

FILED AND RECORDED  
OFFICIAL PUBLIC RECORDS  
POLK COUNTY, TEXAS



VOL 44 PAGE 921

98 SEP -2 AM 9 11

*Barbara Middleton*  
BARBARA MIDDLETON  
COUNTY CLERK

**NOTICE OF MEETING OF THE  
COMMISSIONERS COURT OF POLK COUNTY, TEXAS # 100**

Notice is hereby given that a Regular meeting of the above named Commissioners' Court will be held on Tuesday, September 8, 1998 at 10 00 a m in the County Courthouse, Livingston, Texas, at which time the following subjects will be discussed, to wit

**SEE ATTACHED AGENDA**

Dated Wednesday, September 2, 1998

Commissioners' Court of Polk County, Texas

By *John P. Thompson*  
John P. Thompson, County Judge

I, the undersigned County Clerk, do hereby certify that the above Notice of Meeting of Polk County Commissioners Court, is a true and correct copy of said Notice, and that I posted a true and correct copy of said notice in the County Courthouse of Polk County, Texas, at a place readily accessible to the general public at all times on Wednesday, September 2, 1998, and said notice remained so posted continuously for at least 72 hours preceding the scheduled time of said meeting

Notice filed, Wednesday, September 2, 1998 Barbara Middleton, County Clerk

By *Barbara Middleton*



POLK COUNTY, TEXAS for:

# COMMISSIONERS COURT AGENDA

TUESDAY, SEPTEMBER 8, 1998 - 10.00 A.M.

## CALL TO ORDER

- 1 WELCOME - Public Comments
- 2 INFORMATIONAL REPORTS
- 3 CONSIDER APPROVAL OF MINUTES for meeting of, August 25, 1998

## NEW BUSINESS

- 4 CONSIDER ANY/ALL NECESSARY ACTION PERTAINING TO BID #98-10 (COUNTY INSURANCES)
- 5 SET FY99 SALARIES, EXPENSES & ALLOWANCES OF ELECTED OFFICIALS
- 6 CONSIDER REQUEST OF VETERANS SERVICE OFFICER TO ATTEND STATE CONFERENCE(OCTOBER) CONDUCTED BY TEXAS VETERANS COMMISSION
- 7 RECEIVE AND CONSIDER ANY/ALL NECESSARY ACTION PERTAINING TO BID #98-16 (SALE OF MISTROT BUILDING)
- 8 CONSIDER EMERGENCY MANAGEMENT REQUEST FOR RENEWAL OF FETN CONTRACT FOR TRAINING VIDEOS
- 9 CONSIDER RENEWAL OF WASTE MANAGEMENT CONTRACT FOR SALVAGE SERVICES AT COLLECTION STATION SITES
- 10 CONSIDER APPROVAL TO ADVERTISE FOR BIDS FOR, A) PURCHASE OF WHEEL EXCAVATOR AND, B) SALE OR TRADE-IN OF TWO GRADE-ALLS - ROAD & BRIDGE, PCT 2
- 11 CONSIDER ORDER DESIGNATING SURPLUS (SCRAP) MATERIALS - ROAD & BRIDGE, PCTS 3 & 4
- 12 CONSIDER APPROVAL TO ADVERTISE FOR BIDS FOR THE SALE OF SURPLUS (SCRAP) MATERIALS - ROAD & BRIDGE, PCTS 3 & 4
- 13 CONSIDER APPROVAL OF OPTION TO RENEW CONTRACT FOR ON-SITE SEWAGE INSPECTION/PERMIT SERVICES
- 14 CONSIDER REQUEST OF JIM JOHNSON (LEASEHOLDER) FOR TRANSFER OF POLK COUNTY SCHOOL LAND SURFACE LEASE TO GLENN COOPER
- 15 CONSIDER APPROVAL OF PERMANENT ROAD IMPROVEMENT - PCT 1 - MANGUM RD (Culvert) - \$1,050 00

## CONSENT AGENDA ITEMS

- 16 CONSIDER APPROVAL AND PAYMENT OF BILLS (by Schedule)
- 17 CONSIDER APPROVAL OF PERSONNEL ACTION FORMS

## ADJOURN

Next regularly scheduled meeting - September 18, 1998, 10 00 a m



98 SEP -4 PM 4 17

*Barbara Middleton*  
BARBARA MIDDLETON  
COUNTY CLERK

ADDENDUM TO  
NOTICE OF MEETING #<sup>100</sup>~~99~~  
COMMISSIONERS COURT OF POLK COUNTY, TEXAS

THE FOLLOWING WILL SERVE TO AMEND THE AGENDA OF THE COMMISSIONERS COURT MEETING SCHEDULED FOR SEPTEMBER 8, 1998 AT 10 00 A M

**DELETE.**

- 8 CONSIDER EMERGENCY MANAGEMENT REQUEST FOR RENEWAL OF FETN CONTRACT FOR TRAINING VIDEOS  
(determined to be an automatically renewing subscription service)

**ADD.**

- 18 CONSIDER OFFERS TO PURCHASE COUNTY TAX FORECLOSURE PROPERTIES, Pct 1 Lot 276, Shelter Cove # 4, Cause #96-019
- 19 CONSIDER CONTRACT FOR INDEPENDENT AUDIT SERVICES, FY98

Posted on Friday, September 4, 1998, 1998 Commissioners Court of Polk County, Texas

By *John P. Thompson*  
John P. Thompson, County Judge

I, the undersigned County Clerk, do hereby certify that the above Notice of Meeting of Polk County Commissioners Court, is a true and correct copy of said Notice, and that I posted a true and correct copy of said notice at the door of the County Courthouse of Polk County, Texas, at a place readily accessible to the general public at all times on Friday, September 4, 1998, 1998 and said notice remained so posted continuously for at least 72 hours preceding the scheduled time of said meeting

Dated Friday, September 4, 1998, 1998

Barbara Middleton, County Clerk

By *Barbara Middleton*



STATE OF TEXAS }

DATE SEPTEMBER 8 1998

COUNTY OF POLK }

"REGULAR" CALLED MEETING  
Commissioner Speights - Absent  
Commissioner Hubert - Absent

**"CORRECTED" MINUTES**

BE IT REMEMBERED ON THIS THE 8th DAY OF SEPTEMBER, 1998  
THE HONORABLE COMMISSIONERS COURT MET IN "REGULAR" CALLED  
MEETING WITH THE FOLLOWING OFFICERS AND MEMBERS PRESENT, TO WIT  
JOHN P THOMPSON, COUNTY JUDGE, PRESIDING  
BOBBY SMITH, COUNTY COMMISSIONER PCT#2, JAMES J "Buddy" PURVIS,  
COUNTY COMMISSIONER PCT#3 BARBARA MIDDLETON, COUNTY CLERK &  
BILL LAW COUNTY AUDITOR, THE FOLLOWING AGENDA ITEMS, ORDERS,  
AND DECREES WERE DULY HAD, CONSIDERED & PASSED

- 1 WELCOME & CALLED TO ORDER BY JUDGE JOHN P THOMPSON AT  
10 00 AM BRO KEVIN WOOD OF FIRST BAPTIST CHURCH DELIVERED  
OPENING PRAYER

**PUBLIC COMMENTS**  
**NONE**

**2 INFORMATIONAL REPORTS**

A JUDGE THOMPSON REPORTED TO THE COURT THAT COMMISSIONER  
SPEIGHTS IS ABSENT TODAY BECAUSE HIS WIFE, ROSE IS IN THE  
HOSPITAL WITH PNEUMONIA, IN BRANSON MISSOURI &  
COMMISSIONER HUBERT WAS UNABLE TO ATTEND COURT TODAY  
(See additional report at the end of court session)

- 3 MOTIONED BY BOBBY SMITH, SECONDED BY JAMES J "Buddy" PURVIS,  
APPROVAL OF MINUTES FOR MEETING OF AUGUST 25, 1998 WITH  
NOTED CORRECTIONS  
ALL VOTING YES

- 4 **BID #98-10 "COUNTY INSURANCES"**  
MOTIONED BY JAMES J "Buddy" PURVIS, SECONDED BY BOBBY SMITH,  
TO AWARD BIDS AS FOLLOWS  
ANCO /JERNIGAN-DABNEY INSURANCE, COVERAGE FOR GENERAL LIABILITY,  
PUBLIC OFFICIALS LIABILITY, LAW ENFORCEMENT LIABILITY, PROPERTY,  
EQUIPMENT (MOBILE), AND ELECTRONIC EQUIPMENT  
TEXAS ASSOCIATION OF COUNTIES (TAC), COVERAGE OF AUTO INSURANCE  
ALL VOTING YES

- 5 MOTIONED BY BOBBY SMITH, SECONDED BY JAMES J "Buddy" PURVIS,  
APPROVAL TO SET (FY99) SALARIES, EXPENSES & ALLOWANCES OF  
ELECTED OFFICIALS, AS PROPOSED AND PUBLISHED IN LOCAL NEWSPAPER  
ALL VOTING YES (SEE ATTACHED)
- 6 MOTIONED BY JAMES J "Buddy" PURVIS, SECONDED BY BOBBY SMITH,  
APPROVAL OF REQUEST OF VETERANS SERVICE OFFICER, GLENN CLARK,  
TO ATTEND STATE CONFERENCE IN OCTOBER, CONDUCTED BY TEXAS  
VETERANS COMMISSION  
ALL VOTING YES
- 7 BID #98-16 "SALE OF MISTROT BUILDING"  
ONE BID RECEIVED FROM TRACE-M FOR \$ 20,000 00  
MOTIONED BY JAMES J "Buddy" PURVIS, SECONDED BY BOBBY SMITH,  
TO TABLE ACTION ON BID, AS RECOMMENDED BY HARLEYENE CLAMON,  
HISTORICAL COMMISSION BOARD CHAIRPERSON  
ALL VOTING YES
- 8 MOTIONED BY BOBBY SMITH SECONDED BY JAMES J "Buddy" PURVIS,  
TO DELETE ITEM #8 "CONSIDER EMERGENCY MANAGEMENT REQUEST  
FOR RENEWAL OF FETN CONTRACT FOR TRAINING VIDEOS  
ALL VOTING YES
- 9 MOTIONED BY BOBBY SMITH, SECONDED BY JAMES J "Buddy" PURVIS,  
APPROVE RENEWAL OF WASTE MANAGEMENT CONTRACT WITH HASTINGS  
SALVAGE FOR SALVAGE SERVICES AT COLLECTION STATION SITES  
ALL VOTING YES (SEE ATTACHED)
- 10 MOTIONED BY BOBBY SMITH, SECONDED BY JAMES J "Buddy" PURVIS,  
APPROVAL TO ADVERTISE FOR BIDS FOR,  
A) PURCHASE OF WHEEL EXCAVATOR  
B) SALE OR TRADE-IN OF TWO GRADE-ALLS  
ROAD AND BRIDGE PCT #2  
ALL VOTING YES
- 11 MOTIONED BY BOBBY SMITH SECONDED BY JAMES J "Buddy" PURVIS,  
APPROVE "ORDER" DESIGNATING SURPLUS (SCRAP) MATERIALS AND  
SURPLUS EQUIPMENT FOR PCT#3 and PCT#4  
ALL VOTING YES (SEE ATTACHED)
- 12 MOTIONED BY BOBBY SMITH, SECONDED BY JAMES J "Buddy" PURVIS,  
APPROVAL TO ADVERTISE FOR BIDS FOR THE SALE OF SURPLUS (SCRAP)  
MATERIALS AND SURPLUS EQUIPMENT FOR PCT #3 and PCT #4  
ALL VOTING YES

- 13 MOTIONED BY BOBBY SMITH, SECONDED BY JAMES J "Buddy" PURVIS,  
APPROVAL OF OPTION TO RENEW CONTRACT WITH BOBBY PIXLEY,  
dba/Five Star Utilities, FOR ON-SITE SEWAGE INSPECTION/PERMIT SERVICES  
ALL VOTING YES
- 14 MOTIONED BY BOBBY SMITH, SECONDED BY JAMES J "Buddy" PURVIS,  
APPROVE REQUEST OF JIM JOHNSON (Leaseholder) FOR TRANSFER OF  
POLK COUNTY SCHOOL LAND SURFACE LEASE TO GLENN COOPER  
ALL VOTING YES
- 15 MOTIONED BY BOBBY SMITH, SECONDED BY JAMES J "Buddy" PURVIS  
APPROVE PERMANENT ROAD IMPROVEMENT - PCT#1- MANGUM ROAD  
(Culvert) \$1,050 00  
ALL VOTING YES
- 16 MOTIONED BY BOBBY SMITH SECONDED BY JAMES J "Buddy" PURVIS  
APPROVAL AND PAYMENT OF BILLS (By schedule) PLUS ADDENDUMS  
ALL VOTING YES (SEE ATTACHED)

DATE	AMOUNT	CHECK NUMBERS
8-26 98	82 612 91	134230 - 134268
8-27-98	713 00	134269
8-27-98	148 966 17	134270 - 134281
8-27-98	- 45 00	131708 - VOID CK
8-27-98	- 497 90	132202 - VOID CK
9-03 98	123 998 57	134282 - 134426
9-03 98	-8 00	133802 - VOID CK
9-08-98	97 930 71	Addendum (To appear on future schedule)

- 17 MOTIONED BY BOBBY SMITH, SECONDED BY JAMES J "Buddy" PURVIS,  
APPROVAL OF PERSONNEL ACTION FORMS WITH EXCEPTION OF  
ITEM#3 BEING TABLED  
ALL VOTING YES (SEE ATTACHED)
- 18 MOTIONED BY BOBBY SMITH, SECONDED BY JAMES J "Buddy" PURVIS,  
TO Table Item #18 "Consider offers to purchase county tax foreclosure properties,  
COMMISSIONER SPEIGHTS NOT PRESENT  
ALL VOTING YES

19 MOTIONED BY BOBBY SMITH, SECONDED BY JAMES J "Buddy" PURVIS,  
APPROVAL TO CONTRACT WITH WHITE PETROV McHONE,(ROBERT BELT)  
INDEPENDENT AUDIT SERVICES, (ONE YEAR) FY-1998  
ALL VOTING YES (SEE ATTACHED)

2 INFORMATIONAL REPORTS

B JOHN McDOWELL, EMERGENCY MANAGEMENT COORDINATOR, GAVE  
COURT AN UPDATE ON OUR RECENT SAFETY INSPECTION HE BROUGHT  
TO THE COURT, FOR 3rd year, TEXAS ASSOCIATION OF COUNTIES,  
SAFETY AWARD - 1998 , ONLY 38 COUNTIES IN TEXAS TO RECEIVE AWARD  
JUDGE THOMPSON CONGRATULATED JOHN McDOWELL FOR MAKING  
POLK COUNTY SO SUCCESSFUL IN IMPLEMENTING THE SAFETY PROGRAM

20 MOTIONED BY JUDGE THOMPSON, SECONDED BY JAMES J "Buddy" PURVIS,  
TO ADJOURN COURT THIS 8th DAY OF SEPTEMBER 1998 AT 10 25 AM  
ALL VOTING YES

  
\_\_\_\_\_  
JOHN P THOMPSON, COUNTY JUDGE

ATTEST

  
\_\_\_\_\_  
BARBARA MIDDLETON, COUNTY CLERK

C:\WP51\COMMCRT8\SEP08 WPD





ORDER OF THE POLK COUNTY COMMISSIONERS COURT

Setting salaries, personal expenses and allowances of Elected County and Precinct Officers

WHEREAS, On this 8th day of September, 1998 at 10 00 a m , The Commissioners Court of Polk County Texas met in a properly called and posted meeting in the County Courthouse with the County Judge and all Commissioners present and voting, pursuant to statutory notice hereby sets the salaries personal expenses and allowances of elected County and Precinct Officers who are paid wholly from County funds, as required under Local Government Code Chapter 152 Section 152 011 through 152 013

WHEREAS, upon a motion duly made and seconded, this resolution setting the aforementioned compensations for the 1999 Budget year was passed unanimously and adopted as follows,

Table with 4 columns: Officer, Annual Salary, Other, Longevity Pay. Lists various county officers and their compensation details for 1999.

ORDERED this 8th day of September, 1998

Signature of John P. Thompson, County Judge, Polk County, Texas

Attest,

Signature of Barbara Middleton, County Clerk

JOHN HASTINGS, DBA HASTINGS SALVAGE AND RECYCLING  
and  
DEPARTMENT OF WASTE MANAGEMENT  
POLK COUNTY, TX.

WHEREAS the Waste Management Department of Polk County, Tx. is in the business of recycling scrap metal and "white goods" from its five collection stations, and

WHEREAS it is the desire of Polk County to control the cost of recycling these goods, and to keep the cost within acceptable limits of good business practices, and

WHEREAS John Hastings is in the business of salvaging and recycling scrap metal, "white goods", and other commodities from his place of business located in Shepherd, Tx.

NOW, THEREFORE, LET IT BE KNOWN that the County, hereafter referred to in that term, and John Hastings, hereafter referred to as the Company, do enter into this contract for services of the specified mentioned goods, under the following terms and agreements

**THE COUNTY SHALL**

- 1 Provide six (6) 40 cubic yard containers to Hastings, which will be placed at the five collection stations for the purpose of collecting scrap metal and "white goods" for recycling
- 2 Make every reasonable attempt to insure that only scrap metal and "white goods" are placed in these containers, and will keep regular household waste and garbage out of these containers
- 3 Will charge Hastings \$27 50 for each container (6), designated for this purpose, each month, for a total of \$165 00 per month, due and payable on or before the 10th of each month This fee represents a rental fee for Hastings exclusive use of these containers for the life of this contract
- 4 Will inspect these containers from time to time, but no less than twice a year, to determine that the containers are being kept in good and serviceable condition by Hastings The County will notify Hastings in writing if said containers need of repair, painting, or any other maintenance necessary to guarantee that said containers remain in good condition, and are not unsightly for the use intended
- 5 Will notify Hastings of the need to collect and remove a container, at least 24 hours in advance

**HASTINGS SHALL**

- 1 Collect and remove the containers, within 24 hours of notice of need to remove the containers from the collection sites, with his own truck, and at his expense, and at no cost to the County
- 2 Place a replacement container at the site, at the time of collection, to insure continuous service
- 3 Maintain the condition and appearance of the containers, in accordance with County's instructions, keeping them in a good and reasonable condition, ready for use at all times
- 4 Pay the County \$27 50 per container, per month, for the six containers, for a total of \$165 00 per month, on or before the 10th of each month, commencing on the month following the date of this contract Charges will be prorated for a partial month at the beginning of the contract
- 5 Shall be responsible for conforming to all rules and regulations governing scrap metal, white goods, and other commodities, as established by the State and Federal governments Specifically, Hastings agrees to insure that all units requiring the proper control and disposal of refrigerants from units using this element shall be in conformance with all governmental regulations concerning same Hastings indemnifies the County from any liability from the misuse or mismanagement of these refrigerants

**TERM OF THE CONTRACT**

Both Parties agree that this contract shall be in effect for a term of one year from the date of its execution. Thirty days prior to the expiration of this contract both Parties shall provide written notice to the other party of their intent to renew, or terminate, the contract.

**HOLD HARMLESS CLAUSE**

Hastings shall provide proof of liability insurance in the amount of \$500,000 to guarantee his ability to pay and be responsible for said activities while contracting with the County

**EXECUTED THIS 8th DAY OF SEPTEMBER 1998**

**FOR POLK COUNTY**

*John P. Thompson*  
\_\_\_\_\_  
John Thompson, County Judge

**FOR JOHN HASTINGS**

*John M. Hastings*  
\_\_\_\_\_  
John Hastings, Owner

**ATTEST**

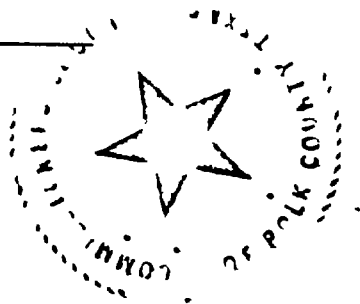
\_\_\_\_\_  
Witness

*James K. Richards*  
\_\_\_\_\_  
Witness

I, Barbara Middleton, County Clerk of Polk County, Tx., do hereby certify that the Commissioners Court of Polk County met in a regularly called session on September 08, 1998, approving the aforementioned contract.

*Barbara Middleton*  
\_\_\_\_\_  
Barbara Middleton, County Clerk

By \_\_\_\_\_



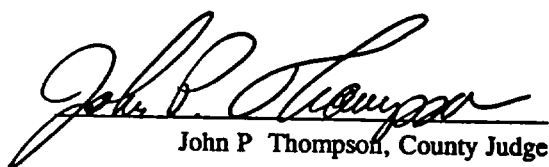


**ORDER  
OF THE POLK COUNTY COMMISSIONERS COURT  
Designating "Surplus Property" for disposal**

**WHEREAS**, in a regularly called meeting of the Polk County Commissioners Court on September 8, 1998, the following items were determined to be "Surplus property", as defined by Local Government Code, Chapter 263 Subchapter D, Section 263 151,

- Pct 3 - Galvanized steel Bridge railing, assorted lengths
- Pct 4 - Galion Rolamatic Packer, with rubber tires  
VIN 9PC12G4951 Polk Inv # 000002562


**THEREFORE**, the aforementioned items are hereby designated as Surplus Property of the County and shall be offered for sale by competitive bidding

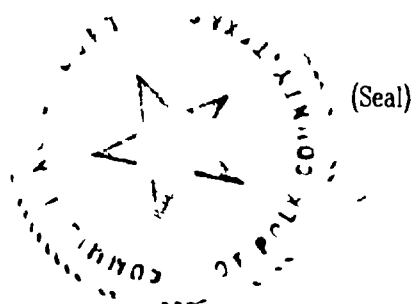
  
John P. Thompson, County Judge

**CERTIFICATE OF THE COUNTY CLERK**

The undersigned, being the County Clerk of Polk County, Texas, does hereby certify that this ORDER was duly adopted by the Commissioners Court for Polk County on September 8, 1998

IN WITNESS WHEREOF, I have affixed my signature and the official seal of the Polk County Commissioners Court to this certification

  
Barbara Middleton, County Clerk  
Polk County, Texas



SCHEDULE OF BILLS BY FUND

FUND DESCRIPTION	DISBURSEMENTS
010 GENERAL FUND	80 055 23
015 ROAD & BRIDGE ADM	1 760 02
022 ENVIRONMENTAL SERVICES	85 00
051 AGING DEPT	712 66
TOTAL OF ALL FUNDS	82 612 91

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT

*M. H. Lau*

W H LAU

COUNTY AUDITOR

JOHN THOMPSON

COUNTY JUDGE

*John P. Thompson*

SCHEDULE OF BILLS BY FUND

FUND DESCRIPTION	DISBURSEMENTS
010 GENERAL FUND	713 00
TOTAL OF ALL FUNDS	713 00

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT

W H LAW

COUNTY AUDITOR

JOHN THOMPSON

COUNTY JUDGE



*W H Law*  
*John H. Thompson*

SCHEDULE OF BILLS BY FUND

FUND	DESCRIPTION	DISBURSEMENTS
010	GENERAL FUND	79 580 14
015	ROAD & BRIDGE ADM	22 043 25
032	ENVIRONMENTAL SERVICES	3 952 91
048	DISTRICT ATTY SPECIAL FUND	119 00
061	DEBT SERVICE FUND	24 454 74
088	JUDICIARY FUND	419 88
101	ADULT SUPERVISION	11 666 70
108	CCP - SUPERVILLANCE	863 20
109	SPECIALIZED CASELOAD C/P	557 70
184	JUVENILE PROBATION	1 331 41
185	CCAP - JUVENILE PROBATION	3 977 24
<b>TOTAL OF ALL FUNDS</b>		<b>148 966 17</b>

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT

W H LAW  
 COUNTY AUDITOR  
 JOHN THOMPSON  
 COUNTY JUDGE

CHECK # 131708

BANK ACCT MAIN 08/27/1978 545 00  
\*\*\* VOID \*\*\* VOID \*\*\* VOID \*\*\* VOID \*\*\* VOID \*\*\* VOID \*\*\*  
\*\*\* VOID \*\*\* VOID \*\*\* VOID \*\*\* VOID \*\*\* VOID \*\*\* VOID \*\*\*  
\*\*\*\*\* 00

HOUSTON COUNTY CONSTABLE PGT 2  
110 E HOUSTON  
CROCKETT TX 75833

CHECK # 131708

010-340-220 GENERAL FUND SERV F 45 00  
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*John P. Thompson*



CHECK # 132202

BANK ALLT MAIN 08/27/1998 \$497 90  
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 \*\*\*\*\*497 90

VAL-MART  
 1620 W CHURCH TX 77351  
 LIVINGSTON

CHECK # 132202

049-476-334 DISTRICT ATTY HOT CHECK	607201	39 99
049 476 334 DISTRICT ATTY HOT CHECK	607201	39 99-
010 510 332 GENERAL FUND	458205	38 55
010 560 341 GENERAL FUND	421979	9 88
010 560 341 GENERAL FUND	421980	36 64
010 560 341 GENERAL FUND	421980	21 92
010 560 454 GENERAL FUND	607254	2 35
010 409 312 GENERAL FUND	607204	59 96
010 409 312 GENERAL FUND	607204	41 13
032 595 377 ENVIRONMENTAL SERVICES	607278	82 08
010 495 490 GENERAL FUND	607207	47 74
010 457 572 GENERAL FUND	607204	18 97
010 510 338 GENERAL FUND	607204	138 68

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SCHEDULE OF BILLS BY FUND

FUND DESCRIPTION	DISBURSEMENTS
010 GENERAL FUND	56 195 27
015 ROAD & BRIDGE ADM	22 379 38
032 ENVIRONMENTAL SERVICES	13 088 50
049 DISTRICT ATTY HOT CHECK FUND	12 061 14
051 AGING DEPT	8 455 73
061 DEBT SERVICE FUND	6 468 35
090 DRUG FORFEITURE FUND	5 150 00
TOTAL OF ALL FUNDS	123 998 57

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT

*U H Law*

U H LAW

COUNTY AUDITOR

JOHN THOMPSON

COUNTY JUDGE

*John D. Thompson*



Addendum to Schedule of Bills for Commissioner's Court for September 8, 1998

C & B REPAIR	10,684 10	R&B PCT# 3
CARRUTH -DOGGETT	24 81	R&B PCT# 3
MUSTANG	2,596 45	R&B PCT# 3
WHITE S GENERATOR	363 76	R&B PCT# 3
PETERS TRACTOR	321 18	R&B PCT# 3
DURHAM OUTDOOR EQUIPMENT	107 95	R&B PCT# 3
ANDERSON HARDWARE	8 58	R&B PCT# 3
CITY OFFICE SUPPLY	14 59	R&B PCT# 3
REUTER S REDI-MIX	117 00	R&B PCT# 3
ZEE MEDICAL SERVICE	47 40	R&B PCT# 3
LAWSON PRODUCTS	377 03	R&B PCT# 3
HINES ELECTRONICS	4 98	R&B PCT# 3
INTERSTATE PRODUCTS	384 73	R&B PCT# 3
ETOX	84 48	R&B PCT# 3
DESIGN GRAPHICS	59 90	R&B PCT# 3
COUNTRY HOME	40 00	R&B PCT# 3
ARMOUR RESEARCH	951 74	R&B PCT# 3
THOMAS SUPPLY	178 72	R&B PCT# 3
LeBLANC S HOME & AUTO	234 54	R&B PCT# 3
ANGLIN TIRE SERVICE	201 00	R&B PCT# 3
HUGHES OIL CO	2,400 53	R&B PCT# 3
CHUCK S DIESEL	630 00	R&B PCT# 2
DATA LINK	75 00	R&B PCT# 2
PINE WOODS	211 18	R&B PCT# 2
A-Z TIRE	325 57	R&B PCT# 4
GALLOWAYS EXXON	160 00	R&B PCT# 4
RUS OF CONROE	79 80	R&B PCT# 1
LORD S AUTO ELECTRIC	90 00	R&B PCT# 1
GLAZIER FODS	440 21	JAIL
APM COMPUTER	577 89	WASTE MANAGEMENT
PINTO CONSTRUCTION	29,209 41	R&B PCT# 1
TEK COM	1,235 00	R&B PCT# 3
ALLEN LIGHT	144 00	R&B PCT# 3
HUGES OIL CO	1 390 55	R&B PCT# 4
ONALASKA TIRE	123 00	R&B PCT# 2
PETERS TRACTOR	205 77	R&B PCT# 2
PINEYWOODS TRACTOR	32 91	R&B PCT# 3
BULLOCK MOTOR CO	89 27	R&B PCT# 3
MAYOR DAY CALDWELL, & KEATON	2,929 91	WASTE MANAGEMENT
SYSCO	649 90	JAIL
STORY-WRIGHT	495 00	SHERIFF DEPT
PINTO CONSTRUCTION	30 681 34	R&B PCT# 1
PAVERS SUPPLY	874 43	COMMISSIONER'S COURT
GOVERNMENT RECORDS SERVICE	1 177 10	DISTRICT CLERK
GENERAL FUND	1,900 00	RECORDS PRESERVATION
R & B PCT #2	5 000 00	R&B PCT# 4 ( Loan to Pct 2)

TOTAL 97,930 71

*John P. Thompson*

DATE: AUGUST 26 1998 THROUGH SEPTEMBER 07 1998

EMPLOYEE NO.	EMPLOYEE NAME	DEPT	JOB CLASSIFICATION	TYPE OF EMPLOYEE	SALARY GROUP	ACTION
(1)	ANN I ROWE	AGING LIVINGSTON	#1265 COOK	REGULAR PART TIME	UNCLASSIFIED \$6.62	MERIT INCREASE TO UNCLASSIFIED \$8.76 EFFECTIVE 10/1/98
(2)	DIANA OAKMAN	TAX	#404 DELINQUENT TAX SPECIALIST	REGULAR FULL TIME	18/8 \$27,707.97	MERIT INCREASE TO 18/8 #28,402.34 EFFECTIVE 9/16/98
(3)	CINDY SHEFFIELD	TAX	#405 LEGAL ASSISTANT	REGULAR FULL TIME	13/1 \$18,233.05	MERIT INCREASE TO 13/10 \$22,757.71 EFFECTIVE 9/16/98
(4)	PENNY NELSON	AUDITOR	#102 SECRETARY	REGULAR PART TIME	9/(1) \$7.19	RESIGNED EFFECTIVE 05/24/98
(5)	JOAN ATCHLEY	ROAD & BRIDGE PCT #1	#102 SECRETARY	REGULAR FULL TIME	9/3 #15,724.33	RECLASSIFY TO #103 SECRETARY 12/1 \$17,359.48 EFFECTIVE 9-16-98
(6)	AMANDA SHEFFIELD	ROAD & BRIDGE PCT #2	#102 SECRETARY	REGULAR FULL TIME	9/2 15,343.54	RECLASSIFY TO MERIT INCREASE TO 9/2 \$14,724.95 EFFECTIVE 9/16/98
(7)						
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TABLE

RECLASSIFY TO 17,359.48



WHITE PETROV MCHONE

August 21, 1998

Honorable Judge John Thompson  
Polk County, Texas  
Polk County Courthouse  
Livingston, Texas 77351

We are pleased to confirm our understanding of the services we are to provide for POLK COUNTY, TEXAS (the County) We will audit the general purpose financial statements of the County as of and for the year ended September 30, 1998 Also, the documents we submit to you will include the combining, individual fund and account group financial statements and schedules, and the Schedule of Expenditures of Federal Awards that will be subjected to the auditing procedures applied in our audit of the general purpose financial statements The documents will also include a statistical section that will not be subject to the auditing procedures applied in our audit of the general purpose financial statements, and for which our accountants' report will disclaim an opinion In addition, we will assist the County in obtaining the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting

The objective of our audit is the expression of an opinion as to whether the general purpose financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the general purpose financial statements taken as a whole The objective also includes reporting on the County's compliance with laws and regulations and the provisions of contracts and grant agreements and its internal controls as required by the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States Local Governments and Non-Profit Organizations* Our audit will be conducted in accordance with generally accepted auditing standards, the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, and the provisions of OMB Circular A-133, and will include tests of the accounting records of the County and other procedures we consider necessary to enable us to express such an opinion and to render the required Single Audit reports If our opinion on the general purpose financial statements or the Single Audit compliance opinion is other than unqualified, we will fully discuss the reasons with you in advance If for any reason, we are unable to complete the audit or are unable to express an opinion, we may decline to express an opinion or may not issue a report as a result of this engagement

The management of the County is responsible for establishing and maintaining internal control In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the controls The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations and the provisions of contract and grant agreements

A Professional Corporation  
Certified Public Accountants & Consultants  
17225 El Camino Real Suite 444 • Houston Texas 77058 2768  
Firm 281 488 4450 • Fax 281 486 9668 • [wpmcpas@wpmnet.com](mailto:wpmcpas@wpmnet.com)  
Member of Summit International Associates, Inc

Polk County, Texas

August 21 1998  
Page 2

In planning and performing our audit for the year ended September 30 1998, we will consider the internal control sufficient to plan the audit in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing our opinion on the County's general purpose financial statements and on its compliance with requirements applicable to major programs

We will obtain an understanding of the design of the relevant controls and whether they have been placed in operation, and we will assess control risk. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the general purpose financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the general purpose financial statements. (Tests of controls are required only if control risk is assessed below the maximum level.) Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed.

We will perform tests of controls as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements that are applicable to each of your major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed.

An audit is not designed to provide assurance on internal control or to identify reportable conditions. However, we will inform you of any matters involving internal control and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. We will also inform you of any nonreportable conditions or other matters involving internal control, if any, as required by OMB Circular A-133.

Identifying and ensuring that the County complies with laws, regulations, contracts, and agreements, including grant agreements, is the responsibility of management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we will perform tests of the County's compliance with applicable laws and regulations, and the provisions of contracts and agreements, including grant agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Our audit will be conducted in accordance with the standards referred to in the second paragraph. OMB Circular A-133 requires that we plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations, and contracts and grant agreements applicable to major programs. Our procedures will consist of the applicable procedures described in the OMB's compliance supplement. The purpose of these procedures will be to express an opinion on the County's compliance with requirements applicable to major programs.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. As required by the Single Audit Act Amendments of 1996 and OMB Circular A-133, our audit will include tests of transactions related to federal award programs for compliance with applicable laws and regulations and the provisions of contract and grant agreements. Because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatement may exist and not be detected by us. In addition, an audit is not designed to detect errors, fraud, or other illegal acts that are immaterial to the general purpose financial statements or to major programs. However, we will inform you of any material errors and any fraud that comes to our attention. We will also inform you of any illegal acts that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

Management is responsible for making all financial and related information available to us. We understand that you will provide us with the basic information required for our audit and that you are responsible for the accuracy and completeness of that information. We will advise you about appropriate accounting principles and their application and will assist in the preparation of your financial statements, but the responsibility for the financial statements remains with you. That responsibility includes the establishment and maintenance of adequate records and effective internal control over financial reporting, the selection and application of accounting principles, and the safeguarding of assets. Additionally, as required by OMB Circular A-133, you will prepare the summary of prior audit findings.

We understand that your employees will provide us with trial balances, general ledgers, type all cash or other confirmations we request, and locate any invoices selected by us for testing.

The workpapers for this engagement are the property of WHITE PETROV McHONE, A Professional Corporation and constitute confidential information. However, we may be requested to make certain workpapers available to your cognizant or grantor agency pursuant to authority given to it by law or regulation. If requested, access to such workpapers will be provided under the supervision of WHITE PETROV McHONE personnel. Furthermore, upon request, we may provide photocopies of selected workpapers to your cognizant or grantor agency. Your cognizant or grantor agency may intend, or decide, to distribute the photocopies or information contained therein to others, including other governmental agencies.

We expect to begin our interim audit procedures in September and to issue our report no later than February 28, 1999, assuming all year end accounting work is completed in a timely fashion.



Our fees for these services will be based on the actual time spent at our standard hourly rates, plus travel and other out-of-pocket costs such as report production typing postage, etc We estimate our fee will be in the range of \$20 000 to \$23 500 plus out-of-pocket costs Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit Our invoices for these fees will be rendered each month as work progresses and are payable within 30 days The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit If significant additional time is necessary, we will discuss it with you before we incur the additional costs


*Government Auditing Standards* require that we provide you with a copy of our most recent quality control review report Our peer review report accompanies this letter

Because many computer systems use only two digits to record the year in date fields, such systems may not be able to accurately process dates including the year 2000 and after The effects of this problem will vary from system to system and may adversely affect your operations as well as the ability to prepare financial statements An audit of financial statements conducted in accordance with generally accepted auditing standards is not designed to detect whether your systems are year 2000 compliant Further, we have no responsibility with regard to your efforts to make your systems year 2000 compliant or to provide assurance on whether you have addressed, or will be able to address, all of the affected systems on a timely basis These are your responsibilities However, we may choose to communicate matters that come to our attention relating to the potential effects of the year 2000 on your computer systems

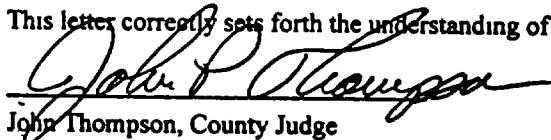
We appreciate the opportunity to be of service to POLK COUNTY, TEXAS and believe this letter accurately summarizes the significant terms of our engagement If you have any questions, please let us know If you agree with the terms of our engagement letter, please sign one of the enclosed copies and return it to us in the business reply envelope we have provided for your convenience The other copy is for your files

Very truly yours,

WHITE PETROV McHONE  
A Professional Corporation

By 

This letter correctly sets forth the understanding of POLK COUNTY, TEXAS

  
John Thompson, County Judge

09/08/98

Date



230 South Bemiss Avenue  
St. Louis, Missouri 63105  
Telephone 314/727-8150  
FAX 314/727-8195

To the Shareholders  
White Petrov McHone  
A Professional Corporation

We have reviewed the system of quality control for the accounting and auditing practice of White Petrov McHone, A Professional Corporation, (the firm) in effect for the year ended July 31, 1995. Our review was conducted in conformity with standards for peer reviews promulgated by the peer review committee of the SEC practice section of the AICPA Division for CPA Firms (the section). We tested compliance with the firm's quality control policies and procedures and with the membership requirements of the section to the extent we considered appropriate. These tests included the application of the firm's policies and procedures on selected accounting and auditing engagements.

In performing our review, we have given consideration to the general characteristics of a system of quality control as described in quality control standards issued by the AICPA. Such a system should be appropriately comprehensive and suitably designed in relation to the firm's organizational structure, its policies, and the nature of its practice. Variance in individual performance can affect the degree of compliance with a firm's prescribed quality control policies and procedures. Therefore, adherence to all policies and procedures in every case may not be possible. As is customary in a peer review, we are issuing a letter under this date that sets forth comments related to certain policies and procedures or compliance with them. None of these matters were considered to be of sufficient significance to affect the opinion expressed in this report.

In our opinion, the system of quality control for the accounting and auditing practice of White Petrov McHone, A Professional Corporation, in effect for the year ended July 31, 1995, met the objectives of quality control standards established by the AICPA, and was being complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards. Also, in our opinion, the firm was in conformity with the membership requirements of the section in all material respects.

*Rubin, Brown, Gornstein & Co.*  
RUBIN, BROWN, GORNSTEIN & CO.  
Certified Public Accountants

October 18, 1995