

**STATE OF TEXAS:**

**COUNTY OF FISHER:**

**Be it remembered that on Monday, the 25th day of June 2018 the Commissioners' Court of Fisher County, Texas, met in Regular Session in the Commissioners' Courtroom, Fisher County Courthouse, 112 N Concho, Roby, Texas, with the following member of the Court present, to-wit:**

**Ken Holt, County Judge**

**Gordon Pippin, Commissioner Precinct #1**

**Billy Henderson, Commissioner #2**

**Preston Martin, Commissioner #3**

**Scott Feagan, Commissioner Precinct #4**

**Pat Thomson, County Clerk**

**And the proclamation having been made the Court was in session, the following business came on to be considered:**

**Order 1 – CALL MEETING TO ORDER & ESTABLISH QUORUM – All Present**

**Order 2- Motion by Commissioner Martin, second by Commissioner Feagan to approve integration plan with Jones County for Emergency Management (see attached). This motion prevailed, the vote being unanimous.**

**Order 3-Motion by Commissioner Feagan, second by Commissioner Martin to approve bill, expense accounts and jail bond invoice (see attached). This motion prevailed, the vote being unanimous.**

**Order 4-Motion by Commissioner Feagan, second by Commissioner Martin to approve payroll (see attached). This motion prevailed, the vote being unanimous.**

**Order 5-Motion by Commissioner Feagan, second by Commissioner Martin to order burn ban (see attached). This motion prevailed, the vote being unanimous.**

**Order 6-Motion by Commissioner Feagan, second by Commissioner Henderson to change longevity policy to \$150 each year of service after 24 years (see attached). This motion prevailed, the vote being unanimous.**

**Court went into recess until 10:30 AM for arrival of outside auditors.**

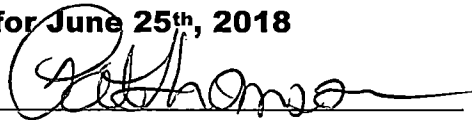
**Order 7-Motion by Commissioner Feagan, second by Commissioner Henderson to accept outside audit for FY 2017 (see attached). This motion prevailed, the vote being unanimous.**

**Order 8-Motion by Commissioner Feagan, second by Commissioner Henderson to adjourn. This motion prevailed, the vote being unanimous.**

**State of Texas:**

**County of Fisher:**

**I, Pat Thomson, Fisher County Clerk, attest that the foregoing is a true and correct accounting of the Commissioner Court's authorized proceedings for June 25<sup>th</sup>, 2018**



**Pat Thomson  
County Clerk and Ex-Officio Member  
Of Commissioners' Court, Fisher County, Texas**



NOTICE OF REGULAR MEETING OF  
COMMISSIONER COURT OF FISHER COUNTY, TEXAS

Notice is hereby given that a regular meeting of the above named Commissioner Court will be held on the 25th Day of June, 2018, 9:00 AM in the County Courthouse, Roby, Texas, at which time the following subjects will be discussed, to-wit:

New Items for Discussion or Approval


1. Approve Supply Bills and Expense Accounts/Becky Mauldin
2. Approve Budget Amendments & Line Item Transfers/Becky Mauldin
3. Payroll/Shana Haas
4. Burn Ban
5. Discuss and Approve Fisher County Longevity Policy
6. Discuss and Approve Shared Emergency Management Grant Program/Buddy Jones
7. Budget Workshop
8. Outside Auditors Report/James Rogers – (10:30)

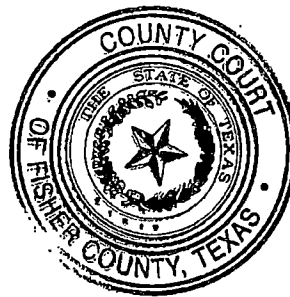
The Commissioner's Court reserves the option to go into closed meeting according to Ch. 551 of the Texas Government Code.

Dated: June 21, 2018

Commissioners Court of Fisher County, Texas  
By County Judge Ken Holt

I, the undersigned, County Clerk, do hereby certify that the above notice of meeting of the above-named Commissioner Court, is a true and correct copy of said notice, and that I posted a true and correct copy of said in the bulletin board at the courthouse door of Fisher County, Texas on June 21<sup>st</sup>, 2018 at 11:00 AM. Said notice remained so posted continuously for at least 72 hours immediately preceding the date of said meeting.

  
Pat Thomson, County Clerk  
Fisher County, Texas



## Jones County Emergency Management Integration Plan

### Responsibilities for Emergency Management Directors

In collaboration with Emergency Services, elected officials, and government agencies, emergency management directors are given the hefty task of helping leading emergency responses during and after disasters have occurred. In planning responses to emergencies to minimize the risk to citizens, directors will analyze all resources, equipment, and staff that are available to respond to emergency situations. After plans are developed, directors will organize emergency response training programs, make visits to update community members on emergency plans, and review emergency plans of individual organizations. During a disaster, emergency management directors will help the lead agency with the response, prioritize actions, conduct rescue missions, establish shelters, and order evacuations.

I will help your local EMC's to:

1. Prepare plans that outline operating procedures to be used in response to disasters/emergencies such as hurricanes, nuclear accidents and terrorist attacks, and in recovery from these events.
2. Keep you and your county emergency leaders informed of federal, state and local regulations affecting emergency plans and ensure that plans adhere to these regulations.
3. Design and administer emergency/disaster preparedness training courses that teach people how to effectively respond to major emergencies and disasters.
4. Study emergency plans used elsewhere in order to gather information for plan development.
5. I will attend meetings, conferences, and workshops related to emergency management in order to learn new information and to develop working relationships with other emergency management specialists. Report the findings back to you.

What I will need:

1. Cooperation from your Emergency leaders.
2. Contact person from your county that I can get information from about your current plans.
3. \$6,000.00 per year and when Jones County gets reimbursed from the EMPG Grant then Jones County will reimburse your county \$3,000.00.

06/22/2018  
TIME:10:20 AM

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NAME-OF-VENDOR DESCRIPTION	INVOICE-NO S VEN-INV-NO	VEN-NO	INV-DATE/ DATE-PAID	PO-NUMBER/ CHECK-NO	EXPENSE-ACCOUNT/ BANK-ACCOUNT	AMOUNT
	5739	A	06-22-2018			0.00
	5740	A	06-22-2018			0.00
4C ELECTRIC COURTHOUSE MAINTENANCE	5720	A 00327	06-20-2018		10-470-375 COURTHOUSE MAINTENANCE 10-100-100 CFC: GENERAL FUND	184.34
AFLAC AFLAC POST TAX PAYABLE	5712	A 00007	06-18-2018		10-200-240 AFLAC POST TAX PAYABLE 10-100-100 CFC: GENERAL FUND	95.80
AFLAC AFLAC PRE TAX PAYABLE	5713	A 00007	06-18-2018		10-200-235 AFLAC PRE TAX PAYABLE 10-100-100 CFC: GENERAL FUND	117.66
ALBERT SCHOOLEY TRAVEL	5686	R	06-12-2018 06-12-2018	13034	10-580-300 TRAVEL 10-100-100 CFC: GENERAL FUND	647.14
ALBERT SCHOOLEY TRAVEL	5688	R	06-12-2018 06-12-2018	13039	10-580-300 TRAVEL 10-100-100 CFC: GENERAL FUND	180.00
ALLEN FARMS ROAD MATERIAL & CONSTRUCTION	5708	A 00012	06-18-2018		22-622-705 ROAD MATERIAL & CONSTRUCTIO 22-100-100 CFC: LATERAL ROAD PRECINCT	549.00
ALLEN FARMS ROAD MATERIAL & CONSTRUCTION	5709	A 00012	06-18-2018		12-612-705 ROAD MATERIAL & CONSTRUCTIO 12-100-100 CFC: ROAD & BRIDGE PRECINCT	1,431.00
ALLEN FARMS ROAD MATERIAL & CONSTRUCTION	5710	A 00012	06-18-2018		12-612-705 ROAD MATERIAL & CONSTRUCTIO 12-100-100 CFC: ROAD & BRIDGE PRECINCT	1,298.00
AT&T COMMUNICATIONS	5681	R 00016	06-12-2018 06-12-2018	13037	10-410-310 COMMUNICATONS 10-100-100 CFC: GENERAL FUND	220.79
ATMOS ENERGY UTILITIES	5679	R 00017	06-12-2018 06-12-2018	13036	10-470-380 UTILITIES 10-100-100 CFC: GENERAL FUND	60.18
ATMOS ENERGY UTILITIES	5680	R 00017	06-12-2018 06-12-2018	13035	12-612-380 UTILITIES 12-100-100 CFC: ROAD & BRIDGE PRECINCT	55.23
ATMOS ENERGY UTILITIES	5737	A 00017	06-21-2018		10-470-380 UTILITIES 10-100-100 CFC: GENERAL FUND	50.77

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ATMOS ENERGY UTILITIES - NEW JAIL	5738	A 00017	06-21-2018		10-580-380 UTILITIES - NEW JAIL 10-100-100 CFC: GENERAL FUND	176.48
BEN E KEITH FOODS - DFW DIVISION EDIBLE GOODS	5692	A 00023	06-13-2018		78-778-690 EDIBLE GOODS 78-100-100 CFC: SENIOR CITIZENS	862.99
BEN E KEITH FOODS - DFW DIVISION PAPER GOODS	5693	A 00023	06-13-2018		78-778-692 PAPER GOODS 78-100-100 CFC: SENIOR CITIZENS	50.89
BEN E KEITH FOODS - DFW DIVISION PAPER GOODS	5716	A 00023	06-19-2018		78-778-692 PAPER GOODS 78-100-100 CFC: SENIOR CITIZENS	38.88
BEN E KEITH FOODS - DFW DIVISION EDIBLE GOODS	5717	A 00023	06-19-2018		78-778-690 EDIBLE GOODS 78-100-100 CFC: SENIOR CITIZENS	536.70
BIG COUNTRY ELECTRIC COOP UTILITIES	5672	R 00024	06-12-2018 06-12-2018	13040	10-470-380 UTILITIES 10-100-100 CFC: GENERAL FUND	130.00
BIG COUNTRY ELECTRIC COOP UTILITIES	5673	R 00024	06-12-2018 06-12-2018	13042	13-613-380 UTILITIES 13-100-100 CFC: ROAD & BRIDGE PRECINCT	57.88
BIG COUNTRY ELECTRIC COOP UTILITIES	5674	R 00024	06-12-2018 06-12-2018	13040	12-612-380 UTILITIES 12-100-100 CFC: ROAD & BRIDGE PRECINCT	75.00
BIG COUNTRY ELECTRIC COOP UTILITIES	5675	R 00024	06-12-2018 06-12-2018	13040	14-614-380 UTILITIES 14-100-100 CFC: ROAD & BRIDGE PRECINCT	42.00
BIG COUNTRY ELECTRIC COOP UTILITIES	5676	R 00024	06-12-2018 06-12-2018	13040	88-800-810 AIRPORT EXPENSES 88-100-100 CFC - AIRPORT FUND	152.00
BIG COUNTRY ELECTRIC COOP UTILITIES	5701	A 00024	06-15-2018		78-778-380 UTILITIES 78-100-100 CFC: SENIOR CITIZENS	235.00
BITTER CREEK WATER SUPPLY CORP UTILITIES	5704	A 00027	06-15-2018		10-470-380 UTILITIES 10-100-100 CFC: GENERAL FUND	276.00
BITTER CREEK WATER SUPPLY CORP UTILITIES	5705	A 00027	06-15-2018		10-470-380 UTILITIES 10-100-100 CFC: GENERAL FUND	45.00
COOPER OIL CO INC TIRES & TUBES	5694	A 00045	06-13-2018		12-612-725 TIRES & TUBES 12-100-100 CFC: ROAD & BRIDGE PRECINCT	18.00

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COOPER OIL CO INC DIESEL, OIL, AND GASOLINE	5699	A 00045	06-14-2018		23-623-700 DIESEL, OIL, AND GASOLINE 23-100-100 CFC: LATERAL ROAD PRECINCT	336.87
COOPER OIL CO INC DIESEL, OIL, AND GASOLINE	5700	A 00045	06-14-2018		13-613-700 DIESEL, OIL, AND GASOLINE 13-100-100 CFC: ROAD & BRIDGE PRECINCT	827.39
COOPER OIL CO INC DIESEL, OIL, AND GASOLINE	5718	A 00045	06-19-2018		12-612-700 DIESEL, OIL, AND GASOLINE 12-100-100 CFC: ROAD & BRIDGE PRECINCT	2,974.84
DE LAGE LANDEN COMPUTER REPAIRS & MAINTENANCE	5730	A 00013	06-20-2018		10-410-320 COMPUTER REPAIRS & MAINTENA 10-100-100 CFC: GENERAL FUND	259.10
DIRECT ENERGY UTILITIES - NEW JAIL	5682	R 00051	06-12-2018 06-12-2018	13038	10-580-380 UTILITIES - NEW JAIL 10-100-100 CFC: GENERAL FUND	2,414.60
DIRECT ENERGY UTILITIES - NEW JAIL	5683	R 00051	06-12-2018 06-12-2018	13041	10-470-380 UTILITIES 10-100-100 CFC: GENERAL FUND	2,356.84
DIRECT ENERGY UTILITIES - NEW JAIL	5684	R 00051	06-12-2018 06-12-2018	13041	11-611-380 UTILITIES 11-100-100 CFC: ROAD & BRIDGE PRECINCT	148.66
DIRECT ENERGY UTILITIES	5736	R 00051	06-21-2018 06-21-2018	13047	13-613-380 UTILITIES 13-100-100 CFC: ROAD & BRIDGE PRECINCT	57.88
FISHER COUNTY HOSPITAL DISTRICT NEW HIRE PSYCHIATRIC TESTING	5698	A 00061	06-13-2018		10-580-604 NEW HIRE PSYCHIATRIC TESTIN 10-100-100 CFC: GENERAL FUND	147.97
FLORES FARMS ROAD MATERIAL & CONSTRUCTION	5696	A 00222	06-13-2018		23-623-705 ROAD MATERIAL & CONSTRUCTIO 23-100-100 CFC: LATERAL ROAD PRECINCT	198.00
FLORES FARMS ROAD MATERIAL & CONSTRUCTION	5697	A 00222	06-13-2018		13-613-705 ROAD MATERIAL & CONSTRUCTIO 13-100-100 CFC: ROAD & BRIDGE PRECINCT	364.50
HAROLD GRUBEN REPAIRS & MAINTENANCE	5702	A 00164	06-15-2018		78-778-320 REPAIRS & MAINTENANCE 78-100-100 CFC: SENIOR CITIZENS	75.00
HART INTERCIVIC, INC ELECTION SUPPLIES/BOXES/JUDGES	5728	A 00380	06-20-2018		10-530-435 ELECTION SUPPLIES/BOXES/JUD 10-100-100 CFC: GENERAL FUND	500.00
JONNYE LU GIBSON VEHICLE EXPENSE	5706	R 00156	06-18-2018 06-18-2018	13043	10-580-608 VEHICLE EXPENSE 10-100-100 CFC: GENERAL FUND	7.50

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JONNYE LU GIBSON VEHICLE EXPENSE	5707	R 00156	06-18-2018 06-18-2018	13043	10-580-608 VEHICLE EXPENSE 10-100-100 CFC: GENERAL FUND	7.50
KNOX WASTE SERVICE LLC UTILITIES	5721	A 00078	06-20-2018		11-611-380 UTILITIES 11-100-100 CFC: ROAD & BRIDGE PRECINCT	31.53
KNOX WASTE SERVICE LLC UTILITIES	5722	A 00078	06-20-2018		78-778-380 UTILITIES 78-100-100 CFC: SENIOR CITIZENS	84.71
MEHAFFEY AND WATSON COURT APPOINTED ATTORNEY	5671	A 00215	06-12-2018		10-540-518 COURT APPOINTED ATTORNEY 10-100-100 CFC: GENERAL FUND	650.00
MORGAN SCHUMPERT TRAVEL FOR SCHOOL	5685	R	06-12-2018 06-12-2018	13033	10-580-300 TRAVEL 10-100-100 CFC: GENERAL FUND	936.48
PAT THOMSON COUNTY CLERK PRESERVATION EXPENSE	5719	R	06-19-2018 06-19-2018	13046	56-756-756 COUNTY CLERK PRESERVATION E 56-100-100 CFC: COUNTY CLERK PRESERVAT	1,434.95
PERDUE, BRANDON, FIELDER, COLLINS & FEES - JP #1	5726	A 00094	06-20-2018		10-310-430 FEES - JP #1 10-100-100 CFC: GENERAL FUND	525.90
QUILL SUPPLIES	5723	A 00097	06-20-2018		10-580-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	12.86
QUILL SUPPLIES	5724	A 00097	06-20-2018		10-580-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	17.01
QUILL SUPPLIES	5725	A 00097	06-20-2018		10-580-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	142.45
QUILL SUPPLIES	5729	A 00097	06-20-2018		10-410-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	14.39
SHERRY WILLIAMSON, CLERK STATE FEE CRIMINAL & CIVIL	5703	A 00109	06-15-2018		76-776-776 STATE FEE CRIMINAL & CIVIL 76-100-100 CFC: STATE CRIMINAL & CIVIL	35.00
SUPERIOR VISION OF TEXAS BLOCK VISION PAYABLE	5677	A 00111	06-12-2018		11-200-245 BLOCK VISION PAYABLE 11-100-100 CFC: ROAD & BRIDGE PRECINCT	38.74
SUPERIOR VISION OF TEXAS BLOCK VISION PAYABLE	5678	A 00111	06-12-2018		12-200-245 BLOCK VISION PAYABLE 12-100-100 CFC: ROAD & BRIDGE PRECINCT	11.18



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TEXAS ASSOCIATION OF COUNTIES DUES & FEES - COG MATCH	5714	A 00113	06-18-2018		10-530-480 DUES & FEES - COG MATCH 10-100-100 CFC: GENERAL FUND	48.00
TEXAS ASSOCIATION OF COUNTIES MEDICAL INSURANCE PAYABLE	5731	A 00143	06-20-2018		10-200-210 MEDICAL INSURANCE PAYABLE 10-100-100 CFC: GENERAL FUND	18,334.95
TEXAS ASSOCIATION OF COUNTIES MEDICAL INSURANCE PAYABLE	5732	A 00143	06-20-2018		11-200-210 MEDICAL INSURANCE PAYABLE 11-100-100 CFC: ROAD & BRIDGE PRECINCT	2,394.21
TEXAS ASSOCIATION OF COUNTIES MEDICAL INSURANCE PAYABLE	5733	A 00143	06-20-2018		12-200-210 MEDICAL INSURANCE PAYABLE 12-100-100 CFC: ROAD & BRIDGE PRECINCT	3,199.93
TEXAS ASSOCIATION OF COUNTIES MEDICAL INSURANCE PAYABLE	5734	A 00143	06-20-2018		13-200-210 MEDICAL INSURANCE PAYABLE 13-100-100 CFC: ROAD & BRIDGE PRECINCT	2,394.21
TEXAS ASSOCIATION OF COUNTIES MEDICAL INSURANCE PAYABLE	5735	A 00143	06-20-2018		14-200-210 MEDICAL INSURANCE PAYABLE 14-100-100 CFC: ROAD & BRIDGE PRECINCT	1,596.14
TEXAS DEPARTMENT OF STATE HEALTH SE DC-CAR-BVS TO TX VITAL STATISTICS	5711	A 00341	06-18-2018		76-776-703 DC-CAR-BVS TO TX VITAL STAT 76-100-100 CFC: STATE CRIMINAL & CIVIL	7.32
THRIFTWAY INMATE EXPENSE	5687	A 00120	06-12-2018		10-580-612 INMATE EXPENSE 10-100-100 CFC: GENERAL FUND	80.75
TOM GREEN COUNTY CLERK DOCTOR'S SERVICES	5695	A 00293	06-13-2018		10-560-562 DOCTOR'S SERVICES 10-100-100 CFC: GENERAL FUND	381.00
TX CHILD SUPPORT SDU CHILD SUPPORT PAYABLE	5715	R 00365	06-18-2018 06-18-2018	13045	10-200-230 CHILD SUPPORT PAYABLE 10-100-100 CFC: GENERAL FUND	144.00
VERIZON WIRELESS COMMUNICATIONS	5689	A 00123	06-13-2018		10-400-310 COMMUNICATIONS 10-100-100 CFC: GENERAL FUND	16.96
VERIZON WIRELESS COMMUNICATIONS	5690	A 00123	06-13-2018		10-580-310 COMMUNICATIONS 10-100-100 CFC: GENERAL FUND	16.96
VERIZON WIRELESS COMMUNICATIONS	5691	A 00123	06-13-2018		14-614-310 COMMUNICATIONS 14-100-100 CFC: ROAD & BRIDGE PRECINCT	16.98
VERIZON WIRELESS COMMUNICATIONS	5727	A 00123	06-20-2018		10-580-310 COMMUNICATIONS 10-100-100 CFC: GENERAL FUND	265.93

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FD FUND                                    \*\*\*\*\* PENDING \*\*\*\*\*       \*\*\*\*\* PAID \*\*\*\*\*       \*\*\*\* CANCELLED \*\*\*\*       \*\*\*\*\* TOTAL \*\*\*\*\*  
NO DESCRIPTION                         COUNT            AMOUNT        COUNT            AMOUNT        COUNT            AMOUNT        COUNT            AMOUNT  
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REPORT TOTALS BY FUND

010 GENERAL FUND	23	22,360.28	11	7,105.03	0	0.00	34	29,465.31
011 ROAD & BRIDGE PRECINCT 1	3	2,464.48	1	148.66	0	0.00	4	2,613.14
012 ROAD & BRIDGE PRECINCT 2	6	8,932.95	2	130.23	0	0.00	8	9,063.18
013 ROAD & BRIDGE PRECINCT 3	3	3,586.10	2	115.76	0	0.00	5	3,701.86
014 ROAD & BRIDGE PRECINCT 4	2	1,613.12	1	42.00	0	0.00	3	1,655.12
022 LATERAL ROAD PRECINCT 2	1	549.00	0	0.00	0	0.00	1	549.00
023 LATERAL ROAD PRECINCT 3	2	534.87	0	0.00	0	0.00	2	534.87
056 COUNTY CLERK PRESERVATION FUND	0	0.00	1	1,434.95	0	0.00	1	1,434.95
076 STATE CRIMINAL & CIVIL FEES FUND	2	42.32	0	0.00	0	0.00	2	42.32
078 SENIOR CITIZENS FUND	7	1,884.17	0	0.00	0	0.00	7	1,884.17
088 AIRPORT FUND	0	0.00	1	152.00	0	0.00	1	152.00
GRAND TOTALS	49	41,967.29	19	9,128.63	0	0.00	68	51,095.92



**BOK FINANCIAL**® 5956 Sherry Lane, Suite 1201, Dallas, TX 75225  
 Services provided by BOKF, NA

**Corporate Trust Account Invoice Summary**

**Name of Issue:**

Fisher County, Texas General Obligation Bonds, Series  
 2015 \$6,745,000

Fisher County  
 County Treasurer  
 P.O. Box 126  
 Roby TX 79543

**Ref. Number : FISH115GO**

For questions contact: Tony Hongnoi 972-892-9968

**DUE DATE 8/15/2018**

Principal Outstanding	\$5,945,000.00
<b>Debt Service</b>	
Principal Due	\$0.00
Interest Due	\$79,734.38
<b>Total Debt Service Due :</b>	<b>\$79,734.38</b>
<b>Semi Annual Paying Agent Fee :</b>	<b>\$175.00</b>
<b>TOTAL AMOUNT DUE:</b>	<b>\$79,909.38</b>

Examined and approved as a legal expenditure and budgeted funds are available to pay same.

*Becky M. [Signature]*  
 County Auditor

20-615-624  
**RECEIVED**  
 JUN 14 2018  
*[Signature]*

**Wire payments must be received 1 business day prior to Due Date**  
**Check & ACH Payments must be received 5 business days prior to the Due Date**

IF REMITTING CHECK PAYMENT, PLEASE RETURN THE BOTTOM SECTION AND RETAIN TOP PORTION FOR YOUR RECORDS.

Name of Issue:

Fisher County, Texas General Obligation  
 Bonds, Series 2015 \$6,745,000

**Remit Check To:**

(Must be received 5 business days prior to Due Date)  
 BOKF, NA  
 Department 41113  
 PO Box 650020  
 Dallas, TX 75265

**DUE DATE 8/15/2018**

<b>Reference Number:</b>	<b>FISH115GO</b>
<b>Net Amount Due:</b>	<b>\$79,909.38</b>
<b>Debt Service Payment Enclosed:</b>	
<b>Paying Agent Fee Enclosed:</b>	
<b>Amount Enclosed:</b>	

**Wire/ACH Instructions:**

(Wires must be received 1 business day prior to Due Date)  
 (ACHs must be received 5 business day prior to Due Date)  
 BOKF, NA  
 ABA 103900036  
 A/C Name: Wealth Management  
 A/C #: 600024642  
 REF: Texas Agency CT - FISH115GO

DEBIT ACCT	CREDIT ACCT	CODES	PRIMARY	SECONDARY	COMBINED	DISTRIBUTION DESCRIPTION
10-200-190	10-100-100	00 002 *	2,655.85-		2,655.85-	FED TAX TRANSFER TO LIABILITY ACCOUNT
			2,655.85-	0.00	2,655.85-	** ** * ACCOUNT SUB-TOTAL
10-200-200	10-100-100	00 001 *	4,692.58-		4,692.58-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
10-200-200	10-100-100	00 099 *	1,097.52-		1,097.52-	MEDICARE TRANSFER TO LIABILITY ACCOUNT
			5,790.10-	0.00	5,790.10-	** ** * ACCOUNT SUB-TOTAL
10-200-205	10-100-100	00 003 *	5,714.66-		5,714.66-	PAYROLL LIABILITY TRANSFER: RETIREMENT
			5,714.66-	0.00	5,714.66-	** ** * ACCOUNT SUB-TOTAL
10-200-210	10-100-100	00 004 *	9,225.00-		9,225.00-	PAYROLL LIABILITY TRANSFER: MEDICAL INS
			9,225.00-	0.00	9,225.00-	** ** * ACCOUNT SUB-TOTAL
10-200-215	10-100-100	00 005 *	14.75-		14.75-	PAYROLL LIABILITY TRANSFER: NFC PRE TAX
			14.75-	0.00	14.75-	** ** * ACCOUNT SUB-TOTAL
10-200-220	10-100-100	00 006 *	123.37-		123.37-	PAYROLL LIABILITY TRANSFER: LIBERTY PRE TAX
10-200-220	10-100-100	00 018 *	24.81-		24.81-	PAYROLL LIABILITY TRANSFER: Liberty Nationa
			148.18-	0.00	148.18-	** ** * ACCOUNT SUB-TOTAL
10-200-235	10-100-100	00 009 *	58.83-		58.83-	PAYROLL LIABILITY TRANSFER: AFLAC PRE TAX
			58.83-	0.00	58.83-	** ** * ACCOUNT SUB-TOTAL
10-200-240	10-100-100	00 010 *	15.78-		15.78-	PAYROLL LIABILITY TRANSFER: AFLAC POST TAX
			15.78-	0.00	15.78-	** ** * ACCOUNT SUB-TOTAL
10-200-260	10-100-100	00 015 *	67.53-		67.53-	PAYROLL LIABILITY TRANSFER: WNTL POST TAX
			67.53-	0.00	67.53-	** ** * ACCOUNT SUB-TOTAL
10-400-100	10-100-100	00 000	1,505.72		1,505.72	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,505.72	0.00	1,505.72	** ** * ACCOUNT SUB-TOTAL
10-400-105	10-100-100	00 000	969.23		969.23	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			969.23	0.00	969.23	** ** * ACCOUNT SUB-TOTAL
10-400-110	10-100-100	00 000	911.64		911.64	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			911.64	0.00	911.64	** ** * ACCOUNT SUB-TOTAL
10-400-200	10-100-100	00 001		207.51	207.51	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-400-200	10-100-100	00 099		48.53	48.53	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	256.04	256.04	** ** * ACCOUNT SUB-TOTAL
10-400-205	10-100-100	00 003		278.72	278.72	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	278.72	278.72	** ** * ACCOUNT SUB-TOTAL
10-400-210	10-100-100	00 004		738.00	738.00	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	738.00	738.00	** ** * ACCOUNT SUB-TOTAL
10-410-100	10-100-100	00 000	1,428.80		1,428.80	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,428.80	0.00	1,428.80	** ** * ACCOUNT SUB-TOTAL
10-410-110	10-100-100	00 000	911.64		911.64	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			911.64	0.00	911.64	** ** * ACCOUNT SUB-TOTAL
10-410-115	10-100-100	00 000	13.84		13.84	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			13.84	0.00	13.84	** ** * ACCOUNT SUB-TOTAL
10-410-200	10-100-100	00 001		145.08	145.08	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-410-200	10-100-100	00 099		33.93	33.93	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	179.01	179.01	** ** * ACCOUNT SUB-TOTAL

DEBIT ACCT	CREDIT ACCT	CODES	PRIMARY	SECONDARY	COMBINED	DISTRIBUTION DESCRIPTION
10-410-205	10-100-100	00 003		193.76	193.76	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	193.76	193.76	** ** * ACCOUNT SUB-TOTAL
10-410-210	10-100-100	00 004		738.00	738.00	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	738.00	738.00	** ** * ACCOUNT SUB-TOTAL
10-420-100	10-100-100	00 000	1,428.74		1,428.74	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,428.74	0.00	1,428.74	** ** * ACCOUNT SUB-TOTAL
10-420-120	10-100-100	01 000	585.60		585.60	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			585.60	0.00	585.60	** ** * ACCOUNT SUB-TOTAL
10-420-200	10-100-100	00 001		123.26	123.26	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-420-200	10-100-100	00 099		28.82	28.82	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	152.08	152.08	** ** * ACCOUNT SUB-TOTAL
10-420-205	10-100-100	00 003		165.78	165.78	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	165.78	165.78	** ** * ACCOUNT SUB-TOTAL
10-420-210	10-100-100	00 004		369.00	369.00	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	369.00	369.00	** ** * ACCOUNT SUB-TOTAL
10-430-100	10-100-100	00 000	1,428.74		1,428.74	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,428.74	0.00	1,428.74	** ** * ACCOUNT SUB-TOTAL
10-430-110	10-100-100	01 000	400.00		400.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			400.00	0.00	400.00	** ** * ACCOUNT SUB-TOTAL
10-430-200	10-100-100	00 001		112.37	112.37	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-430-200	10-100-100	00 099		26.28	26.28	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	138.65	138.65	** ** * ACCOUNT SUB-TOTAL
10-430-205	10-100-100	00 003		150.51	150.51	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	150.51	150.51	** ** * ACCOUNT SUB-TOTAL
10-430-210	10-100-100	00 004		369.00	369.00	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	369.00	369.00	** ** * ACCOUNT SUB-TOTAL
10-450-105	10-100-100	00 000	101.04		101.04	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			101.04	0.00	101.04	** ** * ACCOUNT SUB-TOTAL
10-450-110	10-100-100	00 000	278.43		278.43	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			278.43	0.00	278.43	** ** * ACCOUNT SUB-TOTAL
10-450-130	10-100-100	00 000	222.17		222.17	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			222.17	0.00	222.17	** ** * ACCOUNT SUB-TOTAL
10-450-132	10-100-100	00 000	222.17		222.17	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			222.17	0.00	222.17	** ** * ACCOUNT SUB-TOTAL
10-450-134	10-100-100	00 000	266.08		266.08	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			266.08	0.00	266.08	** ** * ACCOUNT SUB-TOTAL
10-450-200	10-100-100	00 001		67.56	67.56	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-450-200	10-100-100	00 099		15.81	15.81	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	83.37	83.37	** ** * ACCOUNT SUB-TOTAL
10-450-205	10-100-100	00 003		89.69	89.69	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	89.69	89.69	** ** * ACCOUNT SUB-TOTAL

DEBIT ACCT	CREDIT ACCT	CODES	PRIMARY	SECONDARY	COMBINED	DISTRIBUTION DESCRIPTION
10-460-100	10-100-100	00 000	1,428.80		1,428.80	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,428.80	0.00	1,428.80	** ** * ACCOUNT SUB-TOTAL
10-460-105	10-100-100	00 000	897.42		897.42	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			897.42	0.00	897.42	** ** * ACCOUNT SUB-TOTAL
10-460-110	10-100-100	01 000	280.00		280.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			280.00	0.00	280.00	** ** * ACCOUNT SUB-TOTAL
10-460-200	10-100-100	00 001		161.59	161.59	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-460-200	10-100-100	00 099		37.79	37.79	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	199.38	199.38	** ** * ACCOUNT SUB-TOTAL
10-460-205	10-100-100	00 003		214.49	214.49	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	214.49	214.49	** ** * ACCOUNT SUB-TOTAL
10-460-210	10-100-100	00 004		369.00	369.00	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	369.00	369.00	** ** * ACCOUNT SUB-TOTAL
10-480-100	10-100-100	00 000	1,457.38		1,457.38	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,457.38	0.00	1,457.38	** ** * ACCOUNT SUB-TOTAL
10-480-110	10-100-100	00 000	911.64		911.64	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			911.64	0.00	911.64	** ** * ACCOUNT SUB-TOTAL
10-480-200	10-100-100	00 001		146.88	146.88	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-480-200	10-100-100	00 099		34.35	34.35	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	181.23	181.23	** ** * ACCOUNT SUB-TOTAL
10-480-205	10-100-100	00 003		194.97	194.97	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	194.97	194.97	** ** * ACCOUNT SUB-TOTAL
10-480-210	10-100-100	00 004		738.00	738.00	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	738.00	738.00	** ** * ACCOUNT SUB-TOTAL
10-490-100	10-100-100	00 000	1,428.74		1,428.74	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,428.74	0.00	1,428.74	** ** * ACCOUNT SUB-TOTAL
10-490-110	10-100-100	01 000	400.00		400.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			400.00	0.00	400.00	** ** * ACCOUNT SUB-TOTAL
10-490-200	10-100-100	00 001		113.38	113.38	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-490-200	10-100-100	00 099		26.52	26.52	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	139.90	139.90	** ** * ACCOUNT SUB-TOTAL
10-490-205	10-100-100	00 003		150.51	150.51	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	150.51	150.51	** ** * ACCOUNT SUB-TOTAL
10-490-210	10-100-100	00 004		369.00	369.00	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	369.00	369.00	** ** * ACCOUNT SUB-TOTAL
10-500-100	10-100-100	00 000	1,428.80		1,428.80	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,428.80	0.00	1,428.80	** ** * ACCOUNT SUB-TOTAL
10-500-110	10-100-100	00 000	911.64		911.64	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			911.64	0.00	911.64	** ** * ACCOUNT SUB-TOTAL
10-500-200	10-100-100	00 001		141.46	141.46	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-500-200	10-100-100	00 099		33.09	33.09	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	174.55	174.55	** ** * ACCOUNT SUB-TOTAL

DEBIT ACCT	CREDIT ACCT	CODES	PRIMARY	SECONDARY	COMBINED	DISTRIBUTION DESCRIPTION
10-500-205	10-100-100	00 003		192.62	192.62	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	192.62	192.62	** ** * ACCOUNT SUB-TOTAL
10-500-210	10-100-100	00 004		738.00	738.00	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	738.00	738.00	** ** * ACCOUNT SUB-TOTAL
10-550-100	10-100-100	00 000	190.65		190.65	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			190.65	0.00	190.65	** ** * ACCOUNT SUB-TOTAL
10-550-105	10-100-100	00 000	101.04		101.04	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			101.04	0.00	101.04	** ** * ACCOUNT SUB-TOTAL
10-550-117	10-100-100	00 000	452.09		452.09	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			452.09	0.00	452.09	** ** * ACCOUNT SUB-TOTAL
10-550-200	10-100-100	00 001		46.11	46.11	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-550-200	10-100-100	00 099		10.79	10.79	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	56.90	56.90	** ** * ACCOUNT SUB-TOTAL
10-550-205	10-100-100	00 003		61.22	61.22	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	61.22	61.22	** ** * ACCOUNT SUB-TOTAL
10-580-100	10-100-100	00 000	1,699.73		1,699.73	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,699.73	0.00	1,699.73	** ** * ACCOUNT SUB-TOTAL
10-580-110	10-100-100	01 000	4,445.80		4,445.80	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			4,445.80	0.00	4,445.80	** ** * ACCOUNT SUB-TOTAL
10-580-115	10-100-100	00 000	13.84		13.84	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			13.84	0.00	13.84	** ** * ACCOUNT SUB-TOTAL
10-580-142	10-100-100	00 000	111.51		111.51	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
10-580-142	10-100-100	01 000	8,391.89		8,391.89	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
10-580-142	10-100-100	05 000	99.12		99.12	PAYROLL EMPLOYEE TRANSFER - OTHER HOURS EXP
			8,602.52	0.00	8,602.52	** ** * ACCOUNT SUB-TOTAL
10-580-144	10-100-100	00 000	53.42		53.42	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
10-580-144	10-100-100	01 000	943.67		943.67	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			997.09	0.00	997.09	** ** * ACCOUNT SUB-TOTAL
10-580-146	10-100-100	02 000	796.24		796.24	PAYROLL EMPLOYEE TRANSFER - OVERTIME HOURS
			796.24	0.00	796.24	** ** * ACCOUNT SUB-TOTAL
10-580-200	10-100-100	00 001		1,023.84	1,023.84	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-580-200	10-100-100	00 099		239.46	239.46	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	1,263.30	1,263.30	** ** * ACCOUNT SUB-TOTAL
10-580-205	10-100-100	00 003		1,362.50	1,362.50	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	1,362.50	1,362.50	** ** * ACCOUNT SUB-TOTAL
10-580-210	10-100-100	00 004		4,797.00	4,797.00	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	4,797.00	4,797.00	** ** * ACCOUNT SUB-TOTAL
10-590-100	10-100-100	00 000	518.32		518.32	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			518.32	0.00	518.32	** ** * ACCOUNT SUB-TOTAL
10-590-110	10-100-100	01 000	405.00		405.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			405.00	0.00	405.00	** ** * ACCOUNT SUB-TOTAL
10-590-200	10-100-100	00 001		57.25	57.25	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE

DEBIT ACCT	CREDIT ACCT	CODES	PRIMARY	SECONDARY	COMBINED	DISTRIBUTION DESCRIPTION
10-590-200	10-100-100	00 099		13.39	13.39	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	70.64	70.64	** ** * ACCOUNT SUB-TOTAL
10-590-205	10-100-100	00 003		33.33	33.33	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	33.33	33.33	** ** * ACCOUNT SUB-TOTAL
			14,349.90	15,208.15	29,558.05	** ** * FUND SUB-TOTAL
11-200-190	11-100-100	00 002 *	242.99-		242.99-	FED TAX TRANSFER TO LIABILITY ACCOUNT
			242.99-	0.00	242.99-	** ** * ACCOUNT SUB-TOTAL
11-200-200	11-100-100	00 001 *	505.88-		505.88-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
11-200-200	11-100-100	00 099 *	118.34-		118.34-	MEDICARE TRANSFER TO LIABILITY ACCOUNT
			624.22-	0.00	624.22-	** ** * ACCOUNT SUB-TOTAL
11-200-205	11-100-100	00 003 *	624.24-		624.24-	PAYROLL LIABILITY TRANSFER: RETIREMENT
			624.24-	0.00	624.24-	** ** * ACCOUNT SUB-TOTAL
11-200-210	11-100-100	00 004 *	1,107.00-		1,107.00-	PAYROLL LIABILITY TRANSFER: MEDICAL INS
			1,107.00-	0.00	1,107.00-	** ** * ACCOUNT SUB-TOTAL
11-200-220	11-100-100	00 006 *	19.00-		19.00-	PAYROLL LIABILITY TRANSFER: LIBERTY PRE TAX
			19.00-	0.00	19.00-	** ** * ACCOUNT SUB-TOTAL
11-200-245	11-100-100	00 011 *	13.03-		13.03-	PAYROLL LIABILITY TRANSFER: BLOCK VISION
			13.03-	0.00	13.03-	** ** * ACCOUNT SUB-TOTAL
11-611-100	11-100-100	00 000	1,312.52		1,312.52	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,312.52	0.00	1,312.52	** ** * ACCOUNT SUB-TOTAL
11-611-110	11-100-100	00 000	96.15		96.15	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
11-611-110	11-100-100	01 000	1,195.20		1,195.20	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			1,291.35	0.00	1,291.35	** ** * ACCOUNT SUB-TOTAL
11-611-112	11-100-100	01 000	1,067.20		1,067.20	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			1,067.20	0.00	1,067.20	** ** * ACCOUNT SUB-TOTAL
11-611-115	11-100-100	00 000	13.84		13.84	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			13.84	0.00	13.84	** ** * ACCOUNT SUB-TOTAL
11-611-120	11-100-100	01 000	400.00		400.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			400.00	0.00	400.00	** ** * ACCOUNT SUB-TOTAL
11-611-200	11-100-100	00 001		252.94	252.94	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
11-611-200	11-100-100	00 099		59.17	59.17	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	312.11	312.11	** ** * ACCOUNT SUB-TOTAL
11-611-205	11-100-100	00 003		337.33	337.33	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	337.33	337.33	** ** * ACCOUNT SUB-TOTAL
11-611-210	11-100-100	00 004		1,107.00	1,107.00	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	1,107.00	1,107.00	** ** * ACCOUNT SUB-TOTAL
11-611-310	11-100-100	00 000	13.84		13.84	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			13.84	0.00	13.84	** ** * ACCOUNT SUB-TOTAL
			1,468.27	1,756.44	3,224.71	** ** * FUND SUB-TOTAL
12-200-190	12-100-100	00 002 *	101.00-		101.00-	FED TAX TRANSFER TO LIABILITY ACCOUNT
			101.00-	0.00	101.00-	** ** * ACCOUNT SUB-TOTAL



DEBIT ACCT	CREDIT ACCT	CODES	PRIMARY	SECONDARY	COMBINED	DISTRIBUTION DESCRIPTION
12-200-200	12-100-100	00 001 *	417.40-		417.40-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
12-200-200	12-100-100	00 099 *	97.62-		97.62-	MEDICARE TRANSFER TO LIABILITY ACCOUNT
			515.02-	0.00	515.02-	** ** * ACCOUNT SUB-TOTAL
12-200-205	12-100-100	00 003 *	522.63-		522.63-	PAYROLL LIABILITY TRANSFER: RETIREMENT
			522.63-	0.00	522.63-	** ** * ACCOUNT SUB-TOTAL
12-200-210	12-100-100	00 004 *	745.46-		745.46-	PAYROLL LIABILITY TRANSFER: MEDICAL INS
			745.46-	0.00	745.46-	** ** * ACCOUNT SUB-TOTAL
12-200-215	12-100-100	00 005 *	14.75-		14.75-	PAYROLL LIABILITY TRANSFER: NFC PRE TAX
			14.75-	0.00	14.75-	** ** * ACCOUNT SUB-TOTAL
12-200-220	12-100-100	00 006 *	31.23-		31.23-	PAYROLL LIABILITY TRANSFER: LIBERTY PRE TAX
			31.23-	0.00	31.23-	** ** * ACCOUNT SUB-TOTAL
12-200-240	12-100-100	00 010 *	32.12-		32.12-	PAYROLL LIABILITY TRANSFER: AFLAC POST TAX
			32.12-	0.00	32.12-	** ** * ACCOUNT SUB-TOTAL
12-200-245	12-100-100	00 011 *	11.93-		11.93-	PAYROLL LIABILITY TRANSFER: BLOCK VISION
			11.93-	0.00	11.93-	** ** * ACCOUNT SUB-TOTAL
12-200-260	12-100-100	00 015 *	13.02-		13.02-	PAYROLL LIABILITY TRANSFER: WNTL POST TAX
			13.02-	0.00	13.02-	** ** * ACCOUNT SUB-TOTAL
12-612-100	12-100-100	00 000	1,312.52		1,312.52	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,312.52	0.00	1,312.52	** ** * ACCOUNT SUB-TOTAL
12-612-110	12-100-100	00 000	96.15		96.15	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
12-612-110	12-100-100	01 000	1,195.20		1,195.20	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			1,291.35	0.00	1,291.35	** ** * ACCOUNT SUB-TOTAL
12-612-120	12-100-100	01 000	800.00		800.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			800.00	0.00	800.00	** ** * ACCOUNT SUB-TOTAL
12-612-200	12-100-100	00 001		208.70	208.70	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
12-612-200	12-100-100	00 099		48.81	48.81	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	257.51	257.51	** ** * ACCOUNT SUB-TOTAL
12-612-205	12-100-100	00 003		282.42	282.42	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	282.42	282.42	** ** * ACCOUNT SUB-TOTAL
12-612-210	12-100-100	00 004		726.00	726.00	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	726.00	726.00	** ** * ACCOUNT SUB-TOTAL
12-612-310	12-100-100	00 000	27.68		27.68	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			27.68	0.00	27.68	** ** * ACCOUNT SUB-TOTAL
			1,444.39	1,265.93	2,710.32	** ** * FUND SUB-TOTAL
13-200-190	13-100-100	00 002 *	375.26-		375.26-	FED TAX TRANSFER TO LIABILITY ACCOUNT
			375.26-	0.00	375.26-	** ** * ACCOUNT SUB-TOTAL
13-200-200	13-100-100	00 001 *	553.34-		553.34-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
13-200-200	13-100-100	00 099 *	129.42-		129.42-	MEDICARE TRANSFER TO LIABILITY ACCOUNT
			682.76-	0.00	682.76-	** ** * ACCOUNT SUB-TOTAL
13-200-205	13-100-100	00 003 *	683.05-		683.05-	PAYROLL LIABILITY TRANSFER: RETIREMENT
			683.05-	0.00	683.05-	** ** * ACCOUNT SUB-TOTAL

DEBIT ACCT	CREDIT ACCT	CODES	PRIMARY	SECONDARY	COMBINED	DISTRIBUTION DESCRIPTION
13-200-210	13-100-100	00 004 *	1,107.00- 1,107.00-		1,107.00- 1,107.00-	PAYROLL LIABILITY TRANSFER: MEDICAL INS ** ** * ACCOUNT SUB-TOTAL
13-200-215	13-100-100	00 005 *	22.50- 22.50-		22.50- 22.50-	PAYROLL LIABILITY TRANSFER: NFC PRE TAX ** ** * ACCOUNT SUB-TOTAL
13-613-100	13-100-100	00 000	1,312.52 1,312.52		1,312.52 1,312.52	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
13-613-110	13-100-100	00 000	96.15		96.15	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
13-613-110	13-100-100	01 000	1,195.20 1,291.35		1,195.20 1,291.35	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL
13-613-112	13-100-100	00 000	533.60		533.60	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
13-613-112	13-100-100	01 000	533.60 1,067.20		533.60 1,067.20	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL
13-613-120	13-100-100	01 000	800.00 800.00		800.00 800.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL
13-613-200	13-100-100	00 001		276.67	276.67	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
13-613-200	13-100-100	00 099		64.71 341.38	64.71 341.38	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE ** ** * ACCOUNT SUB-TOTAL
13-613-205	13-100-100	00 003		369.11 369.11	369.11 369.11	PAYROLL EMPLOYER MATCHING - RETIREMENT ** ** * ACCOUNT SUB-TOTAL
13-613-210	13-100-100	00 004		1,107.00 1,107.00	1,107.00 1,107.00	PAYROLL EMPLOYER MATCHING - MEDICAL INS ** ** * ACCOUNT SUB-TOTAL
13-613-310	13-100-100	00 000	13.84 13.84 1,614.34		13.84 13.84 3,431.83	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL ** ** * FUND SUB-TOTAL
14-200-190	14-100-100	00 002 *	357.27- 357.27-		357.27- 357.27-	FED TAX TRANSFER TO LIABILITY ACCOUNT ** ** * ACCOUNT SUB-TOTAL
14-200-200	14-100-100	00 001 *	617.36-		617.36-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
14-200-200	14-100-100	00 099 *	144.38- 761.74-		144.38- 761.74-	MEDICARE TRANSFER TO LIABILITY ACCOUNT ** ** * ACCOUNT SUB-TOTAL
14-200-205	14-100-100	00 003 *	758.26- 758.26-		758.26- 758.26-	PAYROLL LIABILITY TRANSFER: RETIREMENT ** ** * ACCOUNT SUB-TOTAL
14-200-210	14-100-100	00 004 *	1,107.00- 1,107.00-		1,107.00- 1,107.00-	PAYROLL LIABILITY TRANSFER: MEDICAL INS ** ** * ACCOUNT SUB-TOTAL
14-200-230	14-100-100	00 019 *	144.00- 144.00-		144.00- 144.00-	PAYROLL LIABILITY TRANSFER: GILCHRIST-CHILD ** ** * ACCOUNT SUB-TOTAL
14-614-100	14-100-100	00 000	1,312.52 1,312.52		1,312.52 1,312.52	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
14-614-110	14-100-100	00 000	181.00		181.00	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
14-614-110	14-100-100	01 000	2,177.56 2,358.56		2,177.56 2,358.56	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL
14-614-120	14-100-100	01 000	1,280.00 1,280.00		1,280.00 1,280.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL

DEBIT ACCT	CREDIT ACCT	CODES	PRIMARY	SECONDARY	COMBINED	DISTRIBUTION DESCRIPTION
14-614-200	14-100-100	00 001		308.68	308.68	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
14-614-200	14-100-100	00 099		72.19	72.19	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	380.87	380.87	** ** * ACCOUNT SUB-TOTAL
14-614-205	14-100-100	00 003		409.74	409.74	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	409.74	409.74	** ** * ACCOUNT SUB-TOTAL
14-614-210	14-100-100	00 004		1,107.00	1,107.00	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	1,107.00	1,107.00	** ** * ACCOUNT SUB-TOTAL
14-614-310	14-100-100	00 000	27.68		27.68	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			27.68	0.00	27.68	** ** * ACCOUNT SUB-TOTAL
			1,850.49	1,897.61	3,748.10	** ** * FUND SUB-TOTAL
56-200-190	56-100-100	00 002 *	33.87-		33.87-	FED TAX TRANSFER TO LIABILITY ACCOUNT
			33.87-	0.00	33.87-	** ** * ACCOUNT SUB-TOTAL
56-200-200	56-100-100	00 001 *	99.58-		99.58-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
56-200-200	56-100-100	00 099 *	23.30-		23.30-	MEDICARE TRANSFER TO LIABILITY ACCOUNT
			122.88-	0.00	122.88-	** ** * ACCOUNT SUB-TOTAL
56-200-205	56-100-100	00 003 *	43.86-		43.86-	PAYROLL LIABILITY TRANSFER: RETIREMENT
			43.86-	0.00	43.86-	** ** * ACCOUNT SUB-TOTAL
56-200-220	56-100-100	00 006 *	6.95-		6.95-	PAYROLL LIABILITY TRANSFER: LIBERTY PRE TAX
56-200-220	56-100-100	00 018 *	7.65-		7.65-	PAYROLL LIABILITY TRANSFER: Liberty Nationa
			14.60-	0.00	14.60-	** ** * ACCOUNT SUB-TOTAL
56-756-110	56-100-100	01 000	810.00		810.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			810.00	0.00	810.00	** ** * ACCOUNT SUB-TOTAL
56-756-200	56-100-100	00 001		49.79	49.79	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
56-756-200	56-100-100	00 099		11.65	11.65	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	61.44	61.44	** ** * ACCOUNT SUB-TOTAL
56-756-205	56-100-100	00 003		23.70	23.70	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	23.70	23.70	** ** * ACCOUNT SUB-TOTAL
			594.79	85.14	679.93	** ** * FUND SUB-TOTAL
78-200-190	78-100-100	00 002 *	20.72-		20.72-	FED TAX TRANSFER TO LIABILITY ACCOUNT
			20.72-	0.00	20.72-	** ** * ACCOUNT SUB-TOTAL
78-200-200	78-100-100	00 001 *	259.50-		259.50-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
78-200-200	78-100-100	00 099 *	60.70-		60.70-	MEDICARE TRANSFER TO LIABILITY ACCOUNT
			320.20-	0.00	320.20-	** ** * ACCOUNT SUB-TOTAL
78-200-205	78-100-100	00 003 *	284.59-		284.59-	PAYROLL LIABILITY TRANSFER: RETIREMENT
			284.59-	0.00	284.59-	** ** * ACCOUNT SUB-TOTAL
78-778-100	78-100-100	00 000	802.62		802.62	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			802.62	0.00	802.62	** ** * ACCOUNT SUB-TOTAL
78-778-110	78-100-100	01 000	1,290.16		1,290.16	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			1,290.16	0.00	1,290.16	** ** * ACCOUNT SUB-TOTAL
78-778-200	78-100-100	00 001		129.75	129.75	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
78-778-200	78-100-100	00 099		30.35	30.35	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	160.10	160.10	** ** * ACCOUNT SUB-TOTAL

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COST DISTRIBUTION REPORT - FILE ACCESS KEY - A17

PAGE 9  
PREPARER:0006

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DEBIT ACCT	CREDIT ACCT	CODES	PRIMARY	SECONDARY	COMBINED	DISTRIBUTION DESCRIPTION
78-778-205	78-100-100	00 003		153.79	153.79	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	153.79	153.79	** ** * ACCOUNT SUB-TOTAL
			1,467.27	313.89	1,781.16	** ** * FUND SUB-TOTAL
			22,789.45	22,344.65	45,134.10	** REPORT TOTAL

ORDER PROHIBITING OUTDOOR BURNING

Whereas, the Commissioners Court finds that circumstances present in Fisher County create a public safety hazard that would be exacerbated by outdoor burning.


It is hereby ordered by the Commissioners Court of Fisher County that all outdoor burning is prohibited in the county for 90 days from the date of adoption of this Order, unless the restrictions are terminated earlier based on a determination made by: (1) the Texas Forest Service that drought conditions no longer exist; or (2) the Commissioners Court or the County Judge based on a determination that the circumstances that required the Order no longer exist.

This Order is adopted pursuant to Local Government Code 352.081, and other applicable statutes. This order does not prohibit outdoor burning activities related to public health and safety that are authorized by the Texas Commission on Environmental Quality for (1) firefighter training; (2) public utility, natural gas pipeline or mining operations; (3) planting or harvesting of agricultural crops; or (4) burns that are conducted by a prescribed burn manager certified under Natural Resource Code 153.048 and meet the standards of Natural Resources Code 153.047.

In accordance with Local Government Code 352.081(h), a violation of this order is a class C misdemeanor, punishable by a fine not to exceed \$500.00.

Adopted Monday, June 25, 2018 by a vote of 4 ayes and 0 nays.

  
\_\_\_\_\_  
Ken Holt  
Fisher County Judge

Attest:   
Pat Thomson  
Fisher County Clerk

## Fisher County Longevity List FY 2016

We, the undersigned, Commissioners' Court of Fisher County do solemnly swear that the attached sheet does truly represent payment to the employees of Fisher County that qualify for Longevity Pay.

The longevity requirements are as follows:

A. Starting the fourth year of continuous service, fulltime employees will be paid a \$150 payment, then an additional \$150 every year thereafter. No maximum.

B. Eligibility is determined as of October 1 of each fiscal year. The number of years applicable for longevity credit is calculated by determining the employee's complete years of service as of the October 1 eligibility date of the fiscal year. Fractional years will not be considered.

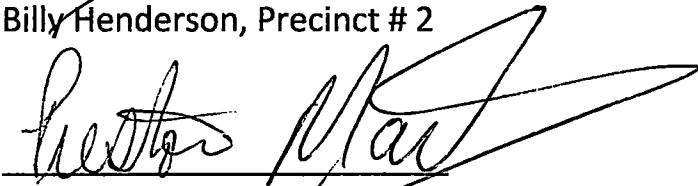
C. Longevity pay will be paid in one lump sum on the last pay period in September.



Gordon Pippin, Precinct # 1



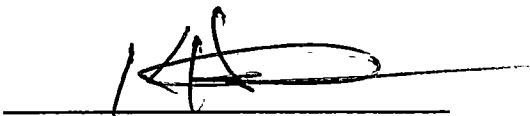
Billy Henderson, Precinct # 2



Preston Martin, Precinct # 3



Scott Feagan, Precinct # 4



Ken Holt, County Judge

# FISHER COUNTY, TEXAS

## ANNUAL FINANCIAL REPORT PRESENTATION and COMMUNICATION OF AUDIT RESULTS

FISCAL YEAR ENDED SEPTEMBER 30, 2017



**James E. Rodgers and Company, P.C.**  
Certified Public Accountants

**FISHER COUNTY, TEXAS**  
**Annual Financial and Compliance Audit**  
**For the Year Ended September 30, 2017**

**Financial Highlights**

**Governmental Fund Financial Statements**

Modified Accrual for Budgetary & Control Purposes	General Fund	Other Funds	Total	
Beginning Fund Balance - All Governmental Funds	\$1,638,463	\$226,049	\$1,864,512	
Excess of Revenues Over Expenditures	370,514	357,105	727,619	
<b>Ending Fund Balance - All Governmental Funds</b>	<b>\$2,008,977</b>	<b>\$583,154</b>	<b>\$2,592,131</b>	Pgs. 21 - 25

**Government Wide Statements**

Full Accrual for Overall Financial Condition	Beginning Net Position	Revenues - Expenses	Ending Net Position	
Government Wide Totals	\$3,560,230	\$937,158	\$4,497,388	Pgs. 18 & 19
Net Position Change From GASB 68 Net Pension Liability	\$ (109,525.00)	\$ 267,287.00	\$ 157,762.00	
Major Adjustments to Change From Modified Accrual to Full Accrual Accounting				Pgs. 23 & 26

**Economic Factors and Demographic Data**

	Years Ended September 30,						
	1900	1910	1950	1990	2000	2010	2017
County Population	3,708	12,596	11,023	4,842	4,344	3,974	3,880
County Appraised Value for Property Taxes					146,085,648	169,607,186	356,297,896
County Total Property Tax Rate				\$0.6280	\$0.8600	\$0.8100	\$1.1020
Persons 65 and Older							23.0%
Persons Below Poverty							15.6%

**Financial Audit Findings**

Type of opinion issued on financial statements	Unmodified	Pg. 3
GAO Report - Significant Deficiencies in Internal Control & Compliance material to financial statements. * Accounting Records Cash Adjustments & Unrecorded Capital Outlay & Exp > Budget	Yes	Pgs. 75 - 78
Material weaknesses in internal controls.	Yes	Pgs. 75-78

**Single Audit Findings**

Type of report issued on compliance with "major" federal programs.	N/A
Noncompliance findings relative to federal programs.	N/A

**Reports to Management & Those Charged with Governance**

Report to Governance at Conclusion of the Audit - Significant Audit Finding and Other Matters	Separate Report
Management Letter	Separate Report

**Other Financial Highlights**

Total Long-term Debt was \$6,678,796 at year end compared to \$6,818,133 the previous year (decrease of \$139,337).	
The General Fund Transferred \$632,209 to Special Revenue Funds including Senior Citizens & Road and Bridge Funds.	
Revenue increased 14.33% and Expenditures decreased 39.29% due to New Jail Facility Completion in 2016.	
Net TCDRS Pension Liab->	\$ (157,762)

James E. Rodgers and Company, P.C.  
 Certified Public Accountants  
 20 SW 3rd Street - Hamlin, Texas 79520

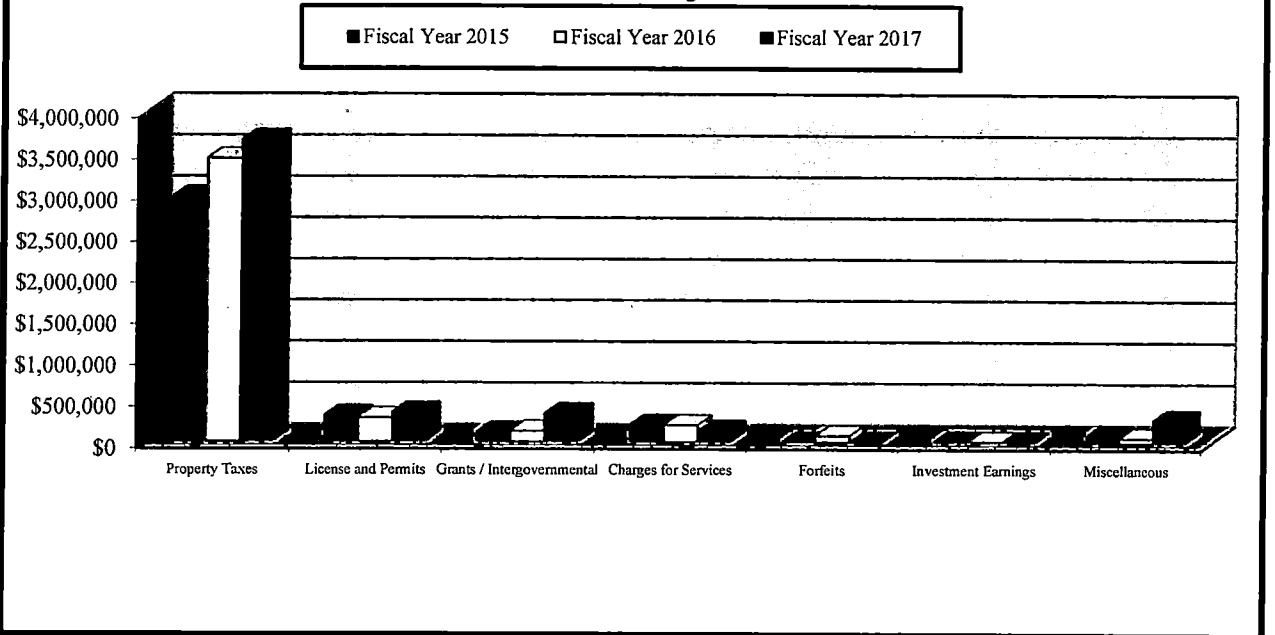


# FISHER COUNTY, TEXAS

## REVENUES BY SOURCE

	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Property Taxes	\$2,970,771	\$3,427,630	\$3,658,607
License and Permits	314,872	284,257	354,481
Grants / Intergovernmental	113,278	128,040	341,785
Charges for Services	205,139	199,096	135,461
Forfeits	0	73,786	0
Investment Earnings	8,040	5,168	3,580
Miscellaneous	83,705	50,180	271,543
<b>Totals</b>	<b>\$3,695,805</b>	<b>\$4,168,157</b>	<b>\$4,763,457</b>

### Revenues by Source

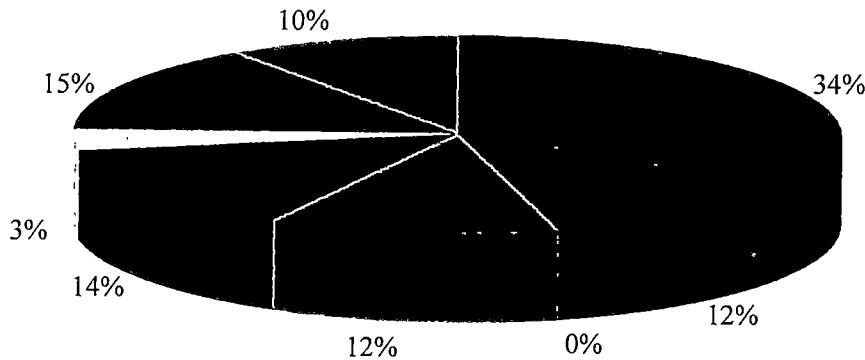


# FISHER COUNTY, TEXAS

## EXPENDITURES BY TYPE

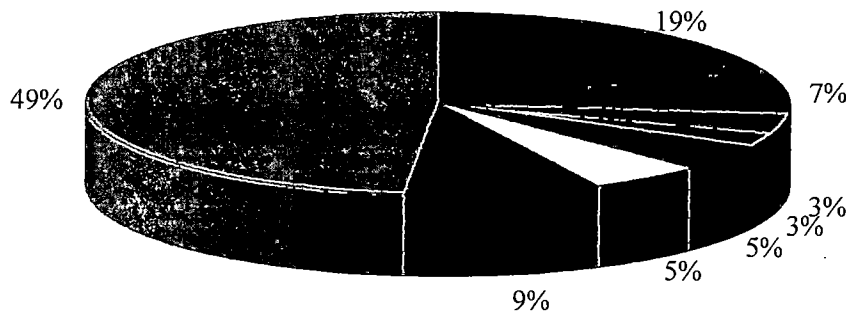
	Fiscal Year 2016	Fiscal Year 2017
Salaries/ Wages	\$1,365,329	\$1,463,567
Employee Benefits	519,375	530,739
Contracted Services	252,286	13,785
Purchased Property Services	202,956	515,868
Other Operating Costs	337,411	617,806
Supplies and Materials	376,367	150,217
Debt Service	642,165	630,971
Capital Outlay	3,485,251	436,553
<b>Total</b>	<b>\$7,181,140</b>	<b>\$4,359,506</b>

### Fiscal Year 2017 Expenditures by Type



- Salaries/ Wages
- Employee Benefits
- Contracted Services
- Purchased Property Services
- Other Operating Costs
- Supplies and Materials
- Debt Service
- Capital Outlay

### Fiscal Year 2016 Expenditures by Type



- Salaries/ Wages
- Employee Benefits
- Contracted Services
- Purchased Property Services
- Other Operating Costs
- Supplies and Materials
- Debt Service
- Capital Outlay

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# James E. Rodgers and Company, P.C.

## Certified Public Accountants

20 Southwest Third Street • PO Box 669 • Hamlin, Texas 79520 • Tel: 325-576-2356 • Fax: 325-576-3525

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Member of Texas Society of CPA's and American Institute of CPA's

Richard E. Rodgers CPA • Gerald L. Rodgers CPA

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June 25, 2018

### Communication with Those Charged with Governance at the Conclusion of the Audit

To the Commissioners Court of Fisher County  
Fisher County, Texas  
Roby, Texas 79534

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fisher County, Texas for the year ended September 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 23, 2018. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Fisher County, Texas are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended September 30, 2017. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period to the extent that we could determine due to the lack of accounting records.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the District's financial statements were:

Management's estimate of the allowance for uncollectible taxes is based on historical property tax collections for the District. We evaluated the key factors and assumptions used to develop the allowance for uncollectible taxes in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of current litigation (if any) in Note IV-R to the financial statements. There were no issues or judgments in formulating the disclosure due to the lack of current litigation.

The financial statement disclosures are neutral, consistent, and clear.

##### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit other than the difficulties encountered due to the unreconciled bank accounts and failure by the County to distinguish between new assets purchased and payments made on loans from previously purchased assets.

# James E. Rodgers and Company, P.C.

## **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Some of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

## **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

## **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated June 25, 2018.

## **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

## **Other Audit Findings or Issues**

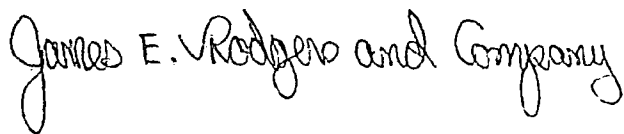
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## **Other Matters**

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the County's Commissioners Court, the audit committee, the administration, federal awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,



James E. Rodgers and Company, P.C.

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# James E. Rodgers and Company, P.C.

Certified Public Accountants

20 Southwest Third Street • PO Box 669 • Hamlin, Texas 79520 • Tel: 325-576-2356 • Fax: 325-576-3525

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Member of Texas Society of CPA's and American Institute of CPA's

Richard E. Rodgers CPA • Gerald L. Rodgers CPA

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June 25, 2018

## Independent Auditor's Management Letter

Commissioners Court of Fisher County  
Fisher County, Texas  
PO Box 308  
Roby, Texas 79543

### Members of the Commissioners Court and Other County Officials:

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fisher County (the County) as of and for the year ended September 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Fisher County's internal control. Accordingly, we do not express an opinion on the effectiveness of Fisher County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of the deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Therefore, there can be no assurance that all such deficiencies have been identified. A separate letter dated June 25, 2018, has been reported to management and those charged with governance reporting significant deficiencies and or material weaknesses, if any.

However, we noted certain other matters involving the internal control and its operation that we consider to be clearly inconsequential and therefore not a significant deficiency or material weakness as noted below. These items that are not significant deficiencies or material weakness as well as the material weaknesses identified in the separate report are addressed below.

# James E. Rodgers and Company, P.C.

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- **Accounting Records**

The general ledger accounting software should be changed so that the bank reconciliations include all general ledger bank accounts included in each single bank account at the depository institution.

- **Fund Accounting**

- a. The general fund trial balance was reviewed as of September 30, 2017. The fund was out of balance by \$1,703,885.34 and was adjusted to agree with the prior year ending balance. Also, the election services fund was out of balance and adjusted \$296.96.
- b. Transfers In and Transfers Out between funds did not agree per printed income statements.
- c. After adjustments were made in all funds for recording errors, a final adjustment of \$175,249.29 was required to reconcile all general ledger funds cash in bank.
- d. Several instances of recording of deposits as an offset to an expenditure were identified. All deposits should be recorded to revenue per GASB (Governmental Accounting Standards Board) Statements under governmental accounting guidelines. Examples included insurance reimbursement on a vehicle.
- e. Items purchased with a loan or lease/purchase financing from a financial institution or John Deere Financial were not recorded in the Road & Bridge Funds. When items purchased are paid for by the financial institution or leasing company and thus the County does not write a check or receive funds to be deposited, the County should record the transaction as if money was received for a loan and a check was written by the County to purchase the new item.

- **Cash Accounting**

- a. The County should maintain a monthly detailed reconciliation of each bank account (Detail should include a listing of each deposit in transit and a detailed listing of each check number and amount outstanding at the end of each month for all funds that comprise actual bank accounts such the general operating fund).
- b. The Commissioners should review and approve a listing of all checks written the previous month. This will improve the review and internal controls over cash accounting.

The comments and recommendations documented in this letter have been presented for consideration in maintaining and improving internal controls and operating efficiency of Fisher County. We are required to review the status of these comments during our next audit engagement.

This report is intended solely for the information of the County's commissioners, judge, other elected officials within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Respectfully submitted,

*James E. Rodgers and Company*

James E. Rodgers and Company, P.C.

## Fisher County Profile

Compiled by  
The County Information Program, Texas Association of Counties

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The information contained in this report was obtained from The County Information Program's on-line database. The data contained in the database are obtained from official sources and are not the product of the CIP. The CIP, therefore, does not expressly or impliedly warrant the accuracy of the data. Questions regarding the accuracy, methodology, etc. should be directed to the original source of the information. The sources may be obtained from the CIP by contacting the County Information Program, Texas Association of Counties at (512) 478-8753.

Click the More data link to open a table showing the data item for that row for all 254 Texas counties.

[Map of County](#)

Note: Corrected/updated 2013 property tax data for Anderson, Andrews, Angelina, Ector, Hale, Hood and Montgomery on April 29, 2015.

<b>POPULATION (Census Bureau)</b>		
County Population	<a href="#">«History»</a>	<a href="#">«Group Quarters»</a>
Estimate 2017:	3,880	<a href="#">More data</a>
Estimate 2016:	3,881	
Estimate 2015:	3,871	
Estimate 2014:	3,873	
Estimate 2013:	3,869	
Estimate 2012:	3,848	
Estimate 2011:	3,957	
Census 2010:	3,974	<a href="#">More data</a>
Census 2000:	4,344	<a href="#">More data</a>
<b>Population of the County Seat (Roby)</b>		
Census 2010:	643	
Census 2000:	673	
<b>POPULATION OF PLACES IN FISHER COUNTY - 2016 (Census Bureau)</b>		
Note: City and town populations include only those parts of each place found within this county. Use our <a href="#">«Town &amp; City Search»</a> to find the total population of each place.		
Hamlin city (pt.):	0	<a href="#">More data</a>
Roby city:	626	<a href="#">More data</a>
Rotan city:	1,451	<a href="#">More data</a>
<b>GENERAL INFORMATION</b>		
County Size in Square Miles (Census Bureau and EPA)		
Land Area:	898.9	<a href="#">More data</a>
Water Area:	2.8	<a href="#">More data</a>
Total Area:	901.8	<a href="#">More data</a>
Population Density Per Square Mile		
2010:	4.42	<a href="#">More data</a>
Urban and Rural Population of the County, 2010 (Census Bureau)		
Percent Urban:	0.00	<a href="#">More data</a>
Percent Rural:	100.00	<a href="#">More data</a>
<b>DEMOGRAPHICS</b>		
Ethnicity - 2016 (Census Bureau)		
Percent Hispanic:	28.4%	<a href="#">More data</a>
Race - 2016 (Census Bureau)		
Percent White Alone:	92.0%	<a href="#">More data</a>
Percent African American Alone:	4.1%	<a href="#">More data</a>
Percent American Indian and Alaska Native Alone:	1.1%	<a href="#">More data</a>
Percent Asian Alone:	0.5%	<a href="#">More data</a>
Percent Native Hawaiian and Other Pacific Islander Alone:	0.1%	<a href="#">More data</a>
Percent Multi-Racial:	2.2%	<a href="#">More data</a>
Race and Ethnicity - 2016 (Census Bureau)		
Percent Not Hispanic White Alone:	66.3%	<a href="#">More data</a>
Percent Not Hispanic Black Alone:	3.4%	<a href="#">More data</a>

Age - 2016 (Census Bureau) «Age Groups»		
17 and Under:	20.7%	<a href="#">More data</a>
65 and Older:	23.0%	<a href="#">More data</a>
85 and Older:	2.8%	<a href="#">More data</a>
Median Age:	45.6	<a href="#">More data</a>
Income		
Per Capita Income - 2016 (BEA):	\$45,679	<a href="#">More data</a>
Total Personal Income - 2016 (BEA):	\$176,048,000	<a href="#">More data</a>
Median Household Income - 2016 (Census Bureau):	\$46,247	<a href="#">More data</a>
Poverty - 2016 (Census Bureau)		
Percent of Population in Poverty:	15.6%	<a href="#">More data</a>
Percent of Population under 18 in Poverty:	23.1%	<a href="#">More data</a>
Educational Attainment (Census Bureau, 2012-2016 American Community Survey 5-Year Estimate)		
Percent high school graduate and higher:	82.8%	
Percent bachelor's degree or higher:	18.4%	
Pay (BLS)		
Average Annual Pay - 2016:	\$38,145	<a href="#">More data</a>
Average Annual Pay - 2015:	\$37,001	
Average Annual Pay - 2014:	\$36,554	
Average Annual Pay - 2013:	\$35,344	
Average Annual Pay - 2012:	\$33,462	
Annual Unemployment Rate, Not Adjusted (Texas Workforce Commission)		
Unemployment Rate - 2017:	3.5	<a href="#">More data</a>
Unemployment Rate - 2016:	4.3	
Unemployment Rate - 2015:	3.8	
Unemployment Rate - 2014:	4.5	
Unemployment Rate - 2013:	5.4	
<b>COUNTY FINANCES (Texas Comptroller of Public Accounts)</b>		
Property Taxes - 2016		
Total County Tax Rate: «Historic Tax Rate» «Detailed Tax Rates»	\$0.815505	<a href="#">More data</a>
Total Market Value: «Values and Levies»	\$952,517,800	<a href="#">More data</a>
Total Appraised Value Available for County Taxation:	\$356,055,330	<a href="#">More data</a>
Total Actual Levy:	\$2,903,649	<a href="#">More data</a>
For property tax information about a specific property, contact the <a href="#">Appraisal District</a>		
Sales Tax Allocation History		
CY 2017:	\$N/A	<a href="#">More data</a>
CY 2016:	\$N/A	
CY 2015:	\$N/A	
CY 2014:	\$N/A	
CY 2013:	\$N/A	
<b>ROAD INVENTORY WITHIN FISHER COUNTY (TXDOT)</b>		
Centerline Miles - 2016		
IH Highways:	0.000	<a href="#">More data</a>
US Highways:	31.682	<a href="#">More data</a>
State Highways, Spurs, Loops, Business Routes:	53.464	<a href="#">More data</a>
Farm or Ranch to Market Roads and Spurs:	188.820	<a href="#">More data</a>
Pass, Park and Recreation Roads:	0.000	<a href="#">More data</a>
Frontage Roads:	0.000	<a href="#">More data</a>
On-System Subtotal:	273.966	<a href="#">More data</a>
City Streets:	36.734	<a href="#">More data</a>
Certified County Roads:	637.499	<a href="#">More data</a>
Toll Road Authority Roads:	0.000	<a href="#">More data</a>
Federal Roads:	0.000	<a href="#">More data</a>
Off-System Subtotal:	674.233	<a href="#">More data</a>
Center Line Miles: County Total:	948.199	<a href="#">More data</a>
Lane Miles - 2016		
IH Highways:	0.000	<a href="#">More data</a>
US Highways:	68.568	<a href="#">More data</a>



State Highways, Spurs, Loops, Business Routes:	108.572	<a href="#">More data</a>
Farm or Ranch to Market Roads and Spurs:	377.980	<a href="#">More data</a>
Pass, Park and Recreation Roads:	0.000	<a href="#">More data</a>
Frontage Roads:	0.000	<a href="#">More data</a>
On-System Subtotal:	555.120	<a href="#">More data</a>
City Streets:	73.468	<a href="#">More data</a>
Certified County Roads:	1,274.998	<a href="#">More data</a>
Toll Road Authority Roads:	0.000	<a href="#">More data</a>
Federal Roads:	0.000	<a href="#">More data</a>
Off-System Subtotal:	1,348.466	<a href="#">More data</a>
County Total:	1,903.586	<a href="#">More data</a>

**LINKS TO ADDITIONAL DATA**

County Business Patterns (Census Bureau):	<a href="#">«CBP 2016»</a>
County Agricultural Profile (USDA):	<a href="#">«Census of Agriculture 2012»</a>
State & County QuickFacts (Census Bureau):	<a href="#">«Fisher County QuickFacts»</a>
State & County Narrative Profiles (Census Bureau):	<a href="#">«Fisher County Narrative Profile»</a>
County History (Handbook of Texas Online):	<a href="#">«Fisher County History»</a>
Texas Almanac (Texas State Historical Association):	<a href="#">«Fisher County»</a>

**Special Districts** in Fisher County.  
**School Districts** in Fisher County.  
**History of City Tax Rates** in Fisher County.

**Airports** in Fisher County.  
**Hospitals** in Fisher County.  
**Prisons** in Fisher County.

<a href="#">The County Information Program</a> <a href="#">County Profiles</a> <a href="#">Advanced Search</a> <a href="#">Town &amp; City Search</a>
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