



VOL. 19 PG. 807

UPSHUR COUNTY COMMISSIONERS COURT
GILMER, TEXAS

November 12, 1979

Commissioners Court met in regular session with all members present.

Motion was made and seconded to canvas the returns of the Constitutional Amendment Election held on November 6, 1979, on the proposed Amendments to the Constitution. Motion carried.

Samuel Dean

Bernice Nallas

J. W. Meadows

Charles L. Hill

Steph D. Freeman

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Upshur County Health Dept.

BOX 639

GILMER, TEXAS 75644

November 5, 1979

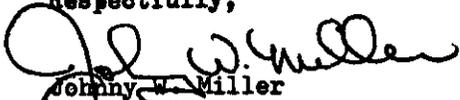
Commissioner's Court
Honorable Judge Everett Dean
Courthouse
Gilmer, Texas 75644

TO WHOM IT MAY CONCERN:

At the request of Commissioner J.W. Meadows, Prec. 2, I inspected an old abandoned well on the property owned by Allen Brooks, Rt. 5 Box 324A, Gilmer.

After inspecting this well I would recommend that it be covered as soon as possible as it is a possible health hazard and certainly a nuisance.

Respectfully,



Johnny W. Miller
Sanitation Inspector
Upshur County Health Department

JM;jwm

Summary of Rural Fire Protection
Payments for October 78 - September 79

DEPARTMENT	Lump Sum Payment	Oct.- Mar. Payment	April- Sept. Payment	Total Payments	% of Total
Gilmer	6,000.00	3,955.00	3,073.00	13,028.00	43.4
Big Sandy	1,800.00	508.50	526.80	2,835.30	9.5
Ore City	1,800.00	937.90	1,949.16	4,687.06	15.6
East Mountain	800.00	881.40	1,036.04	2,717.44	9.1
Harmony	800.00	576.30	526.80	1,903.10	6.3
New Diana	800.00	327.70	210.72	1,338.42	4.5
West Mountain	600.00	-0-	52.68	652.68	2.2
Bettie	600.00	22.60	-0-	622.60	2.1
Ewell	600.00	-0-	35.12	635.12	2.1
Pritchett	600.00	158.20	87.80	846.00	2.8
Holly Lake	600.00	135.60	-0-	735.60	2.5
TOTAL	15,000.00	7,503.20	7,498.12	30,001.32	100.1

April - September Allocation
of Upshur County's
Rural Fire Protection Budget

DEPARTMENT	Number of Calls	Amount @ \$17.56/call*	% of Total
Gilmer	175	3,073.00	41.0
Big Sandy	30	526.80	7.0
Ore City	111	1,949.16	26.0
East Mountain	59	1,036.04	13.8
Harmony	-30-	526.80	7.0
New Diana	12	210.72	2.8
West Mountain	3	52.68	.7
Bettie	--	--	--
Ewell	2	35.12	.5
Pritchett	5	87.80	1.2
Holly Lake	--	--	--
TOTAL	427	7,498.12	100%

* \$7,500 ÷ 427 = \$17.56/call

AGREEMENT FOR EXAMINATION OF FINANCIAL STATEMENTS

Agreement made as of November 8, 1979, between County of Upshur (hereinafter called the "County") and Oakerson, Randall, Arnold & Co., Certified Public Accountants (hereinafter called the "Accountants").

In consideration of the mutual undertakings contained, the parties hereto agree as follows:

The Accountants shall examine the financial statements of the County for the year ended September 30, 1979, in accordance with generally accepted auditing standards and the Revenue Sharing Audit Guide. The examination of financial statements will be from the deposit slips forward. The examination will cover the following funds:

General Fund
Jury Fund
Salary Fund
Permanent School Fund
Road and Bridge Funds
Lateral Road Fund
Special Funds
Debt Service Funds

The financial statements are prepared on the basis of cash revenues and cash expenditures; consequently, such financial statements do not give effect to accounts receivable, accounts payable and accrued items. Further, a statement of fixed assets is not presented. The County's financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Therefore, our examination will be performed for the purpose of expressing an opinion as to the fairness of presentation of cash balances and investments arising from cash transactions of the County for the year ended September 30, 1979, and as to the revenues collected and expenses paid and the financial information relating to long-term debt and interest expense for the year then ended.

The examination will not include the funds not included in the bookkeeping system maintained by the County Auditor such as the county clerk fund, county tax assessor-collector fund, justice of peace funds and district clerk funds.

The examination will include a review of the system of internal control and accounting procedures of all funds including those listed in the preceding paragraph.

The Accountants are not considering a detailed examination of all transactions nor do the Accountants expect that they would necessarily discover fraud, should any exist. The Accountants will, however, inform the County Auditor of any findings that appear unusual or abnormal.

November 8, 1979

The Accountants shall promptly bring to the attention of the County Auditor any unusual conditions which may, in the opinion of the Accountants, require auditing or accounting services to exceed those contemplated by this agreement, as evidenced by the amount of compensation estimated. The Accountants shall not proceed with performance of the additional services required by such unusual conditions unless specifically authorized to do so by the Commissioners Court.

The County shall make available to the Accountants all books, records, minutes, files, and other documents of the County necessary for the satisfactory completion of the examination of financial statements.

The County acknowledges that it has responsibility for proper recording of transactions. The Accountants will report their findings in a standard accountants' report.

The Accountants shall perform the examination of financial statements in the offices of the County, beginning not later than December 15, 1979.

The Accountants shall, not later than February 15, 1980, deliver ten copies of the completed reports, and nine copies of the management letter to the County Judge.

The Accountants fee is based on the understanding that the County will be able to furnish personnel to assist in the examination and to answer questions. The fee is based on actual time per diem plus travel and out of pocket expenses and will be billed monthly. The County shall pay the Accountants for the examination of financial statements a fee of not less than \$4,250.00 nor more than \$5,000.00 which will be based on the audit procedures and tests of transactions and the level of assistance given by the County personnel.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement all of the day and year first above written.

OAKERSON, RANDALL, ARNOLD & CO.
Certified Public Accountants

By

B. J. Arnold
Secretary
Secretary

COUNTY OF UPSHUR

By

Attest:

[Signature]
[Signature]



FUNDS

General

<u>Claim No.</u>	<u>Pay To</u>	<u>Classification</u>	<u>Amount</u>
105	J.B. Hill, Jr.	Supplies	8.80
106	Salary Fund	Salary Fund	49,044.65
107	Long Motor Co., Inc.	Capital Outlay	6,974.25
108	Yazell Chev. Olds	Capital Outlay	6,818.14
109	Postmaster	Supplies	570.00
110	The University of Tx. at Austin	Services & Charges	60.00
111	Cassie B. Shields	Services & Charges	33.00
112	Postmaster	Supplies	1,460.40
113	Postmaster	Supplies	500.00
114	Postmaster	Supplies	40.50
115	General Telephone	Services & Charges	645.77
116	Elliott Office Equip.	Supplies	253.67
117	The Gilmer Mirror	Supplies	419.20
118	Hartgraphics	Supplies	29.93
119	Business Records Corp.	Supplies 524.98	1,740.78
		Serv. & Chgs. 1,215.80	
120	J.B. Hill, Jr.	Services & Charges	128.00
121	Bennetts	Supplies	18.98
122	Tex. Surplus Property Agency	Capital Outlay	65.00
123	Pat Mitchell	Services & Charges	5.00
124	Paul Davis	Services & Charges	5.00
125	Brenda Settles	Services & Charges	5.00
126	Salary Fund	Salaries	185.73
127	Jack G. Scott	Benefits	22.56
128	Bancroft - Whitney Co.	Supplies	14.28
129	J. Michael Smith	Services & Charges	383.20
130	Lowell C. Holt	Services & Charges	150.00
131	E.S. Simpson	Services & Charges	47.82
132	Karen Glenn	Services & Charges	47.46
133	Clark Boardman Co., Ltd.	Supplies	49.50
134	W.C. "Bill" Jones	Supplies	3.86
135	Lewis Hewett	Services & Charges	83.67
136	Esco Elevators, Inc.	Services & Charges	110.08
137	Upshur Rural Electric	Services & Charges	10.57
138	Arkla Gas	Services & Charges	6.46
139	Swepeco	Services & Charges	1,123.11
140	City of Gilmer	Services & Charges	126.32
141	Construction Supply Co.	Supplies	15.57
142	World Chemcial Products Inc.	Supplies	257.34
143	Turner's Super Service	Supplies	3.65
144	Weeks Welding & Repair Serv.	Supplies	21.90
145	L&S Hardware	Supplies	8.17
146	Whites Auto Store	Supplies	15.70
147	Industricl Uniform & Towel Serv.	Supplies	20.00
148	Wilson Distributing Co.	Supplies	94.00
149	Western Auto Assoc. Store	Supplies	7.30
150	Exxon Company, U.S.A.	Supplies	167.06
151	American Petrofina Co. of Tx.	Supplies	263.28
152	Stegall Laundry	Supplies	39.60
153	Mary Laschinger's Iris Images	Supplies	30.00
154	R.C. Wood Co.	Supplies	61.60
155	Atlantic Richfield Co.	Supplies	179.89
156	Getty Refining & Marketing Co.	Supplies	19.74
157	The Presley Company	Supplies	499.28
158	Payless Stores 0080-2	Supplies	57.93
159	Hogg's Pharmacy	Supplies	10.66
160	Shafer Rexall Pharmacy	Supplies	19.70

General cont.

<u>Claim No.</u>	<u>Pay To</u>	<u>Classification</u>		<u>Amount</u>
161	Goodyear Service Store	Supplies	241.84	301.42
		Services & Charges	52.48	
162	Gilmer Hospital, Inc.	Services & Charges		26.00
163	Ragland-Fenlaw-Ford Clinic	Services & Charges		36.00
164	Johnny Lummus	Services & Charges		20.86
165	Racal - Milgo	Services & Charges		105.00
166	Jim Robinson	Services & Charges		52.80
167	Underwood Ins. Agency	Services & Charges		38.00
168	Yazell Chevrolet - Olds.	Services & Charges		74.62
169	Loyd Ambulance Service	Capital Outlay		200.00
170	Tex. Distributors of Police Supplies	Capital Outlay		125.00
171	MUW Probation Fund	Services & Charges		1,010.50
172	MUW County Probation System	Services & Charges		1,216.70
173	Thames Book Company	Supplies		36.40
174	Mozelle Duncan	Services & Charges		25.80
175	Gaylord Bros, Inc.	Supplies		62.47
177	Brodart, Inc.	Supplies		187.47
176	Elliott Office Equipment	Supplies		75.00

<u>Claim No.</u>	<u>Pay To</u>	<u>Classification</u>	<u>Amount</u>
18	J.B. Hill, Jr.	Repair Parts	90.00
19	Salary Fund	Salaries	7,081.41
20	General Fund	Transfers	12,500.00
21	Bill's Grocery	Gas	35.45
22	Goodyear Service Store	Maintenance	5.00
23	Smith Oil Company	Batteries 218.00	343.00
		Gas & Oil 88.00	
		Repair Parts 37.00	
24	Hubert Jones	Gravel	100.00
25	Bobby's Discount Auto Center	Other Supplies	22.50
26	Gilmer Tire & Auto Supply	Repair Parts	54.85
27	Big "C" Sales	Repair Parts	22.27
28	Long Motor Co., Inc.	Repair Parts	249.14
29	Lonnie's Auto Parts	Repair Parts	2.85
30	Upshur Rural Electric	Utilities	8.01
31	Underwood Insurance Agency	Insurance (S&C)	81.00
32	C.O. Baugh	Contract Service	720.00

R&B #2

28	Salary Fund	Salaries	7,690.29
29	General Fund	Transfers	12,500.00
30	Henry T. Lynn	Gravel	29.00
31	Elmo Hollins	Gravel	25.00
32	Hubert Fluellen	Gravel	31.00
33	Goodyear Service Store	Tires	15.08
34	Green's Grocery	Supplies	18.78
35	Mill & Welding Supply Co.	Supplies	9.30
36	Tudor Mercantile Co., Inc.	Other Supplies	8.44
37	Etex Telephone Coop, Inc.	Utilities	17.59
38	Upshur Rural Electric	Utilities	13.15
39	Darby Equip. Co., Inc.	Repair Parts 18.72	32.72
		Maintenance 14.00	
40	Economy Auto Supply	Repair Parts	73.62
41	Modern Ford Tractor Co.	Repair Parts	45.70
42	Gilmer Tire & Auto Supply	Repair Parts	36.61
43	Gilmer Auto Supply, Inc.	Repair Parts	11.52
44	Lonnie's Auto Parts	Repair Parts	26.55

R&B #3

24	Salary Fund	Salaries	9,404.31
25	General Fund	Transfers	12,500.00
26	Max Teffteller	Maintenance	50.00
27	Modern Ford Tractor Co.	Repair Parts 9.41	17.41
		Maintenance 8.00	
28	Economy Auto Supply	Repair Parts	44.98
29	Gilmer Tire & Auto Supply	Batteries 114.23	168.23
		Repair Parts 54.00	
30	Mobil Oil Corporation	Gas & Oil	114.40
31	George P. Bane, Inc.	Repair Parts	661.73
32	Long Motor Co., Inc.	Repair Parts	9.06
33	Mill & Welding Supply Co.	Supplies	18.95
34	Luther Holeman	Gravel	229.00
35	Buster Langford	Gravel	110.00

<u>Claim No.</u>	<u>Pay To</u>	<u>Classification</u>	<u>Amount</u>
27	Salary Fund	Salaries	8,436.33
28	General Fund	Transfers	12,500.00
29	Mike Branch Ford Tractor Co.	Repair Parts	5.36
30	Goodyear Service Store	Maintenance	7.50
31	Gilmer Tire & Auto Supply	Tires & Tubes	51.25
32	Economy Auto Supply	Repair Parts	76.39
		Maintenance	48.00
33	Western Auto Assoc. Store	Batteries	56.13
34	Charlie's Tire Service	Tires	10.00
35	Heber's Radiator Service	Maintenance	25.00
36	George P. Bane, Inc.	Repair Parts	47.14
37	Upshur Rural Electric	Utilities	8.25
38	Grady Holmes	Culverts	111.00
39	W.C. Supply Co., Inc.	Repair Parts	7.25
40	Varnado Feed Service	Supplies	104.90
41	Long Motor Co., Inc.	Repair Parts	105.28
42	Jimmy Fannin	Contracted Service	37.50
43	Bessie Ray	Gravel	80.00
44	Chester Newsome	Gravel	80.00
45	Mrs. Ray Bogel	Gravel	76.00

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Revenue Sharing

11	Gilmer Fire Dept.	Services & Charges	3,073.00
12	Big Sandy Fire Dept.	Services & Charges	526.80
13	Ore City Fire Dept.	Services & Charges	1,949.16
14	East Mountain Fire Dept.	Services & Charges	1,036.04
15	Harmony Fire Dept.	Services & Charges	526.80
16	New Diana Fire Dept.	Services & Charges	210.72
17	West Mountain Fire Dept.	Services & Charges	52.68
18	Ewell Fire Dept.	Services & Charges	35.12
19	Pritchett Fire Dept.	Services & Charges	87.80
20	Allen Machinery Co., Inc.	Capital Outlay	665.00
21	Darr Equipment Co.	Pct. 3 Capital Outlay	751.50

Salary

8	State Reserve Life Ins. Co.	Insurance	25.37
9	Transport Life Ins. Co.	Insurance	120.00
10	Family Cancer Plan	Insurance	250.70
11	TCDRS	Retirement	5,948.16

MUW Probation

2	MUW County Probation System	Adult Allocation	10,203.74
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Law Library

3	Bancroft - Whitney Co.	Supplies	149.50
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