

STATE OF TEXAS:

COUNTY OF FISHER:

FISHER COUNTY COMMISSIONER COURT MINUTES

August 26TH, 2019

Be it remembered that on Monday, the 26th day of August 2019 the Commissioners' Court of Fisher County, Texas, convened in Regular Session in the Commissioners' Courtroom, Fisher County Courthouse, Roby Texas

Ken Holt, County Judge

Pat Thomson, County Clerk

Gordon Pippin, Commissioner #1

Dexter Elrod, Commissioner #2

Preston Martin, Commissioner #3

Kevin Stuart, Commissioner #4

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 Commissioner Pippin, second by Commissioner Stuart to approve bills (see attached). This motion having been put to a vote prevailed, the vote being unanimous.

Order 3-Motion by Commissioner Pippin, second by Commissioner Martin to approve payroll (see attached). This motion having been put to vote prevailed, the vote being unanimous.

Order 4-Motion by Commissioner Pippin, second by Commissioner Stuart approve purchase of (2) Chevrolet Pickups for Sheriff Office. This motion having been put to vote prevailed, the vote being unanimous.

Order 5-Motion by Commissioner Martin, second by Commissioner Elrod to approve proposal from Roberts & McGee to perform audit services (see attached) This motion having been put to vote prevailed, the vote being unanimous.

Order 6-Motion by Commissioner Martin, second by Commissioner Pippin to approve County Clerk and District Clerk's Archive Plans for FY 2020 (see

attached). This motion having been put to vote prevailed, the vote being unanimous.

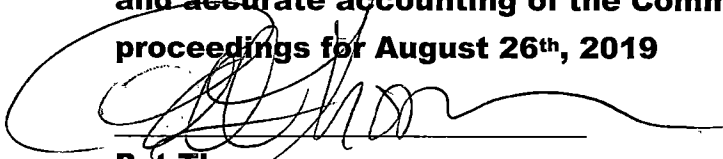
Order 7-Motion by Commissioner Pippin, second by Commissioner Stuart to add line item for Game Warden in non departmental in the amount of \$500 for supplies for training classes in FY 2020. This motion having been put to vote prevailed, the vote being unanimous.

Order 8-Motion by Commissioner Pippin, second by Commissioner Stuart to adjourn. This motion having been put to vote 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 accurate accounting of the Commissioner Court's authorized proceedings for August 26th, 2019



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



COMMISSIONER COURT OF FISHER COUNTY, TEXAS

NOTICE OF OPEN MEETING

DATE OF MEETING: Monday, August 26, 2019

LOCATION: FISHER COUNTY COURTHOUSE

112 N CONCHO ROBY, TX 79543

AGENDA

Call to Order –Monday, August 26, 2019

DELIBERATE AND CONSIDER ACTON ON THE FOLLOWING ITEMS:

1. Bills and Expense Accounts/Becky Mauldin
2. Bills (LGC § 171.004)/Becky Mauldin
3. Budget Amendments & Transfers/Becky Mauldin
4. Payroll & Benefits/Jeanna Parks
5. Burn Ban (New resolution after 90 days or reinstated)
6. Game Warden Budget/George Pasley
7. Truck for Sheriff Office
8. Outside Auditor Bids
9. Archive plan County & District Clerks
10. Budget Workshop

Pursuant to the authority granted under GC § 551, the Commissioners Court may convene a closed session to discuss any of the above agenda items. Immediately before any closed session, the specific section or sections of GC §551 that provide statutory authority will be announced.

CERTIFICATION

ATTEST:

PAT THOMSON

FISHER COUNTY CLERK

Pat Thomson

Pat Thomson, Fisher County Clerk

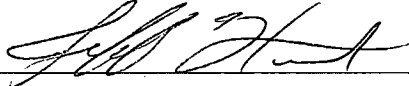

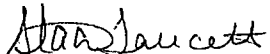
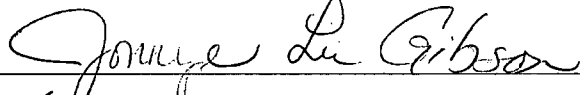
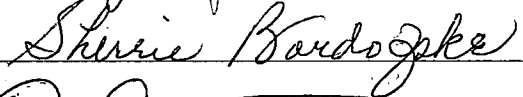

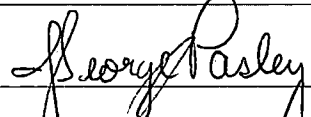

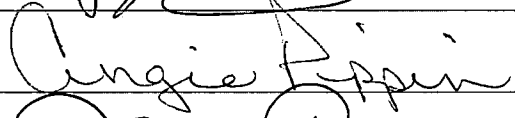
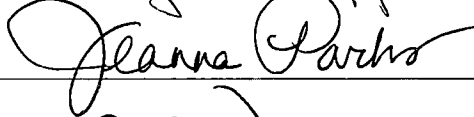
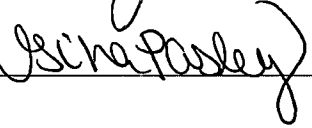
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FISHER COUNTY COMMISSIONER COURT

August 26, 2019

Print Name	Signature
Jeff Hurt	
Kaitlin Bowen	
Staci Faucett	
Jonnye Lu Gibson	
Sherrie Bardojske	
21 a with Dnd	
George Pasley	
Allan Arwine	
Angie Pippin	
Jeanna Parks	
Cina Pasley	

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INVOICE FILE LISTING - CYCLE: ALL

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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
AFLAC AFLAC PRE TAX PAYABLE	9245	A 00007	08-16-2019		10-200-235 AFLAC PRE TAX PAYABLE 10-100-100 CFC: GENERAL FUND	117.66
AFLAC AFLAC POST TAX PAYABLE	9246	A 00007	08-16-2019		10-200-240 AFLAC POST TAX PAYABLE 10-100-100 CFC: GENERAL FUND	31.56
AIRGAS-SOUTHWEST SUPPLIES	9220	A 00008	08-13-2019		14-614-305 SUPPLIES 14-100-100 CFC: ROAD & BRIDGE PRECINCT	54.92
AMY MAE ADAMES GRAND JURY	9283	A	08-21-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	40.00
ANGIE PIPPIN TRAVEL/SCHOOL/TUITION/DUES	9281	A	08-21-2019		10-430-330 COMPUTER REPAIRS & MAINTENC 10-100-100 CFC: GENERAL FUND	230.75
ANGIE PIPPIN COMPUTER REPAIRS & MAINTENCE	9282	A	08-21-2019		10-430-330 COMPUTER REPAIRS & MAINTENC 10-100-100 CFC: GENERAL FUND	283.07
AQUAONE INC. SUPPLIES	9223	A 00014	08-13-2019		10-530-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	7.49
AQUAONE INC. SUPPLIES	9224	A 00014	08-13-2019		10-410-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	19.47
AQUAONE INC. SUPPLIES	9225	A 00014	08-13-2019		10-400-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	8.62
AQUAONE INC. SUPPLIES	9226	A 00014	08-13-2019		10-460-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	8.62
AQUAONE INC. BONDS	9227	A 00014	08-13-2019		10-420-315 BONDS 10-100-100 CFC: GENERAL FUND	7.49
ARROW-MAGNOLIA INTERNATIONAL INC. DIESEL, OIL, AND GASOLINE	9275	A 00477	08-20-2019	730	11-611-700 DIESEL, OIL, AND GASOLINE 11-100-100 CFC: ROAD & BRIDGE PRECINCT	171.22
AT&T COMMUNICATIONS	9230	R 00016	08-13-2019 08-15-2019	15059	10-585-310 COMMUNICATIONS 10-100-100 CFC: GENERAL FUND	104.45
AT&T COMMUNICATIONS	9231	R 00016	08-13-2019 08-15-2019	15059	10-410-310 COMMUNICATONS 10-100-100 CFC: GENERAL FUND	98.13

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
ATMOS ENERGY UTILITIES	9228	R 00017	08-13-2019 08-15-2019	15060	12-612-380 UTILITIES 12-100-100 CFC: ROAD & BRIDGE PRECINCT	49.51
ATMOS ENERGY UTILITIES	9229	R 00017	08-13-2019 08-15-2019	15060	10-470-380 UTILITIES 10-100-100 CFC: GENERAL FUND	52.38
ATMOS ENERGY UTILITIES FOR LAW CENTER	9295	A 00017	08-22-2019		10-585-380 UTILITIES FOR LAW CENTER 10-100-100 CFC: GENERAL FUND	159.36
ATMOS ENERGY UTILITIES	9296	A 00017	08-22-2019		10-470-380 UTILITIES 10-100-100 CFC: GENERAL FUND	49.54
BITTER CREEK WATER SUPPLY CORP UTILITIES	9262	A 00027	08-19-2019		10-470-380 UTILITIES 10-100-100 CFC: GENERAL FUND	45.00
BITTER CREEK WATER SUPPLY CORP UTILITIES	9263	A 00027	08-19-2019		10-470-380 UTILITIES 10-100-100 CFC: GENERAL FUND	45.00
BROOKS DIESEL SERVICE REPAIRS & MAINTENANCE	9255	A 00194	08-16-2019	852	14-614-320 REPAIRS & MAINTENANCE 14-100-100 CFC: ROAD & BRIDGE PRECINCT	3,362.00
BROOKS DIESEL SERVICE REPAIRS & MAINTENANCE	9256	A 00194	08-16-2019	853	14-614-320 REPAIRS & MAINTENANCE 14-100-100 CFC: ROAD & BRIDGE PRECINCT	659.46
BROOKS DIESEL SERVICE SUPPLIES	9257	A 00194	08-16-2019	853	14-614-305 SUPPLIES 14-100-100 CFC: ROAD & BRIDGE PRECINCT	783.64
CHRISTINE GASPAR GRAND JURY	9285	A	08-21-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	40.00
CRYSTAL MANN COKER GRAND JURY	9284	A	08-21-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	40.00
CYNTHIA MARIE STUART PETIT JURY	9292	A	08-21-2019		10-540-510 PETIT JURY 10-100-100 CFC: GENERAL FUND	40.00
DE LAGE LANDEN COPY MACHINE	9235	A 00013	08-13-2019		10-410-320 COPY MACHINE 10-100-100 CFC: GENERAL FUND	165.07
DELL MARKETING LP IT EQUIPMENT & SUPPLIES FOR LEC	9264	A 00318	08-19-2019	716	27-627-620 IT EQUIPMENT & SUPPLIES FOR 27-100-100 IT DEPARTMENT CHECKING	4,321.64

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
DIANNA LYNN HEADY GRAND JURY	9288	A	08-21-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	40.00
FLORES FARMS ROAD MATERIAL & CONSTRUCTION	9279	A 00222	08-20-2019	764	23-623-705 ROAD MATERIAL & CONSTRUCTIO 23-100-100 CFC: LATERAL ROAD PRECINCT	1,620.00
GRAY FUEL & CHEMICAL DIESEL, OIL, AND GASOLINE	9243	R 00066	08-15-2019 08-15-2019	15062	12-612-700 DIESEL, OIL, AND GASOLINE 12-100-100 CFC: ROAD & BRIDGE PRECINCT	518.73
HILLIARD OFFICE SOLUTIONS COPY MACHINE	9233	A 00069	08-13-2019		10-410-320 COPY MACHINE 10-100-100 CFC: GENERAL FUND	50.00
HILLIARD OFFICE SOLUTIONS PAPER & POSTAGE	9269	A 00069	08-20-2019		10-530-445 PAPER & POSTAGE 10-100-100 CFC: GENERAL FUND	46.00
INTERSTATE BATTERY SYSTEM OF ABILEN SUPPLIES	9280	A 00072	08-21-2019	890	10-585-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	17.76
ISABELL ZAMBRANO PETIT JURY	9294	A	08-21-2019		10-540-510 PETIT JURY 10-100-100 CFC: GENERAL FUND	40.00
JEANIE FULLER COURT APPOINTED ATTORNEY	9268	A 00321	08-19-2019		10-540-518 COURT APPOINTED ATTORNEY 10-100-100 CFC: GENERAL FUND	150.00
JO ANN GREEN GRAND JURY	9286	A	08-21-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	40.00
JPX AMERICA, INC. TRAVEL	9238	R 00426	08-14-2019 08-14-2019	848 142	84-840-840 FC DRUG FORFEITURE EXPENSES 84-100-150 CFC: FC DRUG FORFEITURE CHE	295.00
KARYN CARPENTER GREEN GRAND JURY	9287	A	08-21-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	40.00
KEN HOLT TRAVEL & SCHOOL	9258	A	08-16-2019		10-400-300 TRAVEL & SCHOOL 10-100-100 CFC: GENERAL FUND	292.19
KEN HOLT SUPPLIES	9261	A	08-16-2019		10-400-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	1.02
KNOX WASTE SERVICE LLC UTILITIES	9273	A 00078	08-20-2019		11-611-380 UTILITIES 11-100-100 CFC: ROAD & BRIDGE PRECINCT	31.53

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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
KNOX WASTE SERVICE LLC UTILITIES	9274	A 00078	08-20-2019		78-778-380 UTILITIES 78-100-100 CFC: SENIOR CITIZENS	84.71
LETICICA LANDES REYES PETIT JURY	9291	A	08-21-2019		10-540-510 PETIT JURY 10-100-100 CFC: GENERAL FUND	40.00
LYDIA MIRANDA GRAND JURY	9289	A	08-21-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	40.00
LYNDA NELSON PETIT JURY	9290	A	08-21-2019		10-540-510 PETIT JURY 10-100-100 CFC: GENERAL FUND	40.00
MARVIN KEENAN COURTHOUSE SECURITY EXPENSES	9244	A 00355	08-16-2019		66-766-766 COURTHOUSE SECURITY EXPENSE 66-100-100 CFC: COURTHOUSE SECURITY	100.00
NEW HORIZON AG SERVICE TIRES & TUBES	9248	A 00136	08-16-2019	802	14-614-725 TIRES & TUBES 14-100-100 CFC: ROAD & BRIDGE PRECINCT	495.00
NEW HORIZON AG SERVICE TIRES & TUBES	9249	A 00136	08-16-2019	755	14-614-725 TIRES & TUBES 14-100-100 CFC: ROAD & BRIDGE PRECINCT	495.00
NEW HORIZON AG SERVICE TIRES & TUBES	9250	A 00136	08-16-2019	740	14-614-725 TIRES & TUBES 14-100-100 CFC: ROAD & BRIDGE PRECINCT	674.40
PAT THOMSON TRAVEL & SCHOOL	9232	A	08-13-2019		10-410-300 TRAVEL & SCHOOL 10-100-100 CFC: GENERAL FUND	53.95
QUILL SUPPLIES	9219	A 00097	08-13-2019	788	10-580-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	100.99
QUILL SUPPLIES	9236	A 00097	08-14-2019	837	10-460-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	96.97
QUILL NEW EQUIPMENT	9254	A 00097	08-16-2019	791	78-778-400 NEW EQUIPMENT 78-100-100 CFC: SENIOR CITIZENS	399.95
QUILL SUPPLIES	9265	A 00097	08-19-2019	855	10-460-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	74.98
QUILL SUPPLIES	9267	A 00097	08-19-2019	746	10-585-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	57.82

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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
QUILL SUPPLIES	9270	A 00097	08-20-2019	822	10-585-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	167.97
ROAD RUNNER TIRE SERVICE TIRES & TUBES	9251	A 00098	08-16-2019	824	14-614-725 TIRES & TUBES 14-100-100 CFC: ROAD & BRIDGE PRECINCT	80.00
SAMS CLUB EDIBLE GOODS	9240	R 00108	08-14-2019 08-15-2019	749 15061	78-778-690 EDIBLE GOODS 78-100-100 CFC: SENIOR CITIZENS	115.55
SAMS CLUB PAPER GOODS	9241	R 00108	08-14-2019 08-15-2019	749 15061	78-778-692 PAPER GOODS 78-100-100 CFC: SENIOR CITIZENS	153.90
SAMS CLUB SUPPLIES	9242	R 00108	08-14-2019 08-15-2019	749 15061	78-778-305 SUPPLIES 78-100-100 CFC: SENIOR CITIZENS	97.67
TANYA GAYE TERRY PETIT JURY	9293	A	08-21-2019		10-540-510 PETIT JURY 10-100-100 CFC: GENERAL FUND	40.00
TEXAS ASSOCIATION OF COUNTIES COMMUNICATIONS	9247	A 00113	08-16-2019		10-530-310 COMMUNICATIONS 10-100-100 CFC: GENERAL FUND	66.00
TEXAS ASSOCIATION OF COUNTIES TRAVEL & SCHOOL	9276	A 00336	08-20-2019	883	14-614-300 TRAVEL & SCHOOL 14-100-100 CFC: ROAD & BRIDGE PRECINCT	25.00
TEXAS ASSOCIATION OF COUNTIES TRAVEL & SCHOOL	9277	A 00336	08-20-2019	884	11-611-300 TRAVEL & SCHOOL 11-100-100 CFC: ROAD & BRIDGE PRECINCT	25.00
TEXAS ASSOCIATION OF COUNTIES TRAVEL & SCHOOL	9278	A 00336	08-20-2019	885	12-612-300 TRAVEL & SCHOOL 12-100-100 CFC: ROAD & BRIDGE PRECINCT	25.00
TEXAS ASSOCIATION OF COUNTIES MEDICAL INSURANCE PAYABLE	9297	A 00143	08-22-2019		10-200-210 MEDICAL INSURANCE PAYABLE 10-100-100 CFC: GENERAL FUND	2,498.16
TEXAS DEPARTMENT OF STATE HEALTH SE DC-CAR-BVS TO TX VITAL STATISTICS	9234	A 00341	08-13-2019		76-776-703 DC-CAR-BVS TO TX VITAL STAT 76-100-100 CFC: STATE CRIMINAL & CIVIL	23.79
THRIFTWAY INMATE EXPENSE	9221	A 00120	08-13-2019	717	10-585-612 INMATE EXPENSE 10-100-100 CFC: GENERAL FUND	47.63
THRIFTWAY INMATE EXPENSE	9222	A 00120	08-13-2019	770	10-585-612 INMATE EXPENSE 10-100-100 CFC: GENERAL FUND	22.17

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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
VERIZON WIRELESS COMMUNICATIONS	9252	R 00123	08-16-2019 08-19-2019	15063	10-400-310 COMMUNICATIONS 10-100-100 CFC: GENERAL FUND	50.84
VERIZON WIRELESS COMMUNICATIONS	9253	R 00123	08-16-2019 08-19-2019	15063	10-580-310 COMMUNICATIONS 10-100-100 CFC: GENERAL FUND	50.84
VERIZON WIRELESS COMMUNICATIONS	9271	A 00123	08-20-2019		10-585-310 COMMUNICATIONS 10-100-100 CFC: GENERAL FUND	189.95
VERIZON WIRELESS COMMUNICATIONS	9272	A 00123	08-20-2019		78-778-310 COMMUNICATIONS 78-100-100 CFC: SENIOR CITIZENS	37.99
WASHINGTON NATIONAL WASHINGTON NATL PAYABLE	9259	A 00166	08-16-2019		10-200-260 WASHINGTON NATL PAYABLE 10-100-100 CFC: GENERAL FUND	389.20
WESTERN TRAILER & EQUIPMENT TIRES & TUBES	9260	A 00128	08-16-2019	775	12-612-725 TIRES & TUBES 12-100-100 CFC: ROAD & BRIDGE PRECINCT	145.24
WEX BANK BANK CHARGES	9266	A 00465	08-19-2019		10-530-430 BANK CHARGES 10-100-100 CFC: GENERAL FUND	10.00

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FD FUND ***** PENDING ***** ***** PAID ***** **** CANCELLED **** ***** TOTAL *****
NO DESCRIPTION COUNT AMOUNT COUNT AMOUNT COUNT AMOUNT COUNT AMOUNT

REPORT TOTALS BY FUND

010 GENERAL FUND	45	5,991.46	5	356.64	0	0.00	50	6,348.10
011 ROAD & BRIDGE PRECINCT 1	3	227.75	0	0.00	0	0.00	3	227.75
012 ROAD & BRIDGE PRECINCT 2	2	170.24	2	568.24	0	0.00	4	738.48
014 ROAD & BRIDGE PRECINCT 4	9	6,629.42	0	0.00	0	0.00	9	6,629.42
023 LATERAL ROAD PRECINCT 3	1	1,620.00	0	0.00	0	0.00	1	1,620.00
027 IT DEPARTMENT MARCH 2019	1	4,321.64	0	0.00	0	0.00	1	4,321.64
066 COURTHOUSE SECURITY FUND	1	100.00	0	0.00	0	0.00	1	100.00
076 STATE CRIMINAL & CIVIL FEES FUND	1	23.79	0	0.00	0	0.00	1	23.79
078 SENIOR CITIZENS FUND	3	522.65	3	367.12	0	0.00	6	889.77
084 FC DRUG FORFEITURE FUND	0	0.00	1	295.00	0	0.00	1	295.00
GRAND TOTALS	66	19,606.95	11	1,587.00	0	0.00	77	21,193.95

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Actual

COST DISTRIBUTION REPORT - FILE ACCESS KEY - A18

DEBIT ACCT	CREDIT ACCT	CODES	PRIMARY	SECONDARY	COMBINED	DISTRIBUTION DESCRIPTION
10-200-190	10-100-100	00 002 *	2,911.63- 2,911.63-	0.00	2,911.63- 2,911.63-	FED TAX TRANSFER TO LIABILITY ACCOUNT ** ** * ACCOUNT SUB-TOTAL
10-200-200	10-100-100	00 001 *	5,006.10-		5,006.10-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
10-200-200	10-100-100	00 099 *	1,170.92- 6,177.02-	0.00	1,170.92- 6,177.02-	MEDICARE TRANSFER TO LIABILITY ACCOUNT ** ** * ACCOUNT SUB-TOTAL
10-200-205	10-100-100	00 003 *	6,163.78- 6,163.78-	0.00	6,163.78- 6,163.78-	PAYROLL LIABILITY TRANSFER: RETIREMENT ** ** * ACCOUNT SUB-TOTAL
10-200-210	10-100-100	00 004 *	10,542.16- 10,542.16-	0.00	10,542.16- 10,542.16-	PAYROLL LIABILITY TRANSFER: MEDICAL INS ** ** * ACCOUNT SUB-TOTAL
10-200-220	10-100-100	00 006 *	162.37- 162.37-	0.00	162.37- 162.37-	PAYROLL LIABILITY TRANSFER: LIBERTY PRE TAX ** ** * ACCOUNT SUB-TOTAL
10-200-235	10-100-100	00 009 *	58.83- 58.83-	0.00	58.83- 58.83-	PAYROLL LIABILITY TRANSFER: AFLAC PRE TAX ** ** * ACCOUNT SUB-TOTAL
10-200-240	10-100-100	00 010 *	15.78- 15.78-	0.00	15.78- 15.78-	PAYROLL LIABILITY TRANSFER: AFLAC POST TAX ** ** * ACCOUNT SUB-TOTAL
10-200-260	10-100-100	00 015 *	180.50- 180.50-	0.00	180.50- 180.50-	PAYROLL LIABILITY TRANSFER: WNTL POST TAX ** ** * ACCOUNT SUB-TOTAL
10-400-100	10-100-100	00 000	1,577.16 1,577.16	0.00	1,577.16 1,577.16	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
10-400-105	10-100-100	00 000	969.23 969.23	0.00	969.23 969.23	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
10-400-110	10-100-100	00 000	957.22 957.22	0.00	957.22 957.22	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
10-400-200	10-100-100	00 001		215.88	215.88	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-400-200	10-100-100	00 099	0.00	50.49 266.37	50.49 266.37	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE ** ** * ACCOUNT SUB-TOTAL
10-400-205	10-100-100	00 003	0.00	288.35 288.35	288.35 288.35	PAYROLL EMPLOYER MATCHING - RETIREMENT ** ** * ACCOUNT SUB-TOTAL
10-400-210	10-100-100	00 004	0.00	778.70 778.70	778.70 778.70	PAYROLL EMPLOYER MATCHING - MEDICAL INS ** ** * ACCOUNT SUB-TOTAL
10-410-100	10-100-100	00 000	1,500.24 1,500.24	0.00	1,500.24 1,500.24	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
10-410-110	10-100-100	00 000	957.22 957.22	0.00	957.22 957.22	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
10-410-115	10-100-100	00 000	13.84 13.84	0.00	13.84 13.84	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
10-410-200	10-100-100	00 001		152.34	152.34	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-410-200	10-100-100	00 099	0.00	35.62 187.96	35.62 187.96	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE ** ** * ACCOUNT SUB-TOTAL
10-410-205	10-100-100	00 003	0.00	203.39 203.39	203.39 203.39	PAYROLL EMPLOYER MATCHING - RETIREMENT ** ** * ACCOUNT SUB-TOTAL

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10-410-210	10-100-100	00 004		775.84	775.84	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	775.84	775.84	** ** * ACCOUNT SUB-TOTAL
10-420-100	10-100-100	00 000	1,500.18		1,500.18	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,500.18	0.00	1,500.18	** ** * ACCOUNT SUB-TOTAL
10-420-120	10-100-100	01 000	427.50		427.50	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			427.50	0.00	427.50	** ** * ACCOUNT SUB-TOTAL
10-420-200	10-100-100	00 001		117.08	117.08	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-420-200	10-100-100	00 099		27.38	27.38	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	144.46	144.46	** ** * ACCOUNT SUB-TOTAL
10-420-205	10-100-100	00 003		158.64	158.64	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	158.64	158.64	** ** * ACCOUNT SUB-TOTAL
10-420-210	10-100-100	00 004		389.35	389.35	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	389.35	389.35	** ** * ACCOUNT SUB-TOTAL
10-430-100	10-100-100	00 000	1,500.18		1,500.18	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,500.18	0.00	1,500.18	** ** * ACCOUNT SUB-TOTAL
10-430-110	10-100-100	01 000	510.00		510.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			510.00	0.00	510.00	** ** * ACCOUNT SUB-TOTAL
10-430-200	10-100-100	00 001		123.62	123.62	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-430-200	10-100-100	00 099		28.92	28.92	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	152.54	152.54	** ** * ACCOUNT SUB-TOTAL
10-430-205	10-100-100	00 003		165.43	165.43	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	165.43	165.43	** ** * ACCOUNT SUB-TOTAL
10-430-210	10-100-100	00 004		389.35	389.35	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	389.35	389.35	** ** * 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	292.35		292.35	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			292.35	0.00	292.35	** ** * ACCOUNT SUB-TOTAL
10-450-130	10-100-100	00 000	233.28		233.28	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			233.28	0.00	233.28	** ** * ACCOUNT SUB-TOTAL
10-450-132	10-100-100	00 000	233.28		233.28	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			233.28	0.00	233.28	** ** * ACCOUNT SUB-TOTAL
10-450-134	10-100-100	00 000	279.38		279.38	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			279.38	0.00	279.38	** ** * ACCOUNT SUB-TOTAL
10-450-200	10-100-100	00 001		70.63	70.63	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-450-200	10-100-100	00 099		16.52	16.52	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	87.15	87.15	** ** * ACCOUNT SUB-TOTAL
10-450-205	10-100-100	00 003		93.77	93.77	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	93.77	93.77	** ** * ACCOUNT SUB-TOTAL
10-460-100	10-100-100	00 000	1,500.24		1,500.24	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,500.24	0.00	1,500.24	** ** * ACCOUNT SUB-TOTAL

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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
10-460-200	10-100-100	00 001		148.65	148.65	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-460-200	10-100-100	00 099		34.77	34.77	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	183.42	183.42	** ** * ACCOUNT SUB-TOTAL
10-460-205	10-100-100	00 003		197.33	197.33	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	197.33	197.33	** ** * ACCOUNT SUB-TOTAL
10-460-210	10-100-100	00 004		389.35	389.35	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	389.35	389.35	** ** * ACCOUNT SUB-TOTAL
10-480-100	10-100-100	00 000	1,544.82		1,544.82	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,544.82	0.00	1,544.82	** ** * ACCOUNT SUB-TOTAL
10-480-110	10-100-100	00 000	966.34		966.34	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			966.34	0.00	966.34	** ** * ACCOUNT SUB-TOTAL
10-480-200	10-100-100	00 001		142.19	142.19	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-480-200	10-100-100	00 099		33.25	33.25	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	175.44	175.44	** ** * ACCOUNT SUB-TOTAL
10-480-205	10-100-100	00 003		206.67	206.67	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	206.67	206.67	** ** * ACCOUNT SUB-TOTAL
10-480-210	10-100-100	00 004		778.70	778.70	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	778.70	778.70	** ** * ACCOUNT SUB-TOTAL
10-490-100	10-100-100	00 000	1,500.18		1,500.18	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,500.18	0.00	1,500.18	** ** * ACCOUNT SUB-TOTAL
10-490-110	10-100-100	01 000	240.00		240.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			240.00	0.00	240.00	** ** * ACCOUNT SUB-TOTAL
10-490-200	10-100-100	00 001		104.40	104.40	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-490-200	10-100-100	00 099		24.42	24.42	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	128.82	128.82	** ** * ACCOUNT SUB-TOTAL
10-490-205	10-100-100	00 003		143.21	143.21	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	143.21	143.21	** ** * ACCOUNT SUB-TOTAL
10-490-210	10-100-100	00 004		389.35	389.35	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	389.35	389.35	** ** * ACCOUNT SUB-TOTAL
10-500-100	10-100-100	00 000	1,500.24		1,500.24	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,500.24	0.00	1,500.24	** ** * ACCOUNT SUB-TOTAL
10-500-110	10-100-100	00 000	957.22		957.22	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			957.22	0.00	957.22	** ** * ACCOUNT SUB-TOTAL
10-500-200	10-100-100	00 001		148.71	148.71	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-500-200	10-100-100	00 099		34.78	34.78	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	183.49	183.49	** ** * ACCOUNT SUB-TOTAL
10-500-205	10-100-100	00 003		202.25	202.25	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	202.25	202.25	** ** * ACCOUNT SUB-TOTAL
10-500-210	10-100-100	00 004		778.70	778.70	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	778.70	778.70	** ** * ACCOUNT SUB-TOTAL

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10-550-100	10-100-100	00 000	328.93		328.93	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			328.93	0.00	328.93	** ** * 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	450.00		450.00	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			450.00	0.00	450.00	** ** * ACCOUNT SUB-TOTAL
10-550-200	10-100-100	00 001		54.55	54.55	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-550-200	10-100-100	00 099		12.77	12.77	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	67.32	67.32	** ** * ACCOUNT SUB-TOTAL
10-550-205	10-100-100	00 003		72.43	72.43	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	72.43	72.43	** ** * ACCOUNT SUB-TOTAL
10-580-100	10-100-100	00 000	1,784.72		1,784.72	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,784.72	0.00	1,784.72	** ** * ACCOUNT SUB-TOTAL
10-580-110	10-100-100	00 000	344.28		344.28	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
10-580-110	10-100-100	01 000	5,824.75		5,824.75	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			6,169.03	0.00	6,169.03	** ** * 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
10-580-120	10-100-100	01 000	759.44		759.44	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			759.44	0.00	759.44	** ** * ACCOUNT SUB-TOTAL
10-580-146	10-100-100	02 000	183.47		183.47	PAYROLL EMPLOYEE TRANSFER - OVERTIME HOURS
			183.47	0.00	183.47	** ** * ACCOUNT SUB-TOTAL
10-580-200	10-100-100	00 001		551.68	551.68	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-580-200	10-100-100	00 099		129.04	129.04	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	680.72	680.72	** ** * ACCOUNT SUB-TOTAL
10-580-205	10-100-100	00 003		733.34	733.34	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	733.34	733.34	** ** * ACCOUNT SUB-TOTAL
10-580-210	10-100-100	00 004		1,946.75	1,946.75	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	1,946.75	1,946.75	** ** * ACCOUNT SUB-TOTAL
10-585-110	10-100-100	00 000	33.55		33.55	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
10-585-110	10-100-100	01 000	1,120.57		1,120.57	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			1,154.12	0.00	1,154.12	** ** * ACCOUNT SUB-TOTAL
10-585-142	10-100-100	00 000	448.56		448.56	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
10-585-142	10-100-100	01 000	7,924.56		7,924.56	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			8,373.12	0.00	8,373.12	** ** * ACCOUNT SUB-TOTAL
10-585-144	10-100-100	01 000	480.00		480.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			480.00	0.00	480.00	** ** * ACCOUNT SUB-TOTAL
10-585-200	10-100-100	00 001		607.65	607.65	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-585-200	10-100-100	00 099		142.14	142.14	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	749.79	749.79	** ** * ACCOUNT SUB-TOTAL
10-585-205	10-100-100	00 003		823.60	823.60	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	823.60	823.60	** ** * ACCOUNT SUB-TOTAL

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10-585-210	10-100-100	00 004	0.00	3,504.15	3,504.15	PAYROLL EMPLOYER MATCHING - MEDICAL INS
				3,504.15	3,504.15	** ** * ACCOUNT SUB-TOTAL
10-590-100	10-100-100	00 000	544.24		544.24	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			544.24	0.00	544.24	** ** * ACCOUNT SUB-TOTAL
10-590-110	10-100-100	01 000	515.00		515.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			515.00	0.00	515.00	** ** * ACCOUNT SUB-TOTAL
10-590-200	10-100-100	00 001		65.67	65.67	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-590-200	10-100-100	00 099		15.36	15.36	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	81.03	81.03	** ** * ACCOUNT SUB-TOTAL
10-590-205	10-100-100	00 003		42.38	42.38	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	42.38	42.38	** ** * ACCOUNT SUB-TOTAL
			14,803.44	16,539.54	31,342.98	** ** * FUND SUB-TOTAL
11-200-190	11-100-100	00 002 *	213.61-		213.61-	FED TAX TRANSFER TO LIABILITY ACCOUNT
			213.61-	0.00	213.61-	** ** * ACCOUNT SUB-TOTAL
11-200-200	11-100-100	00 001 *	511.62-		511.62-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
11-200-200	11-100-100	00 099 *	119.66-		119.66-	MEDICARE TRANSFER TO LIABILITY ACCOUNT
			631.28-	0.00	631.28-	** ** * ACCOUNT SUB-TOTAL
11-200-205	11-100-100	00 003 *	631.27-		631.27-	PAYROLL LIABILITY TRANSFER: RETIREMENT
			631.27-	0.00	631.27-	** ** * ACCOUNT SUB-TOTAL
11-200-210	11-100-100	00 004 *	1,557.40-		1,557.40-	PAYROLL LIABILITY TRANSFER: MEDICAL INS
			1,557.40-	0.00	1,557.40-	** ** * 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
11-611-100	11-100-100	00 000	1,358.92		1,358.92	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,358.92	0.00	1,358.92	** ** * 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	1,255.20		1,255.20	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			1,351.35	0.00	1,351.35	** ** * ACCOUNT SUB-TOTAL
11-611-112	11-100-100	01 000	1,120.80		1,120.80	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			1,120.80	0.00	1,120.80	** ** * 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	300.00		300.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			300.00	0.00	300.00	** ** * ACCOUNT SUB-TOTAL
11-611-200	11-100-100	00 001		255.81	255.81	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
11-611-200	11-100-100	00 099		59.83	59.83	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	315.64	315.64	** ** * ACCOUNT SUB-TOTAL
11-611-205	11-100-100	00 003		341.13	341.13	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	341.13	341.13	** ** * ACCOUNT SUB-TOTAL
11-611-210	11-100-100	00 004		1,557.40	1,557.40	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	1,557.40	1,557.40	** ** * ACCOUNT SUB-TOTAL
			1,092.35	2,214.17	3,306.52	** ** * FUND SUB-TOTAL

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12-200-190	12-100-100	00 002 *	197.76- 197.76-	0.00	197.76- 197.76-	FED TAX TRANSFER TO LIABILITY ACCOUNT ** ** * ACCOUNT SUB-TOTAL
12-200-200	12-100-100	00 001 *	552.86-		552.86-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
12-200-200	12-100-100	00 099 *	129.34- 682.20-	0.00	129.34- 682.20-	MEDICARE TRANSFER TO LIABILITY ACCOUNT ** ** * ACCOUNT SUB-TOTAL
12-200-205	12-100-100	00 003 *	679.06- 679.06-	0.00	679.06- 679.06-	PAYROLL LIABILITY TRANSFER: RETIREMENT ** ** * ACCOUNT SUB-TOTAL
12-200-210	12-100-100	00 004 *	1,166.59- 1,166.59-	0.00	1,166.59- 1,166.59-	PAYROLL LIABILITY TRANSFER: MEDICAL INS ** ** * ACCOUNT SUB-TOTAL
12-612-100	12-100-100	00 000	1,358.92 1,358.92	0.00	1,358.92 1,358.92	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
12-612-110	12-100-100	00 000	253.05		253.05	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
12-612-110	12-100-100	01 000	1,098.30 1,351.35	0.00	1,098.30 1,351.35	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL
12-612-112	12-100-100	01 000	980.70 980.70	0.00	980.70 980.70	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL
12-612-115	12-100-100	00 000	27.68 27.68	0.00	27.68 27.68	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
12-612-120	12-100-100	01 000	740.00 740.00	0.00	740.00 740.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL
12-612-200	12-100-100	00 001		276.43	276.43	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
12-612-200	12-100-100	00 099	0.00	64.67 341.10	64.67 341.10	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE ** ** * ACCOUNT SUB-TOTAL
12-612-205	12-100-100	00 003	0.00	366.96 366.96	366.96 366.96	PAYROLL EMPLOYER MATCHING - RETIREMENT ** ** * ACCOUNT SUB-TOTAL
12-612-210	12-100-100	00 004	0.00 1,733.04	1,166.59 1,166.59 1,874.65	1,166.59 1,166.59 3,607.69	PAYROLL EMPLOYER MATCHING - MEDICAL INS ** ** * ACCOUNT SUB-TOTAL ** ** * FUND SUB-TOTAL
13-200-190	13-100-100	00 002 *	326.81- 326.81-	0.00	326.81- 326.81-	FED TAX TRANSFER TO LIABILITY ACCOUNT ** ** * ACCOUNT SUB-TOTAL
13-200-200	13-100-100	00 001 *	469.74-		469.74-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
13-200-200	13-100-100	00 099 *	109.88- 579.62-	0.00	109.88- 579.62-	MEDICARE TRANSFER TO LIABILITY ACCOUNT ** ** * ACCOUNT SUB-TOTAL
13-200-205	13-100-100	00 003 *	500.23- 500.23-	0.00	500.23- 500.23-	PAYROLL LIABILITY TRANSFER: RETIREMENT ** ** * ACCOUNT SUB-TOTAL
13-200-210	13-100-100	00 004 *	804.92- 804.92-	0.00	804.92- 804.92-	PAYROLL LIABILITY TRANSFER: MEDICAL INS ** ** * ACCOUNT SUB-TOTAL
13-613-100	13-100-100	00 000	1,358.92 1,358.92	0.00	1,358.92 1,358.92	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
13-613-110	13-100-100	00 000	880.65		880.65	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
13-613-110	13-100-100	01 000	470.70 1,351.35	0.00	470.70 1,351.35	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL

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PAGE 7
 PREPARER:0006

DEBIT ACCT	CREDIT ACCT	CODES	PRIMARY	SECONDARY	COMBINED	DISTRIBUTION DESCRIPTION
13-613-112	13-100-100	01 000	560.40 560.40	0.00	560.40 560.40	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL
13-613-115	13-100-100	00 000	13.84 13.84	0.00	13.84 13.84	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
13-613-120	13-100-100	01 000	530.00 530.00	0.00	530.00 530.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL
13-613-200	13-100-100	00 001		234.87	234.87	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
13-613-200	13-100-100	00 099	0.00	54.94 289.81	54.94 289.81	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE ** ** * ACCOUNT SUB-TOTAL
13-613-205	13-100-100	00 003	0.00	270.32 270.32	270.32 270.32	PAYROLL EMPLOYER MATCHING - RETIREMENT ** ** * ACCOUNT SUB-TOTAL
13-613-210	13-100-100	00 004	0.00 1,602.93	778.70 778.70 1,338.83	778.70 778.70 2,941.76	PAYROLL EMPLOYER MATCHING - MEDICAL INS ** ** * ACCOUNT SUB-TOTAL ** ** * FUND SUB-TOTAL
14-200-190	14-100-100	00 002 *	375.28- 375.28-	0.00	375.28- 375.28-	FED TAX TRANSFER TO LIABILITY ACCOUNT ** ** * ACCOUNT SUB-TOTAL
14-200-200	14-100-100	00 001 *	549.78-		549.78-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
14-200-200	14-100-100	00 099 *	128.60- 678.38-	0.00	128.60- 678.38-	MEDICARE TRANSFER TO LIABILITY ACCOUNT ** ** * ACCOUNT SUB-TOTAL
14-200-205	14-100-100	00 003 *	678.13- 678.13-	0.00	678.13- 678.13-	PAYROLL LIABILITY TRANSFER: RETIREMENT ** ** * ACCOUNT SUB-TOTAL
14-200-210	14-100-100	00 004 *	1,557.40- 1,557.40-	0.00	1,557.40- 1,557.40-	PAYROLL LIABILITY TRANSFER: MEDICAL INS ** ** * ACCOUNT SUB-TOTAL
14-200-220	14-100-100	00 006 *	18.79- 18.79-	0.00	18.79- 18.79-	PAYROLL LIABILITY TRANSFER: LIBERTY PRE TAX ** ** * ACCOUNT SUB-TOTAL
14-200-260	14-100-100	00 015 *	14.10- 14.10-	0.00	14.10- 14.10-	PAYROLL LIABILITY TRANSFER: WNTL POST TAX ** ** * ACCOUNT SUB-TOTAL
14-614-100	14-100-100	00 000	1,358.92 1,358.92	0.00	1,358.92 1,358.92	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
14-614-110	14-100-100	00 000	96.15		96.15	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
14-614-110	14-100-100	01 000	1,255.20 1,351.35	0.00	1,255.20 1,351.35	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL
14-614-112	14-100-100	00 000	560.40		560.40	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
14-614-112	14-100-100	01 000	560.40 1,120.80	0.00	560.40 1,120.80	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL
14-614-115	14-100-100	00 000	41.52 41.52	0.00	41.52 41.52	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
14-614-120	14-100-100	01 000	580.00 580.00	0.00	580.00 580.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL
14-614-200	14-100-100	00 001		274.89	274.89	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
14-614-200	14-100-100	00 099	0.00	64.30 339.19	64.30 339.19	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE ** ** * ACCOUNT SUB-TOTAL

DEBIT ACCT	CREDIT ACCT	CODES	PRIMARY	SECONDARY	COMBINED	DISTRIBUTION DESCRIPTION
14-614-205	14-100-100	00 003		366.45	366.45	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	366.45	366.45	** ** * ACCOUNT SUB-TOTAL
14-614-210	14-100-100	00 004		1,557.40	1,557.40	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	1,557.40	1,557.40	** ** * ACCOUNT SUB-TOTAL
			1,130.51	2,263.04	3,393.55	** ** * FUND SUB-TOTAL
50-200-190	50-100-100	00 002 *	90.52-		90.52-	FED TAX TRANSFER TO LIABILITY ACCOUNT
			90.52-	0.00	90.52-	** ** * ACCOUNT SUB-TOTAL
50-200-200	50-100-100	00 001 *	156.36-		156.36-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
50-200-200	50-100-100	00 099 *	36.56-		36.56-	MEDICARE TRANSFER TO LIABILITY ACCOUNT
			192.92-	0.00	192.92-	** ** * ACCOUNT SUB-TOTAL
50-200-205	50-100-100	00 003 *	196.01-		196.01-	PAYROLL LIABILITY TRANSFER: RETIREMENT
			196.01-	0.00	196.01-	** ** * ACCOUNT SUB-TOTAL
50-200-220	50-100-100	00 006 *	25.91-		25.91-	PAYROLL LIABILITY TRANSFER: LIBERTY PRE TAX
			25.91-	0.00	25.91-	** ** * ACCOUNT SUB-TOTAL
50-750-110	50-100-100	01 000	1,287.00		1,287.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			1,287.00	0.00	1,287.00	** ** * ACCOUNT SUB-TOTAL
50-750-200	50-100-100	00 001		78.18	78.18	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
50-750-200	50-100-100	00 099		18.28	18.28	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	96.46	96.46	** ** * ACCOUNT SUB-TOTAL
50-750-205	50-100-100	00 003		105.92	105.92	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	105.92	105.92	** ** * ACCOUNT SUB-TOTAL
			781.64	202.38	984.02	** ** * FUND SUB-TOTAL
78-200-190	78-100-100	00 002 *	65.11-		65.11-	FED TAX TRANSFER TO LIABILITY ACCOUNT
			65.11-	0.00	65.11-	** ** * ACCOUNT SUB-TOTAL
78-200-200	78-100-100	00 001 *	274.12-		274.12-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
78-200-200	78-100-100	00 099 *	64.10-		64.10-	MEDICARE TRANSFER TO LIABILITY ACCOUNT
			338.22-	0.00	338.22-	** ** * ACCOUNT SUB-TOTAL
78-200-205	78-100-100	00 003 *	336.68-		336.68-	PAYROLL LIABILITY TRANSFER: RETIREMENT
			336.68-	0.00	336.68-	** ** * ACCOUNT SUB-TOTAL
78-778-100	78-100-100	00 000	842.75		842.75	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			842.75	0.00	842.75	** ** * ACCOUNT SUB-TOTAL
78-778-110	78-100-100	01 000	1,368.00		1,368.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			1,368.00	0.00	1,368.00	** ** * ACCOUNT SUB-TOTAL
78-778-200	78-100-100	00 001		137.06	137.06	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
78-778-200	78-100-100	00 099		32.05	32.05	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	169.11	169.11	** ** * ACCOUNT SUB-TOTAL
78-778-205	78-100-100	00 003		181.93	181.93	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	181.93	181.93	** ** * ACCOUNT SUB-TOTAL
			1,470.74	351.04	1,821.78	** ** * FUND SUB-TOTAL
			22,614.65	24,783.65	47,398.30	** REPORT TOTAL

PROPOSAL FOR
ROBERTS & MCGEE, CPA
TO PERFORM AUDIT SERVICES
FOR
FISHER COUNTY, TEXAS

Roberts & McGee, CPA
104 Pine Street, Suite 710
Abilene, Texas 79601
(325) 701-9502
August 2, 2019

FISHER COUNTY, TEXAS

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ROBERTS & MCGEE, CPA

104 PINE STREET, SUITE 710
ABILENE, TEXAS 79601
(325) 701-9502

Becky Roberts, CPA
becky.roberts@rm-cpa.net
Cell: 325-665-5239

Stacey McGee, CPA
stacey.mcgee@rm-cpa.net
Cell: 325-201-7244

August 2, 2019

Commissioners Court and Management
Fisher County, Texas:

We appreciate the opportunity to submit this proposal to serve as auditor for the Fisher County, Texas (the County) for the year ended September 30, 2019.

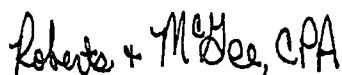
Our understanding of the professional services required by the County is as follows:

- Audit of the financial statements of Fisher County, Texas for the year ended September 30, 2019, in accordance with Generally Accepted Auditing Standards as prescribed by the American Institute of Certified Public Accountants (AICPA).
- Availability for consultation, throughout the year as needed, to discuss new accounting issues, internal control or administrative procedures.

We have a long history of providing quality audit service to a wide array of non-profit and governmental entities. Becky Roberts' experience includes 30 years of providing audit services, including yellow book and single audits. Stacey McGee has 15 years in public accounting experience serving non-profit and governmental entities and 9 years of experience serving in the management of non-profit and governmental entities. This combined experience will ensure your audit services are performed in an efficient and professional manner. The firm of Roberts & McGee, CPA is highly qualified to perform your audit. You can be assured that a trained, experienced auditor will always be performing your audit services.

Thank you for your consideration of this proposal.

Sincerely,


Roberts & McGee, CPA

INDEPENDENCE

One of the general standards of generally accepted auditing standards is the maintenance of an independent attitude during an audit engagement. In addition, rule 101 of the American Institute of Certified Public Accountants requires an accounting firm to be independent in order to express an opinion on an entity's financial statements. Roberts & McGee, CPA is independent in regard to Fisher County, Texas as defined by auditing standards generally accepted in the United States of America. We will provide written notification to you of any change that would affect independence during the course of this engagement.

LICENSE TO PRACTICE IN TEXAS

The firm of Roberts & McGee, CPA is properly licensed to practice public accounting in the State of Texas. All professional staff assigned to the County's audit are also properly licensed to practice public accounting in Texas. The firm meets all specific requirements imposed by state or local law, rules, and regulations; and the firm does not have a record of substandard audit work.

FIRM QUALIFICATIONS AND EXPERIENCE

The firm of Becky Roberts, CPA was established in 2006 and in February 2015 formed the current partnership of Roberts & McGee, CPA. The firm is a small business, which is 100% minority owned and is located in Abilene, Texas. The firm specializes in auditing of governmental and non-profit entities. In addition to auditing, the firm assists non-profit and governmental entities and other CPA firms that perform non-profit and governmental audits with internal control and compliance issues. The firm of Roberts & McGee, CPA is dedicated to working with governmental and non-profit entities, which is reflected in the fact that approximately 95% of the firms' work over the past three years has been with these type entities.

The firm is also a member of the Government Audit Quality Center and is in compliance with all requirements for membership.

The firm of Roberts & McGee, CPA participates in the AICPA Peer Review Program with the most recent review performed in May 2017. All reviews for Roberts & McGee, CPA and our previous firm Becky Roberts, CPA included a review of specific government engagements, and all reviews have been pass reports with no deficiencies reported. See the attached System Review Report for the period ending November 30, 2016, which was issued in May 2017.

The firm of Roberts & McGee, CPA has had no federal or state field reviews of its audits during the past three years, and all desk over views of audits reflected no findings. There has been no disciplinary action taken or pending against the firm during the past three years with state regulatory bodies or professional organizations.

PROFESSIONAL STAFF QUALIFICATIONS AND EXPERIENCE

The primary factor assuring Fisher County, Texas of obtaining effective audit services is the personnel assigned to the engagement. Your audit will be performed by trained and experienced auditors.

Becky Roberts has a long record of service to governmental and non-profit entities, which includes auditing cities, counties, water districts, school districts, private universities, associations, foundations, and other service non-profit entities during the last 30 years. She also has extensive experience in auditing governmental and non-profit entities in accordance with the Yellow Book and Single Audit requirements. In addition, she has performed numerous peer reviews of other accounting firms under the AICPA peer review program. In conjunction with those peer reviews, she has reviewed many non-profit and governmental audit engagements.

She is a member of the American Institute of Certified Public Accountants and the Texas Society of Certified Public Accountants where she served on the State board during the 2005-2006 year. She is also a member of the Abilene Chapter

of CPAs where she served as president of the chapter. She is also a member of the National Association of Professional Women.

She was previously employed by a large, local CPA firm for fourteen years, where she served as the audit stockholder with oversight of the firm's governmental and non-profit department for five years.

She complies with all requirements for continuing professional education, including the *Yellow Book* requirements and the Texas State Board of Public Accountancy.

Stacey McGee joined the firm in January 2014 and brings with her an extensive record of service to governmental and non-profit entities. She has 15 years of experience in public accounting where she served on various audits for non-profit and governmental entities. Stacey is a CPA and an MBA who brings unique experience from having worked as both the Director of Accounting for Abilene Independent School District and as Associate CFO for Abilene Christian University. This experience outside of public accounting has provided Stacey with additional knowledge in the management of governmental and non-profit entities, including debt issuance, writing policy and procedure documents, establishing processes to increase efficiency, as well as working with payroll issues, vendor issues and employee benefits.

She is a member of the American Institute of Certified Public Accountants and the Texas Society of Certified Public Accountants. She also serves on the boards of Abilene Christian School, Christian Service Center, and Junior Achievement of Abilene and on the finance committee of Hillcrest Church of Christ.

She was previously employed by a large, local CPA firm where she served as a tax/audit manager. All of her audit experience was focused on governmental and non-profit entities.

Stacey McGee will be responsible for assuring that the audit of the financial statements has been performed in accordance with generally accepted auditing standards, planning the audit, assisting with completion of the audit fieldwork, and drafting the financial statements.

She complies with all requirements for continuing professional education, including the *Yellow Book* requirements and the Texas State Board of Public Accountancy.

SIMILAR ENGAGEMENTS WITH OTHER ENTITIES

Please see below similar engagements with governmental entities that we currently serve.

Sterling County, Texas
Coryell County, Texas
Howard County, Texas
Nolan County, Texas
Callahan County, Texas
West Central Texas Municipal Water District
Tom Green County Water Control District
Elm Creek Water Control District
Valley Creek Water Control District
Stonewall County Water Control District
Lone Wolf Groundwater Conservation District
Central Texas Rural Transit District
Workforce Solutions of West Central Texas
City of Moran, Texas
City of Aspermont, Texas
City of Colorado City, Texas
City of Comanche, Texas
City of Iredell, Texas
City of Mertzon, Texas

SPECIFIC AUDIT APPROACH

The planning phase of the audit will be focused on understanding the County's operations and business strategies. The process will include gaining and documenting an over-all understanding of the entity and its environment, including the internal controls of the County. We will use a risk-based approach to assess the County's operations and environment, and this risk assessment will be utilized to evaluate and test internal controls and then to determine the additional amount of other substantive procedures that will be required during the audit process.

Through the process of understanding the County's operations and internal controls, we will provide feedback to management regarding opportunities to strengthen controls and streamline processes within the County. At the conclusion of the audit, we may issue a management advisory letter containing these discussions.

We anticipate the County's staff will provide certain audit schedules that can be generated through the computer system and other walk forward schedules. A list requesting schedules and support will be provided in the early planning phase of the audit. We also anticipate assistance from the County's staff in preparing confirmations and locating source documents.

All financial information of the County will be kept in confidence, and all audit work papers and reports will be retained for a minimum of five years. Working papers will be made available upon request.

ESTIMATED FEES AND EXPENSES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We estimate that we can perform the audit of the financial statements of Fisher County, Texas in accordance with Generally Accepted Auditing Standards (GAAS), for the year ended September 30, 2018 for \$25,200.

If unexpected problems arise or if the records of the County are not in an auditable condition, additional fees will be assessed. We will discuss this with you before additional costs are incurred.

Please contact Stacey McGee if you have any questions regarding this proposal.

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

PHONE: (806) 747-3806

FAX: (806) 747-3815

8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

Report on the Firm's System of Quality Control

May 4, 2017

To the Practitioner,
Robert & McGee, CPA
and the Texas Society of CPA's Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice Roberts & McGee, CPA (the firm) in effect for the year ended November 30, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Roberts & McGee, CPA in effect for the year ended November 30, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Roberts & McGee, CPA has received a peer review rating of *pass*.

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Archive Plan

For Preservation and Restoration
Of Archived Records

Presented by

Pat Thomson, County Clerk

September, 2019

Executive Summary

The vast majority of the permanent records in the County Clerks office are paper based. These records are used on a daily basis by the public and are vulnerable to loss by theft and wear and tear.

With no cost to the County, these records can be preserved by using the archive fees collected to cover the cost of scanning the paper based documents and preserving the handwritten ones by encapsulation. In addition, to preserving the documents, the images can be added to our existing imaging system and improve customer service by offering a wider date range of documents on the software system.

Introduction

County Clerks are currently authorized to collect a records management fee for maintaining and preserving current documents. A fee not to exceed \$10 can be imposed for recording or filing public documents in county clerk offices in any county for the purpose of preserving, restoring, and managing these county records. The legislation is designed to target archived records. This does not include court records.

This bill authorizes the Commissioners Court to adopt a records archive fee as part of the county's annual budget. This additional revenue will be dedicated to help focus on preserving older records.

Fisher County Commissioners Court approved this \$10 fee on September 16, 2013.

Archive Plan

Fiscal Year 2019– 2020

We have many old probate cases that are in need of being scanned into Datapoint software for easy access and to preserve the documents. I plan to use revenue from this fund in order to have part time employees scan pages to be uploaded to software system. Revenue collected and not expended to the fiscal year will be carried forward. Each budget year a revised plan and report of the current progress will be reported.

Steps to implement and continue

Prepare Annual Archive Plan
Annual Commissioner's Court Approval
Annual Public Hearing
Post Notice of Fee in a conspicuous place

Projected Revenue for 2019-2020

Document Type	Forecast of # documents filed subject to fee based on 2019 to date filings	Anticipated maximum revenue at \$10.00 per document
Official Public Records	1524	\$15,240

Proposed Budget of Expenses for 2019-2020

Part time Employee Scanning	\$ 22,000.00
Misc. Cost	\$.00
Total	\$ 22,000.00

LOCAL GOVERNMENT CODE

§ 118.025. COUNTY CLERK'S RECORDS ARCHIVE.

(a) In this section:

(1) "Deterioration" means any naturally occurring process or a natural disaster that results in the destruction or partial destruction of a public document.

(2) "Preservation" means any process that:

(A) suspends or reduces the deterioration of public documents; or

(B) provides public access to the public documents in a manner that reduces the risk of deterioration, excluding providing public access to public documents indexed geographically.

(3) "Public document" means any instrument, document, paper, or other record that the county clerk is authorized to accept for filing or maintaining.

(4) "Records archive" means public documents filed with the county clerk before January 1, 1990.

(5) "Restoration" means any process that permits the visual enhancement of a public document, including making the document more legible.

(b) The commissioners' court of a county may adopt a records archive fee under Section 118.011(f) as part of the county's annual budget. The fee must be set and itemized in the county's budget as part of the budget preparation process. The fee for "Records Archive" under Section 118.011(f) is for the preservation and restoration services performed by the county clerk in connection with maintaining a county clerk's records archive.

(c) The fee must be paid at the time a person, excluding a state agency, presents a public document to the county clerk for recording or filing.

(d) The fee shall be deposited in a separate records archive account in the general fund of the county.

(e) The funds generated from the collection of a fee under this section may be expended only for the preservation and restoration of the county clerk's records archive.

(f) The funds may not be used to purchase, lease, or develop computer software to geographically index public records, excluding indexing public records by lot and block description as provided by Section 193.009(b)(4).

(g) The county clerk shall prepare an annual written plan for funding the preservation and restoration of the county clerk's records archive. The commissioners' court shall publish notice of a public hearing on the plan in a newspaper of general circulation in the county not later than the 15th day before the date of the hearing. After the public hearing, the plan shall be considered for approval by the commissioners' court. Funds from the records

archive account may be expended only as provided by the plan. All expenditures from the records archive account shall comply with Subchapter C, Chapter 262.

(h) If a county charges a fee under this section, a notice shall be posted in a conspicuous place in the county clerk's office. The notice must state the amount of the fee in the following form:

"THE COMMISSIONERS COURT OF _____ COUNTY HAS DETERMINED THAT A RECORDS ARCHIVE FEE OF \$ _____ IS NEEDED TO PRESERVE AND RESTORE COUNTY RECORDS."

(i) The fee is subject to approval by the commissioners court in a public meeting.

(j) Any excess funds generated from the collection of a fee under this section remaining after completion of a county records archive preservation and restoration project may be expended only for the purposes described by Section 118.0216. The commissioners court of a county may not order the collection of a fee authorized by this section after the county records archive preservation and restoration is complete.

Added by Acts 2001, 77th Leg., ch. 794, § 4, eff. Sept. 1, 2001.
Amended by Acts 2003, 78th Leg., ch. 974, § 3, eff. Sept. 1, 2003; Acts 2003, 78th Leg., ch. 1275, § 3(32), eff. Sept. 1, 2003, 83RD Leg., ch 1513 eff, Jan. 1, 2014

Archive Plan

District Court Records Technology Fund GC 51.305

For Preservation and Restoration
Of Archived Records

Presented by

Gina Pasley, District Clerk

August, 2019

Executive Summary

The vast majority of the permanent records in the District Clerks office are paper based. These records are used on a daily basis by the public and are vulnerable to loss by theft and wear and tear.

With no cost to the County, these records can be preserved by using the archive fees collected to cover the cost of scanning the paper based documents and preserving the handwritten ones by encapsulation. In addition, to preserving the documents, the images can be added to our existing imaging system and improve customer service by offering a wider date range of documents on the Internet.

Introduction

District Clerks are currently authorized to collect a records management fee for maintaining and preserving current documents. A fee not to exceed \$10 can be imposed for recording or filing public documents in district clerk offices in any county for the purpose of preserving, restoring, and managing these court records. The legislation is designed to target archived records.

This bill authorizes the Commissioners Court to adopt a records archive fee as part of the county’s annual budget. This additional revenue will be dedicated to help focus on preserving older records.

Fisher County Commissioners Court made a motion to accept the \$10 fee set by legislature on 16th day of September, 2013.

Archive Plan

Fiscal Year 2019 - 2020
General Plan

Plan will be to collect archive fee. Collections will be used as needed to maintain and preserve documents. Each budget year a revised plan and report of the current progress will be reported.

Steps to implement and continue

- Prepare Annual Archive Plan
- Annual Commissioner’s Court Approval
- Annual Public Hearing
- Post Notice of Fee in a conspicuous place

Projected Revenue for 2018-2019

Document Type	Forecast of # documents filed subject to fee base on 2018-2019 fiscal year	Anticipated maximum revenue at \$10.00 per document
District Court Filings	80	\$800

Proposed Budget of Expenses for 2019-2020

Maintaining and Preserving Records	\$800.00
Total	<u>\$800.00</u>

LOCAL GOVERNMENT CODE

' 118.025. COUNTY CLERK'S RECORDS ARCHIVE.

- (a) In this section:
- (1) "Deterioration" means any naturally occurring process or a natural disaster that results in the destruction or partial destruction of a public document.
 - (2) "Preservation" means any process that:
 - (A) suspends or reduces the deterioration of public documents; or
 - (B) provides public access to the public documents in a manner that reduces the risk of deterioration, excluding providing public access to public documents indexed geographically.
 - (3) "Public document" means any instrument, document, paper, or other record that the county clerk is authorized to accept for filing or maintaining.
 - (4) "Records archive" means public documents filed with the county clerk before January 1, 1990.
 - (5) "Restoration" means any process that permits the visual enhancement of a public document, including making the document more legible.
- (b) The commissioners court of a county may adopt a records archive fee under Section 118.011(f) as part of the county's annual budget. The fee must be set and itemized in the county's budget as part of the budget preparation process. The fee for "Records Archive" under Section 118.011(f) is for the preservation and restoration services performed by the county clerk in connection with maintaining a county clerk's records archive.
- (c) The fee must be paid at the time a person, excluding a state agency, presents a public document to the county clerk for recording or filing.
- (d) The fee shall be deposited in a separate records archive account in the general fund of the county.
- (e) The funds generated from the collection of a fee under this section may be expended only for the preservation and restoration of the county clerk's records archive.
- (f) The funds may not be used to purchase, lease, or develop computer software to geographically index public records, excluding indexing public records by lot and block description as provided by Section 193.009(b)(4).
- (g) The county clerk shall prepare an annual written plan for funding the preservation and restoration of the county clerk's records archive. The commissioners court shall publish notice of a public hearing on the plan in a newspaper of general circulation in the county not later than the 15th day before the date of the hearing. After the public hearing, the plan shall be considered for approval by the commissioners court. Funds from the records archive account may be expended only as provided by the plan. All expenditures from the records archive account shall comply with Subchapter C, Chapter 262.
- (h) If a county charges a fee under this section, a notice shall be posted in a conspicuous place in the county clerk's office. The notice must state the amount of the fee in the following form:
"THE COMMISSIONERS COURT OF _____ COUNTY HAS DETERMINED
THAT A RECORDS ARCHIVE FEE OF \$_____ IS NEEDED TO PRESERVE AND
RESTORE COUNTY RECORDS."
- (i) The fee is subject to approval by the commissioners court in a public meeting.
- (j) Any excess funds generated from the collection of a fee under this section remaining after completion of a county records archive preservation and restoration project may be expended only for the purposes described by Section 118.0216. The commissioners court of a county may not order the collection of a fee authorized by this section after the county records archive preservation and restoration is complete.
- (k) This section expires September 1, 2008.

Added by Acts 2001, 77th Leg., ch. 794, ' 4, eff. Sept. 1, 2001.
Amended by Acts 2003, 78th Leg., ch. 974, ' 3, eff. Sept. 1,
2003; Acts 2003, 78th Leg., ch. 1275, ' 3(32), eff. Sept. 1,
2003.

From SB 526 79th Legislature

SECTION 7. Subsection (g), Section 118.011, and Subdivision (4), Subsection (a), and Subsection (k), Section 118.025, Local Government Code, are repealed.

LOCAL GOVERNMENT CODE

' 118.025. COUNTY CLERK'S RECORDS ARCHIVE.

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(1) "Deterioration" means any naturally occurring process or a natural disaster that results in the destruction or partial destruction of a public document.

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(f) The funds may not be used to purchase, lease, or develop computer software to geographically index public records, excluding indexing public records by lot and block description as provided by Section 193.009(b)(4). (g) The county clerk shall prepare an annual written plan for funding the preservation and restoration of the county clerk's records archive. The commissioners court shall publish notice of a public hearing on the plan in a newspaper of general circulation in the county not later than the 15th day before the date of the hearing. After the public hearing, the plan shall be considered for approval by the commissioners court. Funds from the records archive account may be expended only as provided by the plan. All expenditures from the records archive account shall comply with Subchapter C, Chapter 262.

(h) If a county charges a fee under this section, a notice shall be posted in a conspicuous place in the county clerk's office. The notice must state the amount of the fee in the following form:

"THE COMMISSIONERS COURT OF _____ COUNTY HAS DETERMINED THAT A RECORDS ARCHIVE FEE OF \$ _____ IS NEEDED TO PRESERVE AND RESTORE COUNTY RECORDS."

(i) The fee is subject to approval by the commissioners court in a public meeting.

(j) Any excess funds generated from the collection of a fee under this section remaining after completion of a county records archive preservation and restoration project may be expended only for the purposes described by Section 118.0216. The commissioners court of a county may not order the collection of a fee authorized by this section after the county records archive preservation and restoration is complete.

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