



VCL 38 PO 239

UPSHUR COUNTY COMMISSIONERS COURT

GILMER, TEXAS

4-27-92

Commissioners Court met in special session with all members present except Judge Dean.

Motion by Tommy Eatherton seconded by Tommy Stanley to approve the minutes of the previous meeting. Motion carried.

Karen Funk with Risk Funding met with the court concerning the 125 plan. She stated that the only change in the IRS rules is that on child care there will only be two times to file instead of five. Motion by Gaddis Lindsey seconded by Tommy Stanley to renew the 125 plan for another year. Motion carried, copy attached.

Sheriff Buck Cross met with the court concerning the budget for his jail. He stated that he was almost out of money and requested the monies collected for outside prisoners be used for this. He also stated that the cook in the jail wanted to retire and he wants to replace her but keep her on part time. Motion by Gaddis Lindsey seconded by Tommy Eatherton to amend the jail budget for the remainder of the budget year. The matter of the cook was tabled until the Sheriff can talk to her to find out if she wants to stay until her retirement is vested if it is not already. Motion carried.

Motion by Gaddis Lindsey seconded by Tommy Eatherton to approve an employee of the DA's office attending a meeting in Lufkin May 13, 1992. Motion carried, copy attached.

Motion by Tommy Eatherton seconded by Gaddis Lindsey to approve DA Tim Cone attending a meeting in San Antonio May 30, 1992. Motion carried, copy attached.

Motion by Tommy Eatherton seconded by Gaddis Lindsey to approve the payment of the bills now due. Motion carried, copy attached.

Motion by Tommy Eatherton seconded by David Loyd to post a speed limit of 25 MPH in the Country Club Estates. Motion carried.

Motion by Tommy Eatherton seconded by Gaddis Lindsey to approve the Auditor and Assistant Auditor attending a meeting in Austin, May 12-15, 1992. Motion carried, copy attached.

Motion by Tommy Eatherton seconded by Tommy Stanley to approve the filling of an abandoned well on the property of L. G. Gibbons. Motion carried, copy attached.

Motion by David Loyd seconded by Tommy Eatherton to approve the special road use agreement by Lasco to haul logs on Red Oak and Holly Roads. Motion carried, copy attached.

Motion by Gaddis Lindsey seconded by Tommy Stanley to approve the special road use agreement by Texas Timberland Co. to haul logs on Green Hills Road. Motion carried, copy attached.

Motion by David Loyd seconded by Tommy Eatherton to approve the permit application of Rick Meritt to install a culvert within ROW of Cottonwood and Olive Roads. Motion carried, copy attached.

Motion by David Loyd seconded by Tommy Eatherton to approve the permit application of James Thompson to install a culvert within ROW of Ironwood Road. Motion carried, copy attached.

Motion by Tommy Eatherton seconded by Tommy Stanley to approve the permit application of Rosewood Cemetary to install a culvert within ROW of Arrowood. Motion carried, copy.

Motion by Tommy Stanley seconded by Gaddis Lindsey to approve the permit application of Undra Fluellen to install a culvert within ROW of Lupine Road. Motion carried, copy attached.

Motion by David Loyd seconded by Tommy Stanley to approve the filling of an abandoned well on the property of Bud Coffey. Motion carried, copy attached.

Motion by Gaddis Lindsey seconded by Tommy Stanley to adjourn. Motion carried.

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COUNTY JUDGE

Heddis Lumsden
COMMISSIONER PCT. # 1

Tommy L. Staley
COMMISSIONER PCT. # 2

David Lloyd
COMMISSIONER PCT. # 3

Tommy Eakins
COMMISSIONER PCT. # 4

CERTIFICATION OF
RESOLUTIONS ADOPTED BY THE
COMMISSIONER'S COURT OF
UPSHUR COUNTY
ON THE 27TH DAY OF APRIL, 1992

A RESOLUTION OF THE COMMISSIONER'S COURT OF UPSHUR COUNTY, TEXAS
REVISING THE UPSHUR COUNTY IRC SECTION 125 PLAN FOR THE EMPLOYEES OF
UPSHUR COUNTY AND TO MAKE CERTAIN OTHER CHANGES.

WHEREAS, the Commissioner's Court of Upshur County believes it to
be in the best interests of the employees of Upshur county to continue
a cafeteria plan for the employees, such plan to be qualified under
Section 125 of the Internal Revenue Code.

WHEREAS, the document embodying the revised cafeteria plan
agreement, entitled the UPSHUR COUNTY IRC SECTION 125 PLAN, was placed
before the Commissioner's Court of Upshur County and the members
examined the instrument and discussed it, and on motion duly made,
seconded and unanimously adopted, it was:

RESOLVED, by the Commissioner's Court of UPSHUR COUNTY, Gilmer,
Texas that the IRC SECTION 125 PLAN FOR THE EMPLOYEES OF UPSHUR COUNTY,
as stated herein, effective June 1, 1992, heretofore, considered and
discussed, and the same hereby is adopted in full.

FURTHER RESOLVED, that the County Judge of UPSHUR COUNTY be and
hereby is authorized and directed to execute said Plan on behalf of
UPSHUR COUNTY and to have the County Clerk attest to such execution.

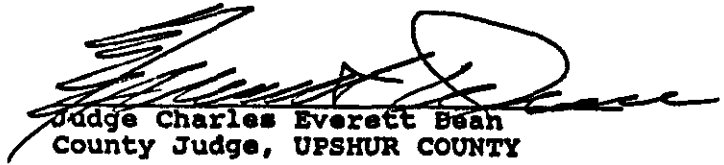
FURTHER RESOLVED, that the Commissioner's Court of UPSHUR COUNTY
will remain designated as the Plan Administrator of said Plan with
regard to participation of its employees under the Plan.

FURTHER RESOLVED, that RISK FUNDING ALTERNATIVES, INC. remains as
the appointed Benefit Service Provider of the Plan.

BE IT FURTHER RESOLVED, that the County Judge of the Commissioner's
Court, and other members of the Commissioner's Court of UPSHUR COUNTY
be, and they hereby are, authorized to take such action as they may
deem appropriate to effectuate the purposes of these resolutions.

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PASSED AND APPROVED this the 27th day of APRIL, 1992.


Judge Charles Everett Bean
County Judge, UPSHUR COUNTY

ATTEST:


Rex A. Shaw
County Clerk, UPSHUR COUNTY



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UPSHUR COUNTY IRC SECTION 125 PLAN

EFFECTIVE JULY 1, 1987

REVISED AND RESTATED JUNE 1, 1992

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UPSHUR COUNTY
IRC SECTION 125 PLAN

ARTICLE I. ESTABLISHMENT OF THE PLAN

1.1 THE PLAN. UPSHUR COUNTY (the "Employer") desiring to provide its employees with the opportunity to select between cash and non-taxable benefits hereby establishes a "Cafeteria Plan," under Section 125 of the Internal Revenue Code, for its Employees. The Plan will be known as the UPSHUR COUNTY IRC Section 125 Plan (the "Plan") and is effective as of July 1, 1987 herein revised and restated effective June 1, 1992. The Plan is established for the exclusive benefit of the Eligible Employees of the Employer, as such are defined in Articles 2.1 and 3.1 herein. The Plan is designed to provide Employees a means of providing themselves and their dependents health, and cancer coverage, and "work-related" dependent care in a tax-effective manner.

The Plan will be "nondiscriminatory" as such term is used in Section 125 of the Internal Revenue Code and the regulations thereunder, and the Employer will take whatever steps are necessary to maintain the Plan as "nondiscriminatory" under Section 125.

1.2 LEGAL STATUS. Under this Plan, Employees will have a choice between cash compensation and various nontaxable benefits. Thus, this Plan will constitute a "Cafeteria Plan" under Internal Revenue Code Section 125, as amended, and has been reduced to writing in order to comply with Code Section 125. This Plan will also serve as an amendment to certain welfare plans presently in effect for the Employer. Thus, to the extent necessary, this legal instrument will serve as an amendment to each of these welfare plans in order to permit the benefits of this Plan to be fully implemented for the Participants.

ARTICLE II. DEFINITIONS AND CONSTRUCTION

2.1 DEFINITIONS

(a) EMPLOYER shall mean UPSHUR COUNTY and any other corporation which shall elect to participate in the Plan in the manner described in Section 12.1 and any successor corporations which shall adopt the plan.

(b) PLAN shall mean the UPSHUR COUNTY IRC Section 125 Plan, as embodied in this document and as it may be amended from time to time.

(c) CODE shall mean the Internal Revenue Code of 1986, as the same may be amended from time to time, and including any regulations promulgated thereunder.

(d) ADMINISTRATOR(s) shall mean the person or persons designated to administer the Plan pursuant to Article VIII hereof.

(e) EMPLOYEE shall mean any individual employed by the Employer and to the extent necessary, a retired or terminated Employee who is eligible to receive benefits under this Plan.

(f) ELIGIBLE EMPLOYEE shall mean any Employee of the Employer who satisfies one or more of the eligibility requirements stated herein under Article III. and therefore, is considered to be eligible to participate. The term "eligible employee" shall not include any temporary or seasonal employees, any employees who perform services on a part-time basis, that is, less than 30 hours per week, or individuals employed on a contract basis.

(g) PARTICIPANT shall mean an Employee of the Employer who has elected to participate in this Plan in accord with Article IV.

(h) ELIGIBLE DEPENDENT(S) shall mean the Participant's spouse or dependent, as dependent is defined within Internal Revenue Code Section 152.

(i) HIGHLY COMPENSATED EMPLOYEES means an Employee who, during the Plan Year or during the preceding 12-month period:

(1) is more than a 5% owner of the Employer (applying the constructive ownership rules of Code ~318, and applying the principles of Code ~318, for an unincorporated entity);

(2) has compensation in excess of \$93,518 (as adjusted by the Commissioner of Internal Revenue for the relevant year);

(3) has compensation in excess of \$62,345 (as adjusted by the Commissioner of Internal Revenue for the relevant year) and is part of the top-paid 20% of employees (based on compensation for the relevant year);

(4) is an officer of the Employer having annual compensation in excess of \$56,110.50 (prescribed under section 415(b)(1)(A) as the same may be indexed by the Commissioner of the Internal Revenue);

(5) is a spouse or lineal family member of a 5% owner.

If the Employee satisfies the definition in clause (2), (3) or (4) in the plan year but not during the preceding 12-month period and does not satisfy clause (1) in either period, the employee is highly-compensated only if he is one of the 100 most highly compensated employees for the year. The number of officers taken into account will not exceed the greater of 3 or 10% of the total number (after application of the Code ~414(q) exclusions) of employees, but no more than 50 officers.

(j) KEY EMPLOYEE means an employee who, during the Plan Year,

(1) is an officer of the Employer having annual compensation in excess of \$56,110.50 (prescribed under section 415(b)(1)(A) as the same may be indexed by the Commissioner of the Internal Revenue);

(2) has compensation in excess of \$30,000 (prescribed in Code ~415(c)(1)(A) as the same may be indexed by the Commissioner of

Internal Revenue) and is one of the Employees owning the ten largest interests in the Employer;

(3) is a 5% owner of the Employer;

(4) is a 1% owner of the Employer having an annual compensation from the Employer of more than \$150,000.

For purposes of clause (1), no more than 50 employees (or, if lesser, the greater of 3 or 10% of the employees) shall be treated as officers. For purposes of clause (2), if 2 employees have the same interest in the employer, the employee having greater annual compensation from the Employer shall be treated as having a larger interest. Such term shall not include any officer or employee of an entity referred to in section 414(d) (relating to governmental plans). For purposes of determining the number of officers taken into account under clause (1), employees described in section 414(q)(8) shall be excluded.

(k) NON-HIGHLY COMPENSATED EMPLOYEE is an Employee who does not meet the definition of a Highly-Compensated Employee.

(l) NON-KEY EMPLOYEE is an Employee who does not meet the definition of a Key Employee.

(m) THIRD PARTY ADMINISTRATOR means a person or person(s) designated by the Employer to assist in the Administrator carry out his/their duties in accord with Section 8.1.

(n) CONTROL GROUP shall mean the Employer and such corporations and unincorporated trades or businesses which are common members with the Employer in a Controlled Group, as determined under Section 414(b) and (c) of the Code, or which, together with the Employer form an Affiliated Service Group within the meaning of Section 414(m) of the Code.

(o) COMPENSATION shall mean the wages and salary which is paid to an Employee by the Employer, as defined under Sections 414(s) and 415(c) of the Code, as amended, including any regulations issued thereunder.

(p) EFFECTIVE DATE shall mean July 1, 1987.

(q) ANNIVERSARY DATE shall mean each June 1 of each calendar year.

(r) PLAN YEAR shall mean the eleven (11) month period commencing on July 1, 1987 and ending on May 31, 1988 and in succeeding years, commencing on the first day of each June and ending the last day of each following May thereafter.

(s) OPEN ENROLLMENT PERIOD means the period beginning a minimum of thirty (30) days before and ending the day prior to the beginning of the next Plan Year during which a Participant or Eligible Employee can elect in accordance with Article IV to convert compensation into Plan Benefit Dollars for the upcoming plan year. However, the period will not exceed the beginning date of a plan year, except in the case of a new employee.

(t) PLAN BENEFIT DOLLARS shall mean the dollar credits elected by the Participant in accordance with Article IV of this Plan.

(u) PLAN BENEFIT ACCOUNT shall mean a bookkeeping account reflecting the activity of the Participant's Plan Benefit Dollars debited to and credited from the insurance premiums, health care reimbursement and dependent care expense accounts during the Plan Year.

(v) ELECTION FORM shall mean a salary reduction agreement under which the Eligible Employee elects to participate in this Plan in accordance with the plan provisions, as defined herein. The signing of the election form by the Eligible Employee authorizes the Employer to reduce the Participant's compensation and to contribute the amount of the reduction to this Plan on behalf of the Participant, as a pre-tax contribution to be disbursed in accordance with the Plan provisions.

(w) NON-TAXABLE BENEFIT shall mean any benefit attributable to employer contributions to the extent that such benefit is not currently taxable to the Participant under the Internal Revenue Code upon the receipt of the benefit. All qualified benefits will be provided in the form of salary reduction. Various non-taxable benefits are referenced under separate written plans.

(x) TAXABLE BENEFIT shall mean cash or taxable compensation.

(y) EXPENSES shall mean any expense paid or incurred by a Participant, the reimbursement of which by the Plan would not be includible in the income of such Participant under any provision of the Code.

(z) ERISA shall mean Employee Retirement Income Security Act of 1974, as amended, and any regulations promulgated thereunder.

2.2 CONSTRUCTION. The masculine gender includes the feminine and the singular may include the plural, unless the context clearly indicates to the contrary.

ARTICLE III. ELIGIBILITY AND PARTICIPATION

3.1 ELIGIBILITY. An Employee of the Employer must satisfy one of the following eligibility requirements in order to become an Eligible Employee in the Plan:

(a) An Employee who is designated as a regular, full-time Employee as of the Effective Date, as defined herein, will become an Eligible Employee on the Effective Date, or

(b) A regular, full-time Employee who had not been hired prior to the Effective Date will become an Eligible Employee on the first day of the first month following their date of hire by the Employer as a regular, full-time employee.

3.2 REGULAR, FULL-TIME EMPLOYEE. A regular, full-time employee is one who normally works at least 30 hours per week.

3.3 AGE LIMITATIONS. There are no minimum or maximum age requirements for participation in the Plan.

3.4 DURATION. An Eligible Employee will become a Participant in the Plan in accordance with Article IV, prior to the date he becomes an Eligible Employee provided he has completed an election form and made an election to participate. A Participant remains a Participant under the Plan until the earliest of:

- (a) his ceasing to be an Employee of the Employer, or
- (b) when the Participant no longer has an election in effect, as provided in Article IV.

Rehired former Participants are treated as new Employees under the Plan. However, if a former Participant is rehired within the same plan year in which he terminated he will not be eligible to participate until the beginning of the next plan year.

3.5 CHANGE IN EMPLOYMENT STATUS. If a Participant ceases to be a Participant, as provided in Article 3.4 herein, he will still be allowed to submit claims against the balance in his Plan Benefit Account(s) in accordance with the claims procedure in Article VII.

ARTICLE IV. ELECTIONS AND PROCEDURES

4.1 INITIAL SALARY REDUCTION ELECTION. Prior to the Effective Date, or if later, to the first day of the Plan Year during which an Employee is first eligible to participate, there will be an Open Enrollment Period during which the Employee can elect to convert up to \$10,000 of his annual compensation into Plan Benefit Dollars. The Administrator will provide the Employee with an election form and a Summary Plan Description which will contain, at a minimum, the following information:

- (a) that the election form must be completed in ink notifying the Employer of the amount of compensation the Participant desires to convert into Plan Benefit Dollars and the non-taxable benefits he desires the Employer to purchase for or provide to him with the designated Plan Benefit Dollars and to return the form to the Administrator prior to the end of the Open Enrollment Period;
- (b) that the election will be effective on the first day of eligibility and continue in effect until the last day of the Plan Year during which the election is made;
- (c) that, except as provided in Section 4.4, the election is not revocable;
- (d) that the Participant has the option of reducing his salary by a maximum of \$10,000 and converting this sum to Plan Benefit Dollars;
- (e) that the salary conversion will be considered as employer contributions used to pay for Health and Cancer Insurance, and Dependent Care expenses the employee, as a Participant, may request payment from the Employer's Third Party Administrator; and
- (f) that the Employee will forfeit any unused Plan Benefit Dollars remaining in his Plan Benefit Account(s) at the Plan Year end, subject

to reimbursements available under Article VII.

(g) additional information as required by the Internal Revenue Code Section 125.

4.2 FAILURE TO ELECT. If an Employee fails to return the election form prior to the end of the Open Enrollment Period, the Employee will not become a Participant. However, an Employee will be allowed to make initial salary reduction elections during each succeeding Open Enrollment Period, if he so desires.

4.3 ELECTIONS FOR SUBSEQUENT PLAN YEARS. Prior to the beginning of each subsequent Plan Year there will be an Open Enrollment Period. During the Open Enrollment Period, a Participant or Eligible Employee who failed to initially elect to participate, will have the opportunity to elect different or new coverage under the Plan effective for the subsequent Plan Year. The election form and summary plan description will provide the same information as stated in Section 4.1. If a Participant fails to re-elect coverage and is still eligible to participate, the Participant will be deemed to have elected not to participate and will have to wait until the next Open Enrollment Period to elect to participate under the Plan. A Participant may terminate his participation in the Plan by returning an election form during the Open Enrollment Period stating he no longer wants to participate in the Plan for the upcoming Plan Year.

4.4 REVOCABILITY OF ELECTIONS. The Administrator will permit a Participant to revoke his election regarding the amount of his compensation which he elects to have converted into Plan Benefit Dollars only if such revocation is made within the Open Enrollment Period prior to the commencement of the Plan Year for which the election is made or if the Participant experiences a change in family status. Changes in family status are limited to the marriage of the employee, divorce of the employee (date of decree), death of an employee's spouse or child, birth or adoption of a child by the employee, the employee's or spouse's change from full-time to part-time employment status or vice versa, a significant change in the employee's or spouse's health coverage attributable to the spouse's employment, the employee's or spouse's taking of an unpaid leave of absence, commencement or termination of the employee's or spouse's employment and certain changes in a Participant's dependents age, schooling or dependency. The revocation and new election must be consistent with the change in family status. New elections or alterations to current elections must be made within thirty (30) days following the date the change in family status occurred.

If the cost of the health plan increases or decreases during the Plan Year and under the terms of this Plan, the employees are required to make corresponding changes in the premium payments, this Plan may, on a reasonable and consistent basis, automatically increase or decrease, as the case may be, all affected Participants' elections. Alternatively, if the premium amount significantly increases or if the coverage under the health plan is significantly curtailed or ceases, this Plan may permit Participants to either make a corresponding change in their premium payments or to revoke their elections and, in lieu thereof, to receive on a prospective basis, coverage under another health plan with similar coverage. No elective adjustments or revocations of Participant's elections other than those stated herein

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may be permitted under this Plan on account of changes in the cost of a health plan. Revocation or alterations of elections must be made prior to the implementation of the premium or coverage changes.

Such opportunities to revoke or modify one's elections shall be consistent with Section 125 of the Code, as amended, and any regulations promulgated thereunder.

4.5 INSUFFICIENT CONTRIBUTIONS. To the extent a Participant does not have sufficient Plan Benefit Dollars to pay for the premiums required for the elected non-taxable benefits under this Plan, the Employer will be authorized to deduct the required amounts from the Participant's monthly compensation to the extent required to pay for said non-taxable benefits under Article VII of this Plan.

4.6 ADMINISTRATOR'S ADJUSTMENT OF A SALARY CONVERSION. The Administrator maintains the right to adjust any salary conversion election made under this plan, and if necessary, to adjust any Participant's Plan Benefit Accounts to ensure that the Plan complies with the nondiscrimination requirements of Internal Revenue Code Sections 79, 105(h), 125 and 129.

ARTICLE V. NONDISCRIMINATION RULES

5.1 NONDISCRIMINATION RULES: The nondiscrimination rules of Code Section 125 and 129 are intended to ensure the qualified status of the Plan:

(a) As set forth in Code Section 125(b)(1):

"(1) in the case of a Highly Compensated Participant, shall not apply to any benefit attributable to a Plan Year for which the Plan discriminates in favor of:

- (1) Highly compensated individuals as to eligibility to participate, or
- (2) Highly compensated employees as to contributions or benefits."

(b) "In the case of a Key Employee [within the meaning of Section 416(i)(1), subsection (a)] shall not apply to any benefit which the statutory nontaxable benefits provided to Key Employees exceed 25 percent of the aggregate of such benefits provided for all employees under the Plan."

(c) Relative to the Dependent Care Assistance Program:

(1) As set forth in Code Section 129(d)(8):

(a) A Plan meets the requirements of this paragraph if the average benefits provided to Employees who are not Highly-Compensated Employees under all plans of the Employer is at least 55 percent of the average benefits provided to Highly Compensated Employees under all plans of the Employer.

(b) For the purposes of subparagraph (a), in case

of any benefits provided through a salary reduction agreement, a Plan may disregard any employees whose compensation is less than \$25,000.

(2) As set forth in Code Section 129(d)(4):

"Not more than 25 percent of the amounts paid or incurred for dependent care assistance during the year may be provided for shareholders or owners (or their spouses or dependents), each of whom (on any day of the year) owns more than 5 percent of the stock or capital or profit interests in the Employer."

5.2 FAILURE TO MEET NONDISCRIMINATION REQUIREMENTS. In the event the aforementioned nondiscrimination requirements are not met, the Employer will reduce the future contributions of the prohibited group to bring the plan into compliance.

ARTICLE VI. CONTRIBUTIONS

6.1 SALARY REDUCTIONS. A Participant shall be entitled to elect to have up to the amount indicated in Section 4.01 converted into Plan Benefit Dollars to be used by the Employer to purchase or provide a Non-Taxable Benefit(s) through salary reduction. The salary reduction has the effect of causing amounts contributed under the Plan to be treated as Employer contributions only to the extent that the agreement relates to compensation that has not yet been actually or constructively received by the Participant as of the date of the agreement and subsequently does not become available to the Participant.

6.2 CARRY OVER OF PLAN DOLLARS. A Participant may not carry over unused benefits or contributions from one plan year to a subsequent plan year. Further, a Participant may not use Employer contributions for one plan year to purchase benefits which were provided in a subsequent plan year. Expenses eligible for reimbursement through this Plan must be incurred during the Plan Year in which the reimbursement is being made.

ARTICLE VII. SPENDING PLAN BENEFIT DOLLARS

7.1 AVAILABLE BENEFITS. Plan Benefit Dollars can be used to pay for:

- (a) the Participant's required and elective premiums for coverages under the Employer's
 - (1) Health Insurance Plan;
 - (2) Cancer Insurance Plan (Section 7.2); and
- (b) work related child care expenses (Section 7.3).

7.2 DETAILS OF THE PLAN -- HEALTH AND CANCER PLANS. An Eligible Employee may elect, in accordance with Article IV, to pay for all or part of his required premiums due on or after the Effective Date for the Health and Cancer Plans with his Plan Benefit Dollars. Cancer premiums paid for the provision of return of premium or cash value riders are not considered eligible for payment through this Plan. Any premiums for Health and Cancer plan obtained through companies other than those contracted with the Employer must be purchased with after tax dollars outside of this Plan. The benefits available under the Health and Cancer Plans are incorporated by reference. The Administrator will upon request provide each Eligible Employee with a free copy of the written Health and Cancer Plans detailing the benefits available to the Participant. The UPSHUR COUNTY Health and Cancer plans will be the same after the Effective Date of this plan as in effect prior thereto.

7.3 DETAIL OF THE PLAN -- DEPENDENT CARE EXPENSE ACCOUNT. An Eligible Employee may elect, in accordance with Article IV, to deposit Plan Benefit Dollars in a Dependent Care Expense Account established in such Eligible Employee's name to reimburse employment-related dependent care expenses incurred by the Eligible Employee for an individual who is: (a) a child or stepchild of the Participant, who has not attained age 13 and with respect to the Participant is entitled to claim an exemption under Section 151(c) of the Code, or (b) a dependent, as defined under Section 152 of the Code, of the Participant who is physically or mentally incapable of caring for himself. "Employment-related dependent care expenses" are expenses, as defined in Code Section 21(b)(2), incurred by a Participant that (a) are incurred for the care of a Dependent or related household services, (b) are paid or payable to a Dependent Care Service Provider and (c) are incurred to enable the Participant to be gainfully employed for any period during which there are one or more dependents with respect to the Participant. Dependent Care Expenses shall be deemed to be incurred at the time the services to which the expenses relate are rendered.

A Dependent Care Service Provider is considered a person, other than a related individual described in Section 129(c) of the Code, or a dependent care center (as defined in Section 21(b)(2)(D) of the Code and satisfies the requirements of Section 21(b)(2)(C) of the Code) who provides care for the Participant's dependents.

The maximum amount of Plan Benefit Dollars which an Eligible Employee may elect to contribute to his Dependent Care Expense Account during each calendar year shall be equal to the lesser of (a) \$5,000, or \$2,500 in the case of a married Eligible Employee filing a separate income tax return, or (b) 100% of the Eligible Employee's taxable income for such calendar year, or, in the case of a married Eligible Employee, 100% of the taxable income of the Eligible Employee's spouse for such calendar year, if less. This feature of the Plan is intended to satisfy the non-discrimination requirements of Code Section 129 regarding dependent care assistance programs.

Participants will not be permitted to deposit their own after-tax dollars into the account. The account will not represent actual Participant or Employer deposits into any fund. No assets or funds

will be invested in any separate trust. Participants are allocating Plan Benefit Dollars to provide for future Dependent Care Expenses from the account. The Plan Benefit Dollars in the account will be paid to Participants in the future, and until paid, will remain with the Employer without interest credit of any kind. No reimbursement or payment under this Section 7.3 shall at any time exceed the current balance of the Participant's Dependent Care Expense Account at the time of reimbursements or payment.

The payment schedule of premiums for the Participants elected contributions for reimbursement of dependent care expenses under this Plan shall be a monthly average of the total amount elected for the Plan Year. Once the annual contribution elected is reduced to zero there will be no other payments made.

Payments from a Participant's Dependent Care Expense Account shall be made monthly directly to the Participant as a reimbursement. Prior to reimbursements being forwarded to the Participant a "Dependent Care Assistance Agreement" must be completed by the Participant and the Participant's Provider of Dependent Care Services. The Participant will be required to present documentation of employment-related dependent care expenses incurred on a minimum basis of annually throughout the Plan Year. Reimbursement checks will not be released if a "Dependent Care Assistance Agreement" and/or documentation of expenses are pending receipt by the Third Party Administrator. Funds routed through this account that are not proven to have been incurred during the Plan Year for Dependent Care expenses will be added to the Participant's gross income on the next issued W-2 Wage and Tax Statement prepared by the Employer. Once expenses have been deducted in accordance with the Plan provisions, Participants may not utilize the otherwise available individual tax credit for Dependent Care Expenses.

ARTICLE VIII. PLAN ADMINISTRATION

8.1 GENERAL INFORMATION. The Employer's Commissioner's Court shall be the "administrator" of the Plan and a "named fiduciary" within the meaning of such terms as used in ERISA, as amended. The Employer shall be the Plan's agent for legal service.

The Employer shall designate any individual, partnership, or corporation as the Third Party Administrator to assist the Administrator in carrying out its duties and responsibilities with respect to the administration of the Plan. Such designation shall be reduced to writing and such writing shall be kept with the records of the plan. The Third Party Administrator shall be Risk Funding Alternatives, Inc. a Texas Corporation and shall exercise those duties as disclosed in the separately contained executed Service Agreement. The Third Party Administrator shall have no authority to act for the Plan, or for the Administrator, except as a facilitator to the Administrator, or as directed by the Administrator in a letter of engagement.

8.2 AVAILABILITY OF PLAN DETAIL. The Employer has and will continue to make available descriptive materials to Eligible Employees and Participants concerning how the Plan operates, including the process by which benefits are payable. If Participants have questions concerning the operation of the Plan or the Participant's eligibility for the payment of the benefits under the Plan, the Plan's Administrator is to be contacted.

8.3 ALLOCATION OF RESPONSIBILITY FOR ADMINISTRATION. The designated representatives of the Employer shall have only those specific powers, duties, responsibilities and obligations as are specifically given them under this Plan.

The Employer shall have the sole responsibility for making the contributions provided for under Articles VI and VII, and shall have the sole authority to amend or terminate, in whole or in part, this Plan at any time with the approval of the officers of the Company.

The Administrator shall have the sole responsibility for the administration of this Plan which responsibility is specifically described in this Plan.

The Administrator warrants that any directions given, information furnished, or action taken by it shall be in accordance with the provisions of the Plan authorizing or providing for such direction, information or action. Furthermore, the Administrator may rely upon any such direction, information or action of another Employee of the Employer as being proper under this Plan, and is not required under this Plan to inquire into the propriety of any such direction, information or action. It is intended under this Plan that the Administrator shall be responsible for the proper exercise of its own powers, duties, responsibilities and obligations under this plan and shall not be responsible for any act or failure to act of another Employee of the Employer. Neither the Administrator nor the Employer makes any guarantee to any Participant in any manner for any loss or other event because of the Participant's participation in this Plan.

8.4 APPEAL OF A DENIED CLAIM. If a claim is wholly or partially denied, notice of the decision shall be furnished to the Participant within 90 days after the receipt of the claim by the Plan. If special circumstances require an extension of time for processing the claim, written notice of the extension shall be furnished to the Participant prior to the end of the initial 90 day period. In no event shall such extension exceed a period of 90 days from the end of such initial period. The extension notice shall indicate the special circumstances requiring an extension of time and the date by which the plan expects to render the final decision. The following information must be provided in a written notice to the Participant denied a claim for benefits:

- (1) specific reason(s) for the denial;
- (2) specific reference to pertinent plan provisions on which the denial is based;
- (3) a description of any additional materials or information necessary for the Participant to perfect the claim and an explanation of why such material or information is necessary;

(4) appropriate information as to the steps to be taken if the Participant wishes to submit his claim for review; and

(5) that the Participant or his duly authorized representative has a reasonable opportunity to appeal the denial of the claim, including but not limited to:

- (a) requesting a review upon written application to the Plan;
- (b) reviewing pertinent documents; and
- (c) submitting issues and comments in writing.

The Administrator's decision on the claim after the request to review the initial denial must be made not later than 60 days after the receipt of the request for review, unless special circumstances require an extension of time for processing, in which case the Participant shall be notified of the extension and a decision shall be rendered as soon as possible, but not later than 120 days after receipt of the request for review. The decision on review must be in writing and must include specific reasons for the decision, written in a manner calculated to be understood by the Participant, as well as specific references to the pertinent Plan provisions on which the decision is based. The above notwithstanding, the Administrator shall have the right to delegate the initial claim review to the Third Party Administrator, provided such delegation is not inconsistent with the requirements of Department of Labor Regulation -2560.503-1. All appeals from the denial of initial claim review will be reviewed by the Administrator.

8.5 RECORDS AND PROCEDURES. The Administrator shall exercise such authority and responsibility as it deems appropriate in order to comply with the terms of the Plan relating to the records of the Participants and the balances which are payable under this Plan. The Administrator shall be responsible for complying with all reporting, filing, and disclosure requirements established by the Internal Revenue Service and Department of Labor for Section 125 Plans. After the close of each Plan Year the Administrator shall provide to each Participant a statement of his participation.

8.6 OTHER POWERS AND DUTIES OF THE ADMINISTRATOR. The Administrator shall have such duties and powers as may be necessary to discharge its duties hereunder including, but not limited to, the following:

- (a) to construe and interpret the Plan, decide all questions of eligibility, and determine the amount of any benefits in accordance with the provisions of the Plan;
- (b) to prescribe procedures to be followed by Participants filing applications for benefits;
- (c) to prepare and distribute information explaining the Plan in such manner as the Administrator determines to be appropriate;
- (d) to receive from the Employer and from Participants such information as shall be necessary for the proper administration of the Plan;
- (e) to furnish the Employer, upon request, such annual reports with respect to the administration of the Plan as are reasonable and appropriate;
- (f) to appoint individuals to assist in the administration of the Plan and any agents it deems advisable, including legal and actuarial counsel.

The Administrator shall have no power to add to, subtract from, or modify any of the terms of the plan, or to change or add to any benefits provided by the Plan, or to waive or fail to apply any requirements of eligibility for a benefit under the Plan.

The Administrator shall exercise such authority and responsibility as he deems appropriate in order to comply with ERISA, including, but not limited to, any documents and notifications required to be given to participants and annual reports required to be filed with the Internal Revenue Service and the Department of Labor.

8.7 RULES AND DECISIONS. The Administrator may adopt such rules as it deems necessary or appropriate provided that any such rules and procedures shall be consistent with the provisions of the plan and ERISA. All rules and decisions of the Administrator shall be uniformly and consistently applied to all Participants in similar circumstances. When making a determination or calculation, the Administrator shall be entitled to rely upon information furnished by a Participant, the Employer, or the legal counsel of the Employer.

8.8 PROCEDURES. The Administrator may act at a meeting or in writing without a meeting. The Administrator may adopt such by-laws and regulations as it deems appropriate for the conduct of its affairs.

8.9 AUTHORIZATION OF BENEFIT PAYMENTS. The Administrator shall issue directions to the Employer concerning all benefits which are to be paid from the Employer's general assets pursuant to the provisions of the Plan, and warrants that all such directions are in accordance with the Plan.

8.10 APPLICATIONS AND FORMS FOR BENEFITS. The Administrator may require a Participant to complete and file with the Administrator an application for a benefit and all other forms approved by the Administrator and all pertinent information requested by the Administrator. The Administrator may rely upon all such information so furnished it.

8.11 NON-ASSIGNABILITY. It is a condition of the Plan, and all rights of each eligible employee to receive benefits under the Plan shall be subject thereto, that no right or interest of any such person in the Plan shall be assignable or transferable in whole or in part, either directly or by operation of law or otherwise, including, but not by way of limitation, execution, levy, garnishment, attachment, pledge or bankruptcy, but excluding devolution by death or legal disability or incapacitation, and no right of interest of any such Person in the Plan in the Plan shall be liable for, or subject to, any obligation or liability of such person, including claims for alimony or the support of any spouse.

8.12 FACILITY OF PAYMENT. Whenever, in the Administrator's opinion, a person entitled to receive any payment of benefits hereunder is under a legal disability or is incapacitated in any way so as to be unable to manage his personal financial affairs, the Administrator may direct the Employer to make payments to such person or to the person's representative or to a relative or friend of such person or to the person's legal representative for such person's benefit; or the Administrator may direct the Employer to apply the payment for the

benefit of such person in such manner as the Administrator considers advisable. Any payment of a benefit or installment thereof in accordance with the provisions of this Section shall be a complete discharge of any liability for the making of such payment under the provisions of the Plan.

8.13 INDEMNIFICATION OF THE ADMINISTRATOR. The Administrator shall be indemnified by the Employer against any and all liabilities arising by the reason of any act or failure to act made in good faith pursuant to the provisions of the Plan, including expenses reasonably incurred in the defense of any claim relating thereto.

8.14 NO GUARANTEE OF TAX CONSEQUENCES. Neither the Administrator nor Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Plan will be excludable from the Participant's gross income for federal tax nor that any other favorable tax treatment will apply to or be available to any Participant with respect to such amounts. It shall be the obligation of each Participant to determine whether each payment under this Plan is excludable from the Participant's gross income for federal tax purposes, and to notify the Administrator if the Participant has reason to believe that any such payment is not so excludable.

8.15 EXPENSES. All costs and expenses incurred in administering the Plan and other administrative expenses shall be paid by the Employer. The Administrator, in its sole discretion, having regard to the nature of a particular expense, shall determine the portion of such expense which is to be borne by a particular Participant.

ARTICLE IX. MISCELLANEOUS

9.1 NONGUARANTEE OF EMPLOYMENT. Nothing contained in this Plan shall be construed as a contract of employment between the Employer and any Employee, or as a right of any Employee to be continued in the employment of the Employer, or as a limitation of the right of the Employer to discharge any of its Employees with or without cause.

9.2 RIGHTS TO EMPLOYER'S ASSETS. No Employee or beneficiary shall have any right to, or interest in, any assets of the Employer upon termination of employment or otherwise except to the extent of the benefits payable under this Plan to such Employee or beneficiary. All payments of benefits as provided for in this Plan shall be made solely out of the assets of the Employer, and the Administrator shall not be liable therefor in any manner.

9.3 NONALIENATION OF BENEFITS. Benefits payable under this Plan shall not be subject in any manner to anticipation, alienation, sale, transfer, assignment, pledge, encumbrance, charge, garnishment, execution, or levy of any land, either voluntary or involuntary, including any such liability which is for alimony or other payments for the support of a spouse or former spouse, or for any other relative of the Employee, prior to actually being received by the person entitled to the benefit under the terms of the Plan; and any attempt to anticipate, alienate, sell, transfer, assign, pledge, encumber, charge

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or otherwise dispose of any right to benefits payable hereunder shall be void. The Employer shall not in any manner be liable for, or subject to, the debts, contracts, liabilities, engagements or torts or any person entitled to benefits hereunder.

9.4 DIVESTMENT OF BENEFITS. Subject only to the specific provisions of this Plan, nothing shall be deemed to divest a Participant of a right to the benefit to which the Participant becomes entitled in accordance with the provisions of the Plan.

9.5 DISCONTINUANCE OF CONTRIBUTIONS. In the event of a permanent discontinuance of contributions to the Plan, a Participant shall receive any and all benefits to which that Participant was entitled as of the date the discontinuance of contributions occurred.

ARTICLE X. AMENDMENTS AND ACTION BY EMPLOYER

10.1 AMENDMENTS. The Employer, UPSHUR COUNTY, reserves the right to make from time to time any amendment or modification to this Plan, by written instrument duly adopted by the Commissioner's Court of the Employer. Any such amendment or modification shall become effective on such date as the Employer shall determine and may apply to person eligible to receive benefits or persons receiving benefits under the Plan at the time thereof, or both, as well as to persons who otherwise would be eligible to receive benefits in the future, provided, however, that no such amendment or modification shall deprive any Participant of any benefits attributable to reduction in his compensation made prior to the date of such amendment or modification.

10.2 ACTION BY EMPLOYER. Any action by the Employer under this Plan may be by resolution of its officers or by any person or persons duly authorized by resolution of said officers to take such action.

ARTICLE XI. PLAN TERMINATION

11.1 RIGHT TO TERMINATE. The Employer has adopted this Plan with the intention of permanently providing the benefits hereunder. However, the Employer may terminate the Plan at any time by filing with the County Clerk of the Employer a duly certified copy of a resolution of its Commissioner's Court to that effect and giving notice of its intend termination of the Plan. In the event of the dissolution, merger, consolidation or reorganization of the Employer, the plan shall terminate unless the Plan is continued by a successor to the Employer in accordance with a resolution of its officers.

11.2 PLAN TERMINATION. Upon the termination of the Plan, any salary conversion agreements executed in accordance with Article IV. shall remain in effect for a period of at least 30 days. Any balances remaining to the Participant's credit shall continue to be used to reimburse the Participants for eligible expenses, in accordance with Article VII, for the remainder of the Plan Year.

ARTICLE XII. PLAN ADOPTION

12.1 ADOPTION OF THE PLAN. With the consent of the Employer, any corporation which is a member of the same controlled group of the Employer (within the meaning of Section 1563(a) of the Code) may become a participating Employer under the Plan by (a) taking such action as shall be necessary to adopt the Plan, (b) filing with the Secretary of the Employer a duly certified copy of the Plan as adopted by such corporation and (c) executing and delivering such instruments and taking such other actions as may be necessary or desirable to put the Plan into effect with respect to such corporation.

12.2 GOVERNING LAW. The Plan is intended to constitute a cafeteria plan within the meaning of Section 125 of the Code, and the applicable portions of the Plan are intended to constitute a dependent care assistance program as defined in Section 129 of the Code. To the extent not preempted by ERISA, this Plan shall be interpreted and construed in accordance with the above-referenced section of the Code and the law of the State of Texas.

IN WITNESS WHEREOF, the Employer has caused this UPSHUR COUNTY IRC Section 125 Plan to be executed by its duly authorized officers on this 27 day of April, 1992, effective as of June 1, 1992.

ATTEST:

UPSHUR COUNTY

Rex Shaw
 REX SHAW
 COUNTY CLERK
 UPSHUR COUNTY

Charles Everett Dean
 JUDGE CHARLES EVERETT DEAN
 COUNTY JUDGE
 UPSHUR COUNTY

(COUNTY SEAL)



Do you need assistance with your victim assistance program?

TDCAA to offer comprehensive one-day regional seminars for victim assistance coordinators in prosecutor offices!

WHO:

This opportunity is tailor made to meet the needs of personnel recently assigned or dealing with enhanced victim assistance duties because of the new requirements under Chapter 56 of the Code of Criminal Procedure. The workshops will be taught by Rob Kepple, TDCAA General Counsel, and members of the Key Personnel Board experienced in victim assistance work.

WHAT:

Each program runs from 10:00 a.m. to 3:00 p.m. The \$25 registration fee, payable at the door, includes a complete set of materials — everything from initial contact letters through victim impact statements and victim compensation forms. It also includes a box lunch while we work.

WHEN &

WHERE:

MAY 5 (TUESDAY) GAINESVILLE: County Courthouse, 2nd Floor Courtroom, 100 S. Dixon Street

MAY 13 (WEDNESDAY) LUFKIN: City Hall Council Chambers, 300 E. Shepard Street

MAY 15 (FRIDAY) KERRVILLE: County Courthouse, Court-at-Law Courtroom, 700 Main Street

MAY 19 (TUESDAY) AMARILLO: JP #4 Courtroom, Courthouse Annex, 4111 S. Georgia Street

MAY 20 (WEDNESDAY) MIDLAND: Midland County SO, Conference Center, 400 S. Main Street

MAY 27 (WEDNESDAY) CORPUS CHRISTI: Nueces County Courthouse, Commissioner's Courtroom, 901 Leopard Street

Please fill in the form below with the name of the person from your office who will be attending, and send it to: Phyllis Rogers, District Attorneys Office, P.O. Box 882, Sulphur Springs, Texas 75482. Please do not send the registration fee; it will be collected at the door.

Attendee: Teresa Kimbrough

Office Represented: Uphue County DA's Office

Address: 405 North Titus

Phone Number: 903/843-5513

Seminar Location: Lufkin, TX

*Bobby,
Please
put these
on the
Commissioner's
agenda.
Thank you*

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TEXAS STATE BAR NUMBER 04660350

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STATE TX

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ZIP 75644

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Location

The Institute's General Sessions are scheduled to take place in the Orange Room of the Frank Erwin Center, The University of Texas at Austin campus. Concurrent sessions and the open forums will be conducted at the Thompson Conference Center also on the UT Austin campus. Please check with the registration desk for more details.

The Austin Marriott at the Capitol, 701 E. 11th, Tel.: (512) 478 1111 has set aside a block of rooms for seminar participants and will provide limited transportation to and from the Conference Center. Please let the reservations' clerk at the Marriott know that you are a participant in this program. The Austin Marriott at the Capitol has advised us that April 29 is the cut-off date for the room reservations at the special rate of \$65 for single occupancy (\$75 for double occupancy).

Additional rooms have been set aside at the Sheraton Hotel, 500 North I.H -35, Austin, TX 78701, Tel.: 512-480 8181. Rates are \$ 55 for single occupancy and \$ 75 for double occupancy. The Sheraton Hotel is within walking distance of the Marriott Hotel.

Airline Transportation

Special group discount airfares have been reserved with several airlines for this conference through The University's Travel Center. If you wish to take advantage of these special rates, you may phone the Travel Center directly at: (800) 367-2796. When contacting the Travel Center please identify yourself as a participant with this conference. Questions about your travel arrangements should be directed to the Travel Center at the number listed above.

Please note: we cannot be responsible for any expenses incurred before you receive a written confirmation of your registration from this office.

Certification Continuing Education Credits

The Thirty-Fourth County Auditors' Institute has been registered with the Texas State Board of Public Accountancy for Continuing Education Credits. A maximum of 20 continuing education hours may be earned by attending all Institute sessions, including the optional session.

Thirty-Fourth County Auditors Institute

May 13 to 15, 1992

Lyndon B. Johnson
School of Public Affairs
The University of Texas
at Austin

In cooperation with

The Texas Association
of County Auditors

Preregistration Form

Return to:

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Lyndon B. Johnson School of Public Affairs
The University of Texas at Austin
Drawer Y, University Station
Austin, TX 78713-7450
FAX (512) 471-4746

Please preregister me for the Thirty-Fourth
County Auditors' Institute to be held May 13-15,
1992, at The University of Texas at Austin.

A. I enclose a check for \$120.00 payable to The
University of Texas at Austin in full payment of
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or

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tial refunds or fee payments cannot be accepted
or processed.

Session Selection

Please indicate the sessions you are planning to attend
and return this sheet with your registration form:

Wednesday afternoon

Concurrent Workshops -

First Session

- ☐ 1. Auditing Jail Commissary
☐ 2. Bidding for Insurance
☐ 3. FLSA

Second Session

- ☐ 4. Auditing the Treasurer
☐ 5. Specification Writing
☐ 6. Self-Funding of Health Insurance

Third Session

- ☐ 7. Auditing Electronic Data Processing
☐ 8. Small County Purchasing Forum
☐ 9. Cafeteria Benefit Plans

Thursday Morning

Open Forum - County Size:

Small ☐

Medium ☐

Large ☐

Thursday Afternoon

Concurrent Workshops -

First Session

- ☐ 1. County Budgeting - Calendar
☐ 2. Fee Schedules I
☐ 3. Preparing for Outside Auditors
☐ 4. Grant Accounting/Reporting

Second Session

- ☐ 5. County Budgeting - Revenue
☐ 6. Fee Schedules II
☐ 7. Sales Tax Exemptions
☐ 8. SILAG Reimbursements

Third Session

- ☐ 9. County Budgeting - Expenditure
☐ 10. Fee Schedules III
☐ 11. Recycling in Government
☐ 12. Certificates of Excellence

Friday Afternoon:

- ☐ Optional Session: Smart Cash Management

☐ Yes, I need special assistance during the
Seminar. Please describe:

☐ Yes, I will need assistance with transporta-
tion from the Hotel to the Conference Center.

For more information, please contact:

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Lyndon B. Johnson School of Public Affairs
The University of Texas at Austin
Drawer Y, University Station
Austin, Texas 78713
(512) 471-0820
FAX (512) 471-4746

Agenda

Wednesday, May 13

8:00 a.m. Registration

9:00 a.m. OPENING GENERAL SESSION

Internal Auditing:

Responsibilities & Processes (A)

Bob Mathison, Office of the Comptroller of Public Accounts
Internal controls, calendars, frequency of audits, and other general responsibilities in conducting internal audits.

County Purchasing (B)

Jack McCown, Purchasing Agent, Harris County, Houston.
Overview of laws, recent court cases, AG opinions, etc. relating to effective purchasing procedures.

Personnel - Law updates (C)

Bettye Springer, Attorney, Haynes and Boone, Fort Worth, Texas
A review of recent legislation that effects county personnel management.

CONCURRENT WORKSHOPS:

FIRST SESSION 1:30 - 2:30 p.m.

1. Auditing the Jail Commissary Fund (A)
Bob Mathison, CPA, Comptroller's Office
Procedures and special considerations when auditing the Jail Commissary Fund.
2. Bidding for Insurance (B)
Tba
The do's and don'ts in insurance bidding.
3. Update on Fair Labor Standards Act (C)
Bettye Springer, Attorney, Haynes and Boone, Fort Worth

SECOND SESSION 2:30 - 3:30 p.m.

4. Auditing the Treasurer/Payroll (A)
Bob Mathison, CPA, Comptroller's Office
5. Specification Writing (B)
Carlton Parker, CPM, Purchasing Director, City of Arlington
Sources, language, and procedures for writing more effective specifications.
6. Self-Funding of Health Insurance (C)
Tba

THIRD SESSION

4:00 - 5:00 p.m.

7. Auditing Electronic Data Processing (A)
Barbara Workman, Motorola, Inc., Austin
 8. Purchasing Forum: Small Counties (B)
Mike Bedwell, Purchasing Agent, Gregg County, Longview
Narta Holmes, Purchasing Agent, Ector County, Odessa
Vernon Jones, Purchasing Agent, Galveston County, Galveston
Lease-purchase, performance bonds, and evaluating vendors are some of the topics for this forum.
 9. Cafeteria-type Benefit Plans (C)
Tba
- 5:00 p.m. Reception
Dining Room, Thompson Center

Thursday, May 14

8:30 a.m. GENERAL SESSION

Update on IRS Regulations

Terry Burke, Director, First Southwest, Dallas

Update on new IRS regulations regarding arbitrage, requirements for 1099's, etc.

Performance Auditing in Government

Wilson Campbell, CPA, Special Projects Coordinator, Texas State Auditor's Office
A look at the trend toward auditing performance in government at all levels.

Open Forums:

Small Counties (30,000 population or under)

Linda Byers, County Auditor, Wilbarger County, Vernon
Kevin Smith, County Auditor, Burnet County, Burnet
Steve Aragon, Opinions Committee, Attorney General's Office

Medium Counties (30-100,000 population)

Mickey West, County Auditor, Palo Pinto County, Palo Pinto
Lamar Shultz, County Auditor, Guadalupe County, Sequin
John Fuller, State and County Affairs Division, Attorney General's Office

Large Counties (over 100,000 population)

James Wells, CPA, County Auditor, Denton County, Denton
Linda Breazelle, County Auditor, Montgomery County, Conroe

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CONCURRENT WORKSHOPS:

FIRST SESSION

1:30 - 2:30 p.m.

1. **County Budgeting: Calendar**
Bill Hicks, County Auditor, Ector County,
Odessa
Statutory deadlines, budget forms, and
the coordination of departmental budget
information
2. **Fee Schedules I**
Rene Henry, Systems Analyst, Office of
the Comptroller of Public Accounts
3. **Preparing for Outside Auditors**
Ken Finch, Manager, Ernst and Young,
San Antonio
4. **Avoiding the Pitfalls in Accounting for and
Reporting on Grants**
Joe Jack Mills, County Auditor, Dallas
County, Dallas
How to minimize the hassles involved in
accounting for and reporting on grants.

SECOND SESSION

2:30 - 3:30 p.m.

5. **County Budgeting: Revenue**
Susan Spataro, County Auditor, Travis
County, Austin
Sources of revenue and methods for
projecting revenue.
6. **Fee Schedules II**
Rene Henry, Systems Analyst, Office of
the Comptroller of Public Accounts
7. **Sales Tax Exemptions**
Representative, Office of the Comptroller
of Public Accounts
8. **Opportunities for County Reimbursement
under the Federal SLIAG Program**
Anne Dee Tucker, Program Manager,
Governor's Office of Immigration and
Refugee Affairs
State Legalization Impact Assistance
Grant (SLIAG) reimburses state and local
governments for a variety of existing
health and social expenditures on the
newly legalized population.

THIRD SESSION

4:00 - 5:00 p.m.

9. **County Budgeting: Expenditures**
Bate Bond, County Auditor, Comal
County, New Braunfels
Expenditure details, description of ac-
counts, amount of specificity, etc.

10. Fee Schedules III

Rene Henry, Systems Analyst, Office of
the Comptroller of Public Accounts

11. Recycling in Government

Representative, Texas General Land Office
Mandates for recycling and the process for
entering into outside contracts.

12. Certificates of Excellence

Tba
A look at requirements for the Certificate
of Excellence and the benefits of working
for such a designation.

Friday, May 15

8:30 a.m. CLOSING GENERAL SESSION

Americans with Disabilities Act

Virginia Roberts, Executive Director,
Governor's Committee on People with
Disabilities.

A discussion of the new ADA, how coun-
ties can evaluate their compliance, and
how to make reasonable accommodations
for the work-force.

Current Issues for County Auditors

Rayburn MacNelly, County Auditor,
Cameron County, Brownsville; Past-
President and Member, Law Study Com-
mittee, TACA

Comptroller or Auditor: Definition of Duties

A look at the role of the County Auditor:
Is it an audit function or a comptroller
function?

12:00 noon Adjourn

1:00 p.m. OPTIONAL SESSION

Smart Cash Management

Tommy Tompkins, County Auditor, Harris
County, Houston
Methods for utilizing the flexibility in the
depository contract to maximize investable
funds.

3:00 p.m. Adjourn

UPSHUR COUNTY

ACCOUNTS PAYABLE SYSTEM

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Approved Disbursements

ALL Checking Accounts

THE SOFTWARE GROUP, INC

Disbursements Made from 04/14/92 thru 04/27/92

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Check #	HC Date	Vendor	Check Amount	Invoice Amt	Invoice Description
33028-APCA	HC 04/20/92	WEATHERBY BUILDING	\$2,880 40	\$2,880 40	SIMP. CTH-BALANCE OF REMODELING BLDG.
33029-APCA	HC 04/24/92	EVERETT DEAN, UPSHUR CO. JUDGE	\$638 40	\$638 40	CO. JUDGE. EDUCATION-LUBBOCK JUDGE SCHOOL
33030-APCA	HC 04/24/92	GENERAL TELEPHONE COMPANY	\$81 14	\$81 14	D-CT-#843-2836/APRIL-10'92-BILLING
33033-APCA	04/27/92	AMERICAN INFORMATION SYSTEMS	\$2,362 84	\$1,091.42	ELECTIONS-3/10/92 PRIMARY ELECTION(REPUBLICAN SUPPLIES)
				\$1,271.42	ELECTIONS-3/10/92 PRIMARY(DEMOCRATIC MATERIALS)
33034-APCA	04/27/92	ARKLA GAS	\$755 10	\$135 04	LIBRARY-ACCT#12-214-08-1935-0-7 04/15/92 BILLING
				\$61.53	ACT. BLDG-ACCT#12-214-08-1930-0-2 04/15/92 BILLING
				\$11.45	PCT#3-ACCT#1221404224009 04/21/92 BILLING
				\$427.49	J-CTR-ACCT#1521428101509/APRIL-21'92-BILLING
				\$119.59	CT H-ACCT#1521428296002/APRIL 21'92 BILLING
33035-APCA	04/27/92	ARREST-LAW BULLETIN	\$46 80	\$46 80	D A.-ARREST LAW BULLITIN 05/01/92-04/01/93 SUBSCRIPTION
33036-APCA	04/27/92	BANCROFT-WHITNEY CO	\$348 00	\$42 45	LAW LIB -U-S SUPREME COURT-REPORTS-2D VOL-108
				\$305.55	LAW LIB.-TEXAS JUR 3D 1992 SUPP
33037-APCA	04/27/92	BAYLOR MEDICAL CENTER AT OIL	\$5,415 60	\$174.06	CO JAIL-LARRY LIEDKE/EMERG RM&DR 3/16/92
				\$154.70	CO JAIL-DAVID MURPHY/EMERG RM&DR 3/20/92
				\$86.10	CO JAIL-JOHN ANDERSON/EMERG RM&DR 3/27/92
				\$88 80	CO JAIL-LESTER MOORE/EMER-DR, RADIOLOGY 04/06/92
				\$19 00	CO JAIL-PAUL ALEXANDER/EMERG DR 4/3/92
				\$19 00	CO JAIL-RICHARD SCOTT/EMERG DR 4/3/92
				\$19 00	CO JAIL-DAVID MURPHY/EMERG DR 4/3/92
				\$208 04	IND-FAYRENE CARR/EMERG DR, LAB, X-RAY 4/6/92
				\$4,646 90	C-JAIL-TOMMY HALL, EMERG & DR-FEE, LAB, PHARMACY 03/14-18/92
33038-APCA	04/27/92	BEN SPENCER MORRIS	\$40 00	\$40 00	NON. DEPT-REIMBURSE/CDL LICENSE FEE
33039-APCA	04/27/92	BILL THOMPSON	\$477 00	\$477 00	PCT#4-(318)gds SAND/GRAVEL@1 50ea
33040-APCA	04/27/92	BLAZER RESOURCES, INC	\$2,343 75	\$2,343.75	PCT#2-ROAD OIL 125 BBLs
33041-APCA	04/27/92	BOR'S PRINTING	\$792 41	\$78 90	C.S -COL PAD, FAX PAPER
				\$308 08	CO S-"911"(2)STORAGE CABINETS, FILE BX, GUIDE SETS, VINYL LETTERS
				\$0 87	CO TAX-INDEX CARDS
				\$24 00	C.S -NAME BADGES(2)
				\$7 60	J. PROB -APPT BOOK
				\$27 12	CO CLK-(2)CORD COVERS

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33042-APCA 04/27/92 BOGEL SALES INC \$230 75 \$230 75 C JAIL-STRIPPER, FINISH, METAL
 CLEANER/POLISH, MOP
 33043-APCA 04/27/92 BRODART CO. \$424 87 \$424 87 LIB. -BOOKS(40)
 33044-APCA 04/27/92 BRUCE-A CHEATHAM, MD \$35. 00 \$35. 00 IND-FAYRENE CARR/OFFICE VISIT 4/15/92
 33045-APCA 04/27/92 CAVENDER'S BOOT CITY \$54 98 \$54. 98 C. S -PANTS(1), L/S SHIRT(1)
 33046-APCA 04/27/92 CAVENDERS BOOT CITY \$33 90 \$33 90 C. S. -JEANS(2)
 33047-APCA 04/27/92 CENTEL CELLULAR \$72. 52 \$10. 93 DPS-MOBILE PHONE-04/09/92 BILLING
 \$61 59 C S -ACCT#GM00036 04/09/92 BILLING
 33048-APCA 04/27/92 CHEVRON U S A - INC \$159 41 \$159. 41 CO S-ACCT#7918170031/MARCH 30'92
 33049-APCA 04/27/92 CITY OF GILMER \$1,245 14 \$140 14 CT H-ACCT#130274000/APRIL 22'92 BILLING
 \$105 45 ROCK BLDG-ACCT#13034500/APRIL 22'92 BILLING
 \$11 25 PORTER BLDG-ACCT#120171000/APRIL 23'92
 \$988 30 J CTR-ACCT#010067500/APRIL 22'92 BILLING
 33050-APCA 04/27/92 COMPLETE BUSINESS \$29 02 \$19. 33 AD PROB-COPIER MAINT/COPIES(1447)
 \$3 26 D. A -RICOH TONER/FREIGHT
 \$3. 26 EXT.-TONER/FREIGHT
 \$2. 97 TAX-TONER FREIGHT
 33051-APCA 04/27/92 COMPU /- TYPE \$59 70 \$59 70 CO S-(6)OKIDATA 320 RIBBONS
 33052-APCA 04/27/92 CONSOLIDATED CHEMICAL \$2,219 47 \$2,205 00 APRIL '92/COURTHOUSE JANITORIAL CONTRACT
 \$14 47 CT H-(6)GTS CHEMICALS TO CLEAN CTHOUSE-STEPS
 33053-APCA 04/27/92 CONSOLIDATED CHEMICAL \$1,357 00 \$1,357 00 APRIL '92/JUSTICE CTR JANITORIAL CONTRACT
 33054-APCA 04/27/92 CONSOLIDATED CHEMICAL \$200. 00 \$200 00 APRIL '92/ROCK BLDG JANITORIAL CONTRACT
 33055-APCA 04/27/92 CROWN PRODUCTS, INC \$68 55 \$14 94 PCT#3-PARTS FOR CYLINDER(D RINGS, POLY-U
 FIL(2EA), WIPER
 \$53 61 PCT#1-WIPER, POLY U FIL, DOUBLE U CUP, O-RING
 33056-APCA 04/27/92 CYNTHIA SHATTLES \$12. 60 \$12 60 EXT -REIMB FOR FREIGHT FOR FCL DISPLAY
 33057-APCA 04/27/92 DALLAS COUNTY INSTITUTE OF F \$650 00 \$650 00 JP#4-RONALD COPELAND/AUTOPSY EXPENSE 3/9/92
 33058-APCA 04/27/92 DANA COMMERCIAL CREDIT \$228 00 \$228 00 INV#3430691/LEASE#162362 4/2/92-5/1/92

UPSHUR COUNTY

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THE SOFTWARE GROUP, INC

Disbursements Made from 04/14/92 thru 04/27/92

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Check #	HC Date	Vendor	Check Amount	Invoice Amt	Invoice Description
33059-APCA	04/27/92	DAVIS COFFEE COMPANY	\$213 00	\$73 00 \$143.00	C JAIL-ORANGE(24), GRAPE(12), LEMONADE(12) C. JAIL-COFFEE, TEA, TWIST F.P., LEMON
33060-APCA	04/27/92	DEAN'S LAWNMOWER &	\$27.49	\$27 49	CO MAINT-REPAIR SEARS MOWER, SNAPPER BLADE
33061-APCA	04/27/92	DEERE CREDIT SERVICE	\$3,084 33	\$3,084.33	PCT#4/JD MOTOR GRADER S#529462(LB0)4'92
33062-APCA	04/27/92	DEERE CREDIT SERVICES	\$1,969 25	\$1,969 25	ACCT#17-999990814/MAY'92(LDA)
33063-APCA	04/27/92	DISTRICT ADULT PROBATION FUN	\$1,420 11	\$1,420 11	PRP-APRIL '92 SALARY, BENEFITS(LISA JOCOBS)
33064-APCA	04/27/92	EAST TEXAS INSURANCE AGENCY	\$71 00	\$71 00	COMM CT-NOTARY BOND&FILING FEE/BOBBIE JOHNSON
33065-APCA	04/27/92	ECONOMY AUTO SUPPLY, INC	\$4 02	\$4 02	J.CTR-1/8 DRILL BIT
33066-APCA	04/27/92	EVERETT DEAN	\$35 57	\$23 93 \$11.64	COMM CT -ETCOG MEETING, MILEAGE, MEAL EMERG MGMT-MEALS
33067-APCA	04/27/92	F. D. SAMS	\$16 82	\$16.82	C. TAX-UPSHUR COUNTY '92 TAX REFUND#R04337
33068-APCA	04/27/92	F L GARRISON	\$295 96	\$295.96	APRIL '92/JUVENILE PROBATION BOARD
33069-APCA	04/27/92	GENERAL MOTORS ACCEPTANCE CO	\$14,538 00	\$14,538 00	CO S-(1)GMC '92 YUKON-S#1GKX18KINJ709439
33070-APCA	04/27/92	GENERAL TELEPHONE COMPANY	\$562 55	\$36 00 \$38.86 \$487 69	C S -#IRT-2546 04/16/92 BILLING C S -#B43-3360 04/16/92 BILLING TELE COMM-#B43-3083/APRIL 22'92 BILLING
33071-APCA	04/27/92	GERALD WAYNE BALLARD	\$40 00	\$40.00	NON. DEPT-REIMBURSE/CDL-LICENSE FEE
33072-APCA	04/27/92	GILMER CABLE TV CO., INC	\$245 00	\$245 00	COMM CT-ACCT#15446/MAY'92 RADIO SERVICE
33073-APCA	04/27/92	GILMER DRUG COMPANY	\$39.13	\$19 96 \$19.17	CO JAIL-LARRY MCBRIDE/PRESCRIPTION#R123102 C JAIL-JERRY MCGHEE/PRESCRIPTIONS
33074-APCA	04/27/92	GOVERNMENT RECORDS SERVICES	\$3,135 05	\$3,135 05	CO CLK-INDEXING&MICRO FILMING 3/25/92
33075-APCA	04/27/92	H&D TIRE & AUTOMOTIVE	\$4,187 82	\$36 07 \$50 18 \$2.48 \$106 38 \$6 86 \$48 46 \$8 00 \$77 08 \$4.84 \$30 11 \$8.97	PCT#4-LIGHT/LENS, FIRE EXT, HORN, SWITCH, TAPE PCT#1-GREASE, GASKETS, OIL PUMP PCT#1-(4)CLAMPS PCT#3-(6)ANTIFRZ(36)QUAKER OIL(1)BRK FLD, PLUGS, ROTOR PCT#1-(2)REF HOSE(2)CLAMPS PCT#4-(1)PM FLARE, SHIPPING PCT#1-(2)FILTERS/J D LOADER PCT#1-(1)POWER PULL, BLK PAINT, GAUGE, SCREWS, LUB J CTR-(1)STP OIL&GAS TREATMENT, WD-40 PCT#1-(3)FILTERS(12)DELO OIL, RAD CAP/BOOM AX PCT#1-(1)WIX FILTER

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Check #	HC Date	Vendor	Check Amount	Invoice Amt	Invoice Descriptions
			\$11.50		PCT#1-(50)DUST MASK
			\$107.65		PCT#1-(1)WATER OUTLET, GASKET, SEAL, AIR RATCHET
			\$66.76		PCT#4-(24)DELO OIL(2)CHEVRON 46 HYD. OIL
			\$11.01		PCT#2-(1)FILTER(12)BOLTS LOC WASHER, TIE BOLT
			\$9.73		CO MAINT-(3)5/16"LINK(1)KEY(3)1"RD. EYE SNAP
			\$254.47		PCT#2-(2)5gal HYD OIL&PENCO OIL, BATTERY&CORE, CLAMP
			\$5.69		PCT#3-(1)AUTO V-BELT
			\$3.95		CO S-(1)ANTIFREEZE
			\$5.79		CO S-(1)HEATER HOSE, ANTIFREEZE
			\$243.58		PCT#1-(3)TIRES, REC-FEE, LABOR
			\$108.08		PCT#4-(8)HYD HOSE(3)5gal HYD OIL
			\$435.44		PCT#1-CASKET SET, BEARING, CLUTCH PLATE, OIL PUMP, LUBE, PLUGS
			\$64.58		PCT#3-LIGHT/LENS, PLUG, FILTER, BULB, MIRROR ADHESIVE
			\$9.96		PCT#2-BELTS
			\$26.47		PCT#3-WIRE, TAPE, WIRE TERM
			\$57.58		PCT#3-CREASE, HINGES, HASP
			\$44.90		PCT#1-BOLTS, NUTS, GLOVES, RED PAINT
			\$5.15		CO S-(1)PENNZOIL(2)OIL TREATMENT
			\$19.85		PCT#1-STARTER DRIVE, BULBS, BOLTS, WASHERS
			\$49.50		PCT#4-TUBE, LINER, LABOR
			\$9.06		PCT#1-IGNITION CABLE
			\$50.64		PCT#2-(3)STR RAD HOSE(1)ALTERNATOR, CLAMP
			\$741.38		PCT#1-(6)TIRES(4)TUBE(6)RECYCLE FEE
			\$76.41		PCT#4-TIE ROD END, GLOVES, U-JOINT, LABOR
			\$29.13		PCT#2-(1)PENCO 5gal HYD OIL, BELTS
			\$30.67		PCT#1-HOSES, CLAMPS, BELTS, FLEX RADIATOR
			\$88.00		CO S-BATTERY, RECYCLE FEE
			\$33.91		PCT#2-(1)TOOL, SEALER, WELDING BAND
			\$35.24		PCT#1-(2)RAD CAP(6)PEAK ANTIFRZ(1)SILICONE
			\$56.00		PCT#4-(1)BATTERY&CORE, TIRE RECYCLE FEE
			\$11.67		J CTR-SCREWS, ANCHORS, MASONARY BIT, NUTSETTER, DRILL/TAP/DIE
			\$12.11		J CTR-DRILL/TAP/DIE, TORPEDO LEVEL
			\$18.52		PCT#1-LIGHT/LENS
			\$262.24		PCT#1-SHAFT, RINGS, LIFTERS, LIGHTS&BULBS, GASKET , LUBE
			\$10.28		PCT#2-BUSHINGS, FITTINGS, PLUG&NIPPLE, NOSE
			\$21.95		PCT#2-(1)TUBE, GLUE
			\$30.68		PCT#3-HOSE, SPARK PLUGS
			\$5.32		J CTR-SILICONE
			\$8.60		PCT#2-(2)120Z FREON(2)SUPERFLO 10-40 OIL
			\$30.71		PCT#1-CONNECTORS, WRENCH
			\$201.32		PCT#1-HOSES, BELTS, SPARK PLUGS, FUEL PUMP, GASKETS, OIL CAP, ROTOR
			\$48.95		PCT#2-(2)PENCO 5gal HYD OIL(1)5gal HYD OIL
			\$73.32		CO JAIL-(12)MASTER LOCKS
			\$18.42		PCT#1-(2)ANTIFREZ, FITTINGS, HYD HOSE

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Check #	HC	Date	Vendor	Check Amount	Invoice Amt	Invoice Descriptions
					\$28 34	PCT03-SWITCH, THERMOSTAT, WALL PLUG, RADIATOR HOSE
					\$161.55	PCT01-WRENCH, SOCKETS, RACKETS, GREASE HOSE, GREASE GUN, PYLERS, SCREWDRIVERS, TOOL BOX
					\$79.00	PCT03-BATTERY & REC FEE
					\$45 23	PCT01-FILTERS, SOLDERING GUN
					\$37.75	PCT01-TUBE, LABOR, JUG
					\$6 84	PCT01-WASHERS
					\$14 17	PCT01-COPPER, OIL GAUGE
					\$5 10	PCT01-BRASS FITTINGS, COPPER
					\$15.76CR	PCT02-(1)OIL FILTER
33076-APCA		04/27/92	HART FORMS & SERVICES	\$2,592 42	\$1,631 53	ELECT-BALLOTS/92 RUNOFF(5200), TEST BALLOTS(100), MAJOR FORMAT CHANGES(3)
					\$153 74	ELECT-EARLY VOTING OPT SCAN PENCIL(1000), SHPNG. HNDLNG
					\$807.15	ELECT-C-CASE SEALS(25), BI-LING EARLY VOTE KITS(1000), C COUNTING ST SET, PRIM ABS BALLOTS
33077-APCA		04/27/92	HERBERT L - YOUNG	\$2,114 76	\$2,114 76	C.S -REQ GAS(230GAL@ \$1/GAL), UN PREM GAS(19020A L@ \$1 10/GAL)
33078-APCA		04/27/92	INDUSTRIAL POWER	\$91.62	\$30 22	PCT02-GASKET FOR EQUIP TRUCK HEADSET
					\$61 40	PCT02-WATER PUMP, ST ELBOW, NIPPLE, DRAINCOCK 3/8"
33079-APCA		04/27/92	INDUSTRIAL STEEL	\$45 90	\$45 90	PCT02-1 PC STEEL (1/2" X 6" FLAT 20')
33080-APCA		04/27/92	JOE'S RESTAURANT EQUIPMENT	\$110 00	\$55 00	PCT01-APRIL '92 RENT ON ICE MACHINE
					\$55 00	PCT04-APRIL '92 RENT ON ICE MACHINE
33081-APCA		04/27/92	KAREN E HALL	\$29.12	\$29 12	CO LIB-LITERACY/REIMBURSE 104mi @ 28¢(BIO SANDY PROGRAM)
33082-APCA		04/27/92	KERR-McGEE REFINING CORPORAT	\$136 89	\$136 89	CO S-ACCT#169103961010/MARCH 25 '92 BILLING
33083-APCA		04/27/92	KIRBY RESTAURANT SUPPLY	\$110 00	\$110 00	INV#806185/MARCH 6-APRIL 2 '92
33084-APCA		04/27/92	LINDA JANE STEGER	\$82 50	\$45 00	CO JAIL-2/20/92-3/5/92(LAMAR CO PRISONERS, PD TO UPSHUR CO)
					\$15 00	CO JAIL-3/25/92 LAMAR CO PRISONERS(PD TO UPSHUR)
					\$22.50	CO JAIL-(6)UPSHUR CO INMATES SEEN 4/16/92(1 5)hrs
33085-APCA		04/27/92	LINDLEY & BARBARA HUGGINS	\$12 12	\$12 12	C TAX-UPSHUR COUNTY '91TAX REFUND#R02541
33086-APCA		04/27/92	LONGVIEW ASPHALT INC	\$1,052 92	\$125 62	PCT03-OIL SAND 5 71 TONS @ \$22/EA)
					\$334 84	PCT03-OIL SAND (111966/7 46 TONS, 111967/7 76 TONS @ \$22/EA)

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THE SOFTWARE GROUP, INC

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Check #	HC Date	Vender	Check Amount	Invoice Amt	Invoice Description
				\$277 86	PCT#2-OIL SAND(12 63 TONS @ \$22/EA)
				\$126 72	PCT#3-OIL SAND(5 76TONS @ \$22/EA)
				\$187 88	PCT#3-(8 54)TONS OIL SAND@22.00ea
33087-APCA	04/27/92	LONGVIEW-GASTROENTEROLOGY	\$23 24	\$23 24	IND-EDWARD-TAYLOR/OFFICE VISIT-4/21/92
33088-APCA	04/27/92	LUBRA SYSTEMS	\$181 53	\$181 53	PCT#2-CUST#JA-00B451/1X501b PCL RED
33089-APCA	04/27/92	MCS FUELS	\$5,141 52	\$2,825 26	PCT#1-(1690)gals SUPREME#1 00ea(1785)DIESEL# 636
				\$2,316 26	PCT#2-(1492)gals-SUPREME#1 0ea(1296)DIESEL# 636
33090-APCA	04/27/92	MICHAEL MARTIN, ATTY	\$150 00	\$150 00	D CT -CAUSE#10355 KENNETH JASON KEDUGH 04/08/92
33091-APCA	04/27/92	MICHEAL L SMITH, TAX-ASSESSO	\$176 32	\$63 80	D A -HOT CK-RESTITUTION/MORRIS GARMON, JR
				\$46 58	D A -HOT CK RESTITUTION/BARBARA PERKINS
				\$65 94	D A -HOT CK RESTITUTION/KENNETH NEIGHBOURS
33092-APCA	04/27/92	MR DORRIS D BORAH	\$326 25	\$326 25	PCT#3-(261)yds. GRAVEL@1.25ea
33093-APCA	04/27/92	MRS FRED HOGG	\$240 00	\$240 00	PCT#2-(60)LOADS GRAVEL@4.00ea
33094-APCA	04/27/92	MYRA HARRIS	\$122 75	\$122 75	CO TREAS-REIMBURSE/438 4mi@ 28ea(A&M CONFERENCE)
33095-APCA	04/27/92	N & E TX CO JUDGES&COMM ASSOC	\$400 00	\$80 00	COMM CT-REGISTRATION/JUDGE EVERETT DEAN(NE TX JUDGE&COMM ASSOC)6/9-11/92
				\$80 00	COMM CT-REGIST/COMM GADDIS LINDSEY(NE TX JUDGE&COMM ASSOC)6/9-11/92
				\$80 00	COMM CT-REGIST/COMM TOMMY STANLEY(NE TX JUDGE&COMM ASSOC)6/9-11/92
				\$80 00	COMM CT-REGIST/DAVID LOYD(NE TX JUDGE&COMM ASSOC)6/9-11/92
				\$80 00	COMM CT-REGIST/TOMMY EATHERTON(NE TX JUDGE&COMM ASSOC)6/9-11/92
33096-APCA	04/27/92	NEWSOME'S GROCERY	\$109 00	\$109 00	D A -HOT CK RESTITUTION/TARA HICKS FISCHER
33097-APCA	04/27/92	ODELL GAGE	\$138 00	\$138 00	PCT#3-(138)yds. @1.00ea
33098-APCA	04/27/92	PARISH & PARISH LAW OFFICES	\$125 00	\$125 00	D CT --CAUSE#427-89, 4/22/92; CAUSE#553-88 04/03/92
33099-APCA	04/27/92	PATRICIA HARRISON	\$240 00	\$160 00	CO CT-COURT REPORTING/(TBC) 4/22/92
				\$80 00	CO CT-COURT REPORTING(REVOC) 4/23/92
33100-APCA	04/27/92	PATTERSON PLUMBING	\$35 00	\$35 00	ROCK BLDG-SERVICE CALL/PLUMBING

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Check #	HC Date	Vendor	Check Amount	Invoice Amt	Invoice Descriptions
33101-APCA	04/27/92	PEGUES - HURST MOTOR CO	\$187 12	\$187 12	PCT#1-CLAMP ASY-MFLR INLET, EX. PIPE
33102-APCA	04/27/92	PITNEY BOWES	\$251 00	\$251 00	CO CLK-MODEL#5042/S#0017357 ELEC SCALE 6/1/92-5/3/93
33103-APCA	04/27/92	PRIMARY CARE ASSOCIATES	\$88 00	\$40 00 \$48 00	IND-THOMAS JONES/OFFICE VISIT 1/30/92 IND-OZELLA ROCKWELL/OFFICE VISIT 2/11/92
33104-APCA	04/27/92	PROFESSIONAL TECHNICAL	\$218 50	\$218 50	911-REPLCACE COAXIAL RELAY ON IN CTY BASE STATION, ALIGN RECEIVER
33105-APCA	04/27/92	PSYCHIATRIC CENTER-INPATIENT	\$574 03	\$574 03	IND-MELBA RUTH KIM/MEIDCAL 1/5-24/92
33106-APCA	04/27/92	GULL CORPORATION	\$54 65	\$54 65	LIB-LIFT-OFF CARTRIDGES, CORRECTION RIBBON, MARKERS, BOOK ENDS
33107-APCA	04/27/92	RICKY TAFF HEATING	\$40 00	\$40 00	J CTR-(8)FREDN(JP#1 OFFICE)
33108-APCA	04/27/92	ROADWAY OIL CO, INC	\$166 00	\$166 00	PCT#1-TICKET#1796/6yds. SAND MIX#21 00ea
33109-APCA	04/27/92	ROBERT CROMLEY	\$1,020 00	\$1,020 00	CO. S-REGIST/TX. JAIL ASSOC(CROMELY, JENKINS, B R OBINSON, D BARBER)
33110-APCA	04/27/92	ROBERT KARL MUNLEY	\$28 00	\$28 00	NON DEPT-REIMBURSE/CDL LICENSE FEE
33111-APCA	04/27/92	ROBERT P SHACKELFORD	\$404.77	\$20 57 \$384 20	IND-LILLIAN L BOUKNIGHT/OFFICE VISIT 4/3/92 -- IND-LILLIAN L BOUKNIGHT/DOCTOR SERVICES 4/9/92
33112-APCA	04/27/92	RUSSELL TACKETT	\$431 00	\$431 00	PCT#1-MILEAGE/HOUSTON, DOZER WORK(3HRS ON 24, 26, 27TH, 4HRS ON 25TH)BATTERIES, DISC SWITCH
33113-APCA	04/27/92	RUTH WHITESIDE	\$25 00	\$25 00	APRIL '92/SERVICE AS LAW LIBRARIAN
33114-APCA	04/27/92	SABINE VALLEY MHR	\$150 00	\$150 00	JUV PROB/CJD-PSY EVAL/JK-3-12-92
33115-APCA	04/27/92	SABINE VALLEY REGIONAL MHR	\$3,000 00	\$3,000 00	SABINE VALLEY-3RD QUARTER BUDGET ALLOCATION
33116-APCA	04/27/92	SALEM PRESS, INC	\$372 00	\$372 00	LIB-MASTERPLOTS II POETRY SERIES 1992
33117-APCA	04/27/92	SANDY LIVENGOOD	\$50 00	\$50 00	CO CT-CAUSE#4204/TRUDY EVANS(MENTAL)
33118-APCA	04/27/92	SKINNER RADIATOR SHOP	\$40 00	\$40 00	PCT#1-CLEAN & REPAIR RADIATOR
33119-APCA	04/27/92	SMITH OIL COMPANY	\$123 54	\$123 54	PCT#1-DELO 400-30 GAL(5), 30 QTS(2)
33120-APCA	04/27/92	SOUTHWESTERN ELECTRIC POWER	\$3,568 37	\$2,462 26 \$102 56 \$92 21 \$243 79	J CTR-ACCT#71686 04/15/92 BILLING PORTER BLDG-ACCT#55685 04/15/92 BILLING LIB-ACCT#403669 04/16/92 BILLING ROCK BLDG-ACCT#40681 04/16/92 BILLING

966
05-28E
1.1

THE SOFTWARE GROUP, INC

 Approved Disbursements
 ALL Checking Accounts
 Disbursements Made from 04/14/92 thru 04/27/92

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Check #	HC Date	Vendor	Check Amount	Invoice Amt	Invoice Descriptions
			\$503 64		ACT BLDG(LIB)-ACCT#66685 04/16/92 BILLING
			\$163 91		ROCK BLDG-ACCT#359669 04/16/92 BILLING
33121-APCA	04/27/92	SPRING HILL L.P. GAS	\$95 00	\$95 00	D A.-HOT CK RESTITUTION/WANDA GIBSON
33122-APCA	04/27/92	STATE TREASURER	\$16,017 75	\$1,759 00	DPS-ART 53 01 FEES/QTR ENDING 3/31/92
				\$11 00	TPWL-53 01 ARREST FEES/QTR ENDING 3/31/92
				\$3 00	TABC-53 01 ARREST FEES/QTR ENDING 3/31/92
				\$4,250 70	CVCA-FEES FOR QTR. ENDING 3/31/92
				\$1,264 50	COMP REHAB-FEES FOR QTR ENDING 3/31/92
				\$1 80	CSF-FEES FOR QTR ENDING 3/31/92
				\$4,005 00	CJP-FEES FOR QTR ENDING 3/31/92
				\$726 30	JCPT-FEES FOR QTR ENDING 3/31/92
				\$18 00	JPD-FEES FOR QTR ENDING 3/31/92
				\$363 15	LEMI-FEES FOR QTR ENDING 3/31/92
				\$726 30	LEOS&E-FEES FOR THE QTR ENDING 3/31/92
				\$1,404 00	M-C C-FEES FOR QTR. ENDING 3/31/92
				\$1,485 00	OCL-FEES FOR QTR ENDING 3/31/92
33123-APCA	04/27/92	SWESCO, INCORPORATED	\$22 50	\$22 50	PCT#2-REBUILD PRO LIFE 12 TON JACK/PARTS&LABOR
33124-APCA	04/27/92	SWIFT INDEPENDENT PACKING	\$1,266 29	\$448 35	C JAIL-CUST#17130 ASSORTED MEATS 04/07/92 BILLING
				\$449 00	C JAIL-CUST#17130 ASSORTED MEATS 04/07/92 BILLING
				\$368 94	C JAIL-CUST#17130/ASSORTED MEATS
33125-APCA	04/27/92	TAX-ASSESSOR-COLLECTOR-ASSOC	\$55 00	\$55 00	CO TAX-REGIST/MICHEAL L SMITH(ANNUAL CONFERENCE@ODESSA 6/7-9/92)
33126-APCA	04/27/92	TECH PRODUCTS	\$234 96	\$234 96	C. JAIL-LATEX EXAM. GLOVES, LARGE(1CS)
33127-APCA	04/27/92	TELETOUCH CORPORATION	\$26 75	\$26 75	JP#1-CUST#LD2540/#4586 DISPLAY PAGER 4/21/92
33128-APCA	04/27/92	TEXAS REFINERY CORP	\$421 40	\$421 40	PCT#1-CUST#091470/TIRE SEAL&PUMP, SPECIAL EXPOSED GEAR LUBE
33129-APCA	04/27/92	TEXAS STEEL CULVERT CO, INC	\$1,037 10	\$1,037 10	PCT#1-(3)15"x26'(3)18"x26'16GA 78'(1)24"x24'16GA CULVERTS
33130-APCA	04/27/92	THE GILMER MIRROR	\$140 88	\$126 80	C JAIL-ENVELOPES(#10)
				\$14 08	CO JAIL-(1)BX. COIN ENVELOPES(1)HI-LITER
33131-APCA	04/27/92	THE LIBRARY STORE, INC	\$89 52	\$89 52	CO LIB-P S DEEP BK. POCKETS, 3M BK. TAPE, MOUSE PAD
33132-APCA	04/27/92	THE RUTTER GROUP OF TEXAS	\$60 00	\$60 00	D A-REGIST/TIM CONE(ATTY OR LEGAL STAFF)
33133-APCA	04/27/92	THE SOFTWARE GROUP, INC	\$95 33	\$95 33	D A -LEGAL TRAY/LASER PRINTER, FREIGHT

UPSHUR COUNTY

ACCOUNTS PAYABLE SYSTEM

27 APR 1992

THE SOFTWARE GROUP, INC

Approved Disbursements
ALL Checking Accounts
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Check #	HC Date	Vendor	Check Amount	Invoice Amt	Invoice Descriptions
33134-APCA	04/27/92	THE UNIVERSITY OF TEXAS AT A	\$240 00	\$120 00	CO AUD-REGIST/DONA FLIPPO(CO AUDITORS INSTITUTE 5/13/92)
				\$120 00	CO AUD-REGIST/MARY ROSE COX,ASSIST(CO AUDITOR INSTITUTE 5/13/92)
33135-APCA	04/27/92	TYLER UNIFORM CO , INC	\$129 07	\$129 07	CO JAIL-(3)SHIRTS/JERRY(2)BLOUSES/SHERRY
33136-APCA	04/27/92	UNION GROVE WATER SUPPLY COR	\$12 50	\$12 50	WT MT-ACCT#237/APIRL 16'92 WATER BILLING
33137-APCA	04/27/92	UPSHUR-COUNTY APPRAISAL DIST	\$21,966 75	\$21,966 75	APPRAISAL DIST-2nd QTR BUDGET ALLOCATION
33138-APCA	04/27/92	UPSHUR-RURAL ELECTRIC COOP ,	\$78 13	\$31 15	PCT#4-ACCT#121782522 04/16/92 BILLING
				\$7 96	SIMPSONVILLE-ACCT#902475309 04/16/92 BILLING
				\$24 03	PCT#2-ACCT#41186523/APRIL 21'92 BILLING
				\$14. 99	LAFAY. BLDG-ACCT#505279486/APRIL 21'92 BILLING
33139-APCA	04/27/92	VALU-LINE	\$39 65	\$39 65	D. CT-ACCT#13792 04/01/92 BILLING
33140-APCA	04/27/92	VARNADO FEED SERVICE	\$94 80	\$11 90	J CTR-H LIME(2/50LB)
				\$82 90	J CTR-DYAZ. (10AL), ROUNDUP(10T)
33141-APCA	04/27/92	VERNON VICK	\$436 42	\$436 42	CO TREAS-REIMBURSE/LODGING, MEALS&M- CONFERENCE
33142-APCA	04/27/92	VINGO FOODS	\$69. 60	\$69. 60	D. A-HOT CK RESTITUTION/TAVIA WEIN
33143-APCA	04/27/92	VINGO FOODS	\$24 74	\$1. 99	CO S-(1)MILK
				\$17. 37	CO S-(3)HAIR NETS(1)CAMED
				\$5 38	CLEANER(1)MILK&FLOUR C. JAIL-MILK(2)
33144-APCA	04/27/92	VINYARD'S	\$32 62	\$32 62	D A -HOT CK RESTITUTION/SELLA M RAY
33145-APCA	04/27/92	W W GRAINGER, INC	\$14 28	\$14 28	C JAIL-SNAP-DISC LIMIT MAN(2)
33146-APCA	04/27/92	W E SWORD, CO , INC	\$4 75	\$4 75	C. JAIL-(2)MASTER KEYS, FREIGHT
33147-APCA	04/27/92	WAL-MART #146	\$294 24	\$53 46	D A -HOT CK RESTITUTION/BESSIE J MATTHEWS
				\$106 73	D. A -HOT CK RESTITUTION/DEBRA J DOONAN
				\$33 22	D A-HOT CK RESTITUTION/JIM L ROW
				\$100 83	D. A-HOT CK RESTITUTION/PAMELA ALLEN
33148-APCA	04/27/92	WALKER'S PHARMACY	\$113 33	\$64 04	IND-RUTH ANDERSON/PRESCRIPTION#383852
				\$22 79	IND-RUTH ANDERSON/PRESCRIPTION#383853
				\$26 50	IND-ERMA J CHRISTIAN/PRESCRIPTION#382085
33149-APCA	04/27/92	WALMART STORE #146	\$156 35	\$77 19	CO JAIL-(4)STAPLE GUNS(5)BX STAPLES
				\$51 37	SHERIFF-PRDC FILM(4), 2 BATTERIES, CAR MATS, 4PC MAT SET

11-28-92 976

Approved Disbursements

ALL Checking Accounts

Disbursements Made from 04/14/92 thru 04/27/92

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THE SOFTWARE GROUP, INC

01 38-12 922

Check #.	HC Date	Vendor	Check Amount	Invoice Amt	Invoice Descriptions
				\$27 79	C S -PROC FILM((9) BATTERY(2/BPK)
33150-APCA	04/27/92	WASTE MANAGEMENT OF	\$3,428.00	\$2,678.40	WASTE-#779555/LANDFILL UNSC(4)3/16(2)3/26(2)3/31/92
				\$40 00	WASTE-#779559 PCT#4/SERV 5/1-31/92
				\$709 60	WASTE-#779552/PCT#3 UNSCH 3/24/4/10/92, SERV 5/1-31/92
33151-APCA	04/27/92	WAYNE TOLIVER	\$1,500.00	\$1,500.00	D CT-CAUSE#10,363/JAYSON CROON(4-1-92)
33152-APCA	04/27/92	-WERTS DIESEL SERVICE	\$45 00	\$45 00	PCT#2-SERV CALL/4-71 DETROIT DIESEL, SET VALVES & INJECTORS, RACK
33153-APCA	04/27/92	WEST PUBLISHING	\$45 00	\$45 00	CONTRACT#14058/ACCT#866-760-500
33154-APCA	04/27/92	WEST PUBLISHING COMPANY	\$501 10	\$15 00	D A -TX FAMILY CD 92PM
				\$30 50	LAW LIB-FD 948
				\$339 00	LAW LIB-USCA T1-27 92PP
				\$30 50	LAW LIB-FD 949
				\$86 10	CD JAIL-CAROLYN CHEATHAM/EMRG&DR FEE 3/26/92
33155-APCA	04/27/92	WESTERN AUTO ASSOCIATE STORE	\$26 50	\$26 50	C S -ROTATE TIRES, FIX FLAT
33156-APCA	04/27/92	WHITE SWAN, NORTH	\$969 21	\$464 92	C JAIL-CUST#420711 ASSORTED FOODS
				\$504 29	C. JAIL-CUST#420711/ASSORTED FOODS
33157-APCA	04/27/92	WILLIAM E GURLEY	\$40 00	\$40 00	NON DPET-REIMBURSE/CDL LICENSE FEE
33158-APCA	04/27/92	WINNSBORO PHARMACY	\$13 82	\$13 82	IND-MARY WHITE/PRESCRIPTION#RX76794
33159-APCA	HC 04/27/92	FIRST NATIONAL BANK GILMER	\$400,000.00	\$400,000.00	CD#21605 PURCHASED@6.25%(70days)MATURE 7/6/92
Total for APCA - Accounts Payable Clearing Account			\$527,564.63		

UPSHUR COUNTY

ACCOUNTS PAYABLE SYSTEM

27 APR 1992

Approved Disbursements
ALL Checking Accounts

THE SOFTWARE GROUP, INC

Disbursements Made from 04/14/92 thru 04/27/92

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Check #	HC-Date	Vendor	Check Amount	Invoice Amt	Invoice Description
477-FNB INS	HC 04/20/92	UPSHUR COUNTY OPERATING ACCT	\$11,704 70	\$11,704 70	TRANSFER OF FUNDS/CK#32843-APCA 4/7/92
478-FNB INS	HC 04/21/92	RISK FUNDING ALTERNATIVES	\$12,056 02	\$12,056 02	UPS01/INS CLAIMS; EMP DEPEND. COBRA 4/15/92 CUTOFF
479-FNB INS	HC 04/21/92	FIRST NATIONAL BANK	\$114,000 00	\$114,000 00	CD#21592 PURCHASED@ 25%(29days)MATURE 5/20/92


Total for FNB. INS - INSURANCE

\$137,760 72

Grand Total

\$665,325 35

County Judge, Everett Dean


Commissioner Pct.#1, Gaddis Lindsey
Commissioner Pct.#2, Tommy J. Stanley

Commissioner Pct.#3, David Loyd


Commissioner Pct.#4, Tommy Eatherton

28-5-928

VOL 38 PG 999

APPLICATION FOR FILLING ABANDONED WELL

TO: THE UPSHUR COUNTY COMMISSIONERS COURT
COUNTY OF UPSHUR
GILMER, TEXAS

RE: ABANDONED WELL OWNED BY L. J. Gibbons
Turtle Road
Rt. 2 Box 198 Pitts. Tx
Fill Well ROAD.

GENTLEMEN:

DUE TO HEALTH AS WELL AS SAFETY HAZARDS, WE REQUEST THAT AN
ABANDONED WELL BE FILLED AS SOON AS POSSIBLE.

RESPECTFULLY YOURS,

L. J. Gibbons

11 38-92

PRECINCT

4

DATE

4-15-92

APPROVED

REJECTED

EVERETT DEAN, COUNTY JUDGE

Gaddis Lindsey
GADDIS LINDSEY, COMMISSIONER 1

Tommy Stanley
TOMMY STANLEY, COMMISSIONER 2

David Loyd
DAVID LOYD, COMMISSIONER 3

Tommy Eatherton
TOMMY EATHERTON, COMMISSIONER 4

SPECIAL ROAD USE AGREEMENT CONTRACT

THE STATE OF TEXAS §
COUNTY OF UPSHUR §

KNOW ALL MEN BY THESE PRESENTS

The undersigned Lasco, Inc., hereinafter referred to as First Party, enters into and makes an agreement with Upshur County Commissioner of Precinct No. 3, Upshur County, Texas, and in order to get material to market it is necessary to use a portion of Upshur County roads located in Precinct No. 3, over which Commissioner has jurisdiction and obligation to maintain in good repair, and both parties being aware of possible damage to said roads as a result of hauling on and over same, enter into the following agreement:

1.
First Party agrees to use only that section of (describe exact route, direction and miles in tenths) _____

Red Oak and Holly Roads

2.
First Party agrees to use its vehicles in such a manner as not to block or interfere with other traffic on said road, so that said road will be open to travel by the public at all times.

3.
First Party agrees to grade, maintain and otherwise repair said road, using its own equipment, labor and materials, if any needed, during the duration of time that First Party is removing logs from its lands located in Precinct No. 3, Upshur County.

4.
First Party agrees to put said road back into the same condition as it was prior to the commencement of hauling operations on the part of First Party.

5.
First Party agrees to POST SURETY BOND in the amount of \$ _____ to Upshur County Commissioner's Court to insure performance of agreement.

6.
Nothing herein shall be construed as a waiver by the Commissioner of the authority granted him by Article 6716, V.A.C.S., but the rights and authority granted the Commissioner by the terms of Article 6716, V.A.C.S., are expressly reserved by the Commissioner in the event First Party fails to abide by the conditions above set forth.

Melinda Jordan
First Party Signature

P.O.Box 29
Street or Box

Gilmer, Texas 75644
City, State and Zip Code

903-843-2457
Telephone

Anderson
Timber Tract

April 13, 1992
Date Signed

Permit issued for a period not to exceed 90 days.

County Judge

Gaddis Lindsay
Commissioner 1

Long & Steele
Commissioner 2

David L. Long
Commissioner 3

Tommy Estel
Commissioner 4

Date Signed

VCL 38 PC 982

SPECIAL ROAD USE AGREEMENT CONTRACT

THE STATE OF TEXAS §
COUNTY OF UPSHUR §

KNOW ALL MEN BY THESE PRESENTS

The undersigned Texas Timberland Co., hereinafter referred to as First Party, enters into and makes an agreement with Upshur County Commissioner of Precinct No. 1, Upshur County, Texas, and in order to get material to market it is necessary to use a portion of Upshur County roads located in Precinct No. 1, over which Commissioner has jurisdiction and obligation to maintain in good repair, and both parties being aware of possible damage to said roads as a result of hauling on and over same, enter into the following agreement:

1.
First Party agrees to use only that section of (describe exact route, direction and miles in tenths) _____

Green Hills Road

2.
First Party agrees to use its vehicles in such a manner as not to block or interfere with other traffic on said road, so that said road will be open to travel by the public at all times.

3.
First Party agrees to grade, maintain and otherwise repair said road, using its own equipment, labor and materials, if any needed, during the duration of time that First Party is removing logs from its lands located in Precinct No. 1, Upshur County.

4.
First Party agrees to put said road back into the same condition as it was prior to the commencement of hauling operations on the part of First Party.

5.
First Party agrees to POST SURETY BOND in the amount of \$ _____ to Upshur County Commissioner's Court to insure performance of agreement.

6.
Nothing herein shall be construed as a waiver by the Commissioner of the authority granted him by Article 6716, V.A.C.S., but the rights and authority granted the Commissioner by the terms of Article 6716, V.A.C.S., are expressly reserved by the Commissioner in the event First Party fails to abide by the conditions above set forth.

[Signature]
First Party Signature

P.O. Box 883
Street or Box

Kilgore, Texas 75662
City, State and Zip Code

903-983-3436
Telephone

Glenwood Acres
Timber Tract

April 13, 1992
Date Signed

County Judge

[Signature]
Commissioner 1

[Signature]
Commissioner 2

[Signature]
Commissioner 3

[Signature]
Commissioner 4

Date Signed

Permit issued for a period not to exceed 90 days.

VOL 28 PG 982

PERMIT APPLICATION FOR
USE OF UPSHUR COUNTY RIGHT OF WAY

TO: THE UPSHUR COUNTY COMMISSIONERS COURT
COUNTY OF UPSHUR
GILNER, TEXAS

PRECINCT 3
DATE April 20, 1992

Formal notice is hereby given that Rick M. Witt
whose principal address is Rt 8, Box 548 - Gilmer, Texas 75644
does propose to place a Culvert
within the ROW of County Road Cottonwood + Oliver Roads
as follows: Placing Two Culverts 734-4210

(Call before
doing work)

1. Place one culvert on Cottonwood about 100 yds
on right - about 200 feet from the one put in last
month (3). Stakes are in place.
2. Oliver Road 100 yards on left -
stakes in place - (40 feet of culverts in each)
(all culverts are on cottonwood by the fence)

The location and description of the proposed lines or
appertenances is more fully shown by three (3) copies of
drawings attached to this application.

All work will be as directed by the County Commissioner or
his designate in full accordance with Upshur County Road &
Bridge Department policies and specifications.

Proposed construction will begin, if approved, on or after
_____ day of _____, 19____.

NAME Rick M. Witt

TITLE _____

ADDRESS _____

VCL 38 PC 984

PERMIT APPLICATION FOR
USE OF UPSHUR COUNTY RIGHT OF WAY

TO: THE UPSHUR COUNTY COMMISSIONERS COURT
COUNTY OF UPSHUR
GILMER, TEXAS

PRECINCT 3

DATE April 20, 1992

Formal notice is hereby given that Jama Thompson
whose principal address is Rt 3 Box 406 - Belmond 75644
does propose to place a Culvert
within the ROW of County Road Ironwood
as follows: 734-5719

Go out Holly Lane to Ironwood - go about 800 yds
to left side. Stakes are up. Culvert there.

The location and description of the proposed lines or
appertenances is more fully shown by three (3) copies of
drawings attached to this application.

All work will be as directed by the County Commissioner or
his designate in full accordance with Upshur County Road &
Bridge Department policies and specifications.

Proposed construction will begin, if approved, on or after
_____ day of _____, 19____.

NAME

Jama Thompson

TITLE

ADDRESS

PERMIT APPLICATION FOR
USE OF UPSHUR COUNTY RIGHT OF WAY

TO: THE UPSHUR COUNTY COMMISSIONERS COURT
COUNTY OF UPSHUR
GILNER, TEXAS

PRECINCT 4
DATE 4-24-92

Formal notice is hereby given that Rosewood Cemetery
whose principal address is RT. 4 Box 806 Gilmer, TX 75644
does propose to place a culvert
within the ROW of County Road Arrowsmith
as follows: Ph. 725-6366

The location and description of the proposed lines or
appertenances is more fully shown by three (3) copies of
drawings attached to this application.
All work will be as directed by the County Commissioner or
his designate in full accordance with Upshur County Road &
Bridge Department policies and specifications.
Proposed construction will begin, if approved, on or after
_____ day of _____, 19____.

NAME Charles M. Johnson

TITLE Cemetery Chairman

ADDRESS RT. 4, Box 806, Gilmer, TX 75644

VCL 38 PD 986.

PERMIT APPLICATION FOR
USE OF UPSHUR COUNTY RIGHT OF WAY

TO: THE UPSHUR COUNTY COMMISSIONERS COURT
COUNTY OF UPSHUR
GILMER, TEXAS

PRECINCT 2
DATE 4-20-92

Formal notice is hereby given that ^{UNDRA} Andrea Fuller
whose principal address is Rt 6 Box 735 Gilmer, Tex. 75644
does propose to place a culvert
within the ROW of County Road Lepine
as follows: 762-2504

from FM 2263 to Lepine left - about 50 feet past
poppy on right - will place stakes - & have
culvert ready.

The location and description of the proposed lines or
appertenances is more fully shown by three (3) copies of
drawings attached to this application.

All work will be as directed by the County Commissioner or
his designate in full accordance with Upshur County Road &
Bridge Department policies and specifications.

Proposed construction will begin, if approved, on or after
_____ day of _____, 19____.

NAME Andrea Fuller

TITLE _____

ADDRESS _____

VCL 28 PD 987

APPLICATION FOR FILLING ABANDONED WELL

TO: THE UPSHUR COUNTY COMMISSIONERS COURT
COUNTY OF UPSHUR
GILMER, TEXAS

RE: ABANDONED WELL OWNED BY Bud Coffey
Rt 3 Box 184, Gilmer, TX 75644
Aspen ROAD.
754-4544

GENTLEMEN:

DUE TO HEALTH AS WELL AS SAFETY HAZARDS, WE REQUEST THAT AN
ABANDONED WELL BE FILLED AS SOON AS POSSIBLE.

RESPECTFULLY YOURS,

Bud Coffey

PRECINCT 3

DATE _____

APPROVED _____ REJECTED _____

EVERETT DEAN, COUNTY JUDGE

Gaddis Lindsey
GADDIS LINDSEY, COMMISSIONER 1

Tommy Stanley
TOMMY STANLEY, COMMISSIONER 2

David Lloyd
DAVID LOYD, COMMISSIONER 3

Tommy Eatherton
TOMMY EATHERTON, COMMISSIONER 4

VOL 38 PG 988

Date: 4-27-92

**COMMISSIONER COURT
ATTENDANCE SHEET**

[illegible]