

Monday, December 9, 1991, the Sabine County Commissioners' Court met in a regular session at 8:30 A. M., with the following members present:

Richard L. Smith	County Judge
Carlin McDaniel	Commissioner, Prct. # 1
Lynn Smith	Commissioner, Prct. # 2
James H. Conn	Commissioner, Prct. # 3
Chester Cox, Sr.	Commissioner, Prct. # 4
Nadine Gary	County Clerk

Meeting was called to order by Judge Richard Smith; Brother Clarence Howell led the opening prayer.

Minutes of the last two meetings were approved as read.

There will be a Regional Review Committee meeting in Lufkin Tuesday, December 10. Judge Richard Smith will represent Sabine County seeking a grant for rehabilitation of residences for the elderly and handicapped citizens. He asked anyone who can to please attend the meeting.

Jim Nethery, with the Sabine County Appraisal District was present to explain how taxes are assessed on oil and gas wells.

#4 - Precinct land fills- At this time all are operating under the Grandfather Clause. A plan must be submitted by June 1, 1992. "See attached letter." This will be an agenda item at our meeting January 13th.

#5 - Bid opening: Bids were received from Around the World Salvage, Vance R. Purtell, Billy Barlow, T. A. Lane, Chance Concrete, Gerald Shapman, David G. Box, and L. E. Davis. "See attached bids."

Motion was made by Commissioner Cox, seconded by Commissioner Smith, to sell the 160 Gallion Motor Grader to Around the World Salvage for \$1,055.00. Motion carried.

Motion was made by Commissioner McDaniel to accept the bid of \$450.00 for 1975 - 5-yard dump truck from Billy Barlow. Commissioner Cox seconded, and motion carried.

Commissioner McDaniel made the motion to reject all bids on Model DDG Motor grader. Commissioner Cox seconded, and motion carried.

Commissioner Cox made the motion, seconded by Commissioner Conn, to accept bid of \$275.00 for 1 shop built trailer and \$175.00 for the other shop built trailer, from Billy Barlow. Motion carried.

Also the 1969 model - 5 yard dodge dump truck was sold to Billy Barlow for \$350.00. This motion was made by Commissioner Cox, and seconded by Commissioner Smith. All voted for.

Commissioner Cox made the motion to reject all bids on Xerox machine. Commissioner Conn seconded, and motion carried.

450-C Dozer was sold to Around the World Salvage for \$6,275.00. Commissioner Conn made the motion, Commissioner McDaniel seconded, and motion carried.

No bids were received on cash register, boat, dodge dump truck with no bed, and Rex mixer and trailer.

Court recessed until 9:45.

#6 - Bids for gradall: Commissioner McDaniel made the motion to re-advertise for used excavating and grading machine, carrier mounted. Commissioner Conn seconded, and motion carried. Motion was also made by Commissioner McDaniel and seconded by Commissioner Cox to re-advertise for bids on County barn repair. Motion carried. Bid opening to be January 13, 1992.

Judge Thomas Hamilton, J.P. # 1 requested a legal opinion on debt service. Judge Smith will contact our County Attorney on this.

#7 - Voter registration card mail-out: Mrs. Husband agreed to send out cards under new plan if court gives authority in writing. Commissioner Lynn Smith made the motion to support the idea of issuing voting cards under new plan. Commissioner Cox seconded, and motion carried.

Court approved \$10.00 certificates toward purchase of turkey or ham for County employees for Christmas.

Commissioner Smith made the motion to pay accounts and salaries. Commissioner Cox seconded, and all voted for.

Meeting adjourned.

R. P. Smith
COUNTY JUDGE

C. Curtis McDonald
COMMISSIONER, PRCT. # 1

Lynn Smith
COMMISSIONER, PRCT. # 2

James Cox
COMMISSIONER, PRCT. # 3

Charles D. Cox, Jr.
COMMISSIONER, PRCT. # \$

Madeline Gray
COUNTY CLERK



Nov. 18, 1991

NOTICE OF BIDS

Sabine County is accepting bids for the following equipment:

- 1-160 Gallion Motor Grader *Around The World*
- ~~1-100 Allis Chalmers Motor Grader for parts~~
- 1974- 5 yd. dump truck # F60DUU61126 *Bulow*
- ~~1-1970 Model DD Motor Grader 73L05119 good condition~~
- 2 trailers-Shop Built *Bulow*
- 1969 Model-5 yd. Dodge Dump Truck *Bulow*
- 1-Cash Register- Hugin/Sweda Type 1575-AC-120V *as bid*
- ~~1-Copy Machine Xerox~~
- 1-450C Dozer-6 way blade *Around the World*
- 1-Rex Mixer *No bids*

To inspect equipment, contact the County Judge's Office at 787-3543. Sealed bids, clearly marked as such, must be received at the County Judge's Office by 8:30 a.m., Monday, Dec. 9, 1991. Sabine County Commissioner's Court reserves the right to refuse any or all bids.

Around the world Salvage 275-3085
night 275-5109

✓ On 450 C John Deere Dozer will pay \$6,275.00

✓ On 160 Gallion Motor Grader will pay \$1,055.00

On 1100 Allison Chalmers Motor Grader will pay \$1,055.

will pay \$2,400.00 for pair of Motor Graders
Allison Chalmers & Gallion 160

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Thanks
Vance R. Furrell
Church of God
Box 569
Memphis, Tex.

Sirs:
We would bid \$5.51 for the
7000 copies which you have for
sale.

County Commissioners
Madison County

✓ Ford Dump Truck	450.
✓ Dodge Dump truck (Army Grunts)	350.
Dodge truck No Bed (License ^{on door} 436312)	200.
✓ Trailer with Green Frame	275.
✓ Other trailer	175.
Total	1250.00

Billy Barlow
 Phone. ✓ 787 2835
 P.O. Box 1411
 Hemp Hill Tex

Dec. 8, 1991

Sabine County Commissioners Court
P. O. Box 716
Hemphill, TX 75948

Gentlemen:

I wish to hereby submit a bid in the amount of \$152.25 for the purchase of the used Xerox photo copying machine advertised for sale by the county.

I want to point out that this machine's primary use will be for my church with additional use for the volunteer fire department.

Respectfully,



T. A. Lane

P. O. Box 233

Pineland, TX 75968-0233

tal

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**CHANCE
CONCRETE
CONSTRUCTION CO.**

*Specializing In Concrete Maintenance
Repair, Sawing, Sealing, Etc.*

P.O. Box 1533
Hemphill, TX 75948
(409) 787-2615

**JAY CHANGE,
Contractor Insured**

Chance Concrete Construction Company hereby purposes to offer bids on the following Equipment:

1970 Model DD Motor Grader	\$6,650.00 (Six Thousand Six Hundred and Fifty Dollars)
450 C Dozer	\$3,950.00 (Three Thousand Nine Hundred and Fifty Dollars)

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#460006126 250.⁰⁰/₁₀₀ on 74 ford dump Truck

~~1.100 #460006126 250.00~~

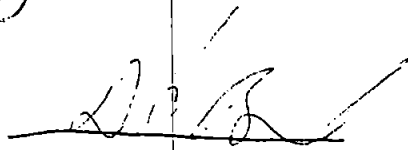
M100 ALLIS CHALMERS motor grader
1250.⁰⁰/₁₀₀

Gerald W Chapman
P.O. Box 147
Geneva, Tex 75947
Ph.# 275-5562

SABINE COUNTY

Bid for 450C John Deere Bull-
dozer.

\$5,500

David G. Box 
639-6882
3404 Oakwood Dr.
Lufkin, TX, 75901

12-5-91

12-5-91

L. E. Davis
210 Rebel Ridge DR.
Hemphill, Tex. 75948

BIDS

450 c Bulldozer - My Bid is \$3250.⁰⁰
XEROX Machine - \$100.⁰⁰

L. E. Davis

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Texas Department of Health

Robert A. MacLean, M.D.
Acting Commissioner

1100 West 49th Street
Austin, Texas 78756-3199
(512) 458-7111

DEC 02 1991

CERTIFIED MAIL 501-227
RETURN RECEIPT REQUESTED

Honorable Royce C. Smith
Sabine County Judge
Sabine County Courthouse
Hemphill, Texas 75948

Subject: Solid Waste - Sabine County
Sabine Co., Pct. #2/Green Acre - Permit No. 1360
1.0 Mi NW of FM-3315 & Mount Sinai Rd Int on
N Side of Mount Sinai Rd

Dear Judge Smith:

The Department has made a review of our files to determine which municipal solid waste disposal sites are still in operation, at this time, under the grandfather clause of the Department's "Municipal Solid Waste Management Regulations" (MSWMR). The result of this review shows that the subject municipal solid waste disposal site is currently being operated by you under the grandfather clause of the MSWMR. This letter is to inform you that with the adoption of proposed changes to the MSWMR that will eliminate the grandfather clause, and with the publication of the federal Subtitle D rules by the United States Environmental Protection Agency (EPA) on October 9, 1991, it will be required that all landfills operate with a valid permit. Therefore your continued operation of this site, under the grandfather clause of the MSWMR, will be subject to change.

The Department's proposed change to the MSWMR to remove the grandfather clause from the rules and to require that the operation of all landfills be the same, was published for public comment on November 12, 1991. Final adoption is scheduled for late January, 1992. Subtitle D will require that all landfills, as a minimum, place daily cover, install a liner in all new trenches, monitor for groundwater contamination, and provide post-closure maintenance for thirty years beginning with the effective date of Subtitle D on October 9, 1993.

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Honorable Royce C. Smith
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Subchapter H of the MSWMR establishes procedures used by the Department to bring municipal solid waste sites into compliance with the Department's regulations. The "Solid Waste Disposal Act" provides for administrative civil penalties of up to \$10,000.00 per day or court-ordered civil penalties in the amount of not less than \$100.00 nor more than \$25,000.00 per violation per day of violation should legal relief be required. State law further provides that the Attorney General's Office may recover reasonable attorney's fees in a suit of this type.

Failure to comply with the following compliance schedule, unless a written extension is obtained from the Department, will constitute a further violation of the MSWMR and will result in the Department initiating the process of assessing administrative civil penalties or seeking legal relief in accordance with appropriate State statutes.

1. Within five (5) days of the receipt of this letter, you must initiate the appropriate measures to bring the subject site into compliance with the following schedule.
2. Prior to June 1, 1992, you must determine the course of action that you plan to follow and notify the Department in writing of your intentions. The courses of action that are available to you are as follows:
 - a. Cease operation of the site and close the site in accordance with Sections 325.150 through 325.152 of the MSWMR. Any facility operator that decides to close their site shall submit a closure plan and a schedule of closure activities to implement closure.
 - b. Re-apply for a permit to operate this site by submitting a new Part A and a Part B of the application for a municipal solid waste facility. Any facility that is allowed to continue to operate shall upgrade their operation to conform to the appropriate operational standards in effect at the time of their application.
3. Prior to October 1, 1993, the subject site shall be either closed, or have a permit application in processing and shall upgrade its operation to comply with the regulations in place at that time, i.e. - the MSWMR and Subtitle "D".

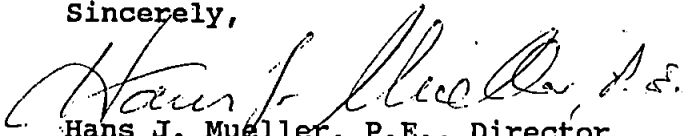
By copy of this letter, we are requesting our regional personnel to inspect the subject facility and report the status of compliance to this office. If you become aware that for reasons beyond your control full compliance cannot be attained as outlined in the above compliance schedule, you should submit a written request for an extension to the Department, outlining the reason for the delay and the date that compliance will be attained.

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Honorable Royce C. Smith
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If you have any questions concerning this letter or if we may be of any assistance to you regarding solid waste management, you may contact Mr. Michael D. Graeber, P.E., of my staff here in Austin at telephone number (512) 458-7271.

Sincerely,



Hans J. Mueller, P.E., Director
Surveillance and Enforcement Division
Bureau of Solid Waste Management

MDG:mat

cc: Region 7, TDH, Tyler
Sabine County Commissioner, Pct. #3

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APPRAISAL of OIL and GAS WELLS

PRESENTED TO THE
COMMISSIONER'S COURT
SABINE COUNTY

BY

JIM NETHERY

CHIEF APPRAISER

SABINE COUNTY APPRAISAL DISTRICT

DECEMBER 09, 1991

Vol V Pg 816

Royalty Owners advocate

Vol. 1, Number 3 "a bi-monthly information source serving mineral and royalty owners"

May, 1990

How We Value Royalty

The Texas Property Tax Code requires that a productive oil and/or gas mineral property, or one capable of producing, must be appraised each year for Ad Valorem property tax purposes.

By Edward S. Pritchard, Jr., LLB and
Victor W. Henderson, P.E.

Introduction

Ad valorem is a Latin term meaning "according to the value". A royalty, overriding royalty, or working interest oil and gas ownership in a property in Texas is real property rather than personal property. This real property has value as a result of anticipated income attributable to the interest, i.e., the present worth of future income.

Each year as of January 1, a value estimate is made by investigating all conditions related to each oil and/or gas property, such as the production, product prices, operating expenses, planned capital investments, severance taxes, ad valorem property taxes, and any other tax burdens excepting federal income taxes. In addition to the appraisal parameters directly related to this property, the mineral appraiser must consider all governmental and regulatory action or any other prevailing market condition that could possibly affect the value of the property.

After considering all these factors, the projected estimate of net income is made for each property. This estimated net income stream is made for the total of all working interest ownership which bears all the expense of operation, and the appropriate corresponding net income stream is then allocated for the total of all royalty plus overriding royalty interests. These net income streams are then discounted using a mid-year discount factor selected by the appraiser. This discount rate will typically be in the range of 15% to 30%. The sum of each of these discounted streams of projected future net income is the present worth or market value of the total working interest and the total royalty interest ownership of the property.

Market Value

What is "market value"? The Texas Property Tax Code under

General Provisions, Sec. 1.04 Definitions, (7) states that "market value" means the price at which a property would transfer for cash or its equivalent under prevailing conditions if:

- (A) Exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- (B) Both the seller and purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use and;
- (C) Both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

Also, under General Provisions of the Texas Property Tax Code we find other considerations that the mineral appraiser must use as his or her guiding hand when appraising the oil and/or gas mineral property. One of these is the definition of "property" which is any matter or thing capable of private ownership. Another is the definition of "real property" which lists a mineral-in-place as being such.

Generally an appraiser has three approaches to value that may be used in estimating market value. These are as follow:

1. Cost
2. Market (Sales)
3. Income

When appraising a mineral property the cost approach is inappropriate since the cost to lease, drill, complete and equip a property may be considerably more or less than the present worth of future income from the property on any given January 1.

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ARTICLES IN COMING ISSUES

Division Orders: Uses and Abuses.....	Robert D. Lemon and Mitchell G. Ehrlich
How Some Geologists Evaluate A Prospect.....	Spencer Correll

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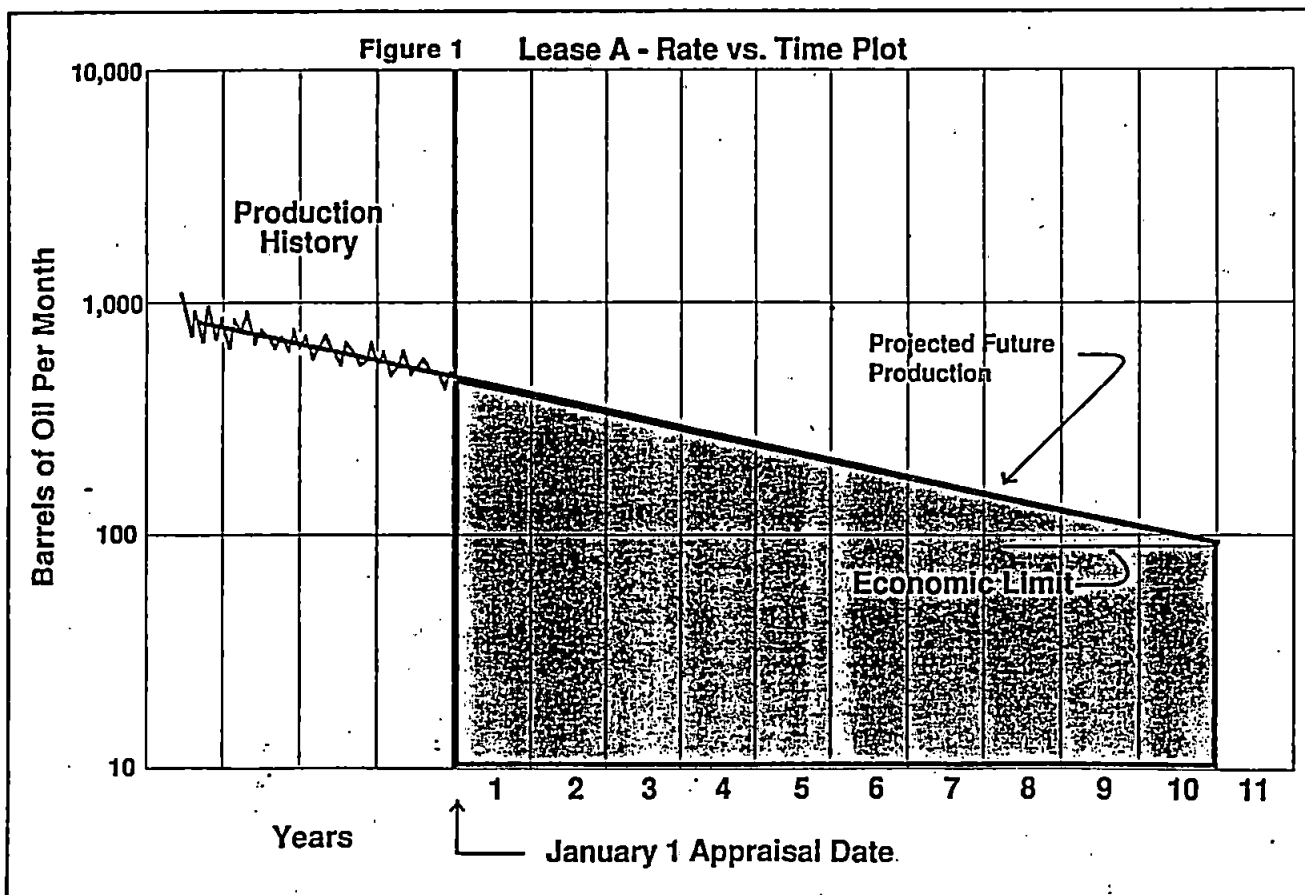
Obviously there is no productive mineral value associated with a dry hole, even though it may have cost \$500,000 or more to drill. Therefore, the cost approach is not used to estimate the market value of the oil and/or gas property.

Sales of established productive oil and gas interests found in the market are very helpful for estimating market value; however, the ownership of these properties does not change often and no two properties are exactly alike. The apparent applied discounting that can be derived from sales verified as arms-length transactions satisfying the willing buyer-willing seller concept may be used to determine appropriate discount factors for use with the income approach.

The income approach is the method we use to estimate the market value of a commercially productive oil and/or gas property. It is a means by which we can determine the market value for each lease by estimating all future net income attributable to the production and sale of oil and/or gas as of January 1. This method

is often referred to as a discounted cash flow technique and can probably be most easily understood by illustration. Figure 1 details the production history for a one-well oil lease. This rate vs. time plot details monthly oil production and is plotted on semi-logarithmic paper. Using the production history we can estimate an annual rate of production decline for the lease and thereby make an estimate of anticipated future oil production on a year-by-year basis. This lease should continue to produce until it reaches its economic limit. The economic limit is the point in time when the net income from declining oil and/or gas production equals average operating expenses.

Projected future oil production is used as the basis to develop a cashflow for this lease. The shaded area of Figure 1 represents the remaining recoverable reserves. Each year this reserve estimate changes as property and market conditions change thereby influencing the economics associated with the property. These reserves, or economically recoverable minerals-in-place, consti-



Editor - Myron McCartor
 Photography - Shawn Tevis
 Proofreader - Arlene Mueller

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tute the real property that is being appraised. In addition to rate vs. time plots for estimating future oil and gas property performance, other engineering tools such as pressure vs. cumulative production, rate vs. cumulative production, are used by the appraiser.

Table 1 represents a somewhat simplified appraisal of Lease A. This appraisal was made using the following assumptions regarding the lease:

- A. 7/8 (0.875) working interest
- B. 1/8 (0.125) royalty interest
- C. 15% annual production decline

- D. 10% of gross revenue allowed for taxes
- E. 17.5% mid-year discount factor

each lease and the physical characteristics of the formation which the well(s) are developed. The amount allowed for taxes depends on the state and country in which the oil or gas lease is located.

Table 1 LEASE A
APPRAISAL AS OF JANUARY 1 OF YEAR 1

Year	Bbls. Annual Oil Production	Oil Price/Bbl.	Annual 8/8 Oil Revenue After 10% Tax Allowance
1	5,000	20.00	90,000
2	4,250	20.00	76,500
3	3,613	20.00	65,034
4	3,071	20.00	55,278
5	2,610	20.00	46,980
6	2,219	20.00	39,942
7	1,886	20.00	33,948
8	1,603	20.00	28,854
9	1,362	20.00	24,516
10	1,158	20.00	20,844
	26,772 (total remaining reserves)		\$481,896

Year	7/8 Gross W. I. Revenue	Operating Expenses	Working Interest Net Revenue	17.5% Mid-Year Disc. Factor	Present Value W.I. Interest Net Revenue
1	78,750	18,000	60,750	.92253	56,044
2	66,938	18,000	48,938	.78513	38,423
3	56,905	18,000	38,905	.66820	25,996
4	48,368	18,000	30,368	.56868	17,270
5	41,108	18,000	23,108	.48398	11,184
6	34,949	18,000	16,949	.41990	6,981
7	29,705	18,000	11,705	.35055	4,103
8	25,247	18,000	7,247	.29834	2,162
9	21,452	18,000	3,452	.25391	876
10	18,239	18,000	239	.21609	52
	\$421,661	\$180,000	\$241,661		\$163,091

Year	1/8 Gross R.I. Interest Revenue	17.5% Mid-Year Disc. Factor	Present Value Royalty Interest Net Revenue
1	11,250	.92253	10,378
2	9,563	.78513	7,508
3	8,129	.66820	5,432
4	6,910	.56868	3,930
5	5,873	.48398	2,842
6	4,993	.41990	2,057
7	4,244	.35055	1,488
8	3,607	.29834	1,076
9	3,065	.25391	778
10	2,606	.21609	563
	\$60,240		\$36,052

These assumptions are for illustration only and are not intended to represent any particular lease. The division of royalty interest and working interest are items agreed to in the oil and/or gas lease document. Occasionally, an overriding royalty interest is given to a third party by the working interest holder in exchange for services rendered. The annual decline in production varies with

Note that the estimate of remaining recoverable reserve is 26,772 barrels and it will take 10 years to recover these reserves. After allowing 10% of gross revenue for taxes, the property generates \$481,896 of revenue before discounting. The uncounted working interest revenue total after operating expenses and taxes is \$241,661, and the total undiscounted royalty interest

revenue after allowed taxes is \$60,240. Total working interest and royalty interest values after discounting are \$163,091 and \$36,052 respectively. Therefore, the total market value of this property is \$199,143 (\$163,091 + \$36,052).

A point of confusion for some royalty owners is that the total royalty value as a percentage of the total lease value is greater than the total royalty ownership percentage. In this example appraisal the relationship of total royalty value to total lease value is 18.1%. Recall that the royalty owner receives 1/8th (.125) of the gross revenue from the lease. However, for ad valorem taxing purposes the royalty owner will pay .181 (18.1%)

$\frac{\$36,052}{\$199,143} = .181 (18.1\%)$
--

of the ad valorem taxes. This results because the working interest owner has the obligation of paying for all operating expenses and any capital investment. These operating costs are deducted in order to determine the net revenue of the working interest owner. Therefore, the working interest owner(s) realizes proportionately less net income for each barrel of oil produced and sold when compared to the net income of the royalty owner(s).

A rule-of-thumb approach frequently used as a quick check of the property value can be made by calculating the number of first-year net income years the value represents. This is commonly called the "payout" of the lease. In our example, payouts for the working and royalty interests are calculated as follows:

Working interest

$$\frac{\$163,091 \text{ Market value}}{\$60,750 \text{ Net income for year 1}} = 2.68 \text{ years}$$

Royalty interest

$$\frac{\$36,052 \text{ Market value}}{\$11,250 \text{ Net income for year 1}} = 3.20 \text{ years}$$

Again, the difference in the above working and royalty interest relationship is the result of operating expense recognition. These calculated payouts might typically fall in the 2 to 5 year range. However, dependent upon the estimated production decline, discount factor, etc., they could be less than 2 years or greater than 5 years. Leases that are expected to have a long remaining economic life naturally have higher payouts than leases closer to abandonment.

Appraisal Data Sources

Our mineral appraisers rely very heavily on all of the public record information that is available to establish proper parameters for appraising each oil and/or gas property. The Railroad Commission of Texas data is used for all oil and/or gas property in Texas. Other such state regulatory agency data is used in other states. This is the source of monthly allowable and production history, test data, pressure data, field data, and hearing details with findings.

Since production severance taxes must be paid to the State Comptroller, this record is an excellent means of determining the oil and gas revenue that is realized monthly. Hence, the price per barrel and price per mcf may be computed by dividing revenue by the corresponding volume sold.

Ownership Representation

Major companies as well as some independents have tax departments with personnel who represent the property they operate. Most operating agreements now state that the operator will represent each property, so thereby the operator is reviewing the total appraised value on the property including royalty interest. These representatives furnish data such as operating expenses, engineering details, and product price. Each year they review and discuss the appraised parameters being used by the appraiser.

If, in the normal course of review by the tax department of the operator, an appraisal error is found, it will be corrected by the local tax appraiser for both the working interest owner and the royalty interest owner.

The operator certainly has an interest in seeing that the ad valorem taxes are equitably assessed and so should the royalty owner. Therefore, if the royalty interest owner believes that his ad valorem tax assessment is not equitable he can request a copy of the data used by the appraiser to determine the value of his interest.

The value of the royalty on each lease is very dependent on the working interest. This working interest portion of the ownership in the lease must continue to make a profit so that operations continue. Therefore, the projected economics for the working interest of a lease must indicate potential profitability for the royalty interest to have any market value for ad valorem tax purposes.

About the Authors

Edward S. Pritchard, Jr. is an attorney and is the Chief Executive Officer and Chairman of the Board of Pritchard & Abbott, Inc. Mr. Pritchard attended Texas Christian University and graduated from the University of Texas Law School in 1938. He has been a member of the State Bar of Texas for over 50 years. He has been associated with Pritchard & Abbott, Inc. for more than 35 years.

Victor W. Henderson is a consulting petroleum engineer with Pritchard & Abbott, Inc. Mr. Henderson is a 1964 graduate of Texas Tech University and is a registered professional engineer in Texas. He has over 25 years of petroleum industry experience having worked for a fully integrated major oil company and an independent. As a consultant, he has appraised oil and gas properties in Alaska, Kansas, Louisiana, Pennsylvania and Texas.

Pritchard & Abbott, Inc., valuation consultants, are known primarily as appraisers of oil and gas producing properties. The company was founded in 1926 and has district offices in Amarillo, Austin, Fort Worth and Henderson, Texas. Their home office is also in Fort Worth. In addition to appraising all types of mineral properties, they appraise other complex or special properties such as industrial and utility complexes. Their professional staff which includes engineers, geologists, appraisers and attorneys provides tax-related appraisal services to local taxing jurisdictions throughout the state of Texas as well as other states. These appraisal services are enhanced by a computer programming and data processing department containing the latest in computer technology and equipment.

Erratum

The following should be substituted in Figure "A" on page 3 of the March, 1990 edition:

(1) that the Cleveland Formation should be developed under tract B; (2) no change; (3) no change; (4) that there is no duty to develop or explore for the Chester Formation under tract A.

Sabine County, Texas
 Summary of claims to be approved December 9, 19 91

Date Received	Vendor Name	Brief Description	Check#	Account	Amount
11/26/91	Edith E. Cox	Jury duty - 1 day - District Court	2963	General	\$ 6.00
11/26/91	Verna M. Guidry	Jury duty - 3 days - District Court	2964	General	18.00
11/26/91	Jefferey D. Faganello	Jury duty - 10 days - District Court	2965	General	60.00
11/26/91	Rebecca J. Bernard	Jury duty - 10 days - District Court	2966	General	60.00
11/26/91	Dorothy G. Rolfe	Jury duty - 10 days - District Court	2967	General	60.00
11/26/91	Judy Button	Jury duty - 10 days - District Court	2968	General	60.00
11/26/91	Stephen Mills	Jury duty - 10 days - District Court	2969	General	60.00
11/26/91	Wanda L. Hand	Jury duty - 10 days - District Court	2970	General	60.00
11/26/91	Martha Sepulvado	Jury duty - 11 days - District Court	2971	General	66.00
11/26/91	Theresa Moore	Jury duty - 12 days - District Court	2972	General	72.00
11/26/91	Dorothy Strickland	Jury duty - 12 days - District Court	2973	General	72.00
11/26/91	Joe Adams	Jury duty - 12 days - District Court	2974	General	72.00
11/26/91	Patricia Friese	Jury duty - 12 days - District Court	2975	General	72.00
11/26/91	Robert L. Biggerstaff	Jury duty - 12 days - District Court	2976	General	72.00
11/26/91	Kenneth B. Scank	Jury duty - 10 days - District Court	2977	General	60.00
11/26/91	Charles T. Corley	Jury duty - 10 days - District Court	2978	General	60.00
11/26/91	Eugene E. Childress	Jury duty - 10 days - District Court	2979	General	60.00
11/27/91	Dorothy Felts	Salary - 49 hrs. @ 6.08 - Part Time	51706	General	253.13
11/27/91	David D. Lindsey	Jury duty - 1 day - District Court	2980	General	6.00
11/27/91	Rebecca J. Bernard	Jury duty - 1 day - District Court	2981	General	6.00
11/27/91	First State Bank	Social Security and Withholding for wages paid 11/30/91	51707	General	5,850.48
11/02/91	The Guardian Life Ins.Co.	Insurance premium for Dec., 1991; #261351-L	51708	General	6,413.16
11/03/91	Tex.Co. & Dist. Retirement	Retirement report for November, 1991	51713	General	4,705.50

Grand Total

Approved: [Signature]
 County Judge

Attest: [Signature] - 12/12/91
 County Clerk Date

[Signature]
 Comm. Pct. 1

[Signature]
 Comm. Pct. 2

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 Comm. Pct. 3

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 Comm. Pct. 4

Fund Totals

General	XXXXXX
	XXXXXXXXXXXXXXXXXX
Total	=====

Sabine County, Texas
 Summary of claims to be approved December 9, 19 91

Date Received	Vendor Name	Brief Description	Check#	Account	Amount
12/04/91	Mary Russell	Salary - 16 hrs. @ 8.67 hr. - Overtime	51718	General	\$ 118.36
12/04/91	Terry Vaughn	Salary - 8 hrs. @ 8.67 hr. - Overtime	51719	General	59.20
12/04/91	Johnnie Palmer	Salary - 8 hrs @ 8.67 hr. - Overtime	51720	General	59.20
12/04/91	City of Hemphill	Acct. #50380.0;50370.0;50360.0;50340.0; 50332.0;50331.0 and 60010.0	51722	General	1,784.08
12/04/91	Ottis Moore	Jury duty - 3 days - District Court	2982	General	18.00
12/05/91	Deep East Tex.Electric Corp.	Account #555282-001 - 10.00 and Account #143634-002 - 16.13	51744	General	26.13
12/05/91	Tina Crofford	Salary - 1/2 Month	51724	General	350.85
12/05/91	Lowell Fletcher	Salary - 1/2 Month	51725	General	380.02
12/05/91	Nadine Gary	Salary - 1/2 Month	51726	General	544.35
12/05/91	Diane Husband	Salary - 1/2 Month	51727	General	529.35
12/05/91	Dwight McDaniel	Salary - 1/2 Month	51728	General	571.35
12/05/91	Janice McDaniel	Salary - 1/2 Month	51729	General	380.02
12/05/91	Freddie Moody	Salary - 1/2 Month	51730	General	379.02
12/05/91	Johnnie L. Palmer	Salary - 1/2 Month	51731	General	394.02
12/05/91	Yvette Parks	Salary - 1/2 Month	51732	General	379.02
12/05/91	Tom Philips	Salary - 1/2 Month	51733	General	658.26
12/05/91	Tammy Sepulvado	Salary - 1/2 Month	51734	General	380.02
12/05/91	Richard Smith	Salary - 1/2 Month	51735	General	738.05
12/05/91	Ollie Faye Sparks	Salary - 1/2 Month	51736	General	504.35
12/05/91	James Thornton	Salary - 1/2 Month	51737	General	677.38
12/05/91	Terry Vaughn	Salary - 1/2 Month	51738	General	409.03
12/05/91	Tanya Walker	Salary - 1/2 Month	51739	General	544.35
12/05/91	Bruce White	Salary - 1/2 Month	51740	General	618.26

Grand Total

Approved: [Signature]
 County Judge

Attest: [Signature] 12/12/91
 County Clerk Date

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 Comm. Pct. 1

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 Comm. Pct. 2

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 Comm. Pct. 3

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 Comm. Pct. 4

Fund Totals
 General
 XXXXXX
 XXXXXX
 Total

Sabine County, Texas
 Summary of claims to be approved December 9, 1991

Date Received	Vendor Name	Brief Description	Check#	Account	Amount
12/05/91	Rhonda Williams	Salary - 1/2 Month	51741	General	\$ 394.02
12/06/91	Postmaster	Postage Meter	51745	General	1,500.00
11/27/91	Butler Paper	Invoice #050005-00 - Supplies Courthouse	51793	General	221.99
11/27/91	Gene Walker	Expense for travel to Hemphill form Center	51794	General	1,262.70
11/27/91	Deep East Texas MHMR	Mental Court Hearing - Floyd Townsend	51795	General	75.00
11/27/91	Hemphill Insurance Agency	Policy period 1-1-92/93 -- Bonds	51796	General	1,037.00
11/27/91	National Business Furn.	Invoice #G73962-HIG - Walnut Desk	51797	General	218.00
12/02/91	T. D. Fuller	Supplies - Courthouse	51798	General	4.47
12/02/91	Lanes	Ticket #30 - Balance	51799	General	22.00
12/02/91	Brookshire Bros., Inc.	Supplies - Judge Office	51800	General	12.46
12/03/91	Michael J. Adams	Attorney fee - Juvenile Court	51801	General	250.00
12/03/91	Sabine County Appraisal	December 1991 pro-rata cost of Appraisal	51802	General	1,847.00
12/04/91	Jimmy Clark	Inquest - Mark Vance - 12/03/91	51803	General	25.00
12/04/91	Hart Forms & Services	Invoice #0558226,0558761 and 0559082 - Co.Clk	51804	General	227.77
12/03/91	Xerox Corporation	Invoice #531285767; Cust. #95724011	51905	General	69.74
12/03/91	B and L Supply	Invoice #010625 - Supplies	51806	General	95.89
12/03/91	Memorex Telex	Invoice #1216025 -Maint. Contract	51807	General	55.00
12/03/91	Terrill Petroleum Co., Inc.	Invoice #19275 - Gas - Sheriff's Dept.	51808	General	570.00
12/03/91	K-C Drugs #2	Invoice #24908 - Maalox - Sheriff's Dept.	51809	General	7.65
12/03/91	Reliable	Invoice #16829600 - Office Supplies - Sheriff	51810	General	27.59
12/04/91	Terrill Petroleum Co., Inc.	Invoice #19166, #19187, #19270, #19316, 19319 and 19345 - Gas - County Judge	51811	General	58.43
12/05/91	B&W Hardware	Ticket #4,24,12 and 47 - Supplies - Ct.House	51812	General	181.04
12/06/91	Fairy Upshaw, Clerk	Commitment - Milton Ray Jones; Cause #MI #13,689	51813	General	233.00
Grand Total					

Approved: [Signature]
 County Judge

Attest: [Signature] - 12/12/91
 County Clerk Date

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 Comm. Pct. 1

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 Comm. Pct. 2

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 Comm. Pct. 3

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 Comm. Pct. 4

Fund Totals

General
 XXXXXX
 XXXXXX
 Total

Sabine County, Texas
 Summary of claims to be approved December 9, 19 91

Date Received	Vendor Name	Brief Description	Check#	Account	Amount
12/06/91	The Rambler/Reporter	Paper No. 39, Account #3089 - Legal Words	51814	General	\$ 42.14
12/06/91	Xerox Corporation	Invoice #031178551- Cust. #972290217	51815	General	267.00
12/06/91	McClung Law Books, Inc.	Jury charges and Jury charges computer software	51816	General	140.00
12/06/91	Second Administrative Judicial Region	Annual assessment	51817	General	286.97
12/06/91	Brookshire Bros, Inc.	Board for Jail	51818	General	118.20
12/06/91	Corley's Texaco Ser.Sta.	Service car for Sheriff's Dept.	51819	General	26.25
12/06/91	Blan Greer, Sheriff	Board bill for November, 1991	51820	General	515.00
12/06/91	Sabine County Hospital D.	Room and board for jury - Heizelbeck Trial.	51821	General	711.00
12/06/91	Rogers Office Supply	Invoice #5867 and #5964- Office Supplies	51822	General	18.99
12/06/91	Corley's Texaco Ser.Sta.	Acct. - County Judge	51823	General	24.50
12/09/91	W. L. Boone	Salary - 48 hrs. @ 5.00 hr. - Part Time	51756	General	236.52
12/09/91	Jodie D. Welch	Salary - 64 hrs. @ 4.50 hr. - Part Time	51750	General	283.82
12/09/91	Theresa Moody	Salary - 64 hrs. @ 4.25 hr. - Part Time	51753	General	251.19
12/09/91	T. W. Thomas	Salary - Dump Maint. - Part Time	51760	General	303.90
12/09/91	Lula Parks	Salary - 39 hrs. @ 5.00 hr. - Part Time	51762	General	173.08

Grand Total

Approved: [Signature]
 County Judge

Attest: [Signature] 12/12/91
 County Clerk Date

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 Comm. Pct. 2

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 Comm. Pct. 3

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 Comm. Pct. 4

Fund Totals
 General
~~XXXXXXXXXX~~
~~XXXXXXXXXX~~
 Total \$40,521.25

Sabine County, Texas
 Summary of claims to be approved December 9, 1991

Date Received	Vendor Name	Brief Description	Check#	Account	Amount
11/17/91	First State Bank	Social Security and Withholding for wages paid 11/25/91	51702	Road & Bridge #1	\$ 640.64
12/02/91	The Guardian Life Ins.Co.	Insurance Premium for Dec.,1991, #261351-L	51709	Road & Bridge #1	585.12
12/03/91	Tex.Co.& Dist.Retirement	Retirement report for November, 1991	51714	Road & Bridge #1	576.92
12/04/91	City of Hemphill	Acct. #100010.1 and #100000.0	51721	Road & Bridge #1	20.00
12/02/91	Hemphill Motor Company, Inc	Invoice #049926 - State Inspection	51765	Road & Bridge #1	10.50
12/02/91	Napa Auto Parts -Hemphill	Invoice #022765,023133,023284,023318,023550,023695023721,023730 and 023755 - parts	51766	Road & Bridge #1	114.00
12/04/91	Terrill Petroleum Co., Inc	Invoice #19104 - Antifreeze	51767	Road & Bridge #1	58.00
12/06/91	Turf & Treer Equipment	Invoice #03831 and #0832 - Labor and oil	51768	Road & Bridge #1	8.20
12/09/91	Keith Clark	Salary - 80 hrs. @ 7.08 hr.	51754	Road & Bridge #1	426.47
12/09/91	Jerry Miller	Salary - 80 hrs. @ 7.08 hr.	51755	Road & Bridge #1	466.47

Grand Total

Approved: [Signature]
 County Judge

Attest: [Signature] - 12/12/91
 County Clerk Date

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 Comm. Pct. 1

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 Comm. Pct. 2

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 Comm. Pct. 3

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 Comm. Pct. 4

Fund Totals
~~XXXXXXXXXX~~
 R & B #1
~~XXXXXXXXXXXXXXXXXXXX~~
 Total \$2,906.32

Sabine County, Texas
 Summary of claims to be approved December 9, 1991

Date Received	Vendor Name	Brief Description	Check#	Account	Amount
11/27/91	First State Bank	Social Security and Withholding for wages paid 11/25/91	51703	Road & Bridge #2	\$ 617.84
12/02/91	The Guardian Life Ins.Co.	Insurance premium for December, 1991	51710	Road & Bridge #2	585.12
12/03/91	Tex.Co. & Dist.Retirement	Retirement report for November, 1991	51715	Road & Bridge #2	418.52
12/05/91	Deep East Tex.Electric Corp	Account #555258-001	51742	Road & Bridge #2	16.13
11/02/91	Gulf Welding Supply	Invoice #100394; 2 cylinders @ 4.00	51769	Road & Bridge #2	8.00
12/02/91	East Texas Machinery, Inc	Invoice #20723 - Parts and labor	51770	Road & Bridge #2	403.04
12/02/91	Griffin Feed Compnay, Inc	Invoice #11743 - Culvert	51771	Road & Bridge #2	386.24
12/02/91	Napa Auto Parts-Hemphill	Invoice #022752 - Parts	51772	Road & Bridge #2	9.66
12/04/91	Terrill Petroleum Co., Inc	Invoice #19327 - Diesel	51773	Road & Bridge #2	945.45
12/04/91	East Texas Mill Supply	Invoice #6360 and 6520 - Parts	51774	Road & Bridge #2	50.26
12/09/91	Robert Cunningham, Jr.	Salary - 80 hrs. @ 7.08 hr.	51751	Road & Bridge #2	425.47
12/09/91	Terry O'Brien	Salary - 71 hrs. @ 7.08 hr.	51752	Road & Bridge #2	309.84

Grand Total

Approved: [Signature]
 County Judge

Attest: [Signature] 12/12/91
 County Clerk Date

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 Comm. Pct. 1

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 Comm. Pct. 2

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 Comm. Pct. 3

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 Comm. Pct. 4

Fund Totals
 XXXXXXXX
 R & B #2
 XXXXXXXX
 Total \$4,175.57

Sabine County, Texas
 Summary of claims to be approved December 9, 19 91

Date Received	Vendor Name	Brief Description	Check#	Account	Amount
11/27/91	First State Bank	Social Security and Withholding for wages paid 11/25/91	51704	Road & Bridge #3	\$ 528.15
12/02/91	The Guardian Life Ins.Co.	Insurance premium for December, 1991; #261351-L	51711	Road & Bridge #3	585.12
12/03/91	Tex.Co.& Dist.Retirement	Retirement report for November, 1991	51716	Road & Bridge #3	576.92
12/05/91	Jimmy Conn	Salary - 1/2 Month	51723	Road & Bridge #3	685.05
12/02/91	Griffin Feed Company, Inc	Invoice #11559 - Culverts	51775	Road & Bridge #3	270.37
12/02/91	East Texas Machinery, Inc.	Invoice #201920 - Seals	51776	Road & Bridge #3	17.33
12/02/91	Gulf Welding Supply	Invoice #100438 - 2 cylinders @ 4.00	51777	Road & Bridge #3	8.00
12/02/91	Leslo Sales of Hemphill	Invoice #009845; Cust. #34200 - Supplies	51778	Road & Bridge #3	18.00
12/04/91	Terrill Petroleum Co., Inc	Invoice #19165 - Gas and diesel	51779	Road & Bridge #3	1,096.50
12/04/91	East Texas Mill Supply	Invoice #6181,6453,6461 and 6472 - Parts	51780	Road & Bridge #3	169.87
12/06/91	Napa Auto Parts - Pineland	Invoice #412113, #407022 and #407027 - Parts	51781	Road & Bridge #3	56.63
12/06/91	Lehman's Pipe & Steel, Inc.	Invoice #6114 - Paid 1/2 of 392.40 - Bridge	51782	Road & Bridge #3	196.20
12/09/91	Lonnie B. Harley	Salary - 80 hrs. @ 7.08 hr.	51746	Road & Bridge #3	439.47
12/09/91	Johnny Franklin	Salary - 80 hrs. @ 7.08 hr.	51747	Road & Bridge #3	439.47
12/09/91	D. D. McClelland	Salary - 24 hrs. @ 6.38 hr. - Part Time	51749	Road & Bridge #3	150.90
12/09/91	Marvin Stroud	Salary - 6 days @ 51.10 - Part Time	51748	Road & bridge #3	302.15

Grand Total

Approved:

R. J. Smith
 County Judge

C. C. McClelland
 Comm. Pct. 1

Attest:

Madeline Gray - 12/12/91
 County Clerk Date

Laura Smith
 Comm. Pct. 2

James Conn
 Comm. Pct. 3

Charles D. Carter
 Comm. Pct. 4

Fund Totals

XXXXXXXXXX
 R & B #3
 XXXXXXXXXXXXXXXXXXXX

Total \$5,540.13

Sabine County, Texas
 Summary of claims to be approved December 9, 1991

Date Received	Vendor Name	Brief Description	Check#	Account	Amount
11/27/91	First State Bank	Social Security and Withholding for wages paid 11/25/91	51705	Road & Bridge #4	\$ 841.97
12/02/91	The Guardian Life Ins.Co.	Insurance premium for Dec., 1991; #261351-L	51712	Road & Bridge #4	780.16
12/03/91	Tex.Co.& Dist.Retirement	Retirement report for November, 1991	51717	Road & Bridge #4	735.32
11/05/91	Deep E.Tex.Electric Co-Op	Acct. #555266-002 and #143634-003	51743	Road & Bridge #4	31.00
12/02/91	Geo. P. Bane, Inc.	Invoice #C59685, C59774 and C59765 - Parts	51783	Road & Bridge #4	403.60
12/02/91	Napa Auto Parts - Hemphill	Invoice #022887 - Parts	51784	Road & Bridge #4	6.31
12/04/91	Terrill Petroleum Co., Inc	Invoice #19099 and #19229; Antifreeze, gas and diesel	51785	Road & Bridge #4	1,600.80
12/04/91	Nichols Garage	Welding	51786	Road & Bridge #4	20.00
12/03/91	Chester D. Cox, Sr.	Reimbursement on mileage - 267 miles @ 20¢	51787	Road & Bridge #4	53.40
12/04/91	Interstate Billing Service	Invoice #J3796 - Parts and labor	51788	Road & Bridge #4	173.97
12/06/91	Napa Auto Parts - Pineland	Invoice #407272 - Parts	51789	Road & Bridge #4	61.14
12/06/91	Turf & Tree Equipment	Invoice #03804 - PAWL Labor	51790	Road & Bridge #4	3.97
12/06/91	Lehman's Pipe & Steel Inc.	Invoice #61114; Paid 1/2 of 392.40 - Bridge	51791	Road & Bridge #4	196.20
12/06/91	I.C.E.S., Inc	Invoice #2092 - Clean and polish fuel tank	51792	Road & Bridge #4	450.00
12/09/91	Troy Burch	Salary - 10 days @ 56.64	51757	Road & Bridge #4	466.47
12/09/91	James Edwards	Salary - 10 days @ 56.64	51758	Road & Bridge #4	483.47
12/09/91	A. R. Horton	Salary - 10 days @ 56.64	51759	Road & Bridge #4	426.47

Grand Total

Approved: [Signature]
 County Judge
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 Comm. Pct. 1

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 Comm. Pct. 2

Attest: [Signature] 12/12/91
 County Clerk Date
[Signature]
 Comm. Pct. 3

[Signature]
 Comm. Pct. 4

Fund Totals

XXXXXXXXXX
 R & B #4
 XXXXXXXXXXXXXXXXXXXXX
 Total \$6,734.25

Sabine County, Texas
 Summary of claims to be approved December 9, 1991

Date Received	Vendor Name	Brief Description	Check#	Account	Amount
12/06/91 12/03/91	Capital City Leasing, Inc. IBM Corporation - DP7	Lease # M-553 - Payment No. 4 Invoice #Q111094; IBM Account #7807439-00	51763 51764	Debt Service Debt Service	\$ 715.33 757.00
Grand Total					

Approved: *R. V. [Signature]*
 County Judge
C. Paul [Signature]
 Comm. Pct. 1

Attest: *Lynn Smith*
 Comm. Pct. 2

Madeline [Signature] 12/12/91
 County Clerk Date
James [Signature]
 Comm. Pct. 3

Chute D. [Signature]
 Comm. Pct. 4

Func Totals
 Debt Service
 XXXXX
 XXXXX
 XXXXX
 Total \$1,416.84

THE STATE OF TEXAS
COUNTY OF SABINE
I HEREBY CERTIFY THAT THESE DOCUMENTS WERE FILED AND
DULY RECORDED IN THE COMMISSIONERS COURT MINUTES OF SABINE
COUNTY, TEXAS.



VOL. V PAGE 804
NABINE GARY, COUNTY CLERK
BY Dina Bradford
DEPUTY

Vol V Pg 830