

Monday, July 26, 2004, the Sabine County Commissioners' Court met in regular session. The following members of Court were present:

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

Judge Leath called the meeting to order and Robert Gilcrease led the Court in prayer.

Agenda item #1-General Business

Commissioner Smith moved to approve the minutes as written for the July 12th regular and July 19th special sessions of Court. Commissioner Warner seconded. All voted for. Motion carried.

Agenda item #6-Take Action on 2003 Audit

Terre McLemore gave a report of the 2003 audit to the Court. See attached copy of audit and report.

Agenda item #2-Line Item Transfers

Commissioner Clark moved to approve the line item transfers for precinct #4. Commissioner Dickerson seconded. All voted for. Motion carried. See attached copies.

Agenda item #4-Consider & Possibly Take Action on Trust Bids

No bids were submitted.

Agenda item #5-Discuss & Take Action on Imposition of Extra Fees

Judge Leath said this is in conjunction with the agreement with Omni in collecting fines for the JP offices. We just have to authorize them to attach an additional \$30.00 fee to un-adjudicated fines.

Judge Leath moved to authorize Omni to attach an additional \$30.00 fee to the un-adjudicated fines they will be collecting for the JP offices. Commissioner Clark seconded. All voted for. Motion carried.

Agenda item #7-Discuss Amendment to Contract Between Sabine County and the Office of Rural Community Affairs

Judge Leath said the contract allows them to aid us in receiving any grants from the state. There is no money involved. This is to update our contract with them.

Judge Leath moved to accept this amendment to the contract and to extend it. Commissioner Clark seconded. All voted for. Motion carried. See attached copy.

Agenda item #8-Appoint Representative for Sabine County to Burke Center Board

Judge Leath said Charles Mitchell is currently serving and he said he is willing to continue.

Commissioner Clark moved to reappoint Charles Mitchell. Commissioner Dickerson seconded. All voted for. Motion carried.

Agenda item #10-Name Road in Pct. #1

Commissioner Clark moved to table this agenda item. Commissioner Smith seconded. All voted for. Motion carried.

Agenda item #3-Reports

Commissioner Smith moved to accept the reports from the Tax Office, Treasurer's Office and from Tourism. Commissioner Clark seconded. All voted for. Motion carried.

Agenda item #11-Pay Accounts and Salaries

Commissioner Dickerson moved for approval to add the bill from Johnny P. Jones to the bills for payment in Court today. Commissioner Clark seconded. All voted for. Motion carried.

Court recessed until 9:30 a.m.

Court convened into the public hearing on Cougar Run Road at 9:30 a.m.

Jerry Cowgill told the Court that no one on this road has opposition to the County accepting this road as a public road with County maintenance.

No opposition was presented.

Court convened into regular session.

Agenda item #9-Take Action from Public Hearing on Cougar Run Road

Commissioner Clark moved to accept Cougar Run Road as a public road with County maintenance. Commissioner Dickerson seconded. All voted for. Motion carried.

Back to agenda item #11-Pay Accounts and Salaries

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Commissioner Smith moved to pay the accounts and salaries.

Commissioner Warner seconded. All voted for. Motion carried.

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

Jack Leath JACK LEATH

Keith Clark KEITH CLARK

Lynn Smith LYNN SMITH

Doyle Dickerson DOYLE DICKERSON

Fayne Warner FAYNE WARNER

ATTEST: COUNTY CLERK

Janice McDaniel JANICE McDANIEL

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GENERAL FUND

AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)
Ledger as of : 7/23/04

Invoice Number Description	Inv.Date	Trns.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
BASK BASKIN'S DEPT. STORE #10										
LAY#00226	07/22/04	07/22/04	09/05/04							
3- PAIR 13MWZWK 36 X 38		6540.560		\$80.85						\$80.85
INVOICE LAY#00226 TOTALS:				\$80.85	\$0.00	\$0.00				\$80.85
BASKIN'S DEPT. STORE #10 TOTALS:				\$80.85	\$0.00	\$0.00				\$80.85
BBPH BROOKSHIRE BROTHERS PHARMACY										
1020	07/22/04	07/22/04	09/05/04							
MOTION SICKNESS MEDICINE		6543.560		\$3.18						\$3.18
INVOICE 1020 TOTALS:				\$3.18	\$0.00	\$0.00				\$3.18
BROOKSHIRE BROTHERS PHARMACY TOTALS:				\$3.18	\$0.00	\$0.00				\$3.18
BOSA BOGEL SALES/ AMSAN COMPANY										
335938	07/22/04	07/22/04	09/05/04							
1- CASE RAINDANCE		6310.408		\$37.52						\$37.52
1- CASE KITCHEN ROLL TOWEL		6310.408		\$21.95						\$21.95
1- CASE ATLAS 2PLY JUMBO TISSUE		6310.408		\$48.85						\$48.85
ENERGY SURCHARGE		6310.408		\$2.00						\$2.00
INVOICE 335938 TOTALS:				\$110.32	\$0.00	\$0.00				\$110.32
335939	07/22/04	07/22/04	09/05/04							
1- PKG VACUUM BAGS F/1703, 1705		6310.408		\$9.75						\$9.75
INVOICE 335939 TOTALS:				\$9.75	\$0.00	\$0.00				\$9.75
BOGEL SALES/ AMSAN COMPANY TOTALS:				\$120.07	\$0.00	\$0.00				\$120.07
BRBR BROOKSHIRE BROTHERS LTD										
072204	07/22/04	07/22/04	09/05/04							
CREDIT		6542.560		(\$3.00)						(\$3.00)
INVOICE 072204 TOTALS:				(\$3.00)	\$0.00	\$0.00				(\$3.00)
1197351	07/22/04	07/22/04	09/05/04							
GROCERIES FOR JAIL		6542.560		\$129.79						\$129.79
INVOICE 1197351 TOTALS:				\$129.79	\$0.00	\$0.00				\$129.79
1197356	07/22/04	07/22/04	09/05/04							
15- INMATE MEALS		6542.560		\$59.85						\$59.85

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*V - Denotes Voided Check Entries

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GENERAL FUND

AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)
Ledger as of : 7/23/04

Invoice Number Description	Inv.Date	Tms.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
1- LG BAG ICE		6542.560		\$1.99						\$1.99
				INVOICE 1197356 TOTALS:	\$61.84	\$0.00				\$61.84
1197361 GROCERIES	07/22/04	07/22/04 6542.560	09/05/04	\$101.69						\$101.69
				INVOICE 1197361 TOTALS:	\$101.69	\$0.00				\$101.69
1197367 INMATE MEALS	07/22/04	07/22/04 6542.560	09/05/04	\$39.90						\$39.90
				INVOICE 1197367 TOTALS:	\$39.90	\$0.00				\$39.90
1197368 GROCERIES	07/22/04	07/22/04 6542.560	09/05/04	\$121.52						\$121.52
				INVOICE 1197368 TOTALS:	\$121.52	\$0.00				\$121.52
1197373 GROCERIES	07/22/04	07/22/04 6542.560	09/05/04	\$21.89						\$21.89
				INVOICE 1197373 TOTALS:	\$21.89	\$0.00				\$21.89
1197375 14- LUNCH SPECIALS	07/22/04	07/22/04 6542.560	09/05/04	\$55.48						\$55.48
				INVOICE 1197375 TOTALS:	\$55.48	\$0.00				\$55.48
1197378 GROCERIES	07/22/04	07/22/04 6542.560	09/05/04	\$63.66						\$63.66
				INVOICE 1197378 TOTALS:	\$63.66	\$0.00				\$63.66
1197380 14- INMATE MEALS 1- LG BAG ICE	07/22/04	07/22/04 6542.560 6542.560	09/05/04	\$55.86 \$1.99						\$55.86 \$1.99
				INVOICE 1197380 TOTALS:	\$57.85	\$0.00				\$57.85
1197384 14- INMATE MEALS	07/22/04	07/22/04 6542.560	09/05/04	\$55.86						\$55.86
				INVOICE 1197384 TOTALS:	\$55.86	\$0.00				\$55.86
1197385 GROCERIES	07/22/04	07/22/04 6542.560	09/05/04	\$49.63						\$49.63
				INVOICE 1197385 TOTALS:	\$49.63	\$0.00				\$49.63
1197396	07/22/04	07/22/04	09/05/04							

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AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)

Ledger as of : 7/23/04

Invoice Number Description	Inv.Date	Trms.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
GROCERIES/SUPPLIES		6542.560		\$21.03						\$21.03
INVOICE 1197396 TOTALS:				\$21.03	\$0.00	\$0.00				\$21.03
1197399 10- BREAKFAST	07/22/04	07/22/04 6542.560	09/05/04	\$25.19						\$25.19
INVOICE 1197399 TOTALS:				\$25.19	\$0.00	\$0.00				\$25.19
1197405 9- INMATE MEALS BREAKFAST	07/22/04	07/22/04 6542.560	09/05/04	\$22.90						\$22.90
INVOICE 1197405 TOTALS:				\$22.90	\$0.00	\$0.00				\$22.90
1197411 9- INMATE MEALS BREAKFAST	07/22/04	07/22/04 6542.560	09/05/04	\$22.30						\$22.30
INVOICE 1197411 TOTALS:				\$22.30	\$0.00	\$0.00				\$22.30
1197414 GROCERIES	07/22/04	07/22/04 6542.560	09/05/04	\$16.11						\$16.11
INVOICE 1197414 TOTALS:				\$16.11	\$0.00	\$0.00				\$16.11
BROOKSHIRE BROTHERS LTD TOTALS:				\$863.64	\$0.00	\$0.00				\$863.64
CDCA COUNTY & DISTRICT CLERKS ASSOC										
72204 ASSOCIATION DUES FOR 7/04 - 6/05	07/22/04	07/22/04 6470.403	09/05/04	\$75.00						\$75.00
INVOICE 072204 TOTALS:				\$75.00	\$0.00	\$0.00				\$75.00
072304 ASSOCIATION DUES FOR 7/04 - 6/05	07/22/04	07/22/04 6470.450	09/05/04	\$75.00						\$75.00
INVOICE 072304 TOTALS:				\$75.00	\$0.00	\$0.00				\$75.00
COUNTY & DISTRICT CLERKS ASSOC TOTALS:				\$150.00	\$0.00	\$0.00				\$150.00
CLPA CLARK PSYCHOLOGICAL										
386 PSYCHOLOGICAL TESTING/ ROBERT WORSHAM	07/22/04	07/22/04 6543.560	09/05/04	\$150.00						\$150.00
INVOICE 386 TOTALS:				\$150.00	\$0.00	\$0.00				\$150.00
CLARK PSYCHOLOGICAL TOTALS:				\$150.00	\$0.00	\$0.00				\$150.00

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GENERAL FUND

AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)

Ledger as of : 7/23/04

Invoice Number Description	Inv.Date	Trns.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
DIAS VALERO MARKETING & SUPPLY CO.										
386238	07/22/04	07/22/04	09/05/04							
16.4 GAL UNLEADED @ 1.829		6335.560		\$30.00						\$30.00
EXCISE TAX		6335.560		(\$3.02)						(\$3.02)
INVOICE 386238 TOTALS:				\$26.98	\$0.00	\$0.00				\$26.98
VALERO MARKETING & SUPPLY CO. TOTALS:				\$26.98	\$0.00	\$0.00				\$26.98
DIPA DIXIE PAPER COMPANY										
723405	07/22/04	07/22/04	09/05/04							
1- CASE CLINGING DISINFECT CLEANER		6313.560		\$26.60						\$26.60
1- CASE LIQUID BLEACH		6313.560		\$8.06						\$8.06
1- 50# PAIL STARBRIGHT LAUNDRY DETERGENT		6313.560		\$17.74						\$17.74
1- CASE NEWCARE DISH LIQUID		6313.560		\$21.69						\$21.69
INVOICE 723405 TOTALS:				\$74.09	\$0.00	\$0.00				\$74.09
723406										
1- 5 GAL PAIL SPARTAN HI-SOLID FINISH	07/22/04	07/22/04	09/05/04	6313.560						\$60.90
INVOICE 723406 TOTALS:				\$60.90	\$0.00	\$0.00				\$60.90
724952										
1- CASE LIQUID BLEACH	07/22/04	07/22/04	09/05/04	6313.560						\$8.06
1- CASE CLN/FRSH SCENT SPARTAN AER		6313.560		\$40.95						\$40.95
2- 50# PAIL STARBRIGHT LAUNDRY DETERGENT		6313.560		\$35.48						\$35.48
INVOICE 724952 TOTALS:				\$84.49	\$0.00	\$0.00				\$84.49
DIXIE PAPER COMPANY TOTALS:				\$219.48	\$0.00	\$0.00				\$219.48
EACO TELETOUCH COMMUNICATIONS										
319481	07/22/04	07/22/04	09/05/04							
1- DESK MIC HMN3000B		6452.560		\$120.00						\$120.00
1- CDN6181 25FT CABLE		6452.560		\$92.00						\$92.00
LABOR/ INSTALL CONSOLE		6452.560		\$560.00						\$560.00
INVOICE 319481 TOTALS:				\$772.00	\$0.00	\$0.00				\$772.00
TELETOUCH COMMUNICATIONS TOTALS:				\$772.00	\$0.00	\$0.00				\$772.00

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EEMS GOLDSTAR EMS

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AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)

Ledger as of : 7/23/04

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072204 AMBULANCE SERVICE FOR AUGUST, 2004	07/22/04	07/22/04 6325.409	09/05/04	\$10,000.00						\$10,000.00
INVOICE 072204 TOTALS:				\$10,000.00	\$0.00	\$0.00				\$10,000.00
GOLDSTAR EMS TOTALS:				\$10,000.00	\$0.00	\$0.00				\$10,000.00
EXXO A97086 5.4 GAL UNLEADED	07/22/04	07/22/04 6335.560	09/05/04	\$10.00						\$10.00
INVOICE A97086 TOTALS:				\$10.00	\$0.00	\$0.00				\$10.00
DAG225 14.2 GAL UNLEADED	07/22/04	07/22/04 6335.560	09/05/04	\$27.01						\$27.01
INVOICE DAG225 TOTALS:				\$27.01	\$0.00	\$0.00				\$27.01
EXXONMOBIL TOTALS:				\$37.01	\$0.00	\$0.00				\$37.01
FJDJ 072204 ANNUAL CONTRIBUTION/ 9/1/03- 8/31/04	07/22/04	07/22/04 6551.570	09/05/04	\$6,278.00						\$6,278.00
INVOICE 072204 TOTALS:				\$6,278.00	\$0.00	\$0.00				\$6,278.00
1ST JUDICIAL DISTRICT JUVENILE TOTALS:				\$6,278.00	\$0.00	\$0.00				\$6,278.00
GALL 57166807 1- CASE 8 OZ. DERMAL ANTIBACTERIAL LOTION SHIPPING	07/22/04	07/22/04 6500.560	09/05/04	\$179.99						\$179.99
INVOICE 57166807 TOTALS:				\$194.98	\$0.00	\$0.00				\$194.98
GALL'S INC. TOTALS:				\$194.98	\$0.00	\$0.00				\$194.98
GRWI 6512 PRE-EMPLOYMENT PHYSICAL/ GRANT BIDWELL	07/22/04	07/22/04 6543.560	09/05/04	\$60.00						\$60.00
INVOICE 16512 TOTALS:				\$60.00	\$0.00	\$0.00				\$60.00

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GENERAL FUND

AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)
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Invoice Number Description	Inv.Date	Trms.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
DR. GROVER C. WINSLOW TOTALS:				<u>\$60.00</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$60.00</u>
HART HART INTERCIVIC, INC.										
104134 1- CIVIL DOCKET LEAVES	07/22/04	07/22/04 6310.450	09/05/04	\$100.91						\$100.91
INVOICE 104134 TOTALS:				<u>\$100.91</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$100.91</u>
HART INTERCIVIC, INC. TOTALS:				<u>\$100.91</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$100.91</u>
HEFM HEMPHILL FAMILY MEDICINE RHC										
008421-02 MEDICAL VISIT/ HENRY SPEARS	07/22/04	07/22/04 6543.560	09/05/04	\$60.00						\$60.00
INVOICE 008421-02 TOTALS:				<u>\$60.00</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$60.00</u>
HEMPHILL FAMILY MEDICINE RHC TOTALS:				<u>\$60.00</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$60.00</u>
JACT JASPER COUNTY TREASURER										
072204 EMA PARTICIPATION FOR 4/1/04 - 6/1/04	07/22/04	07/22/04 6614.409	09/05/04	\$1,003.30						\$1,003.30
INVOICE 072204 TOTALS:				<u>\$1,003.30</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$1,003.30</u>
JASPER COUNTY TREASURER TOTALS:				<u>\$1,003.30</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$1,003.30</u>
JIHE JIMMY W. HENSARLING										
20040712 1- MAP ATLAS	07/22/04	07/22/04 6310.669	09/05/04	\$1,500.00						\$1,500.00
1- COMMUNITY INDEX- ADDENDUM TO MAP ATLAS		6310.669		\$25.00						\$25.00
1- SUBDIVISION INDEX- ADDENDUM TO MAP ATLAS		6310.669		\$75.00						\$75.00
INVOICE 20040712 TOTALS:				<u>\$1,600.00</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$1,600.00</u>
JIMMY W. HENSARLING TOTALS:				<u>\$1,600.00</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$1,600.00</u>
JOTO JOHN BRENDAN TONER										
072204 820 MILES TO ABILENE FOR STATE HORSE SHOW	07/22/04	07/22/04 6470.665	09/05/04	\$366.22						\$366.22
INVOICE 072204 TOTALS:				<u>\$366.22</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$366.22</u>

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GENERAL FUND
AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)
Ledger as of : 7/23/04

Invoice Number Description	Inv.Date	Tms.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
JOHN BRENDAN TONER TOTALS:				\$366.22	\$0.00	\$0.00				\$366.22
LBAU L & B AUTO REPAIR										
57138	07/22/04	07/22/04	09/05/04							
BASIC FRONT ALIGNMENT		6451.560		\$38.00						\$38.00
HAZARDOUS MATERIALS		6451.560		\$0.38						\$0.38
INVOICE 57138 TOTALS:				\$38.38	\$0.00	\$0.00				\$38.38
L & B AUTO REPAIR TOTALS:				\$38.38	\$0.00	\$0.00				\$38.38
LEXN LEXISNEXIS										
0406174696	07/22/04	07/22/04	09/05/04							
ONLINE CHARGES FOR JUNE, 2204		6524.450		\$55.00						\$55.00
INVOICE 0406174696 TOTALS:				\$55.00	\$0.00	\$0.00				\$55.00
LEXISNEXIS TOTALS:				\$55.00	\$0.00	\$0.00				\$55.00
MISA MIKE'S SANITATION										
072204	07/22/04	07/22/04	09/05/04							
GARBAGE PICKUP FOR MONTH OF JUNE, 2004		6614.409		\$80.00						\$80.00
INVOICE 072204 TOTALS:				\$80.00	\$0.00	\$0.00				\$80.00
MIKE'S SANITATION TOTALS:				\$80.00	\$0.00	\$0.00				\$80.00
PRAB PRITCHARD & ABBOTT, INC.										
18216	07/22/04	07/22/04	09/05/04							
ONLINE CONTRACT/ AUGUST INSTALLMENT		6543.499		\$5,055.00						\$5,055.00
INVOICE 18216 TOTALS:				\$5,055.00	\$0.00	\$0.00				\$5,055.00
PRITCHARD & ABBOTT, INC. TOTALS:				\$5,055.00	\$0.00	\$0.00				\$5,055.00
QUCO QUILL CORPORATION										
29352	07/22/04	07/22/04	09/05/04							
1- HEAVY DUTY 3- HOLE PUNCH		6310.499		\$13.99						\$13.99
4- PKG ADD MACHINE ROLLS		6310.499		\$19.68						\$19.68
FREIGHT		6310.499		\$3.94						\$3.94

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GENERAL FUND

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AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)
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Invoice Number Description	Inv.Date	Trms.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
INVOICE 9529352 TOTALS:				\$37.61	\$0.00	\$0.00				\$37.61
9613785	07/22/04	07/22/04	09/05/04							
6- 1" FLEXI - VIEW POLY BINDER		6310.669		\$25.74						\$25.74
2- REAM HAMMERMILL LASER PRINT 8 1/2 X 11		6310.669		\$14.58						\$14.58
4- BOX 2.8 MIL TOPLOADING SHT PROTECT CLEAR		6310.669		\$55.96						\$55.96
INVOICE 9613785 TOTALS:				\$96.28	\$0.00	\$0.00				\$96.28
9642353	07/22/04	07/22/04	09/05/04							
4- 8 1/2 X 11" COPY PAPER		6500.409		\$87.60						\$87.60
16- 8 1/2 X 11" COPY PAPER		6500.409		\$398.40						\$398.40
INVOICE 9642353 TOTALS:				\$486.00	\$0.00	\$0.00				\$486.00
9642366	07/22/04	07/22/04	09/05/04							
3- 14- 7/8 X 11" GREENBAR COMPUTER PAPER		6310.403		\$134.97						\$134.97
INVOICE 9642366 TOTALS:				\$134.97	\$0.00	\$0.00				\$134.97
QUILL CORPORATION TOTALS:				\$754.86	\$0.00	\$0.00				\$754.86
SACD	SAM'S CLUB									
005848	07/22/04	07/22/04	09/05/04							
SNACKS		6542.560		\$115.82						\$115.82
CHIPS		6542.560		\$43.90						\$43.90
COFFEE		6542.560		\$40.76						\$40.76
SPOONS & FORKS		6542.560		\$11.76						\$11.76
JELLY CUPS		6542.560		\$12.88						\$12.88
SALT & PEPPER PACKETS		6542.560		\$12.89						\$12.89
GRAVY MIX		6542.560		\$17.64						\$17.64
INVOICE 005848 TOTALS:				\$255.65	\$0.00	\$0.00				\$255.65
007963	07/22/04	07/22/04	09/05/04							
2- MAYO PACKETS		6542.560		\$14.54						\$14.54
1- MUSTARD PACKETS		6542.560		\$5.27						\$5.27
INVOICE 007963 TOTALS:				\$19.81	\$0.00	\$0.00				\$19.81
SAM'S CLUB TOTALS:				\$275.46	\$0.00	\$0.00				\$275.46

7/23/04
 P.D.

SCOS SABINE COUNTY SHERIFF DEPT.

*V - Denotes Voided Check Entries

GENERAL FUND

AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)
Ledger as of : 7/23/04

Invoice Number Description	Inv.Date	Tms.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
072204	07/22/04	07/22/04	09/05/04							
TOM MADDOX MEALS @ SCHOOL		6425.560		\$125.00						\$125.00
TONY MILLER MEALS @ SCHOOL		6425.560		\$100.00						\$100.00
BRAD SHIRLEY MEALS @ SCHOOL		6425.560		\$100.00						\$100.00
INVOICE 072204 TOTALS:				\$325.00	\$0.00	\$0.00				\$325.00
SABINE COUNTY SHERIFF DEPT. TOTALS:				\$325.00	\$0.00	\$0.00				\$325.00
SHCL	SHARON CLEVELAND									
072204	07/22/04	07/22/04	09/05/04							
RENT ON BUILDING FOR AUGUST, 2004		6614.409		\$250.00						\$250.00
INVOICE 072204 TOTALS:				\$250.00	\$0.00	\$0.00				\$250.00
SHARON CLEVELAND TOTALS:				\$250.00	\$0.00	\$0.00				\$250.00
SLEW	STEPHEN LEWIS INSURANCE									
072204	07/22/04	07/22/04	09/05/04							
NOTARY RENEWAL/SUNNY BEARD		6475.560		\$21.00						\$21.00
INVOICE 072204 TOTALS:				\$21.00	\$0.00	\$0.00				\$21.00
STEPHEN LEWIS INSURANCE TOTALS:				\$21.00	\$0.00	\$0.00				\$21.00
SMAU	SMITH'S AUTO SUPPLY									
939	07/22/04	07/22/04	09/05/04							
REPLACE BATTERY/ CLEAN BATTERY TERMINAL		6451.560		\$40.00						\$40.00
INVOICE 939 TOTALS:				\$40.00	\$0.00	\$0.00				\$40.00
SMITH'S AUTO SUPPLY TOTALS:				\$40.00	\$0.00	\$0.00				\$40.00
STEM	STEVE MILLER									
072204	07/22/04	07/22/04	09/05/04							
176 MILES @ .345		6441.457		\$60.72						\$60.72
INVOICE 072204 TOTALS:				\$60.72	\$0.00	\$0.00				\$60.72
STEVE MILLER TOTALS:				\$60.72	\$0.00	\$0.00				\$60.72
SYSC	SYSCO FOOD SERVICE - HOUSTON									

591
 PP
 165

*V - Denotes Voided Check Entries

GENERAL FUND

AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)
Ledger as of : 7/23/04

Invoice Number Description	Inv.Date	Trms.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
407150345	07/22/04	07/22/04	09/05/04							
1- CASE 250CT CUTLERY KIT		6542.560		\$15.90						\$15.90
INVOICE 407150345 TOTALS:				\$15.90	\$0.00	\$0.00				\$15.90
SYSCO FOOD SERVICE - HOUSTON TOTALS:				\$15.90	\$0.00	\$0.00				\$15.90
TPCI TERRILL PETROLEUM CO., INC.										
12401199	07/22/04	07/22/04	09/05/04							
500 GAL UNLEADED @ 1.399		6335.560		\$699.50						\$699.50
EXCISE TAX		6335.560		\$100.00						\$100.00
INVOICE 12401199 TOTALS:				\$799.50	\$0.00	\$0.00				\$799.50
12401245	07/22/04	07/22/04	09/05/04							
500 GAL UNLEADED @ 1.319		6335.560		\$659.50						\$659.50
EXCISE TAX		6335.560		\$100.00						\$100.00
INVOICE 12401245 TOTALS:				\$759.50	\$0.00	\$0.00				\$759.50
12401290	07/22/04	07/22/04	09/05/04							
500 GAL UNLEADED @ 1.318		6335.560		\$659.00						\$659.00
EXCISE TAX		6335.560		\$100.00						\$100.00
INVOICE 12401290 TOTALS:				\$759.00	\$0.00	\$0.00				\$759.00
TERRILL PETROLEUM CO., INC. TOTALS:				\$2,318.00	\$0.00	\$0.00				\$2,318.00
TXUN TEXAS ASSOCIATION OF COUNTIES										
2020/072204	07/22/04	07/22/04	09/05/04							
UNEMPLOYMENT DEFICIT		6615.409		\$1,680.34						\$1,680.34
INVOICE 2020/072204 TOTALS:				\$1,680.34	\$0.00	\$0.00				\$1,680.34
TEXAS ASSOCIATION OF COUNTIES TOTALS:				\$1,680.34	\$0.00	\$0.00				\$1,680.34
WACO WALMART COMMUNITY										
006328	07/22/04	07/22/04	09/05/04							
2- PKG INDEX TABS		6310.497		\$3.54						\$3.54
1- HONEYWELL TABLE FAN		6310.497		\$9.90						\$9.90
INVOICE 006328 TOTALS:				\$13.44	\$0.00	\$0.00				\$13.44
WALMART COMMUNITY TOTALS:				\$13.44	\$0.00	\$0.00				\$13.44

void PP PA / 666

*V - Denotes Voided Check Entries

07/23/04
10:42:15 AM

GENERAL FUND

AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)

Ledger as of : 7/23/04

Invoice Number Description	Inv.Date	Trms.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
WAGA	WALLER'S GARAGE									
0633	07/22/04	07/22/04	09/05/04							
STATE INSPECTION		6451.560		\$12.50						\$12.50
				<u>\$12.50</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$12.50</u>
				INVOICE 0633 TOTALS:						\$12.50
				<u>\$12.50</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$12.50</u>
				WALLER'S GARAGE TOTALS:						\$12.50
				<u>\$12.50</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$12.50</u>
WEST	WEST GROUP PAYMENT CENTER									
6024453621	07/22/04	07/22/04	09/05/04							
TX VERNONS STAT ALCOHOLIC BEVERAGE CODE FULL SET		6524.403		\$84.70						\$84.70
				<u>\$84.70</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$84.70</u>
				INVOICE 6024453621 TOTALS:						\$84.70
				<u>\$84.70</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$84.70</u>
				WEST GROUP PAYMENT CENTER TOTALS:						\$84.70
				<u>\$84.70</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$84.70</u>
XERX	XEROX CORPORATION									
188148128	07/22/04	07/22/04	09/05/04							
1- BLACK DRY INK		6500.409		\$126.00						\$126.00
				<u>\$126.00</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$126.00</u>
				INVOICE 188148128 TOTALS:						\$126.00
				<u>\$126.00</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$126.00</u>
				XEROX CORPORATION TOTALS:						\$126.00
				<u>\$126.00</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$126.00</u>
				LEDGER TOTALS:						\$33,292.92
				<u>\$33,292.92</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$33,292.92</u>

PP PA 167
 08/11/04

*V - Denotes Voided Check Entries

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Jack Leath

Jack Leath
County Judge

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Janice McDaniel
County Clerk

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Keith Clark

Keith Clark
Commissioner Pct. 1

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Lynn Smith

Lynn Smith
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Doyle Dickerson

Doyle Dickerson
Commissioner Pct. 3

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Fayne Warner

Fayne Warner
Commissioner Pct. 4

291 PD 168
29

Approved for payment by Sabine County Commissioner's Court July 26, 2004.

07/23/04
10:36:23 AM

ROAD AND BRIDGES

AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)

Ledger as of : 7/23/04

Invoice Number Description	Inv.Date	Tms.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
00326590 96 YRDS ROAD BASE @ \$6.00	07/23/04	07/23/04 6377.603	07/23/04	\$576.00						\$576.00
INVOICE 00326590 TOTALS:				\$576.00	\$0.00	\$0.00				\$576.00
00326597 72 YRDS ROAD BASE @ \$6.00	07/23/04	07/23/04 6377.603	07/23/04	\$432.00						\$432.00
INVOICE 00326597 TOTALS:				\$432.00	\$0.00	\$0.00				\$432.00
00326608 108 YRDS ROAD BASE @ \$6.00	07/23/04	07/23/04 6377.603	07/23/04	\$648.00						\$648.00
INVOICE 00326608 TOTALS:				\$648.00	\$0.00	\$0.00				\$648.00
BIG "4", INC. TOTALS:				\$5,400.00	\$0.00	\$0.00				\$5,400.00
DONS DON'S AUTO SALVAGE & OILFIELD										
13403 1- DRYER	07/23/04	07/23/04 6355.603	07/23/04	\$75.17						\$75.17
4- FREON		6355.603		\$50.00						\$50.00
1- A/C OIL		6355.603		\$12.00						\$12.00
LABOR A/C REPAIR		6344.603		\$125.00						\$125.00
INVOICE 13403 TOTALS:				\$262.17	\$0.00	\$0.00				\$262.17
DON'S AUTO SALVAGE & OILFIELD TOTALS:				\$262.17	\$0.00	\$0.00				\$262.17
ETAIR TEXAS AIR & REFRIGERATION										
217564 A/C REPAIR ADDED OIL/FREON	07/23/04	07/23/04 6345.604	07/23/04	\$160.00						\$160.00
INVOICE 217564 TOTALS:				\$160.00	\$0.00	\$0.00				\$160.00
TEXAS AIR & REFRIGERATION TOTALS:				\$160.00	\$0.00	\$0.00				\$160.00
GMWS G-M WATER SUPPLY CORP.										
1262/0704 WATER BILL	07/23/04	07/23/04 6440.602	07/23/04	\$29.65						\$29.65
INVOICE 1262/0704 TOTALS:				\$29.65	\$0.00	\$0.00				\$29.65
G-M WATER SUPPLY CORP. TOTALS:				\$29.65	\$0.00	\$0.00				\$29.65

PP PA 170

*V - Denotes Voided Check Entries

07/23/04
10:36:23 AM

ROAD AND BRIDGES
AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)
Ledger as of : 7/23/04

Invoice Number Description	Inv.Date	Tms.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
1- 13-14 X 24 TUBE		6366.604		\$49.95						\$49.95
2- HRS LABOR TO PARRISH BARRETT RD		6345.604		\$90.00						\$90.00
INVOICE 1000620 TOTALS:				\$139.95	\$0.00	\$0.00				\$139.95
1000636	07/23/04	07/23/04	07/23/04							
3- 134A FREON		6355.603		\$17.85						\$17.85
1- HR LABOR CK OUT & CHARGE A/C		6355.603		\$45.00						\$45.00
INVOICE 1000636 TOTALS:				\$62.85	\$0.00	\$0.00				\$62.85
J.T. GREENE TRUCK & EQUIPMENT TOTALS:				\$265.65	\$0.00	\$0.00				\$265.65
LETC	LETCO - GROUP									
8561091	07/23/04	07/23/04	07/23/04							
19.14 TONS ROAD BASE @ \$13.00		6377.602		\$248.82						\$248.82
INVOICE 8561091 TOTALS:				\$248.82	\$0.00	\$0.00				\$248.82
LETCO - GROUP TOTALS:				\$248.82	\$0.00	\$0.00				\$248.82
POPL	POWERPLAN									
J62007	07/23/04	07/23/04	07/23/04							
LABOR FOR 310SG BACKHOE LOADER		6346.603		\$805.00						\$805.00
INVOICE J62007 TOTALS:				\$805.00	\$0.00	\$0.00				\$805.00
POWERPLAN TOTALS:				\$805.00	\$0.00	\$0.00				\$805.00
POST	POSTMASTER									
072304/PCT1	07/23/04	07/23/04	07/23/04							
BOX 720		6657.601		\$9.00						\$9.00
INVOICE 072304/PCT1 TOTALS:				\$9.00	\$0.00	\$0.00				\$9.00
072304/PCT2	07/23/04	07/23/04	07/23/04							
BOX 720		6657.602		\$9.00						\$9.00
INVOICE 072304/PCT2 TOTALS:				\$9.00	\$0.00	\$0.00				\$9.00
072304/PCT3	07/23/04	07/23/04	07/23/04							
BOX 720		6657.603		\$9.00						\$9.00
INVOICE 072304/PCT3 TOTALS:				\$9.00	\$0.00	\$0.00				\$9.00
072304/PCT4	07/23/04	07/23/04	07/23/04							

PP 172

*V - Denotes Voided Check Entries

ROAD AND BRIDGES
AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)
Ledger as of : 7/23/04

Invoice Number Description	Inv.Date	Tms.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
BOX 720		6657.604		\$9.00						\$9.00
INVOICE 072304/PCT4 TOTALS:				\$9.00	\$0.00	\$0.00				\$9.00
POSTMASTER TOTALS:				\$36.00	\$0.00	\$0.00				\$36.00
SMMS SMITH MUNICIPAL SUPPLIES										
00-5299	07/23/04	07/23/04	07/23/04							
2- 24 X 24 NARROW BRIDGE YELLOW REFLECTIVE SHIPPING		6657.603		\$46.96						\$46.96
		6657.603		\$4.50						\$4.50
INVOICE 00-5299 TOTALS:				\$51.46	\$0.00	\$0.00				\$51.46
00-5300	07/23/04	07/23/04	07/23/04							
2- 24" STOP SIGN SHIPPING		6657.601		\$40.00						\$40.00
		6657.601		\$4.50						\$4.50
INVOICE 00-5300 TOTALS:				\$44.50	\$0.00	\$0.00				\$44.50
SMITH MUNICIPAL SUPPLIES TOTALS:				\$95.96	\$0.00	\$0.00				\$95.96
SSTS S & S TRUCK SERVICE										
1733	07/23/04	07/23/04	07/23/04							
1- S-LAF6587 AIR FILTER		6356.604		\$29.97						\$29.97
1- S-LAF6834 AIR FILTER		6356.604		\$21.48						\$21.48
INVOICE 1733 TOTALS:				\$51.45	\$0.00	\$0.00				\$51.45
S & S TRUCK SERVICE TOTALS:				\$51.45	\$0.00	\$0.00				\$51.45
WALM WALMART COMMUNITY										
009964	07/23/04	07/23/04	07/23/04							
1- CORDLESS 2.4 GHZ PHONE		6850.604		\$75.65						\$75.65
INVOICE 009964 TOTALS:				\$75.65	\$0.00	\$0.00				\$75.65
WALMART COMMUNITY TOTALS:				\$75.65	\$0.00	\$0.00				\$75.65
WATT WARREN TRUCK & TRAILER, LLC										
WTT000884	07/23/04	07/23/04	07/23/04							
2- 72' BUYERS CONTROL CABLE FREIGHT		6355.602		\$71.00						\$71.00
		6355.602		\$7.00						\$7.00
INVOICE WTT000884 TOTALS:				\$78.00	\$0.00	\$0.00				\$78.00

PP PA 173

*V - Denotes Voided Check Entries

07/23/04
10:36:23 AM

ROAD AND BRIDGES

AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)

Ledger as of : 7/23/04

Invoice Number Description	Inv.Date	Trns.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
WARREN TRUCK & TRAILER, LLC TOTALS:				<u>\$78.00</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$78.00</u>
LEDGER TOTALS:				<u>\$12,219.81</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$12,219.81</u>

PP PG 174

*V - Denotes Voided Check Entries

SIGN HERE FOR PAYMENT APPROVAL

Jack Leath

Jack Leath
County Judge

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Janice McDaniel

Janice McDaniel
County Clerk

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Keith Clark

Keith Clark
Commissioner Pct. 1

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Lynn Smith

Lynn Smith
Commissioner Pct. 2

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Doyle Dickerson

Doyle Dickerson
Commissioner Pct. 3

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Fayne Warner

Fayne Warner
Commissioner Pct. 4

PP 175

Approved for payment by Sabine County Commissioner's Court July 26, 2004.

07/23/04
10:37:09 AM

SABINE COUNTY ROAD AND BRIDGE 2
AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)
Ledger as of : 7/23/04

Invoice Number Description	Inv.Date	Trms.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
JTGR	J.T. GREENE TRUCK & EQUIPMENT									
1000624	07/23/04	07/23/04	07/23/04							
2- 11Lx15-16 TUBES		6346.606		\$31.90						\$31.90
2- HRS LABOR TO FM276 REPAIR FRONT TIRES		6357.606		\$90.00						\$90.00
		INVOICE 1000624 TOTALS:		<u>\$121.90</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$121.90</u>
		J.T. GREENE TRUCK & EQUIPMENT TOTALS:		<u>\$121.90</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$121.90</u>
		LEDGER TOTALS:		<u><u>\$121.90</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>				<u><u>\$121.90</u></u>

PP 176
PP PA

*V - Denotes Voided Check Entries

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Jack Leath

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County Judge

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Janice McDaniel

Janice McDaniel
County Clerk

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Keith Clark

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Commissioner Pct. 1

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Lynn Smith

Lynn Smith
Commissioner Pct. 2

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Doyle Dickerson

Doyle Dickerson
Commissioner Pct. 3

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Fayne Warner

Fayne Warner
Commissioner Pct. 4

PP 177

Approved for payment by Sabine County Commissioner's Court July 26, 2004.

07/23/04
10:37:27 AM

RECORD RETENTION FUND
AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)
Ledger as of : 7/23/04

Invoice Number Description	Inv.Date	Trns.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
STORY STORY-WRIGHT										
002124 1- LASERJET TONER	07/23/04	07/23/04 6310.775	07/23/04	\$125.99						\$125.99
				<u>\$125.99</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$125.99</u>
				INVOICE 002124 TOTALS:						
				<u>\$125.99</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$125.99</u>
				STORY-WRIGHT TOTALS:						
				<u>\$125.99</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$125.99</u>
				LEDGER TOTALS:						
				<u>\$125.99</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$125.99</u>

PP PA 178

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Jack Leath

Jack Leath
County Judge

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County Clerk

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Keith Clark

Keith Clark
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Lynn Smith

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Commissioner Pct. 2

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Boyle Dickerson

Boyle Dickerson
Commissioner Pct. 3

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Fayne Warner

Fayne Warner
Commissioner Pct. 4

PP no 179

Approved for payment by Sabine County Commissioner's Court July 26, 2004.

07/23/04
10:38:57 AM

SABINE COUNTY FSM/SPECIAL PROJECTS
AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)
Ledger as of : 7/23/04

Invoice Number Description	Inv.Date	Trns.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
TELE										
TELETOUCH										
319486	07/23/04	07/23/04	07/23/04							
5- MOTOROLA MINI PAGERS		6506.225		\$1,925.00						\$1,925.00
1- MOTOROLA CM300 MOBILE W/ANTENNA		6506.225		\$506.00						\$506.00
2- MOTOROLA CT250 SPEAKERMIC		6506.225		\$147.00						\$147.00
INVOICE 319486 TOTALS:				<u>\$2,578.00</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$2,578.00</u>
TELETOUCH TOTALS:				<u>\$2,578.00</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$2,578.00</u>
LEDGER TOTALS:				<u><u>\$2,578.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>				<u><u>\$2,578.00</u></u>

08/18/04
 [Signature]
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*V - Denotes Voided Check Entries

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Jack Leath

Jack Leath
County Judge

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Janice McDaniel

Janice McDaniel
County Clerk

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Keith Clark

Keith Clark
Commissioner Pct. 1

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Lynn Smith

Lynn Smith
Commissioner Pct. 2

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Doyle Dickerson

Doyle Dickerson
Commissioner Pct. 3

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Fayne Warner

Fayne Warner
Commissioner Pct. 4

187
181

Approved for payment by Sabine County Commissioner's Court July 26, 2004.

07/23/04
10:38:20 AM

HOTEL/MOTEL TAX

AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)
Ledger as of : 7/23/04

Invoice Number Description	Inv.Date	Trms.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
SHSA	SHELBY SAVINGS BANK									
072304	07/23/04	07/23/04	07/23/04							
1- NIGHT STAY @ NATCHEZ, MS @ RAMADA INN		6450.58		\$55.00						\$55.00
TAXES		6450.58		\$5.50						\$5.50
INVOICE 072304 TOTALS:				<u>\$60.50</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$60.50</u>
SHELBY SAVINGS BANK TOTALS:				<u>\$60.50</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$60.50</u>
LEDGER TOTALS:				<u><u>\$60.50</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>				<u><u>\$60.50</u></u>

PP PA 182

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2004-07-26/183

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Fayne Warner

Fayne Warner
Commissioner Pct. 4

Approved for payment by Sabine County Commissioner's Court July 26, 2004.

07/23/04
10:39:19 AM

CONVENTION/VISITORS BUREAU
AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)
Ledger as of : 7/23/04

Page: 1

Invoice Number Description	Inv.Date	Trns.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
CARD CARDMEMBER SERVICE										
2490604GT15E1S378	07/23/04	07/23/04	09/06/04							
1 OF 2-NIGHTS ADVANCE DEPOSIT HUNTER EXTRAVAGANZA		6470.580		\$162.63						\$162.63
										\$162.63
				INVOICE 2490604GT15E1S378 TOTALS:	\$162.63	\$0.00				\$0.00
										\$162.63
				CARDMEMBER SERVICE TOTALS:	\$162.63	\$0.00				\$0.00
										\$162.63
COCR COOKIE CRYER										
072304	07/23/04	07/23/04	09/06/04							
171 MILES @ .345 FOR TACVB CONFERENCE IN CONROE		6470.580		\$59.00						\$59.00
4- DAYS MEALS AUG. 2-6		6470.580		\$100.00						\$100.00
				INVOICE 072304 TOTALS:	\$159.00	\$0.00				\$0.00
										\$159.00
				COOKIE CRYER TOTALS:	\$159.00	\$0.00				\$0.00
										\$159.00
ETTA EAST TEXAS TOURISM ASSOCIATION										
072304	07/23/04	07/23/04	09/06/04							
1/2 PG VACATION GUIDE 4 COLORS		6455.580		\$3,495.00						\$3,495.00
5% DISCOUNT		6455.580		(\$174.75)						(\$174.75)
				INVOICE 072304 TOTALS:	\$3,320.25	\$0.00				\$0.00
										\$3,320.25
				EAST TEXAS TOURISM ASSOCIATION TOTALS:	\$3,320.25	\$0.00				\$0.00
										\$3,320.25
GCWI GROVER C. WINSLOW										
072304	07/23/04	07/23/04	09/06/04							
RENT ON BUILDING FOR AUGUST, 2004		6440.580		\$300.00						\$300.00
				INVOICE 072304 TOTALS:	\$300.00	\$0.00				\$0.00
										\$300.00
				GROVER C. WINSLOW TOTALS:	\$300.00	\$0.00				\$0.00
										\$300.00
LACR LARANDA CRYER										
072304	07/23/04	07/23/04	09/06/04							
3- DAYS MEALS 2-PEOPLE HUNTER EXTRAVAGANZA HOUSTON AUG. 6-8		6470.580		\$150.00						\$150.00
55-MILES TO HOUSTON FROM CONROE		6470.580		\$18.98						\$18.98
170- MILES HOUSTON TO HEMPHILL		6470.580		\$58.65						\$58.65
				INVOICE 072304 TOTALS:	\$227.63	\$0.00				\$0.00
										\$227.63

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07/23/04
10:39:19 AM

CONVENTION/VISITORS BUREAU
AP Vendor Detail Ledger (Unpaid Invoices - Payment Detail)
Ledger as of : 7/23/04

Invoice Number Description	Inv.Date	Trms.Date Account	Due.Date	Amount	Discount	Amount Paid	Check Date	Check Number	Bank	Balance
LARANDA CRYER TOTALS:				<u>\$227.63</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$227.63</u>
LEDGER TOTALS:				<u>\$4,169.51</u>	<u>\$0.00</u>	<u>\$0.00</u>				<u>\$4,169.51</u>

PP No 185

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Jack Leath
County Judge

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County Clerk

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Keith Clark

Keith Clark
Commissioner Pct. 1

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Lynn Smith

Lynn Smith
Commissioner Pct. 2

PP 70/80

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Doyle Dickerson

Doyle Dickerson
Commissioner Pct. 3

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Fayne Warner

Fayne Warner
Commissioner Pct. 4

Approved for payment by Sabine County Commissioner's Court July 26, 2004.

HALLS, JOHNSON, MCLEMORE, REDFIELD & RODRIGUES, LLP

CERTIFIED PUBLIC ACCOUNTANTS
A REGISTERED LIMITED LIABILITY PARTNERSHIP
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Phone: (936) 564-8186 Fax: (936) 564-3811 Web Site: hjmrr.com

Michael Halls, CPA
Gary Johnson, CPA
Terra McLemore, CPA
J.D. Redfield, CPA
Kenneth Rodrigues, CPA, P.C.

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 year ended December 31, 2003, 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 May 25, 2004, 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.

Halls, Johnson, McLemore, Redfield & Rodrigues, LLP

HALLS, JOHNSON, MCLEMORE, REDFIELD & RODRIGUES, LLP
May 25, 2004

**SABINE COUNTY, TEXAS
COUNTY-WIDE COMMENTS AND SUGGESTIONS
DECEMBER 31, 2003**

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 31, 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. The County's books have previously been recorded on the cash basis, but will need to be converted to the accrual basis per GASB 34. This will include recording taxes receivable, as well as estimating the uncollectible taxes.
- Management should consider any changes in the accounting system that may need to be made. This will include a complete inventory of fixed assets, as well as depreciation calculations based on the estimated useful lives of each asset.
- 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.

**PRIOR AND CURRENT
YEAR COMMENTS**

SHERIFF'S DEPARTMENT

Prior Year Comment:

Bank Deposits

While auditing the Sheriff's accounts, we found that a regular deposit is not always made for the Inmate Trust account. Depositing funds into the Inmate bank account on a timely basis is essential to properly secure the funds in the County's depository where they can be collateralized against loss and to provide sufficient funds for disbursements that are made out of the account. Rather than holding these funds for extended periods, we recommend that the Sheriff's office at least make a weekly deposit of Inmate Trust funds.

Current Status:

Unchanged - This comment and suggestion applies to the current year.

Current Year Comment:

While auditing the Inmate Trust and the Inmate Commissary account, we noted there is no reconciliation to match the inmate and commissary receipts to the bank deposits in each respective bank account. It is necessary to reconcile the amounts received to the bank deposits to make sure all monies are being recorded and inmates are properly credited for funds received from them. Failure to reconcile receipts to deposits could lead to improper revenue recognition or incorrect amounts being paid back to inmates upon their release. We recommend that the jailer balance the receipt books to bank deposits each month. Receipt numbers should be shown on each deposit slip to facilitate in tracing individual deposits. At the end of month, the receipt book should be totalled and reconciled to the total deposits in each bank account.

DISTRICT CLERK

Prior Year Comments:

Check Signatures

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 - This comment and recommendation applies to the current year also.

Segregation of duties

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 - This comment and recommendation applies to the current year.

TREASURER'S OFFICE

Fixed Asset Schedule

Prior Year Comments:

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 assets 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 - This comment and recommendation applies to the current year .

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.

Current Status:

Unchanged; capitalization policy template provided for possible adoption by County.

COUNTY CLERK

Prior year comments: None

Current Year Comments:

Receipts and deposits

During our audit, we noted that monies being received off-site, in the court room, are not being totaled and reconciled to receipts posted to the computer. Failure to reconcile receipts to deposits could lead to improper revenue recognition and understatement of revenues. It is recommended that manual receipts be totaled and reconciled to computer positing. It is also recommended that a pre-numbered receipt book be used for recording the manual receipts.

Segregation of duties

It was noted in our testing that the same person is keying information from court cases, writing and recording receipts, and preparing the deposit slip. These duties should be delegated to several employees so there could be proper segregation of duties. It is recommended that the person receiving monies should not be responsible for preparing the bank deposit. A person, other than the one receiving the monies, should prepare the deposit slip, and be sure it agrees to the receipt listing.

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JUSTICE OF THE PEACE #1

Current Year Comment:

Receipts and deposits

During our audit, we noted there was no list of balances held for and due to others. Prior to the use of computers, monies received in partial payment of old cases was held by the Justice of the Peace office until full payment was made. If total payment was never received, the money remained in the JP's account. The Justice of the Peace office transferred the money only when full payment was made, which resulted in monies accumulating in the JP's bank account. Failure to keep a listing of money received and balances due on these old cases could lead to loss of revenue to the County. It is recommended that the JP's office research the old cases and try to compile a list of the amounts previously received and due to the County or to other governments, as well as amounts still owed on the cases. Once identified, the money can be turned over to the County.

JUSTICE OF THE PEACE #2

Current Year Comment:

Receipts and deposits

During our audit, we noted there was no list of balances held for and due to others. Prior to the use of computers, monies received in partial payment of old cases was held by the Justice of the Peace office until full payment was made. If total payment was never received, the money remained in the JP's account. The Justice of the Peace office transferred the money only when full payment was made, which resulted in monies accumulating in the JP's bank account. Failure to keep a listing of money received and balances due on these old cases could lead to loss of revenue to the County. It is recommended that the JP's office research the old cases and try to compile a list of the amounts previously received and due to the County or to other governments, as well as amounts still owed on the cases. Once identified, the money can be turned over to the County.

* * * * *

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.

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SABINE COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
DECEMBER 31, 2003**

Halls, Johnson, McLemore, Redfield & Rodrigues LLP
Certified Public Accountants
A Registered Limited Liability Partnership
Nacogdoches, TX 75961

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SABINE COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

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(continued)

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SABINE COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

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FINANCIAL SECTION

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HALLS, JOHNSON, MCLEMORE, REDFIELD & RODRIGUES, LLP

CERTIFIED PUBLIC ACCOUNTANTS
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1329 N. University Dr., Suite A3, Nacogdoches, Texas 75961
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Michael Halls, CPA
Gary Johnson, CPA
Terre McLemore, CPA
J.D. Redfield, CPA
Kenneth Rodrigues, CPA, P.C.

INDEPENDENT AUDITORS' REPORT

Honorable County Judge and Members of the
Commissioners' Court of Sabine County, Texas
Hemphill, Texas

We have audited the accompanying financial statements of Sabine County, Texas (County), as of and for the year ended December 31, 2003, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in the notes to the financial statements, the County prepares its financial statements on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the County, as of December 31, 2003, and the revenue it received and expenditures it paid for the year then ended on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated May 25, 2004 on our consideration of the Department's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards, and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The combining statements schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations, and are also not a required part of the financial statements of Sabine County, Texas. Such information has been subjected to the auditing procedures applied in the audit of the financial

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statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Halls, Johnson, McLeMORE, Redfield & Rodriguez, LLP
HALLS, JOHNSON, McLEMORE, REDFIELD & RODRIGUES, LLP
May 25, 2004

COMBINED CASH BASIS
FINANCIAL STATEMENTS

Vol PP Pg 198

**SABINE COUNTY, TEXAS
 COMBINED STATEMENT OF ASSETS, LIABILITIES
 AND FUND BALANCES - CASH BASIS
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 2003**

	Governmental Fund Types		Fiduciary Fund Types
	General	Special Revenue	Trust and Agency
ASSETS			
Cash	\$ 1,111,695	\$ 1,040,382	\$ 206,748
Land, buildings and equipment:			
Land			
Buildings			
Furniture and equipment			
Amount to be provided for payment of general long-term debt			
Total Assets	\$ 1,111,695	\$ 1,040,382	\$ 206,748
LIABILITIES AND FUND EQUITY			
Liabilities:			
Current liabilities:			
Due to other governments	\$ 12,732		\$ 97,329
Due to beneficiaries			109,419
Due to others			
Notes payable			
Total Liabilities	12,732	-	206,748
Fund Equity:			
Investments in general fixed assets			
Fund balance:			
Unreserved and undesignated	1,098,963	1,040,382	
Total Fund Equity	1,098,963	1,040,382	-
Total Liabilities and Fund Equity	\$ 1,111,695	\$ 1,040,382	\$ 206,748

See accompanying notes to financial statements

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Account Groups		Totals (Memorandum Only)	
General Fixed Assets	General Long-term Debt	December 31, 2003	December 31, 2002
		2,358,825	2,481,358
75,909		75,909	75,909
807,001		807,001	1,108,464
2,183,182		2,183,182	2,624,325
	195,179	195,179	220,598
<u>\$ 3,066,092</u>	<u>\$ 195,179</u>	<u>\$ 5,620,096</u>	<u>\$ 6,510,654</u>
		\$ 110,061	\$ 78,056
		109,419	137,570
		-	2,681
	195,179	195,179	220,598
-	195,179	414,659	438,905
		-	-
3,066,092		3,066,092	3,808,698
		2,139,345	2,263,051
<u>3,066,092</u>	-	<u>5,205,437</u>	<u>6,071,749</u>
<u>\$ 3,066,092</u>	<u>\$ 195,179</u>	<u>\$ 5,620,096</u>	<u>\$ 6,510,654</u>

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**SABINE COUNTY, TEXAS
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
 AND CHANGES IN FUND BALANCES RESULTING FROM CASH TRANSACTIONS
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 2003**

	General	Special Revenue	Totals (Memorandum Only)	
			December 31, 2003	December 31, 2002
RECEIPTS				
Ad valorem taxes	\$ 1,337,733		\$ 1,337,733	\$ 1,150,677
Sales tax	242,081		242,081	244,986
Other taxes		60,440	60,440	103,971
Fines and fees	358,889	490,202	849,091	935,023
Interest	43,130	38,414	81,544	96,075
Inergovernmental	133,646	457,913	591,559	1,082,810
Other	654,728	225,260	879,988	253,493
Total Receipts	\$ 2,770,207	\$ 1,272,229	\$ 4,042,436	\$ 3,867,035
DISBURSEMENTS				
Current:				
General administration	450,040	166,824	616,864	814,992
Judicial	315,594		315,594	252,004
Legal	93,011		93,011	88,663
Financial administration	280,114		280,114	245,544
Public safety	883,967		883,967	779,740
Conservation	30,794		30,794	29,298
Highways and streets		1,106,570	1,106,570	982,696
Miscellaneous	602,018		602,018	201,712
Capital outlay	-	201,994	201,994	23,843
Debt Service	31,148	73,000	104,148	151,000
Total Disbursements	2,686,686	1,548,388	4,235,074	3,569,492
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	83,521	(276,159)	(192,638)	297,543
OTHER FINANCING SOURCES (USES)				
Debt proceeds		68,932	68,932	-
Operating transfers in		196,881	196,881	8,000
Operating transfers out		(196,881)	(196,881)	(8,000)
Total Other Financing Sources (Uses)	-	68,932	68,932	-
EXCESS OF RECEIPTS AND OTHER FINANCING SOURCES OVER (UNDER) DISBURSEMENTS AND OTHER FINANCING USES	83,521	(207,227)	(123,706)	297,543
FUND BALANCE, DECEMBER 31, 2002	1,015,442	1,247,609	2,263,051	1,965,508
FUND BALANCE, DECEMBER 31, 2003	\$ 1,098,963	\$ 1,040,382	\$ 2,139,345	\$ 2,263,051

See accompanying notes to financial statements

VO: PP Pg 201

**SABINE COUNTY, TEXAS
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
 AND CHANGES IN FUND BALANCES RESULTING FROM CASH TRANSACTIONS
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2003**

	General		Variance Favorable (Unfavorable)
	Budget	Actual	
RECEIPTS			
Ad valorem taxes	\$ 1,250,000	\$ 1,337,733	\$ 87,733
Sales tax	225,000	242,081	17,081
Other taxes			
Fines and fees	329,600	358,889	29,289
Interest	49,925	43,130	(6,795)
Intergovernmental	117,425	133,646	16,221
Other	647,513	654,728	7,215
Total Receipts	<u>\$ 2,619,463</u>	<u>\$ 2,770,207</u>	<u>\$ 150,744</u>
DISBURSEMENTS			
Current:			
General administration	1,565,580	450,040	1,115,540
Judicial	369,215	315,594	53,621
Legal	94,542	93,011	1,531
Financial administration	288,401	280,114	8,287
Public safety	906,920	883,967	22,953
Conservation	31,105	30,794	311
Highways and streets			
Miscellaneous		602,018	(602,018)
Capital outlay			
Debt Service		31,148	(31,148)
Total Disbursements	<u>3,255,763</u>	<u>2,686,686</u>	<u>569,077</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(636,300)</u>	<u>83,521</u>	<u>719,821</u>
OTHER FINANCING SOURCES (USES)			
Debt proceeds			
Operating transfers in			
Operating transfers out			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF RECEIPTS AND OTHER FINANCING SOURCES OVER (UNDER) DISBURSEMENTS AND OTHER FINANCING USES	<u>(636,300)</u>	<u>83,521</u>	<u>719,821</u>
FUND BALANCE, DECEMBER 31, 2002	<u>1,015,442</u>	<u>1,015,442</u>	<u>-</u>
FUND BALANCE, DECEMBER 31, 2003	<u>\$ 379,142</u>	<u>\$ 1,098,963</u>	<u>\$ 719,821</u>

See accompanying notes to financial statements.

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Budgeted Special Revenue

<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ -	\$ -	\$ -
100,000	60,440	(39,560)
483,600	490,202	6,602
35,600	38,178	2,578
376,860	370,654	(6,206)
216,510	191,970	(24,540)
<u>\$ 1,212,570</u>	<u>\$ 1,151,444</u>	<u>\$ (61,126)</u>
333,397	143,345	190,052
1,692,723	1,019,311	673,412
126,000	201,934	(75,934)
-	53,000	(53,000)
<u>2,152,120</u>	<u>1,417,590</u>	<u>734,530</u>
<u>(939,550)</u>	<u>(266,146)</u>	<u>673,404</u>
-	68,932	68,932
65,116	196,881	131,765
<u>(83,116)</u>	<u>(196,881)</u>	<u>(113,765)</u>
<u>(18,000)</u>	<u>68,932</u>	<u>86,932</u>
(957,550)	(197,214)	760,336
<u>1,226,398</u>	<u>1,226,398</u>	<u>-</u>
<u>\$ 268,848</u>	<u>\$ 1,029,184</u>	<u>\$ 760,336</u>

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SABINE COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2003

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The County of Sabine is an independent governmental entity created under the laws of the State of Texas. The County is governed by an elected Commissioners' Court. The financial statements of the County include all funds, account groups and agencies over which the County exercises oversight responsibilities, accountability or with which the County has a special financial relationship.

Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The various funds are grouped, in the financial statements in this report, into the fund types and account groups listed below:

GOVERNMENTAL FUND TYPES

General Fund – The *General Fund* is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund – *Special Revenue Funds* are used to account for the proceeds of specific revenue sources (other than expendable trust, or major capital projects) that are legally restricted to expenditures for particular purposes.

FIDUCIARY FUND TYPES

Trust and Agency Funds – Agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations.

ACCOUNT GROUPS

General Fixed Assets – Fixed assets used in governmental fund type operations are accounted for in the *General Fixed Assets Account Group*, rather than in governmental funds. These fixed assets are recorded as expenditures in the appropriate funds at the time of purchase and capitalized at cost or estimated cost.

General Long-term Debt – Long-term liabilities expected to be financed from governmental funds are accounted for in the *General Long-term Debt Account Group*.

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Basis of Accounting

All governmental funds are accounted for using the cash basis of accounting. Receipts are recognized when actually paid. The cash basis of accounting is considered a comprehensive basis of accounting other than generally accepted accounting principles. Generally accepted accounting principles require the use of the modified accrual method of accounting wherein revenue is recognized when it becomes measurable and available as current assets and expenditures are generally recognized when the related liability is incurred.

Budgets and Budgetary Accounting

The County Judge and County Treasurer annually submit a proposed operating budget for the year ending December 31. After a public hearing on the proposed budget, the official budget is approved by the Commissioners' Court in December preceding the applicable year. The budget and any amendments approved by the Commissioners' Court are filed in the office of the County Clerk. The budget, as presented in the financial statements, reflects the final budget as amended by the Commissioners' Court. Unexpended appropriations lapse at the end of the year.

Ad Valorem Taxes

County ad valorem taxes are levied as of October 1 on property value assessed as of the same date. Statements are mailed in October, taxes are considered delinquent as of June 30, and turned over to delinquent tax attorneys for collection as of July 1. Delinquent and supplemental tax collections throughout the year are credited directly to the General Fund and Debt Service Fund.

A constitutional provision authorizes a levy, exclusive of the amount to pay public debt, not to exceed a tax rate of \$.80 per \$100 valuation for general operations. The tax rate to finance general operations for the year ended December 31, 2003 was \$.39445 per \$100 of valuation.

Cash and Investments

Cash includes amounts in demand deposits (money market accounts) as well as certificates of deposit.

Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the General Fixed Assets Account Group. All purchased fixed assets are valued at the purchased cost or at an estimated historical cost where no historical purchase records exist. Public domain general fixed assets of roads, bridges and drainage systems are not capitalized, as these assets are immovable and are of value only to the County.

Comparative Data

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

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Total Columns on Combined Statements

Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position and results of operations in conformity with generally accepted accounting principles.

2. DEPOSITS AND INVESTMENTS

The County's funds are required to be deposited and invested under the terms of a depository contract. The County is authorized to invest in certificates of deposit. The depository bank deposits for safekeeping and trust with the County's agent bank, approved pledged securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

As of December 31, 2003, the carrying amount of the County's deposits was \$2,358,825 and the bank balances were \$3,003,571. The County's cash deposits including certificates of deposit, at December 31, 2003 were entirely covered by FDIC insurance or by securities pledged as collateral held by the County's agent bank.

3. INTERFUND TRANSFERS

Interfund transfers at December 31, 2003, were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Special Revenue Funds:		
Hotel & Motel Tax		\$ 185,881
Convention Bureau	\$ 185,881	
Road and Bridge, Precinct 1		3,000
Road and Bridge, Precinct 2		2,000
Road and Bridge, Precinct 3		3,000
Road and Bridge, Precinct 4		3,000
Road and Bridge, Special I	8,000	
Road and Bridge, Special II	3,000	
Total	<u>\$ 196,881</u>	<u>\$ 196,881</u>

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4. FIXED ASSETS

The following is a summary of changes in the General Fixed Assets Account Group for the fiscal year ended December 31, 2003:

	Balance December 31, 2002	Additions	Retirements	Balance December 31, 2003
Land	\$ 75,909			\$ 75,909
Buildings	1,108,464		(301,463)	807,001
Furniture, fixtures, and equipment	2,624,325	200,861	(642,004)	2,183,182
	<u>\$ 3,808,698</u>	<u>\$ 200,861</u>	<u>\$ (943,467)</u>	<u>\$ 3,066,092</u>

5. LONG-TERM DEBT

Changes to the long-term debt for the year ended December 31, 2003, are as follows:

	Notes Payable
December 31, 2002	\$ 220,598
Issued	68,932
Retired	<u>94,351</u>
December 31, 2003	<u>\$ 195,179</u>

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Debt Obligations

The County has entered into various loan obligations. The following is a summary of these loans as of December 31, 2003:

Note payable to First Bank & Trust. Unsecured, used for EMS operations, with annual installments of \$50,000, variable interest rate from 4-4.75%, with final payment due in 2005.	\$ 100,000
Note payable to First State Bank. Secured by road grader equipment, 36 payments of \$2,508, interest rate of 4.75%, final payment due in 2004.	26,247
Note payable to First Bank & Trust. Secured by 2003 John Deere Backhoe, 3.25 % interest, payment on demand, but if no demand is made, then 2 annual payments of \$13,763 beginning 2/24/04 and final payment of \$13,763 due on 2/24/06.	38,743
Note payable to First Bank & Trust. Secured by 2004 Ford F650. 4% interest, 2 annual payments of \$16,006, on 10/28/04 and 10/28/05.	<u>30,189</u>
Total Debt Obligations	<u>\$ 195,179</u>

Future debt obligations are summarized as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004	\$ 103,549	\$ 8,510	\$ 112,059
2005	78,302	3,614	81,916
2006	<u>13,328</u>	<u>433</u>	<u>13,761</u>
Total Minimum Payments	<u>195,179</u>	<u>\$ 12,557</u>	<u>\$ 207,736</u>

6. EMPLOYEE RETIREMENT PLAN

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 517 nontraditional defined benefit pension plans. TCDRS, in the aggregate, issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of services regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

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

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 3.75% for the year 2003. The contribution rate payable by the employee member for calendar year 2003 is the rate of 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost

For the County's year ended December 21, 2003, the annual pension cost for the TCDRS plan for its employees was \$95,327 and the actual County contributions were \$51,068.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2000, and December 31, 2001, the basis for determining the contribution rates for calendar years 2002 and 2003. The December 31, 2002, actuarial valuation is the most recent valuation.

Actuarial Liabilities and Funding Progress

Actuarial Valuation Date	12/31/00	12/31/01	12/31/02
Actuarial cost method	entry age level percentage	entry age level percentage	entry age level percentage
Amortization method	of payroll, open	of payroll, open	of payroll, open
Amortization period	30 long-term appreciation with adjustment	30 long-term appreciation with adjustment	30 long-term appreciation with adjustment
Asset valuation method			
Actuarial Assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.90%	5.50%	5.50%
Inflation	4.00%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

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**Trend Information for the
Retirement Plan for the Employees of Sabine County**

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
9/30/2001	\$ 146,825	100%	\$ -
9/30/2002	\$ 126,822	100%	-
9/30/2003	\$ 146,395	100%	-

Year	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (1) (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
1999	\$ 1,723,535	\$ 1,431,591	\$ (291,944)	120.39%	\$ 1,063,757	-27.44%
2000	\$ 1,839,874	\$ 1,452,940	\$ (386,934)	126.63%	\$ 1,103,890	-35.05%
2001	\$ 2,040,704	\$ 1,627,796	\$ (412,908)	125.37%	\$ 1,410,422	-29.28%
2002	\$ 2,234,495	\$ 1,842,443	\$ (392,052)	121.28%	\$ 1,279,740	-30.64%

7. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined together with other counties in the state to form Texas Association of Counties Risk Management Pool (TACRMP) and Texas Association of Counties Property and Casualty Self-Insurance Fund (TACPCSIF), public-entity risk pools currently operating as common risk management and insurance program for member counties. The County has also joined other government entities in the region to form the Deep East Texas Workers' Compensation Insurance Fund (DETCWCF). The County pays an annual premium to the pools for its insurance coverage. The agreement for formation of the pools provides that the pools will be self-sustaining through member premiums and will reinsure through companies for claims in excess of a dollar amount for each insured.

The County continues to carry commercial insurance for all other risk of loss, including employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage during the past three fiscal years.

8. COMMITMENTS AND CONTINGENCIES

Litigation

The County is party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected funds of the County. No accrual has been made for any contingency in these financial statements.

Federal and State Grants

The County participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, refunds of any money received may be required and the collectibility of any related receivable may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulation governing the respective grant; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

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COMBINING STATEMENTS
AND OTHER SCHEDULES

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SABINE COUNTY, TEXAS

**STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES RESULTING FROM
CASH TRANSACTIONS - BUDGET AND ACTUAL**

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
RECEIPTS			
Ad valorem taxes	\$ 1,250,000	\$ 1,337,733	\$ 87,733
Sales tax	225,000	242,081	17,081
Other taxes	-	-	-
Fines and fees	329,600	358,889	29,289
Interest	49,925	43,130	(6,795)
Intergovernmental	117,425	133,646	16,221
Other receipts	647,513	654,728	7,215
Total Receipts	<u>\$ 2,619,463</u>	<u>\$ 2,770,207</u>	<u>\$ 150,744</u>
DISBURSEMENTS			
General Administration			
County judge	73,495	72,149	1,346
County clerk	155,007	149,314	5,693
Veteran's service	8,077	7,649	428
Courthouse	57,131	52,246	4,885
Nondepartmental	1,271,870	770,700	501,170
Total General Administration	<u>1,565,580</u>	<u>1,052,058</u>	<u>513,522</u>
Judicial			
County court-at-law	7,500	5,432	2,068
District court	139,381	90,393	48,988
District clerk	80,349	78,757	1,592
Teen court	-	-	-
Justices of the peace	141,985	141,012	973
Total Judicial	<u>369,215</u>	<u>315,594</u>	<u>53,621</u>
Legal			
County attorney	94,542	93,011	1,531
Total Legal	<u>94,542</u>	<u>93,011</u>	<u>1,531</u>
Financial Administration			
County treasurer	73,183	67,408	5,775
County tax assessor-collector	215,218	212,706	2,512
Total Financial Administration	<u>288,401</u>	<u>280,114</u>	<u>8,287</u>

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SABINE COUNTY, TEXAS

**STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES RESULTING FROM
CASH TRANSACTIONS - BUDGET AND ACTUAL**

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Public Safety			
Constables	43,495	43,492	3
Sheriff	821,834	799,030	22,804
Probation	8,478	8,454	24
911 System	33,113	32,991	122
Total Public Safety	<u>906,920</u>	<u>883,967</u>	<u>22,953</u>
Conservation			
Waste Management		-	-
County extension agent	31,105	30,794	311
Total Conservation	<u>31,105</u>	<u>30,794</u>	<u>311</u>
Capital outlay			
Capital expense		-	-
Total Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Debt Service			
Note payments	-	31,148	(31,148)
Lease purchase payments			-
Total Debt Service	<u>-</u>	<u>31,148</u>	<u>(31,148)</u>
Total Disbursements	<u>3,255,763</u>	<u>2,686,688</u>	<u>569,077</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(636,300)</u>	<u>83,521</u>	<u>719,821</u>
FUND BALANCE, DECEMBER 31, 2002	<u>1,015,442</u>	<u>1,015,442</u>	<u>-</u>
FUND BALANCE, DECEMBER 31, 2003	<u>\$ 379,142</u>	<u>\$ 1,098,963</u>	<u>\$ 719,821</u>

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SABINE COUNTY, TEXAS
COMBINING STATEMENT OF ASSETS, LIABILITIES
AND FUND BALANCES - CASH BASIS
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2003

	<u>Road and Bridge</u>	<u>Water System Improvement</u>	<u>First Time Water</u>	<u>Emergency Medical Service</u>
ASSETS				
Cash	\$ 725,157	\$ -	\$ -	\$ 9,441
Total Assets	<u>\$ 725,157</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,441</u>
LIABILITIES AND FUND EQUITY				
Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance:				
Undesignated	<u>725,157</u>			<u>9,441</u>
Total Fund Balance	<u>725,157</u>	<u>-</u>	<u>-</u>	<u>9,441</u>
Total Liabilities and Fund Equity	<u>\$ 725,157</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,441</u>

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<u>Record Retention</u>	<u>Hotel/Motel Tax</u>	<u>District Clerk Special Revenue</u>	<u>Columbia Memorial Fund</u>	<u>Forest Service Special Revenue</u>	<u>Total</u>
\$ 42,540	\$ 230,579	\$ 1,289	\$ 1,757	\$ 29,619	\$ 1,040,382
<u>\$ 42,540</u>	<u>\$ 230,579</u>	<u>\$ 1,289</u>	<u>\$ 1,757</u>	<u>\$ 29,619</u>	<u>\$ 1,040,382</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>42,540</u>	<u>230,579</u>	<u>1,289</u>	<u>1,757</u>	<u>29,619</u>	<u>1,040,382</u>
<u>42,540</u>	<u>230,579</u>	<u>1,289</u>	<u>1,757</u>	<u>29,619</u>	<u>1,040,382</u>
<u>\$ 42,540</u>	<u>\$ 230,579</u>	<u>\$ 1,289</u>	<u>\$ 1,757</u>	<u>\$ 29,619</u>	<u>\$ 1,040,382</u>

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**SABINE COUNTY, TEXAS
 COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS
 AND CHANGES IN FUND BALANCE RESULTING FROM CASH TRANSACTIONS
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 2003**

	<u>Road and Bridge</u>	<u>Water System Improvement</u>	<u>Emergency Medical Service</u>	<u>Record Retention</u>
RECEIPTS				
Other taxes	-			
Fines and fees	473,367			15,127
Interest	30,167			1,263
Intergovernmental receipts	370,654	87,259		
Other receipts	57,003		8,290	
Total Receipts	<u>931,191</u>	<u>87,259</u>	<u>8,290</u>	<u>16,390</u>
DISBURSEMENTS				
Current:				
General administration	-			15,151
Highways and streets	1,019,311	87,259		
Miscellaneous	-	-	-	
Capital outlays	176,944		60	
Debt Service	28,000		20,000	
Total Disbursements	<u>1,224,255</u>	<u>87,259</u>	<u>20,060</u>	<u>15,151</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS				
	<u>(293,064)</u>	<u>-</u>	<u>(11,770)</u>	<u>1,239</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	11,000			
Operating transfers out	(11,000)			
Loan proceeds	68,932			
Total Other Financing Sources (Uses)	<u>68,932</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF RECEIPTS AND OTHER FINANCING SOURCES OVER (UNDER) DISBURSEMENTS AND OTHER USES				
	(224,132)	-	(11,770)	1,239
FUND BALANCE, DECEMBER 31, 2002				
	<u>949,289</u>	<u>-</u>	<u>21,211</u>	<u>41,301</u>
FUND BALANCE, DECEMBER 31, 2003				
	<u>\$ 725,157</u>	<u>\$ -</u>	<u>\$ 9,441</u>	<u>\$ 42,540</u>

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<u>Hotel/ Motel Tax</u>	<u>District Clerk Special</u>	<u>Columbia Memorial Fund</u>	<u>Forest Service</u>	<u>Total</u>
60,440				60,440
1,100	608			490,202
6,724	24	236		38,414
		25,000	134,967	457,913
<u>68,264</u>	<u>632</u>	<u>25,236</u>	<u>134,967</u>	<u>1,272,229</u>
65,710		23,479	62,484	166,824
				1,106,570
			24,990	201,994
			25,000	73,000
<u>65,710</u>	<u>-</u>	<u>23,479</u>	<u>112,474</u>	<u>1,548,388</u>
<u>2,554</u>	<u>632</u>	<u>1,757</u>	<u>22,493</u>	<u>(276,159)</u>
185,881	-			196,881
(185,881)				(196,881)
				68,932
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,932</u>
2,554	632	1,757	22,493	(207,227)
<u>228,025</u>	<u>657</u>	<u>-</u>	<u>7,126</u>	<u>1,247,809</u>
<u>\$ 230,579</u>	<u>\$ 1,289</u>	<u>\$ 1,757</u>	<u>\$ 29,619</u>	<u>\$ 1,040,382</u>

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SABINE COUNTY, TEXAS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE RESULTING FROM CASH TRANSACTIONS
ROAD AND BRIDGE
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>Road and Bridge #1</u>	<u>Road and Bridge #2</u>	<u>Road and Bridge #3</u>
RECEIPTS			
Fines and fees	\$ 113,608	\$ 113,608	\$ 113,608
Interest	7,542	7,541	7,542
Intergovernmental receipts	88,957	88,957	88,957
Other receipts	16,895	19,168	11,464
Total Receipts	<u>227,002</u>	<u>229,274</u>	<u>221,571</u>
DISBURSEMENTS			
Highways and Streets - Current:			
Salaries and temporary labor	91,794	78,660	100,311
Employee benefits	34,646	24,988	30,987
Fuel and oil	16,028	10,563	15,417
Repairs and maintenance	10,153	21,560	11,740
Road materials	52,086	103,308	81,436
Capital outlay	42,906		115,632
Other disbursements	11,782	37,869	11,331
Total Highways and Streets	<u>259,395</u>	<u>276,948</u>	<u>366,854</u>
Debt Service	28,000		
Total Disbursements	<u>287,395</u>	<u>276,948</u>	<u>366,854</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(60,393)</u>	<u>(47,674)</u>	<u>(145,283)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in			
Operating transfers out	(3,000)	(2,000)	(3,000)
Loan proceeds			68,932
Total Other Financing Sources (Uses)	<u>(3,000)</u>	<u>(2,000)</u>	<u>65,932</u>
EXCESS OF RECEIPTS AND OTHER FINANCING SOURCES OVER (UNDER) DISBURSEMENTS AND OTHER USES	(63,393)	(49,674)	(79,351)
FUND BALANCE, DECEMBER 31, 2002	<u>256,137</u>	<u>279,991</u>	<u>257,326</u>
FUND BALANCE, DECEMBER 31, 2003	<u>\$ 192,744</u>	<u>\$ 230,317</u>	<u>\$ 177,975</u>

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Road and Bridge #4	Road and Bridge Special I	Road and Bridge Special II	Total
\$ 132,543	\$ -	\$ -	\$ 473,367
7,542			30,167
103,783			370,654
9,476			57,003
<u>253,344</u>	<u>-</u>	<u>-</u>	<u>931,191</u>
111,008			381,773
42,243			132,864
18,054			60,062
10,715			54,168
70,019			306,849
18,405			176,943
14,468	5,394	2,752	83,596
<u>284,912</u>	<u>5,394</u>	<u>2,752</u>	<u>1,196,255</u>
			28,000
<u>284,912</u>	<u>5,394</u>	<u>2,752</u>	<u>1,224,255</u>
(31,568)	(5,394)	(2,752)	(293,064)
(3,000)	8,000	3,000	11,000
			(11,000)
<u>(3,000)</u>	<u>8,000</u>	<u>3,000</u>	<u>68,932</u>
(34,568)	2,606	248	(224,132)
154,060	692	1,083	949,289
<u>\$ 119,492</u>	<u>\$ 3,298</u>	<u>\$ 1,331</u>	<u>\$ 725,157</u>

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SABINE COUNTY, TEXAS

**COMBINING STATEMENT OF ASSETS, LIABILITIES
AND FUND BALANCES - CASH BASIS**

TRUST AND AGENCY FUNDS

DECEMBER 31, 2003

	<u>Tax Assessor- Collector</u>	<u>County Clerk</u>	<u>District Clerk</u>
ASSETS			
Cash	\$ 8,191	\$ 39,946	\$ 115,570
	<u>8,191</u>	<u>39,946</u>	<u>115,570</u>
Total Assets	<u>\$ 8,191</u>	<u>\$ 39,946</u>	<u>\$ 115,570</u>
 LIABILITIES AND FUND BALANCE			
Liabilities			
Due to other governments	\$ 3,493	\$ 39,334	\$ 11,460
Due to other beneficiaries	4,698	612	104,110
	<u>8,191</u>	<u>39,946</u>	<u>115,570</u>
Total Liabilities and Fund Balance	<u>\$ 8,191</u>	<u>\$ 39,946</u>	<u>\$ 115,570</u>

W. P. P. 220

<u>County Sheriff</u>	<u>Justice of Peace #1</u>	<u>Justice of Peace #2</u>	<u>County Attorney</u>	<u>Total</u>
\$ 19,908	\$ 10,248	\$ 10,162	\$ 2,723	\$ 206,748
<u>\$ 19,908</u>	<u>\$ 10,248</u>	<u>\$ 10,162</u>	<u>\$ 2,723</u>	<u>\$ 206,748</u>

\$ 19,908	\$ 10,248	\$ 10,162	\$ 2,527	\$ 97,132
-	-	-	196	\$ 109,616
<u>19,908</u>	<u>10,248</u>	<u>10,162</u>	<u>2,723</u>	<u>206,748</u>
<u>\$ 19,908</u>	<u>\$ 10,248</u>	<u>\$ 10,162</u>	<u>\$ 2,723</u>	<u>\$ 206,748</u>

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**SABINE COUNTY, TEXAS
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
 TRUST AND AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2003**

	Cash December 31, 2002	Receipts	Disbursements	Cash December 31, 2003
Tax Assessor-Collector	\$ 4,800	\$ 7,444,120	\$ 7,440,729	\$ 8,191
County Clerk	99,508	194,879	254,441	39,946
District Clerk	70,967	317,356	272,753	115,570
County Sheriff	15,956	61,373	57,421	19,908
Justice of the Peace #1	8,412	73,805	71,969	10,248
Justice of the Peace #2	5,437	77,536	72,811	10,162
County Attorney	2,382	19,659	19,318	2,723
Total Cash	\$ 207,462	\$ 8,188,728	\$ 8,189,442	\$ 206,748

PP 222

INTERNAL CONTROL
AND COMPLIANCE

VO. PP PG. 223

HALLS, JOHNSON, MCLEMORE, REDFIELD & RODRIGUES, LLP

CERTIFIED PUBLIC ACCOUNTANTS
A REGISTERED LIMITED LIABILITY PARTNERSHIP
1329 N. University Dr., Suite A3, Nacogdoches, Texas 75961
Phone: (936) 564-8186 Fax: (936) 564-3811 Web Site: hjmrr.com

Michael Halls, CPA
Gary Johnson, CPA
Terre McLemore, CPA
J.D. Redfield, CPA
Kenneth Rodrigues, CPA, P.C.

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable County Judge and Members of the
Commissioners' Court of Sabine County, Texas
Hemphill, Texas

We have audited the accompanying financial statements of Sabine County, Texas (County), as of and for the year ended December 31, 2003, and have issued our report thereon dated May 25, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of Sabine County in a separate letter dated May 25, 2004.

This report is intended solely for the information of the audit committee, management and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Halls, Johnson, McLeMORE, Redfield & Rodriguez, LLP

HALLS, JOHNSON, McLEMORE, REDFIELD & RODRIGUES, LLP
May 25, 2004

CERTIFIED PUBLIC ACCOUNTANTS
A REGISTERED LIMITED LIABILITY PARTNERSHIP
1329 N. University Dr., Suite A3, Nacogdoches, Texas 75961
Phone: (936) 564-8186 Fax: (936) 564-3811 Web Site: hjmrr.com

Michael Halls, CPA
Gary Johnson, CPA
Terre McLemore, CPA
J.D. Redfield, CPA
Kenneth Rodrigues, CPA, P.C.

Independent Auditor's Report

Report on Compliance with Requirements Applicable
To each Major Program and Internal Control over Compliance
In Accordance With OMB Circular A-133

Honorable County Judge and Members of the
Commissioners' Court of Sabine County, Texas
Hemphill, Texas

Compliance

We have audited the compliance of Sabine County with the types of compliance requirements described in the U.S. OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133 COMPLIANCE SUPPLEMENT that are applicable to each of its major federal programs for the year ended December 31, 2003. Sabine County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Sabine County's management. Our responsibility is to express an opinion on Sabine County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States; and OMB Circular A-133, AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Sabine County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Sabine County's compliance with those requirements.

In our opinion, Sabine County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003.

Internal Control Over Compliance

The management of Sabine County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Sabine County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we considered to be material weaknesses.

This report is intended solely for the information and use of management, others within the organization, the Honorable County Judge and Members of the Commissioners' Court of Sabine County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Halls, Johnson, McLeMORE, Redfield & Rodriguez, LLP

HALLS, JOHNSON, McLEMORE, REDFIELD & RODRIGUES, LLP
May 25, 2004

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**SABINE COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED DECEMBER 31, 2003**

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes X No

Reportable condition(s) identified that are not considered to be material weaknesses? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

2. Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ Yes X No

Reportable condition(s) identified that are not considered to be material weaknesses? _____ Yes X None reported

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

Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? _____ Yes X No

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

97.036

Department of Homeland Security - Public Assistance Grants

Dollar threshold used to distinguish between type A and type B programs:

\$300,000

Auditee qualified as low-risk auditee? _____ Yes X No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

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 Vol. PG

**SABINE COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2003**

<u>Findings/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
--------------------------------	-----------------------	--

There were no prior year findings.

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**SABINE COUNTY, TEXAS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2003**

<u>Data Control Codes</u>	<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
	Department of Homeland Security/ Federal Emergency Management Administration/ NASA/ Public Assistance Grants - Disaster #3171	97.036		<u>\$ 638,211</u>

The accompanying notes are an integral part of this schedule

PP 230

Jerry and Susan Cowgill
P. O. Box 264
Hemphill, Tx. 75948

RE: Cougar Run Road

Dear Mr. and Mrs. Cowgill,

A public hearing has been called by the Sabine County Commissioners' Court to hear testimony for and against the acceptance of the above listed road in Sabine County, precinct 1, for County maintenance.

Time and Date of Hearing: July 26, 2004 9:30 a.m.
Place of Hearing: Commissioners' Courtroom

If you wish to participate, please complete the enclosed public participation form and turn it in to the County Clerk before 9:30 a.m., July 26, 2004. You may submit a letter stating your opinion if you will be unable to attend the public hearing.

Thank you,

Janice McDaniel
Sabine County Clerk

En/jm

PP 231



C/C

OFFICE OF RURAL COMMUNITY AFFAIRS



Rick Perry
Governor

Robt. J. "Sam" Tessen, MS
Executive Director

Executive Committee
William M. Jeter, III, *Chair*

David Alders
Nicki Harle
Carol Harrell
Wallace Klusmann

Jim Roberts
Lydia Rangel Saenz
Patrick Wallace
Michael Waters

July 15, 2004

The Honorable Jack Leath
County Judge, Sabine County
P.O. Box 716
Hemphill, Texas 75948

Re: Texas Community Development Program (TCDP)
Contract No. 722941
Amendment No. 1

Dear Judge Leath:

Enclosed is an executed copy of Amendment No. 1 to Contract No. 722941 between Sabine County and the Office of Rural Community Affairs (ORCA), effective May 19, 2004.

Should you have any questions or need additional information concerning this amendment, please do not hesitate to contact your Rural Services Coordinator, Kelle Odom at (512) 936-7886.

Sincerely,

Terrie L. Hairston, Director
Implementation and Management Services

TLH:mam

Enclosure

cc: Contract File

wlexamd.doc

WP PL Pg 232

Main Office		Field Offices	
P.O. Box 12877 Austin, TX 78711	Phone: 512-936-6701 Fax: 512-936-6776 Toll Free: 800-544-2042	East Texas Technical Assistance Center, Nacogdoches:	936-580-4188
1700 N. Congress Ave., Ste 220 Austin, TX 78701	Email: orca@orca.state.tx.us Web: www.orca.state.tx.us	West Texas Technical Assistance Center, Lubbock:	806-794-8938
		South Texas Technical Assistance Center:	Coming soon!

**AMENDMENT NO. 1 TO
TEXAS COMMUNITY DEVELOPMENT PROGRAM
CONTRACT NO. 722941
OFFICE OF RURAL COMMUNITY AFFAIRS
AND
SABINE COUNTY**

STATE OF TEXAS

COUNTY OF TRAVIS

Section 1.

The Office of Rural Community Affairs, an agency of the State of Texas, hereinafter referred to as "Office", and Sabine County, hereinafter referred to as "Contractor", do hereby contract and agree to amend their original contract, as initially executed by the Executive Director of the Office effective May 20, 2002, for the performance of community development activities.

Section 2.

The parties hereto agree to amend the contract identified in Section 1 above by deleting in its entirety Section 2, Contract Period, and replacing it with the following:

Section 2. CONTRACT PERIOD

This contract and agreement shall commence on May 20, 2002, and shall terminate on November 19, 2004, unless otherwise specifically provided by the terms of this contract.

Section 3.

The parties hereto agree to amend the contract identified in Section 1 by adding Section 19 (F) as follows:

F. The Contractor understands that acceptance of funds under this contract acts as acceptance of the authority of the State Auditor's Office, or any successor agency, to conduct an audit or investigation in connection with those funds. The Contractor further agrees to cooperate fully with the State Auditor's Office or its successor in the conduct of the audit or investigation, including providing all records requested. The Contractor will ensure that this clause concerning the authority to audit funds received indirectly by subcontractors through the Contractor and the requirement to cooperate is included in any subcontract it awards.

The parties hereto agree that this amendment shall become effective on May 19, 2004.

Section 4.

The parties hereto agree that this amendment shall require no change to previously approved funding.

PP 233

Section 5.

The parties hereto agree that all of the terms of the contract identified in Section 1 above shall remain in effect and shall continue to govern except to the extent that they conflict with the terms of this amendment.

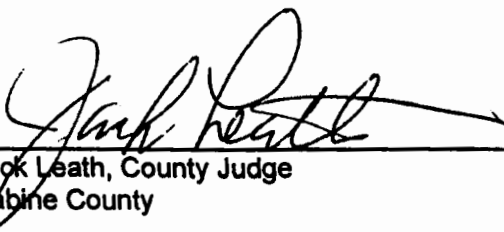
Section 6.

The parties hereto agree that nothing in this amendment shall be construed as authorizing any violation of federal, state or local laws or regulations as they pertain to the contract identified in Section 1 above.

Section 7.

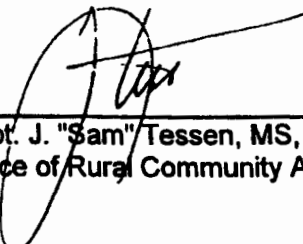
By the signing of this amendment, the parties hereto expressly understand and agree that this amendment shall become a part of the contract identified above in Section 1 above as though it were set forth word for word therein.

WITNESS OUR HANDS EFFECTIVE MAY 19, 2004.



Jack Leath, County Judge
Sabine County

Approved and accepted on behalf of the Office of Rural Community Affairs.



Robt. J. "Sam" Tessen, MS, Executive Director
Office of Rural Community Affairs

This contract amendment is not effective unless signed by the Executive Director of the Office of Rural Community Affairs, or his/her authorized designee.

PP PG 234

Gayle W. Hanson
Historian/Genealogist

P.O. Box 122058
Arlington, Texas 76012-8058
(817) 276-1640

Texas Historical and Ancestry Researchers

"Remember"

July 28, 2004

Ms. Janice McDaniel
County Clerk
Sabine County Courthouse
P.O. Drawer 580 (County Clerk)
Hemphill, TX 75948

Re: Negro Rural Schools (1920-1960)
Jeanes Supervisors/Teachers and Rosenwald Schools Projects

Dear Ms. McDaniel:

I am seeking information in regard to the County School Superintendents/Supervisors who supervised the Jeanes Supervisor/Teachers Program, the names of the rural schools where these teachers taught, and, if any of the schools were Rosenwald Schools. Also, please send me your dates and hours of operation.

Enclosed is brief history in regard to the Jeanes Program.

If you have any questions, please call me at (817) 806-1736 between the hours of 8 a.m. and 5 p.m., or at (817) 276-1640 after 6 p.m.

Thank you for considering this request.

Sincerely,

Gayle W. Hanson

Gayle W. Hanson

gh

Enclosure

01 106
5/1/04

PP 235

Anna T. Jeanes, a Quaker from Philadelphia, around the turn of the century, who donated her fortune to charity, and in 1907, shortly before she died, she gave \$1 million to a fund of incoming-bearing securities, which became know as the Negro Rural School Fund or the Jeanes Fund, to provide education to black students in rural areas of the South--16 states of which Texas was one of them.

Anna Jeanes became interested in the problems and needs of the small schools struggling to survive. She wanted to provide supervisors for the rural schools. They would serve as consultants and assistants to the teachers, most of whom had little training. Many of the Jeanes Supervisors themselves were sent to traditionally black colleges for in-service training for their jobs.

Jeanes Supervisors were black men and women, primarily women. Jeanes Supervisors were seen as leaders in their communities. The state agent and county superintendent for the black schools supervised the Jeanes Supervisors. State agents were employed through the state departments of education to administer funds provided by philanthropic organizations. They recruited and placed Jeanes teachers under county supervision.

It is believed that the Jeanes Program in Texas spanned from a period of about 1920 to the early 1960s.

Any information regarding this program will be greatly appreciated.

PP 236

P

Line-Item Transfer

Pct. 4

Date: July 22, 2004

Honorable Commissioners' Court of Sabine County

I submit to you, for your consideration, the following line-item transfers:

	<u>FUND</u>	<u>DEPT.</u>	<u>ACCT.</u>	<u>AMOUNT</u>
From:	Vehicle & Equipment Lease	Pct. 4	6653.604	\$1,000.00
To:	Utilities	Pct. 4	6440.604	\$1,000.00

Reason: _____

Layne Hanner
Department Head

John Smith
Approved Commissioners' Court

Janice McDaniel
Attest County Clerk

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Line-Item Transfer

PCT: 4

Date: July 22, 2004

Honorable Commissioners' Court of Sabine County

I submit to you, for your consideration, the following line-item transfers:

	<u>FUND</u>	<u>DEPT.</u>	<u>ACCT.</u>	<u>AMOUNT</u>
From:	Vehicle & Equipment Lease	Pct. 4	6653.604	\$5,000.00
To:	Culverts	Pct. 4	6370.604	\$5,000.00

Reason: _____



Department Head



Approved Commissioners' Court



Attest County Clerk

Vol. PP Pg. 238

Line-Item Transfer

Pct. 4

Date: July 22, 2004

Honorable Commissioners' Court of Sabine County

I submit to you, for your consideration, the following line-item transfers:

	<u>FUND</u>	<u>DEPT.</u>	<u>ACCT.</u>	<u>AMOUNT</u>
From:	Vehicle & Equipment Lease	Pct. 4	6653.604	\$500.00
To:	Telephone	Pct. 4	6420.604	\$500.00

Reason: _____



Department Head



Approved Commissioners' Court



Attest County Clerk


PP 239

Line-Item Transfer

Date: July 22, 2004

Honorable Commissioners' Court of Sabine County

I submit to you, for your consideration, the following line-item transfers:

	<u>FUND</u>	<u>DEPT.</u>	<u>ACCT.</u>	<u>AMOUNT</u>
From:	Vehicle & Equipment Lease	Pct. 4	6653.604	\$1,000.00
To:	Parts - Graders	Pct. 4	6356.604	\$1,000.00

Reason: _____



Department Head



Approved Commissioners' Court



Attest County Clerk

Vol. PP Pg. 240

Line-Item Transfer

Date: July 22, 2004

Honorable Commissioners' Court of Sabine County

I submit to you, for your consideration, the following line-item transfers:

	<u>FUND</u>	<u>DEPT.</u>	<u>ACCT.</u>	<u>AMOUNT</u>
From:	Vehicle & Equipment Lease	Pct. 4	6653.604	\$1,000.00
To:	Labor Repair - Graders	Pct. 4	6345.604	\$1,000.00

Reason: _____

Layne Warner

Department Head

Jack Leach

Approved Commissioners' Court

Janice McDonald

Attest County Clerk

PP 241

Line-Item Transfer

Pct. 4

Date: July 22, 2004

Honorable Commissioners' Court of Sabine County

I submit to you, for your consideration, the following line-item transfers:

	<u>FUND</u>	<u>DEPT.</u>	<u>ACCT.</u>	<u>AMOUNT</u>
From:	Vehicle & Equipment Lease	Pct. 4	6653.604	\$5,000.00
To:	Miscellaneous Supplies	Pct. 4	6657.604	\$5,000.00

Reason: _____

Layne Warner

Department Head

John L. Smith

Approved Commissioners' Court

Janice McDaniel

Attest County Clerk

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FEEES COLLECTED IN JUNE, 2004

JEFF COX, JUSTICE OF THE PEACE, PRECINCT #1, PLACE #1	1,563.60
STEVE MILLER, JUSTICE OF THE PEACE PRECINCT #2, PLACE #1	3,551.99
TANYA WALKER, DISTRICT CLERK	2,458.00
JANICE MCDANIEL, COUNTY CLERK	8,338.84

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FINANCIAL REPORT
July 23, 2004

FUND	BALANCE 6/25/04	RECEIPTS	DISBURSEMENTS	BALANCE 7/23/04
ROAD & BRIDGE #1	226,109.87	8,240.03	24,861.16	209,488.74
ROAD & BRIDGE #2	252,758.50	7,645.53	19,707.18	240,696.85
ROAD & BRIDGE #3	203,616.83	7,411.53	14,427.45	196,600.91
ROAD & BRIDGE #4	167,612.90	9,312.11	14,175.98	162,749.03
ROAD & BRIDGE SPECIAL #1	857.16	0.00	56.29	800.87
ROAD & BRIDGE SPECIAL #2	2,861.81	0.00	465.55	2,396.26
BALANCE AS OF 07/23/04				812,732.66

PP 244

FINANCIAL REPORT
July 23, 2004

FUND	BALANCE 6/25/04	RECEIPTS	DISBURSEMENTS	BALANCE 7/23/04
GENERAL	998,712.26	114,607.55	257,726.32	855,593.49
COMPENSATION TO VICTIMS OF CRIME	40.00	10.00	0.00	50.00
ARREST FEES	1,018.17	618.32	0.00	1,636.49
CIVIL LEGAL SERVICES INDIGENT	109.90	58.00	3.50	164.40
TIME PAYMENT	337.02	374.56	0.00	711.58
CHILD SAFETY SEAT VIOLATIONS	80.50	0.00	0.00	80.50
BAIL BOND FEE	139.50	75.00	4.50	210.00
STATE TRAFFIC FEE	3,020.06	2,178.25	96.54	5,101.77
LICENSE AND WEIGHT FINES	165.00	0.00	0.00	165.00
DISTRICT CLERK STATE FEES	1,450.00	600.00	0.00	2,050.00
CCC 01/01/04 FORWARD	5,703.10	4,761.98	345.05	10,120.03
CCC 09/01/01 THRU 12/31/03	945.04	464.04	46.65	1,362.43
CCC 08/31/99 THRU 08/31/01	200.70	35.00	3.83	231.87
CCC 09/01/97 THRU 08/30/99	0.00	0.00	0.00	0.00
CCC 09/01/95 THRU 09/01/97	75.60	0.00	0.00	75.60
CCC 09/01/91 THRU 08/31/95	0.00	0.00	0.00	0.00
EMS TRAUMA FUND	0.00	100.00	0.00	100.00
DNA TESTING	250.00	0.00	25.00	225.00
RECORD MANAGEMENT FEE	29,888.78	400.00	278.10	30,010.68
COURTHOUSE SECURITY	41,892.89	688.12	8,779.40	33,801.61
LIBRARY	15,228.63	390.00	55.00	15,563.63
JUSTICE COURT TECHNOLOGY FUND	1,959.33	336.12	0.00	2,295.45
BALANCE AS OF 07/23/04				959,549.53

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FINANCIAL REPORT
July 23, 2004

FUND	BALANCE 6/25/04	RECEIPTS	DISBURSEMENTS	BALANCE 7/23/04
RECORD RETENTIONS	44,917.62	1,489.79	2,087.03	44,320.38
HOTEL/MOTEL TAX	48,728.58	17,261.31	206.10	65,783.79
SABINE COUNTY WATER SYSTEM IMPROVEMENTS	0.00	0.00	0.00	0.00
SABINE COUNTY EMS	1,576.55	7,940.57	0.00	9,517.12
SABINE COUNTY FIRST TIME WATER SERVICE	0.00	0.00	0.00	0.00
SABINE COUNTY FSM SPECIAL PROJECTS	107,596.18	0.00	3,562.00	104,034.18
DISTRICT CLERK SPECIAL REVENUE	1,992.47	119.64	0.00	2,112.11
SABINE COUNTY CONVENTION AND VISITORS BUREAU	37,140.98	0.00	6,111.90	31,029.08
SABINE COUNTY CONVENTION CENTER BUILDING FUND	131,432.45	269.33	0.00	131,701.78
SABINE COUNTY CLERK RECORDS ARCHIVE FEE	5,943.53	1,221.63	0.00	7,165.16
SABINE COUNTY WATER SYSTEM IMPROV. #722941	0.00	0.00	0.00	0.00

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1. Ad Layouts

- a. **Worked on Web-Site**
- b. **Worked on artwork for Road Sign**
- c. **Worked on artwork for Rack Cards**

2. Events / Shows

- a. **Attended Gaines-Oliphant House Presentation**

3. Meetings & Visits

- a. **Met with Cindy regarding ROW for the County after updating, I contacted property owners. Reviewed again with Cindy.**
- b. **Met with Judge and County attorney regarding information and Forestry updates. (Hunting vs. Wilderness area and Red Hill Lake Issues)**
- c. **Delivered Brochures to Old Jail upon request.**
- d. **Met with Tina with "Get Hooked on Fishing"**
- e. **Return Deerfest items to Chamber. Update Faye on Nacogdoches Show.**
- f. **Took Tina with "Get Hooked on Fishing" to Fin & Feather to see if they would host '05 Day, they could not at this time.**
- g. **Contacted East Texas Entertainer, discussed ads and cost. The CVB will soon start carrying this news letter.**
- h. **Met with Dick Woods regarding artwork for rack cards.**

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4. General

- a. Contacted by "Permission to Hunt" magazine to advertise with them. Sent us the information packet. Reviewed.**
- b. Contacted again by them, decided that the cost did not fit into the budget at this time.**
- c. Had some calls regarding the "Milam Trade Days". Contacted Mr. Nethery to let him know, also spoke with Gene Nethery.**
- d. Contacted by Southern Living Mag. for ads to the fall issues. They sent and e-mail with some information then followed us with a packet in the mail. This ad was declined due to the cost.**
- e. Set up rooms for 4 travel shows.**

5. Office

- a. Computer down most of the month.**
- b. Requested new computer, approved.**
- c. Invaded by bugs, swept or vacuumed each day, bombed office twice.**
- d. Cleaned building weekly.**
- e. Visited by a skunk several times.**
- f. Begged for my yard to be mowed.**

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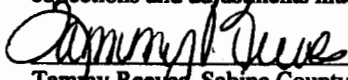
**TAMMY REEVES, RTA
 SABINE COUNTY TAX ASSESSOR / COLLECTOR
 P.O. BOX 310 HEMPHILL, TX. 75948
 (409)787-2257 Fax (409)787-4753
 PINELAND SUBSTATION (409)584-3909**

**SABINE COUNTY TAX OFFICE MONTHLY REPORT OF
 SABINE COUNTY COLLECTIONS
 June 2004**

	Monthly	Year-to-Date	Balance Due
2003 COLLECTIONS:			
County Tax Levy		\$1,351,846.35	\$ 96,621.24
Supplements		29,430.16	
Adjustments	(189.09)	(27,790.14)	96,432.15
Early Pmt. Disc.		(19,553.98)	
Refund Disc.		14.37	
Refunds	25.78	1,111.08	96,457.93
Collections		(954,485.04)	
Current Delinquent	(11,919.43)	(296,034.30)	84,538.50
Penalty & Interest	1,772.39	9,751.65	
Refund P&I	3.35	30.04	
15% Additional Penalty	5.65	191.73	
		Percentage of 2003 taxes collected: 93.75%	
DELINQUENT COLLECTIONS:			
Balance Due		\$241,868.47	182,454.09
Supplements		318.79	
Adjustments	(8,125.89)	(21,015.73)	174,328.20
Del. Collections	(1,986.88)	(49,527.80)	172,341.32
Refunds		697.59	
History Refunds		715.89	
Penalty & Interest	1,938.91	21,616.19	
15% Additional Penalty	588.77	10,665.20	

Note: All year-to-date totals are cumulative from October 1, 2003. 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

July 6, 2004



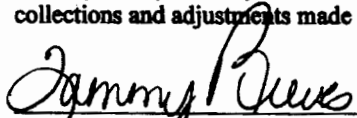
TAMMY REEVES, RTA
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(409)787-2257 Fax (409)787-4753
PINELAND SUBSTATION (409)584-3909

SABINE COUNTY TAX OFFICE MONTHLY REPORT OF
SABINE COUNTY STATE COLLECTIONS
June 2004

	Monthly	Year-to-Date	Balance Due
Balance Due		\$ 395.41	145.64
Supplements			
Adjustments	(39.00)	(286.83)	106.64
Del. Collections		(1.94)	
Penalty & Interest		5.67	
15% Additional Penalty		1.14	
Refunds			

Note: All year-to-date totals are cumulative from October 1, 2003. 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

July 6, 2004

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TAMMY REEVES, RTA
SABINE COUNTY
TAX ASSESSOR/COLLECTOR

June 2004

COUNTY FEES:	RECEIPTS	COUNTY DISBURSEMENTS	OTHER DISBURSEMENTS
AD VALOREM	13,662.69	13,662.69	
DEL. AD VALOREM	1,986.88	1,986.88	
AD VALOREM P & I	2,533.33	1,938.91	594.42
HOSPITAL	4,382.62	43.83	4,338.79
DEL. HOSPITAL	896.15	8.96	887.19
HOSPITAL P & I	1,065.81	8.08	1,057.73
HEMPHILL ISD	38,773.31	387.74	38,385.57
DEL. HEMPILL ISD	3,930.10	39.30	3,890.80
HEMPHILL ISD P & I	4,706.33	35.71	4,670.62
PINELAND CITY	149.68		149.68
DEL. PINELAND CITY	35.50		35.50
PINELAND CITY P & I	31.86		31.86
WEST SABINE ISD	4,234.59		4,234.59
DEL. WEST SABINE ISD	2,640.25		2,640.25
WEST SABINE P & I	1,687.85		1,687.85
TAX CERTIFICATES	10.00	10.00	10.00
COPIES	1.00	1.00	
COUNTY ALCOHOL	64.00	96.00	
COUNTY OTHER	199.62		70.87
NSF FEES	75.00	200.00	
BOAT & MOTOR REG.	2,385.00	238.50	2,146.50
COUNTY INTEREST	111.90	111.90	
COURT COSTS/AB FEES			
COCA COLA COMM.			
TOTALS:	\$ 83,563.47	\$ 18,769.50	\$ 64,832.22
DEALER TAXES:			
VIT/BIT	206.64		
DEALER INTEREST	3.18		
TOTALS:	\$ 209.82	\$ -	\$ -
SALES TAX FEES:			
BOAT & MOTOR	3,002.81	150.14	2,852.67
MOTOR VEHICLE	25,980.97		25,980.97
REG. SURCHARGE	661.01		661.01
TERP TITLE FEES	2,040.00		2,040.00
1% SURCHARGE			
2.5% SURCHARGE	375.00		375.00
TOTALS:	\$ 32,059.79	\$ 150.14	\$ 31,909.65
STATE FEES:			
REGISTRATION	44,815.91	25,410.66	24,583.77
ROAD & BRIDGE	8,870.00	9,583.60	296.40
TITLE APPLICATIONS	1,768.00	740.00	1,184.00
YOUNG FARMERS	135.00		135.00
IRP REGISTRATION	5,003.44	2,504.27	2,499.17
IRP ROAD & BRIDGE	80.00	77.60	2.40
STATE ALCOHOL	514.00	3.00	204.00
STATE INTEREST	30.62	30.62	
TOTALS:	\$ 61,216.97	\$ 38,349.75	\$ 28,904.74
COMPLETE TOTAL	\$ 177,050.05	\$ 57,269.39	\$ 125,646.61

The State of Texas
County of Sabine

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

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JANICE McDANIEL COUNTY CLERK
BY Pam Cavender
Deputy



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