TEXACO	0000391	1	7025	10	15.00		15.00
					* NET CHECK #	193	\$15.00
1602 PITNEY BOWES, INC.	0000407	1	148689	10	33.70		33.70
					* NET CHECK #	194	\$33.70
1701 ROGERS OFFICE SUPPLY	0000401	1	11554	10	29.35		29.35
1701 ROGERS OFFICE SUPPLY	0000410	1	11785	10	26.41		26.41
					* NET CHECK #	195	\$55.76
1707 RILEY, MAXIE	0000386	1	748	10	25.00		25.00
					* NET CHECK #	196	\$25.00
1807 SARGENT-SOWELL, INC.	0000356	1	395754	10	108.50		108.50
					* NET CHECK #	197	\$108.50
1809 SOUTHWESTERN BELL TELE CO	0000352	1	2837354	10	28.02		28.02
1809 SOUTHWESTERN BELL TELE CO	0000400	1	2832734	10	129.27		129.27
					* NET CHECK #	198	\$157.29
1813 STREET TERKITE & PEST CO.	0000383	1		10	175.00		175.00
					* NET CHECK #	199	\$175.00
1830 SMITH, JUDGE CLYDE EARL	0000364	1		10	44.16		44.16
					* NET CHECK #	200	\$44.16
1831 SKINNER, WADE	0000379	1	1725	10	15.00		15.00
					* NET CHECK #	201	\$15.00
0007 HESMAN FAISY	0000390	1	7027	10	382.00		382.00

2204 WESTERN DATA SERVICES
2204 WESTERN DATA SERVICES

0000361 1 02H4 10
0000362 1 01H4 10

800.00 800.00
366.00 366.00
* NET CHECK # 203 \$1,203.54

2216 WHIGHAM, IRIS

0000404 1 10

20.95 20.95
* NET CHECK # 204 \$20.95

VOL 009 PAGE 643

--TRANSACTION CODE--
1-INVOICE
2-OUR DEBIT MEMO
3-THEIR DEBIT MEMO
4-OUR CREDIT MEMO
5-THEIR CREDIT MEMO
6-OTHER EXPENSE

A/P CASH REQUIREMENTS REGISTER

8/27/84

PAGE 3

	VOUCH#	T-CD	INV. #	P.O. #	GROSS	DISC.	NET
8001 CLARK, JAMES A., ATTY.	0000376	1		10	150.00		150.00
8001 CLARK, JAMES A., ATTY.	0000377	1		10	300.00		300.00
8001 CLARK, JAMES A., ATTY.	0000378	1		10	150.00		150.00
					* NET CHECK #	205	\$600.00

FUND GROSS \$14,052.84 DISCOUNTS \$.00 NET AMT. DUE \$14,052.84

ROAD & BRIDGE I						
0102 AMERICAN NATL. INS. CO.	0000432	1	21	758.40		758.40
				* NET CHECK #	206	\$758.40
0314 COLLIERS INSURANCE AGENCY	0000375	1	21	162.00		162.00
				* NET CHECK #	207	\$162.00
0402 DIRECT DIALING SYSTEMS	0000419	1	21	18.42		18.42
				* NET CHECK #	208	\$18.42
0421 DET WORKERS COMPENSATION	0000412	1	21	249.49		249.49
				* NET CHECK #	209	\$249.49
0707 GREAT SOUTHWEST LIFE INS.	0000439	1	21	16.50		16.50
				* NET CHECK #	210	\$16.50
1012 JARROTT'S PHARMACY	0000427	1	21	12.53		12.53
				* NET CHECK #	211	\$12.53

FUND GROSS \$1,217.34 DISCOUNTS \$.00 NET AMT. DUE \$1,217.34

ROAD & BRIDGE II						
0102 AMERICAN NATL. INS. CO.	0000433	1	22	606.72		606.72
				* NET CHECK #	212	\$606.72
0402 DIRECT DIALING SYSTEMS	0000420	1	22	2.73		2.73
				* NET CHECK #	213	\$2.73
0421 DET WORKERS COMPENSATION	0000413	1	22	194.46		194.46
				* NET CHECK #	214	\$194.46
1812 SAM HOUSTON ELECTRIC CO	0000353	1	22	8.50		8.50
				* NET CHECK #	215	\$8.50

FUND GROSS \$812.41 DISCOUNTS \$.00 NET AMT. DUE \$812.41

Page 24

ROAD & BRIDGE III						
0102 AMERICAN NATL. INS. CO.	0000434	1		23	826.40	826.40
					* NET CHECK # 216	\$826.40
0402 DIRECT DIALING SYSTEMS	0000421	1		23	.95	.95
					* NET CHECK # 217	\$.95

VOL 009 PAGE 644

-TRANSACTION CODE-

- 1-INVOICE
- 2-OUR DEBIT MEMO
- 3-THEIR DEBIT MEMO
- 4-OUR CREDIT MEMO
- 5-THEIR CREDIT MEMO
- 6-OTHER EXPENSE

A/P CASH REQUIREMENTS REGISTER

8/27/84 PAGE 4

	VOUCH#	T-CD	INV. #	P.O. #	GROSS	DISC.	NET
0421 DET WORKERS COMPENSATION	0000414	1		23	304.70		304.70
					* NET CHECK # 218		\$304.70
0707 GREAT SOUTHWEST LIFE INS.	0000440	1		23	11.00		11.00
					* NET CHECK # 219		\$11.00
1012 JARROTT'S PHARMACY	0000428	1		23	18.60		18.60
					* NET CHECK # 220		\$18.60
1324 MAHAN, MICHAEL J.	0000385	1	737	23	400.00		400.00
					* NET CHECK # 221		\$400.00

FUND GROSS \$1,561.65 DISCOUNTS \$.00 NET AMT. DUE \$1,561.65

ROAD & BRIDGE IV							
0000 CLYDE PHILLIPS	0000393	1	1923	24	400.00		400.00
					* NET CHECK # 222		\$400.00
0102 AMERICAN NATL. INS. CO.	0000435	1		24	910.08		910.08
					* NET CHECK # 223		\$910.08
0402 DIRECT DIALING SYSTEMS	0000422	1		24	7.41		7.41
					* NET CHECK # 224		\$7.41
0421 DET WORKERS COMPENSATION	0000415	1		24	359.73		359.73
					* NET CHECK # 225		\$359.73
0702 GULF STATES UTILITIES	0000405	1	2832551	24	35.51		35.51
					* NET CHECK # 226		\$35.51
0707 GREAT SOUTHWEST LIFE INS.	0000441	1		24	27.50		27.50
					* NET CHECK # 227		\$27.50
0708 GULF OIL CORP.	0000388	1		24	18.60		18.60
					* NET CHECK # 228		\$18.60
1916 TYLER COUNTY WATER SUPPLY	0000387	1		24	17.50		17.50
					* NET CHECK # 229		\$17.50

FUND GROSS \$1,776.33 DISCOUNTS \$.00 NET AMT. DUE \$1,776.33

0000 FED. PROGRAMS ADV. SERV. 0000408 --- 1- 30
 0817 HOWELL, NAOMI .0000371 1 4852 30
 0905 INTERNATION BUS. MACHINES 0000363 1 LYC9844 30

100.50
 * NET CHECK # 230 100.50
 100.00
 * NET CHECK # 231 100.00
 109.68
 * NET CHECK # 232 109.68

Page 25

VOL 009 PAGE 645

-TRANSACTION CODE-
 1-INVOICE
 2-OUR DEBIT MEMO
 3-THEIR DEBIT MEMO
 4-OUR CREDIT MEMO
 5-THEIR CREDIT MEMO
 6-OTHER EXPENSE

A/P CASH REQUIREMENTS REGISTER

8/27/84 PAGE 5

VOUCH#	T-CD	INV. #	P.O. #	GROSS	DISC.	NET
1323 MORGAN BUSINESS FORMS 0000394	1	5504	30	111.65		111.65
1323 MORGAN BUSINESS FORMS 0000395	1	5479	30	203.87		203.87
1323 MORGAN BUSINESS FORMS 0000396	1	5481	30	575.11		575.11
1323 MORGAN BUSINESS FORMS 0000398	1	5480	30	322.14		322.14
				* NET CHECK # 233	\$1,212.77	
1710 REV. SHAR. ADVISORY SERV. 0000399	1		30	90.50		90.50
				* NET CHECK # 234	\$90.50	
FUND GROSS \$1,613.45 DISCOUNTS \$0.00		NET AMT. DUE \$1,613.45				
REV. SHARING, SOLID 0421 DET WORKERS COMPENSATION 0000416	1		35	89.36		89.36
				* NET CHECK # 235	\$89.36	
FUND GROSS \$89.36 DISCOUNTS \$0.00		NET AMT. DUE \$89.36				
CAPITOL IMPROVEMENT 0000 PROMOTIONAL MARKETING 0000389	1	7026	46	817.00		817.00
				* NET CHECK # 236	\$817.00	
1202 LUFKIN TYPEWRITER 0000381	1	5443	46	510.00		510.00
				* NET CHECK # 237	\$510.00	
FUND GROSS \$1,327.00 DISCOUNTS \$0.00		NET AMT. DUE \$1,327.00				
ADULT PROBATION FUND 0102 AMERICAN NATL. INS. CO. 0000436	1		53	303.36		303.36
				* NET CHECK # 238	\$303.36	
0402 DIRECT DIALING SYSTEMS 0000423	1		53	25.24		25.24
				* NET CHECK # 239	\$25.24	
1701 ROGERS OFFICE SUPPLY 0000373	1	12227	53	120.68		120.68
1701 ROGERS OFFICE SUPPLY 0000350	1	12317	53	191.17		191.17
1701 ROGERS OFFICE SUPPLY 0000374	1	12337	53	56.25		56.25
				* NET CHECK # 240	\$368.10	
1828 SIMPSON, KENNY 0000366	1		53	16.00		16.00

2002 U.S. POSTMASTER 0000369 1 3853 53
 2205 WAL-MART STORE #283 0000372 1 3851 53
 FUND GROSS \$853.79 DISCOUNTS \$.00 NET AMT. DUE \$853.79

* NET CHECK # 241 \$18.00
 40.00
 * NET CHECK # 242 \$40.00
 101.09
 * NET CHECK # 243 \$101.09

Page 26

VOL 009 PAGE 646

-TRANSACTION CODE-
 1-INVOICE
 2-OUR DEBIT MEMO
 3-THEIR DEBIT MEMO
 4-OUR CREDIT MEMO
 5-THEIR CREDIT MEMO
 6-OTHER EXPENSE

A/P CASH REQUIREMENTS REGISTER

8/27/84 PAGE 6

	VOUCH#	T-CD	INV. #	P.O. #	GROSS	DISC.	NET
JUVENILE PROBATION F 0102 AMERICAN NATL. INS. CO.	0000437	1		54	151.68 * NET CHECK # 244		151.68 \$151.68
0402 DIRECT DIALING SYSTEMS	0000424	1		54	22.28 * NET CHECK # 245		22.28 \$22.28
0421 DET WORKERS COMPENSATION	0000417	1		54	6.02 * NET CHECK # 246		6.02 \$6.02
1510 ODOM, RANDAL	0000367	1		54	61.50		61.50
1510 ODOM, RANDAL	0000368	1		54	166.32 * NET CHECK # 247		166.32 \$227.82
1701 ROGERS OFFICE SUPPLY	0000354	1	12316	54	202.19 * NET CHECK # 248		202.19 \$202.19
2002 U.S. POSTMASTER	0000370	1	3852	54	60.00 * NET CHECK # 249		60.00 \$60.00
FUND GROSS	\$669.99	DISCOUNTS	\$0.00	NET AMT. DUE	\$669.99		
TOTAL GROSS	23,974.16	DISCOUNT	.00	NET DUE	23,974.16		



P.O. Box 577
Silsbee, Texas 77656
409/385-5201

VOL 009 PAGE 647

Honorable Judge Allen Sturrock
County Judge, Tyler County
Woodville, Texas 75979

August 21, 1984

Dear Judge Sturrock:


We have received a request from Commissioner Maxie Riley of Precinct 1 for permission to remove iron ore gravel from Kirby property in the I&GN No. 1 Survey, Abstract 719, Tyler County, at the location pointed out to our representative approximately as shown as the attached sketch in red.

We hereby grant such permission subject to the following understanding:

1. The material removed hereunder will be used in maintenance of county roads within Precinct 1.
2. Removal will be confined to an area of approximately 0.75 acres and total quantities removed will not exceed 2000 cu. yds.
3. Timber within the pit site will be disposed of by Kirby Forest Industries, Inc.
4. Topsoil on the pit site will be stockpiled, and upon completion of removal the pit will be scarified and the topsoil spread over the pit area and the site left in condition that it will drain freely and will not hold water.
5. Removal will be completed on or prior to November 30, 1984, at which time we would appreciate receiving from you a statement as to quantities actually removed.
6. The material being donated in this instance has an approximate value of \$7,000.00
7. In planning, maintaining, operating or abandoning the pit, we will look to you to comply with all applicable provisions of law and governmental regulations.

You may enter and commence removals subject to the above conditions and your agreement to submit this letter to the next regular session of the Commissioners Court for its official acceptance and approval. If this correctly sets forth our understanding, please execute the duplicate copy of this letter and return to me.

Yours very truly,


Marvin Davenport
Manager - Lands & Forests

Accepted and Approved this 27th day of August, 1984.

I & G M #1

A-997
529.6 ACRES
C-0720-1

A-719

TYLER CTY.

VOL 009 PAGE 648

LAKE IVANHOE
SUBDIVISION

1.8 GN. R.R. CO. BLK. 5 NO. 1 (M)
A-719
266.7 ACRES

C-0664-1
157.6 ACS.

MASTERTON
LAKE

WOODVILLE DISTRICT

WARREN NE 81

SILSBEE DISTRICT
OUT

69
287

1013

JORDAN
LAKE (T)

C-0665-1
109.1 ACS.

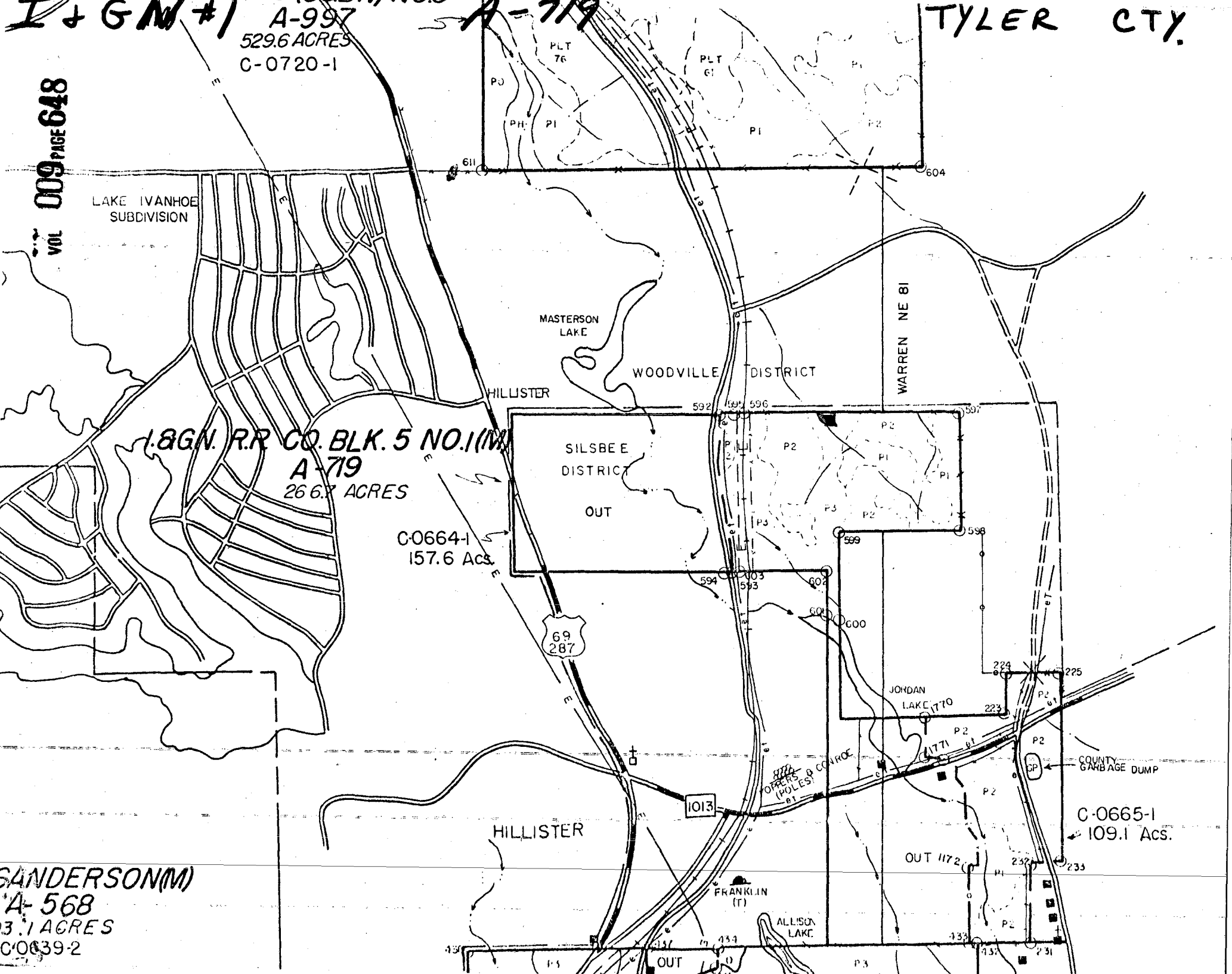
COUNTY
GARBAGE DUMP

HILLISTER

FRANKLIN
(T)

ALLISON
LAKE

SANDERSON (M)
A-568
3.1 ACRES
C-0039-2



Kirby Forest Industries, Inc.



P.O. Box 577
Silsbee, Texas 77656
409/385-5201

VOL 009 PAGE 649

Honorable Judge Allen Sturrock
County Judge, Tyler County
Woodville, Texas 75979

August 14, 1984

Dear Judge Sturrock:

We have received a request from Commissioner Kenneth Lowe of Precinct 2 for permission to remove iron ore gravel from Kirby property in the D.B. McComb Survey, Abstract 446, Tyler County, at the location pointed out to our representative approximately as shown on the attached sketch in red.

We hereby grant such permission subject to the following understanding:

1. The material removed hereunder will be used in maintenance of county roads within Precinct 2.
2. Removal will be confined to an area of approximately 0.5 acre and total quantities removed will not exceed 1,100 cubic yards.
3. Timber within the pit site will be disposed of by Kirby Forest Industries, Inc.
4. Topsoil on the pit side will be stockpiled and upon completion of removal, the pit site will be scarified and topsoil spread over the pit area and the site left in condition that it will drain freely and will not hold water.
5. Removal will be completed on or prior to December 1, 1984, at which time we would appreciate receiving from you a statement as to quantities actually removed.
6. The material being donated in this instance has an approximate value of \$3,929.80.
7. In planning, maintaining, operating or abandoning the pit, we will look to you to comply with all applicable provisions of law and governmental regulations.

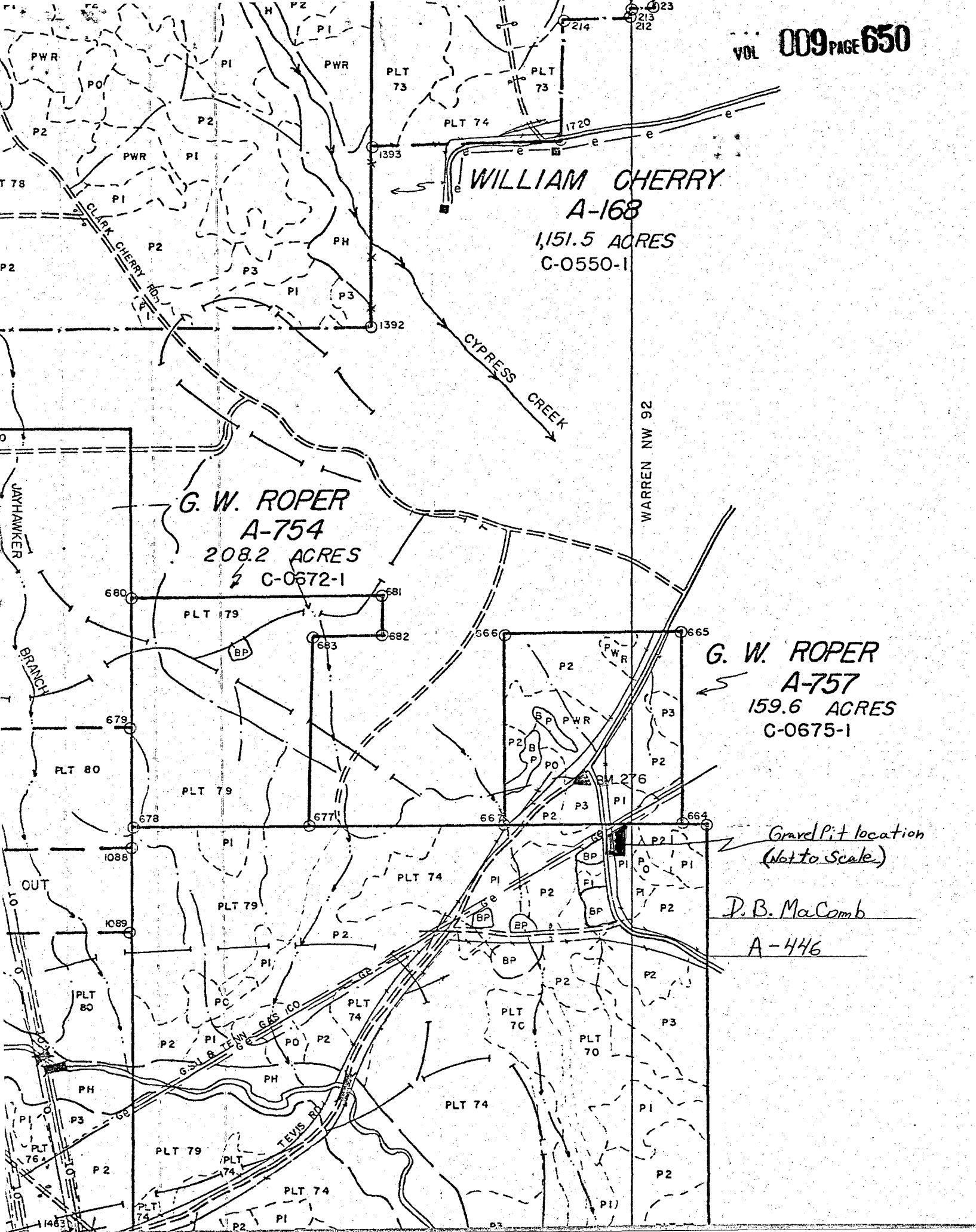
You may enter and commence removals subject to the above conditions and your agreement to subject this letter to the next regular session of the Commissioners Court for its official acceptance and approval. If this correctly sets forth our understanding, please execute the duplicate copy of this letter and return to me.

Yours very truly,


Marvin Davenport
Manager - Lands & Forests

Accepted and Approved this 27th day of August 1984.





WILLIAM CHERRY
A-168
1,151.5 ACRES
C-0550-1

G. W. ROPER
A-754
208.2 ACRES
C-0672-1

G. W. ROPER
A-757
159.6 ACRES
C-0675-1

Gravel Pit location
(Not to Scale)

D. B. MacComb
A-446

Auditors Observations and Recommendations

For

Tyler County

Woodville, Texas

Table of Contents

	<u>Page</u>
Transmittal Letter	
Observations - Overview	1
Accounting System	1
Budget	2
Financial Reporting	2-3
Fixed Assets	3
Purchasing/Bill Paying	4
Tax Assessor/Collector	5
County Treasurer	5-6
Space/Clerical/Storage	7
Personnel & Miscellaneous	7

CLINTON L. KENNEDY
CERTIFIED PUBLIC ACCOUNTANT
POST OFFICE BOX 352
ALVIN, TEXAS 77511

VOL 009 PAGE 653

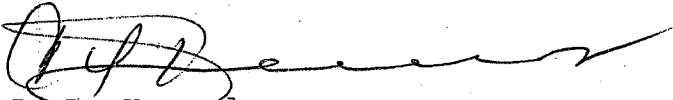
August 1, 1984

Honorable County Judge and
County Commissioners of
Tyler County
Woodville, Texas 75979

We have examined the records of Tyler County for the year
ended December 31, 1983, and have rendered our report
thereon.

During the course of our examination we observed areas
needing improvement, and we submit herewith our observa-
tions, suggestions, and recommendations.

Respectfully submitted,



C. L. Kennedy

CLK/naw

The State Comptroller of Public Accounts issued Procedure No. 100, January 1, 1980, establishing "minimum standards" to guide county officials in developing management systems for their counties. The standards are based on generally accepted governmental accounting principles and are intended to promote sound financial practice among the state's counties. Many approaches are acceptable, and there is no single method of meeting the standards. However, all counties, regardless of their internal procedures, must be able to satisfy minimum standards.

The authority of county governments and their specific functions and responsibilities are created by and dependent upon a complex system of laws and legal regulations. As is true of all activities under taken by county governments, public financial operations evolve from and are regulated by legal provisions of various kinds. Regardless of the type of legal provision and the nature of the requirements imposed by such provisions on the financial operations of the county government, the financial management system must make it possible to determine whether there has been compliance with the legal provisions by those charged with the administration of governmental programs. Therefore, the county government's financial management system, its terminology, fund structure, procedures, and statements must take cognizance of and be adapted to existing legal requirements.

Accounting System

The diverse nature of governmental operations and the necessity of determining legal compliance make it mandatory that the accounting system of each County government be organized on the basis of funds, each of which is completely independent of any other. Each fund must be so accounted for that the unique identity of its resources, obligations, revenues, expenditures, and fund equities is continually maintained. These purposes are accomplished by organizing the accounting system on a fund basis.

Each fund should consist of a self-balancing set of accounts recording cash and/or other resources and all related liabilities and residual equities or balances which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Prior Recommendations

It is noted that all offices' accounting, clerical, and other paper work is done manually. As the paper work load increases, just to stay current, more employees will be required. Therefore, we recommend the County consider automation. (End of year, 1982).

The commissioners adopted this recommendation and are in the process of installing an IBM system 36 in the auditors office. The change over should be completed at the fiscal year end September 30, 1984.

Cash

The requirement of a complete set of accounts for each fund refers to the identification of accounts in the accounting records and does not extend to the physical segregation of assets and liabilities. It is not essential to have a separate bank account for the cash of each fund, unless such is required by law, bond indenture, or other contractual agreement.

County government should establish and maintain those funds required by law and sound financial administration. Since unnecessary funds make for inflexibility, undue complexity, and unnecessary expense in both the accounting system and overall financial administration, only the minimum number of funds consistent with legal and operating requirements should be established. The number of funds to be established should be determined following an indepth evaluation of existing legal requirements and local administrative requirements.

Budget

The accounting system of county government should provide budgetary control over all governmental revenues and expenditures by fund.

The accounting system utilized by county government should provide a means to control actual receipts and disbursements by individual operating units based upon the level of funds anticipated to be received and/or appropriated to be expended in the annual budget. In order to accomplish this, county government may utilize a method of accounting for each constituent fund in which revenues are recorded when received in cash, and in which cost and expenditures are charged to individual accounts when cash outlays are made. At the close of each fiscal year, the accounting records should be modified to include those revenues which should be accrued to properly reflect the taxes levied or other revenues earned during the period and all cost or expenditures for which the benefits have been received but for which no cash outlay was made during the period. (Modified accrual basis of accounting)

Financial Reporting

At least monthly, a detailed financial report covering all funds and financial operations of the county government should be prepared and presented to the governing body.

The monthly financial report should encompass those statements which reflect current operations and compare actual financial operating results with budgetary anticipations.

- (c) "At least monthly, a detailed financial report covering all funds and financial operations of the county government shall be prepared and presented to the governing body."
- (d) The monthly financial report should contain
 - (1) combined statement of cash position, including investments (all funds)
 - (2) combined statement of cash receipts, disbursements, and balances (all funds)
 - (3) statement of actual and estimated revenue, including

receipts this month, this year to date, and un-received balance.

- (4) statement of actual and estimated expenditures this month, this year to date, and the unexpended balance.

County government should have an independent audit of its financial records and statements, conducted in accordance with generally accepted auditing standards. The records should be maintained on a basis so as to enable the independent auditor to state--"present fairly the financial position and results of financial operations"--of the constituent funds and account groups of the governmental unit,--"in accordance with generally accepted accounting principles"--

For the years 1979, 1980, 1981, 1982, and 1983 the independent auditors stated, "The statements do not present financial position and results of operations in conformity with generally accepted accounting principles." Should this condition continue to exist it could affect the County's borrowing, future bond issues, revenue sharing, grants, etc.

Fixed Assets

1. Fixed assets should not be accounted for in the same fund with current assets (except in specific proprietary funds or trust funds), but should be set up in a separate self-balancing group of accounts called the "General Fixed Asset Account Group."
2. The fixed asset accounts should be maintained on the basis of original cost, or the estimated cost if the original cost is not available, or in the case of gifts, the estimated fair value at the time received.

The financial accounting records of the County, presently, do not include adequate control or presentation of the general fixed assets.

3. Recommendation:

- A.
 - (1) Conduct a physical inventory, by precinct and/or department of all county owned fixed assets.
 - (2) Establish cost or estimated replacement cost.
 - (3) Establish satisfactory records for accounting for and control of fixed assets.
 - B. Determine what assets are useful or being used properly by the County; determine assets that are obsolete or surplus and place these assets for auction or proper disposal.
4. In December, 1983, the Auditor requested of each precinct/department to furnish a complete inventory of all assets on hand at December 31, 1983 (January 1, 1984). At May 25, 1984, some have not complied with this request.

Purchasing - Bill Paying Process (Other than Bids)
(See Schedule A-1 for document flow)

A. All steps of input/output are a manual operation

- Step 1: Material requisition
- Step 2: Purchase order
- Step 3: Receiving report

The steps 1, 2, and 3 are not in use by the County. Therefore, no uniform system of control exists over NONE BID purchasing.

Steps 4, 5, and 6

At present commissioners, department heads, and others purchase items as needed. Generally the Auditor/Treasurer does not have knowledge of the purchase until the vendor's invoice is received. The Auditor prepares a voucher after assigning a voucher number, (vouchers are not prenumbered) and transmits all to treasurer's office.

Steps 7 and 8

The Treasurer processes voucher, prepares a check and forwards check to auditor for signature.

Step 9

Auditor receives and processes check and forwards same to treasurer for mailing to vendor.

Step 10

Treasurer processes mailing to vendors.

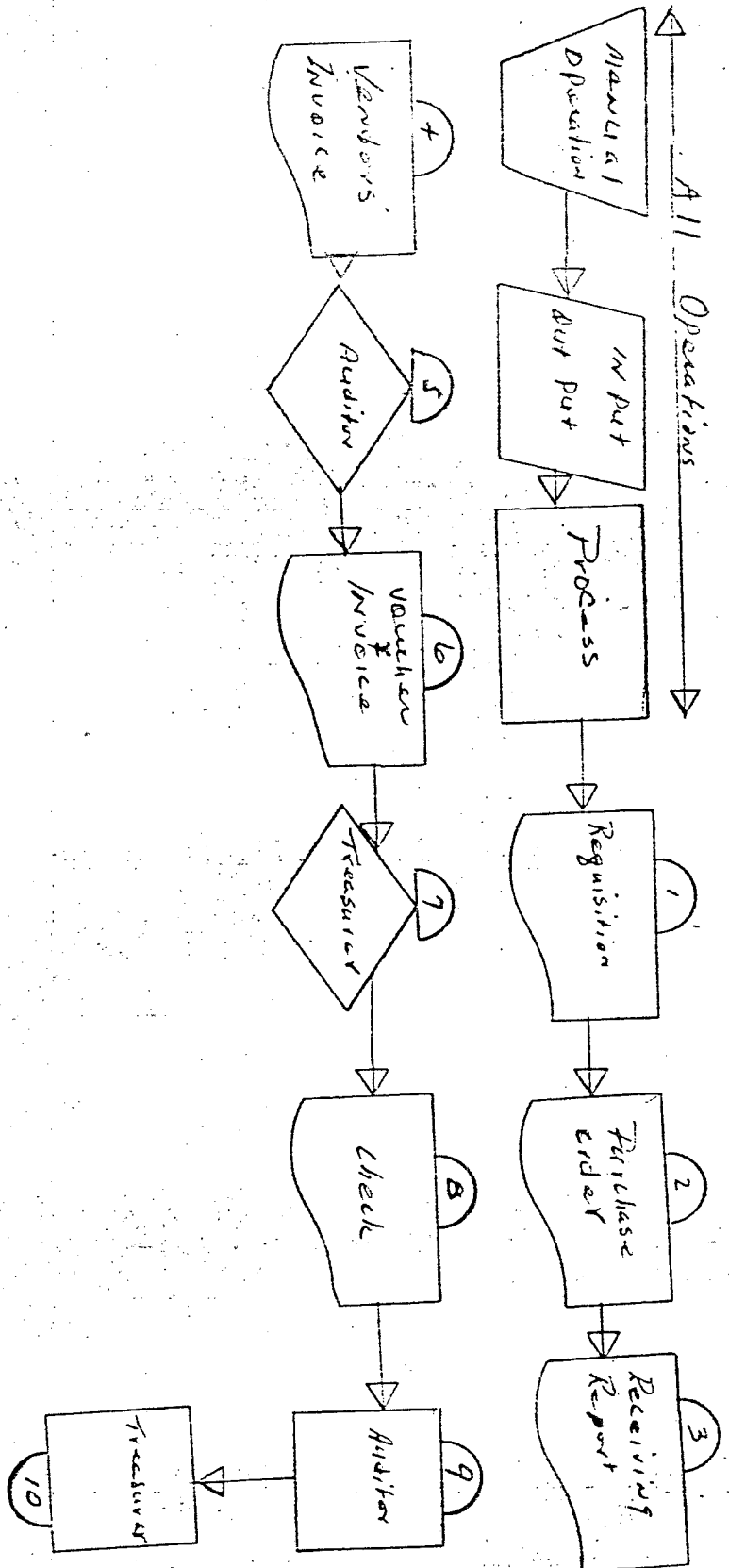
Recommendations

1. The County review, in detail, the purchasing and bill paying procedures, especially as to NONE BID purchasing.
2. Consider combining steps 7, 8, 9, and 10 (except Treasurer's signature on checks) with steps 4, 5, 6, and 7, all under control of the Auditor's office. This procedure will result in a great saving of manpower, and will strengthen bill paying controls.
3. Consider incorporating steps 1, 2, and 3 into the purchasing and bill paying process, in order to strengthen the system and assist in eliminating budget overruns.

Comments

In the installation of the IBM system 36, and implementation of the check writing and bill paying process - steps 6, 7, 8, 9, and 10 (in parts) will be combined and should relieve much paper handling.

We suggest the county study/review the purchasing process and where possible maintain a central supply. We believe this would enable the county to buy in large enough amounts to warrant lower prices.



Purchase/Bill Paying Process

Document Flow

Tax Assessor and Collector

Due to unforeseen difficulties in obtaining a tax roll, mailing tax statements, disputed valuations, etc., certain problems arose causing a delay in placing idle funds to earning interest. We believe most problems involving the tax rolls have been resolved.

At December 31, the following cash balances in the Tax Assessor/Collector's accounts existed:

1981	\$ 377,912.66
1982	46,823.06
1983	400,589.62

It is suggested a review of the system be made to determine, where legally possible, at least 90% of the cash balances be remitted to the County Treasurer, on a weekly basis for investment in interest earning accounts.

County Treasurer

A review of the present county depository contract indicates the depository bank will pay interest on certificates of deposit of \$100,000.00 or more as follows:

- A. 30 days - treasury bill rate plus 1.00%
- 60 days - treasury bill rate plus 1.26%
- 90 days - treasury bill rate plus 1.51%
- 180 days - treasury bill rate plus 1.76%
- One year or longer - treasury bill rate plus 2.01%

- B. Certificates issued for less than \$100,000.00
 - 30 days - treasury bill rate not to exceed 8%
 - 60 days - treasury bill rate not to exceed 8%
 - 90 days - treasury bill rate not to exceed 8%
 - 180 days - treasury bill rate not to exceed 8%
 - One year or longer - treasury bill rate not to exceed 8%

- C. Money market certificates - \$10,000.00 minimum deposit on each certificate for a maturity of 182 days (six months approximately). Based on prevailing maximum rate set by the Federal Reserve Bank of Dallas on the date of each certificate issued.

During 1983 the County purchases only one (1) certificate of Deposit for longer than 30 days.

At December 31, 1982 the County had two (2) certificates of \$100,000.00 each and five (5) certificates averaging \$4,371.02.

At December 31, 1983 the County had one (1) certificate of deposit for \$350,000.00; one (1) for \$50,000.00; one (1) for \$40,000.00, and five (5) averaging \$3,747.21.

The County earned interest on idle funds as follows:

Year ended 12-31-81	\$ 97,480.00
Year ended 12-31-82	107,605.54
Year ended 12-31-83	62,124.47

It is noted that certificates of less than \$100,000.00 can earn no more than 8% under the present contract. As of November 11, 1983, the average interest rates were as follows:

<u>Description</u>	<u>City Houston</u>	<u>State Texas</u>	<u>National*</u>
6 months CD's	9.45%	9.22%	9.26%
1 year CD's	9.83%	9.52%	9.68%
Money Market Accounts	8.63%	8.55%	8.51%

* (Compiled by Bank Rate Monitor)

Based on the above it is estimated the County could have earned several thousand dollars more than it did for the year ended December 31, 1983.

The depository bank does not permit the County to maintain a NOW account. It is estimated the County could have earned several hundred dollars for year ended 12/31/83. H. R. 6267 (Amendments 1982) states county governments may participate in NOW accounts.

The County Treasurer is not able to earn maximum interest available under the present depository contract.

It is recommended the present contract be renegotiated as soon as practical since the County has changed its fiscal year to September 30 each year.

Mail Processing - Postage

It is recommended the mail processing for all offices in the courthouse be removed from the Treasurer's office.

It would appear a small postage machine placed in each office (i.e. ,clerks, auditor, sheriff, etc.) and the large automated postage machine be moved to the tax assessor's office would be much more efficient. By so doing each office would budget and account for its postage. We believe the saving in man hours alone would offset any additional expense, and would help to properly allocate postage to the proper office.

This prior recommendation was adopted in part. We suggest purchasing/leasing the small postage meters would be much more economical than the system now being followed.

All offices of the County are very much in need of additional working spaces, especially the (1) County Clerk, (2) Sheriff, (3) Auditor and Commissioners. The Sheriff's office needs storage space for evidence, etc. Certain records in the County Clerk's office are used by the public and the space available is very difficult to work in. The Auditor's office does not have sufficient filing space causing problems in the proper discharge of the duties of office.

Sheriff - Jail Prisoners

The Space for administrative duties of the sheriff is not adequate for maintaining the records pertaining to confidential matters. Proper storage for prisoners' property is not adequate to properly safeguard same.

Personnel

We recommend a review of the administrative/clerical personnel, employed by the County, be made and determine the following as a minimum:

- (a) job descriptions and classification
- (b) salary structure and classification
- (c) work efficiency
- (d) over/under staffing based on work load of the office.

Treasurer and Auditor's Office

A review of the payroll procedures and the consolidation of all payroll functions with all being performed by the Auditor's office.

This prior recommendation has been adopted and all payroll is to be processed through the automated system prior to September 30, 1984.

County Clerk's Office (Suggestions)

A review of the documents to determine documents to be placed on microfilm and the old originals having historical value be donated to the historical museum or adequately stored.

County Commissioners

A review of available space to establish small offices for use by the commissioners.

The recommendations made herein, while not critical to the operations of county government, would, if properly implemented, certainly enhance internal auditing and control. They would enable the county governing body to manage with a greater degree of accuracy and efficiency. With the automation completely operational, more meaningful management reports will be had.

Should the County desire to implement any or all of the recommendations herein we will be glad to assist. By implementing recommendations and upgrading the accounting system the County would establish a "Financial Management System" making it possible to show compliance with all applicable legal provisions.

It has been a pleasure to perform this service for Tyler County and we wish to express our thanks to the elected officials of the county and the employees for the fine cooperation given us during the course of our work.