

Monday, May 29, 2001, the Sabine County Commissioners' Court met in regular session. The following members were present:

Jack Leath	County Judge
Keith Clark	Commissioner Pct. #1
Lynn Smith	Commissioner Pct. #2
Doyle Dickerson	Commissioner Pct. #3
Gene Nethery	Commissioner Pct. #4
Janice McDaniel	County Clerk

Judge Leath called the meeting to order and Commissioner Nethery led the Court in prayer.

Agenda item #1-General Business

Commissioner Clark moved to approve the minutes as written for the May 14th regular and May 22nd special sessions of Court. Commissioner Smith seconded. All voted for. Motion carried.

Agenda item #3-Line Item Transfers

No transfers were submitted to the Court.

Agenda item #4-Discuss & Take Action on Tourist Commission Proposal

This item is deleted.

Agenda item #5-Take Action on EMS Software

Commissioner Nethery said this item has been resolved.

Agenda item #6-Open Bids on Oil Sand Mix – Type D & F Hot Mix

Two bids were received. They are as follows:

1. East Texas Asphalt Co., LTD

Item #	Quantity	FOB Jobsite
Type D Hot Mix	600 - 1600 Tons	\$33.75 per Ton
Type F Hot Mix	600 - 1600 Tons	\$37.50 per Ton
Oil Sand	600 - 1600 Tons	\$30.00 per Ton
2. Mathews Construction Company, LTD

Oil Sand Base - \$26.50 per Ton – FOB Mathews Plant
15% Aggregate is included in this product. All aggregate will be same grade.

Commissioner Clark moved to accept both bids. Commissioner Nethery seconded. All voted for. Motion carried. See attached copies of bids.

Agenda item #7-Take Action on Road Name Request

A road name request has been submitted by Harold and Glenn Smith.

Commissioner Smith said this road has not been named already.

vo IT Po 694

Commissioner Smith moved to accept the road name of Smith Circle. Commissioner Dickerson seconded. All voted for. Motion carried. See attached exhibit.

Agenda item #8-Consider Mileage Payment

Judge Leath said the current rate of 28 cents per mile is not enough to cover the rise in the cost of fuel. He said the way it sounds is that gasoline will be around \$2.00 per gallon by the end of this year.

Commissioner Clark moved to set the rate at 32 cents per mile or whatever the IRS allows. Commissioner Dickerson seconded. All voted for. Motion carried.

Agenda item #11-Review and Accept Audit Report

Judge Leath read over the audit report. He said he will speak to the office holders where there were items to be addressed.

Commissioner Clark moved to accept the audit report. Commissioner Smith seconded. All voted for. Motion carried. See attached copy.

Agenda item #12-Advertise Bids for Auditor

Commissioner Nethery moved to advertise for bids for annual and bi-annual audits. Commissioner Dickerson seconded. All voted for. Motion carried. See attached copy of ad.

Agenda item #10-Possible Take Action Lakewood Estates Road for County Maintenance

A petition was presented to the Court with signatures of all property owners involved.

Commissioner Smith said the Court accepted maintenance on all the roads in Laguna Shores except for about 1080 feet of road. A couple of reasons we did not accept this portion was that it was not up to standards and is only 30 feet wide. The people that it effects has agreed to help pay for the up grading of the road and then we would continue to maintain it.

Commissioner Smith moved to accept this road as a public road and assume County maintenance. The road begins at Lakewood Estates road and ends at Lot 1, Section 1. Commissioner Clark seconded. All voted for. Motion carried. See attached copy of petition.

Court recessed at 9:15 a.m.

Court reconvened at 9:25 a.m.

Agenda item #9-Discuss & Possible Take Action Suncrest Sub. Plats with Barbara Arrant

WJ IX PG 695

Mrs. Arrant is not present in Court. This item is to be placed on the next regular Court agenda.

Agenda item #2-Reports

Commissioner Clark moved to accept the reports from the Treasurer and the Tax Assessor. Commissioner Dickerson seconded. All voted for. Motion carried.

Agenda item #13-Pay Accounts and Salaries

Commissioner Nethery asked the Court to approve a bill for \$250.00 for the man that is trapping beavers for him. He said he agreed to pay him \$50.00 for each beaver he traps. He said that is cheaper than having to replace culverts. So far he has trapped 5.

Commissioner Clark moved to pay the accounts and salaries including the bill for Commissioner Nethery. Commissioner Dickerson seconded. All voted for. Motion carried.

Commissioner Nethery moved to adjourn. Commissioner Dickerson seconded. Meeting adjourned.

Jack Hunt COUNTY JUDGE

Keith Clark COMMISSIONER PCT. #1

Lynne Smith COMMISSIONER PCT. #2

Douglas Dickerson COMMISSIONER PCT. #3

R. Gausman COMMISSIONER PCT. #4

ATTEST:

Janice McDaniel COUNTY CLERK

Vendor Detail Ledger (Unpaid Entries - Payment Detail)

Page 1

GENERAL FUND**Ledger as of: 5/24/01**

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Vendor ID: AACE	AACE RENTAL & MANAGEMENT SERV							
Invoice: 052201	Date: 5/22/01 Terms: A	Due Date: 7/6/01	Purchase Order: 1193					
NIGHTS @ 125.35	6470.403	\$626.75						
	Inv: 052201 Totals:	\$626.75	\$0.00	\$0.00				\$626.75
	Vendor: AACE Totals:	\$626.75	\$0.00	\$0.00				\$626.75
Vendor ID: ANGL	ANGLER'S PRINTING & PUBLISHING							
Invoice: 05901	Date: 5/9/01 Terms: A	Due Date: 6/23/01	Purchase Order:					
POLICY ENVELOPES	6325.403	\$60.00						
PESETTING	6325.403	\$5.00						
	Inv: 05901 Totals:	\$65.00	\$0.00	\$0.00				\$65.00
Invoice: 052201	Date: 5/22/01 Terms: A	Due Date: 7/6/01	Purchase Order:					
BUSINESS CARDS	6325.560	\$30.00						
	Inv: 052201 Totals:	\$30.00	\$0.00	\$0.00				\$30.00
	Vendor: ANGL Totals:	\$95.00	\$0.00	\$0.00				\$95.00
Vendor ID: ANHA	ANITA HAMILTON							
Invoice: 052101	Date: 5/21/01 Terms: A	Due Date: 7/5/01	Purchase Order:					
AND COPY	6533.435	\$10.00						
	Inv: 052101 Totals:	\$10.00	\$0.00	\$0.00				\$10.00
	Vendor: ANHA Totals:	\$10.00	\$0.00	\$0.00				\$10.00
Vendor ID: AREL	ARTHUR ELLISON							
Invoice: 051401	Date: 5/14/01 Terms: A	Due Date: 6/28/01	Purchase Order:					
PHONE CORD	6310.405	\$3.72						
	Inv: 051401 Totals:	\$3.72	\$0.00	\$0.00				\$3.72
	Vendor: AREL Totals:	\$3.72	\$0.00	\$0.00				\$3.72
Vendor ID: BOSA	BOGEL SALES, INC.							
Invoice: 197995	Date: 5/10/01 Terms: A	Due Date: 6/24/01	Purchase Order: 1176					
WBO 9" TOILET TISSUE	6310.408	\$44.95						

Vendor Detail Ledger (Unpaid Entries - Payment Detail)

GENERAL FUND
Ledger as of: 5/24/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
- 24 X5 DUST MOP HEAD	6310.408	\$24.90						
3X60 HVY TRASH BAGS	6310.408	\$20.75						
INDANCE ALL PURPOSE CLEANER	6310.408	\$37.52						
IE DISINFECTANT	6310.408	\$22.82						
SSO BLEACH	6310.408	\$8.80						
Inv: 197995 Totals:		\$159.74	\$0.00	\$0.00				\$159.74
voice: 197996	Date: 5/10/01 Terms: A	Due Date: 6/24/01	Purchase Order:					
VERDRIVE SPRAY BUFF	6313.560	\$54.00						
" WHITE BUFFING PADS	6313.560	\$18.95						
Inv: 197996 Totals:		\$72.95	\$0.00	\$0.00				\$72.95
Vendor: BOSA Totals:		\$232.69	\$0.00	\$0.00				\$232.69
Vendor ID: BRBR	BROOKSHIRE BROTHERS, INC.							
voice: 1039389	Date: 4/9/01 Terms: A	Due Date: 5/24/01	Purchase Order:					
ICE SUPPLIES	6310.560	\$5.39						
Inv: 1039389 Totals:		\$5.39	\$0.00	\$0.00				\$5.39
voice: 1039392	Date: 4/10/01 Terms: A	Due Date: 5/25/01	Purchase Order:					
ICE SUPPLIES	6310.560	\$1.99						
Inv: 1039392 Totals:		\$1.99	\$0.00	\$0.00				\$1.99
voice: 1044493	Date: 4/23/01 Terms: A	Due Date: 6/7/01	Purchase Order:					
ICE SUPPLIES	6310.560	\$10.02						
Inv: 1044493 Totals:		\$10.02	\$0.00	\$0.00				\$10.02
Vendor: BRBR Totals:		\$17.40	\$0.00	\$0.00				\$17.40
Vendor ID: CABO	CARLOS GENE BOYD							
voice: 052101	Date: 5/21/01 Terms: A	Due Date: 7/5/01	Purchase Order:					
HAND JURY DUTY	6533.435	\$10.00						
Inv: 052101 Totals:		\$10.00	\$0.00	\$0.00				\$10.00
Vendor: CABO Totals:		\$10.00	\$0.00	\$0.00				\$10.00

Vendor ID: CDCA COUNTY & DISTRICT CLERKS ASSOC

Vendor ID: 698

Vendor Detail Ledger (Unpa Entries - Payment Detail)

GENERAL FUND

Ledger as of: 5/24/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Invoice: 052401	Date: 5/24/01 Terms: A	Due Date: 7/8/01	Purchase Order: 1184					
REGISTRATION/JANICE MCDANIEL	6470.403	\$130.00						
	Inv: 052401 Totals:	\$130.00	\$0.00	\$0.00				\$130.00
	Vendor: CDCA Totals:	\$130.00	\$0.00	\$0.00				\$130.00
Vendor ID: CELL	CELL PAGE, INC.							
Invoice: 10141105	Date: 5/14/01 Terms: A	Due Date: 6/28/01	Purchase Order:					
AGER FEES	6614.409	\$55.60						
	Inv: 10141105 Totals:	\$55.60	\$0.00	\$0.00				\$55.60
	Vendor: CELL Totals:	\$55.60	\$0.00	\$0.00				\$55.60
Vendor ID: CING	CINGULAR WIRELESS							
Invoice: 343793720/MAY	Date: 5/7/01 Terms: A	Due Date: 6/21/01	Purchase Order:					
ULAR PHONE BILL	6420.560	\$35.76						
	Inv: 343793720/MAY Totals:	\$35.76	\$0.00	\$0.00				\$35.76
	Vendor: CING Totals:	\$35.76	\$0.00	\$0.00				\$35.76
Vendor ID: CLVA	CLAUDINE VANCE							
Invoice: 052101	Date: 5/21/01 Terms: A	Due Date: 7/5/01	Purchase Order:					
NE JURY DUT	6533.435	\$10.00						
	Inv: 052101 Totals:	\$10.00	\$0.00	\$0.00				\$10.00
	Vendor: CLVA Totals:	\$10.00	\$0.00	\$0.00				\$10.00
Vendor ID: CYMAF	CYMA FORMS							
Invoice: 051401	Date: 5/14/01 Terms: A	Due Date: 6/28/01	Purchase Order: 1181					
NERAL FUND CHECKS	6310.497	\$213.42						
IPPING	6310.497	\$21.00						
	Inv: 051401 Totals:	\$234.42	\$0.00	\$0.00				\$234.42
	Vendor: CYMAF Totals:	\$234.42	\$0.00	\$0.00				\$234.42
Vendor ID: DEAN	DEAN'S MEAT SERVICE							

569
Pg
IT
for

Vendor Detail Ledger (Unpl. Entries - Payment Detail)

Page 4

GENERAL FUND

Ledger as of: 5/24/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Invoice: 137857	Date: 5/16/01 Terms: A	Due Date: 6/30/01	Purchase Order:					
COFFEE W/FILTERS	6542.560	\$30.05						
	Inv: 137857 Totals:	\$30.05	\$0.00	\$0.00				\$30.05
	Vendor: DEAN Totals:	\$30.05	\$0.00	\$0.00				\$30.05
Vendor ID: DONS	DON'S SALVAGE & OILFIELD SERV.							
Invoice: 8088	Date: 5/1/01 Terms: A	Due Date: 6/15/01	Purchase Order: 1161					
ADS	6451.560	\$57.10						
EARNED 1 ROTOR	6451.560	\$10.00						
ROR	6451.560	\$40.00						
	Inv: 8088 Totals:	\$107.10	\$0.00	\$0.00				\$107.10
	Vendor: DONS Totals:	\$107.10	\$0.00	\$0.00				\$107.10
Vendor ID: DUCK	DUCKWALL ALCO STORES, INC.							
Invoice: 839537	Date: 5/4/01 Terms: A	Due Date: 6/18/01	Purchase Order:					
POOL SUPPLIES	6313.560	\$10.00						
	Inv: 839537 Totals:	\$10.00	\$0.00	\$0.00				\$10.00
Invoice: 839538	Date: 5/4/01 Terms: A	Due Date: 6/18/01	Purchase Order:					
PS	6313.560	\$2.00						
	Inv: 839538 Totals:	\$2.00	\$0.00	\$0.00				\$2.00
Invoice: 839539	Date: 5/11/01 Terms: A	Due Date: 6/25/01	Purchase Order:					
POOL CLIPS	6310.499	\$3.99						
	Inv: 839539 Totals:	\$3.99	\$0.00	\$0.00				\$3.99
	Vendor: DUCK Totals:	\$15.99	\$0.00	\$0.00				\$15.99
Vendor ID: EJPR	EUGENE J. PROCELLA, JR.							
Invoice: 052101	Date: 5/21/01 Terms: A	Due Date: 7/5/01	Purchase Order:					
AND JURY DUTY	6533.435	\$10.00						
	Inv: 052101 Totals:	\$10.00	\$0.00	\$0.00				\$10.00
	Vendor: EJPR Totals:	\$10.00	\$0.00	\$0.00				\$10.00

Vendor Detail Ledger (Unp. Entries - Payment Detail)

GENERAL FUND
Ledger as of: 5/24/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Vendor ID: FIUB FIRST USA BANK, NA								
Invoice: 4246311431117982	Date: 5/15/01 Terms: A	Due Date: 6/29/01	Purchase Order:					
# 24610433G23FHS2Q (JACKS)	6470.497	\$237.80						
Inv: 4246311431117982 Totals:		\$237.80	\$0.00	\$0.00				\$237.80
Vendor: FIUB Totals:		\$237.80	\$0.00	\$0.00				\$237.80
Vendor ID: FLDA FLOWERS-DAVIS L.L.P.								
Invoice: 050301	Date: 5/3/01 Terms: A	Due Date: 6/17/01	Purchase Order:					
MAN CLAIM/400-110M	6436.409	\$2,797.57						
Inv: 050301 Totals:		\$2,797.57	\$0.00	\$0.00				\$2,797.57
Vendor: FLDA Totals:		\$2,797.57	\$0.00	\$0.00				\$2,797.57
Vendor ID: HART HART INTERCIVIC								
Invoice: 846286	Date: 5/22/01 Terms: A	Due Date: 7/6/01	Purchase Order:					
FILE TRANSCRIPT COVERS	6310.450	\$24.50						
UPDING	6310.450	\$3.38						
Inv: 846286 Totals:		\$27.88	\$0.00	\$0.00				\$27.88
Vendor: HART Totals:		\$27.88	\$0.00	\$0.00				\$27.88
Vendor ID: HIJA JAMES HICKS								
Invoice: 052101	Date: 5/21/01 Terms: A	Due Date: 7/5/01	Purchase Order:					
RAND JURY DUTY	6533.435	\$10.00						
Inv: 052101 Totals:		\$10.00	\$0.00	\$0.00				\$10.00
Vendor: HIJA Totals:		\$10.00	\$0.00	\$0.00				\$10.00
Vendor ID: JACK JACK LEATH								
Invoice: 052401	Date: 5/24/01 Terms: A	Due Date: 7/8/01	Purchase Order:					
MILES @ .28	6441.400	\$27.44						
Inv: 052401 Totals:		\$27.44	\$0.00	\$0.00				\$27.44
Vendor: JACK Totals:		\$27.44	\$0.00	\$0.00				\$27.44

VOI II Pg 701

Vendor Detail Ledger (Unp. Entries - Payment Detail)

GENERAL FUND

Ledger as of: 5/24/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Vendor ID: JACO JEFF COX								
Invoice: 052401	Date: 5/24/01	Terms: A	Due Date: 7/8/01	Purchase Order:				
MILES @ .28	6441.455			\$67.48				
	Inv: 052401 Totals:	\$67.48	\$0.00	\$0.00				
	Vendor: JACO Totals:	\$67.48	\$0.00	\$0.00				
Vendor ID: JAMC JANICE MCDANIEL								
Invoice: 052201	Date: 5/22/01	Terms: A	Due Date: 7/6/01	Purchase Order: 1194				
1 DAYS MEALS	6470.403			\$150.00				
18 MILES @ .28	6470.403			\$304.64				
	Inv: 052201 Totals:	\$454.64	\$0.00	\$0.00				
	Vendor: JAMC Totals:	\$454.64	\$0.00	\$0.00				
Vendor ID: JOPH JOHN PAUL HINTON								
Invoice: 052101	Date: 5/21/01	Terms: A	Due Date: 7/5/01	Purchase Order:				
HAND JURY DUTY	6533.435			\$10.00				
	Inv: 052101 Totals:	\$10.00	\$0.00	\$0.00				
	Vendor: JOPH Totals:	\$10.00	\$0.00	\$0.00				
Vendor ID: JSEX J.A. SEXAUER								
Invoice: 64344118	Date: 5/4/01	Terms: A	Due Date: 6/18/01	Purchase Order: 1124				
FORN 2.5 FLOW CONTROL KIT	6450.560			\$98.98				
AX	6450.560			\$8.46				
HEIGHT	6450.560			\$3.55				
	Inv: 64344118 Totals:	\$110.99	\$0.00	\$0.00				
	Vendor: JSEX Totals:	\$110.99	\$0.00	\$0.00				
Vendor ID: LEJA JACK LEATH								
Invoice: 050301	Date: 5/3/01	Terms: A	Due Date: 6/17/01	Purchase Order: 1166				
1 DAYS MEALS	6427.400			\$100.00				
162 MILES @ .28	6427.400			\$101.36				
	Inv: 050301 Totals:	\$201.36	\$0.00	\$0.00				

702

VOID

601-702
401-7104

Vendor Detail Ledger (Unpaid Entries - Payment Detail)
GENERAL FUND
Ledger as of: 5/24/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Vendor: LEJA Totals:		\$201.36	\$0.00	\$0.00				\$201.36
Vendor ID: LYLE LYNN LEONE								
Invoice: 052101	Date: 5/21/01 Terms: A	Due Date: 7/5/01	Purchase Order:					
GRAND JURY DUTY	6533.435	\$10.00						
Inv: 052101 Totals:		\$10.00	\$0.00	\$0.00				\$10.00
Vendor: LYLE Totals:		\$10.00	\$0.00	\$0.00				\$10.00
Vendor ID: PAMA MARVIN RAY PARKS								
Invoice: 052101	Date: 5/21/01 Terms: A	Due Date: 7/5/01	Purchase Order:					
GRAND JURY DUTY	6533.435	\$10.00						
Inv: 052101 Totals:		\$10.00	\$0.00	\$0.00				\$10.00
Vendor: PAMA Totals:		\$10.00	\$0.00	\$0.00				\$10.00
Vendor ID: PIBI PITNEY BOWES								
Invoice: 3105047-MY01	Date: 5/14/01 Terms: A	Due Date: 6/28/01	Purchase Order:					
RENTAL FEE	6612.409	\$179.01						
Inv: 3105047-MY01 Totals:		\$179.01	\$0.00	\$0.00				\$179.01
Vendor: PIBI Totals:		\$179.01	\$0.00	\$0.00				\$179.01
Vendor ID: PPOS POSTMASTER								
Invoice: 052401	Date: 5/24/01 Terms: A	Due Date: 7/8/01	Purchase Order:					
BOX RENTAL FEE # 147	6315.409	\$32.00						
Inv: 052401 Totals:		\$32.00	\$0.00	\$0.00				\$32.00
Vendor: PPOS Totals:		\$32.00	\$0.00	\$0.00				\$32.00
Vendor ID: QUOCO QUILL CORPORATION								
Invoice: 5428961	Date: 5/14/01 Terms: A	Due Date: 6/28/01	Purchase Order:					
MINIATING POUCHES	6614.409	\$41.92						
Inv: 5428961 Totals:		\$41.92	\$0.00	\$0.00				\$41.92

ve
IL
Pa
703

Vendor Detail Ledger (Unpaid Entries - Payment Detail)
GENERAL FUND
Ledger as of: 5/24/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Vendor: QUCO Totals:		\$41.92	\$0.00	\$0.00				\$41.92
Vendor ID: RACH RACH VETERINARY CLINIC								
voice: 050701	Date: 5/7/01	Terms: A	Due Date: 6/21/01	Purchase Order:				
ABIES LAB CHECK/BURIAL	6541.560		\$60.00					
Inv: 050701 Totals:		\$60.00	\$0.00	\$0.00				\$60.00
Vendor: RACH Totals:		\$60.00	\$0.00	\$0.00				\$60.00
Vendor ID: ROSU ROGERS OFFICE SUPPLY								
voice: 3568	Date: 5/4/01	Terms: A	Due Date: 6/18/01	Purchase Order:				
MT POCKETS	6450.560		\$41.80					
LUMBAR PADS	6450.560		\$13.00					
Inv: 3568 Totals:		\$54.80	\$0.00	\$0.00				\$54.80
voice: 3621	Date: 5/10/01	Terms: A	Due Date: 6/24/01	Purchase Order:				
MESSAGE BOOKS	6310.560		\$12.50					
Inv: 3621 Totals:		\$12.50	\$0.00	\$0.00				\$12.50
voice: 36227 APRIL	Date: 5/10/01	Terms: A	Due Date: 6/24/01	Purchase Order:				
NOEL SHARPENING	6310.450		\$17.00					
FILES	6310.450		\$5.99					
Inv: 36227/APRIL Totals:		\$22.99	\$0.00	\$0.00				\$22.99
voice: 3641	Date: 5/11/01	Terms: A	Due Date: 6/25/01	Purchase Order:				
BOXES	6310.400		\$10.47					
Inv: 3641 Totals:		\$10.47	\$0.00	\$0.00				\$10.47
voice: 3670	Date: 5/15/01	Terms: A	Due Date: 6/29/01	Purchase Order:				
DECK BOX FILES	6310.497		\$21.00					
Inv: 3670 Totals:		\$21.00	\$0.00	\$0.00				\$21.00
Vendor: ROSU Totals:		\$121.76	\$0.00	\$0.00				\$121.76
Vendor ID: SASO THE SARGENT-SOWELL CO.								
voice: 25-2067180	Date: 2/7/01	Terms: A	Due Date: 3/24/01	Purchase Order: 1000				
DTGES	6540.560		\$512.55	\$512.55	2/26/01	26458	A	

704
TOTAL
FOR
VENDOR

GENERAL FUND
Ledger as of: 5/24/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
				(\$512.55)	2/26/01	26458	A	\$512.55
				\$512.55	2/26/01	26533	A	(\$512.55)
				(\$512.55)	2/26/01	26533	A	\$512.55
SHIPPING	6540.560	\$21.55		\$21.55	2/26/01	26458	A	
				(\$21.55)	2/26/01	26458	A	\$21.55
				\$21.55	2/26/01	26533	A	(\$21.55)
				(\$21.55)	2/26/01	26533	A	\$21.55
Inv: 25-2067180 Totals:		\$534.10	\$0.00	\$0.00				\$534.10
Invoice: 25-2067180/#2	Date: 2/7/01	Terms: A	Due Date: 3/24/01	Purchase Order:				
COPIES	6540.560			(\$512.55)				
SHIPPING	6540.560			(\$21.55)				
Inv: 25-2067180/#2 Totals:		(\$534.10)	\$0.00	\$0.00				(\$534.10)
Vendor: SASO Totals:		\$0.00	\$0.00	\$0.00				\$0.00
Vendor ID: SCHA	SCOTT HARDY							
Invoice: 052101	Date: 5/21/01	Terms: A	Due Date: 7/5/01	Purchase Order:				
LAND BURY DUES	6533.435			\$10.00				
Inv: 052101 Totals:		\$10.00	\$0.00	\$0.00				\$10.00
Vendor: SCHA Totals:		\$10.00	\$0.00	\$0.00				\$10.00
Vendor ID: SCSD	SABINE COUNTY SHERIFF'S DEPT.							
Invoice: 050701	Date: 5/7/01	Terms: A	Due Date: 6/21/01	Purchase Order:				
REIMBURSEMENT ON TRAVEL	6425.560			\$124.54				
REIMBURSEMENT ON FUEL	6335.560			\$26.50				
REIMBURSEMENT ON POSTAGE	6315.560			\$12.25				
Inv: 050701 Totals:		\$163.29	\$0.00	\$0.00				\$163.29
Vendor: SCSD Totals:		\$163.29	\$0.00	\$0.00				\$163.29
Vendor ID: SSCB	SEALE,STOVER, & BISBEY							
Invoice: 051401	Date: 5/14/01	Terms: A	Due Date: 6/28/01	Purchase Order:				
ROBERT CHARLES LANGDON	6531.435			\$2,627.61				
Inv: 051401 Totals:		\$2,627.61	\$0.00	\$0.00				\$2,627.61

YOU II Pg. 705

Vendor Detail Ledger (Unp. Entries - Payment Detail)
GENERAL FUND
Ledger as of: 5/24/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Vendor: SSCB Totals:		\$2,627.61	\$0.00	\$0.00				\$2,627.61
Vendor ID: STEM	STEVE MILLER							
Invoice: 051501	Date: 5/15/01 Terms: A	Due Date: 6/29/01	Purchase Order:					
41 MILES @ .28	6441.457	\$138.32						
Inv: 051501 Totals:		\$138.32	\$0.00	\$0.00				\$138.32
Vendor: STEM Totals:		\$138.32	\$0.00	\$0.00				\$138.32
Vendor ID: STEV	STEVE MILLER, JP #2							
Invoice: 052201	Date: 5/22/01 Terms: A	Due Date: 7/6/01	Purchase Order:					
STAGE	6315.409	\$34.00						
Inv: 052201 Totals:		\$34.00	\$0.00	\$0.00				\$34.00
Vendor: STEV Totals:		\$34.00	\$0.00	\$0.00				\$34.00
Vendor ID: STFU	STAR FUNERAL HOME, INC.							
Invoice: 043101	Date: 4/30/01 Terms: A	Due Date: 6/14/01	Purchase Order:					
PROFESSIONAL FEE	6614.409	\$281.25						
DISCOUNT	6614.409	(\$112.50)						
Inv: 043101 Totals:		\$168.75	\$0.00	\$0.00				\$168.75
Vendor: STFU Totals:		\$168.75	\$0.00	\$0.00				\$168.75
Vendor ID: STHO	STEVEN M. HOLLIS, ATTORNEY							
Invoice: 052101	Date: 5/21/01 Terms: A	Due Date: 7/5/01	Purchase Order:					
AMUEL G. CHANCE	6531.435	\$250.00						
ACQUE PULLIG	6531.435	\$250.00						
AMMY DAVIS	6531.435	\$250.00						
Inv: 052101 Totals:		\$750.00	\$0.00	\$0.00				\$750.00
Vendor: STHO Totals:		\$750.00	\$0.00	\$0.00				\$750.00
Vendor ID: TACP	TAC PROPERTY & CASUALTY FUND							
Invoice: 2020/SHERIFF	Date: 5/11/01 Terms: A	Due Date: 6/25/01	Purchase Order:					
PROPERTY COVERAGE	6640.560	\$2,400.00						

Ver III Pg 706

Vendor Detail Ledger (Unpaid Entries - Payment Detail)

GENERAL FUND

Ledger as of: 5/24/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
	Inv: 2020/SHERIFF Totals:	\$2,400.00	\$0.00	\$0.00				\$2,400.00
Invoice: 2020-NON	Date: 5/11/01 Terms: A Due Date: 6/25/01 Purchase Order:							
PROPERTY COVERAGE	6635.409	\$2,929.00						
	Inv: 2020-NON Totals:	\$2,929.00	\$0.00	\$0.00				\$2,929.00
Invoice: 2020-SHERIFF	Date: 5/11/01 Terms: A Due Date: 6/25/01 Purchase Order:							
AUTOMOBILE PHYSICAL DAMAGE	6638.560	\$3,100.00						
	Inv: 2020-SHERIFF Totals:	\$3,100.00	\$0.00	\$0.00				\$3,100.00
	Vendor: TACP Totals:	\$8,429.00	\$0.00	\$0.00				\$8,429.00
Vendor ID: TACR TAC RISK MANAGEMENT POOL								
Invoice: 2020-NON	Date: 5/11/01 Terms: A Due Date: 6/25/01 Purchase Order:							
AUTOMOBILE LIABILITY	6635.409	\$1,783.00						
	Inv: 2020/NON Totals:	\$1,783.00	\$0.00	\$0.00				\$1,783.00
Invoice: 2020-SHERIFF	Date: 5/11/01 Terms: A Due Date: 6/25/01 Purchase Order:							
AUTOMOBILE LIABILITY COVERAGE	6637.560	\$1,100.00						
	Inv: 2020/SHERIFF Totals:	\$1,100.00	\$0.00	\$0.00				\$1,100.00
Invoice: 2020-NON	Date: 5/11/01 Terms: A Due Date: 6/25/01 Purchase Order:							
GENERAL LIABILITY COVERAGE	6635.409	\$1,116.00						
	Inv: 2020-NON Totals:	\$1,116.00	\$0.00	\$0.00				\$1,116.00
Invoice: 2020-NON	Date: 5/11/01 Terms: A Due Date: 6/25/01 Purchase Order:							
PUBLIC OFFICIAL LIABILITY	6635.409	\$9,499.00						
	Inv: 2020-NON Totals:	\$9,499.00	\$0.00	\$0.00				\$9,499.00
Invoice: 2020-NON	Date: 5/11/01 Terms: A Due Date: 6/25/01 Purchase Order:							
LAW ENFORCEMENT LIABILITY	6635.409	\$5,871.00						
	Inv: 2020-NON Totals:	\$5,871.00	\$0.00	\$0.00				\$5,871.00
Invoice: 2020-SHERIFF	Date: 5/11/01 Terms: A Due Date: 6/25/01 Purchase Order:							
GENERAL LIABILITY	6635.560	\$1,600.00						
	Inv: 2020-SHERIFF Totals:	\$1,600.00	\$0.00	\$0.00				\$1,600.00
Invoice: 2020-SHERIFF	Date: 5/11/01 Terms: A Due Date: 6/25/01 Purchase Order:							

Vendor Detail Ledger (Unpaid Entries - Payment Detail)

GENERAL FUND

Ledger as of: 5/24/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
PUBLIC OFFICIAL LIABILITY	6639.560	\$70.00						
	Inv: 2020-SHERIFF Totals:	\$70.00	\$0.00	\$0.00				\$70.00
Invoice 2020- SHERIFF	Date: 5/11/01 Terms: A Due Date: 6/25/01 Purchase Order:							
W ENFORCEMENT LIABILITY	6636.560	\$10,800.00						
	Inv: 2020-SHERIFF Totals:	\$10,800.00	\$0.00	\$0.00				\$10,800.00
	Vendor: TACR Totals:	\$31,839.00	\$0.00	\$0.00				\$31,839.00
Vendor ID: TARE TAMMY REEVES, TAX ASSESSOR								
Invoice: 051601	Date: 5/16/01 Terms: A Due Date: 6/30/01 Purchase Order:							
MILES @ 28	6441.499	\$56.00						
	Inv: 051601 Totals:	\$56.00	\$0.00	\$0.00				\$56.00
	Vendor: TARE Totals:	\$56.00	\$0.00	\$0.00				\$56.00
Vendor ID: TAWA TANYA WALKER								
Invoice: 052301	Date: 5/23/01 Terms: A Due Date: 7/7/01 Purchase Order: 1195							
DAYS MEALS	6470.450	\$125.00						
4 MILES @ 28	6470.450	\$297.92						
	Inv: 052301 Totals:	\$422.92	\$0.00	\$0.00				\$422.92
	Vendor: TAWA Totals:	\$422.92	\$0.00	\$0.00				\$422.92
Vendor ID: VERW VERIZON WIRELESS								
Invoice: 04345922-116185/MAY	Date: 5/2/01 Terms: A Due Date: 6/16/01 Purchase Order:							
MOBILE PHONE BILL	6420.560	\$145.25						
	Inv: 04345922-116185/MAY Totals:	\$145.25	\$0.00	\$0.00				\$145.25
	Vendor: VERW Totals:	\$145.25	\$0.00	\$0.00				\$145.25
Vendor ID: WIFU WILLIAM R. FULLER								
Invoice: 052101	Date: 5/21/01 Terms: A Due Date: 7/5/01 Purchase Order:							
GRAND JURY DUTY	6533.435	\$10.00						
	Inv: 052101 Totals:	\$10.00	\$0.00	\$0.00				\$10.00

Voi II Pa 708

Vendor Detail Ledger (Unpaid Entries - Payment Detail)

GENERAL FUND

Ledger as of: 5/24/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Vendor: WIFU Totals:		\$10.00	\$0.00	\$0.00				\$10.00
Vendor ID: WIFU	WILLIAM T. WHITTINGTON, III							
Invoice: 052101	Date: 5/21/01 Terms: A	Due Date: 7/5/01	Purchase Order:					
LAND JURY DUTY	6533.435		\$10.00					
Inv: 052101 Totals:		\$10.00	\$0.00	\$0.00				\$10.00
Vendor: WILW Totals:		\$10.00	\$0.00	\$0.00				\$10.00
Vendor ID: WIMO	WILLIAM ROBERT MORGAN							
Invoice: 052101	Date: 5/21/01 Terms: A	Due Date: 7/5/01	Purchase Order:					
LAND JURY DUTY	6533.435		\$10.00					
Inv: 052101 Totals:		\$10.00	\$0.00	\$0.00				\$10.00
Vendor: WIMO Totals:		\$10.00	\$0.00	\$0.00				\$10.00
Vendor ID: XROX	XEROX CORPORATION-DALLAS							
Invoice: 082016008	Date: 5/21/01 Terms: A	Due Date: 7/5/01	Purchase Order:					
MONTHLY BASE CHARGE	6500.409		\$61.00					
Inv: 082016098 Totals:		\$61.00	\$0.00	\$0.00				\$61.00
Invoice: 082016099	Date: 5/21/01 Terms: A	Due Date: 7/5/01	Purchase Order:					
MONTHLY BASE CHARGE	6500.409		\$61.00					
Inv: 082016099 Totals:		\$61.00	\$0.00	\$0.00				\$61.00
Invoice: 082016102	Date: 5/21/01 Terms: A	Due Date: 7/5/01	Purchase Order:					
MONTHLY BASE CHARGE	6500.409		\$61.00					
Inv: 082016102 Totals:		\$61.00	\$0.00	\$0.00				\$61.00
Vendor: XROX Totals:		\$183.00	\$0.00	\$0.00				\$183.00
Ledger Totals:		\$51,021.47	\$0.00	\$0.00				\$51,021.47

SIGN HERE FOR PAYMENT APPROVAL
Jack Leath

Jack Leath
County Judge

SIGN HERE FOR PAYMENT APPROVAL
Keith Clark

Keith Clark
Commissioner Pct. 1

SIGN HERE FOR PAYMENT APPROVAL
Doyle Dickerson

Doyle Dickerson
Commissioner Pct. 3

SIGN HERE FOR PAYMENT APPROVAL
Janice McDaniel

Janice McDaniel
County Clerk

SIGN HERE FOR PAYMENT APPROVAL
Lynn Smith

Lynn Smith
Commissioner Pct. 2

SIGN HERE FOR PAYMENT APPROVAL
Gene Nethery

Gene Nethery
Commissioner Pct. 4

PAID
710

Approved for payment by Sabine County Commissioner's Court May 29, 2001.

Vendor Detail Ledger (Unpaid Entries - Payment Detail)

ROAD AND BRIDGES

Ledger as of: 5/26/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Vendor ID: ARBA ARTHUR BANDY JR.								
Invoice: 051801	Date: 5/18/01 Terms: A	Due Date: 5/18/01	Purchase Order:					
FUND ON MCGEE ROAD	4027.602	\$300.00						
	Inv: 051801 Totals:	\$300.00	\$0.00	\$0.00				\$300.00
	Vendor: ARBA Totals:	\$300.00	\$0.00	\$0.00				\$300.00
Vendor ID: ASCO THE ASSOCIATES								
Invoice: 2506339	Date: 5/11/01 Terms: A	Due Date: 5/11/01	Purchase Order:					
BASE PAYMENT	6653.604	\$1,147.21						
	Inv: 2506339 Totals:	\$1,147.21	\$0.00	\$0.00				\$1,147.21
	Vendor: ASCO Totals:	\$1,147.21	\$0.00	\$0.00				\$1,147.21
Vendor ID: BIG4 BIG "4", INC.								
Invoice: 00320540	Date: 5/9/01 Terms: A	Due Date: 5/9/01	Purchase Order:					
ROAD BASE MATERIAL	6377.604	\$384.00						
	Inv: 00320540 Totals:	\$384.00	\$0.00	\$0.00				\$384.00
Invoice: 00320541	Date: 5/9/01 Terms: A	Due Date: 5/9/01	Purchase Order: 1109					
ROAD BASE MATERIAL	6377.603	\$3,096.00						
	Inv: 00320541 Totals:	\$3,096.00	\$0.00	\$0.00				\$3,096.00
	Vendor: BIG4 Totals:	\$3,480.00	\$0.00	\$0.00				\$3,480.00
Vendor ID: CHJE CHARLES JEANSONNE								
Invoice: 051801	Date: 5/18/01 Terms: A	Due Date: 5/18/01	Purchase Order:					
FUND ON MCGEE ROAD	4027.602	\$500.00						
	Inv: 051801 Totals:	\$500.00	\$0.00	\$0.00				\$500.00
	Vendor: CHJE Totals:	\$500.00	\$0.00	\$0.00				\$500.00
Vendor ID: CHKI CHARLES KING								
Invoice: 051801	Date: 5/18/01 Terms: A	Due Date: 5/18/01	Purchase Order:					
FUND ON MCGEE ROAD	4027.602	\$500.00						
	Inv: 051801 Totals:	\$500.00	\$0.00	\$0.00				\$500.00

Vendor Detail Ledger (Unpa Entries - Payment Detail)
ROAD AND BRIDGES
Ledger as of: 5/26/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Vendor: CHKI Totals:		\$500.00	\$0.00	\$0.00				\$500.00
Vendor ID: EDBE	EDWIN & RHODA BERRY							
Invoice: 051801	Date: 5/18/01 Terms: A	Due Date: 5/18/01	Purchase Order:					
FUND ON MCGEE ROAD	4027.602	\$400.00						
Inv: 051801 Totals:		\$400.00	\$0.00	\$0.00				\$400.00
Vendor: EDBE Totals:		\$400.00	\$0.00	\$0.00				\$400.00
Vendor ID: EDSO	EDSON SIGNS AND DESIGNS							
Invoice: 1599	Date: 5/16/01 Terms: A	Due Date: 5/16/01	Purchase Order:					
18X24 SLOW CHILDREN SIGNS	6657.604	\$57.21						
PEPPING	6657.604	\$7.65						
Inv: 1599 Totals:		\$64.86	\$0.00	\$0.00				\$64.86
Vendor: EDSO Totals:		\$64.86	\$0.00	\$0.00				\$64.86
Vendor ID: EPSS	FUGENE PROCELLA SERVICE STAT.							
Invoice: 051601	Date: 5/16/01 Terms: A	Due Date: 5/16/01	Purchase Order:					
CHANGE TIRE	6366.602	\$20.00						
Inv: 051601 Totals:		\$20.00	\$0.00	\$0.00				\$20.00
Vendor: EPSS Totals:		\$20.00	\$0.00	\$0.00				\$20.00
Vendor ID: ETAC	EAST TEXAS ASPHALT CO.							
Invoice: 39788	Date: 5/5/01 Terms: A	Due Date: 5/5/01	Purchase Order: 1159					
17 UNITS OIL SAND MIX	6378.604	\$375.50						
Inv: 39788 Totals:		\$375.50	\$0.00	\$0.00				\$375.50
Vendor: ETAC Totals:		\$375.50	\$0.00	\$0.00				\$375.50
Vendor ID: GEED	GENE EDGERLY							
Invoice: 051801	Date: 5/18/01 Terms: A	Due Date: 5/18/01	Purchase Order:					
FUND ON MCGEE ROAD	4027.602	\$100.00						
Inv: 051801 Totals:		\$100.00	\$0.00	\$0.00				\$100.00

VOI 11 PA 712

Vendor Detail Ledger (Unpa Entries - Payment Detail)

Page 3

ROAD AND BRIDGES

Ledger as of: 5/26/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Vendor: GEED Totals:		\$100.00	\$0.00	\$0.00				\$100.00
Vendor ID: GENE GENE NETHERY								
Invoice: 050301	Date: 5/3/01	Terms: A	Due Date: 5/3/01	Purchase Order: 1164				
10 DAYS MEALS	6655.604		\$100.00					
12 MILES @ .28	6655.604		\$101.36					
Inv: 050301 Totals:		\$201.36	\$0.00	\$0.00				\$201.36
Vendor: GENE Totals:		\$201.36	\$0.00	\$0.00				\$201.36
Vendor ID: GMWS G-M WATER SUPPLY CORP.								
Invoice: 1262/MAY	Date: 5/10/01	Terms: A	Due Date: 5/10/01	Purchase Order:				
WATER BILL	6440.602		\$20.10					
Inv: 1262/MAY Totals:		\$20.10	\$0.00	\$0.00				\$20.10
Vendor: GMWS Totals:		\$20.10	\$0.00	\$0.00				\$20.10
Vendor ID: HASM HAROLD SMITH								
Invoice: 051801	Date: 5/18/01	Terms: A	Due Date: 5/18/01	Purchase Order:				
LAND ON MCGEE ROAD	4027.602		\$700.00					
Inv: 051801 Totals:		\$700.00	\$0.00	\$0.00				\$700.00
Vendor: HASM Totals:		\$700.00	\$0.00	\$0.00				\$700.00
Vendor ID: HJHA H.J. HARRINGTON								
Invoice: 051801	Date: 5/18/01	Terms: A	Due Date: 5/18/01	Purchase Order:				
LAND ON MCGEE ROAD	4027.602		\$200.00					
Inv: 051801 Totals:		\$200.00	\$0.00	\$0.00				\$200.00
Vendor: HJHA Totals:		\$200.00	\$0.00	\$0.00				\$200.00
Vendor ID: HUSU HUGHES SUPPLY								
Invoice: 35596592-01	Date: 5/8/01	Terms: A	Due Date: 5/8/01	Purchase Order: 1169				
SOLID SURE-LOK PIPE	6370.603		\$210.00					
Inv: 35596592-01 Totals:		\$210.00	\$0.00	\$0.00				\$210.00

Vendor Detail Ledger (Unpaid Entries - Payment Detail)
ROAD AND BRIDGES
Ledger as of: 5/26/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Vendor: HUSU Totals:		\$210.00	\$0.00	\$0.00				\$210.00
Vendor ID: JABA	JAMES BARNEWELL							
Invoice: 051801	Date: 5/18/01 Terms: A	Due Date: 5/18/01	Purchase Order:					
FUND ON MCGEE ROAD	4027.602	\$50.00						
Inv: 051801 Totals:		\$50.00	\$0.00	\$0.00				\$50.00
Vendor: JABA Totals:		\$50.00	\$0.00	\$0.00				\$50.00
Vendor ID: JOCU		JOHNNY CURE						
Invoice: 051801	Date: 5/18/01 Terms: A	Due Date: 5/18/01	Purchase Order:					
FUND ON MCGEE ROAD	4027.602	\$300.00						
Inv: 051801 Totals:		\$300.00	\$0.00	\$0.00				\$300.00
Vendor: JOCU Totals:		\$300.00	\$0.00	\$0.00				\$300.00
Vendor ID: JTGR		J.T. GREENE TRUCK & EQUIPMENT						
Invoice: 1339	Date: 5/18/01 Terms: A	Due Date: 5/18/01	Purchase Order:					
PAIR WORK ON GRADER	6345.604	\$40.00						
Inv: 1339 Totals:		\$40.00	\$0.00	\$0.00				\$40.00
Vendor: JTGR Totals:		\$40.00	\$0.00	\$0.00				\$40.00
Vendor ID: KECL		KEITH CLARK						
Invoice: 050401	Date: 5/4/01 Terms: A	Due Date: 5/4/01	Purchase Order: 1167					
DAYS MEALS	6655.601	\$100.00						
7 MILES @ .28	6655.601	\$101.36						
Inv: 050401 Totals:		\$201.36	\$0.00	\$0.00				\$201.36
Vendor: KECL Totals:		\$201.36	\$0.00	\$0.00				\$201.36
Vendor ID: LEWO		LEE WOODWARD						
Invoice: 051801	Date: 5/18/01 Terms: A	Due Date: 5/18/01	Purchase Order:					
FUND ON MCGEE ROAD	4027.602	\$500.00						
Inv: 051801 Totals:		\$500.00	\$0.00	\$0.00				\$500.00

ROAD AND BRIDGES

Ledger as of: 5/26/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Vendor: LEWO Totals:		\$500.00	\$0.00	\$0.00				\$500.00
Vendor ID: MAHA MARGARET HAMOR								
Invoice: 051801	Date: 5/18/01	Terms: A	Due Date: 5/18/01	Purchase Order:				
FUND ON MCGEE ROAD	4027.602	\$300.00						
Inv: 051801 Totals:		\$300.00	\$0.00	\$0.00				\$300.00
Vendor: MAHA Totals:		\$300.00	\$0.00	\$0.00				\$300.00
Vendor ID: NECO NECHES COMMUNICATIONS, INC.								
Invoice: 140985	Date: 5/14/01	Terms: A	Due Date: 5/14/01	Purchase Order: 1180				
MOBILE RADIOS	6652.603	\$1,170.00						
MOUNTING BRACKET	6652.603	\$5.04						
ANTENNA	6652.603	\$8.75						
MOBILE BASE	6652.603	\$22.68						
INVERTER	6652.603	\$54.00						
INSTALLATIONS	6652.603	\$150.00						
ANTENNA INSTALLATION	6652.603	\$30.00						
REMOVALS	6652.603	\$80.00						
MILES	6652.603	\$85.00						
TRAVEL TIME	6652.603	\$120.00						
Inv: 140985 Totals:		\$1,725.47	\$0.00	\$0.00				\$1,725.47
Vendor: NECO Totals:		\$1,725.47	\$0.00	\$0.00				\$1,725.47
Vendor ID: ROJE ROY JERNIGAN								
Invoice: 051801	Date: 5/18/01	Terms: A	Due Date: 5/18/01	Purchase Order:				
FUND ON MCGEE ROAD	4027.602	\$300.00						
Inv: 051801 Totals:		\$300.00	\$0.00	\$0.00				\$300.00
Vendor: ROJE Totals:		\$300.00	\$0.00	\$0.00				\$300.00
Vendor ID: TACP TAC PROPERTY/CASUALTY FUND								
Invoice: 2020----#1	Date: 5/11/01	Terms: A	Due Date: 5/11/01	Purchase Order:				
PROPERTY COVERAGE	6639.601	\$377.00						
Inv: 2020----#1 Totals:		\$377.00	\$0.00	\$0.00				\$377.00

715
 PO
 III
 VOI

Vendor Detail Ledger (Unpaid Entries - Payment Detail)
ROAD AND BRIDGES
Ledger as of: 5/26/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Invoice: 2020-#2	Date: 5/11/01 Terms: A	Due Date: 5/11/01	Purchase Order:					
UTOMOBILE PHYSICAL DAMAGE	6638.602	\$1,357.00						
	Inv: 2020-#2 Totals:	\$1,357.00	\$0.00	\$0.00				\$1,357.00
Invoice: 2020-#2	Date: 5/11/01 Terms: A	Due Date: 5/11/01	Purchase Order:					
PROPERTY COVERAGE	6639.602	\$377.00						
	Inv: 2020-#2 Totals:	\$377.00	\$0.00	\$0.00				\$377.00
Invoice: 2020-#3	Date: 5/11/01 Terms: A	Due Date: 5/11/01	Purchase Order:					
UTOMOBILE PHYSICAL DAMAGE	6638.603	\$1,357.00						
	Inv: 2020-#3 Totals:	\$1,357.00	\$0.00	\$0.00				\$1,357.00
Invoice: 2020-#3	Date: 5/11/01 Terms: A	Due Date: 5/11/01	Purchase Order:					
PROPERTY COVERAGE	6639.603	\$377.00						
	Inv: 2020-#3 Totals:	\$377.00	\$0.00	\$0.00				\$377.00
Invoice: 2020-#4	Date: 5/11/01 Terms: A	Due Date: 5/11/01	Purchase Order:					
UTOMOBILE PHYSICAL DAMAGE	6638.604	\$1,357.00						
	Inv: 2020-#4 Totals:	\$1,357.00	\$0.00	\$0.00				\$1,357.00
Invoice: 2020-#4	Date: 5/11/01 Terms: A	Due Date: 5/11/01	Purchase Order:					
PROPERTY COVERAGE	6639.604	\$377.00						
	Inv: 2020-#4 Totals:	\$377.00	\$0.00	\$0.00				\$377.00
Invoice: 2020-#1	Date: 5/24/01 Terms: A	Due Date: 5/24/01	Purchase Order:					
UTOMOBILE PHYSICAL DAMAGE	6638.601	\$1,357.00						
	Inv: 2020-#1 Totals:	\$1,357.00	\$0.00	\$0.00				\$1,357.00
	Vendor: TACP Totals:	\$6,936.00	\$0.00	\$0.00				\$6,936.00
Vendor ID: TACR	TAC RISK MANAGEMENT POOL							
Invoice: 2020-#1	Date: 5/11/01 Terms: A	Due Date: 5/11/01	Purchase Order:					
GENERAL LIABILITY /COVERAGE	6635.601	\$1,365.00						
	Inv: 2020-#1 Totals:	\$1,365.00	\$0.00	\$0.00				\$1,365.00
Invoice: 2020-#2	Date: 5/11/01 Terms: A	Due Date: 5/11/01	Purchase Order:					
GENERAL LIABILITY COVERAGE	6635.602	\$1,365.00						

VOI II Pg 710

Vendor Detail Ledger (Unpaid Entries - Payment Detail)

ROAD AND BRIDGES

Ledger as of: 5/26/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Inv: 2020-#2 Totals:		\$1,365.00	\$0.00	\$0.00				\$1,365.00
Invoice: 2020-#2	Date: 5/11/01 Terms: A Due Date: 5/11/01 Purchase Order:							
PUBLIC OFFICIAL LIABILITY	6637.602	\$685.00						
Inv: 2020-#2 Totals:		\$685.00	\$0.00	\$0.00				\$685.00
Invoice: 2020-#3	Date: 5/11/01 Terms: A Due Date: 5/11/01 Purchase Order:							
GENERAL LIABILITY COVERAGE	6635.603	\$1,365.00						
Inv: 2020-#3 Totals:		\$1,365.00	\$0.00	\$0.00				\$1,365.00
Invoice: 2020-#3	Date: 5/11/01 Terms: A Due Date: 5/11/01 Purchase Order:							
PUBLIC OFFICIAL LIABILITY	6637.603	\$685.00						
Inv: 2020-#3 Totals:		\$685.00	\$0.00	\$0.00				\$685.00
Invoice: 2020-#4	Date: 5/11/01 Terms: A Due Date: 5/11/01 Purchase Order:							
AUTOMOBILE LIABILITY COVERAGE	6636.604	\$994.00						
Inv: 2020-#4 Totals:		\$994.00	\$0.00	\$0.00				\$994.00
Invoice: 2020-#4	Date: 5/11/01 Terms: A Due Date: 5/11/01 Purchase Order:							
PUBLIC OFFICIAL LIABILITY	6637.604	\$685.00						
Inv: 2020-#4 Totals:		\$685.00	\$0.00	\$0.00				\$685.00
Invoice: 2020-#1	Date: 5/11/01 Terms: A Due Date: 5/11/01 Purchase Order:							
AUTOMOBILE LIABILITY COVERAGE	6636.601	\$994.00						
Inv: 2020-#1 Totals:		\$994.00	\$0.00	\$0.00				\$994.00
Invoice: 2020-#2	Date: 5/11/01 Terms: A Due Date: 5/11/01 Purchase Order:							
AUTOMOBILE LIABILITY COVERAGE	6636.602	\$994.00						
Inv: 2020-#2 Totals:		\$994.00	\$0.00	\$0.00				\$994.00
Invoice: 2020-#3	Date: 5/11/01 Terms: A Due Date: 5/11/01 Purchase Order:							
AUTOMOBILE LIABILITY COVERAGE	6636.603	\$994.00						
Inv: 2020-#3 Totals:		\$994.00	\$0.00	\$0.00				\$994.00
Invoice: 2020-#4	Date: 5/11/01 Terms: A Due Date: 5/11/01 Purchase Order:							
GENERAL LIABILITY COVERAGE	6635.604	\$1,365.00						
Inv: 2020-#4 Totals:		\$1,365.00	\$0.00	\$0.00				\$1,365.00

V01 II PA 717

Vendor Detail Ledger (Unpaid Entries - Payment Detail)

Page 8

ROAD AND BRIDGES

Ledger as of: 5/26/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Invoice: 2020—#1	Date: 5/24/01 Terms: A	Due Date: 5/24/01	Purchase Order:					
PUBLIC OFFICIAL LIABILITY	6637.601	\$685.00						
	Inv: 2020—#1 Totals:	\$685.00	\$0.00	\$0.00				\$685.00
	Vendor: TACR Totals:	\$12,176.00	\$0.00	\$0.00				\$12,176.00
Vendor ID: VEHA	VELMA HARRELL							
Invoice: 051801	Date: 5/18/01 Terms: A	Due Date: 5/18/01	Purchase Order:					
FUND ON MCGEE ROAD	4027.602	\$300.00						
	Inv: 051801 Totals:	\$300.00	\$0.00	\$0.00				\$300.00
	Vendor: VEHA Totals:	\$300.00	\$0.00	\$0.00				\$300.00
Vendor ID: WICI	WILSON CULVERTS, INC.							
Invoice: 34882	Date: 4/30/01 Terms: A	Due Date: 4/30/01	Purchase Order: 1148					
12X20 CULVERTS	6371.602	\$477.60						
12X24 CULVERTS	6371.602	\$573.12						
12" BANDS	6371.602	\$29.85						
15" BANDS	6371.602	\$37.30						
	Inv: 34882 Totals:	\$1,117.87	\$0.00	\$0.00				\$1,117.87
Invoice: 34883	Date: 4/30/01 Terms: A	Due Date: 4/30/01	Purchase Order: 1146					
12 X 20 CULVERT	6370.601	\$79.60						
12 X 24 CULVERTS	6370.601	\$477.60						
15 X 24 CULVERTS	6370.601	\$477.12						
15" BAND	6370.601	\$7.46						
	Inv: 34883 Totals:	\$1,041.78	\$0.00	\$0.00				\$1,041.78
	Vendor: WICI Totals:	\$2,159.65	\$0.00	\$0.00				\$2,159.65
	Ledger Totals:	\$33,207.51	\$0.00	\$0.00				\$33,207.51

SIGN HERE FOR PAYMENT APPROVAL

Jack Leath

Jack Leath
County Judge

SIGN HERE FOR PAYMENT APPROVAL

Keith Clark

Keith Clark
Commissioner Pct. 1

SIGN HERE FOR PAYMENT APPROVAL

Doyle Dickerson

Doyle Dickerson
Commissioner Pct. 3

SIGN HERE FOR PAYMENT APPROVAL

Janice McDaniel

Janice McDaniel
County Clerk

SIGN HERE FOR PAYMENT APPROVAL

Lynn Smith

Lynn Smith
Commissioner Pct. 2

SIGN HERE FOR PAYMENT APPROVAL

Gene Nethery

Gene Nethery
Commissioner Pct. 4

FILED
MAY 29 2001
PO 719

Approved for payment by Sabine County Commissioner's Court May 29, 2001.

Vendor Detail Ledger (Unpaid Entries - Payment Detail)
HOTEL/MOTEL TAX
Ledger as of: 5/24/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Vendor ID: SCCC SABINE CO. CHAMBER OF COMMERCE								
Invoice: 051501	Date: 5/15/01	Terms: A	Due Date: 5/15/01 Purchase Order:					
UTILITY BILL/MARCH	6115.58			\$189.62				
UTILITY BILL/FEB	6115.58			\$245.77				
TELEPHONE BILL/APR	6115.58			\$67.80				
TELEPHONE BILL/APR	6115.58			\$64.37				
TELEPHONE BILL/FEB	6115.58			\$21.58				
TELEPHONE BILL/FEB	6115.58			\$129.13				
TELEPHONE BILL/APR	6115.58			\$30.52				
Inv: 051501 Totals:		\$748.79	\$0.00	\$0.00				\$748.79
Vendor: SCCC Totals:		\$748.79	\$0.00	\$0.00				\$748.79
Ledger Totals:		\$748.79	\$0.00	\$0.00				\$748.79

051501

SIGN HERE FOR PAYMENT APPROVAL

Jack Leath

Jack Leath
County Judge

SIGN HERE FOR PAYMENT APPROVAL

Keith Clark

Keith Clark
Commissioner Pct. 1

SIGN HERE FOR PAYMENT APPROVAL

Doyle Dickerson

Doyle Dickerson
Commissioner Pct. 3

SIGN HERE FOR PAYMENT APPROVAL

Janice McDaniel

Janice McDaniel
County Clerk

SIGN HERE FOR PAYMENT APPROVAL

Lynn Smith

Lynn Smith
Commissioner Pct. 2

SIGN HERE FOR PAYMENT APPROVAL

Gene Nethery

Gene Nethery
Commissioner Pct. 4

Approved for payment by Sabine County Commissioner's Court May 29, 2001.

721
PA
721

Vendor Detail Ledger (Unp. Entries - Payment Detail)

Page 1

SABINE COUNTY EMS

Ledger as of: 5/24/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Vendor ID: CING CINGULAR WIRELESS								
Invoice: 344263185/APR	Date: 5/24/01	Terms: NET	Due Date: 5/24/01	Purchase Order:				
CELLULAR PHONE BILL	6310-325			\$77.34				
Inv: 344263185/APR Totals:		\$77.34	\$0.00	\$0.00	\$77.34			
Vendor: CING Totals:		\$77.34	\$0.00	\$0.00	\$77.34			
Vendor ID: CITY CITY OF HEMPHILL								
Invoice: 0002035	Date: 5/16/01	Terms: NET	Due Date: 5/16/01	Purchase Order:				
WAKE HOSE	6335-325			\$60.38				
TRAVEL EXPENSE	6335-325			\$38.40				
Inv: 0002035 Totals:		\$98.78	\$0.00	\$0.00	\$98.78			
Vendor: CITY Totals:		\$98.78	\$0.00	\$0.00	\$98.78			
Vendor ID: COXF COX FIRE AND SAFETY, INC.								
Invoice: 09903	Date: 4/16/01	Terms: NET	Due Date: 4/16/01	Purchase Order:				
EXTINGUISHER INSPECTION	6310-325			\$5.00				
EXTINGUISHER 5 LBS	6310-325			\$48.00				
...	6310-325			\$2.65				
Inv: 09903 Totals:		\$55.65	\$0.00	\$0.00	\$55.65			
Vendor: COXF Totals:		\$55.65	\$0.00	\$0.00	\$55.65			
Vendor ID: EMPI EMERGENCY MEDICAL PRODUCTS INC								
Invoice: INV197986	Date: 5/15/01	Terms: NET	Due Date: 5/15/01	Purchase Order: 1183				
MEDICAL SUPPLIES	6310-325			\$128.61				
Inv: INV197986 Totals:		\$128.61	\$0.00	\$0.00	\$128.61			
Vendor: EMPI Totals:		\$128.61	\$0.00	\$0.00	\$128.61			
Vendor ID: ETOX ETOX								
Invoice: 120266	Date: 5/15/01	Terms: NET	Due Date: 5/15/01	Purchase Order:				
COMPRESSED OXYGEN	6310-325			\$23.25				
... SURCHARGE	6310-325			\$6.00				
...IVERY CHARGE	6310-325			\$3.49				

vo: II pa 722

Vendor Detail Ledger (Unp. Entries - Payment Detail)

SABINE COUNTY EMS

Ledger as of: 5/24/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Inv: 120266 Totals:		\$32.74	\$0.00	\$0.00				\$32.74
Invoice: RJ01050281	Date: 5/15/01 Terms: NET	Due Date: 5/15/01	Purchase Order:					
XYGEN	6310-325	\$17.09						
Inv: RJ01050281 Totals:		\$17.09	\$0.00	\$0.00				\$17.09
Vendor: ETOX Totals:		\$49.83	\$0.00	\$0.00				\$49.83
Vendor ID: FAFR FAT FRED'S								
Invoice: 84825	Date: 5/8/01 Terms: NET	Due Date: 5/8/01	Purchase Order:					
EL	6335-325	\$34.00						
Inv: 84825 Totals:		\$34.00	\$0.00	\$0.00				\$34.00
Invoice: 84828	Date: 5/8/01 Terms: NET	Due Date: 5/8/01	Purchase Order:					
EL	6335-325	\$20.00						
Inv: 84828 Totals:		\$20.00	\$0.00	\$0.00				\$20.00
Invoice: 84849	Date: 5/9/01 Terms: NET	Due Date: 5/9/01	Purchase Order:					
EL	6335-325	\$25.00						
Inv: 84849 Totals:		\$25.00	\$0.00	\$0.00				\$25.00
Vendor: FAFR Totals:		\$79.00	\$0.00	\$0.00				\$79.00
Vendor ID: GALL GALLS INCORPORATED								
Invoice: 54880184	Date: 5/11/01 Terms: NET	Due Date: 5/11/01	Purchase Order:					
40 WT HALOGEN TWIST LOCK BULB	6335-325	\$21.99						
20 WT HALOGEN BULBS	6335-325	\$67.96						
SHIPPING	6335-325	\$28.98						
Inv: 54880184 Totals:		\$118.93	\$0.00	\$0.00				\$118.93
Vendor: GALL Totals:		\$118.93	\$0.00	\$0.00				\$118.93
Vendor ID: RANW RAY NYE WELDING								
Invoice: 16	Date: 5/10/01 Terms: NET	Due Date: 5/10/01	Purchase Order:					
T #214 GROBEN WHEEL REPAIR	6335-325	\$144.00						
Inv: 16 Totals:		\$144.00	\$0.00	\$0.00				\$144.00

Voi II PO 723

Vendor Detail Ledger (Unp. Entries - Payment Detail)

Page 3

SABINE COUNTY EMS

Ledger as of: 5/24/01

Description	Account	Amount	Discount	Amount Paid	Check Date	Check No	Bank	Balance
Vendor: RANW Totals:		\$144.00	\$0.00	\$0.00				\$144.00
Vendor ID: VIKI	VIKING OFFICE PRODUCTS							
Invoice: 266098	Date: 5/8/01 Terms: NET Due Date: 5/8/01 Purchase Order:							
PRINTER CARTRIDGES	6335-325	\$79.74						
HANDLING	6335-325	\$1.48						
Inv: 266098 Totals:		\$81.22	\$0.00	\$0.00				\$81.22
Invoice: 266099	Date: 5/8/01 Terms: NET Due Date: 5/8/01 Purchase Order:							
PRINTER CARTRIDGES	6335-325	\$79.74						
Inv: 266099 Totals:		\$79.74	\$0.00	\$0.00				\$79.74
Invoice: 276449	Date: 5/14/01 Terms: NET Due Date: 5/14/01 Purchase Order:							
REGULAR ENVELOPES	6310-325	\$47.07						
HANDLING	6310-325	\$1.48						
Inv: 276449 Totals:		\$48.55	\$0.00	\$0.00				\$48.55
Vendor: VIKI Totals:		\$209.51	\$0.00	\$0.00				\$209.51
Ledger Totals:		\$961.65	\$0.00	\$0.00				\$961.65

FILED
724

SIGN HERE FOR PAYMENT APPROVAL

Jack Leath

Jack Leath
County Judge

SIGN HERE FOR PAYMENT APPROVAL

Keith Clark

Keith Clark
Commissioner Pct. 1

SIGN HERE FOR PAYMENT APPROVAL

Doyle Dickerson

Doyle Dickerson
Commissioner Pct. 3

SIGN HERE FOR PAYMENT APPROVAL

Janice McDaniel

Janice McDaniel
County Clerk

SIGN HERE FOR PAYMENT APPROVAL

Lynn Smith

Lynn Smith
Commissioner Pct. 2

SIGN HERE FOR PAYMENT APPROVAL

Gene Nethery

Gene Nethery
Commissioner Pct. 4

Approved for payment by Sabine County Commissioner's Court May 29, 2001.

586 725
IT PG

EAST TEXAS ASPHALT CO., LTD IS PLEASED TO QUOTE THE FOLLOWING PROJECT:

Accepted
5/29/01

CUSTOMER: SABINE COUNTY
CONTACT: SABINE CO. COMMISSIONERS COURT
LETTING DATE: TUESDAY, MAY 29, 2001, 8:30 AM

<u>ITEM #</u>	<u>QUANTITY</u>	<u>FOB JOBSITE</u>
Type D Hot Mix	600 - 1600 TONS	\$33.75 PER TON
Type F Hot Mix	600 - 1600 TONS	\$37.50 PER TON
Oil Sand	600 - 1600 TONS	\$30.00 PER TON

The above prices will be subject to increase after: MAY 2002

NOTES

1. This quotation will be valid for a period of fifteen (15) days from the date issued unless date is extended in writing by East Texas Asphalt Company.
2. We will not be responsible for delays due to weather, train delays, scheduling conflicts, mechanical problems, or other causes beyond our control.
3. Payments shall be made at our Lufkin, Texas office within 10 days of customers receipt of invoice for all materials furnished during the preceding month. No retainage shall be withheld.
4. If, at any time, the financial responsibility of the Purchaser becomes impaired or unsatisfactory to the Seller, the Seller shall have the right to require payments in advance or other satisfactory security or guarantee that invoices will be paid promptly when due.
5. The Seller shall have the right to discontinue shipments on any past due accounts.
6. If job is quoted FOB Jobsite, the customer is responsible to pay for all demurrage charges caused by customers inability to accept material.
7. East Texas Asphalt Co. will not be bound by the terms of customers purchase order. If customers purchase order number is required on invoice, it is used only for reference. No other agreement, either written or implied will govern.

Sincerely,

EAST TEXAS ASPHALT CO., LTD

By *Jim Carrier*

Date 5/24/2001

PURCHASE ACCEPTANCE

By _____

Date _____

W. T. T. PO 726

MATHEWS CONSTRUCTION COMPANY, LTD.

ASPHALT - EXCAVATION
641 EAST MILAM - P.O. BOX 330
JASPER, TEXAS 75951

Accepted

5/29/01

May 25, 2001

County of Sabine
PO Box 850
Hemphill, Texas 75948

Attn: Commissioners Court
Re: Oil Sand Base for 2001

Mathews Construction Company, Ltd. is pleased to quote you the following bid:

- A) Oil Sand Base is \$26.50 per ton FOB Mathews Plant.
- 1) 15% Aggregate is included in this product. All Aggregate will be the same grade.

Thank You,


L.L. Mathews, Jr.

~~WCT~~ II ~~PO~~ 727

LM/vs

PROPOSED ROAD NAME ADOPTION REQUEST

The Texas Legislature has granted Texas County Commissioners Courts authority to adopt road names and structure addresses for unincorporated areas in counties where no formal addressing system has been established. The Sabine County Commissioners Court has appointed a 9-1-1 Advisory Board to propose road names for adoption to facilitate implementation of a county-wide addressing system.

As roads in a particular area of the county have been verified and named, a map will be produced indicating the proposed road names and the location of each road. The map will be available for public inspection in the office of the County Judge during regular business hours at least two (2) weeks prior to a public hearing to be held by the Commissioners Court.

After the public hearing, the 9-1-1 Advisory Board will make any necessary changes to the map and present it to the Commissioners Court for formal adoption at the next regularly scheduled meeting.

This form will allow you to make suggestions to the 9-1-1 Advisory Board regarding the proposed name of a road. Please complete this form and return it to the Office of the County Judge, Attention: 9-1-1 Advisory Board, prior to the scheduled Public Hearing regarding the subject road.

Proposed Road Name Smith Circle

Suggested Name Smith Circle

Reason Naming Road Property has been in the family for 100+ years.

Your Name Harold & Glenn Smith

Your Address P.O. Box 816, Hemphill, Texas 75948

Date 5-22-2001 Telephone Number 409-579-3341
409-787-3797

Ver II Pg. 728

SMITH CIRCLE
PROPOSED

LEISURE DR

COMFORT DR

PLEASURE LN

GOBBLERS KNOB DR

RED FIN LN

MOGEES LNDG

Vol II Pg 729

PBH
PATTILLO, BROWN & HILL, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

March 2, 2001

Honorable County Judge and
Commissioners' Court of
Sabine County, Texas

In planning and performing our audit of the financial statements of Sabine County, Texas for the fifteen months ended December 31, 2000, we considered the County's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated March 2, 2001, on the financial statements of Sabine County, Texas.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Pattillo, Brown & Hill L.L.P.

Vol. II Pg. 730

401 WEST HIGHWAY 6 ■ P. O. BOX 20725 ■ WACO, TX 76702-0725 ■ (254) 772-4901 ■ FAX: (254) 772-4920 ■ www.pbhcpa.com
AFFILIATE OFFICES: BROWNSVILLE, TX (956) 544-7778 ■ HILLSBORO, TX (254) 582-2583 ■ TEMPLE, TX (254) 791-3460
ALBUQUERQUE, NM (505) 266-5904 ■ RIO RANCHO, NM (505) 898-3516

SABINE COUNTY, TEXAS

COUNTY-WIDE COMMENTS AND SUGGESTIONS

DECEMBER 31, 2000

GASB STATEMENT NO. 34

In June 1999, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 34 *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. This statement was issued in order to create a new financial reporting model for governmental entities. The effective date for implementing the new standards varies depending on the size of the governmental entity. Sabine County, Texas, will be required to implement the new standards for the fiscal year ending December 30, 2004.

GASB Statement No. 34 makes significant changes in the way state and local governments report their financial statements. County personnel will need to comprehend and implement a vast number of changes in accounting and financial reporting. Implementation will be an ongoing process as new information is developed and new materials are provided by organizations such as the AICPA and GASB. The County should develop a plan for implementation of the new standards. Some matters to consider follow:

- Financial personnel should familiarize themselves with the requirements of the new standards and how they will affect the County.
- The County should consider the availability of the financial information required by the new standards such as accrual information and capital asset records.
- Management should consider any changes in the accounting system that may need to be made.
- Financial personnel will need to be able to explain the changes in accounting and reporting to users who are unfamiliar with the particulars of accounting.

EMPLOYEE VERIFICATION (I-9)

During our inspection of payroll documentation, we noted that the I-9s are not located in a separate file. The Social Security Administration has recommended and therefore, we recommend the County maintain I-9s for all employees and keep these forms in a separate file, other than personnel files.

CAPITALIZATION POLICY

While testing fixed assets, we noted the County does not have a capitalization policy to determine which assets to capitalize when purchased. A written policy should exist for the capitalization of assets to prevent any misunderstanding of the County's policies.

TAX ASSESSOR/COLLECTOR

Authorized Signers

While reviewing internal controls at the Tax Assessor's office, we noted that excessive signers exist on the Tax Assessor's accounts. Currently, all employees are authorized to sign on these accounts. Limiting the number of authorized signers will assist in providing adequate safeguards for the County's assets, as well as the employees. We recommend the number of signatures be limited and the signature cards be updated on an annual basis.

PRIOR YEAR COMMENTS

DISTRICT CLERK

Check Signatures

Prior Year Comment:

During our audit, we noted that checks in the District Clerk's office require only one signature. Requiring dual signatures on checks is an internal control procedure which will help ensure the propriety of disbursements. We recommend the District Clerk consider requiring dual signatures on all checks.

Current Status:

Unchanged

Checkbook Control

Prior Year Comment:

The checkbook is stored in an unsecured area. To protect the County's assets, we recommend this item be stored in a locked, fireproof safe or cabinet.

Current Status:

The checkbook is now secure.

Vol. I-1 *738*
PL

Segregation Of Duties

Prior Year Comment:

Proper segregation of duties helps prevent errors and irregularities by denying any single employee access to an entire transaction stream. We noted that, currently, one employee in the District Clerk's office is responsible for receiving funds, making deposits, disbursing funds and preparing bank reconciliations.

Due to the limited staff available, proper segregation of duties is not always possible. However, we recommend these incompatible duties be divided as much as possible with the limited staff.

Current Status:

Unchanged

COUNTY CLERK

Checkbook Control

Prior Year Comment:

The checkbook is stored in an unsecured area. To protect the County's assets, we recommend this item be stored in a locked, fireproof safe or cabinet.

Current Status:

The checkbook is now secure.

TAX ASSESSOR/COLLECTOR

Checkbook and Cash Control

Prior Year Comment:

The checkbook and undeposited cash are stored in an unsecured area. Cash is kept overnight in a vault, to which all employees have access. Also, the key to the filing cabinet where the checkbook is stored is kept in the same vault. To protect the County's assets, we recommend that access to the vault be limited to those employees whose duties require it.

Current Status:

Checkbooks are now stored in the vault with the cash. However, all employees continue to have complete access to the office and the vault.

Voi II Pg 783

Cash Drawer

Prior Year Comment:

We noted that all employees work out of the same cash drawer. Separate cash drawers for each employee help to ensure the integrity of that employee's receipts. Also, all employees working out of the same drawer compounds the difficulty of determining shortages or overages. We recommend that employees use separate cash drawers.

Current Status:

Unchanged

SHERIFF DEPARTMENT

Segregation of Duties

Prior Year Comment:

Proper segregation of duties helps prevent errors and irregularities by denying any single employee access to an entire transaction stream. We noted that, currently, one employee in the Sheriff Department's office is responsible for receiving funds, making deposits, disbursing funds and preparing bank reconciliations.

Due to the limited staff available, proper segregation of duties is not always possible. However, we recommend these incompatible duties be divided as much as possible with the limited staff.

Current Status:

Unchanged

Dormant Bank Account

Prior Year Comment:

The Sheriff Department Special Operations, Rescue Unit, Benevolence and Seizure accounts have been dormant for several years. Bank reconciliations are no longer performed on these accounts. One risk of having a dormant bank account is that errors, unintentional or intentional, could occur in the account and not be detected for a significant period of time. We suggest the County ascertain to whom the funds in this account are owed and disburse them accordingly. If the beneficiary of the account cannot be determined, the funds should be escheated in accordance with state law.

Current Status:

As of year-end, these accounts were still open. However, the accounts have been closed since that time.

Ver Int Pg 734

JUSTICE OF THE PEACE PRECINCT #2

Checkbook Control

Prior Year Comment:

The checkbook is stored in an unsecured area. To protect the County's assets, we recommend this item be stored in a locked, fireproof safe or cabinet.

Current Status:

The checkbook is now secure.

TREASURER'S OFFICE

Fixed Asset Schedule

Prior Year Comment:

Currently, the County does not have a detailed listing of fixed assets which supports the amount listed in the General Fixed Asset Account Group. Detailed lists are necessary to identify the existence of all assets and for recording the removal from the records of an asset upon disposal. If assets sold are not removed at original cost, fixed assets could be significantly misstated. We recommend the County establish initial property records by doing the following:

1. Develop a reasonably complete and accurate inventory of the property and equipment owned, including identifying asset descriptions and approximation of the years of acquisition. An inventory of real property normally can be established through examination of land records. An inventory of equipment, particularly smaller items, is usually more difficult to assemble. Often, the only feasible means of establishing an initial inventory of equipment is by taking a physical inventory. Physically inventorying property is not difficult, but can be time consuming and requires a considerable amount of preparation and organization.
2. State the assets at acquisition costs, based on records of their costs or through estimation procedures. One such procedure is to directly estimate the cost of the specific assets based on their acquisition dates and reference to manufacturers' catalogues or other information available through professional appraisal firms.

Current Status:

Unchanged

RECORDING OF REVENUE AND EXPENDITURES

Prior Year Comment:

While reviewing the general ledger detail, we noted that proceeds from grants were included in expenditure accounts. In order to properly reflect receipts and disbursements, each should be recorded in their own separate general ledger account and not recorded in the same account. Grant reimbursements received should be recorded as receipts and not netted against the corresponding disbursement.

Current Status:

This matter has been resolved.

CANCELLATION OF INVOICES

Prior Year Comment:

During our testing of cash disbursements, we noted the County does not clearly cancel invoices upon payment. Most invoices are canceled with the signature of an elected official. However, we suggest the County establish a procedure to cancel invoices, such as stamping them "paid" or punching a hole in them. Implementation of this procedure will reduce the likelihood of duplicate payments to vendors.

Current Status:

The County now has a policy to properly cancel invoices, but some instances were noted where invoices still were not properly canceled.

* * * * *

We appreciate this opportunity to be of service to Sabine County, Texas. If you have any questions concerning the above comments or other concerns of the County, please do not hesitate to call.

Vol. II Pg. 736

PUBLIC NOTICE

Sabine County is requesting proposals from recognized Certified Public Accounting firms to conduct an audit of the general-purpose financial statements of Sabine County, Texas as of and for the one year period ending 12 /31/01 and for the two-year period ending 12/31/2002.

The audits shall be made in accordance with generally accepted auditing standards; the standards for financial audits contained in Government; Auditing Standards, issued by the Comptroller General of the United States; the single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, Audits of State and Local Governments, and will include tests of the Accounting Records of Sabine County, Texas and other produces necessary to express an unqualified opinion the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on Sabine County, Texas compliance with laws and regulations and its internal controls.

Specifics regarding hourly costs relative to the degree of responsibility involved and experience required should be reflected together with an estimate of the total fee, including out-of-pocket costs such as report production, typing, postage, etc.

Proposals should be sealed and plainly marked "RFP Audit" and submitted to the County Clerk, Janice McDaniel, P.O. Drawer 580, Hemphill, TX 75948 no later than 4:00 p.m. Friday, July 6, 2001.

All proposals received will be opened during the regular session of the Commissioners Court at 8:30 a.m., July 9, 2001.

Sabine County reserves the right to reject any or all proposals.

6/13 and 6/20

Vol. II Pg. 737

Petition

We the undersigned property owners in Laguna Shores Subdivision Section I, respectively petition the Commissioners Court of Sabine County to recognize the road in front of our property as a public road and accept said road for county maintenance. The width of said right-of-way shall be 30 feet with the length being 1,080 feet the road beginning at Lakewood Estates Rd. and ending at Lot I Section I. We understand that we must pay \$575.00 for a culvert and crushed rock to improve this road to county standards.

Commissioners Count Date:

May 29, 2001

SIGNATURE

ADDRESS

Edwards C. Self
Billy S. Wynn
with A. Potts

Edwina Boudreau
Melvin Schenck
Tina Barrow

7511 Johnson Dr. Orange TX 77632

P.O. Box 546 Groves, TX 77619

2849 Oleanda Ln, Groves, TX 77619

HC #52 Box 884R Hemphill TX 75948

HC #52 Box 884R Hemphill TX 75948

P.O. Box 423 Newton TX 75966

Accepted this date 5/29/01
Denied this date _____

Vol. II Pg. 738

PUBLIC NOTICE

Sabine County Commissioners Court will be considering the name change of a portion of Tom Low Drive to Sunnyside Drive and the naming of several unnamed streets in Sun Crest Subdivision in Precinct #1. Consideration will be held during a session of the Sabine County Commissioners Court at 8:30 am on Monday, June 11, 2001. Anyone with interest and/or input should attend this meeting.

Vol II Pg 739

FEES COLLECTED IN APRIL, 2001

JEFF COX, JUSTICE OF THE PEACE, PRECINCT #1, PLACE #1	4,072.81
STEVE MILLER, JUSTICE OF THE PEACE PRECINCT #2, PLACE #1	3,507.57
TANYA WALKER, DISTRICT CLERK	5,112.00
JANICE MCDANIEL, COUNTY CLERK	8,559.87

VOI II Pg 740

FINANCIAL REPORT
May 25, 2001

FUND	BALANCE 4/20/01	RECEIPTS	DISBURSEMENTS	BALANCE 5/25/01
GENERAL	1,032,778.61	189,251.53	256,319.62	965,710.52
CRIMINAL JUSTICE PLANNING	42.50	20.00	42.50	20.00
LAW ENFORCEMENT OFFICERS ADMINISTRATIVE	7.60	1.00	7.60	1.00
LAW ENFORCEMENT OFFICERS CONTINUING EDUCATION	7.40	0.00	7.40	0.00
LAW ENFORCEMENT MANAGEMENT INSTITUTE	4.70	0.50	4.70	0.50
COMPENSATION TO VICTIMS OF CRIME	6,910.91	2,734.31	6,910.91	2,734.31
GENERAL REVENUE	19.00	0.00	19.00	0.00
ARREST FEES	3,007.12	798.96	3,007.12	798.96
JUDICIAL AND COURT PERSONNEL TRAINING	807.27	306.89	807.27	306.89
OPERATOR'S AND CHAUFFEUR'S LICENSE	0.00	0.00	0.00	0.00
COMPREHENSIVE REHABILITATION	4.50	0.00	4.50	0.00
BREATH ALCOHOL TESTING	0.00	0.00	0.00	0.00
RECORD MANAGEMENT FEE	17,082.00	375.00	0.00	17,457.00
COURTHOUSE SECURITY	14,653.87	852.86	0.00	15,506.73
LIBRARY	4,451.41	400.00	185.00	4,666.41
CONSOLIDATED COURT COST	7,864.51	3,092.23	7,864.51	3,092.23
FUGITIVE APPREHENSION	2,016.28	779.77	2,016.28	779.77
JUVENILE CRIME AND DELINQUENCY	100.85	28.76	100.85	28.76
CIVIL LEGAL SERVICES INDIGENT	9.95	146.00	9.95	146.00
TIME PAYMENT	235.70	217.98	235.70	217.98
BALANCE AS OF 05/25/01				1,011,467.06

VOI II PG 741

FINANCIAL REPORT
May 25, 2001

FUND	BALANCE 4/20/01	RECEIPTS	DISBURSEMENTS	BALANCE 5/25/01
ROAD & BRIDGE #1	277,420.28	13,005.10	14,989.34	275,436.04
ROAD & BRIDGE #2	321,593.30	13,805.89	11,187.26	324,211.93
ROAD & BRIDGE #3	215,630.23	13,005.11	15,533.66	213,101.68
ROAD & BRIDGE #4	274,882.60	15,019.81	24,437.12	265,465.29
ROAD & BRIDGE SPECIAL #1	2,473.28	0.00	495.28	1,978.00
ROAD & BRIDGE SPECIAL #2	1,377.65	0.00	158.20	1,219.45
BALANCE AS OF 05/25/01				1,081,412.39

VOI III PO 742

FINANCIAL REPORT
May 25, 2001

FUND	BALANCE 4/20/01	RECEIPTS	DISBURSEMENTS	BALANCE 5/25/01
DEBT SERVICE	7.88	0.03	0.00	7.91
RECORD RETENTIONS	21,051.32	1,494.11	0.00	22,545.43
HOTEL/MOTEL TAX	193,790.16	9,544.82	1,138.60	202,196.38
SABINE COUNTY WATER SYSTEM IMPROVEMENTS	0.00	0.00	0.00	0.00
SABINE COUNTY EMS	31,718.82	61,809.84	77,856.24	15,672.42
SABINE COUNTY FIRST TIME WATER SERVICE	0.00	16,560.00	16,560.00	0.00

vo II Pg 743

TAMMY REEVES, RTA
SABINE COUNTY TAX ASSESSOR / COLLECTOR
P.O. BOX 310 HEMPHILL, TX. 75948
(409)787-2257 Fax (409)787-4753
PINELAND SUBSTATION (409)584-3909

SABINE COUNTY TAX OFFICE MONTHLY REPORT OF
SABINE COUNTY COLLECTIONS
April 2001

	Monthly	Year-to-Date	Balance Due
2000 COLLECTIONS:			
County Tax Levy		\$1,193,058.98	130,260.58
Supplements	479.55	10,652.96	130,740.13
Adjustments	(521.27)	(13,022.69)	130,218.86
Early Pmt. Disc.		(18,404.01)	
Refund Pmt. Disc.		14.64	
Refunds		501.91	
Current Del.	(12,998.09)	(65,743.97)	117,220.77
Collections		(909,837.05)	
Penalty & Interest	1,367.49	4,313.46	
15% Additional Penalty			

Percentage of 2000 taxes collected: 90.16%

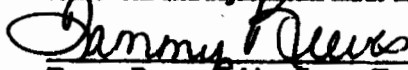
DELINQUENT COLLECTIONS:

Balance Due		\$209,287.30	182,700.75
Supplements	71.39	413.84	182,772.14
Adjustments	(443.11)	(2,740.88)	182,329.03
Del. Collections	(2,625.40)	(27,262.87)	179,703.63
Refund Disc.		15.89	
Refund P&I		(9.65)	
Refunds		554.43	
Penalty & Interest	987.32	10,363.62	

15% Additional Penalty 541.91 5,662.75

Note: All year-to-date totals are cumulative from October 1, 2000. The beginning balance of delinquents is base tax only. It does not reflect the penalty & interest, therefore, the ending balance is base tax only.

I hereby certify with my official seal of office that the above figures are true and correct records of collections and adjustments made through the Sabine County Tax Office.


 Tammy Reeves, Sabine County Tax A/C

May 2, 2001

Vol II Pg 744

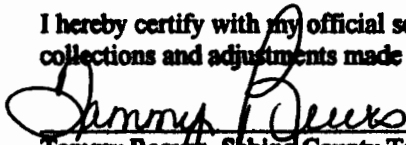
TAMMY REEVES, RTA
SABINE COUNTY TAX ASSESSOR / COLLECTOR
P.O. BOX 310 HEMPHILL, TX. 75948
(409)787-2257 Fax (409)787-4753
PINELAND SUBSTATION (409)584-3909

SABINE COUNTY TAX OFFICE MONTHLY REPORT OF
SABINE COUNTY STATE COLLECTIONS
April 2001

	Monthly	Year-to-Date	Balance Due
Balance Due		\$ 467.29	462.35
Supplements			
Adjustments		(2.44)	
Del. Collections		(4.00)	460.85
Penalty & Interest		10.09	
15% Additional Penalty		2.11	
Refunds			

Note: All year-to-date totals are cumulative from October 1, 2000. The beginning balance of delinquents is base tax only. It does not reflect the penalty & interest, therefore, the ending balance is base tax only.

I hereby certify with my official seal of office that the above figures are true and correct records of collections and adjustments made through the Sabine County Tax Office.



Tammy Reeves, Sabine County Tax A/C

May 2, 2001

Vol II Pg 745

TAMMY REEVES, RTA

SABINE COUNTY TAX ASSESSOR/COLLECTOR

Monthly Report of Fees Collected by Tammy Reeves, Tax Assessor & Collector for Sabine County, Sabine County Hospital District, City of Pineland, Hemphill ISD and West Sabine ISD.

APRIL 2001

COUNTY FEES:	RECEIPTS	DISBURSEMENTS TO COUNTY	DISBURSEMENTS TO OTHER AGENCY
AD VALOREM	14,365.58	14,365.58	-0-
DEL. AD VALOREM	2,625.40	2,625.40	-0-
AD VALOREM P & I	1,529.23	987.32	541.91
HOSPITAL	4,360.47	43.61	4,316.86
DEL. HOSPITAL	776.99	7.77	769.22
HOSPITAL P & I	486.22	3.21	483.01
HISD	34,478.79	344.79	34,134.00
DEL. HISD	7,064.01	70.64	6,993.37
HISD P & I	3,996.51	25.54	3,970.97
PINELAND CITY	525.99	-0-	525.99
DEL. PINELAND CITY	124.82	-0-	124.82
PINELAND CITY P & I	74.68	-0-	74.68
WEST SABINE ISD	6,127.71	-0-	6,127.71
DEL. WEST SABINE	851.65	-0-	851.65
WEST SABINE P & I	612.41	-0-	612.41
HEMPHILL CED	133.21	1.66	134.55
HEMPHILL CED P & I	238.51	1.86	236.65
WEST SABINE CED	38.88	-0-	38.88
WEST SABINE CED P & I	60.83	-0-	60.83
TAX CERTIFICATES	30.00	15.00	15.00
COPIES	199.25	199.25	-0-
NSF FEES	25.00	25.00	-0-
COUNTY ALCOHOL	32.00	32.00	-0-
COUNTY OTHER	220.86	37.35	202.74
BOAT & MOTOR REG.	2,710.00	271.00	2,439.00
COUNTY INTEREST	180.36	180.36	-0-
TOTALS:	81,902.36	19,237.34	62,684.25

DEALER TAXES:			
SPECIAL DEALER INV.	248.57	-0-	-0-
DEALER INTEREST	1.27	-0-	-0-
TOTALS:	249.84	-0-	-0-

SALES TAX FEES:			
BOAT & MTR. SALES TAX	6,648.17	332.41	6,315.76
MOTOR VEH. SALES TAX	22,976.01	-0-	22,976.01
TOTALS:	29,624.18	332.41	29,291.77

STATE FEES:			
REGISTRATION	52,025.52	47,633.33	1,072.52
ROAD & BRIDGE	8,940.00	7,886.10	253.00
TITLE APPLICATIONS	1,534.00	590.00	944.00
YOUNG FARMERS	190.00	-0-	190.00
STATE ALCOHOL	101.00	3.00	98.00
STATE INTEREST	63.08	63.08	-0-
TOTALS:	62,853.60	56,175.51	2,551.52

COMPLETE TOTAL	174,629.98	75,745.26	94,533.54
-----------------------	-------------------	------------------	------------------

Vol IT Pg 746