

PANOLA COUNTY SHERIFF'S OFFICE

Office: 903.693.0333
Fax: 903.693.9366



314 W. Wellington
Carthage, Texas 75633

Sheriff Kevin Lake

February 15, 2018

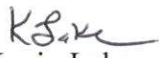
The Honorable LeeAnn Jones
Panola County Judge
110 S. Sycamore
Carthage, Texas 75633

Dear Judge Jones,

Please add the following items to the next scheduled meeting of the Panola County Commissioner's Court:

Please record the resignation of Maria Sabedra as a Communications Officer for the Panola County Sheriff's Office effective February 15, 2018.

Sincerely,


Kevin Lake
Sheriff

KL/lw
CC: Sidney Burns
Joni Reed


Honesty, Integrity, Service

PANOLA COUNTY SHERIFF'S OFFICE

Office: 903.693.0333
Fax: 903.693.9366

314 W. Wellington
Carthage, Texas 75633



Sheriff Kevin Lake

February 13, 2018

The Honorable LeeAnn Jones
Panola County Judge
110 S. Sycamore
Carthage, Texas 75633

Dear Judge Jones,

Please add the following items to the next scheduled meeting of the Panola County Commissioner's Court:

Please record the employment of Christopher Crawford as a Detention Officer for the Panola County Sheriff's Office at a pay rate of \$13.91 per hour effective February 17, 2018.

Sincerely,

A handwritten signature in black ink that reads "K Lake".

Kevin Lake
Sheriff

KL/lw

CC: Sidney Burns
Joni Reed

Honesty, Integrity, Service

PANOLA COUNTY SHERIFF'S OFFICE

Office: 903.693.0333
Fax: 903.693.9366

314 W. Wellington
Carthage, Texas 75633



Sheriff Kevin Lake

February 27, 2018

The Honorable LeeAnn Jones
Panola County Judge
110 S. Sycamore
Carthage, Texas 75633

Dear Judge Jones,

Please add the following items to the next scheduled meeting of the Panola County Commissioner's Court:

Please record the resignation of David Fitts as a Detention Officer for the Panola County Sheriff's Office effective March 1, 2018.

Sincerely,

A handwritten signature in black ink that appears to read "K Lake".

Kevin Lake
Sheriff

KL/lw

CC: Sidney Burns
Joni Reed

Honesty, Integrity, Service

PANOLA COUNTY SHERIFF'S OFFICE

Office: 903.693.0333
Fax: 903.693.9366

314 W. Wellington
Carthage, Texas 75633



Sheriff Kevin Lake

February 27, 2018

The Honorable LeeAnn Jones
Panola County Judge
110 S. Sycamore
Carthage, Texas 75633

Dear Judge Jones,

Please add the following items to the next scheduled meeting of the Panola County Commissioner's Court:

Please record a pay increase for Stephen Gillie, a Detention Officer for the Panola County Sheriff's Office to \$15.08 per hour effective March 3, 2018.

Please record a pay increase for Colton McNair, a Detention Officer for the Panola County Sheriff's Office to \$15.08 per hour effective March 3, 2018.

Please record a pay increase for Colby Baker, a Detention Officer for the Panola County Sheriff's Office to \$15.08 per hour effective March 3, 2018.

Sincerely,

A handwritten signature in black ink, appearing to read "K. Lake".

Kevin Lake
Sheriff

KL/lw

CC: Sidney Burns
Joni Reed

Honesty, Integrity, Service



JIM YOUNG
VETERANS SERVICE OFFICER
COURTHOUSE ROOM 108 - Telephone (903) 693-0360
CARTHAGE, TEXAS 75633



James G. Young
1420 Success Street
Carthage, TX 75633
(903) 806-0251
Jimyoung1966@yahoo.com

February 26, 2018

Honorable Judge LeeAnn Jones
Panola County Judge
County of Panola
110 S. Sycamore
Carthage, TX 75633

Dear Judge Jones:

Please accept this letter as formal notification that I am resigning my position as Panola County Emergency Management Coordinator on March 30th, 2018.

I am thankful that Emergency Management has afforded me the opportunity to serve the citizens of Panola County. I am also grateful for the privilege of working with the other team members and the Commissioners Court.

Sincerely,

James G. Young

PANOLA COUNTY, TEXAS

INVITATION TO BID

RETURN BID TO:

COUNTY JUDGE
PANOLA COUNTY COURTHOUSE, ROOM 216A
CARTHAGE, TEXAS 75633

The enclosed INVITATION TO BID (ITB) and accompanying SPECIFICATIONS AND BID SHEET are for your convenience in bidding the enclosed referenced service/products for Panola County.

Sealed bids shall be received no later than:

1:30 PM TUESDAY, APRIL 3, 2018.

MARK ENVELOPE

"ASPHALT MATERIALS FOR ROAD MAINTENANCE"

Bidder shall sign and date the bid. Bids, which are not signed and dated, can be rejected. Bids must be submitted on the enclosed bid sheets and must be in ink or typewritten.

Panola County appreciates your time and effort in preparing this bid. Please note that all bids must be received at the designated location by the deadline shown. Bids received after the deadline will not be considered for the award of the contract, and shall be considered void and unacceptable. Opening is scheduled to be held in Commissioners Courtroom, Panola County Courthouse, Carthage, Texas. You are invited to attend.

SIGNATURE OF BIDDER

**PANOLA COUNTY
INVITATION TO BID**

INSTRUCTIONS/TERMS OF CONTRACT

By order of the Commissioners Court of Panola County, Texas, sealed bids will be received for:

ASPHALT MATERIALS FOR ROAD MAINTENANCE

TO PROVIDE for an annual contract commencing **April 3, 2018** and continuing until **December 31, 2018**.

IT IS UNDERSTOOD that the Commissioners Court of Panola County, Texas reserves the right to reject any or all bids for any or all products and/or services covered in this bid request and to waive informalities or defects in bids or to accept such bids as it shall deem to be in the best interests of Panola County.

BIDS MUST BE submitted on the bid forms included for that purpose in this packet. Bids shall be placed in separate sealed envelopes, with **each page manually signed by a person having the authority to bind the firm in a contract** and marked clearly on the outside as shown below.

SUBMISSION OF BIDS: Sealed bids shall be submitted to:

**COUNTY JUDGE
PANOLA COUNTY COURTHOUSE, ROOM 216A
CARTHAGE, TEXAS 75633**

Not later than **1:30 P.M. MONDAY, APRIL 3, 2018**

MARK ENVELOPES:

"ASPHALT MATERIALS FOR ROAD MAINTENANCE"

**ALL BIDS MUST BE RECEIVED IN THE COUNTY JUDGE'S OFFICE
BEFORE OPENING DATE AND TIME**

SIGNATURE OF BIDDER

INVITATION TO BID
INSTRUCTIONS / TERMS OF CONTRACT

FUNDING: Funds for payment have been provided through the Panola County Budget adopted by the Commissioners Court for **April 3, 2018 thru December 31, 2018.**

LATE BIDS: Bids received in the County Judge's Office after submission deadline will be considered void and unacceptable. Panola County is not responsible for lateness or non-delivery of mail, carrier, etc.

ALTERING BIDS: Bids cannot be altered or amended after submission deadline. Any interlineation, alteration or erasure made before opening time must be initialed by the signer of the bid, guaranteeing authenticity.

WITHDRAWAL OF BID: A bid may not be withdrawn or canceled by the bidder without the permission of the county for a period of ninety (90) days following the date designated for the receipt of bids, and bidder so agrees upon submittal of their bid.

SALES TAX: Panola County is exempt by law from payment of Texas Sales Tax and Federal Excise Tax, therefore, the bid shall not include sales taxes.

BID AWARD: Panola County reserves the right to award bids on the lump sum or unit price basis, whichever is in the best interest of the county.

CONTRACT: This bid, when properly accepted by Panola County, shall constitute a contract equally binding between the successful bidder and Panola County. No different or additional terms will become a part of this contract with the exception of Change Orders..

CHANGE ORDERS: No oral statement of any person shall modify or otherwise change, or affect the terms, conditions or specifications stated in the resulting contract. All change orders to the contract will be made in writing by the Panola County Judge.

IF DURING THE life of the contract, the successful bidder's net prices to other customers for items awarded herein are reduced below the contracted price, it is understood and agreed that the benefits of such reduction shall be extended to Panola County.

DELIVERY: All delivery fees and freight or handling charges shall be as stated on the bid and contract forms section and if not so stated no such costs, fee or charge will be paid.

CONFLICT OF INTEREST: No public official shall have interest in this contract, in accordance with Vernon's Texas Codes Annotated, Local Government Code Title 5, Subtitle C, Chapter 171.

Signature of Bidder

ETHICS: The bidder shall not offer or accept gifts or anything of value nor enter into any business arrangement with any employee, official or agent of Panola County.

EXCEPTIONS / SUBSTITUTIONS: All bids meeting the intent of this invitation to bid will be considered for award. Bidders taking exception to the specifications, or offering substitutions, shall state these exceptions in the section provided or by attachment as part of the bid. The absence of such a list shall indicate that the bidder has not taken exceptions and shall hold the bidder responsible to perform in strict accordance with the specifications of the invitation. Panola County Commissioners Court reserves the right to accept any and all or none of the exceptions(s) / substitution(s) deemed to be in the best interest of the county.

DESCRIPTIONS: Any reference to model and/or make/make/manufacture used in bid specifications is descriptive, not restrictive. It is used to indicate the type and quality desired. Bids on items of like quality will be considered.

ADDENDA: Any interpretations, corrections or changes in this "Invitation To Bid and Specifications" will be made by addenda. Sole issuing authority of addenda shall be vested in Panola. Addenda will be mailed to all who are known to have received a copy of this Invitation To Bid. Bidders shall acknowledge receipt of all addenda.

BIDS MUST COMPLY with all federal, state, county and local laws concerning these types of service.

DESIGN, STRENGTH, QUALITY of materials must conform to the highest standards of manufacturing practice.

MINIMUM STANDARDS FOR RESPONSIBLE PROSPECTIVE BIDDERS: A prospective bidder must affirmatively demonstrate bidder's responsibility. A prospective bidder must meet the following requirements:

1. Have adequate financial resources, or the ability to obtain such resources as required;
2. be able to comply with the required or proposed delivery schedule;
3. Have a satisfactory record of performance;
4. Have a satisfactory record of integrity and ethics;
5. Be otherwise qualified and eligible to receive an award.

Panola County may request representation and other information sufficient to determine bidder's ability to meet these minimum standards listed above.

Signature of Bidder

REFERENCES: Panola County may request bidder to supply a list of at least three (3) references where like services/products have been supplied by their firm.

BIDDER SHALL PROVIDE with this bid response, all documentation required by this ITB. Failure to provide this information may result in rejection of bid.

WAGES: Successful bidder shall pay or cause to be paid, without cost or expense to Panola County, all Social Security, Unemployment and Federal Income Withholding Taxes of all such employees and all such employees shall be paid wages and benefits as required by Federal and/or State Law.

TERMINATION OF CONTRACT: This contract shall remain in effect until contract expires, delivery and acceptance of products and/or performance of services ordered or terminated by either party with a thirty (30) days written notice prior to any cancellation. The successful bidder must state therein the reasons for such cancellation. Panola County reserves the right to award canceled contract to next lowest and best bidder as it deems to be in the best interest of the county.

TERMINATION FOR DEFAULT: Panola County reserves the right to enforce the performance of this contract in any manner prescribed by law or deemed to be in the best interest of the county in the event of breach or default of this contract. Panola County reserves the right to terminate the contract immediately in the event the successful bidder fails to:

1. Meet schedules;
2. Defaults in the payment of any fees; or
3. Otherwise perform in accordance with these specifications.

Breach of contract or default authorizes the county to exercise any of all of the following rights:

1. Panola County may take possession of the assigned premises and any fees accrued or becoming due to date.

2. Panola County may take possession of all goods, fixtures and materials of successful bidder therein and may foreclose its lien against such personal property, applying the proceeds toward fees due or thereafter becoming due.

Signature of Bidder

In the event the successful bidder shall fail to perform, keep or observe any of the terms and conditions to be performed, kept or observed, Panola County shall give the successful bidder written notice of such default; and in the event said default is not remedied to the satisfaction and approval of the county within two (2) working days of receipt of such notice by the successful bidder, default will be declared and all the successful bidder's rights shall terminate.

Bidder, in submitting this bid, agrees that Panola County shall not be liable to prosecution for damages in the event that the county declares the bidder in default.

NOTICE: Any notice provided by this bid (or required by Law) to be given to the successful bidder by Panola County shall be conclusively deemed to have been given and received on the next day after such written notice has been deposited in the mail in Carthage, Texas, by Registered or Certified Mail with sufficient postage affixed thereto, addressed to the successful bidder at the address so provided; provided this shall not prevent the giving of actual notice in any other manner.

PATENTS / COPYRIGHTS: The successful bidder agrees to protect Panola County from claims involving infringement of patents and/or copyrights.

CONTRACT ADMINISTRATOR: Under this contract, Panola County may appoint a contract administrator with designated responsibility to ensure compliance with contract requirements. The contract administrator will serve as liaison between Panola County and the successful bidder.

PURCHASE ORDER: A purchase order(s) shall be generated by Panola County to the successful bidder. The purchase order number must appear on all itemized invoices and packing slips. Panola County will not be held responsible for any orders placed/delivered without a valid current purchase order number.

INVOICES shall show (a) name and address of successful bidder, (b) Panola County Purchase Order number, and (c) descriptive information as to the item(s) delivered.

PAYMENT will be made upon receipt and acceptance by the county of item(s) ordered and receipt of a valid invoice, in accordance with the State of Texas Prompt Payment Act, Government Code Chapter 2251. Successful bidder is required to pay subcontractors within ten (10) days.

Signature of Bidder

ITEMS supplied under this contract shall be subject to Panola County's approval. Items found defective or not meeting specifications shall be picked up and replaced by the successful bidder at no expense to the County. If item is not picked up within one (1) week after notification, the item will become a donation to the County for disposition.

SAMPLES: When requested, samples shall be furnished free of expense to Panola County.

WARRANTY: Successful bidder shall warrant that all items/services shall conform to the proposed specifications and/or all warranties as stated in the Uniform Commercial Code and be free from all defects in material, workmanship and title.

REMEDIES: The successful bidder and Panola County agree that both parties have all rights, duties, and remedies available as stated in the Uniform Commercial Code.

VENUE: This agreement will be governed and construed according to the laws of the State of Texas. This agreement is performable in Panola County, Texas.

ASSIGNMENT: The successful bidder shall not sell, assign, transfer or convey this contract, in whole or in part, without the prior written consent of Panola County.

SILENCE OF SPECIFICATION: The apparent silence of these specifications as to any detail or to the apparent omission from it of a detailed description concerning any point, shall be regarded as meaning that only the best commercial practices are to prevail. All interpretations of these specifications shall be made on the basis of this statement.

Each insurance policy to be furnished by successful bidder shall include, by endorsement to the policy, a statement that a notice shall be given to Panola County by certified mail thirty (30) days prior to cancellation or upon any material change in coverage.

CERTIFICATE OF INTERESTED PARTIES: Effective January 1, 2016 all contracts executed by Commissioners Court, regardless of the dollar amount, will require completion of Form 1295 "Certificate of Interested Parties", per Government Code Statute §2252.908. All vendors submitting a response to a formal Bid, or any contracts, contract amendments, renewals or change orders are required to complete the Form 1295 online through the State of Texas Ethics Commission website. Please visit, https://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm, for more information.

NO DISCRIMINATION: The Bidder must ensure that employees and applicants for employment are not discriminated against because of their race, color, religion, sex, or national origin.

Signature of Bidder

NON COLLUSION AFFIDAVIT: Each Bidder submitting a Bid to the County for any portion of the work contemplated by the documents on which bidding is based shall execute and attach thereto, an affidavit substantially in the form herein provided, to the effect that he has not entered into a collusive agreement with any other person, firm, or corporation in regard to any Bid submitted.

DISPOSAL AND HOLDHARMLESS: BIDDER SHALL LAWFULLY DISPOSE OF ALL CONSTRUCTION MATERIALS, CHEMICALS, AND DEBRIS AND SHALL INDEMNIFY AND HOLD OWNER HARMLESS FOR THE UNLAWFUL DISPOSAL OF ALL CONSTRUCTION MATERIALS, CHEMICALS, AND DEBRIS DONE BY BIDDER OR ITS SUBCONTRACTOR IN FURTHERANCE OF THIS BID.

SUPERVISION AND WARRANTY: The work shall be strictly supervised, the Bidder shall bear full responsibility for any and all acts or omissions of those engaged in the work on behalf of the Bidder; the Bidder hereby warrants that all labor furnished under this Bid shall be competent to perform the tasks undertaken, that the product of such labor shall yield only first-class results, that all materials and equipment provided shall be new and of high quality, that the completed work will be complete, of high quality, without defects, and that all work strictly complies with the requirements of this Bid. Any work not strictly complying with the requirements of this provision shall constitute a breach of the Bidder's warranty.

INDEMNITY:

THE BIDDER SHALL DEFEND, INDEMNIFY AND HOLD PANOLA COUNTY AND ALL ITS EMPLOYEES, OFFICIALS, AND AGENTS HARMLESS FROM ANY AND ALL CLAIMS, LIABILITY, DAMAGES, LOSS, COST AND EXPENSE OF EVERY TYPE WHATSOEVER INCLUDING, WITHOUT LIMITATION, ATTORNEYS' FEES AND EXPENSES, IN CONNECTION WITH THE BIDDER'S PERFORMANCE OF THIS BID, PROVIDED THAT SUCH CLAIMS, LIABILITY, DAMAGE, LOSS, COST OR EXPENSE IS DUE TO SICKNESS, PERSONAL INJURY, DISEASE OR DEATH, THE UNLAWFUL DISPOSAL OF CONSTRUCTION MATERIALS, CHEMICALS, OR DEBRIS, OR TO LOSS OR DESTRUCTION OF TANGIBLE PROPERTY (OTHER THAN THE WORK ITSELF), INCLUDING LOSS OF USE RESULTING THERE FROM, TO THE EXTENT CAUSED BY THE BIDDER, OR ANYONE FOR WHOSE ACTS THE BIDDER MAY BE LIABLE, REGARDLESS OF WHETHER SUCH LIABILITY, CLAIM, DAMAGE, LOSS, COST OR EXPENSE IS CAUSED IN PART BY THE COUNTY.

ANY QUESTIONS concerning this INVITATION TO BID AND SPECIFICATIONS should be directed to **Kim Goodwin, Road and Bridge Warehouse Coordinator at (903) 693-3763.**

Signature of Bidder

SPECIFICATIONS FOR ASPHALT MATERIALS FOR ROAD MAINTENANCE

<u>PROPERTIES</u>	<u>OIL SAND</u>	
	MINIMUM	MAXIMUM
OIL	5%	6%
SAND	SANDY LOAM, RIVER SAND MUST BE PREDRIED	
ASPHALT CONTENT	5%	6%

	<u>HOT OIL SAND</u>
PASSING 1/2" SIEVE	100%
RETAINED ON #10 SIEVE	20-30%
PASSING #10, RETAINED ON #40	5-30%
PASSING #40, RETAINED ON #80	25-60%
PASSING #80, RETAINED ON #200	10-35%
PASSING #200	5-15%
% DENSITY 80-95	STABILITY - MIN. 20

HOT MIX ASPHALT

HOT MIX ASPHALT TYPE D IN ACCORDANCE WITH TXDOT ITEM 340

In determining the lowest and best bid, the Commissioners Court will consider the pick up and delivery locations of the bidders and the cost to the County of delivering or hauling the material to be purchased. So as to determine the most economical cost of the materials, Panola County will factor in a rate of fifty cents (\$.50) per ton/per mile as a cost to the County for materials to be picked up at the plant.

If the Commissioners Court considers awarding a contract to a bidder who is not the lowest dollar bidder meeting specifications, the lowest dollar bidder will be given notice of the proposed award and will be given an opportunity to appear before the Commissioners Court to present evidence on the bidders behalf before the proposed bid is awarded.

Panola County shall provide as much advance notice as possible; however, supplier must be able to provide 90% of the orders as requested with a twelve (12) hour notice.

Bids shall be submitted on the attached bid sheet.

The successful bidders will supply Panola County with a certified weight ticket on each load delivered to Panola County, at the time of the delivery.

Samples of the above commodities may be taken as delivered at any time and submitted to a commercial testing laboratory for compliance. Commodities not meeting the above-described specifications must be removed by the supplier and will not be paid for.

ALL MATERIALS USED IN THESE PRODUCTS MUST COMPLY WITH STATE & FEDERAL ENVIROMENTAL LAWS AND REGULATIONS.

THE ESTIMATED QUANTITY TO BE PURCHASED IS:

100 TONS OF OIL SAND
100TONS OF HOT OIL SAND
100 TONS OF HOT MIX ASPHALT

HOWEVER, THE COUNTY WILL NOT BE OBLIGATED TO PURCHASE THE ESTIMATED QUANTITY OR ANY OTHER PARTICULAR QUANTITY DURING THE YEAR.

BID FORM AND CONTRACT

TO THE COMMISSIONERS COURT OF PANOLA COUNTY, TEXAS FOR FURNISHING TO PANOLA COUTNY, TEXAS IN ACCORDANCE WITH THE FOREGOING SPECIFICATIONS:

The undersigned, as bidder, declares that the only person or persons interested in this bid as principals are those named herein; that this bid is made without collusion with any other person, firm, or corporation; and that I (we) have carefully examined the advertisement, instructions to bidders, specifications, and condition of payment. It is understood that the Court reserves the right to accept or reject any and/or all bids.

I (we) hereby agree to furnish Asphalt Materials for Road Maintenance in accordance with the foregoing specifications for the following prices:

	FOB (Any successful bidders plant location where product is made)	DELIVERED
OIL SAND	\$ _____/TON	\$ _____/TON
HOT OIL SAND	\$ _____/TON	\$ _____/TON
HOT MIX ASPHALT.....	\$ _____/TON	\$ _____/TON

Exceptions to Specifications:

OIL SAND _____

HOT SAND SAND _____

HOT MIX ASPHALT _____

DATE: _____

FIRM: _____

BY: _____

ADDRESS: _____

PHONE NUMBER: _____

DATE: _____

PANOLA COUNTY, TEXAS

BY: _____

ASPHALT MATERIALS FOR ROAD MAINTENANCE

BIDDER LIST

LONGVIEW ASPHALT
ATTENTION: RODNEY PRICE
P.O. BOX 3661
LONGVIEW, TX 75606

NOTICE OF PROPOSED INSTALLATION
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Rockcliff Energy Operating LLC proposes to place a
(COMPANY NAME)

2.5 inch line within the Right-of-Way
(PIPE SIZE)

of County Road: 207 as follows:
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.
Installation shall be made by boring a total length of 85 Feet line in Panola County.

The location and description of the proposed line and appurtenances is more fully shown by the copies of the drawings attached to this notice. The line will be constructed and maintained on the County Right-of-Way as directed by the County Commissioners in accordance with current Panola County Specifications.

Construction of this line will begin on or after the 22nd day of
February 2017.
2018

FIRM: Rockcliff Energy Operating LLC
BY: Jeff C. McClure
TITLE: Sr. Surface Landman
ADDRESS: 1301 McKinney, Suite 1300
Houston, TX 77010
PHONE: (713) 351-0500

APPROVAL

March 6, 2018

TO: Rockcliff Energy Operating LLC
Attn: Jeff C. McClure
1301 McKinney, Suite #1300
Houston, TX. 77010

RE: **CR #207**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **2.5" line** within the right-of-way of County Roads **#207** as shown by accompanying drawings and notice except as noted below.

It is expressly understood that the County Commissioners' Court does not purpose hereby, to grant any right, claim, title or easement in or upon this county road. It is further understood that in the future should for any reason the county need to work, improve, relocate, widen, increase, add to, or in any manner change the structure of this right-of-way, any required relocation of said lines shall be at the sole expense of owner.

All work on the county right-of-way shall be performed in accordance with the county instructions. The installations shall not damage any part of the road and adequate provisions must be made to cause minimum inconvenience to traffic and adjacent owners. Special specifications for placing this line are as follows:

1. All lines are to be installed a minimum of 36 inches below the flow line of the adjacent drainage or barrow ditch.
2. All excavation within the right-of-way and not under surfacing shall be backfilled by tamping in 6 inch horizontal layers. All surplus material shall be removed from the right-of-way and the excavation finished flush with surrounding natural ground.
3. Lines crossing under surfaced roads and under surfacing cross roads within the right-of-way shall be placed by boring. Boring shall extend from crown line to crown line. Gravity from sewer lines under roadways shall be cast iron pipe.
4. All lines, where practicable, shall be located to cross roadbed at approximately right angles thereto. No lines are to be installed under or within 50 feet of either end of any bridge. No lines shall be placed in any culvert or within 10 feet of the closest point of same.
5. Parallel line will be installed as near the right-of-way lines as is possible and

no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.

6. Operations along roadbeds shall be performed in such manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs to road surface, roadbed, structures or other right-of-way features as a direct result of this installation will be borne by the owner of this line.
7. Barricades, warning signs, lights, and flag man(men) when necessary shall be provided by the contractor or owner. One-half (1/2) of the traveled portion of the road must be open at all times.

Approved: Lee Ann Jones
COUNTY JUDGE

COMMISSIONERS:

Precinct #1	Ronnie LaGrone
Precinct #2	John Gradberg
Precinct #3	Craig M. Lawless
Precinct #4	Dale LaGrone

**SPECIAL SPECIFICATIONS
FOR PIPELINES CROSSING IN BORED HOLES
AND PLACED PARALLEL TO COUNTY ROADS**

GENERAL NOTE: The construction of this project shall follow "The Panola County Road and Bridge Department Standard Specifications" with respect to barricades, flagmen, flares, warning signs, and all responsibility for complaints or damage suits by travelling public and adjacent property owners.

1. Excavation material shall not be placed on road shoulders or traffic lanes or in ditches where drainage would be impaired. When excavation is permitted near the roadway, where, in the opinion of the County, the support of the road structure is endangered, sheeting, cribbing, other measures shall be taken to prevent damage to the roadway or the creation of traffic hazard.
2. All excavations shall be backfilled in a neat and workmanlike manner and all disturbed areas shall be restored to a condition comparable to the original condition. Backfill material shall be consolidated to a density comparable to that of the adjacent undisturbed material, replacing all of the excavated material except that displaced by pipe. The degree of compaction shall be such as to prevent future settlement. Excess material displaced by the pipe shall be removed from the right-of-way or otherwise disposed of to the satisfaction of the county's representative. Pipe laying operation shall not be carried on when soil conditions are such that construction equipment will cause rutting. Backfill operations shall be kept within one mile of trenching and/or pipe laying operations.
3. Sod and/or other erosion control measures removed or disturbed by the installation shall be replaced. This shall include keeping separate and replacing existing topsoil, importing sod or seeding or a combination of these methods together with fertilizer and water as necessary to re-establish vegetative cover in a healthy and growing condition.
4. The pipe or, if encased, the encasement pipe shall completely fit the bored hole and if not encased, the pipe should be a thicker wall within the bore; and shall be a minimum depth of 2 to 3 feet from the bottom of the ditch; and 3 to 4 feet underneath the roadway.
5. All private and commercial access driveways disturbed by pipe laying shall be restored to a condition comparable to that which existed prior to these operations. Special care shall be taken to compact backfill and base material to prevent future settlement. All work shall be complete to the owner's satisfaction. All public access driveways with paved surfaces shall be crossed by the bored hole method. Crossings of dirt or gravel public access driveways may be made as specified for private and commercial access driveways except that provisions shall be made for uninterrupted flow of traffic.
6. No trees or shrubbery shall be cut or trimmed without the approval of the Panola County Road and Bridge Department.

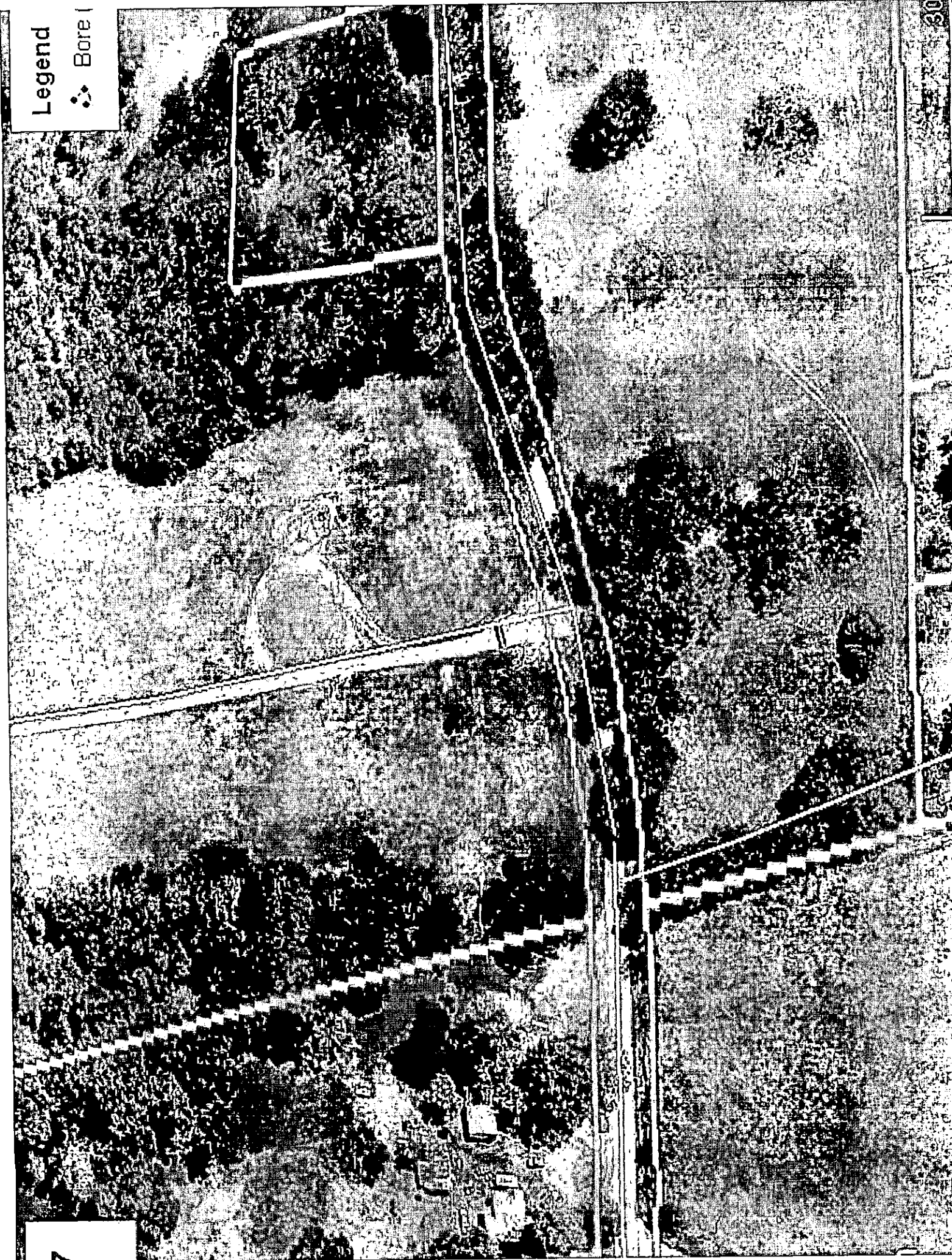
7. Regulations and ordinances of incorporated cities shall be complied with, if within the City limits.

Commissioners:

Precinct #1 – Ronnie LaGrone
Precinct #2 – John W. Gradberg
Precinct #3 – Craig M. Lawless
Precinct #4 – Dale LaGrone

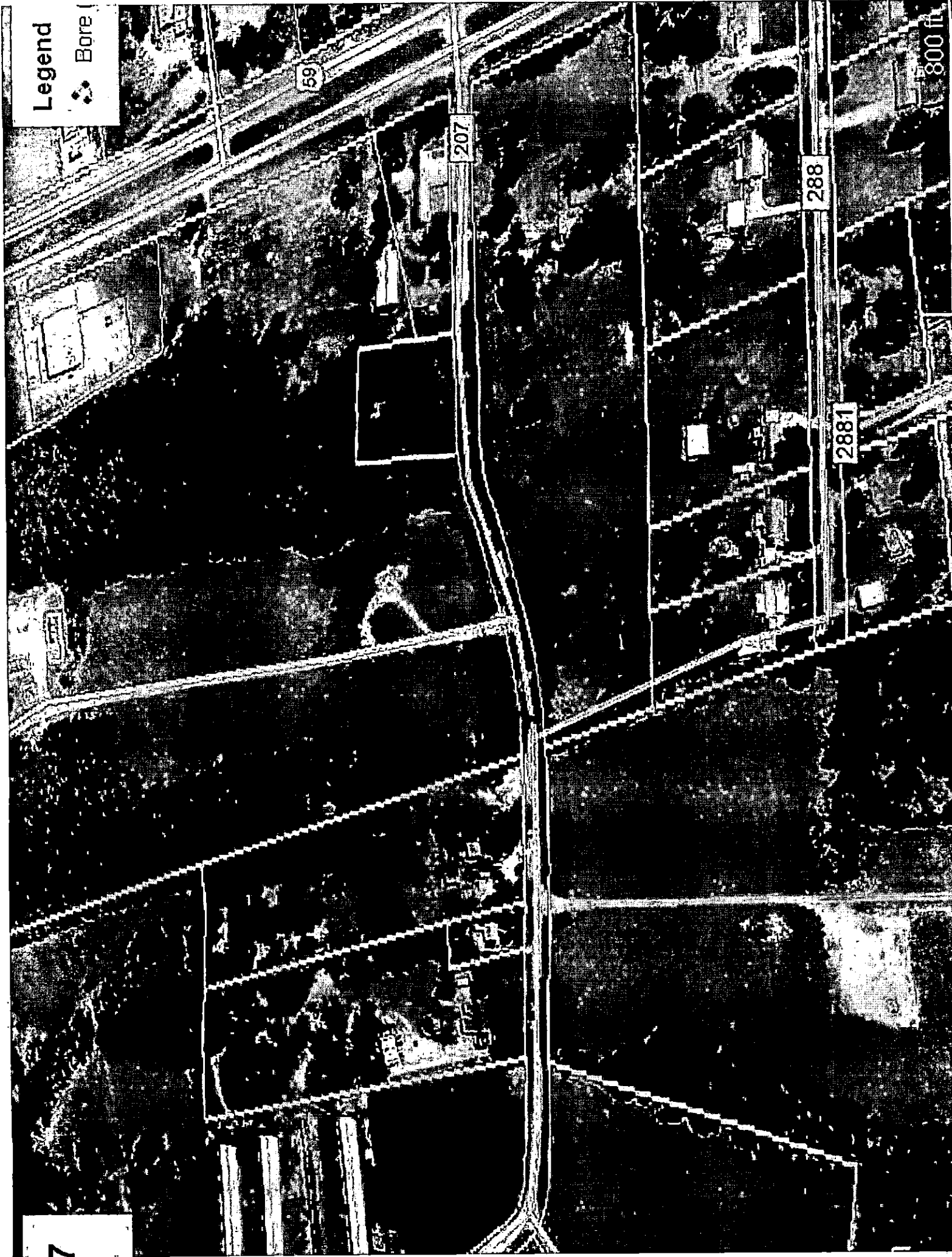
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NOTICE OF PROPOSED INSTALLATION
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Rockcliff Energy Operating LLC proposes to place a
(COMPANY NAME)

3.5 inches line within the Right-of-Way
(PIPE SIZE)

of County Road: 401 as follows:
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.
Installation shall be made by boring a total length of 80 feet line in Panola County.

The location and description of the proposed line and appurtenances is more fully shown by the copies of the drawings attached to this notice. The line will be constructed and maintained on the County Right-of-Way as directed by the County Commissioners in accordance with current Panola County Specifications.

Construction of this line will begin on or after the 27th day of
February, 2017.
2018

FIRM: Rockcliff Energy Operating LLC
BY: Teff C. McClure
TITLE: Sr. Surface Landman
ADDRESS: 1301 McKinney, Suite 1300
Houston, TX 77010
PHONE: (713) 351-0506

APPROVAL

March 6, 2018

TO: Rockcliff Energy Operating LLC
Attn: Jeff C. McClure
1301 McKinney, Suite 1300
Houston, Tx. 77010

RE: **CR #401**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **3.5" line** within the right-of-way of County Roads **#401** as shown by accompanying drawings and notice except as noted below.

It is expressly understood that the County Commissioners' Court does not purpose hereby, to grant any right, claim, title or easement in or upon this county road. It is further understood that in the future should for any reason the county need to work, improve, relocate, widen, increase, add to, or in any manner change the structure of this right-of-way, any required relocation of said lines shall be at the sole expense of owner.

All work on the county right-of-way shall be performed in accordance with the county instructions. The installations shall not damage any part of the road and adequate provisions must be made to cause minimum inconvenience to traffic and adjacent owners. Special specifications for placing this line are as follows:

1. All lines are to be installed a minimum of 36 inches below the flow line of the adjacent drainage or barrow ditch.
2. All excavation within the right-of-way and not under surfacing shall be backfilled by tamping in 6 inch horizontal layers. All surplus material shall be removed from the right-of-way and the excavation finished flush with surrounding natural ground.
3. Lines crossing under surfaced roads and under surfacing cross roads within the right-of-way shall be placed by boring. Boring shall extend from crown line to crown line. Gravity from sewer lines under roadways shall be cast iron pipe.
4. All lines, where practicable, shall be located to cross roadbed at approximately right angles thereto. No lines are to be installed under or within 50 feet of either end of any bridge. No lines shall be placed in any culvert or within 10 feet of the closest point of same.
5. Parallel line will be installed as near the right-of-way lines as is possible and

no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.

6. Operations along roadbeds shall be performed in such manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs to road surface, roadbed, structures or other right-of-way features as a direct result of this installation will be borne by the owner of this line.
7. Barricades, warning signs, lights, and flag man(men) when necessary shall be provided by the contractor or owner. One-half (1/2) of the traveled portion of the road must be open at all times.

Approved: 
COUNTY JUDGE

COMMISSIONERS:

Precinct #1	Ronnie LaGrone
Precinct #2	John Gradberg
Precinct #3	Craig M. Lawless
Precinct #4	Dale LaGrone

**SPECIAL SPECIFICATIONS
FOR PIPELINES CROSSING IN BORED HOLES
AND PLACED PARALLEL TO COUNTY ROADS**

GENERAL NOTE: The construction of this project shall follow "The Panola County Road and Bridge Department Standard Specifications" with respect to barricades, flagmen, flares, warning signs, and all responsibility for complaints or damage suits by traveling public and adjacent property owners.

1. Exaction material shall not be placed on road shoulders or traffic lanes or in ditches where drainage would be impaired. When excavation is permitted near the roadway, where, in the opinion of the County, the support of the oil road structure is endangered, sheeting, cribbing, other measures shall be taken to prevent damage to the roadway or the creation of traffic hazard.
2. All excavations shall be backfilled in a neat and workmanlike manner and all disturbed areas shall be restored to a condition comparable to the original condition. Backfill material shall be consolidated to a density comparable to that of the adjacent undisturbed material, replacing all of the excavated material except that displaced by pipe. The degree of compaction shall be such as to prevent future settlement. Excess material displaced by the pipe shall be removed from the right-of-way or otherwise disposed of to the satisfaction of the county's representative. Pipe laying operation shall not be carried on when soil conditions are such that construction equipment will cause rutting. Backfill operations shall be kept within one mile of trenching and/or pipe laying operations.
3. Sod and/or other erosion control measures removed or disturbed by the installation shall be replaced. This shall include keeping separate and replacing existing topsoil, importing sod or seeding or a combination of these methods together with fertilizer and water as necessary to re-establish vegetative cover in a healthy and growing condition.
4. The pipe or, if encased, the encasement pipe shall completely fit the bored hole and if not encased, the pipe should be a thicker wall within the bore; and shall be a minimum depth of 2 to 3 feet from the bottom of the ditch; and 3 to 4 feet underneath the roadway.
5. All private and commercial access driveways disturbed by pipe laying shall be restored to a condition comparable to that which existed prior to these operations. Special care shall be taken to compact backfill and base material to prevent future settlement. All work shall be complete to the owner's satisfaction. All public access driveways with paved surfaces shall be crossed by the bored hole method. Crossings of dirt or gravel public access driveways may be made as specified for private and commercial access driveways except that provisions shall be made for uninterrupted flow of traffic.
6. No trees or shrubbery shall be cut or trimmed without the approval of the Panola County Road and Bridge Department.

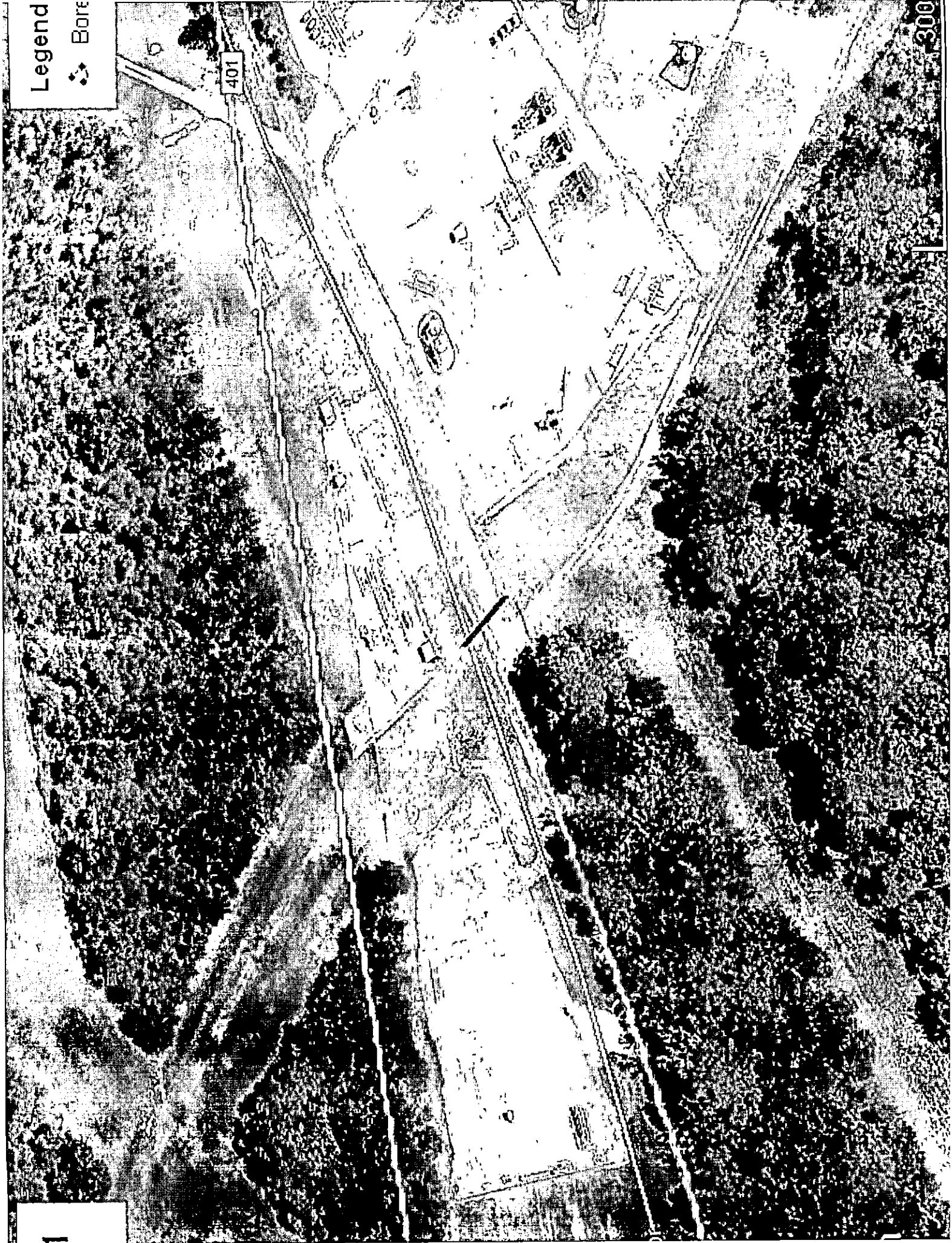
7. Regulations and ordinances of Incorporated cities shall be compiled with, if within the City limits.

Commissioners:

- Precinct #1 – Ronnie LaGrone
- Precinct #2 –John W. Gradberg
- Precinct #3 –Craig M. Lawless
- Precinct #4 –Dale LaGrone

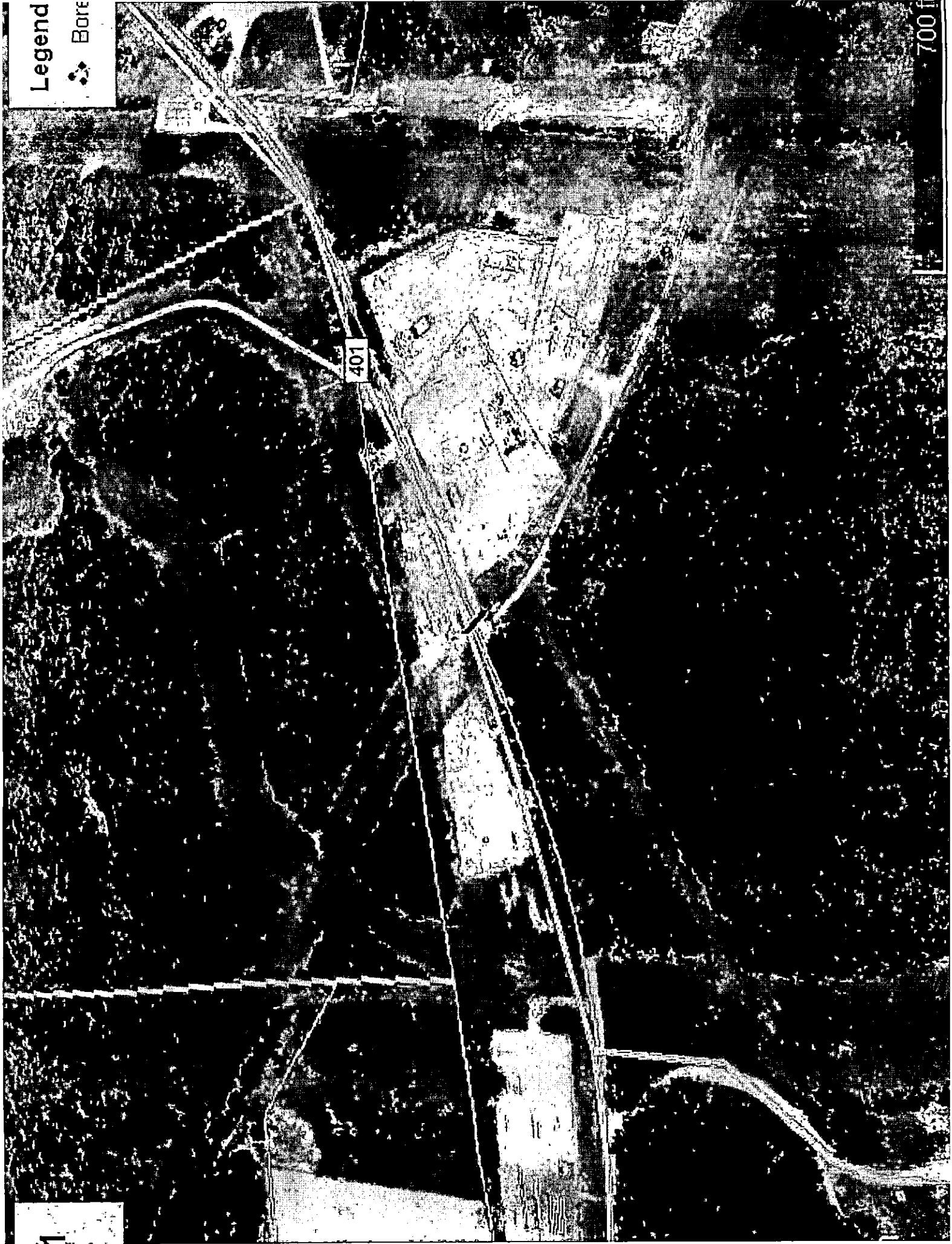
Legend

◆ Bore



Legend

Bore



NOTICE OF PROPOSED INSTALLATION
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Enbridge G+P (East Texas) L.P. proposes to place a
(COMPANY NAME)

10.750" O.D. Pipe line within the Right-of-Way
(PIPE SIZE)

of County Road: CR 210 as follows:
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.
Installation shall be made by boring a total length of 59' line in Panola County.

The location and description of the proposed line and appurtenances is more fully shown by the copies of the drawings attached to this notice. The line will be constructed and maintained on the County Right-of-Way as directed by the County Commissioners in accordance with current Panola County Specifications.

Construction of this line will begin on or after the 12th day of
March 2017.

FIRM: Enbridge G+P (East Texas) L.P.
BY: Neil A. Nelson
TITLE: Land and Right of Way
ADDRESS: 2020 Bill Owens PKy, Ste. 100
Longview TX 75604
PHONE: (903) 323 4364

neil.nelson@enbridge.com

APPROVAL

March 6, 2018

TO: Enbridge G & P (East Texas) L.P.
Attn: Neil A. Nelson
2020 Bill Owens Pky, Ste. 100
Longview, TX. 75604

RE: **CR #210, #2151, #241, #2502, #302, #305, & #3051**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **10.750"O.D. pipe line** within the right-of-way of County Roads **#210, #2151, #241, #2502, #302, #305, & #3051** as shown by accompanying drawings and notice except as noted below.

It is expressly understood that the County Commissioners' Court does not purpose hereby, to grant any right, claim, title or easement in or upon this county road. It is further understood that in the future should for any reason the county need to work, improve, relocate, widen, increase, add to, or in any manner change the structure of this right-of-way, any required relocation of said lines shall be at the sole expense of owner.

All work on the county right-of-way shall be performed in accordance with the county instructions. The installations shall not damage any part of the road and adequate provisions must be made to cause minimum inconvenience to traffic and adjacent owners. Special specifications for placing this line are as follows:

1. All lines are to be installed a minimum of 36 inches below the flow line of the adjacent drainage or barrow ditch.
2. All excavation within the right-of-way and not under surfacing shall be backfilled by tamping in 6 inch horizontal layers. All surplus material shall be removed from the right-of-way and the excavation finished flush with surrounding natural ground.
3. Lines crossing under surfaced roads and under surfacing cross roads within the right-of-way shall be placed by boring. Boring shall extend from crown line to crown line. Gravity from sewer lines under roadways shall be cast iron pipe.
4. All lines, where practicable, shall be located to cross roadbed at approximately right angles thereto. No lines are to be installed under or within 50 feet of either end of any bridge. No lines shall be placed in any culvert or within 10 feet of the closest point of same.

5. Parallel line will be installed as near the right-of-way lines as is possible and no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.
6. Operations along roadbeds shall be performed in such manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs to road surface, roadbed, structures or other right-of-way features as a direct result of this installation will be borne by the owner of this line.
7. Barricades, warning signs, lights, and flag man(men) when necessary shall be provided by the contractor or owner. One-half (1/2) of the traveled portion of the road must be open at all times.

Approved: 
COUNTY JUDGE

COMMISSIONERS:

Precinct #1	Ronnie LaGrone
Precinct #2	John Gradberg
Precinct #3	Craig M. Lawless
Precinct #4	Dale LaGrone

**SPECIAL SPECIFICATIONS
FOR PIPELINES CROSSING IN BORED HOLES
AND PLACED PARALLEL TO COUNTY ROADS**

GENERAL NOTE: The construction of this project shall follow "The Panola County Road and Bridge Department Standard Specifications" with respect to barricades, flagmen, flares, warning signs, and all responsibility for complaints or damage suits by traveling public and adjacent property owners.

1. Excavation material shall not be placed on road shoulders or traffic lanes or in ditches where drainage would be impaired. When excavation is permitted near the roadway, where, in the opinion of the County, the support of the road structure is endangered, sheeting, cribbing, other measures shall be taken to prevent damage to the roadway or the creation of traffic hazard.
2. All excavations shall be backfilled in a neat and workmanlike manner and all disturbed areas shall be restored to a condition comparable to the original condition. Backfill material shall be consolidated to a density comparable to that of the adjacent undisturbed material, replacing all of the excavated material except that displaced by pipe. The degree of compaction shall be such as to prevent future settlement. Excess material displaced by the pipe shall be removed from the right-of-way or otherwise disposed of to the satisfaction of the county's representative. Pipe laying operation shall not be carried on when soil conditions are such that construction equipment will cause rutting. Backfill operations shall be kept within one mile of trenching and/or pipe laying operations.
3. Sod and/or other erosion control measures removed or disturbed by the installation shall be replaced. This shall include keeping separate and replacing existing topsoil, importing sod or seeding or a combination of these methods together with fertilizer and water as necessary to re-establish vegetative cover in a healthy and growing condition.
4. The pipe or, if encased, the encasement pipe shall completely fit the bored hole and if not encased, the pipe should be a thicker wall within the bore; and shall be a minimum depth of 2 to 3 feet from the bottom of the ditch; and 3 to 4 feet underneath the roadway.
5. All private and commercial access driveways disturbed by pipe laying shall be restored to a condition comparable to that which existed prior to these operations. Special care shall be taken to compact backfill and base material to prevent future settlement. All work shall be complete to the owner's satisfaction. All public access driveways with paved surfaces shall be crossed by the bored hole method. Crossings of dirt or gravel public access driveways may be made as specified for private and commercial access driveways except that provisions shall be made for uninterrupted flow of traffic.
6. No trees or shrubbery shall be cut or trimmed without the approval of the Panola County Road and Bridge Department.

7. Regulations and ordinances of incorporated cities shall be compiled with, if within the City limits.

Commissioners:

Precinct #1 – Ronnie LaGrone

Precinct #2 –John W. Gradberg

Precinct #3 –Craig M. Lawless

Precinct #4 –Dale LaGrone

TX-PN-029,000
CALLED 404 ACRE
MARY LOU WALKER
GREGG, ET AL
TO
BARBARA JEAN WALKER BALLENGER
VOLUME 1641, PAGE 436
O.D.R.P.C.T.

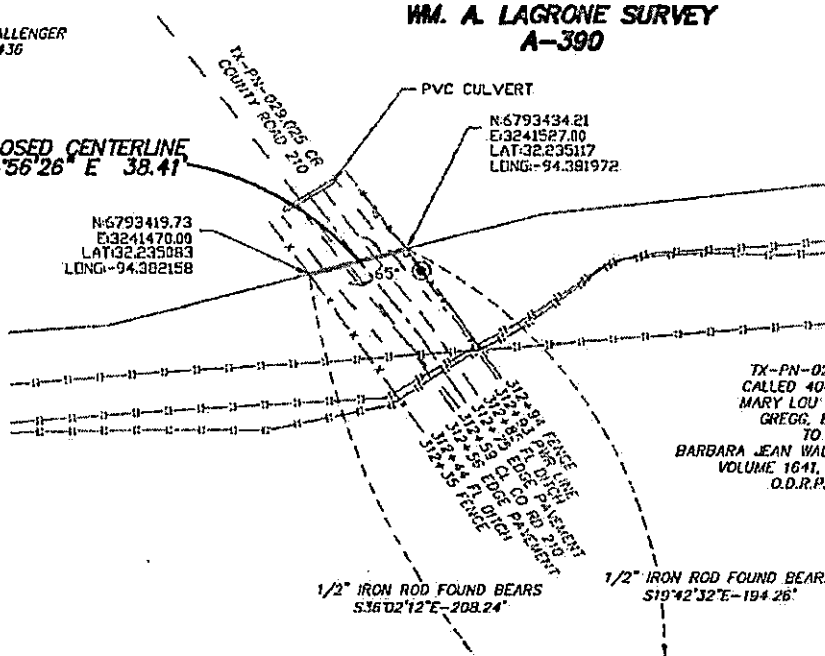
WM. A. LAGRONE SURVEY A-390



PROPOSED CENTERLINE
N 54°56'26" E 38.41'

N:6793419.73
E:3241470.00
LAT:32.235083
LONG:-94.382158

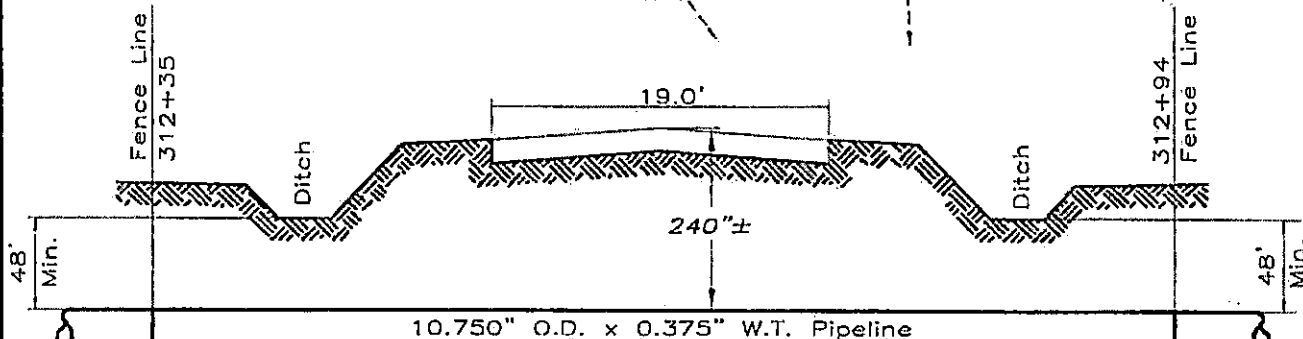
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E:3241527.00
LAT:32.235117
LONG:-94.381972



TX-PN-029,000
CALLED 404 ACRE
MARY LOU WALKER
GREGG, ET AL
TO
BARBARA JEAN WALKER BALLENGER
VOLUME 1641, PAGE 436
O.D.R.P.C.T.

1/2" IRON ROD FOUND BEARS
S36°02'12"E-208.24'

1/2" IRON ROD FOUND BEARS
S19°42'32"E-194.26'

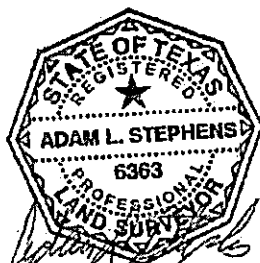
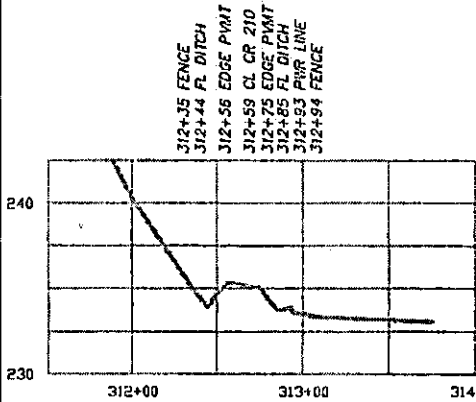


ELEVATION VIEW OF PIPELINE CROSSING ROAD NOT TO SCALE

NOTES

BEARINGS AND COORDINATES ARE BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM, N.A.D. 83 DATUM (NORTH CENTRAL ZONE).
THIS PLAT DOES NOT REPRESENT A BOUNDARY SURVEY.
BOUNDARY LINES ARE BASED ON RECORD INFORMATION AND APPRAISAL MAPS.
NO GUARANTEE IS GIVEN OR IMPLIED BY E.L.S. SURVEYING & MAPPING, INC. AS TO THE EXACT LOCATION OF EXISTING PIPELINES OR UNDER GROUND UTILITIES. ALSO THERE IS NO GUARANTEE GIVEN OR IMPLIED THAT WE HAVE LOCATED ALL EXISTING PIPELINES OR UNDER GROUND UTILITIES.

E.L.S. SURVEYING & MAPPING, INC. 7004 W. GRANDE BLVD.
TYLER, TX 75703, 903-581-7759, FIRM No. 100327-00



Vertical Scale = 1"=10'
Horizontal Scale = 1"=100'

STEEL CARRIER PIPE

PIPE DESCRIPTION: 10.750" O.D., 0.375" W.T.,
API 5L x52
COATING: w/14-16 mils FBE and 20-24 mils ARO
TEST PRESS: 1800-1850 psi
OPERATING PRESS: 800-1100 psi
DESIGN PRESS: 1200 psi
CATHODIC PROTECTION: Impressed Current
METHOD OF INSTALLATION: Horizontal Directional Drill

EXHIBIT "A"

ENBRIDGE G & P (East Texas), L. P.
LONGVIEW, TEXAS

BECKVILLE TO BRIGGS
PROPOSED GAS PIPELINE CROSSING
ON CR 210
0.39 MILES SOUTHEAST OF F. M. 124
PANOLA COUNTY, TEXAS

SCALE	DRAWN BY	DATE
0 100'	CMF	2/22/18

NOTICE OF PROPOSED INSTALLATION
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Enbridge G+P (East Texas) L.P. proposes to place a
(COMPANY NAME)

10.750" O.D. Pipe line within the Right-of-Way
(PIPE SIZE)

of County Road: CR 2151 as follows:
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.
Installation shall be made by boring a total length of 41' line in Panola County.

The location and description of the proposed line and appurtenances is more fully shown by the copies of the drawings attached to this notice. The line will be constructed and maintained on the County Right-of-Way as directed by the County Commissioners in accordance with current Panola County Specifications.

Construction of this line will begin on or after the 12th day of
March, 2017.

FIRM: Enbridge G+P (East Texas) L.P.
BY: Neil A. Nelson
TITLE: Land and Right of Way
ADDRESS: 2020 Bill Owens Pky, Ste. 100
Longview TX 75604
PHONE: (903) 323 4364

neil.nelson@enbridge.com

TX-PN-018.000
CALLED 128.504 ACRE
J. W. SMITH TO
A. VAN DECARR, ET UX
VOLUME 552, PAGE 707
O.D.R.P.C.T.

2 1/2" IRON PIPE FOUND BEARS
N17°04'36"W-249.45'

2 1/2" IRON PIPE FOUND BEARS
N26°25'00"W-241.19'

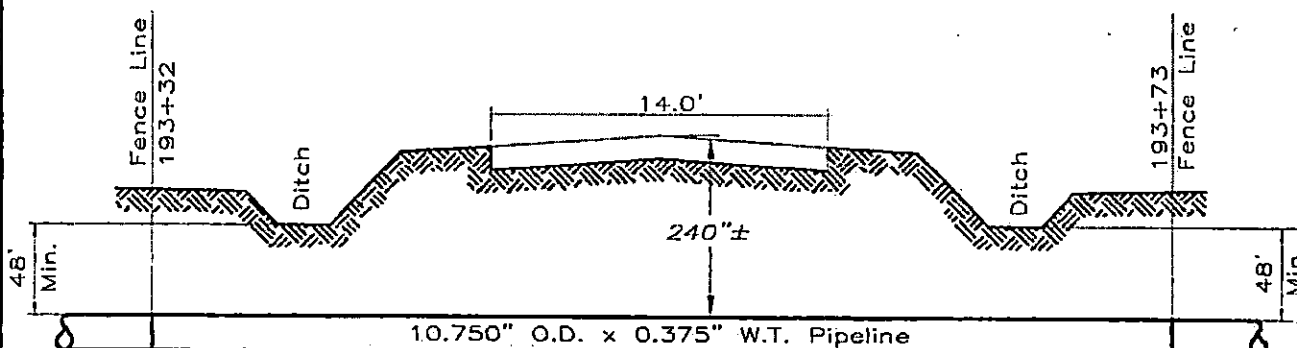
N-6792270.41
E-3229823.86
LAT-32.233175
LONG-94.419938

N-6792292.86
E-3229857.91
LAT-32.233233
LONG-94.419825

TX-PN-018.000
CALLED 128.504 ACRE
J. W. SMITH TO
A. VAN DECARR, ET UX
VOLUME 552, PAGE 707
O.D.R.P.C.T.

PROPOSED CENTERLINE
N 56°36'23" E 40.79'

DAVID BLANKENSHIP SURVEY
A-48



ELEVATION VIEW OF PIPELINE CROSSING ROAD
NOT TO SCALE

NOTES

BEARINGS AND COORDINATES ARE BASED ON THE TEXAS STATE PLANE
COORDINATE SYSTEM, N.A.D. 83 DATUM (NORTH CENTRAL ZONE).

THIS PLAT DOES NOT REPRESENT A BOUNDARY SURVEY.
BOUNDARY LINES ARE BASED ON RECORD INFORMATION AND APPRAISAL MAPS.

NO GUARANTEE IS GIVEN OR IMPLIED BY E.L.S. SURVEYING & MAPPING, INC.
AS TO THE EXACT LOCATION OF EXISTING PIPELINES OR UNDER GROUND
UTILITIES. ALSO THERE IS NO GUARANTEE GIVEN OR IMPLIED THAT WE
HAVE LOCATED ALL EXISTING PIPELINES OR UNDER GROUND UTILITIES.

E.L.S. SURVEYING & MAPPING INC. 2004 W. ORANGE BLVD.,
TYLER, TX. 75703, 903-581-7759, FIRM No. 100327-00

ENBRIDGE G & P (East Texas), L.P.
LONGVIEW, TEXAS

BECKVILLE TO BRIGGS
PROPOSED GAS PIPELINE CROSSING
ON CR 2151
0.67 MILES SOUTHEAST OF F. M. 124
PANOLA COUNTY, TEXAS

SCALE

DRAWN BY

DATE

0 100'

CMF

2/22/18

STEEL CARRIER PIPE

PIPE DESCRIPTION: 10.750" O.D., 0.375" W.T.,
API 5L x52

COATING: w/14-16 mils FBE and 20-24 mils ARO

TEST PRESS: 1800-1850 psi

OPERATING PRESS: 800-1100 psi

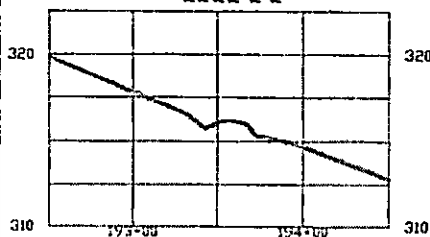
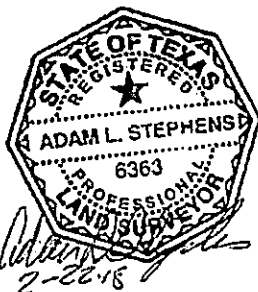
DESIGN PRESS: 1200 psi

CATHODIC PROTECTION: Impressed Current

METHOD OF INSTALLATION: Horizontal Directional Drill

EXHIBIT "A"

Vertical Scale = 1"=10'
Horizontal Scale = 1"=100'



NOTICE OF PROPOSED INSTALLATION
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Enbridge G+P (East Texas) L.P. proposes to place a
(COMPANY NAME)

10.750" O.D. Pipe line within the Right-of-Way
(PIPE SIZE)

of County Road: CR 241 as follows:
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.
Installation shall be made by boring a total length of 59' line in Panola County.

The location and description of the proposed line and appurtenances is more fully shown by the copies of the drawings attached to this notice. The line will be constructed and maintained on the County Right-of-Way as directed by the County Commissioners in accordance with current Panola County Specifications.

Construction of this line will begin on or after the 12th day of
March 2017.

FIRM: Enbridge G+P (East Texas) L.P.
BY: Neil A. Nelson
TITLE: Land and Right of Way
ADDRESS: 2020 Bill Owens Pky, Ste. 100
Longview TX 75604
PHONE: (903) 323 4364

neil.nelson@enbridge.com

TX-PN-003.000
CALLED 21 957 ACRE
JOHN BAKER TO
WELSEY DEVELIN, ET UX
VOLUME 1621, PAGE 769
O.D.R.P.C.T.

N6789723.27
E3215050.59
LAT:32.227746
LONG:-94.467994

PROPOSED CENTERLINE
S 49°11'27" E 34.85'

JAMES A. WILLIAMS SURVEY
A-717

27+16 FENCE
27+23 FL DITCH
27+35 EDGE PAVEMENT
27+46.9 CL CR 241
27+59 EDGE PAVEMENT
27+71 FL DITCH
27+75 FENCE

5/8" IRON ROD FOUND CAPPED BEARS
N68°37'08"E-91.64'

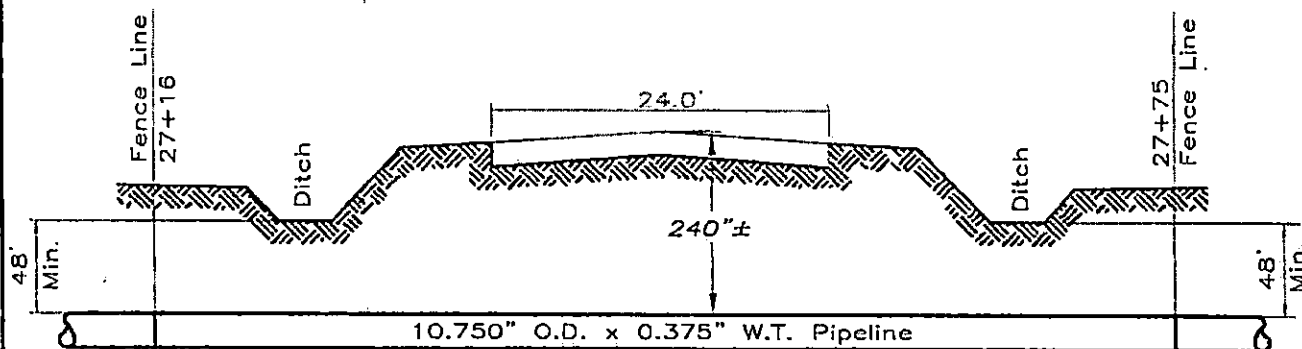
J. K. WILLIAMS SURVEY
A-778

5/8" IRON ROD FOUND CAPPED BEARS
N29°22'49"E-82.70'

N6789684.62
E3215095.35
LAT:32.227635
LONG:-94.467855

TX-PN-004.000
CALLED 43 1/2 ACRE
JOHN MOORE SEARCY, JR., ET AL TO
ALICE LENORE SEARCY
VOLUME 1367, PAGE 231
O.D.R.P.C.T.

WILLIAM SMITH SURVEY
A-660



ELEVATION VIEW OF PIPELINE CROSSING ROAD
NOT TO SCALE

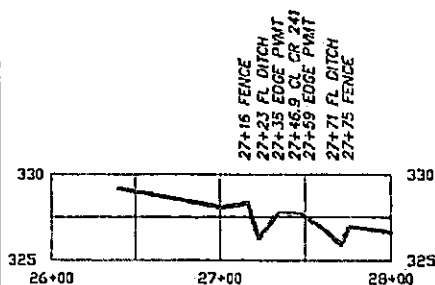
NOTES

BEARINGS AND COORDINATES ARE BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM, N.A.D. 83 DATUM (NORTH CENTRAL ZONE).
THIS PLAN DOES NOT REPRESENT A BOUNDARY SURVEY. BOUNDARY LINES ARE BASED ON RECORD INFORMATION AND APPRAISAL MAPS.
NO GUARANTEE IS GIVEN OR IMPLIED BY E.L.S. SURVEYING & MAPPING, INC. AS TO THE EXACT LOCATION OF EXISTING PIPELINES OR UNDER GROUND UTILITIES. ALSO THERE IS NO GUARANTEE GIVEN OR IMPLIED THAT WE HAVE LOCATED ALL EXISTING PIPELINES OR UNDER GROUND UTILITIES.

E.L.S. SURVEYING & MAPPING INC. 2004 W. GRANDE BLVD.,
TYLER, TX 75703, 903-581-7759, FIRM No. 100327-00



Vertical Scale = 1"=10'
Horizontal Scale = 1"=100'



STEEL CARRIER PIPE

PIPE DESCRIPTION: 10.750" O.D., 0.375" W.T.,
API 5L x52
COATING: w/14-16 mils FBE and 20-24 mils ARO
TEST PRESS: 1800-1850 psi
OPERATING PRESS: 800-1100 psi
DESIGN PRESS: 1200 psi
CATHODIC PROTECTION: Impressed Current
METHOD OF INSTALLATION: Horizontal Directional Drill

EXHIBIT "A"

ENBRIDGE G & P (East Texas), L. P.
LONGVIEW, TEXAS

BECKVILLE TO BRIGGS
PROPOSED GAS PIPELINE CROSSING
ON CR 241
0.27 MILES SOUTHWEST OF F. M. 124
PANOLA COUNTY, TEXAS

SCALE	DRAWN BY	DATE
0 100'	CMF	2/22/18

NOTICE OF PROPOSED INSTALLATION
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Enbridge G+P (East Texas) L.P. proposes to place a
(COMPANY NAME)

10.750" O.D. Pipe line within the Right-of-Way
(PIPE SIZE)

of County Road: CR 2502 as follows:
(NUMBER OF ROAD)

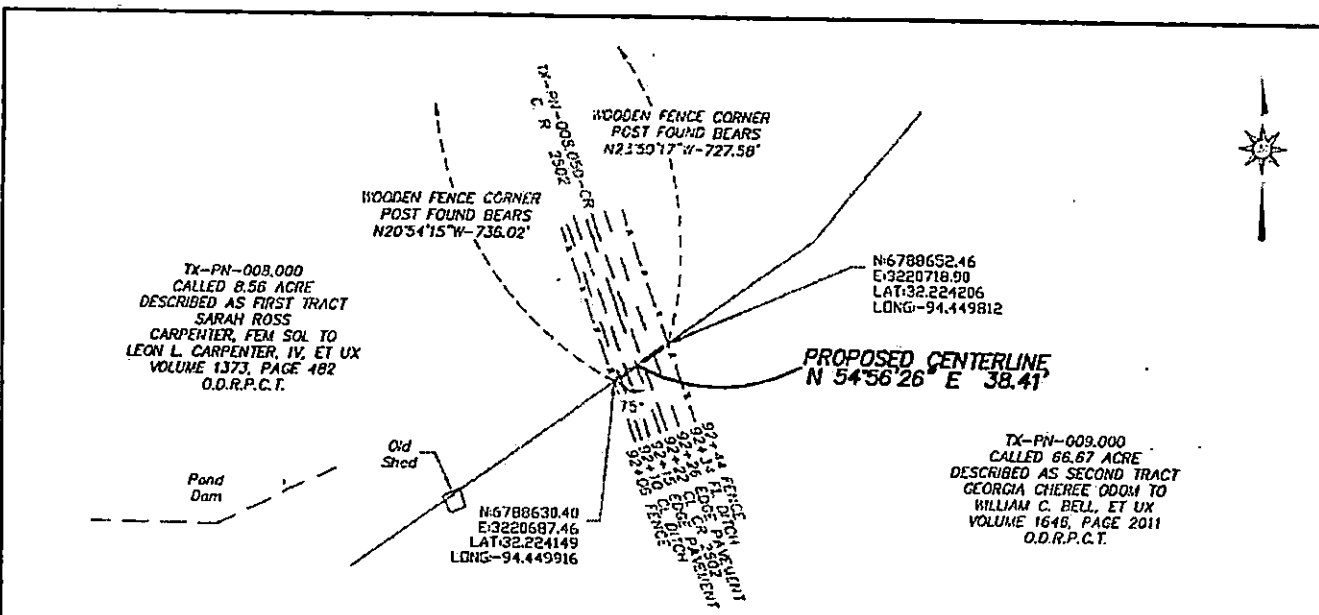
The proposed pipeline will cross under the indicated roads on the attached sheet.
Installation shall be made by boring a total length of 38' line in Panola County.

The location and description of the proposed line and appurtenances is more fully shown
by the copies of the drawings attached to this notice. The line will be constructed and
maintained on the County Right-of-Way as directed by the County Commissioners in
accordance with current Panola County Specifications.

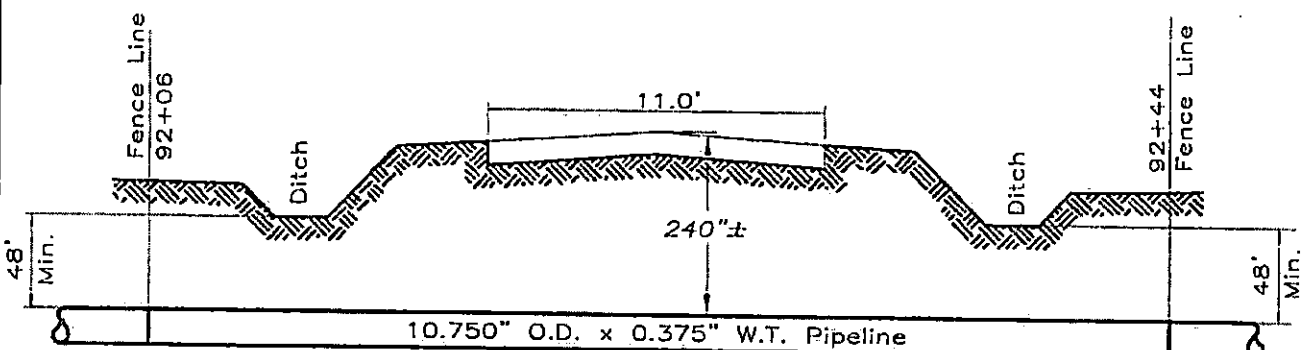
Construction of this line will begin on or after the 12th day of
March, 2017.

FIRM: Enbridge G+P (East Texas) L.P.
BY: Neil A. Nelson
TITLE: Land and Right of Way
ADDRESS: 2020 Bill Owens Pkwy, Ste. 100
Longview TX 75604
PHONE: (903) 323 4364

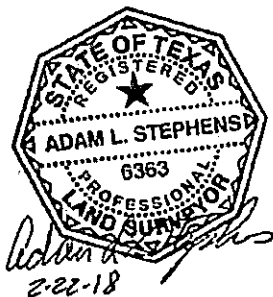
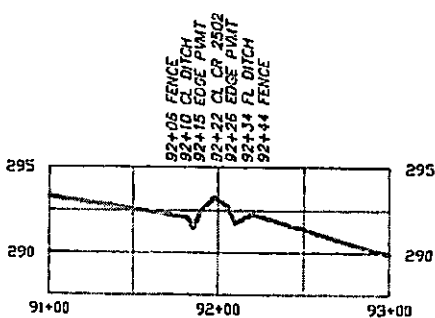
neil.nelson@enbridge.com



**DAVID BLANKENSHIP SURVEY
A-48**



**ELEVATION VIEW OF PIPELINE CROSSING ROAD
NOT TO SCALE**



Vertical Scale = 1"=10'
Horizontal Scale = 1"=100'

STEEL CARRIER PIPE

PIPE DESCRIPTION: 10.750" O.D., 0.375" W.T.,
API 5L x52
COATING: w/14-16 mils FBE and 20-24 mils ARO
TEST PRESS: 1800-1850 psi
OPERATING PRESS: 800-1100 psi
DESIGN PRESS: 1200 psi
CATHODIC PROTECTION: Impressed Current
METHOD OF INSTALLATION: Horizontal Directional Drill

EXHIBIT "A"

NOTES
BEARINGS AND COORDINATES ARE BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM, NAD 83 DATUM (NORTH CENTRAL ZONE).
THIS PLAT DOES NOT REPRESENT A BOUNDARY SURVEY.
BOUNDARY LINES ARE BASED ON RECORD INFORMATION AND APPRAISAL MAPS.
NO GUARANTEE IS GIVEN OR IMPLIED BY E.L.S. SURVEYING & MAPPING, INC. AS TO THE EXACT LOCATION OF EXISTING PIPELINES OR UNDER GROUND UTILITIES. ALSO THERE IS NO GUARANTEE GIVEN OR IMPLIED THAT WE HAVE LOCATED ALL EXISTING PIPELINES OR UNDER GROUND UTILITIES.

E.L.S. SURVEYING & MAPPING INC. 2004 W. GRANDE BLVD.,
TYLER, TX. 75703, 903-531-7753, FAX NO. 100327-00

ENBRIDGE G & P (East Texas), L.P.
LONGVIEW, TEXAS

**BECKVILLE TO BRIGGS
PROPOSED GAS PIPELINE CROSSING
ON CR 2502
0.04 MILES SOUTHEAST OF C. R. 250
PANOLA COUNTY, TEXAS**

SCALE	DRAWN BY	DATE
0 100'	CMF	2/22/18

NOTICE OF PROPOSED INSTALLATION
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Enbridge G+P (East Texas) L.P. proposes to place a
(COMPANY NAME)

10.750" O.D. Pipe line within the Right-of-Way
(PIPE SIZE)

of County Road: CR 302 as follows:
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.
Installation shall be made by boring a total length of 53' line in Panola County.

The location and description of the proposed line and appurtenances is more fully shown
by the copies of the drawings attached to this notice. The line will be constructed and
maintained on the County Right-of-Way as directed by the County Commissioners in
accordance with current Panola County Specifications.

Construction of this line will begin on or after the 12th day of
March 2017.

FIRM: Enbridge G+P (East Texas) L.P.
BY: Neil A. Nelson
TITLE: Land and Right of Way
ADDRESS: 2020 Bill Owens PKY, Ste. 100
Longview TX 75604
PHONE: (903) 323 4364

neil.nelson@enbridge.com

**JOHN MOORE SURVEY
A-441**

**PROPOSED CENTERLINE
N 62°17'18" E 53.78'**

TX-PN-039.000
CALLED 6.489 ACRE
DESCRIBED AS THE FIRST TRACT
GOLDIE FRANCES LANGFORD WILLIAMS
TO RONNIE CLINTON WILLIAMS
VOLUME 1359, PAGE 330
O.D.R.P.C.T.

N6709961.55
E3253871.47
LAT:32.224243
LONG-94.342526

N6769986.55
E3253919.08
LAT:32.224306
LONG-94.342369

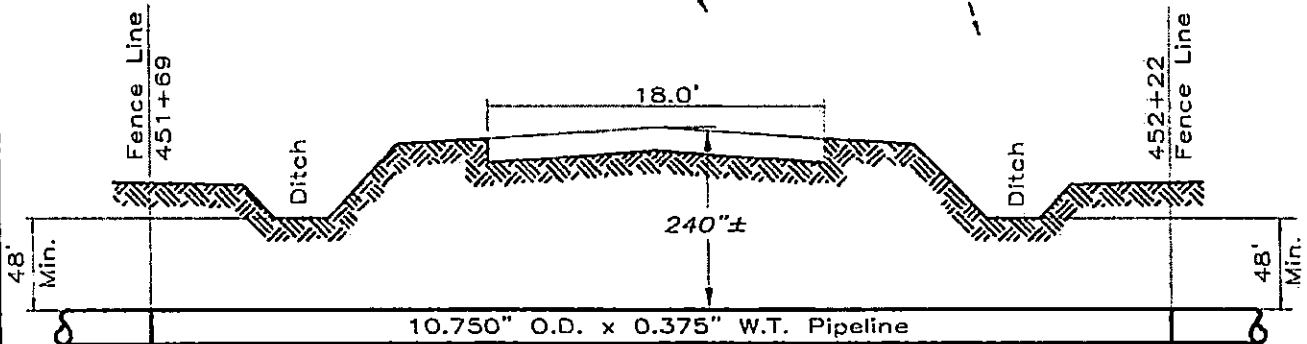
TX-PN-040.000
CALLED 8-3/10 ACRE
DESCRIBED AS SECOND TRACT
RAMONA WHITAKER
TO
DOUGLAS WAYNE WHITAKER (50%)
CLAUDE EDWARD WHITAKER (50%)
VOLUME 920, PAGE 187
O.D.R.P.C.T.

**J.G. WOOLWORTH SURVEY
A-1005**

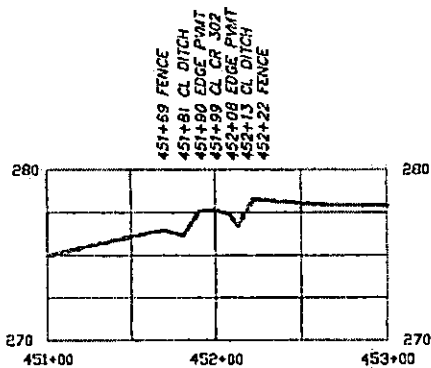
**GEORGE B. ROBERTS SURVEY
A-556**

FENCE CORNER POST
FOUND BEARS
S35°46'27"E-370.37'

FENCE INTERSECTION
BEARS
S36°53'35"E-1225.21'



**ELEVATION VIEW OF PIPELINE CROSSING ROAD
NOT TO SCALE**



STEEL CARRIER PIPE

PIPE DESCRIPTION: 10.750" O.D., 0.375" W.T.,
API 5L x52

COATING: w/14-16 mils FBE and 20-24 mils ARO

TEST PRESS: 1800-1850 psi

OPERATING PRESS: 800-1100 psi

DESIGN PRESS: 1200 psi

CATHODIC PROTECTION: Impressed Current

METHOD OF INSTALLATION: Horizontal Directional Drill



Vertical Scale = 1"=10'
Horizontal Scale = 1"=100'

EXHIBIT "A"

NOTES

BEARINGS AND COORDINATES ARE BASED ON THE TEXAS STATE PLANE
COORDINATE SYSTEM, N.A.D. 83 DATUM (NORTH CENTRAL ZONE).

THIS PLAT DOES NOT REPRESENT A BOUNDARY SURVEY.
BOUNDARY LINES ARE BASED ON RECORD INFORMATION AND APPRAISAL MAPS.

NO GUARANTEE IS GIVEN OR IMPLIED BY E.L.S. SURVEYING & MAPPING, INC.
AS TO THE EXACT LOCATION OF EXISTING PIPELINES OR UNDER GROUND
UTILITIES. ALSO THERE IS NO GUARANTEE GIVEN OR IMPLIED THAT WE
HAVE LOCATED ALL EXISTING PIPELINES OR UNDER GROUND UTILITIES.

E.L.S. SURVEYING & MAPPING INC. 2004 W. GRAFHE BLVD.,
TYLER, TX. 75703, 903-591-7759, FIRM No. 100337-00

ENBRIDGE G & P (East Texas), L.P.
LONGVIEW, TEXAS

**BECKVILLE TO BRIGGS
PROPOSED GAS PIPELINE CROSSING
ON CR 302
0.40 MILES SOUTHWEST OF C. R. 305
PANOLA COUNTY, TEXAS**

SCALE	DRAWN BY	DATE
0 100'	CMF	2/22/18

NOTICE OF PROPOSED INSTALLATION
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Enbridge G+P (East Texas) L.P. proposes to place a
(COMPANY NAME)

10.750" O.D. Pipe line within the Right-of-Way
(PIPE SIZE)

of County Road: CR 305 as follows:
(NUMBER OF ROAD)

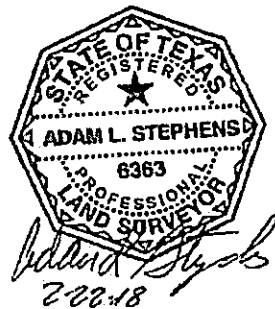
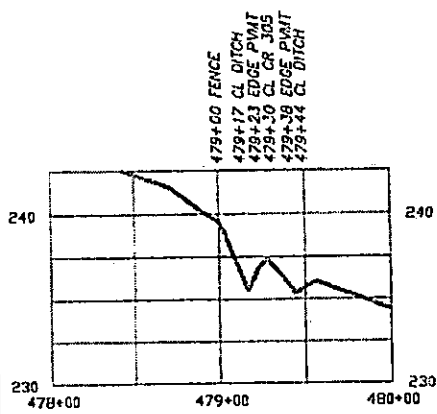
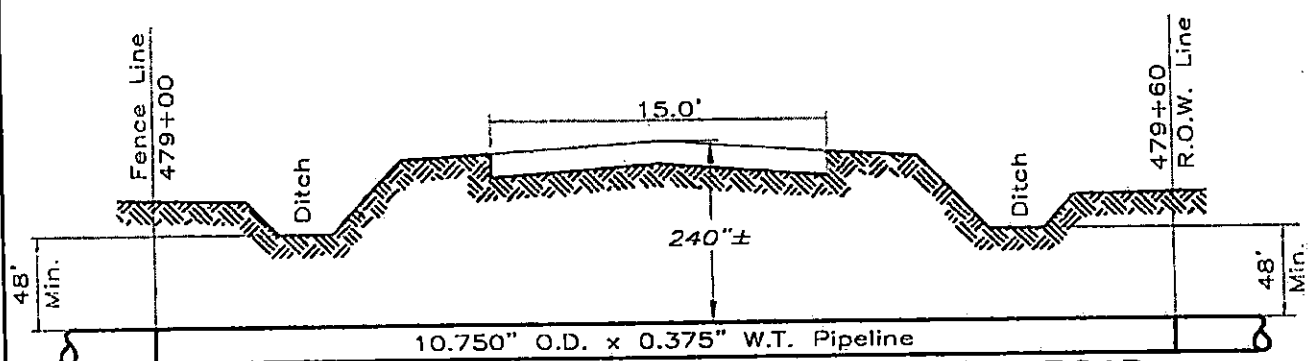
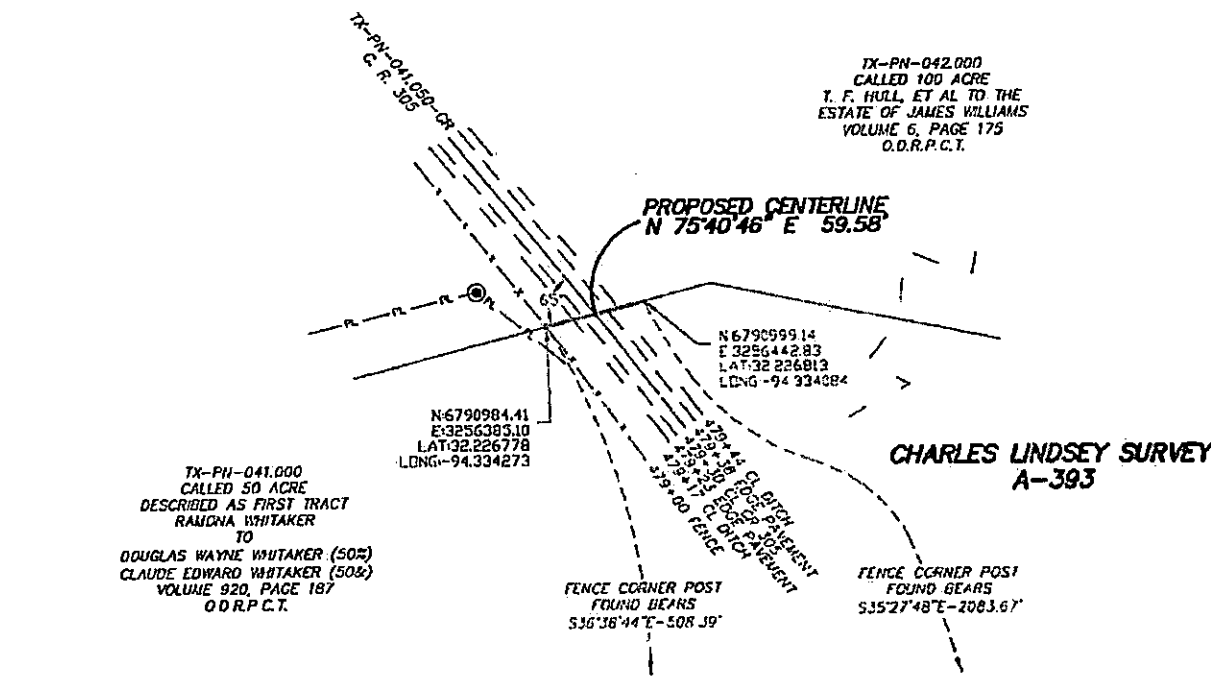
The proposed pipeline will cross under the indicated roads on the attached sheet.
Installation shall be made by boring a total length of 60' line in Panola County.

The location and description of the proposed line and appurtenances is more fully shown by the copies of the drawings attached to this notice. The line will be constructed and maintained on the County Right-of-Way as directed by the County Commissioners in accordance with current Panola County Specifications.

Construction of this line will begin on or after the 12th day of
March 2017.

FIRM: Enbridge G+P (East Texas) L.P.
BY: Neil A. Nelson
TITLE: Land and Right of Way
ADDRESS: 2020 Bill Owens Pky, Ste. 100
Longview TX 75604
PHONE: (903) 323 4364

neil.nelson@enbridge.com



NOTES
BEARINGS AND COORDINATES ARE BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM, NAD 83 DATUM (NORTH CENTRAL ZONE).
THIS PLAN DOES NOT REPRESENT A BOUNDARY SURVEY.
BOUNDARY LINES ARE BASED ON RECORD INFORMATION AND APPRAISAL MAPS.
NO GUARANTEE IS GIVEN OR IMPLIED BY E.L.S. SURVEYING & MAPPING, INC. AS TO THE EXACT LOCATION OF EXISTING PIPELINES OR UNDER GROUND UTILITIES. ALSO THERE IS NO GUARANTEE GIVEN OR IMPLIED THAT WE HAVE LOCATED ALL EXISTING PIPELINES OR UNDER GROUND UTILITIES.

E.L.S. SURVEYING & MAPPING INC. 2004 W. GRANDE BLVD., TYLER, TX 75703, 903-581-7750, FIRM No. 100327-00

ENBRIDGE G & P (East Texas), L.P.
LONGVIEW, TEXAS

BECKVILLE TO BRIGGS
PROPOSED GAS PIPELINE CROSSING
ON CR 305
0.17 MILES EAST OF C.R. 302
PANOLA COUNTY, TEXAS

PIPE DESCRIPTION: 10.750" O.D., 0.375" W.T., API 5L x52
COATING: w/14-16 mils FBE and 20-24 mils ARO
TEST PRESS: 1800-1850 psi
OPERATING PRESS: 800-1100 psi
DESIGN PRESS: 1200 psi
CATHODIC PROTECTION: Impressed Current
METHOD OF INSTALLATION: Horizontal Directional Drill

EXHIBIT "A"

SCALE	DRAWN BY	DATE
0 100'	CMF	2/22/18

NOTICE OF PROPOSED INSTALLATION
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Enbridge G+P (East Texas) L.P. proposes to place a
(COMPANY NAME)

10.750" O.D. Pipe line within the Right-of-Way
(PIPE SIZE)

of County Road: CR 3051 as follows:
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.
Installation shall be made by boring a total length of 63' line in Panola County.

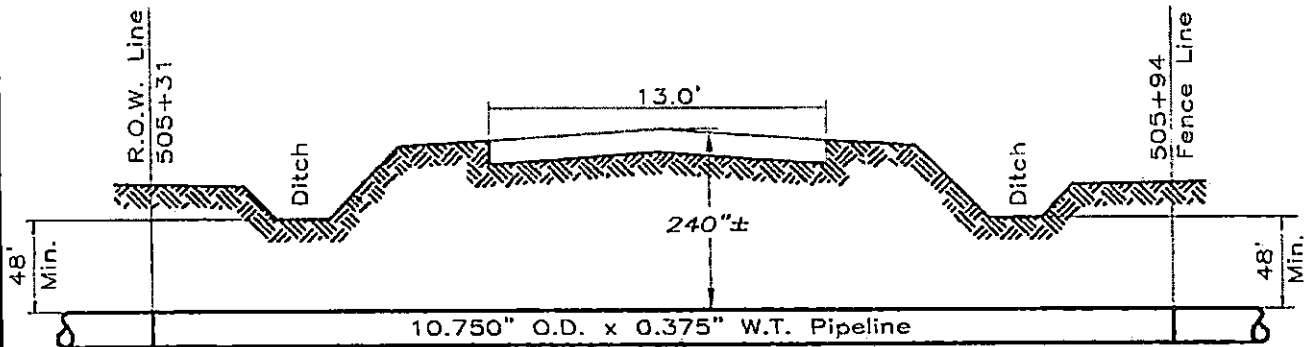
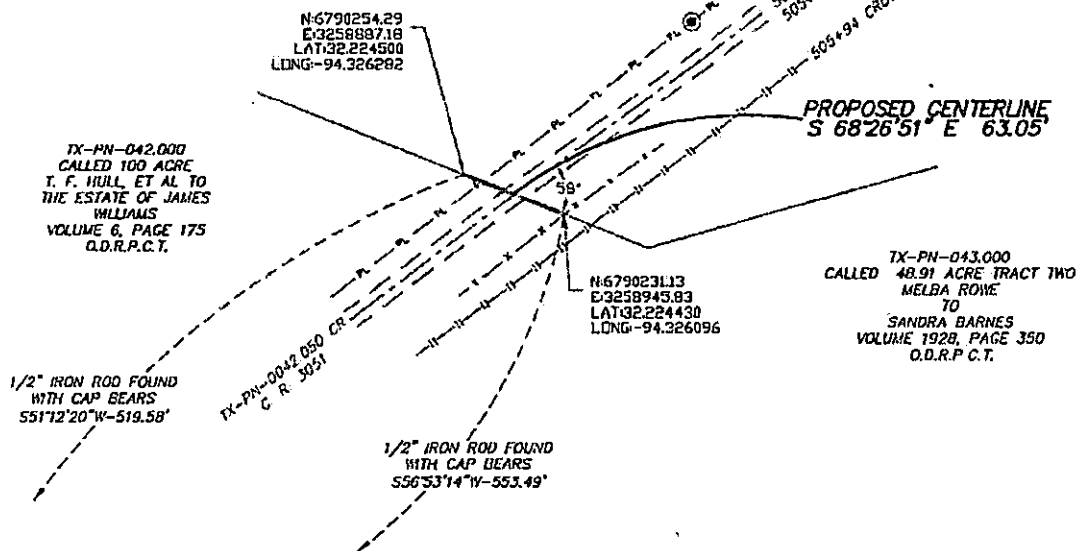
The location and description of the proposed line and appurtenances is more fully shown by the copies of the drawings attached to this notice. The line will be constructed and maintained on the County Right-of-Way as directed by the County Commissioners in accordance with current Panola County Specifications.

Construction of this line will begin on or after the 12th day of
March, 2017.

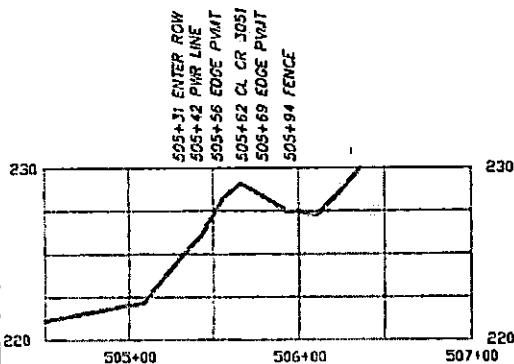
FIRM: Enbridge G+P (East Texas) L.P.
BY: Neil A. Nelson
TITLE: Land and Right of Way
ADDRESS: 2020 Bill Owens PKY, Ste. 100
Longview TX 75604
PHONE: (903) 323 4364

neil.nelson@enbridge.com

**CHARLES LINDSEY SURVEY
A-393**



**ELEVATION VIEW OF PIPELINE CROSSING ROAD
NOT TO SCALE**



NOTES

BEARINGS AND COORDINATES ARE BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM, N.A.D. 83 DATUM (NORTH CENTRAL ZONE).
THIS PLAT DOES NOT REPRESENT A BOUNDARY SURVEY.
BOUNDARY LINES ARE BASED ON RECORD INFORMATION AND APPRAISAL MAPS.
NO GUARANTEE IS GIVEN OR IMPLIED BY E.L.S. SURVEYING & MAPPING, INC. AS TO THE EXACT LOCATION OF EXISTING PIPELINES OR UNDER GROUND UTILITIES. ALSO THERE IS NO GUARANTEE GIVEN OR IMPLIED THAT WE HAVE LOCATED ALL EXISTING PIPELINES OR UNDER GROUND UTILITIES.

E.L.S. SURVEYING & MAPPING INC. 2004 W. GRANDE BLVD.
TYLER, TX. 75701, 903-581-7759, FIRM No. 100327-00

ENBRIDGE G & P (East Texas), L. P.
LONGVIEW, TEXAS

**BECKVILLE TO BRIGGS
PROPOSED GAS PIPELINE CROSSING
ON CR 3051
0.29 MILES NORTHEAST OF C. R. 305
PANOLA COUNTY, TEXAS**

STEEL CARRIER PIPE

PIPE DESCRIPTION: 10.750" O.D., 0.375" W.T.,
API 5L x52
COATING: w/14-16 mils FBE and 20-24 mils ARO
TEST PRESS: 1800-1850 psi
OPERATING PRESS: 800-1100 psi
DESIGN PRESS: 1200 psi
CATHODIC PROTECTION: impressed Current
METHOD OF INSTALLATION: Horizontal Directional Drill

EXHIBIT "A"

SCALE	DRAWN BY	DATE
0 100'	CMF	2/22/18

NOTICE OF PROPOSE INSTALLATION
PIPE AND / OR UTILITY LINES

DATE 2 - 19 -18

TO : THE PANOLA COUNTY COMMISSIONERS COURT

c / o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT CARTHAGE TEXAS

Formal notice is hereby given that :

Eastex Telephone Co-op proposes to place a
(COMPANY NAME)

BORING (2) 1 1/2" Ducts and Fiber Optic. line within the Right-of-way
(PIPE SIZE)

of County Road : 328 as follows :
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.
Installation shall be made by boring total length of line in Panola County is 70'.

From CR 325 travel north on CR 328 for 5/10ths of a mile to where work will take place. Boring and installing (2) 1 1/2" ducts and fiber optic cable from existing fiber hand hole on east side of CR 328 to new fiber hand hole on west side of CR 328, approximately 60'. Fiber will be installed in one of the ducts and the other duct will be for future use.

The location and description of the proposed line and appurtenances is more full shown by the copies of drawings attached to this notice. The line will be constructed and maintained on the County Right-of-Way as directed by the County Commissioners in accordance with current Panola County Specifications.

Construction of this line will begin on or after the

26TH day of FEBRUARY, 2018

FIRM : EASTEX TELEPHONE CO-OP

BY : 

TITLE : STAKING REPRESENTATIVE

ADDRESS : P. O. BOX 1691

WASKOM, TEXAS 75692

PHONE : (903) 687-3600

APPROVAL

March 6, 2018

TO: Eastex Telephone Co-op
Attn: Dane Loyd
P.O. Box 1691
Waskom, Tx. 75692

RE: **CR #328**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **boring (2) 1 ½" Ducts and Fiber Optic line** within the right-of-way of County Roads **#328** as shown by accompanying drawings and notice except as noted below.

It is expressly understood that the County Commissioners' Court does not purpose hereby, to grant any right, claim, title or easement in or upon this county road. It is further understood that in the future should for any reason the county need to work, improve, relocate, widen, increase, add to, or in any manner change the structure of this right-of-way, any required relocation of said lines shall be at the sole expense of owner.

All work on the county right-of-way shall be performed in accordance with the county instructions. The installations shall not damage any part of the road and adequate provisions must be made to cause minimum inconvenience to traffic and adjacent owners. Special specifications for placing this line are as follows:

1. All lines are to be installed a minimum of 36 inches below the flow line of the adjacent drainage or barrow ditch.
2. All excavation within the right-of-way and not under surfacing shall be backfilled by tamping in 6 inch horizontal layers. All surplus material shall be removed from the right-of-way and the excavation finished flush with surrounding natural ground.
3. Lines crossing under surfaced roads and under surfacing cross roads within the right-of-way shall be placed by boring. Boring shall extend from crown line to crown line. Gravity from sewer lines under roadways shall be cast iron pipe.
4. All lines, where practicable, shall be located to cross roadbed at approximately right angles thereto. No lines are to be installed under or within 50 feet of either end of any bridge. No lines shall be placed in any culvert or within 10 feet of the closest point of same.


5. Parallel line will be installed as near the right-of-way lines as is possible and no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.
6. Operations along roadbeds shall be performed in such manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs to road surface, roadbed, structures or other right-of-way features as a direct result of this installation will be borne by the owner of this line.
7. Barricades, warning signs, lights, and flag man(men) when necessary shall be provided by the contractor or owner. One-half (1/2) of the traveled portion of the road must be open at all times.

Approved: 
COUNTY JUDGE

COMMISSIONERS:

Precinct #1	Ronnie LaGrone
Precinct #2	John Gradberg
Precinct #3	Craig M. Lawless
Precinct #4	Dale LaGrone

PED ID	HH ID	POLE ID	BFC	BFC	BFO	LRG. HH	LRG. HH	BM60 14/10 MICRO	BM-60 1.50"	BM-60 1.50"	BM-60 RL #	BD 3	BD 5	FIBER POST WGRD	FIBER POST	SUB NO	12 FIBER FLAT DROP	SEBP	PI / NI	GRD. ROD	# 6 BARE	#6 INSUL
42								#2321 RL #	RL #	RL #		EX.	EX.				#1812 RL #					
43												EX.	EX.									
44												EX.										
RT. 5	2						EX.			65	65											
RT. 5-2	1					1		400						1	1		475			1	10	100
45												EX.	EX.									
45-1												EX.										
46												EX.	EX.									
TOTAL		0	0	0	0	0	EX.	1	400	0	65	EX.	EX.	0	1	1	0	0	0	1	10	100



Eastex
Telephone
Cooperative, Inc.

EXCHANGE: DBRY

COUNTY: PANOLA

ROUTE


DBS

BY: DANE L.

JOB NO. 18-02-0366

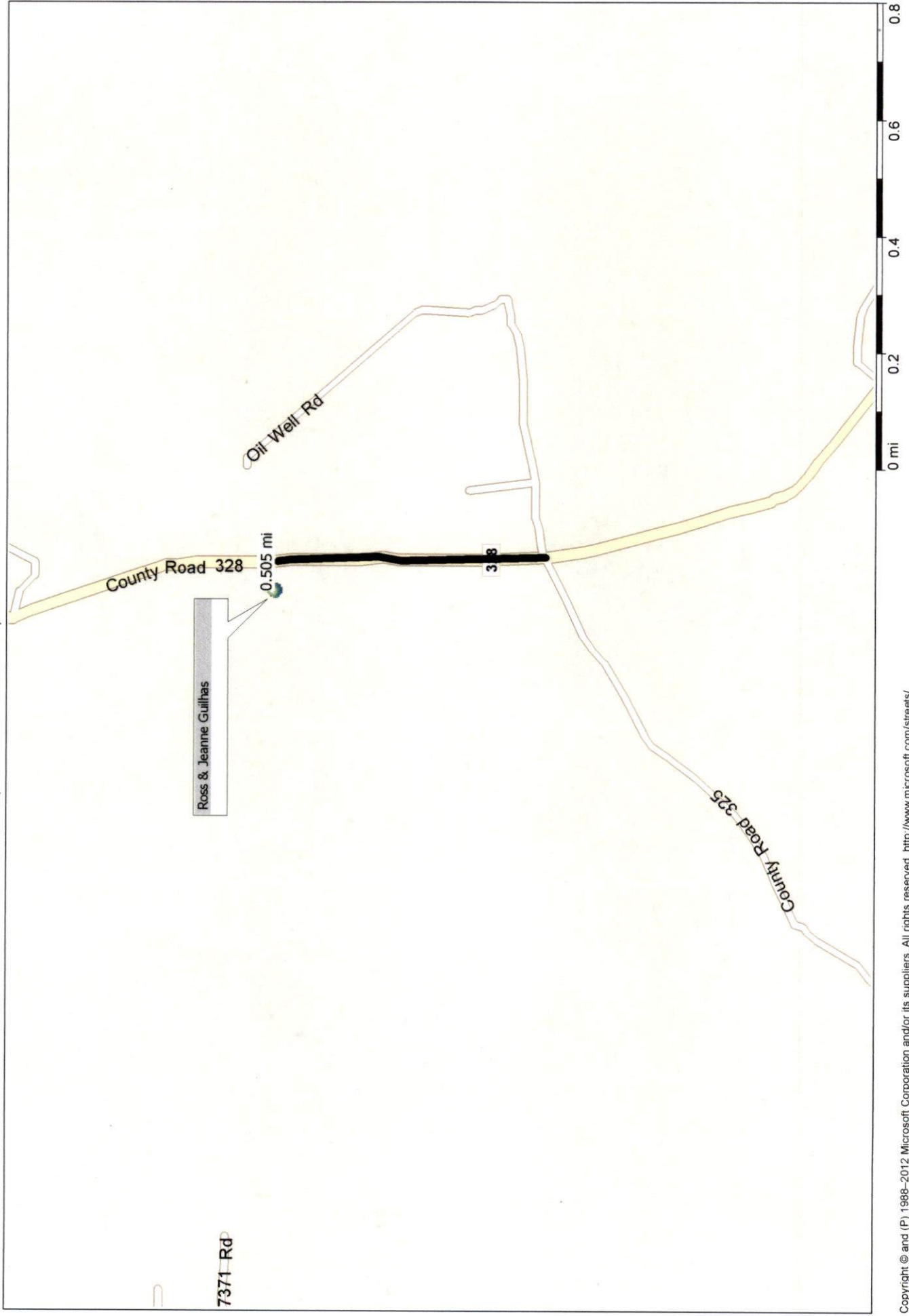
MAP REF. 34-131C

AS BUILT DATE



SHEET 1 OF 1

Texas, United States, North America



NOTICE OF PROPOSE INSTALLATION
PIPE AND / OR UTILITY LINES

DATE 2-19-18

TO : THE PANOLA COUNTY COMMISSIONERS COURT

c / o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT CARTHAGE TEXAS

Formal notice is hereby given that :

Eastex Telephone Co-op proposes to place a
(COMPANY NAME)

BORING 1 1/2" DUCT line within the Right-or-way
(PIPE SIZE)

of County Road : CR 335 as follows :
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.
Installation shall be made by boring total length of line in Panola County is 60'.

From Intersection of CR 328 and CR 335. Go east on CR 335 for approx. 4,700' to where construction will begin.
Eastex Telephone will be boring and installing duct & cable & fiber from north to south side of CR 335.

The location and description of the proposed line and appurtenances is more full shown by the copies of drawings attached to this notice. The line will be constructed and maintained on the County Right-of-Way as directed by the County Commissioners in accordance with current Panola County Specifications.

Construction of this line will begin on or after the

21st day of FEB., 2018

FIRM : EASTEX TELEPHONE CO-OP

BY : Larry Goswami

TITLE : STAKING REPRESENTATIVE

ADDRESS : P. O. BOX 1691

WASKOM, TEXAS 75692

PHONE : (903) 687-3600

APPROVAL

March 6, 2018

TO: Eastex Telephone Co-op
Attn: Larry Goswick
P.O. Box 1691
Waskom, Tx. 75692

RE: **CR #335**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **boring 1 ½" Duct line** within the right-of-way of County Roads #335 as shown by accompanying drawings and notice except as noted below.

It is expressly understood that the County Commissioners' Court does not purpose hereby, to grant any right, claim, title or easement in or upon this county road. It is further understood that in the future should for any reason the county need to work, improve, relocate, widen, increase, add to, or in any manner change the structure of this right-of-way, any required relocation of said lines shall be at the sole expense of owner.

All work on the county right-of-way shall be performed in accordance with the county instructions. The installations shall not damage any part of the road and adequate provisions must be made to cause minimum inconvenience to traffic and adjacent owners. Special specifications for placing this line are as follows:

1. All lines are to be installed a minimum of 36 inches below the flow line of the adjacent drainage or barrow ditch.
2. All excavation within the right-of-way and not under surfacing shall be backfilled by tamping in 6 inch horizontal layers. All surplus material shall be removed from the right-of-way and the excavation finished flush with surrounding natural ground.
3. Lines crossing under surfaced roads and under surfacing cross roads within the right-of-way shall be placed by boring. Boring shall extend from crown line to crown line. Gravity from sewer lines under roadways shall be cast iron pipe.
4. All lines, where practicable, shall be located to cross roadbed at approximately right angles thereto. No lines are to be installed under or within 50 feet of either end of any bridge. No lines shall be placed in any culvert or within 10 feet of the closest point of same.
5. Parallel line will be installed as near the right-of-way lines as is possible and

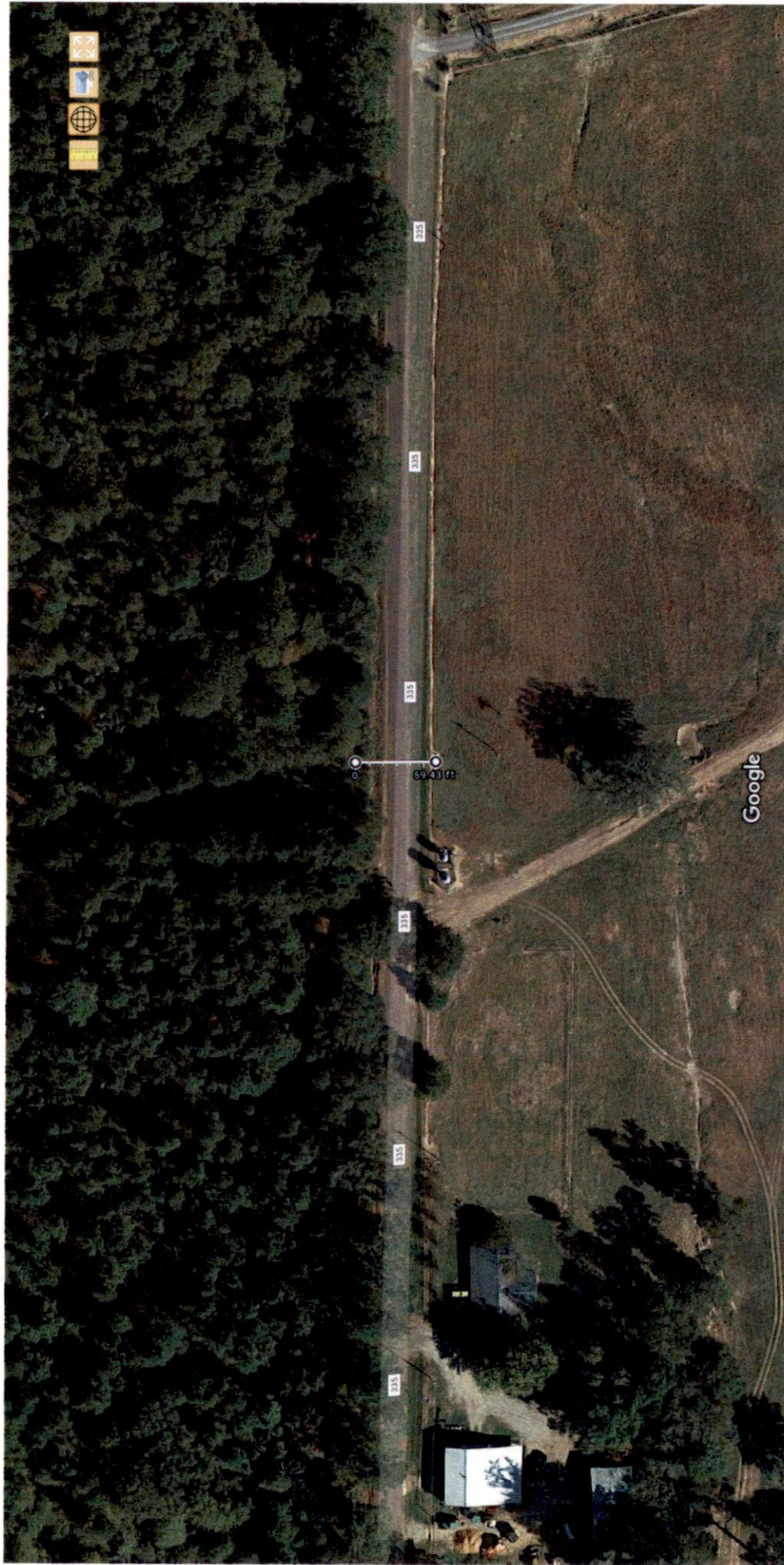
no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.

6. Operations along roadbeds shall be performed in such manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs to road surface, roadbed, structures or other right-of-way features as a direct result of this installation will be borne by the owner of this line.
7. Barricades, warning signs, lights, and flag man(men) when necessary shall be provided by the contractor or owner. One-half (1/2) of the traveled portion of the road must be open at all times.

Approved: 
COUNTY JUDGE

COMMISSIONERS:

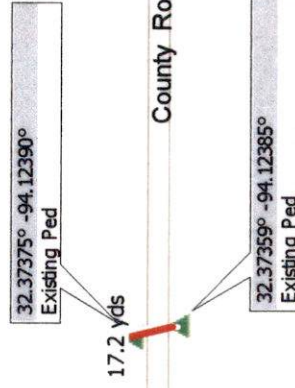
Precinct #1	Ronnie LaGrone
Precinct #2	John Gradberg
Precinct #3	Craig M. Lawless
Precinct #4	Dale LaGrone



Imagery ©2018 Google, Map data ©2018 Google 50 ft

Measure distance
Total distance: 59.43 ft (18.11 m)

E-18-02-0292,0293-County Permit



0 yds 100 200 300

**NOTICE OF PROPOSED INSTALLATION
PIPE AND / OR UTILITY LINES**

DATE February 28, 2018

TO: THE PANOLA COUNTY COMMISSIONERS COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT CARTHAGE, TEXAS

Formal notice is hereby given that:

MarkWest Energy East Texas Gas Company, L.L.C proposes to place a
(COMPANY NAME)

8" steel pipe line within the Right-of-Way of
(PIPE SIZE)

County Road: 304 as follows:
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet. Installation shall be made by boring approx. 60 feet, total length of line in Panola County, Texas.

The location and description of the proposed line and appurtenances is more fully shown by the drawings attached to this notice. The line will be constructed and maintained on the County Right-of-Way as directed by the County Commissioners in accordance with current Panola, County Specifications.

Construction of this line will begin on or after the:

12th day of March, 2018.

FIRM: MarkWest East Texas Gas Company, L.L.C.

BY: Nate Cook

TITLE: Project Manager

ADDRESS: 607 SW Loop 436

Carthage, Texas 75633

PHONE: 903-694-2225

APPROVAL

March 6, 2018

TO: MarkWest Energy East Texas Gas Company, L.L.C.
Attn: Nate Cook
607 SW Loop 436
Carthage, Tx. 75633

RE: **CR #304**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **8" steel pipe line** within the right-of-way of County Roads **#304** as shown by accompanying drawings and notice except as noted below.

It is expressly understood that the County Commissioners' Court does not purpose hereby, to grant any right, claim, title or easement in or upon this county road. It is further understood that in the future should for any reason the county need to work, improve, relocate, widen, increase, add to, or in any manner change the structure of this right-of-way, any required relocation of said lines shall be at the sole expense of owner.

All work on the county right-of-way shall be performed in accordance with the county instructions. The installations shall not damage any part of the road and adequate provisions must be made to cause minimum inconvenience to traffic and adjacent owners. Special specifications for placing this line are as follows:

1. All lines are to be installed a minimum of 36 inches below the flow line of the adjacent drainage or barrow ditch.
2. All excavation within the right-of-way and not under surfacing shall be backfilled by tamping in 6 inch horizontal layers. All surplus material shall be removed from the right-of-way and the excavation finished flush with surrounding natural ground.
3. Lines crossing under surfaced roads and under surfacing cross roads within the right-of-way shall be placed by boring. Boring shall extend from crown line to crown line. Gravity from sewer lines under roadways shall be cast iron pipe.
4. All lines, where practicable, shall be located to cross roadbed at approximately right angles thereto. No lines are to be installed under or within 50 feet of either end of any bridge. No lines shall be placed in any culvert or within 10 feet of the closest point of same.
5. Parallel line will be installed as near the right-of-way lines as is possible and

no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.

6. Operations along roadbeds shall be performed in such manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs to road surface, roadbed, structures or other right-of-way features as a direct result of this installation will be borne by the owner of this line.
7. Barricades, warning signs, lights, and flag man(men) when necessary shall be provided by the contractor or owner. One-half (1/2) of the traveled portion of the road must be open at all times.

Approved: 
COUNTY JUDGE

COMMISSIONERS:

Precinct #1	Ronnie LaGrone
Precinct #2	John Gradberg
Precinct #3	Craig M. Lawless
Precinct #4	Dale LaGrone



Untitled Map

Write a description for your map.

Legend

- Feature 1
- Feature 2
- Untitled Path

Google Earth

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Equitable Sharing Agreement and Certification



NCIC/ORI/Tracking Number: TX1830000
Agency Name: Panola County Sheriff's Office
Mailing Address: 314 W Wellington St
Carthage, TX 75633

Type: Sheriff's Office

Finance Contact

Name: Burns, Sidney
Phone: 9036930320

Email: sidney.burns@co.panola.tx.us

ESAC Preparer

Name: Stacy, Jennifer
Phone: 903-693-0320

Email: jennifer.stacy@co.panola.tx.us

FY End Date: 12/31/2017

Agency FY 2018 Budget: \$5,662,479.00

Annual Certification Report

Summary of Equitable Sharing Activity		Justice Funds ¹	Treasury Funds ²
1	Beginning Equitable Sharing Fund Balance (Must match Ending Balance from prior FY)	\$0.00	\$255.83
2	Equitable Sharing Funds Received	\$0.00	\$0.00
3	Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force (Complete Table B)	\$0.00	\$0.00
4	Other Income	\$0.00	\$0.00
5	Interest Income	\$0.00	\$1.82
6	Total Equitable Sharing Funds Received (total of lines 1-5)	\$0.00	\$257.65
7	Equitable Sharing Funds Spent (total of lines a - n below)	\$0.00	\$0.00
8	Ending Equitable Sharing Funds Balance (difference between line 7 and line 6)	\$0.00	\$257.65

¹Department of Justice Asset Forfeiture Program participants are: FBI, DEA, ATF, USPIS, USDA, DCIS, DSS, and FDA

²Department of the Treasury Asset Forfeiture Program participants are: IRS, ICE, CBP and USSS.

Summary of Shared Funds Spent		Justice Funds	Treasury Funds
a	Law enforcement operations and investigations	\$0.00	\$0.00
b	Training and education	\$0.00	\$0.00
c	Law enforcement, public safety and detention facilities	\$0.00	\$0.00
d	Law enforcement equipment	\$0.00	\$0.00
e	Joint law enforcement/public safety operations	\$0.00	\$0.00
f	Contracting for services	\$0.00	\$0.00
g	Law enforcement travel and per diem	\$0.00	\$0.00
h	Law enforcement awards and memorials	\$0.00	\$0.00
i	Drug, gang and other education or awareness programs	\$0.00	\$0.00
j	Matching grants (Complete Table C)	\$0.00	\$0.00
k	Transfers to other participating law enforcement agencies (Complete Table D)	\$0.00	\$0.00
l	Support of community-based programs (Complete Table E)	\$0.00	
m	Non-categorized expenditures (Complete Table F)	\$0.00	\$0.00
n	Salaries (Complete Table G)	\$0.00	\$0.00
	Total	\$0.00	\$0.00

Table B: Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Table C: Matching Grants

Matching Grant Name	Justice Funds	Treasury Funds

Table D: Transfers to Other Participating Law Enforcement Agencies

Receiving Agency Name	Justice Funds	Treasury Funds

Table E: Support of Community-based Programs

Recipient	Justice Funds	

Table F: Non-categorized expenditures in (a) - (n) Above

Description	Justice Funds	Treasury Funds

Table G: Salaries

Salary Type	Justice Funds	Treasury Funds

Paperwork Reduction Act Notice

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Did your agency purchase any controlled equipment? ☐ YES ☒ NO

Affidavit

Under penalty of perjury, the undersigned officials certify that **they have read and understand their obligations under the Equitable Sharing Agreement** and that the information submitted in conjunction with this Document is an accurate accounting of funds received and spent by the Agency under the Guide during the reporting period and that the recipient Agency is compliant with the National Code of Professional Conduct for Asset Forfeiture.

The undersigned certify that the recipient Agency is in compliance with the applicable nondiscrimination requirements of the following laws and their implementing regulations: Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq.), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 et seq.), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794), and the Age Discrimination Act of 1975 (42 U.S.C. § 6101 et seq.), which prohibit discrimination on the basis of race, color, national origin, disability, or age in any federally assisted program or activity, or on the basis of sex in any federally assisted education program or activity. The Agency agrees that it will comply with all federal statutes and regulations permitting federal investigators access to records and any other sources of information as may be necessary to determine compliance with civil rights and other applicable statutes and regulations.

Equitable Sharing Agreement

This Federal Equitable Sharing Agreement, entered into among (1) the Federal Government, (2) the above-stated law enforcement agency ("Agency"), and (3) the governing body, sets forth the requirements for participation in the federal Equitable Sharing Program and the restrictions upon the use of federally forfeited cash, property, proceeds, and any interest earned thereon, which are equitably shared with participating law enforcement agencies. By submission of this form, the Agency agrees that it will be bound by the statutes and guidelines that regulate shared assets and the following requirements for participation in the Department of Justice and Department of the Treasury Equitable Sharing Programs. Receipt of the signed Equitable Sharing Agreement and Certification (this "Document") is a prerequisite to receiving any equitably shared cash, property, or proceeds.

1. Submission. This Document must be submitted within 60 days of the end of the Agency's fiscal year. This Document must be signed and submitted electronically. Electronic submission constitutes submission to the Department of Justice and the Department of the Treasury.

2. Signatories. This agreement must be signed by the head of the Agency and the head of the governing body. Examples of Agency heads include police chief, sheriff, director, commissioner, superintendent, administrator, city attorney, county attorney, district attorney, prosecuting attorney, state attorney, commonwealth attorney, and attorney general. The governing body's head is the head of the agency that appropriates funding to the Agency. Examples of governing body heads include city manager, mayor, city council chairperson, county executive, county council chairperson, administrator, commissioner, and governor. The governing body head cannot be from the law enforcement agency and must be from a separate entity.

3. Uses. Any shared asset shall be used for law enforcement purposes in accordance with the statutes and guidelines that govern the Department of Justice and the Department of the Treasury Equitable Sharing Programs as set forth in the current edition of the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Guide)*.

4. Transfers. Before the Agency transfers funds to other state or local law enforcement agencies, it must first verify with the Department of Justice that the receiving agency is a compliant Equitable Sharing Program participant. Transfers of tangible property are not permitted.

5. Internal Controls. The Agency agrees to account separately for federal equitable sharing funds received from the Department of Justice and the Department of the Treasury. Funds from state and local forfeitures, joint law enforcement operations funds, and other sources must not be commingled with federal equitable sharing funds.

The Agency certifies that funds are maintained by the jurisdiction maintaining appropriated funds and agrees that such accounting will be subject to the standard accounting requirements and practices employed by the Agency's jurisdiction in accordance with the requirements set forth in the current edition of the *Guide*, including the requirement to maintain relevant documents and records for five years.

The misuse or misapplication of shared resources or supplantation of existing resources with shared assets is prohibited. The Agency must follow its jurisdiction's procurement policies when expending shared funds. Failure to comply with any provision of this agreement shall subject the recipient agency to the sanctions stipulated in the current edition of the *Guide*.

6. Audit Report. Audits will be conducted as provided by the Single Audit Act Amendments of 1996 and OMB Super Circular,

Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards. The Department of Justice and the Department of the Treasury reserve the right to conduct periodic random audits or reviews.

7. Freedom of Information Act. Information provided in this Document is subject to the FOIA requirements of the Department of Justice and the Department of the Treasury.

During the past fiscal year: (1) has any court or administrative agency issued any finding, judgment, or determination that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above; or (2) has the Agency entered into any settlement agreement with respect to any complaint filed with a court or administrative agency alleging that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above?

☐ Yes ☒ No

Agency Head

Name: Lake, Kevin
Title: Panola County Sheriff
Email: kevin.lake@co.panola.tx.us

Signature: K Lake Date: 2/23/18

To the best of my knowledge and belief, the information provided on this form is true and accurate and has been reviewed and authorized by the Law Enforcement Agency Head whose name appears above. Entry of the Agency Head name above indicates his/her acceptance of and agreement to abide by the policies and procedures set forth in the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, including ensuring permissibility of expenditures and following all required procurement policies and procedures. Entry of the Agency Head name above also indicates his/her acceptance of and agreement to abide by requirements set forth in this Equitable Sharing Agreement, and any policies or procedures issued by the Department of Justice or the Department of the Treasury related to the Asset Forfeiture or Equitable Sharing programs. The Law Enforcement Head also certifies that no items on the Prohibited list, as detailed in "Recommendations Pursuant to Executive Order 13688", were purchased with equitable sharing funds on or after October 1, 2015.

Governing Body Head

Name: Jones, LeeAnn
Title: Panola County Judge
Email: leeann.jones@co.panola.tx.us

Signature: LeeAnn Jones Date: 2.23.18

To the best of my knowledge and belief, the agency's current fiscal year budget reported on this form is true and accurate and the Governing Body Head whose name appears above certifies that the agency's budget has not been supplanted as a result of receiving equitable sharing funds. Entry of the Governing Body Head name above indicates his/her acceptance of and agreement to abide by the policies and procedures set forth in the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, this Equitable Sharing Agreement, and any policies or procedures issued by the Department of Justice or the Department of the Treasury related to the Asset Forfeiture or Equitable Sharing Programs.

☐ I certify that I am authorized to submit this form on behalf of the Agency Head and the Governing Body Head.



Equitable Sharing Agreement and Certification



NCIC/ORI/Tracking Number: TX183015A
Agency Name: Panola County District Attorney's Office
Mailing Address: Justice Center - Suite 301
Carthage, TX 75633

Type: Prosecutor's Office

Finance Contact

Name: Burns, Sidney
Phone: 9036930320

Email: sidney.burns@co.panola.tx.us

ESAC Preparer

Name: Stacy, Jennifer
Phone: 903-693-0320

Email: jennifer.stacy@co.panola.tx.us

FY End Date: 12/31/2017

Agency FY 2018 Budget: \$620,539.00

Annual Certification Report

Summary of Equitable Sharing Activity		Justice Funds ¹	Treasury Funds ²
1	Beginning Equitable Sharing Fund Balance (Must match Ending Balance from prior FY)	\$57,121.78	\$0.00
2	Equitable Sharing Funds Received	\$0.00	\$0.00
3	Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force (Complete Table B)	\$0.00	\$0.00
4	Other Income	\$0.00	\$0.00
5	Interest Income	\$301.20	\$0.00
6	Total Equitable Sharing Funds Received (total of lines 1-5)	\$57,422.98	\$0.00
7	Equitable Sharing Funds Spent (total of lines a - n below)	\$0.00	\$0.00
8	Ending Equitable Sharing Funds Balance (difference between line 7 and line 6)	\$57,422.98	\$0.00

¹Department of Justice Asset Forfeiture Program participants are: FBI, DEA, ATF, USPIA, USDA, DCIS, DSS, and FDA

²Department of the Treasury Asset Forfeiture Program participants are: IRS, ICE, CBP and USSS.

Summary of Shared Funds Spent		Justice Funds	Treasury Funds
a	Law enforcement operations and investigations	\$0.00	\$0.00
b	Training and education	\$0.00	\$0.00
c	Law enforcement, public safety and detention facilities	\$0.00	\$0.00
d	Law enforcement equipment	\$0.00	\$0.00
e	Joint law enforcement/public safety operations	\$0.00	\$0.00
f	Contracting for services	\$0.00	\$0.00
g	Law enforcement travel and per diem	\$0.00	\$0.00
h	Law enforcement awards and memorials	\$0.00	\$0.00
i	Drug, gang and other education or awareness programs	\$0.00	\$0.00
j	Matching grants (Complete Table C)	\$0.00	\$0.00
k	Transfers to other participating law enforcement agencies (Complete Table D)	\$0.00	\$0.00
l	Support of community-based programs (Complete Table E)	\$0.00	
m	Non-categorized expenditures (Complete Table F)	\$0.00	\$0.00
n	Salaries (Complete Table G)	\$0.00	\$0.00
Total		\$0.00	\$0.00

Table B: Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Table C: Matching Grants

Matching Grant Name	Justice Funds	Treasury Funds

Table D: Transfers to Other Participating Law Enforcement Agencies

Receiving Agency Name	Justice Funds	Treasury Funds

Table E: Support of Community-based Programs

Recipient	Justice Funds	

Table F: Non-categorized expenditures in (a) - (n) Above

Description	Justice Funds	Treasury Funds

Table G: Salaries

Salary Type	Justice Funds	Treasury Funds

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Did your agency purchase any controlled equipment? ☐ YES ☒ NO

Affidavit

Under penalty of perjury, the undersigned officials certify that **they have read and understand their obligations under the Equitable Sharing Agreement** and that the information submitted in conjunction with this Document is an accurate accounting of funds received and spent by the Agency under the Guide during the reporting period and that the recipient Agency is compliant with the National Code of Professional Conduct for Asset Forfeiture.

The undersigned certify that the recipient Agency is in compliance with the applicable nondiscrimination requirements of the following laws and their implementing regulations: Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq.), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 et seq.), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794), and the Age Discrimination Act of 1975 (42 U.S.C. § 6101 et seq.), which prohibit discrimination on the basis of race, color, national origin, disability, or age in any federally assisted program or activity, or on the basis of sex in any federally assisted education program or activity. The Agency agrees that it will comply with all federal statutes and regulations permitting federal investigators access to records and any other sources of information as may be necessary to determine compliance with civil rights and other applicable statutes and regulations.

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This Federal Equitable Sharing Agreement, entered into among (1) the Federal Government, (2) the above-stated law enforcement agency ("Agency"), and (3) the governing body, sets forth the requirements for participation in the federal Equitable Sharing Program and the restrictions upon the use of federally forfeited cash, property, proceeds, and any interest earned thereon, which are equitably shared with participating law enforcement agencies. By submission of this form, the Agency agrees that it will be bound by the statutes and guidelines that regulate shared assets and the following requirements for participation in the Department of Justice and Department of the Treasury Equitable Sharing Programs. Receipt of the signed Equitable Sharing Agreement and Certification (this "Document") is a prerequisite to receiving any equitably shared cash, property, or proceeds.

1. Submission. This Document must be submitted within 60 days of the end of the Agency's fiscal year. This Document must be signed and submitted electronically. Electronic submission constitutes submission to the Department of Justice and the Department of the Treasury.

2. Signatories. This agreement must be signed by the head of the Agency and the head of the governing body. Examples of Agency heads include police chief, sheriff, director, commissioner, superintendent, administrator, city attorney, county attorney, district attorney, prosecuting attorney, state attorney, commonwealth attorney, and attorney general. The governing body's head is the head of the agency that appropriates funding to the Agency. Examples of governing body heads include city manager, mayor, city council chairperson, county executive, county council chairperson, administrator, commissioner, and governor. The governing body head cannot be from the law enforcement agency and must be from a separate entity.

3. Uses. Any shared asset shall be used for law enforcement purposes in accordance with the statutes and guidelines that govern the Department of Justice and the Department of the Treasury Equitable Sharing Programs as set forth in the current edition of the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Guide)*.

4. Transfers. Before the Agency transfers funds to other state or local law enforcement agencies, it must first verify with the Department of Justice that the receiving agency is a compliant Equitable Sharing Program participant. Transfers of tangible property are not permitted.

5. Internal Controls. The Agency agrees to account separately for federal equitable sharing funds received from the Department of Justice and the Department of the Treasury. Funds from state and local forfeitures, joint law enforcement operations funds, and other sources must not be commingled with federal equitable sharing funds.

The Agency certifies that funds are maintained by the jurisdiction maintaining appropriated funds and agrees that such accounting will be subject to the standard accounting requirements and practices employed by the Agency's jurisdiction in accordance with the requirements set forth in the current edition of the *Guide*, including the requirement to maintain relevant documents and records for five years.

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6. Audit Report. Audits will be conducted as provided by the Single Audit Act Amendments of 1996 and OMB Super Circular,

Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards. The Department of Justice and the Department of the Treasury reserve the right to conduct periodic random audits or reviews.

7. Freedom of Information Act. Information provided in this Document is subject to the FOIA requirements of the Department of Justice and the Department of the Treasury.

During the past fiscal year: (1) has any court or administrative agency issued any finding, judgment, or determination that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above; or (2) has the Agency entered into any settlement agreement with respect to any complaint filed with a court or administrative agency alleging that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above?

☐ Yes ☒ No

Agency Head

Name: Davidson, Danny Buck
Title: Criminal District Attorney
Email: kevin.jones@co.panola.tx.us

Signature:  Date: 2/26/18

To the best of my knowledge and belief, the information provided on this form is true and accurate and has been reviewed and authorized by the Law Enforcement Agency Head whose name appears above. Entry of the Agency Head name above indicates his/her acceptance of and agreement to abide by the policies and procedures set forth in the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, including ensuring permissibility of expenditures and following all required procurement policies and procedures. Entry of the Agency Head name above also indicates his/her acceptance of and agreement to abide by requirements set forth in this Equitable Sharing Agreement, and any policies or procedures issued by the Department of Justice or the Department of the Treasury related to the Asset Forfeiture or Equitable Sharing programs. The Law Enforcement Head also certifies that no items on the Prohibited list, as detailed in "Recommendations Pursuant to Executive Order 13688", were purchased with equitable sharing funds on or after October 1, 2015.

Governing Body Head

Name: Jones, Lee Ann
Title: Panola County Judge
Email: leeann.jones@co.panola.tx.us

Signature:  Date: 2.26.18

To the best of my knowledge and belief, the agency's current fiscal year budget reported on this form is true and accurate and the Governing Body Head whose name appears above certifies that the agency's budget has not been supplanted as a result of receiving equitable sharing funds. Entry of the Governing Body Head name above indicates his/her acceptance of and agreement to abide by the policies and procedures set forth in the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, this Equitable Sharing Agreement, and any policies or procedures issued by the Department of Justice or the Department of the Treasury related to the Asset Forfeiture or Equitable Sharing Programs.

☐ I certify that I am authorized to submit this form on behalf of the Agency Head and the Governing Body Head.



Equitable Sharing Agreement and Certification



NCIC/ORI/Tracking Number: TX1830200

Agency Name: Panola County Constable Precinct 1 & 4

Type: Police Department

Mailing Address: 314 W. Wellington
Carthage, TX 75633

Finance Contact

Name: Burns, Sidney

Phone: 9036930320

Email: sidney.burns@co.panola.tx.us

ESAC Preparer

Name: Stacy, Jennifer

Phone: 9036930320

Email: jennifer.stacy@co.panola.tx.us

FY End Date: 12/31/2017

Agency FY 2018 Budget: \$166,678.00

Annual Certification Report

Summary of Equitable Sharing Activity		Justice Funds ¹	Treasury Funds ²
1	Beginning Equitable Sharing Fund Balance (Must match Ending Balance from prior FY)	\$0.00	\$0.00
2	Equitable Sharing Funds Received	\$0.00	\$0.00
3	Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force (Complete Table B)	\$0.00	\$0.00
4	Other Income	\$0.00	\$0.00
5	Interest Income	\$0.00	\$0.00
6	Total Equitable Sharing Funds Received (total of lines 1-5)	\$0.00	\$0.00
7	Equitable Sharing Funds Spent (total of lines a - n below)	\$0.00	\$0.00
8	Ending Equitable Sharing Funds Balance (difference between line 7 and line 6)	\$0.00	\$0.00

¹Department of Justice Asset Forfeiture Program participants are: FBI, DEA, ATF, USPIS, USDA, DCIS, DSS, and FDA

²Department of the Treasury Asset Forfeiture Program participants are: IRS, ICE, CBP and USSS.

Summary of Shared Funds Spent		Justice Funds	Treasury Funds
a	Law enforcement operations and investigations	\$0.00	\$0.00
b	Training and education	\$0.00	\$0.00
c	Law enforcement, public safety and detention facilities	\$0.00	\$0.00
d	Law enforcement equipment	\$0.00	\$0.00
e	Joint law enforcement/public safety operations	\$0.00	\$0.00
f	Contracting for services	\$0.00	\$0.00
g	Law enforcement travel and per diem	\$0.00	\$0.00
h	Law enforcement awards and memorials	\$0.00	\$0.00
i	Drug, gang and other education or awareness programs	\$0.00	\$0.00
j	Matching grants (Complete Table C)	\$0.00	\$0.00
k	Transfers to other participating law enforcement agencies (Complete Table D)	\$0.00	\$0.00
l	Support of community-based programs (Complete Table E)	\$0.00	
m	Non-categorized expenditures (Complete Table F)	\$0.00	\$0.00
n	Salaries (Complete Table G)	\$0.00	\$0.00
Total		\$0.00	\$0.00

Table B: Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Table C: Matching Grants

Matching Grant Name	Justice Funds	Treasury Funds

Table D: Transfers to Other Participating Law Enforcement Agencies

Receiving Agency Name	Justice Funds	Treasury Funds

Table E: Support of Community-based Programs

Recipient	Justice Funds	

Table F: Non-categorized expenditures in (a) - (n) Above

Description	Justice Funds	Treasury Funds

Table G: Salaries

Salary Type	Justice Funds	Treasury Funds

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Did your agency purchase any controlled equipment? ☐ YES ☒ NO

Affidavit

Under penalty of perjury, the undersigned officials certify that **they have read and understand their obligations under the Equitable Sharing Agreement** and that the information submitted in conjunction with this Document is an accurate accounting of funds received and spent by the Agency under the Guide during the reporting period and that the recipient Agency is compliant with the National Code of Professional Conduct for Asset Forfeiture.

The undersigned certify that the recipient Agency is in compliance with the applicable nondiscrimination requirements of the following laws and their implementing regulations: Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq.), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 et seq.), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794), and the Age Discrimination Act of 1975 (42 U.S.C. § 6101 et seq.), which prohibit discrimination on the basis of race, color, national origin, disability, or age in any federally assisted program or activity, or on the basis of sex in any federally assisted education program or activity. The Agency agrees that it will comply with all federal statutes and regulations permitting federal investigators access to records and any other sources of information as may be necessary to determine compliance with civil rights and other applicable statutes and regulations.

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1. Submission. This Document must be submitted within 60 days of the end of the Agency's fiscal year. This Document must be signed and submitted electronically. Electronic submission constitutes submission to the Department of Justice and the Department of the Treasury.

2. Signatories. This agreement must be signed by the head of the Agency and the head of the governing body. Examples of Agency heads include police chief, sheriff, director, commissioner, superintendent, administrator, city attorney, county attorney, district attorney, prosecuting attorney, state attorney, commonwealth attorney, and attorney general. The governing body's head is the head of the agency that appropriates funding to the Agency. Examples of governing body heads include city manager, mayor, city council chairperson, county executive, county council chairperson, administrator, commissioner, and governor. The governing body head cannot be from the law enforcement agency and must be from a separate entity.

3. Uses. Any shared asset shall be used for law enforcement purposes in accordance with the statutes and guidelines that govern the Department of Justice and the Department of the Treasury Equitable Sharing Programs as set forth in the current edition of the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Guide)*.

4. Transfers. Before the Agency transfers funds to other state or local law enforcement agencies, it must first verify with the Department of Justice that the receiving agency is a compliant Equitable Sharing Program participant. Transfers of tangible property are not permitted.

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The Agency certifies that funds are maintained by the jurisdiction maintaining appropriated funds and agrees that such accounting will be subject to the standard accounting requirements and practices employed by the Agency's jurisdiction in accordance with the requirements set forth in the current edition of the *Guide*, including the requirement to maintain relevant documents and records for five years.

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Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards. The Department of Justice and the Department of the Treasury reserve the right to conduct periodic random audits or reviews.

7. Freedom of Information Act. Information provided in this Document is subject to the FOIA requirements of the Department of Justice and the Department of the Treasury.

During the past fiscal year: (1) has any court or administrative agency issued any finding, judgment, or determination that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above; or (2) has the Agency entered into any settlement agreement with respect to any complaint filed with a court or administrative agency alleging that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above?

☐ Yes ☒ No

Agency Head

Name: Murff, Bryan

Title: Constable Pct. 1 & 4

Email: bryan.murff@co.panola.tx.us

Signature: Bryan Murff Date: 2/23/18

To the best of my knowledge and belief, the information provided on this form is true and accurate and has been reviewed and authorized by the Law Enforcement Agency Head whose name appears above. Entry of the Agency Head name above indicates his/her acceptance of and agreement to abide by the policies and procedures set forth in the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, including ensuring permissibility of expenditures and following all required procurement policies and procedures. Entry of the Agency Head name above also indicates his/her acceptance of and agreement to abide by requirements set forth in this Equitable Sharing Agreement, and any policies or procedures issued by the Department of Justice or the Department of the Treasury related to the Asset Forfeiture or Equitable Sharing programs. The Law Enforcement Head also certifies that no items on the Prohibited list, as detailed in "Recommendations Pursuant to Executive Order 13688", were purchased with equitable sharing funds on or after October 1, 2015.

Governing Body Head

Name: Jones, LeeAnn

Title: County Judge

Email: leeann.jones@co.panola.tx.us

Signature: LeeAnn Jones Date: 2.23-18

To the best of my knowledge and belief, the agency's current fiscal year budget reported on this form is true and accurate and the Governing Body Head whose name appears above certifies that the agency's budget has not been supplanted as a result of receiving equitable sharing funds. Entry of the Governing Body Head name above indicates his/her acceptance of and agreement to abide by the policies and procedures set forth in the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, this Equitable Sharing Agreement, and any policies or procedures issued by the Department of Justice or the Department of the Treasury related to the Asset Forfeiture or Equitable Sharing Programs.

☐ I certify that I am authorized to submit this form on behalf of the Agency Head and the Governing Body Head.



Equitable Sharing Agreement and Certification



NCIC/ORI/Tracking Number: TX1830300

Agency Name: Panola County Constable Pct. 2 & 3

Type: Police Department

Mailing Address: 110 S. Sycamore Rm 102a
Carthage, TX 75633

Finance Contact

Name: Burns, Sidney

Phone: 9036930320

Email: sidney.burns@co.panola.tx.us

ESAC Preparer

Name: Stacy, Jennifer

Phone: 903-693-0320

Email: jennifer.stacy@co.panola.tx.us

FY End Date: 12/31/2017

Agency FY 2018 Budget: \$218,761.00

Annual Certification Report

Summary of Equitable Sharing Activity		Justice Funds ¹	Treasury Funds ²
1	Beginning Equitable Sharing Fund Balance (Must match Ending Balance from prior FY)	\$32.43	\$255.57
2	Equitable Sharing Funds Received	\$0.00	\$0.00
3	Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force (Complete Table B)	\$0.00	\$0.00
4	Other Income	\$0.00	\$0.00
5	Interest Income	\$0.00	\$22.53
6	Total Equitable Sharing Funds Received (total of lines 1-5)	\$32.43	\$278.10
7	Equitable Sharing Funds Spent (total of lines a - n below)	\$0.00	\$0.00
8	Ending Equitable Sharing Funds Balance (difference between line 7 and line 6)	\$32.43	\$278.10

¹Department of Justice Asset Forfeiture Program participants are: FBI, DEA, ATF, USPIS, USDA, DCIS, DSS, and FDA

²Department of the Treasury Asset Forfeiture Program participants are: IRS, ICE, CBP and USSS.

Summary of Shared Funds Spent		Justice Funds	Treasury Funds
a	Law enforcement operations and investigations	\$0.00	\$0.00
b	Training and education	\$0.00	\$0.00
c	Law enforcement, public safety and detention facilities	\$0.00	\$0.00
d	Law enforcement equipment	\$0.00	\$0.00
e	Joint law enforcement/public safety operations	\$0.00	\$0.00
f	Contracting for services	\$0.00	\$0.00
g	Law enforcement travel and per diem	\$0.00	\$0.00
h	Law enforcement awards and memorials	\$0.00	\$0.00
i	Drug, gang and other education or awareness programs	\$0.00	\$0.00
j	Matching grants (Complete Table C)	\$0.00	\$0.00
k	Transfers to other participating law enforcement agencies (Complete Table D)	\$0.00	\$0.00
l	Support of community-based programs (Complete Table E)	\$0.00	
m	Non-categorized expenditures (Complete Table F)	\$0.00	\$0.00
n	Salaries (Complete Table G)	\$0.00	\$0.00
Total		\$0.00	\$0.00

Table B: Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Table C: Matching Grants

Matching Grant Name	Justice Funds	Treasury Funds

Table D: Transfers to Other Participating Law Enforcement Agencies

Receiving Agency Name	Justice Funds	Treasury Funds

Table E: Support of Community-based Programs

Recipient	Justice Funds	

Table F: Non-categorized expenditures in (a) - (n) Above

Description	Justice Funds	Treasury Funds

Table G: Salaries

Salary Type	Justice Funds	Treasury Funds

Paperwork Reduction Act Notice

Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a valid OMB control number. We try to create accurate and easily understood forms that impose the least possible burden on you to complete. The estimated average time to complete this form is 30 minutes. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, please write to the Asset Forfeiture and Money Laundering Section: 1400 New York Avenue, N.W., Washington, DC 20005.

Did your agency purchase any controlled equipment? ☐ YES ☒ NO

Affidavit

Under penalty of perjury, the undersigned officials certify that **they have read and understand their obligations under the Equitable Sharing Agreement** and that the information submitted in conjunction with this Document is an accurate accounting of funds received and spent by the Agency under the Guide during the reporting period and that the recipient Agency is compliant with the National Code of Professional Conduct for Asset Forfeiture.

The undersigned certify that the recipient Agency is in compliance with the applicable nondiscrimination requirements of the following laws and their implementing regulations: Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq.), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 et seq.), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794), and the Age Discrimination Act of 1975 (42 U.S.C. § 6101 et seq.), which prohibit discrimination on the basis of race, color, national origin, disability, or age in any federally assisted program or activity, or on the basis of sex in any federally assisted education program or activity. The Agency agrees that it will comply with all federal statutes and regulations permitting federal investigators access to records and any other sources of information as may be necessary to determine compliance with civil rights and other applicable statutes and regulations.

Equitable Sharing Agreement

This Federal Equitable Sharing Agreement, entered into among (1) the Federal Government, (2) the above-stated law enforcement agency ("Agency"), and (3) the governing body, sets forth the requirements for participation in the federal Equitable Sharing Program and the restrictions upon the use of federally forfeited cash, property, proceeds, and any interest earned thereon, which are equitably shared with participating law enforcement agencies. By submission of this form, the Agency agrees that it will be bound by the statutes and guidelines that regulate shared assets and the following requirements for participation in the Department of Justice and Department of the Treasury Equitable Sharing Programs. Receipt of the signed Equitable Sharing Agreement and Certification (this "Document") is a prerequisite to receiving any equitably shared cash, property, or proceeds.

1. Submission. This Document must be submitted within 60 days of the end of the Agency's fiscal year. This Document must be signed and submitted electronically. Electronic submission constitutes submission to the Department of Justice and the Department of the Treasury.

2. Signatories. This agreement must be signed by the head of the Agency and the head of the governing body. Examples of Agency heads include police chief, sheriff, director, commissioner, superintendent, administrator, city attorney, county attorney, district attorney, prosecuting attorney, state attorney, commonwealth attorney, and attorney general. The governing body's head is the head of the agency that appropriates funding to the Agency. Examples of governing body heads include city manager, mayor, city council chairperson, county executive, county council chairperson, administrator, commissioner, and governor. The governing body head cannot be from the law enforcement agency and must be from a separate entity.

3. Uses. Any shared asset shall be used for law enforcement purposes in accordance with the statutes and guidelines that govern the Department of Justice and the Department of the Treasury Equitable Sharing Programs as set forth in the current edition of the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Guide)*.

4. Transfers. Before the Agency transfers funds to other state or local law enforcement agencies, it must first verify with the Department of Justice that the receiving agency is a compliant Equitable Sharing Program participant. Transfers of tangible property are not permitted.

5. Internal Controls. The Agency agrees to account separately for federal equitable sharing funds received from the Department of Justice and the Department of the Treasury. Funds from state and local forfeitures, joint law enforcement operations funds, and other sources must not be commingled with federal equitable sharing funds.

The Agency certifies that funds are maintained by the jurisdiction maintaining appropriated funds and agrees that such accounting will be subject to the standard accounting requirements and practices employed by the Agency's jurisdiction in accordance with the requirements set forth in the current edition of the *Guide*, including the requirement to maintain relevant documents and records for five years.

The misuse or misapplication of shared resources or supplantation of existing resources with shared assets is prohibited. The Agency must follow its jurisdiction's procurement policies when expending shared funds. Failure to comply with any provision of this agreement shall subject the recipient agency to the sanctions stipulated in the current edition of the *Guide*.

6. Audit Report. Audits will be conducted as provided by the Single Audit Act Amendments of 1996 and OMB Super Circular,

Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards. The Department of Justice and the Department of the Treasury reserve the right to conduct periodic random audits or reviews.

7. Freedom of Information Act. Information provided in this Document is subject to the FOIA requirements of the Department of Justice and the Department of the Treasury.

During the past fiscal year: (1) has any court or administrative agency issued any finding, judgment, or determination that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above; or (2) has the Agency entered into any settlement agreement with respect to any complaint filed with a court or administrative agency alleging that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above?

☐ Yes ☒ No

Agency Head

Name: Norton, Mitch
Title: Constable Pct. 2 & 3
Email: mitch.norton@co.panola.tx.us

Signature: _____



Date: _____

2-26-18

To the best of my knowledge and belief, the information provided on this form is true and accurate and has been reviewed and authorized by the Law Enforcement Agency Head whose name appears above. Entry of the Agency Head name above indicates his/her acceptance of and agreement to abide by the policies and procedures set forth in the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, including ensuring permissibility of expenditures and following all required procurement policies and procedures. Entry of the Agency Head name above also indicates his/her acceptance of and agreement to abide by requirements set forth in this Equitable Sharing Agreement, and any policies or procedures issued by the Department of Justice or the Department of the Treasury related to the Asset Forfeiture or Equitable Sharing programs. The Law Enforcement Head also certifies that no items on the Prohibited list, as detailed in "Recommendations Pursuant to Executive Order 13688", were purchased with equitable sharing funds on or after October 1, 2015.

Governing Body Head

Name: Jones, Lee Ann
Title: Panola County Judge
Email: leeann.jones@co.panola.tx.us

Signature: _____



Date: _____

2-26-18

To the best of my knowledge and belief, the agency's current fiscal year budget reported on this form is true and accurate and the Governing Body Head whose name appears above certifies that the agency's budget has not been supplanted as a result of receiving equitable sharing funds. Entry of the Governing Body Head name above indicates his/her acceptance of and agreement to abide by the policies and procedures set forth in the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, this Equitable Sharing Agreement, and any policies or procedures issued by the Department of Justice or the Department of the Treasury related to the Asset Forfeiture or Equitable Sharing Programs.

☐ I certify that I am authorized to submit this form on behalf of the Agency Head and the Governing Body Head.

FY 2017
CHAPTER 59 ASSET FORFEITURE REPORT
BY LAW ENFORCEMENT AGENCY

Agency Panola County Sheriff's Dept.
Mailing Address 314 W. Wellington
City Carthage
State TX
Zip 75633
Phone Number (903) 693-0333
Fiscal Beginning Month January
Fiscal Ending Month December
Fiscal Year 2017

NOTE: PLEASE ROUND ALL FIGURES TO NEAREST WHOLE DOLLAR

I. SEIZED FUNDS PURSUANT TO CHAPTER 59

A) Beginning Balance:	\$0.00
B) Seizures During Reporting Period:	
1) Amount seized and retained in your agency's custody	\$0.00
2) Amount seized and transferred to the District Attorney pending forfeiture	\$0.00
3) Total Seizures	\$0.00
C) Interest Earned on Seized Funds During Reporting Period:	\$0.00
D) Amount Returned to Defendants/Respondents:	\$0.00
E) Amount Transferred to Forfeiture Account:	\$0.00
F) Other Reconciliation Items:	\$0.00
Description:	
G) Ending Balance	\$0.00

II. FORFEITED FUNDS AND OTHER COURT AWARDS PURSUANT TO CHAPTER 59

A) Beginning Balance:	\$88,444.00
B) Amount Forfeited to and Received by Reporting Agency (Including Interest) During Reporting Period:	\$4,021.00
C) Interest Earned on Forfeited Funds During Reporting Period:	\$556.00
D) Amount Awarded Pursuant to 59.022:	\$0.00
E) Amount Awarded Pursuant to 59.023:	\$0.00
F) Proceeds Received by Your Agency From Sale of Forfeited Property:	\$0.00
G) Amount Returned to Crime Victims:	\$0.00
H) Other Reconciliation Items:	\$0.00

Description:

I) Total expenditures of Forfeited Funds During Reporting Period: \$9,733.00

J) Ending Balance: \$83,288.00

III. OTHER PROPERTY

A) MOTOR VEHICLES (Include cars, motorcycles, tractor trailers,etc.)

1) Seized: 2
2) Forfeited to Agency: 0
3) Returned to Defendants/Respondents: 0
4) Put into use by Agency: 0

B) REAL PROPERTY (Count each parcel seized as one item)

1) Seized: 0
2) Forfeited to Agency: 0
3) Returned to Defendants/Respondents: 0
4) Put into use by Agency: 0

C) COMPUTERS (Include computer and attached system components,such as printers and monitors, as one item)

1) Seized: 0
2) Forfeited to Agency: 0
3) Returned to Defendants/Respondents: 0
4) Put into use by Agency: 0

D) FIREARMS (Include only firearms seized for forfeiture under Chapter 59. Do not include weapons disposed under Chapter 18)

1) Seized: 0
2) Forfeited to Agency: 0
3) Returned to Defendants/Respondents: 0
4) Put into use by Agency: 0

E) Other Property

Description	Seized	Forfeited to Agency	Returned to Defendants/Respondents	Put into use by Agency
	0	0	0	0

IV.FORFEITED PROPERTY RECEIVED FROM ANOTHER AGENCY

A) Motor Vehicles: 0
B) Real Property: 0
C) Computers: 0
D) Firearms: 0
E) Other: 0

V. FORFEITED PROPERTY TRANSFERRED OR LOANED TO ANOTHER AGENCY

A) Motor Vehicles: 0

B) Real Property:	0
C) Computers:	0
D) Firearms:	0
E) Other:	0

VI. EXPENDITURES

A) SALARIES

1) Increase of Salary, Expense or Allowance for Employees (Salary Supplements):	\$2,733.00
2) Salary Budgeted Solely From Forfeited Funds:	\$0.00
3) Number of Employees Paid Using Forfeiture Funds:	1
4) TOTAL SALARIES PAID OUT OF CHAPTER 59 FUNDS:	\$2,733.00

B) OVERTIME

1) For Employees Budgeted by Governing Body:	\$0.00
2) For Employees Budgeted Solely out of Forfeiture Funds:	\$0.00
3) Number of Employees Paid Using Forfeiture Funds:	0
4) TOTAL OVERTIME PAID OUT OF CHAPTER 59 FUNDS:	\$0.00

C) EQUIPMENT

1) Vehicles:	\$0.00
2) Computers:	\$0.00
3) Firearms, Protective Body Armor, Personal Equipment:	\$0.00
4) Furniture:	\$0.00
5) Software:	\$0.00
6) Maintenance Costs:	\$0.00
7) Uniforms:	\$0.00
8) K9 Related Costs:	\$0.00
9) Other:	\$0.00

Description:

10) TOTAL EQUIPMENT PURCHASED WITH CHAPTER 59 FUNDS:	\$0.00
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D) SUPPLIES

1) Office Supplies:	\$0.00
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2) Mobile Phone and Data
Account Fees: \$0.00

3) Internet: \$0.00

4) Other: \$0.00

Description:

5) TOTAL SUPPLIES PURCHASED WITH CHAPTER 59 FUNDS: \$0.00

E) Travel

1) In State Travel

a) Transportation: \$0.00

b) Meals & Lodging: \$0.00

c) Mileage: \$0.00

d) Incidental Expenses: \$0.00

e) Total In State Travel: \$0.00

2) Out of State Travel

a) Transportation: \$0.00

b) Meals & Lodging: \$0.00

c) Mileage: \$0.00

d) Incidental Expenses: \$0.00

e) Total Out of State Travel: \$0.00

3) TOTAL TRAVEL PAID OUT OF CHAPTER 59 FUNDS

Total Travel Paid Out of Chapter 59 Funds: \$0.00

F) TRAINING

1) Fees (Conferences,
Seminars): \$0.00

2) Materials (Books, CDs,
Videos, etc.): \$0.00

3) Other: \$0.00

Description:

4) TOTAL TRAINING PAID OUT OF CHAPTER 59 FUNDS: \$0.00

G) INVESTIGATIVE COSTS

1) Informant Costs:	\$0.00
2) Buy Money:	\$7,000.00
3) Lab Expenses:	\$0.00
4) Other:	\$0.00

Description:

5) TOTAL INVESTIGATIVE COSTS PAID OUT OF CHAPTER 59 FUNDS:	\$7,000.00
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H) PREVENTION / TREATMENT PROGRAMS / FINANCIAL ASSISTANCE / DONATIONS

1) Total Prevention/Treatment Programs (pursuant to 59.06 (d-3(6), (h), (j))):	\$0.00
2) Total Financial Assistance (pursuant to Articles 59.06 (n) and (o)):	\$0.00
3) Total Donations (pursuant to Articles 59.06 (d-2)):	\$0.00
4) Total Scholarships to Children of Officers Killed in the Line of Duty (pursuant to Article 59.06 (r)):	\$0.00
5) TOTAL PREVENTION/TREATMENT PROGRAMS/FINANCIAL ASSISTANCE/DONATIONS (pursuant to Articles 59.06 (d-3(6)), (h), (j), (n), (o), (d-2), (r)):	\$0.00

I) FACILITY COSTS

1) Building Purchase:	\$0.00
2) Lease Payments:	\$0.00
3) Remodeling:	\$0.00
4) Maintenance Costs:	\$0.00
5) Utilities:	\$0.00
6) Other:	\$0.00

Description:

7) TOTAL FACILITY COSTS PAID OUT OF CHAPTER 59 FUNDS:	\$0.00
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J) MISCELLANEOUS FEES

1) Court Costs:	\$0.00
2) Filing Fees:	\$0.00
3) Insurance:	\$0.00
4) Witness Fees (including travel and security):	\$0.00
5) Audit Costs and Fees (including audit preparation and professional fees):	\$0.00
6) Other:	\$0.00

Description:

7) TOTAL MISCELLANEOUS FEES PAID OUT OF CHAPTER 59 FUNDS: \$0.00

K) PAID TO STATE TREASURY / GENERAL FUND / HEALTH & HUMAN SERVICES COMMISSION

1) Total paid to State Treasury due to lack of local agreement pursuant to 59.06 (c): \$0.00

2) Total paid to State Treasury due to participating in task force not established in accordance with 59.06 (q)(1): \$0.00

3) Total paid to General Fund pursuant to 59.06 (C-3) (c) (Texas Department of Public Safety only): \$0.00

4) Total forfeiture funds transferred to the Health and Human Services Commission pursuant to 59.06 (p): \$0.00

5) TOTAL PAID TO STATE TREASURY/ GENERAL FUND/ HEALTH & HUMAN SERVICES COMMISSION OUT OF CHAPTER 59 FUNDS: \$0.00

L) TOTAL PAID TO COOPERATING AGENCY(IES) PURSUANT TO LOCAL AGREEMENT

TOTAL PAID TO COOPERATING AGENCY(IES) PURSUANT TO LOCAL AGREEMENT: \$0.00

M) TOTAL OTHER EXPENSES PAID OUT OF CHAPTER 59 FUNDS WHICH ARE NOT ACCOUNTED FOR IN PREVIOUS CATEGORIES

TOTAL OTHER
EXPENSES PAID OUT
OF CHAPTER 59 FUNDS
WHICH ARE NOT \$0.00
ACCOUNTED FOR IN
PREVIOUS
CATEGORIES:

Description:

N) TOTAL EXPENDITURES

TOTAL EXPENDITURES: \$9,733.00

AUDITOR/ TREASURER/ACCOUNTING PROFESSIONAL/PREPARER CERTIFICATION

By pressing "Save" below using your email address and password account access, and pursuant to the terms of service, you certify that you swear or affirm that the Commissioners Court, City Council or Head of Agency(if no governing body) has requested that you conduct the audit required by Article 59.06 of the Code of Criminal Procedure and that upon diligent inspection of all relevant documents and supporting materials, you believe that the information contained in this report is true and correct to the best of your Knowledge.

AUDITOR/ TREASURER/
ACCOUNTING
PROFESSIONAL/ Rachael Payne
PREPARER
SIGNATURE:

TITLE: Certified Public Accountant

HEAD OF AGENCY CERTIFICATION

By pressing "Submit" below using your email address and password account access, and pursuant to the terms of service you swear or affirm, under penalty of perjury, that you have accounted for the seizure, forfeiture, receipt, and specific expenditure of all proceeds and property subject to Chapter 59 of the Code of Criminal Procedure, and that upon diligent inspection of all relevant documents and supporting materials, this asset forfeiture report is true and correct and contains all information required by Article 59.06 of the Code of Criminal Procedure. You further swear or affirm that, to the best of your knowledge, all expenditures reported herein were lawful and proper, and made in accordance with Texas law.

HEAD OF AGENCY

SIGNATURE:

Kevin Lake

TITLE:

Sheriff

DATE:

2/13/2018

Comments

FY 2017
CHAPTER 59 ASSET FORFEITURE REPORT
BY LAW ENFORCEMENT AGENCY

Agency Panola County Constable Precinct 1 and 4
Mailing Address 110 S. Sycamore Room 102-A
City Carthage
State TX
Zip 75633
Phone Number (903) 693-0385
Fiscal Beginning Month January
Fiscal Ending Month December
Fiscal Year 2017

NOTE: PLEASE ROUND ALL FIGURES TO NEAREST WHOLE DOLLAR

I. SEIZED FUNDS PURSUANT TO CHAPTER 59

A) Beginning Balance:	\$0.00
B) Seizures During Reporting Period:	
1) Amount seized and retained in your agency's custody	\$0.00
2) Amount seized and transferred to the District Attorney pending forfeiture	\$0.00
3) Total Seizures	\$0.00
C) Interest Earned on Seized Funds During Reporting Period:	\$0.00
D) Amount Returned to Defendants/Respondents:	\$0.00
E) Amount Transferred to Forfeiture Account:	\$0.00
F) Other Reconciliation Items:	\$0.00
Description:	
G) Ending Balance	\$0.00

II. FORFEITED FUNDS AND OTHER COURT AWARDS PURSUANT TO CHAPTER 59

A) Beginning Balance:	\$189.00
B) Amount Forfeited to and Received by Reporting Agency (Including Interest) During Reporting Period:	\$0.00
C) Interest Earned on Forfeited Funds During Reporting Period:	\$1.00
D) Amount Awarded Pursuant to 59.022:	\$0.00
E) Amount Awarded Pursuant to 59.023:	\$0.00
F) Proceeds Received by Your Agency From Sale of Forfeited Property:	\$0.00
G) Amount Returned to Crime Victims:	\$0.00
H) Other Reconciliation Items:	\$0.00

Description:

I) Total expenditures of Forfeited Funds During Reporting Period:	\$0.00
J) Ending Balance:	\$190.00

III. OTHER PROPERTY

A) MOTOR VEHICLES (Include cars, motorcycles, tractor trailers,etc.)

1) Seized:	0
2) Forfeited to Agency:	0
3) Returned to Defendants/Respondents:	0
4) Put into use by Agency:	0

B) REAL PROPERTY (Count each parcel seized as one item)

1) Seized:	0
2) Forfeited to Agency:	0
3) Returned to Defendants/Respondents:	0
4) Put into use by Agency:	0

C) COMPUTERS (Include computer and attached system components,such as printers and monitors, as one item)

1) Seized:	0
2) Forfeited to Agency:	0
3) Returned to Defendants/Respondents:	0
4) Put into use by Agency:	0

D) FIREARMS (Include only firearms seized for forfeiture under Chapter 59. Do not include weapons disposed under Chapter 18)

1) Seized:	0
2) Forfeited to Agency:	0
3) Returned to Defendants/Respondents:	0
4) Put into use by Agency:	0

E) Other Property

Description	Seized	Forfeited to Agency	Returned to Defendants/Respondents	Put into use by Agency
	0	0	0	0

IV.FORFEITED PROPERTY RECEIVED FROM ANOTHER AGENCY

A) Motor Vehicles:	0
B) Real Property:	0
C) Computers:	0
D) Firearms:	0
E) Other:	0

V. FORFEITED PROPERTY TRANSFERRED OR LOANED TO ANOTHER AGENCY

A) Motor Vehicles:	0
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B) Real Property:	0
C) Computers:	0
D) Firearms:	0
E) Other:	0

VI. EXPENDITURES

A) SALARIES

1) Increase of Salary, Expense or Allowance for Employees (Salary Supplements):	\$0.00
2) Salary Budgeted Solely From Forfeited Funds:	\$0.00
3) Number of Employees Paid Using Forfeiture Funds:	0
4) TOTAL SALARIES PAID OUT OF CHAPTER 59 FUNDS:	\$0.00

B) OVERTIME

1) For Employees Budgeted by Governing Body:	\$0.00
2) For Employees Budgeted Solely out of Forfeiture Funds:	\$0.00
3) Number of Employees Paid Using Forfeiture Funds:	0
4) TOTAL OVERTIME PAID OUT OF CHAPTER 59 FUNDS:	\$0.00

C) EQUIPMENT

1) Vehicles:	\$0.00
2) Computers:	\$0.00
3) Firearms, Protective Body Armor, Personal Equipment:	\$0.00
4) Furniture:	\$0.00
5) Software:	\$0.00
6) Maintenance Costs:	\$0.00
7) Uniforms:	\$0.00
8) K9 Related Costs:	\$0.00
9) Other:	\$0.00

Description:

10) TOTAL EQUIPMENT PURCHASED WITH CHAPTER 59 FUNDS:	\$0.00
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D) SUPPLIES

1) Office Supplies:	\$0.00
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2) Mobile Phone and Data
Account Fees: \$0.00

3) Internet: \$0.00

4) Other: \$0.00

Description:

5) TOTAL SUPPLIES PURCHASED WITH CHAPTER 59 FUNDS: \$0.00

E) Travel

1) In State Travel

a) Transportation: \$0.00

b) Meals & Lodging: \$0.00

c) Mileage: \$0.00

d) Incidental Expenses: \$0.00

e) Total In State Travel: \$0.00

2) Out of State Travel

a) Transportation: \$0.00

b) Meals & Lodging: \$0.00

c) Mileage: \$0.00

d) Incidental Expenses: \$0.00

e) Total Out of State Travel: \$0.00

3) TOTAL TRAVEL PAID OUT OF CHAPTER 59 FUNDS

Total Travel Paid Out of Chapter 59 Funds: \$0.00

F) TRAINING

1) Fees (Conferences,
Seminars): \$0.00

2) Materials (Books, CDs,
Videos, etc.): \$0.00

3) Other: \$0.00

Description:

4) TOTAL TRAINING PAID OUT OF CHAPTER 59 FUNDS: \$0.00

G) INVESTIGATIVE COSTS

1) Informant Costs:	\$0.00
2) Buy Money:	\$0.00
3) Lab Expenses:	\$0.00
4) Other:	\$0.00

Description:

5) TOTAL INVESTIGATIVE COSTS PAID OUT OF CHAPTER 59 FUNDS:	\$0.00
--	--------

H) PREVENTION / TREATMENT PROGRAMS / FINANCIAL ASSISTANCE / DONATIONS

1) Total Prevention/Treatment Programs (pursuant to 59.06 (d-3(6), (h), (j)):	\$0.00
2) Total Financial Assistance (pursuant to Articles 59.06 (n) and (o)):	\$0.00
3) Total Donations (pursuant to Articles 59.06 (d-2)):	\$0.00
4) Total Scholarships to Children of Officers Killed in the Line of Duty (pursuant to Article 59.06 (r)):	\$0.00
5) TOTAL PREVENTION/TREATMENT PROGRAMS/FINANCIAL ASSISTANCE/DONATIONS (pursuant to Articles 59.06 (d-3(6)), (h), (j), (n), (o), (d-2), (r)):	\$0.00

I) FACILITY COSTS

1) Building Purchase:	\$0.00
2) Lease Payments:	\$0.00
3) Remodeling:	\$0.00
4) Maintenance Costs:	\$0.00
5) Utilities:	\$0.00
6) Other:	\$0.00

Description:

7) TOTAL FACILITY COSTS PAID OUT OF CHAPTER 59 FUNDS:	\$0.00
---	--------

J) MISCELLANEOUS FEES

1) Court Costs:	\$0.00
2) Filing Fees:	\$0.00
3) Insurance:	\$0.00
4) Witness Fees (including travel and security):	\$0.00
5) Audit Costs and Fees (including audit preparation and professional fees):	\$0.00
6) Other:	\$0.00

Description:

7) TOTAL MISCELLANEOUS FEES PAID OUT OF CHAPTER 59 FUNDS: \$0.00

K) PAID TO STATE TREASURY / GENERAL FUND / HEALTH & HUMAN SERVICES COMMISSION

-1) Total paid to State Treasury due to lack of local agreement pursuant to 59.06 (c): \$0.00

2) Total paid to State Treasury due to participating in task force not established in accordance with 59.06 (q)(1): \$0.00

3) Total paid to General Fund pursuant to 59.06 (C-3) (c) (Texas Department of Public Safety only): \$0.00

4) Total forfeiture funds transferred to the Health and Human Services Commission pursuant to 59.06 (p): \$0.00

5) TOTAL PAID TO STATE TREASURY/ GENERAL FUND/ HEALTH & HUMAN SERVICES COMMISSION OUT OF CHAPTER 59 FUNDS: \$0.00

L) TOTAL PAID TO COOPERATING AGENCY(IES) PURSUANT TO LOCAL AGREEMENT

TOTAL PAID TO COOPERATING AGENCY(IES) PURSUANT TO LOCAL AGREEMENT: \$0.00

M) TOTAL OTHER EXPENSES PAID OUT OF CHAPTER 59 FUNDS WHICH ARE NOT ACCOUNTED FOR IN PREVIOUS CATEGORIES

TOTAL OTHER
EXPENSES PAID OUT
OF CHAPTER 59 FUNDS
WHICH ARE NOT \$0.00
ACCOUNTED FOR IN
PREVIOUS
CATEGORIES:

Description:

N) TOTAL EXPENDITURES

TOTAL EXPENDITURES: \$0.00

AUDITOR/ TREASURER/ACCOUNTING PROFESSIONAL/PREPARER CERTIFICATION

By pressing "Save" below using your email address and password account access, and pursuant to the terms of service, you certify that you swear or affirm that the Commissioners Court, City Council or Head of Agency(if no governing body) has requested that you conduct the audit required by Article 59.06 of the Code of Criminal Procedure and that upon diligent inspection of all relevant documents and supporting materials, you believe that the information contained in this report is true and correct to the best of your Knowledge.

AUDITOR/ TREASURER/
ACCOUNTING
PROFESSIONAL/ Rachael Payne
PREPARER
SIGNATURE:

TITLE: Certified Public Accountant

HEAD OF AGENCY CERTIFICATION

By pressing "Submit" below using your email address and password account access, and pursuant to the terms of service you swear or affirm, under penalty of perjury, that you have accounted for the seizure, forfeiture, receipt, and specific expenditure of all proceeds and property subject to Chapter 59 of the Code of Criminal Procedure, and that upon diligent inspection of all relevant documents and supporting materials, this asset forfeiture report is true and correct and contains all information required by Article 59.06 of the Code of Criminal Procedure. You further swear or affirm that, to the best of your knowledge, all expenditures reported herein were lawful and proper, and made in accordance with Texas law.

HEAD OF AGENCY
SIGNATURE: Bryan Murff

TITLE: Constable

DATE: 2/13/2018

Comments

Agency Information

Agency Information

Year: 2017	Agency Name: <u>Panola County</u> <u>Constable Precinct</u> <u>2 and 3</u>
Agency Mailing Street: 110 S. Sycamore, #102A	City: Carthage
ZIP: 75633	State: TX
County: Panola	Phone Number: (903) 693-0342
Agency Fiscal Beginning Month: January	Agency Fiscal Ending Month: December

Chapter 59 Questions

Did your agency receive proceeds or property pursuant to Chapter 59 of the Code of Criminal Procedure this fiscal year?: ☐

Did your agency expend any Chapter 59 funds this fiscal year?: ☐

Does your agency have a balance of Chapter 59 funds this fiscal year?: ☐

I. Seized Funds

Do not include federal seizures and/or forfeitures on this form. This form is only for those seizures and/or forfeitures made pursuant to Chapter 59 of the Texas Code of Criminal Procedure.

Seized Funds Pursuant to Chapter 59

Funds that have been seized but have not yet been awarded/forfeited to your agency by the judicial system.

A) Beginning Balance: \$0.00

B) Seizures During Reporting Period

Include only those seizures which occurred during the reporting period and where the seizure affidavit required by Article 59.03 is sworn to by a peace officer employed by your agency (E.G. seizing officer's affidavit).

1) Amount seized and retained
in your agency's custody: \$0.00

2) Amount seized and
transferred to the District Attorney pending forfeiture: \$0.00

3) Total Seizures - This field
will be auto-calculated when
you SAVE or switch sections: \$0.00

C) Interest Earned on Seized
Funds During Reporting
Period: \$0.00

D) Amount Returned to
Defendants/Respondents: \$0.00

E) Amount Transferred to
Forfeiture Account: \$0.00

F) Other Reconciliation Items
(Must provide detail in box
below): \$0.00

Description:

G) Ending Balance - This field
will be auto-calculated when
you SAVE or switch sections: \$0.00

Ending Balance - Mailed Form: \$0.00

II. Forfeited Funds & Other Court Awards

Forfeited Funds and Other Court Awards Pursuant to Chapter 59

Funds awarded to your agency by the judicial system and which are available to spend.

A) Beginning Balance: \$1,010.00

B) Amount Forfeited to and
Received by Reporting Agency
(Including Interest) During
Reporting Period: \$0.00

C) Interest Earned on Forfeited
Funds During Reporting
Period: \$6.00

D) Amount Awarded Pursuant
to 59.022: \$0.00

E) Amount Awarded Pursuant
to 59.023: \$0.00

F) Proceeds Received by Your
Agency From Sale of Forfeited
Property: \$0.00

G) Amount Returned to Crime
Victims: \$0.00

H) Other Reconciliation Items
(Must provide detail in box
below): \$0.00

Description:

I) Total Expenditures of
Forfeited Funds During
Reporting Period. This field will
be auto-calculated once
section VI has been completed
and you save or switch
sections.: \$0.00

J) Ending Balance - This field
will be auto-calculated when
you SAVE or switch sections.: \$1,016.00

I) Total Expenditure from
Mailed Form: \$0.00

J) Ending Balance from Mailed
Form: \$0.00

III. Other Property

Other Property

List the number of items seized for each category. Include only those seizures where a seizure is made by a peace officer employed by your agency. If property is sold, list under "Proceeds Received by Your Agency From Sale of Forfeited Property" in Section II (F) in the reporting year in which the proceeds are received. Please note - this should be a number not a currency amount. Example 4 cars seized, 3 cars forfeited and 0 cars put into use.

A) Motor Vehicles (Include cars, motorcycles, tractor trailers, etc.)

- 1) Seized: 0
- 2) Forfeited to Agency: 0
- 3) Returned to
Defendants/Respondents: 0
- 4) Put into use by Agency: 0

B) Real Property (Count each parcel seized as one item)

- 1) Seized: 0
- 2) Forfeited to Agency: 0
- 3) Returned to
Defendants/Respondents: 0
- 4) Put into use by Agency: 0

C) Computers (Include computer and attached system components, such as printers and monitors, as one item)

Please note - this should be a number not a currency amount. For example, 4 computers seized, 3 computers forfeited and 0 computers put into use.

- 1) Seized: 0
- 2) Forfeited to Agency: 0
- 3) Returned to
Defendants/Respondents: 0
- 4) Put into use by Agency: 0

D) Firearms (Include only firearms seized for forfeiture under Chapter 59. Do not include weapons disposed under Chapter 18)

Please note - this should be a number not a currency amount. For example, 4 firearms seized, 3 firearms forfeited, 0 firearms put into use.

- 1) Seized: 0
- 2) Forfeited to Agency: 0
- 3) Returned to
Defendants/Respondents: 0
- 4) Put into use by Agency: 0

E) Other Property

Please note - this should be a number not a currency amount. For example, 4 lots of tools seized, 3 lots of tools forfeited, 0 lots of tools put into use.

Description	Seized	Forfeited To Agency	Returned to Defendants/Respondents	Put into use by Agency
-------------	--------	---------------------	------------------------------------	------------------------

IV. Forfeited Property Received

Forfeited Property Received From Another Agency

Enter the total number of items transferred to your agency where the forfeiture judgment awarded ownership of the property to another agency prior to the transfer.

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

V. Forfeited Property Transferred/Loaned

Forfeited Property Transferred or Loaned to Another Agency

Enter the total number of items transferred or loaned from your agency where the forfeiture judgment awarded ownership of the property to your agency prior to the transfer.

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

VI. Expenditures: A - D

A) Salaries

1) Increase of Salary, Expense
or Allowance for Employees \$0.00
(Salary Supplements):

2) Salary Budgeted Solely \$0.00
From Forfeited Funds:

3) Number of Employees Paid 0
Using Forfeiture Funds:

4) TOTAL SALARIES PAID
OUT OF CHAPTER 59 \$0.00
FUNDS:

Total Salaries from Mailed \$0.00
Form:

B) Overtime

1) For Employees Budgeted by \$0.00
Governing Body:

2) For Employees Budgeted \$0.00
Solely out of Forfeiture Funds:

3) Number of Employees Paid 0
Using Forfeiture Funds:

4) TOTAL OVERTIME PAID
OUT OF CHAPTER 59 \$0.00
FUNDS:

Total Overtime from Mailed \$0.00
Form:

C) Equipment

1) Vehicles: \$0.00

2) Computers: \$0.00

3) Firearms, Protective Body
Armor, Personal Equipment: \$0.00

4) Furniture: \$0.00

5) Software: \$0.00

6) Maintenance Costs: \$0.00

7) Uniforms: \$0.00

8) K9 Related Costs: \$0.00

9) Other (Must provide detail in
box below): \$0.00

Description:

10) TOTAL EQUIPMENT
PURCHASED WITH \$0.00
CHAPTER 59 FUNDS:

Total Equipment from Mailed
Form: \$0.00

D) Supplies

1) Office Supplies: \$0.00

2) Mobile Phone and Data
Account Fees: \$0.00

3) Internet: \$0.00

4) Other (Must provide detail in
box below): \$0.00

Description:

5) TOTAL SUPPLIES
PURCHASED WITH \$0.00
CHAPTER 59 FUNDS:

Total Supplies from Mailed
Form: \$0.00

VI. Expenditures: E

E) Travel

1) In State Travel

- a) Transportation: \$0.00
- b) Meals & Lodging: \$0.00
- c) Mileage: \$0.00
- d) Incidental Expenses: \$0.00

- e) Total In State Travel: \$0.00

Total In State Travel from
Mailed Form: \$0.00

2) Out of State Travel

- a) Transportation: \$0.00
- b) Meals & Lodging: \$0.00
- c) Mileage: \$0.00
- d) Incidental Expenses: \$0.00

- e) Total Out of State Travel: \$0.00

Total Out of State Travel from
Mailed Form: \$0.00

3) Total Travel Paid Out of Chapter 59 Funds

Total Travel Paid Out of
Chapter 59 Funds: \$0.00

Total Travel from Mailed Form: \$0.00

VI. Expenditures: F - G

F) Training

- 1) Fees (Conferences, Seminars): \$0.00
- 2) Materials (Books, CDs, Videos, etc.): \$0.00
- 3) Other (Must provide detail in box below): \$0.00

Description:

4) TOTAL TRAINING PAID
OUT OF CHAPTER 59 FUNDS: \$0.00

Total Training from Mailed
Form: \$0.00

G) Investigative Costs

1) Informant Costs: \$0.00

2) Buy Money: \$0.00

3) Lab Expenses: \$0.00

4) Other (Must provide detail in
box below): \$0.00

Description:

5) TOTAL INVESTIGATIVE
COSTS PAID OUT OF
CHAPTER 59 FUNDS: \$0.00

Total Investigative Costs from
Mailed Form: \$0.00

VI. Expenditures: H - N

H) Prevention / Treatment Programs / Financial Assistance / Donation

1) Total Prevention/Treatment
Programs (pursuant to 59.06
(d-3(6), (h), (j)): \$0.00

2) Total Financial Assistance
(pursuant to Articles 59.06 (n)
and (o)): \$0.00

3) Total Donations (pursuant to
Articles 59.06 (d-2)): \$0.00

4) Total scholarships to
children of officers killed in the
line of duty (pursuant to Article
59.06 (r)): \$0.00

5) TOTAL
PREVENTION/TREATMENT
PROGRAMS/FINANCIAL
ASSISTANCE/DONATIONS
(Pursuant to Articles 59.06
(d-3(6)), (h), (j), (n), (o), (d-2),
(r)) - This field will be
auto-calculated when you
SAVE or switch sections: \$0.00

Total
PREVENTION/TREATMENT
PROGRAMS/FINANCIAL \$0.00
ASSISTANCE/DONATIONS
from Mailed Form:

I) Facility Costs

1) Building Purchase: \$0.00
2) Lease Payments: \$0.00
3) Remodeling: \$0.00
4) Maintenance Costs: \$0.00
5) Utilities: \$0.00
6) Other (Must provide detail in
box below): \$0.00

Description:

7) TOTAL FACILITY COSTS
PAID OUT OF CHAPTER 59 \$0.00
FUNDS:

Total Facility Costs from
Mailed Form: \$0.00

J) Miscellaneous Fees

1) Court Costs: \$0.00
2) Filing Fees: \$0.00
3) Insurance: \$0.00
4) Witness Fees (including
travel and security): \$0.00
5) Audit Costs and Fees
(including audit preparation \$0.00
and professional fees):
6) Other (Must provide detail in
box below): \$0.00

7) Total Miscellaneous Fees
Paid Out of Chapter 59 Funds
- This will be auto-calculated \$0.00
when you SAVE or switch
sections:

Total Miscellaneous Costs
from Mailed Form: \$0.00

K) Paid to State Treasury / General Fund / Health & Human Services Commission

1) Total paid to State Treasury
due to lack of local agreement \$0.00
pursuant to 59.06 (c):

2) Total paid to State Treasury
due to participating in task \$0.00
force not established in
accordance with 59.06 (q)(1):

3) Total paid to General Fund
pursuant to 59.06 (c-3) (C) \$0.00
(Texas Department of Public
Safety only):

4) Total forfeiture funds
transferred to the Health and \$0.00
Human Services Commission
pursuant to 59.06 (p):

5) TOTAL PAID TO STATE
TREASURY/ GENERAL
FUND/ HEALTH & HUMAN \$0.00
SERVICES COMMISSION
OUT OF CHAPTER 59
FUNDS:

Total Paid to State
Treasury/General fund/ Health
& Human Services \$0.00
Commission from Mailed
Form:

L) Total Paid to Cooperating Agency(ies) Pursuant to Local Agreement

TOTAL PAID TO
COOPERATING \$0.00
AGENCY(IES) PURSUANT
TO LOCAL AGREEMENT:

M) Total Other Expenses Paid Out of Chapter 59 Funds Which Are Not Accounted For In Previous Categories

TOTAL OTHER EXPENSES
PAID OUT OF CHAPTER 59

FUNDS WHICH ARE NOT
ACCOUNTED FOR IN \$0.00
PREVIOUS CATEGORIES
(Must provide detail in box
below):

Description:

N) Total Expenditures

TOTAL EXPENDITURES: \$0.00

Total Expenditures from Mailed
Form: \$0.00

Financial Professional Signature

After signing and pressing "Save", using your email address and password account access, and pursuant to the terms of service, you certify that you swear or affirm that the Commissioners Court, City Council or Head of Agency (if no governing body) has requested that you conduct the audit required by Article 59.06 of the Code of Criminal Procedure and that upon diligent inspection of all relevant documents and supporting materials, you believe that the information contained in this report is true and correct to the best of your Knowledge.

Do you acknowledge the
above terms: Yes

Typed Name of
Auditor/Treasurer/Accounting Rachael Payne
Professional/Preparer::

Title: Certified Public
Accountant

Head of Agency Certification

After signing and pressing "Submit" using your email address and password account access, and pursuant to the terms of service you swear or affirm, under penalty of perjury, that you have accounted for the seizure, forfeiture, receipt, and specific expenditure of all proceeds and property subject to Chapter 59 of the Code of Criminal Procedure, and that upon diligent inspection of all relevant documents and supporting materials, this asset forfeiture report is true and correct and contains all information required by Article 59.06 of the Code of Criminal Procedure. You further swear or affirm that, to the best of your knowledge, all expenditures reported herein were lawful and proper, and made in accordance with Texas law.

Do you acknowledge the

above terms : Yes

Year: 2017

Typed Name of Head of
Agency:: Mitch Norton

Title: Constable Pct. 2 &
3

Date: 2/8/2018

Comments:

TEXAS COMMISSION ON JAIL STANDARDS

EXECUTIVE DIRECTOR
Brandon S. Wood



P.O. Box 12985
Austin, Texas 78711
Voice: (512) 463-5505
Fax: (512) 463-3185
Agency Website: <http://www.tcjs.state.tx.us>
E-mail Address: Brandon.wood@tcjs.state.tx.us

February 20, 2018

Sheriff Kevin Lake
Panola County Sheriff's Office
314 W. Wellington
Carthage, TX 75633

Dear Sheriff Lake,

The Texas Commission on Jail Standards wishes to acknowledge the excellent work of the Panola County Sheriff's Office with a Certificate of Compliance for the Canola County Jail. The most recent inspection of your facility on February 16, 2018 by Texas Commission on Jail Standards Inspector Fred St. Amant has demonstrated that your facility is in compliance with Texas Minimum Jail Standards.

The Certificate of Compliance demonstrates your outstanding leadership and the diligent work of your staff in complying with minimum jail standards. In addition, this achievement is a direct result of your office's commitment to excellence and is an example of dedication and professionalism in maintaining a safe, secure, and sanitary facility.

Providing the essential budgetary support for jail operations is also imperative to achieving compliance, so let me also congratulate the Panola County Commissioners' Court for their vital support of jail operations.

The citizens of Panola County should be proud of your combined efforts, as is the Texas Commission on Jail Standards.

Respectfully,

A handwritten signature in blue ink, appearing to read "Brandon S. Wood".

Brandon S. Wood
Executive Director

BW/js

cc: Judge LeeAnn Jones, Panola County



Texas Commission on Jail Standards

Panola County

Carthage, Texas

February 16, 2018

Date(s) of Inspection

SUBJECT: INSPECTION REPORT

State Law requires periodic inspections of county jail facilities (VTCA, Local Government Code, Chapter 351, VTCA, Government Code, Chapter 511; Chapter 297.8, Texas Commission on Jail Standards).

- ☐ The facility was inspected on the date(s) indicated above, and it was determined that deficiencies exist. You are urged: (1) to give these areas of noncompliance your serious and immediate consideration; and (2) to promptly initiate and complete appropriate corrective measures. The Commission is available to discuss or assist you with the appropriate corrective measures required.

Failure to initiate and complete corrective measures following receipt of the Notice of Noncompliance may result in the issuance of a Remedial Order (Chapter 297.8, et seq.).

- ☒ This facility was inspected on the date(s) indicated above. There were no deficiencies noted and upon review of this report by the Executive Director of the Texas Commission on Jail Standards, a certificate of Compliance may be issued per the requirements of VTCA, Chapter 511 and Texas Minimum Jail Standards.

Authenticated:


Fred St. Amant, TCJS Inspector

Inter-Office Use Only

Received by: _____		Date _____	
Reviewed by: _____		Date _____	

cc: Judge
Sheriff

Individuals and/or entities regulated by the Texas Commission on Jail Standards shall direct all complaints regarding the commission procedures and functions to the Executive Director at: P.O. Box 12985 Austin, Texas 78711 (512) 463-5505 Fax (512) 463-3185 or at our agency website at www.tcjs.state.tx.us.

TEXAS COMMISSION ON JAIL STANDARDS - INSPECTION REQUIREMENTS REVIEW


Fred St. Amant, TCJS Inspector

Facility Name: Panola County Jail

Date: February 16, 2018

Chapter	Title	Comments
259	New Construction	Conducted a walk through inspection of the facility.
261	Existing Construction	Not applicable.
263	Life Safety	Inspected life safety equipment and conducted and observed emergency drill. Reviewed documentation. Conducted staff interviews.
265	Admission	Reviewed a random sample of 5 inmate files. Interviewed staff. Reviewed policy.
267	Release	Reviewed a random sample of 2 inmate files. Interviewed staff.
269	Records/Procedures	Reviewed policy and documentation. Interviewed staff and reviewed ADA compliance evaluation.
271	Classification	Reviewed a random selection of 5 inmate files. Reviewed staff training records. Reviewed internal classification audits. Reviewed policy. Interviewed staff.
273	Health Services	Reviewed a random selection of 5 files. Interviewed staff and inmates. Reviewed training records. Reviewed policy.
275	Supervision	Reviewed all 24 officer TCOLE certification records. Reviewed officer documentation. Interviewed staff.
277	Personal Hygiene	Conducted a facility walk through. Reviewed facility schedule.
279	Sanitation	Conducted a facility walk through. Interviewed staff and inmates. Reviewed policy.
281	Food Service	Conducted walk through inspection in kitchen area. Interviewed staff. Reviewed documentation.
283.1	Discipline	Reviewed 12 disciplinary hearing records. Interviewed staff and inmates. Reviewed policy. Reviewed inmate rules. Technical assistance provided. When reviewing the inmate disciplinary hearing documentation this Inspector observed that the documentation did not clearly state the length of punishment when it was assigned. The officers were giving inmates credit for being in administrative segregation pending the disciplinary hearing toward their punishment. The documentation read that the inmate was punished before the hearing or the signing of the waiver took place. The Administration will restructure the form to show the credit given separate from the punishment length. Issue is being addressed. The inspector will follow up within 90 days regarding this matter.
283.3	Grievance	Reviewed 12 inmate grievance/complaints. Reviewed policy. Interviewed staff and inmates.
285	Exercise	Walk through of exercise area conducted. Reviewed documentation. Interviewed staff and inmates.
287	Education/Library	Reviewed policy and schedule. Interviewed staff and inmates.
289	Work Assignments	Reviewed policy and schedule. Interviewed staff and inmates.
291.1	Telephone	Reviewed policy and schedule. Interviewed staff and inmates.
291.2	Correspondence	Reviewed policy and schedule. Interviewed staff and inmates.
291.3	Commissary	Reviewed policy and schedule. Interviewed staff and inmates.
291.4	Visitation	Reviewed policy and schedule. Interviewed staff and inmates.
291.5	Religious Practices	Reviewed policy and schedule. Interviewed staff and inmates.
xxx	Variances	Not applicable.
xxx	Remedial Orders	Not applicable.
xxx	Complaints	Not applicable.
xxx	CCQ	CCQ inquiries are being submitted through TLETS as required.

ANNUAL JAIL REPORT

County: <u>Panola</u>	
Sheriff: <u>Kevin Lake</u> email: <u>kevin.lake@co.panola.tx.us</u>	Judge: <u>Lee Ann Jones</u> email: <u>leeann.jones@co.panola.tx.us</u>
Jail Administrator: <u>Tina McMullen</u> email: <u>tina.mcmullen@co.panola.tx.us</u>	Inspector: <u>Fred St. Amant</u>

Last Inspection January 12, 2017 Compliant Yes Inspection Date(s) February 16, 2018
 Remedial Order N/A Effect: _____

Reportable Incidents
(Previous 12 month History)

Fires <u>0</u>	Escapes <u>0</u>
Deaths <u>0</u>	Walkaway <u>0</u>
Suicides <u>0</u>	Secured <u>0</u>

Contract Inmates Housed

Date Plans Approved September 3, 2013

1. **Facility Name** Panola County Jail
 Address 319 Wellington, Carthage, Texas Zip Code 75633
 Phone # 903-693-0369 Fax # 903-693-9366
 Built 2009 Renovated N/A Addition N/A
 Type Max Number of Variances 0

Drill Time 57 secs
 Facility Capacity 160
 Average Daily Population 44
 Housing Total this Date 38
 Holding Total this Date 3

2. **Facility Name** _____
 Address _____ Zip Code _____
 Phone # _____ Fax# _____
 Built _____ Renovated _____ Addition _____
 Type Max Number of Variances 0

Drill Time _____
 Facility Capacity _____
 Average Daily Population _____
 Housing Total this Date _____
 Holding Total this Date _____

3. **Facility Name** _____
 Address _____ Zip Code _____
 Phone # _____ Fax # _____
 Built _____ Renovated _____ Addition _____
 Type _____ Number of Variances _____

Drill Time _____
 Facility Capacity _____
 Average Daily Population _____
 Housing Total this Date _____
 Holding Total this Date _____

<p>Housing Capacity <u>160</u></p> <table style="width: 100%;"> <tr> <th>Cells</th> <th>Capacity</th> </tr> <tr><td>Sep Cells <u>16</u></td><td><u>16</u></td></tr> <tr><td>Single Cells <u>0</u></td><td><u>0</u></td></tr> <tr><td>M.O. Cells <u>16</u></td><td><u>144</u></td></tr> <tr><td>Dorms <u>0</u></td><td><u>0</u></td></tr> <tr><td>Neg Press Cells <u>0</u></td><td><u>0</u></td></tr> <tr><td>Medical Cells <u>0</u></td><td><u>0</u></td></tr> </table> <p>Notes: _____</p>	Cells	Capacity	Sep Cells <u>16</u>	<u>16</u>	Single Cells <u>0</u>	<u>0</u>	M.O. Cells <u>16</u>	<u>144</u>	Dorms <u>0</u>	<u>0</u>	Neg Press Cells <u>0</u>	<u>0</u>	Medical Cells <u>0</u>	<u>0</u>	<p>Holding Capacity <u>33</u></p> <table style="width: 100%;"> <tr> <th>Cells</th> <th>Capacity</th> </tr> <tr><td>Holding Cells <u>2</u></td><td><u>16</u></td></tr> <tr><td>Detoxification Cells <u>2</u></td><td><u>16</u></td></tr> <tr><td>Violent Cells <u>1</u></td><td><u>1</u></td></tr> </table> <p>Construction Security Level</p> <table style="width: 100%;"> <tr><td>Minimum Capacity</td><td><u>0</u></td></tr> <tr><td>Medium Capacity</td><td><u>0</u></td></tr> <tr><td>Maximum Capacity</td><td><u>160</u></td></tr> </table>	Cells	Capacity	Holding Cells <u>2</u>	<u>16</u>	Detoxification Cells <u>2</u>	<u>16</u>	Violent Cells <u>1</u>	<u>1</u>	Minimum Capacity	<u>0</u>	Medium Capacity	<u>0</u>	Maximum Capacity	<u>160</u>	<p>Females <u>7</u> (Female Population Today)</p> <p># of Cells <u>9</u> # of Bunks <u>49</u></p> <p>Contract Inmates 100 + Capacity (30% + Non - TX) <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
Cells	Capacity																													
Sep Cells <u>16</u>	<u>16</u>																													
Single Cells <u>0</u>	<u>0</u>																													
M.O. Cells <u>16</u>	<u>144</u>																													
Dorms <u>0</u>	<u>0</u>																													
Neg Press Cells <u>0</u>	<u>0</u>																													
Medical Cells <u>0</u>	<u>0</u>																													
Cells	Capacity																													
Holding Cells <u>2</u>	<u>16</u>																													
Detoxification Cells <u>2</u>	<u>16</u>																													
Violent Cells <u>1</u>	<u>1</u>																													
Minimum Capacity	<u>0</u>																													
Medium Capacity	<u>0</u>																													
Maximum Capacity	<u>160</u>																													

Population: Housing 38 Hold/Detox/Violent 3 Total System Population 41
 (During Inspection)
 Total Inspection Time 6 hours Total Average Daily Population 44.00

Sheriff

Jail Administrator

Interview with Court Representative ☒ Yes ☐ No

Commissioners Court Representative



PANOLA COUNTY 2017 BUDGET AMENDMENT #23 **March 6, 2018**

ACCOUNT	ACCOUNT DESCRIPTION	AMOUNT	
GENERAL FUND			
REVENUES			
100-360-41114	CHILD SAFETY FEE	22,666	
			22,666
EXPENDITURES			
MISCELLANEOUS & NON-DEPARTMENTAL			
100-409-54080	CONTINGENCY	(21,446)	
			(21,446)
SHERIFF			
100-560-54540	PARTS REPAIRS GAS AND TRANS. E	(2,400)	
100-560-54990	MISCELLANEOUS	2,400	
			0
HEALTH & PAUPERS CARE			
100-646-54770	AUTOPSIES AND INQUESTS	446	
100-646-54815	CHILD ADVOCACY	10,884	
100-646-54816	CITIES CHILD SAFETY DISTRIBUTION	11,782	
100-646-54820	ATTORNEYS FEES/ JUVENILES	10,000	
100-646-54890	ATTORNEY FEES	11,000	
			44,112
GRAND TOTAL GENERAL FUND			22,666
HEALTH FUND			
REVENUES			
883-360-41300	HOSPITAL LEASE	(233,859)	
			(233,859)
EXPENDITURES			
883-648-54613	UC AND/OR DSRIP	(93,975)	
883-648-54614	DSH	(139,884)	
			(233,859)
GRAND TOTAL HEALTH FUND			(233,859)

ACCOUNT	ACCOUNT DESCRIPTION	AMOUNT
AIRPORT FUND		
REVENUES		
885-330-40500	STATE GRANT	<u>(150,000)</u>
		(150,000)
EXPENDITURES		
885-750-55270	FURNITURE & EQUIPMENT	<u>(150,000)</u>
		<u>(150,000)</u>
GRAND TOTAL AIRPORT FUND		<u><u>(150,000)</u></u>

PANOLA COUNTY
2017
BUDGET AMENDMENT #23

We hereby amend the Panola County Budget for the Fiscal Year 2017 as set forth above according to the procedures outlined under Vernons Texas Codes Annotated Local Government Code, Chapter 111, Subchapter A Sections 111.010 (d), 111.0106, 111.0107, 111.0108. A copy of this Order is to be filed with the County Clerk and Attached to the Budget originally adopted for 2017.


Signed on this 6th day of March, 2018.



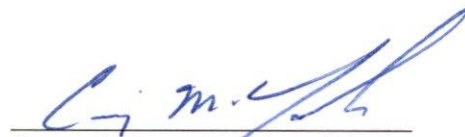
County Judge



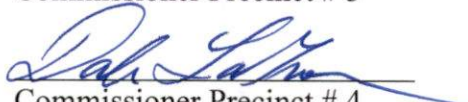
Commissioner Precinct # 1



Commissioner Precinct # 2




Commissioner Precinct # 3



Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 6th day of March, 2018 as the same appears on file in the office of the County Clerk of Panola County.



County Clerk





PANOLA COUNTY 2018 BUDGET AMENDMENT #6
March 6, 2018

ACCOUNT	ACCOUNT DESCRIPTION	AMOUNT	
GENERAL FUND			
EXPENDITURES			
MISCELLANEOUS & NON-DEPARTMENTAL			
100-409-51800	BENEFITS TERMINATION PAY	6,000	
100-409-52010	SOCIAL SECURITY TAXES	460	
100-409-52030	RETIREMENT & DEATH BENEFITS	1,439	
100-409-52070	OTHER POST EMPLOYMENT BENEFITS	1,247	
100-409-54080	CONTINGENCY	(46,158)	
100-409-54150	PROFESSIONAL SERVICES	19,000	
100-409-55270	FURNITURE & EQUIPMENT	8,762	
			(9,250)
COUNTY JUDGE			
100-400-54270	CONFERENCES AND DUES	1,500	
			1,500
JUDICIAL			
100-465-54990	MISCELLANEOUS	500	
			500
CRIMINAL DISTRICT ATTORNEY			
100-477-54180	WITNESS EXPENSE	7,250	
			7,250
GRAND TOTAL GENERAL FUND			
			0
FM & LATERAL ROAD FUND			
EXPENDITURES			
300-629-54080	CONTINGENCY	(8,762)	
300-629-55270	FURNITURE & EQUIPMENT	8,762	
			0
GRAND TOTAL FM & LATERAL ROAD FUND			
			0
AIRPORT FUND			
REVENUES			
885-330-40500	STATE GRANT	112,096	
	CASH BALANCE	74,365	
			186,461
EXPENDITURES			
885-750-55270	FURNITURE & EQUIPMENT	159,461	
885-750-55500	RUNWAY REPAIRS & IMPROVEMENTS	27,000	
			186,461
GRAND TOTAL AIRPORT FUND			
			186,461

ACCOUNT	ACCOUNT DESCRIPTION	AMOUNT
HEALTH FUND		
REVENUES		
883-360-41300	HOSPITAL LEASE	(1,200,000)
		<u>(1,200,000)</u>
EXPENDITURES		
883-648-54613	UC AND/OR DSRIP	(800,000)
883-648-54614	DSH	(400,000)
		<u>(1,200,000)</u>
GRAND TOTAL HEALTH FUND		<u><u>(1,200,000)</u></u>

PANOLA COUNTY
2018
BUDGET AMENDMENT #6

We hereby amend the Panola County Budget for the Fiscal Year 2018 as set forth above according to the procedures outlined under Vernons Texas Codes Annotated Local Government Code, Chapter 111, Subchapter A Sections 111.010 (d), 111.0106, 111.0107, 111.0108. A copy of this Order is to be filed with the County Clerk and Attached to the Budget originally adopted for 2018.

Signed on this 6th day of March, 2018.

Lee Ann Jones
County Judge

Ron L. Day
Commissioner Precinct # 1

John Hudley
Commissioner Precinct # 2

Erin M. Johnson
Commissioner Precinct # 3

Debra L. Brown
Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 6th day of March, 2018 as the same appears on file in the office of the County Clerk of Panola County.

Maureen Olanoff
County Clerk



No payroll deduction will be made from an employee paycheck unless authorized by the employee or required by law. Employees are required to report changes in family status, address or other information that could affect amount of deductions withheld. These include Social Security and income taxes, retirement system contributions, court-ordered child support, and any other deductions required by law. Additionally, deductions may be authorized for employee contributions to health and dental insurance, supplemental insurance and deferred compensation plans requested by the employee.

4.06 REPORTING HOURS WORKED

It is the responsibility of those employees who are required to maintain a time sheet to properly record the time that he/she has worked during a payroll period. Accurate reporting of hours worked as well as all leave time, paid and unpaid, is required. All hours worked must be recorded for each work day. At the end of the reporting period, the employee will sign the daily time sheet verifying its accuracy. The supervisor will counter-sign the daily time sheet indicating that the hours claimed were actually worked. A master time sheet for the department will be forwarded to the County Treasurer's office along with the daily time sheets. Daily time sheets are to be submitted no later than fourteen (14) days after the payroll period. Failure to keep accurate time records or falsifying time records will result in discipline up to and including termination of employment.

4.07 WORK PERIODS; OVERTIME AND COMPENSATORY TIME

The *Panola County* work week is from 12:01 a.m. on Saturday of each week to 12:00 Midnight of the succeeding Friday.

Overtime work is discouraged and must be approved by the employee's immediate supervisor prior to the performance of the work. Overtime is the hours worked in excess of 40 hours in a single work week. Authorized paid holidays will be included as hours worked. Sick time, vacation time or any other time not actually worked (except authorized paid holidays) will not be included when computing overtime. Overtime pay will be allowed only when authorized by an appropriate supervisor or when absolutely necessary in an emergency. For nonexempt employees, if hours actually worked exceed 40 hours in a single workweek, authorized compensatory time will be allowed to accrue in lieu of overtime payments. Compensatory time is earned on the basis of 1 ½ hours of compensatory time for each hour worked in excess of 40 hours in a single work week. This compensatory time should be used as soon as practical and should be used before vacation time is requested. The County may require an employee to use accrued compensatory time at any time.

Certain positions in law enforcement work in swing shifts over a 28 day work period. Compensatory time for the law enforcement positions is earned on the basis of 1 ½ hours of compensatory time for each hour worked in excess of 171 hours in a 28 day work period.

Certain employees are designated as "exempt employees" pursuant to Fair Labor Standards Act regulation. Exempt employees do not earn overtime or compensatory time. They are expected, at times, to work extra hours. Your supervisor will let you know if you are such an exempt



PANOLA COUNTY JUVENILE PROBATION DEPARTMENT

315 West Panola Street • Carthage, Texas 75633
Telephone (903) 693-0352 • Fax (903) 693-0357

March 1, 2018

Commissioner's Court:

In accordance with Sec. 140.004(d) of the Local Government Code, the Panola County Juvenile Probation Department files a complete financial statement covering the departments preceding fiscal year ending August 31, 2017. Please record and file the attached report at your next Commissioner's Court meeting.

Thank you,

A handwritten signature in blue ink, which appears to read "Tracy Anderson", is written over the typed name.

Tracy Anderson
Chief Juvenile Probation Officer

**PANOLA COUNTY
JUVENILE PROBATION DEPARTMENT
SPECIAL REVENUE FUNDS AND ACCOUNT GROUPS**

FINANCIAL STATEMENTS

AUGUST 31, 2017

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**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
FINANCIAL STATEMENTS
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Rachael Payne, CPA, PLLC

Certified Public Accountant

325 West Sabine Street, Suite 8
Carthage, Texas 75633

Member of
American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants

Telephone: (903) 693-8522
Fax: (903) 693-8567
Email: rachael@robwilepa.com

INDEPENDENT AUDITOR'S REPORT

Members of the Board
Panola County Juvenile Board
Carthage, Texas

We have audited the accompanying financial statements of the Texas Juvenile Justice Department Grant Funds of Panola County Juvenile Probation Department (Department), which comprise the statement of revenues, expenditures and changes in fund balances—budget and actual-regulatory basis for the year ended August 31, 2017 and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Texas Juvenile Justice Department. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the revenue earned and expenditures incurred compared to budgeted revenues and expenditures of the Department's Texas Juvenile Justice Department Grant Funds for the year ended August 31, 2017 in accordance with the financial reporting provisions of the Texas Juvenile Justice Department as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the basis of the financial reporting provisions of the Texas Juvenile Justice Department, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Texas Juvenile Justice Department. Our opinion is not modified with respect to that matter.

Emphasis of Matter

As discussed in Note 1, the financial statement presents the results of operations of the Department's Texas Juvenile Justice Department Grant Funds only and is not intended to present fairly the result of operations of the County in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting standards generally accepted in the United States require that the Schedule of Changes in Net Pension Liability and Related Ratios on page 15, the Schedule of Contributions on page 16, Schedule of Funding Progress— Other Post-Employment Benefits (OPEB) Plan on page 17, and the Schedule of Employer Contributions— Other Post-Employment Benefits (OPEB) Plan on page 17 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the accompanying financial statements as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. The special revenue funds and account groups - combining balance sheet and special revenue funds— statements of revenues, expenditures and changes in fund balances - budget and actual are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2018, on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

Restriction on Use

This report is intended solely for the information and use of management, Panola County, others within Panola County Juvenile Probation Department and the Texas Juvenile Justice Department and is not intended to be and should not be used by anyone other than these specified parties.

Rachael Payne, CPA, PLLC

Rachael Payne, CPA, PLLC
Certified Public Accountant
Carthage, Texas

February 22, 2018

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**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE BY CONTRACT
BUDGET AND ACTUAL - REGULATORY BASIS
FOR THE YEAR ENDED AUGUST 31, 2017**

	Grant A-17-183			Grant R-17-183		
	Final Budget	Actual	Variance	Final Budget	Actual	Variance
Revenues:						
TJJD Funds	\$ 190,403	\$ 190,403	\$ -	\$ 8,928	\$ 8,928	\$ -
Total Revenues	190,403	190,403	-	8,928	8,928	-
Expenditures:						
Basic Probation Services	71,115	49,328	21,787	-	-	-
Community Programs	52,579	51,167	1,412	-	-	-
Pre Post-Adjudication	48,444	33,761	14,683	-	-	-
Commitment Diversion	8,643	4,770	3,873	-	-	-
Mental Health Services	9,622	8,100	1,522	-	-	-
Region	-	-	-	8,928	7,208	1,720
Total Expenditures	190,403	147,126	43,277	8,928	7,208	1,720
Excess Revenues over Expenditures	-	43,277	43,277	-	1,720	1,720
Fund Balance - Beginning of Year	-	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ 43,277	\$ 43,277	\$ -	\$ 1,720	\$ 1,720

Additional Information:

Refunds Paid to TJJD.

11/30/2017

\$ 43,277

\$ 1,720

The accompanying notes are an integral part of these financial statements.

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PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ENTITY

The Texas Juvenile Justice Department Grant Funds of Panola County (the Funds) were established to account for juvenile probation services funded by the Texas Juvenile Justice Department (TJJD) in Panola County.

The Funds provide separate accountability as required under the State Financial Assistance Contract, by TJJD. The Funds are used to account for each separate program, matching funds and all related expenditures incurred.

B. BASIS OF ACCOUNTING

The financial statements were prepared in conformity with the accounting practices prescribed by TJJD, which prescribes policies and procedures for county probation departments, which is a comprehensive basis of accounting other than generally accepted accounting principles. These accounting practices include the following:

- The financial statements are reported using the accrual basis of accounting. Revenues are recorded when all eligibility requirements have been met and expenditures are recorded when incurred.
- The accompanying financial statements do not represent financial statements prepared in accordance with the provisions for governmental funds as prescribed by the Governmental Accounting Standards Board.
- The accompanying financial statements are prepared in a format to facilitate uniform financial reporting by county probation departments.

NOTE 2 - RECONCILIATION OF ACCRUED INTEREST

Idle funds were maintained in an interest bearing account. The reconciliation of accrued interest earned on funds received from TJJD is as follows:

	Interest Earned TJJD Funds FY 2017	Interest Earned Title IV-E Funds FY 2017	Total Interest
Beginning balance, Sept 1, 2016	\$ 13,562	\$ 22,419	\$ 35,981
Interest earned on funds received from the period of 09/01/16 – 08/31/17	<u>66</u>	<u>760</u>	<u>826</u>
Total Interest at Aug. 31, 2017	\$ 13,628	\$ 23,179	36,807
Minus interest expenditures in FY 2017	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance, Aug 31, 2017	<u>\$ 13,628</u>	<u>\$ 23,179</u>	<u>\$ 36,807</u>

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2017**

NOTE 3 – OPERATING COST FOR A SECURE JUVENILE FACILITY

The Department does not operate a secure juvenile facility.

NOTE 4 – FEDERAL FINANCIAL ASSISTANCE

The Texas Juvenile Justice Department administers, along with the Texas Department of Family and Protective Services, the Title IV-E Program (CFDA 93.658). TJJD disburses funds to Panola County, Texas on a cost reimbursement basis. There were no Title IV-E Program revenues in the year ending August 31, 2017.

NOTE 5 – FINANCIAL MATCH REQUIREMENTS

To receive Texas Juvenile Justice Department state funds, the juvenile probation departments are required to certify that the amount of local or county funds expended for juvenile services is at least equal to or greater than the amount spent in the 2006 county fiscal year excluding construction and capital outlay expenses. A confirmation of local funds for the year ending August 31, 2017 is required and presented below:

Local Funding Expended (less construction and capital outlay)

FY 2017	\$ 183,108
FY 2006	\$ 76,882

The juvenile probation department certified the financial match requirements were fulfilled in FY 2017.

NOTE 6 – STATE FINANCIAL ASSISTANCE

- a. The Texas Juvenile Justice Department provided the County the following funds for the Grant R – Regional Diversion Alternative (RDA) Program Reimbursement Grant Funds. A confirmation of revenue receipted in the year ending August 31, 2017 is required and presented below.

<u>Contract Number</u>	<u>Amount Received (Cash Basis) August 31, 2017</u>
R-2017-183	<u>\$ 8,928</u>
Total	<u>\$ 8,928</u>

NOTE 7 - CASH, PETTY CASH AND INVESTMENTS

The Department's cash and cash equivalents are considered to be cash on hand, demand deposits, and certificates of deposit with an original maturity of less than 90 days. The Department invested its funds during the year into demand deposit checking accounts and certificates of deposit. All funds were invested with the First State Bank & Trust of Carthage, Texas. First State Bank & Trust is the depository bank of Panola County. Accounts of Panola County (including the Juvenile Probation accounts) are covered aggregately by the Federal Deposit Insurance Corporation up to \$250,000 by type account. In addition, as of August 31, 2017, First State Bank & Trust had pledged securities totaling approximately \$75,109,333 toward the County's deposits. The amount pledged is greater than the average amount on deposit during the year.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2017**

NOTE 8 - PENSION PLAN

Employees of the Department are treated as employees of Panola County and as such, are participants in the pension plan provided by the County.

Payroll and Contribution Information

The Department's total payroll for the year ended August 31, 2017 was \$124,687 and the Department's contributions were based on a covered payroll of \$124,687. Employer and employee contributions for the year were made as required and are detailed below. Employee contributions may include the purchase of credits for military or legislative service or the buyback of previously forfeited service credit. There were no related-party transactions.

Employee Contributions	\$ 8,728
Employer Contributions	\$29,898

Plan Description

Panola County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The system serves 677 actively participating counties and districts throughout Texas. Each employer has its own defined benefit plan that functions similarly to a cash balance plan. The assets of the plans are pooled for investment purposes, but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered qualified under Section 401(a) of the Internal Revenue Code. All employees (except temporary staff) of a participating employer must be enrolled in the plan. The TCDRS issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034. The CAFR is also available at www.tcdrs.org.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The County has elected the annually determined contribution rate (variable-rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. It was 23.50% for calendar year 2015 and 2016. The contribution rate payable by the employee members is the rate of 7.00% as adopted by the Commissioners' Court of the County. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2017**

NOTE 8 - PENSION PLAN (cont.)

Discount Rate

The discount rate used to measure the total pension liability was 8.1%. There was no change in the discount rate since the previous year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term rate of return on pension plan investments is 8.1%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown below are based on January 2016 information for a 7-10 year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013.

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected minus Inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.45%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	14.00%	8.45%
Global Equities	MSCI World (net) Index	1.50%	5.75%
International Equities-Developed	50% MSCI World Ex USA (net)	10.00%	5.45%
International Equities-Emerging	50% MSCI World Ex USA (net)	8.00%	6.45%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	1.00%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	5.10%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.09%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	5.00%	6.40%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	8.10%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	3.00%	4.00%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.80%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	5.00%	6.90%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.25%
		100.00%	

(1) Target asset allocation adopted at the April 2016 TCDRS Board meeting.

(2) Geometric real rates of return in addition to assumed inflation of 1.6%, per Cliffwater's 2016 capital market assumptions.

(3) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

(4) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2017

NOTE 8 - PENSION PLAN (cont.)

At December 31, 2016, the County reported a net pension liability of \$11,701,896. The changes in net pension liability were as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/14	\$ 54,984,565	\$ 47,382,702	\$ 7,601,864
Changes for the year:			
Service cost	1,457,414	-	1,457,414
Interest on total pension liability	4,457,975	-	4,457,975
Effect of plan changes	(206,371)	-	(206,371)
Effect of economic/demographic gains/losses	(661,728)	-	(661,728)
Effect of assumptions changes or inputs	1,029,006	-	1,029,006
Refund of contributions	(118,181)	(118,181)	-
Benefit payments	(2,055,469)	(2,055,469)	-
Administrative expenses	-	(34,088)	34,088
Member contributions	-	531,525	(531,525)
Net investment income	-	(1,037,364)	1,037,364
Employer contributions	-	2,489,599	(2,489,599)
Other	-	26,592	(26,592)
Balance at 12/31/15	\$ 58,887,212	\$ 47,185,316	\$ 11,701,896

The net pension liability was measured as of December 31, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date and for the year then ended.

There were no changes of assumptions or other inputs that affected measurement of the total pension liability during the measurement period.

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

Discount Rate Sensitivity Analysis

The following shows the net pension liability calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease in Discount Rate (7.1%)	Discount Rate (8.1%)	1% Increase in Discount Rate (9.1%)
County's net pension liability	\$ 20,142,740	\$ 11,701,896	\$ 4,783,929

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2017**

NOTE 8 - PENSION PLAN (cont.)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows Related to Pensions

For the year ended December 31, 2016, the County recognized pension expense of \$2,363,140.

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 890,291
Changes in actuarial assumptions	823,205	-
Net differences between projected and actual earnings	4,379,885	-
Contributions subsequent to the measurement date	2,531,576	-
Total	<u>\$ 7,734,666</u>	<u>\$ 890,291</u>

\$2,531,576 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended December 31, 2017. Other amounts reported as deferred outflows and inflows of resources related to pension will be recognized in pension expense as follows.

Year ended December 31,	
2016	\$ 1,083,593
2017	1,083,593
2018	1,083,592
2019	1,062,021
2020	-
Thereafter	-

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2017**

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS PLAN

Employees of the Department are treated as employees of Panola County and as such, are participants in the other post-employment benefits plan provided by the County.

Contribution Information

During the current year, contributions to the Retiree Health Benefit Trust (RHBT) in the amount of \$13,333 were made by the Panola County Juvenile Probation Department.

Plan Description

By order 2007-23, dated November 26, 2007, enacted by the Commissioners' Court of Panola County, the County has established the Panola County, Texas Retiree Health Benefit Trust (RHBT) providing for the payment of the health care insurance premiums for eligible retired employees. The plan is a continuation of a policy in effect for approximately twenty five years whereby the County provided certain group medical insurance continuation benefits to retirees of the County on a "pay-as-you-go" basis.

The County established the RHBT in order to restructure the manner in which it funds post-employment benefits so as to more accurately reflect the accounting of such benefits in accordance with Governmental Accounting Standards Board Statement 45 (GASB 45).

The RHBT is a single employer defined benefit healthcare plan administered by the County which provides medical insurance benefits to eligible retirees and their beneficiaries.

The County does not issue a separate financial report that includes financial statements and required supplementary information for the RHBT. However the financial statements and the required supplementary information are included in the County's comprehensive annual financial report at pages 37-38 (financial statements) and page 60 (required supplementary information).

At December 31, 2016 the RHBT had 88 retirees receiving benefits and has a total of 178 active participants who are not yet eligible to receive benefits. Order 2007-23 of Panola County assigned the authority to establish and amend benefit provisions to the Commissioners' Court.

The RHBT was initially funded in December 2007 by transferring from the governmental funds and proprietary funds of the County a total of \$9,992,132 into the RHBT. The \$9,992,132 was an initial funding toward an estimated \$12,429,768 in past-service actuarially determined liabilities for active and retired employees. Based on a new actuarial valuation as of December 31, 2016, the estimated past-service actuarially determined liabilities for active and retired employees amounted to \$27,262,761.

Annual OPEB Cost and Net OPEB Obligations

For 2016, the County's annual OPEB cost for the RHBT was \$1,298,094. Contributions of \$4,335,469 were made by the County. The activity for the year is shown in tabular form below.

Annual Required Contribution	\$ 725,611
Interest on OPEB Obligation	(651,907)
Amortization of Prior Year OPEB Obligation	1,224,390
Annual OPEB Cost	<u>1,298,094</u>
Contributions made	<u>(4,335,469)</u>
Change in OPEB Obligation	(3,037,375)
Net OPEB Obligation (asset), beginning of year	(18,625,912)
Net OPEB Obligation (asset), end of year	<u>\$ (21,663,287)</u>

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2017**

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS PLAN (cont.)

Trend Information

Year Ended	Annual OPEB Cost	Actual Employer Contribution	Percentage Contributed	Net Ending OPEB Obligation (Asset)
12/31/14	\$ 922,149	\$ 3,733,793	404.90%	\$ 14,880,437
12/31/15	\$ 956,572	\$ 4,702,047	491.55%	\$ 18,625,912
12/31/16	\$ 1,224,390	\$ 4,335,469	354.09%	\$ 21,663,287

Funding Policy

The County funds the entire cost of retiree health insurance premiums. Retiree dependents or surviving spouses are able to remain in the plan, but at no cost to the County. Dependent and surviving spouses are eligible for coverage, but the retiree is responsible for the entire cost. There is no direct RHBT subsidy. Dependent premiums are collected from the participants and remitted to the insurance provider on a monthly basis.

Actuarial Methods and Assumptions

Calculations of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of plan costs. The actuarial methods and assumptions used are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspectives of the calculations. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective.

The actuarial valuation for December 31, 2016, the unprojected unit credit cost method was used. The actuarial assumptions used included a 3.5% investment rate of return, compounded annually, net of investment expenses. The annual healthcare cost trend of 8.5%, grading down to an ultimate 5% rate. Both the rate of return and the healthcare cost rate include and assumed inflation rate of 2.5%. The actuarial valuation of RHBT assets was set at fair market value of the cash and certificates of deposit comprising the investment account at the measurement date.

The RHBT's initial unfunded accrued liability (UAAL) is being amortized at a level (decreasing yearly) over a 30-year closed period. At December 31, 2016, the remaining amortization period is 20 years.

Funded Status

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded ALL (UAAL) (b - a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/(c))
12/31/16	\$ 27,430,348	\$ 27,262,761	\$(167,587)	100.61%	\$ 7,044,990	(2.38%)

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limits.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
AUGUST 31, 2017**

**PANOLA COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	2015	2014
Total Pension Liability		
Service cost	\$ 1,457,414	\$ 1,429,368
Interest (on the total pension liability)	4,457,975	4,184,774
Changes of benefit terms	(206,371)	-
Difference between expected and actual experience	(661,728)	(601,515)
Change of assumptions	1,029,006	-
Benefit payments, including refunds of employee contributions	(2,173,650)	(1,944,467)
Net Change in Total Pension Liability	3,902,646	3,068,160
Total Pension Liability - Beginning	54,984,565	51,916,406
Total Pension Liability - Ending (a)	\$ 58,887,211	\$ 54,984,566
 Plan Fiduciary Net Position		
Contributions - employer	\$ 2,489,599	\$ 3,353,570
Contributions - employee	531,525	505,905
Net investment income	(1,037,364)	2,863,212
Benefit payments, including refunds of employee contributions	(2,173,649)	(1,944,467)
Administrative expense	(34,088)	(34,814)
Other	26,592	(226,419)
Net Change in Plan Fiduciary Net Position	(197,385)	4,516,987
Plan Fiduciary Net Position - Beginning	47,382,702	42,865,715
Plan Fiduciary Net Position - Ending (b)	\$ 47,185,317	\$ 47,382,702
 Net Pension Liability - Ending (a) - (b)	\$ 11,701,894	\$ 7,601,864
 Plan Fiduciary Net Position as a Percentage of Total Pension Liability	80.13%	86.17%
 Covered Employee Payroll	\$ 7,593,216	\$ 7,227,213
 Net Pension Liability as a Percentage of Covered Employee Payroll	154.11%	105.18%

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
AUGUST 31, 2017**

**PANOLA COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	2016	2015
Actuarially determined contribution	\$ 2,531,576	\$ 2,489,599
Contributions in relation to actuarially determined contribution	(2,531,576)	(2,489,599)
Contribution deficiency (excess)	\$ -	\$ -
Covered employee payroll	\$ 7,771,911	\$ 7,593,216
Contributions as a percentage of covered employee payroll	32.57%	32.79%

**PANOLA COUNTY, TEXAS
NOTES TO SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Valuation Date: Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	0.0 years (based on contribution rate calculated in 12/31/2015 valuation)
Asset Valuation Method	5-yr smoothed market
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00%, net investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Other Information:	Effective with the 2015 calendar year, employer contributions reflect that a 100% CPI COLA was adopted.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
AUGUST 31, 2017**

**PANOLA COUNTY, TEXAS
SCHEDULE OF FUNDING PROGRESS
OTHER POST EMPLOYMENT BENEFITS (OPEB) PLAN
FOR THE YEAR ENDED DECEMBER 31, 2016**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Cost (b)	Unfunded (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/(c))
12/31/2014	\$ 20,015,702	\$ 17,769,730	\$(2,245,972)	112.64%	\$ 6,454,393	(34.80)%
12/31/2015	\$ 23,952,417	\$ 21,676,987	\$(2,275,430)	110.50%	\$ 6,797,320	(33.48)%
12/31/2016	\$ 27,430,348	\$ 27,262,761	\$ (167,587)	100.61%	\$ 7,044,990	(2.38)%

NOTES TO THE SCHEDULE OF FUNDING PROGRESS

Valuation Date	12/31/2014	12/31/2015	12/31/2016
Actuarial Cost Method	Unprojected Unit Credit	Unprojected Unit Credit	Unprojected Unit Credit
Amortization Method	Decreasing Yearly	Decreasing Yearly	Decreasing Yearly
Asset Valuation Method	Market Value	Market Value	Market Value
Actuarial Assumptions: Investment Rate of Return*	4.00% per annum	3.5% per annum	3.5% per annum
Health Care Cost Trend	8.5% Pre-Medicare, grading to 5% ultimate	8.5% Pre-Medicare, grading to 5% ultimate	8.5% Pre-Medicare, grading to 5% ultimate

*Includes inflation of 2.5%

**PANOLA COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN
FOR THE YEAR ENDED DECEMBER 31, 2016**

Year Ended December 31	Actuarial Annual Required Contribution	Employer Contributions	Percentage Contributed
2014	\$ 623,805	\$ 3,733,793	598.55%
2015	\$ 561,685	\$ 4,702,047	837.13%
2016	\$ 725,611	\$ 4,335,469	597.49%

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SUPPLEMENTAL INFORMATION

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**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
SPECIAL REVENUE FUNDS AND ACCOUNT GROUPS
COMBINING BALANCE SHEET
AUGUST 31, 2017**

	Special Revenue Fund										Account Group
	Fund 520	Fund 560 Grant A Basic Probation Supervision	Fund 540 Grant A Community Programs	Fund 555 Grant A Pre Post- Adjudication	Fund 580 Grant A Commitment Diversion	Fund 582 Grant A Mental Health Services	Fund 585 Local Match Funding	Fund 552 Grant R Regional Diversion Alternatives	Fund 530 Title IV-E Program	Capital Assets	Totals (Memorandum Only)
ASSETS											
Cash and cash equivalents	\$ 23,910	\$ 23,071	\$ 4,106	\$ 17,148	\$ 3,873	\$ 3,372	\$ 114,287	\$ 4,053	\$ 72,144	\$ -	\$ 265,964
Investments	10,000	-	-	-	-	-	120,000	-	70,000	-	200,000
Interest Receivable	272	-	-	-	-	-	-	-	147	-	419
Capital Assets	-	-	-	-	-	-	-	-	-	44,574	44,574
Total Assets	\$ 34,182	\$ 23,071	\$ 4,106	\$ 17,148	\$ 3,873	\$ 3,372	\$ 234,287	\$ 4,053	\$ 142,291	\$ 44,574	\$ 510,957
LIABILITIES AND FUND BALANCE											
Liabilities:											
Accounts Payable	\$ -	\$ -	\$ 544	\$ 2,465	\$ -	\$ 1,850	\$ 3,043	\$ 2,333	\$ -	\$ -	\$ 10,235
Accrued Payroll Liabilities Payable	-	475	918	-	-	-	1,523	-	-	-	2,916
Accrued Wages Payable	-	809	1,232	-	-	-	626	-	-	-	2,667
Total Liabilities	-	1,284	2,694	2,465	-	1,850	5,192	2,333	-	-	15,818
Fund Balance:											
Investment in Capital Assets	-	-	-	-	-	-	-	-	-	44,574	44,574
Fund Balance:											
Restricted	34,182	21,787	1,412	14,683	3,873	1,522	229,095	1,720	142,291	-	450,565
Total Liabilities and Fund Balance	\$ 34,182	\$ 23,071	\$ 4,106	\$ 17,148	\$ 3,873	\$ 3,372	\$ 234,287	\$ 4,053	\$ 142,291	\$ 44,574	\$ 510,957

The accompanying notes are an integral part of these financial statements.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
FUND 520 - PANOLA JUVENILE PROBATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ -	\$ -	\$ -
Total Intergovernmental Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous			
Interest Earned	1,100	1,585	485
Total Miscellaneous Receipts	<u>1,100</u>	<u>1,585</u>	<u>485</u>
Total Revenues	<u>1,100</u>	<u>1,585</u>	<u>485</u>
Expenditures:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	-	-	-
Operating Expenses	-	-	-
Inter-County Contracts	-	-	-
External Contracts	-	-	-
Capital Outlay	25,000	22,350	2,650
Total Expenditures	<u>25,000</u>	<u>22,350</u>	<u>2,650</u>
Excess (Deficiency) Revenues over Expenditures	(23,900)	(20,765)	3,135
Fund Balance - Beginning of Year	<u>54,947</u>	<u>54,947</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 31,047</u>	<u>\$ 34,182</u>	<u>\$ 3,135</u>

The accompanying notes are an integral part of these financial statements.

PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
FUND 560 - GRANT A - BASIC PROBATION SUPERVISION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 71,115	\$ 71,115	\$ -
Total Intergovernmental Receipts	<u>71,115</u>	<u>71,115</u>	<u>-</u>
Total Revenues	<u>71,115</u>	<u>71,115</u>	<u>-</u>
Expenditures:			
Basic Probation Supervision:			
Salaries & Fringe Benefits	64,063	46,768	17,295
Travel and Training	4,273	2,560	1,713
Operating Expenses	2,779	-	2,779
Inter-County Contracts	-	-	-
External Contracts	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>71,115</u>	<u>49,328</u>	<u>21,787</u>
Excess (Deficiency) Revenues over Expenditures	-	21,787	21,787
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 21,787</u>	<u>\$ 21,787</u>

The accompanying notes are an integral part of these financial statements.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
FUND 540 - GRANT A - COMMUNITY PROGRAMS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 52,579	\$ 52,579	\$ -
Total Intergovernmental Receipts	<u>52,579</u>	<u>52,579</u>	<u>-</u>
Total Revenues	<u>52,579</u>	<u>52,579</u>	<u>-</u>
Expenditures:			
Community Programs:			
Salaries & Fringe Benefits	45,932	45,932	-
Travel and Training	-	-	-
Operating Expenses	1,447	35	1,412
Inter-County Contracts	-	-	-
External Contracts	5,200	5,200	-
Capital Outlay	-	-	-
Total Expenditures	<u>52,579</u>	<u>51,167</u>	<u>1,412</u>
Excess (Deficiency) Revenues over Expenditures	-	1,412	1,412
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 1,412</u>	<u>\$ 1,412</u>

The accompanying notes are an integral part of these financial statements.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
FUND 555 - GRANT A - PRE POST-ADJUDICATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 48,444	\$ 48,444	\$ -
Total Intergovernmental Receipts	<u>48,444</u>	<u>48,444</u>	<u>-</u>
Total Revenues	<u>48,444</u>	<u>48,444</u>	<u>-</u>
Expenditures:			
Pre Post-Adjudication:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	-	-	-
Operating Expenses	-	-	-
Inter-County Contracts	43,171	33,761	9,410
External Contracts	5,273	-	5,273
Capital Outlay	-	-	-
Total Expenditures	<u>48,444</u>	<u>33,761</u>	<u>14,683</u>
Excess (Deficiency) Revenues over Expenditures	-	14,683	14,683
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 14,683</u>	<u>\$ 14,683</u>

The accompanying notes are an integral part of these financial statements.

PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
FUND 580 - GRANT A - COMMITMENT DIVERSION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 8,643	\$ 8,643	\$ -
Total Intergovernmental Receipts	<u>8,643</u>	<u>8,643</u>	<u>-</u>
Total Revenues	<u>8,643</u>	<u>8,643</u>	<u>-</u>
Expenditures:			
Commitment Diversion:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	-	-	-
Operating Expenses	-	-	-
Inter-County Contracts	8,643	4,770	3,873
External Contracts	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>8,643</u>	<u>4,770</u>	<u>3,873</u>
Excess (Deficiency) Revenues over Expenditures	-	3,873	3,873
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 3,873</u>	<u>\$ 3,873</u>

The accompanying notes are an integral part of these financial statements.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
FUND 582 - GRANT A - MENTAL HEALTH SERVICES SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 9,622	\$ 9,622	\$ -
Total Intergovernmental Receipts	<u>9,622</u>	<u>9,622</u>	<u>-</u>
Total Revenues	<u>9,622</u>	<u>9,622</u>	<u>-</u>
Expenditures:			
Mental Health Services:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	-	-	-
Operating Expenses	9,622	8,100	1,522
Inter-County Contracts	-	-	-
External Contracts	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>9,622</u>	<u>8,100</u>	<u>1,522</u>
Excess (Deficiency) Revenues over Expenditures	-	1,522	1,522
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 1,522</u>	<u>\$ 1,522</u>

The accompanying notes are an integral part of these financial statements.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
FUND 585 - LOCAL MATCH FUNDING SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Salaries & Fringe Benefits	167,005	137,011	29,994
Travel and Training	4,815	3,108	1,707
Operating Expenses	14,559	13,215	1,344
Inter-County Contracts	8,085	6,678	1,407
External Contracts	1,200	-	1,200
Capital Outlay	-	-	-
Total Expenditures	<u>195,664</u>	<u>160,012</u>	<u>35,652</u>
Other Financing Sources			
Local Panola County Funding	<u>183,108</u>	<u>183,108</u>	<u>-</u>
Total Other Financing Sources	<u>183,108</u>	<u>183,108</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures	(12,556)	23,096	35,652
Fund Balance - Beginning of Year	<u>205,999</u>	<u>205,999</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 193,443</u>	<u>\$ 229,095</u>	<u>\$ 35,652</u>

The accompanying notes are an integral part of these financial statements.

PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
FUND 552 - GRANT R - REGIONAL DIVERSION ALTERNATIVE PROGRAM
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 8,928	\$ 8,928	\$ -
Total Intergovernmental Receipts	<u>8,928</u>	<u>8,928</u>	<u>-</u>
Total Revenues	<u>8,928</u>	<u>8,928</u>	<u>-</u>
Expenditures:			
Community Based Program:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	-	-	-
Operating Expenses	-	-	-
Inter-County Contracts	-	-	-
External Contracts	8,928	8,401	527
Capital Outlay	-	-	-
Total Expenditures	<u>8,928</u>	<u>8,401</u>	<u>527</u>
Excess (Deficiency) Revenues over Expenditures	-	527	527
Fund Balance - Beginning of Year	<u>1,193</u>	<u>1,193</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 1,193</u>	<u>\$ 1,720</u>	<u>\$ 527</u>

The accompanying notes are an integral part of these financial statements.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
FUND 530 - TITLE IV-E PROGRAM SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ -	\$ -	\$ -
Total Intergovernmental Receipts	-	-	-
Miscellaneous			
Interest Earned	-	760	760
Total Miscellaneous Receipts	-	760	760
Total Revenues	-	760	760
Expenditures:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	-	-	-
Operating Expenses	-	-	-
Inter-County Contracts	-	-	-
External Contracts	25,000	-	25,000
Capital Outlay	-	-	-
Total Expenditures	25,000	-	25,000
Excess (Deficiency) Revenues over Expenditures	(25,000)	760	25,760
Fund Balance - Beginning of Year	141,531	141,531	-
Fund Balance - End of Year	<u>\$ 116,531</u>	<u>\$ 142,291</u>	<u>\$ 25,760</u>

The accompanying notes are an integral part of these financial statements.

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Rachael Payne, CPA, PLLC

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS

Members of the Board
Panola County Juvenile Board
Carthage, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Texas Juvenile Justice Department Grant Funds of Panola County Juvenile Probation Department (Department) as of and for the year ended August 31, 2017, and have issued our report thereon dated February 22, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Panola County Juvenile Probation Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Panola County Juvenile Probation Department's internal control. Accordingly, we do not express an opinion on the effectiveness of Panola County Juvenile Probation Department's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Panola County Juvenile Probation Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rachael Payne, CPA, PLLC

Rachael Payne, CPA, PLLC
Certified Public Accountant
Carthage, Texas

February 22, 2018

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2017**

There were no findings or questioned costs in the current year.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2017**

There were no findings or questioned costs in the prior year.

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PANOLA COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

Kerian Henderson, Director

Panola County CSCD
313 West Panola Street, Carthage, Texas. 75633
Ph: (903) 693-0351 Fax: (903) 693-0312

March 1, 2018

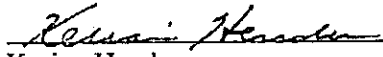
Commissioners Court:

In accordance with Sec. 140.004(d) of the Local Government code and CJAD Standard 163.43(a)(1)(F), the Panola County Community Supervision & Corrections Department files the following:

- 1) Complete financial statement covering the departments 2017 fiscal year ending August 31, 2017
- 2) Fiscal year 2017, 4th quarter financial report ending August 31, 2017 and statement of financial position.

Please record and file the attached reports at your next Commissioners Court meeting.

Thank you,


Kerian Henderson
Director, Panola County CSCD

STATEMENT OF FINANCIAL POSITION

AUGUST 31, 2017

CSCD:

ASSETS



CASH	141,925.87	
CERTIFICATES OF DEPOSIT	-	
ACCOUNTS RECEIVABLE		
Supervision Fees	15,870.00	
Due from CJAD	-	
Other	16.92	
TOTAL ASSETS		<u>\$ 157,812.79</u>

LIABILITIES

ACCOUNTS PAYABLE		
Basic Supervision	10,646.21	
Community Corrections	14,565.35	
Diversion Programs		
TAIP		
TOTAL LIABILITIES		<u>\$ 25,211.56</u>

FUND BALANCES

Basic Supervision	132,601.23	
Community Corrections	-	
Diversion Programs		
TAIP		
TOTAL FUND BALANCES		<u>\$ 132,601.23</u>
TOTAL FUND BALANCES AND LIABILITIES		<u>\$ 157,812.79</u>

	11-28-17
CSCD Director (signature)	DATE
	11-28-17
Fiscal Officer (signature)	DATE



TEXAS DEPARTMENT OF CRIMINAL JUSTICE
COMMUNITY JUSTICE ASSISTANCE DIVISION

Financial Report

For information or assistance, contact Fiscal Management at (512) 305-9200

VERSION: 2

Program #:	900	Program Title:	Basic Supervision	Chief County (CSCD):	Panola
Fiscal Year:	2017	Quarter:	4	Quarter Ending Date:	08/31/2017
Funding Source:	BS	Status:	Finalized		

A. Program Fund Balance	\$	100,733.04
B. Prior Period Adjustment:	\$	0.00
C. Prior Year Refunds (Basic Supervision Only):	\$	0.00
D. Interfund Transfer:		
[1] Basic Supervision:	\$	0.00
[2] Community Corrections:	\$	0.00
E. ADJUSTED FUND BALANCE (A+B+C+D):	\$	100,733.04

REVENUES

F. State Aid:	\$	27,164.00
G. SAFPF Payments (Basic Supervision only):	\$	0.00
H. Community Supervision Fees Collected (Basic Supervision only):	\$	61,335.18
I. Payments by Program Participants:	\$	5,542.05
(Payments by Program Participants notes)		
payments by probationers		
J. Interest Income (Basic Supervision only):	\$	219.14
K. Other Revenue:	\$	242.80

(Other Revenue notes)

ARTS 10% reimbursement

L. TOTAL REVENUE (F+G+H+I+J+K):	\$	94,503.17
M. TOTAL FUNDS AVAILABLE (E+L):	\$	195,236.21

EXPENDITURES

N. Salaries/Fringe Benefits:	\$	45,801.19
O. Travel/Furnished Transportation:	\$	3,337.95
P. Contract Services for Offenders:	\$	272.00
Q. Professional Fees:	\$	694.74
R. Supplies & Operating Expenditures:	\$	7,423.90
S. Facilities:		

	\$	0.00
T. Utilities:	\$	382.67
U. Equipment:	\$	4,722.53
V. TOTAL EXPENDITURES (N+O+P+Q+R+S+T+U):	\$	62,634.98
W. Sub Total (M-v):	\$	132601.23
X. Refund to CJAD (Enter as negative number, CCP, DP and TAIP only):	\$	0.00
Y. CARRY OVER TOTAL (W+X):	\$	132,601.23

Is this a revision? ☐ Yes ☐ No If yes, Date Revised: _____

Signature of Fiscal Officer	Date	Signature of Director	Date
Fiscal Officer (please print)		Director (please print)	



TEXAS DEPARTMENT OF CRIMINAL JUSTICE
COMMUNITY JUSTICE ASSISTANCE DIVISION

Financial Report

For information or assistance, contact Fiscal Management at (512) 305-9200

VERSION: 1

Program #:	24	Program Title:	Community Corrections Supervision Services (effective 5/14/16)	Chief County (CSCD):	Panola
Fiscal Year:	2017	Quarter:	4	Quarter Ending Date:	08/31/2017
Funding Source:	CCP	Status:	Finalized		

A. Program Fund Balance \$ 16,614.61

B. Prior Period Adjustment: \$ 0.00

C. Prior Year Refunds (Basic Supervision Only): \$ 0.00

D. Interfund Transfer:

[1] Basic Supervision: \$ 0.00

[2] Community Corrections: \$ 0.00

E. ADJUSTED FUND BALANCE (A+B+C+D): \$ 16,614.61

REVENUES

F. State Aid: \$ 11,336.00

G. SAFPF Payments (Basic Supervision only): \$ 0.00

H. Community Supervision Fees Collected (Basic Supervision only): \$ 0.00

I. Payments by Program Participants: \$ 0.00

J. Interest Income (Basic Supervision only): \$ 0.00

K. Other Revenue: \$ 0.00

L. TOTAL REVENUE (F+G+H+I+J+K): \$ 11,336.00

M. TOTAL FUNDS AVAILABLE (E+L): \$ 27,950.61

EXPENDITURES

N. Salaries/Fringe Benefits: \$ 13,477.13

O. Travel/Furnished Transportation: \$ 0.00

P. Contract Services for Offenders: \$ 0.00

Q. Professional Fees: \$ 153.44

R. Supplies & Operating Expenditures: \$ 24.38

S. Facilities: \$ 0.00

T. Utilities: \$ 0.00

U. Equipment: \$ 2,837.83

V. TOTAL EXPENDITURES (N+O+P+Q+R+S+T+U): \$ 16,492.78

W. Sub Total (M-V): \$ 11457.83

X. Refund to CJAD (Enter as negative number, CCP, DP and TAIP only):

\$ -11,457.83

Kot

Y. CARRY OVER TOTAL (w+x):

\$ 0.00

Is this a revision? ☐ Yes ☐ No If yes, Date Revised: __________
Signature of Fiscal Officer_____
Date_____
Signature of Director_____
Date_____
Fiscal Officer (please print)_____
Director (please print)

**PANOLA COUNTY
COMMUNITY SUPERVISION &
CORRECTIONS DEPARTMENT**

FINANCIAL STATEMENTS

AUGUST 31, 2017

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**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2017**

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INDEPENDENT AUDITOR'S REPORT

To the Members of the
Panola County
Community Supervision & Corrections Department
Carthage, Texas 75633

Report on the Financial Statements

We have audited the accompanying financial statements of the Panola County Community Supervision & Corrections Department (CSCD), which comprise the combined statement of financial position as of August 31, 2017, and the related combined statements of activities for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 19, 2018.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the provisions of the Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD); this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities of the Panola County Community Supervision & Corrections Department as of August 31, 2017, and the respective changes in financial position thereof for the year then ended, in accordance with the financial reporting provisions of the TDCJ-CJAD as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the basis of the financial reporting provisions of the TDCJ-CJAD, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the TDCJ-CJAD. Our opinion is not modified with respect to that matter.

Emphasis of Matter

As discussed in Note 1, the financial statements present the operations of the Panola County Community Supervision & Corrections Department only, and are not intended to present fairly the financial position of Panola County, Texas and the results of its operations in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting standards generally accepted in the United States require that the Schedule of Changes in Net Pension Liability and Related Ratios on page 16 and the Schedule of Contributions – Texas County & District Retirement Plan on page 17 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Panola County Community Supervision & Correction Department's basic financial statements. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. The schedules of differences between audit report and CSCD reports on pages 20 – 21, the special revenue funds and account groups – combined statement of financial position on page 22 – 23, the statement of financial position – Drug Court Grant on page 24, the statement of revenues, expenditures and changes in fund balance – Drug Court Grant on page 25 and the statement of revenues, expenditures and changes in fund balance – budget and actual – Drug Court Grant on page 26, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 19, 2018, on our consideration of the Panola County Community Supervision & Corrections Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the Panola County Community Supervision & Corrections Department's internal control over financial reporting and compliance.

Restriction on Use

This report is intended solely for the information and use of management of Panola County Community Supervision & Corrections Department, others within the organization, and the Texas Department of Criminal Justice – Community Justice Assistance Division and is not intended to be and should not be used by anyone other than these specified parties.

Rachael Payne, CPA, PLLC

Rachael Payne, CPA, PLLC
Certified Public Accountant
Carthage, Texas

February 19, 2018

EXHIBIT "A"

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
COMBINED STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2017**

ASSETS

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Total</u>
Cash and Investments			
Bank Balances	\$ 127,361	\$ 14,565	\$ 141,926
Total Cash and Investments	<u>127,361</u>	<u>14,565</u>	<u>141,926</u>
Accounts Receivable			
Community Supervision Fees	15,870	-	15,870
Interest receivable	17	-	17
Total Accounts Receivable	<u>15,887</u>	<u>-</u>	<u>15,887</u>
Total Assets	<u>\$ 143,248</u>	<u>\$ 14,565</u>	<u>\$ 157,813</u>

LIABILITIES AND FUND BALANCE

Liabilities			
Accounts Payable	\$ 5,489	\$ 1,511	\$ 7,000
Payroll Liabilities Payable	2,595	803	3,398
Accrued Wages Payable	2,563	793	3,356
Due to TDCJ-CJAD	-	11,458	11,458
Total Liabilities	<u>10,647</u>	<u>14,565</u>	<u>25,212</u>
Fund Balance	<u>132,601</u>	<u>-</u>	<u>132,601</u>
Total Liabilities and Fund Balance	<u>\$ 143,248</u>	<u>\$ 14,565</u>	<u>\$ 157,813</u>

The accompanying notes are an integral part
of these financial statements.

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**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2017**

	Basic Supervision	Community Corrections	Total
REVENUE			
State Aid	\$ 134,727	\$ 56,531	\$ 191,258
One Time Payment	55,067	13,725	68,792
Deobligation	(83,881)	(27,276)	(111,157)
Total State Aid	105,913	42,980	148,893
Community Supervision Fees	189,309	-	189,309
Payment by Program Participants	16,248	-	16,248
Interest Income	698	-	698
Other Revenue	314	-	314
Total Revenue	<u>312,482</u>	<u>42,980</u>	<u>355,462</u>
EXPENDITURES			
Salaries and Fringe Benefits	193,506	44,309	237,815
Travel and Furnished Transportation	6,291	-	6,291
Contract Services for Offenders	920	-	920
Professional Fees	12,777	322	13,099
Supplies and Operating Expenses	21,507	24	21,531
Utilities	1,648	-	1,648
Equipment	7,006	2,838	9,844
Total Expenditures	<u>243,655</u>	<u>47,493</u>	<u>291,148</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	68,827	(4,513)	64,314
PRIOR YEAR ENDING FUND BALANCE	63,774	15,971	79,745
Prior Period Adjustment	-	-	-
Adjusted Beginning Fund Balance	<u>63,774</u>	<u>15,971</u>	<u>79,745</u>
Refund Due to TDCJ-CJAD	-	(11,458)	(11,458)
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 132,601</u>	<u>\$ -</u>	<u>\$ 132,601</u>

The accompanying notes are an integral part
of these financial statements.

EXHIBIT "C"

PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2017
BASIC SUPERVISION PROGRAM

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 134,727	\$ 134,727	\$ -
One Time Payment	55,067	55,067	-
Deobligation	(83,881)	(83,881)	-
Total State Aid	105,913	105,913	-
State Aid - SAFPF	300	-	(300)
Community Supervision Fees	151,500	189,309	37,809
Payment by Program Participants	15,937	16,248	311
Interest Income	100	698	598
Other Revenue	-	314	314
Total Revenue	273,750	312,482	38,732
EXPENDITURES			
Salaries and Fringe Benefits	243,762	193,506	50,256
Travel and Furnished Transportation	18,188	6,291	11,897
Contract Services for Offenders	2,324	920	1,404
Professional Fees	16,744	12,777	3,967
Supplies and Operating Expenses	45,986	21,507	24,479
Utilities	2,050	1,648	402
Equipment	8,470	7,006	1,464
Total Expenditures	337,524	243,655	93,869
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(63,774)	68,827	132,601
PRIOR YEAR ENDING FUND BALANCE	63,774	63,774	-
Prior Period Adjustment	-	-	-
Adjusted Beginning Fund Balance	63,774	63,774	-
Refund Due to TDCJ-CJAD	-	-	-
AUDITED YEAR ENDING FUND BALANCE	\$ -	\$ 132,601	\$ 132,601

The accompanying notes are an integral part
of these financial statements

EXHIBIT "D"

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2017
COMMUNITY CORRECTIONS PROGRAM:
COMMUNITY CORRECTIONS SUPERVISION SERVICES**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 56,531	\$ 56,531	\$ -
One Time Payment	13,725	13,725	-
Deobligation	(27,276)	(27,276)	-
Total State Aid	42,980	42,980	-
Total Revenue	<u>42,980</u>	<u>42,980</u>	<u>-</u>
EXPENDITURES			
Salaries and Fringe Benefits	44,564	44,309	255
Professional Fees	322	322	-
Supplies and Operating Expenses	10,215	24	10,191
Equipment	3,850	2,838	1,012
Total Expenditures	<u>58,951</u>	<u>47,493</u>	<u>11,458</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(15,971)	(4,513)	11,458
PRIOR YEAR ENDING FUND BALANCE	15,971	15,971	-
Prior Period Adjustment	-	-	-
Adjusted Beginning Fund Balance	<u>15,971</u>	<u>15,971</u>	<u>-</u>
Refund Due to TDCJ-CJAD	-	(11,458)	(11,458)
AUDITED YEAR ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part
of these financial statements

PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statements include the revenue of the Panola County Community Supervision and Corrections Department (CSCD) related to the receipt of funds administered by the Community Justice Assistance Division of the Texas Department of Criminal Justice from State Appropriations for the Basic Supervision Fund, Community Corrections Program Funds, local fees collected for the use of the CSCD, and the expenditure of those funds.

The Panola County Community Supervision and Corrections Department, a special purpose district of State government, was organized to provide certain adult probation services to judicial districts.

Basis of Accounting

Since the Department receives funding from State government, it must comply with requirements of the State. Therefore, the financial statements were prepared using the basis of accounting prescribed by the TDCJ-CJAD, a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the financial statements. The accounts of Panola County CSCD are organized on the basis of fund accounting, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in a fund based upon the source of the funds and the purposes for which they may be spent and the means by which the spending activities are controlled for the specific activities in accordance with laws, regulations, or other restrictions. Revenues and expenditures are accounted for using either the cash basis of accounting or the modified accrual basis of accounting until the last quarter when the modified accrual basis of accounting must be used.

The modified accrual basis of accounting is followed in that revenues are recorded when susceptible to accrual; i.e., earned, measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues received by October 31, 2017 for financial activity performed by August 31, 2017, are considered available. Also, purchases for which the commitment has been established by August 31, 2017, are considered liabilities regardless of whether possession of these goods has been received by August 31, provided that the liability purchase is received and is paid by October 31, 2017. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

Funds of the Panola County CSCD are grouped into the agency type for the purpose of operation on the Panola County, Texas accounting system. Agency funds are accounts established for deposit and disbursement of funds which are not controlled through the Panola County, Texas budget process and are held in a purely custodial capacity.

Budgets (Accounting and Legal Compliance)

The Board of Judges reviews the Community Supervision & Corrections Department's biennium budget in an open meeting and adopts the budget. The CSCD prepares and files the biennium budget in accordance with the *Financial Management Manual for TDCJ-CJAD Funding*. The Board of Judges authorizes the Director of the CSCD to submit routine budget amendments in accordance with the *Financial Management Manual for TDCJ-CJAD Funding*. Budget adjustments are brought to the Board of Judges for approval for line item changes that exceed \$15,000 or 15%, whichever is greater, of the approved line item amount (including interfund transfers to other programs or for cash-matching grants from other agencies).

Pursuant to Government Code, Section 76.004 and 76.002, the budgets governing the funding to the programs are prepared biennially, then approved by the district judge and the criminal court-at-law judge with jurisdiction over the department and by the Texas Department of Criminal Justice – Community Justice Assistance Division.

Only budget adjustment requests, at year end, received by September 30, 2017 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2017 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in performing the financial audit.

**PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2017**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is utilized. All encumbrances not liquidated by October 31, 2017 became part of the subsequent year's budget.

Compensated Absences

Upon termination of employment, the Panola County Community Supervision & Corrections Department pays any accumulated unused annual/vacation leave in an amount not to exceed that accrued at the time of termination and only in an amount that does not exceed that employee's maximum allowable accrual for one year. Upon termination of employment, unused sick leave is cancelled without compensation. As of August 31, 2017, the Panola County Community Supervision & Corrections Department's liability for accrued annual/vacation leave amounted to \$8,723.

NOTE 2 - FUNDING SOURCES - STATE AID

Basic Supervision (BS) Funds

The state funding is a per capita allocation based on statistics from the previous full calendar year. The per capita formula includes calendar year misdemeanor placements, direct felony cases. Funding is first allocated to misdemeanor placements for 182 days. The remaining funding is allocated to felons under direct community supervision based on the CSCD's share of the state total population of direct. Basic Supervision is distributed only to CSCD's.

Community Corrections Program (CCP) Funds

This appropriation line item is allocation based. The funding is based on two equally assigned factors: the percentage of the state's population residing in the counties served by the department and the percentage of all felony defendants in the state under direct community supervision by the department. CSCD's are the only entities eligible for CCP funds.

Diversion Program (DP) Grant Funds

This discretionary appropriation line item funding is awarded on a competitive basis. The priorities for distribution are determined biennially. All requests are reviewed by TDCJ-CJAD staff, approved by management, and then presented to the Judicial Advisory Council.

Substance Abuse Felony Punishment Facility (SAFPF) Funding: Aftercare caseloads are funded on a per case basis and must meet specific supervision requirements. Funding for SAFPf aftercare caseloads is allocated by TDCJ-CJAD through the DP line item but is budgeted and reported by CSCDs as state aid under Basic Supervision.

Dedicated Salary Funding: Funds were appropriated by the 81st Legislature specifically for community supervision officers and direct care staff salary increases of 3.5% of the salaries as of August 31, 2009 for FY2010 and another 3.5% increase of the August 31, 2009 salaries for FY 2011. To date, the dedicated salary funding amounts are the same as in FY 2011. Appropriations of the Dedicated Salary are allocated by TDCJ-CJAD through the DP line item but are budgeted and reported by CSCDs as state aid under Basic Supervision.

High / Medium Reduction Caseload Funding: Appropriations of the High/Medium Reduction Caseload funding are allocated by TDCJ-CJAD through the DP line item but are budgeted and reported by CSCDs as state aid under Basic Supervision.

Pre-Trial Funding: Funds were appropriated by the 85th Legislature. Appropriations of the Pre-Trial funding are allocated by TDCJ-CJAD through the DP line item but are budgeted and reported by CSCDs as state aid under Basic Supervision.

**PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2017**

Treatment Alternative to Incarceration Programs (TAIP) Grant Funds

The Treatment Alternative to Incarceration Program provides a continuum of substance abuse treatment services and accountability programming for individual offenders, subject to TAIP funding and guidelines. Services include assessment, screening, and referral to treatment services. The CSCD did not receive any TAIP grant funds.

NOTE 3 – FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS
(Community supervision fees collected, program participation funds collected, interest, county contributions, donations, commissions, etc.)

During the year ended August 31, 2017, the Panola County Community Supervision & Corrections Department received the following funding from sources other than TDCJ-CJAD which ARE required to be reported on the TDCJ-CJAD quarterly financial reports:

Source	Amount Received	Restrictions for Use	Expended in Accordance With Restriction
Supervision Fees	\$ 189,309	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Program Participant Fees, including Pre-Trial Diversion/Intervention Fees/Administration Fees	\$ 16,248	Financial Management Manual for TDCJ-CJAD Funding Restrictions Government Code, Section 76.015; Section 19, Article 42.12 Code of Criminal Procedures (Supervision Fees)	Yes
Interest Income	\$ 698	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Other Revenue: ARTS Restitution	\$ 314	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes

NOTE 4 – FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE NOT REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS
(Civil Fees, Victim Restitution Funds, Federal Grants, Bond Supervision Funds, Grants from Sources Other Than TDCJ-CJAD, etc.)

During the year ended August 31, 2017, the Panola County Community Supervision & Corrections Department received the following funding from sources other than TDCJ-CJAD which are not required to be reported on the TDCJ-CJAD quarterly financial reports.

Source	Amount Received	Restrictions for Use	Expended in Accordance with Restriction	Fund Balance at August 31, 2017
Victim Restitution	\$ 65,155	Government Code 76.013 paid directly to victim within certain timelines.	Yes	\$ -
Court Costs	\$ 45,861	Local Government Code, Chapter 113, Section 113.022	Yes	\$ -
Attorney Fees	\$ 17,504	Local Government Code, Chapter 113, Section 113.022	Yes	\$ -
Fines	\$ 53,643	Local Government Code, Chapter 113, Section 113.022	Yes	\$ -
Supervision Fee for Sex Offenders	\$ 160	Article 42.12, Section 19(f) of the Code of Criminal Procedure	Yes	\$ -
Crime Stoppers	\$ 857	Article 42.12, Section 11(a)(21) of the Code of Criminal Procedure	Yes	\$ -
Refunds	\$ 28	Local Government Code, Chapter 113, Section 113.022	Yes	\$ -

**PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2017**

NOTE 5 – CASH, COLLECTIONS, CHANGE FUND, PETTY CASH AND INVESTMENTS

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the County depository by the CSCD. Collection accounts must be transferred to the CSCD district account within the time frames listed in Local Government Code 113.022. All CSCD funds must be in the County treasury (the County's bank account) and must be disbursed by the County Treasurer (Government Code 509.011 I and Local Government Code 140.003(f)).

The Panola County Community Supervision & Corrections Department did not have a change fund or a petty cash fund during the year ended August 31, 2017.

The Department's cash and cash equivalents are considered to be cash on hand, demand deposits, and certificates of deposit with an original maturity of less than 90 days. The Department invested its idle funds during the year into demand deposit checking accounts and certificates of deposit. All funds were invested with the First State Bank & Trust of Carthage, Texas. First State Bank & Trust is the depository bank of Panola County. Accounts of Panola County (including the CSCD accounts) are covered aggregately by the Federal Deposit Insurance Corporation up to \$250,000 by type of account. In addition, First State Bank & Trust has pledged securities totaling approximately \$75,109,333 toward the County's deposits. The amount pledged is greater than the average amount on deposit during the year.

NOTE 6 - EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS

There were no instances of expenditures exceeding budgets in individual programs in fiscal year 2017.

NOTE 7 – ACCOUNTS RECEIVABLES AND/OR PAYABLES AS STATED ON THE COMBINED STATEMENT OF FINANCIAL POSITION AS OF AUGUST 31, 2017

As of August 31, 2017, the Panola County CSCD reported accounts receivable in the amount of \$15,870 for community supervision fees receivable and \$17 for interest receivable. Accounts payable for goods and services provided, and budgeted, for the year the ending August 31, 2017 amounted to \$7,000.

NOTE 8 –INTERFUND TRANSFERS

There were no interfund transfers during the fiscal year ended August 31, 2017.

NOTE 9 – VENDOR CONTRACTS FOR OFFENDER SERVICES

There were no vendor contracts and/or payments over \$100,000 during the fiscal year ended August 31, 2017.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

The Panola County Community Supervision & Corrections Department had no known commitments and contingencies as of August 31, 2017.

NOTE 11 – DEOBLIGATIONS

During the fiscal year ended August 31, 2017 a deobligation in the amount of \$83,881 was made in the Basic Supervision Program, and a deobligation in the amount of \$27,276 was made in the Community Corrections Supervision Services CCP program.

NOTE 12 – PRIOR PERIOD ADJUSTMENTS

There were no prior period adjustments made in the current fiscal year ended August 31, 2017.

NOTE 13 –REFUNDS

A biennium refund for the Community Corrections Program (CCP) in the amount of \$11,458 was made on November 30, 2017. This amount is reflected as "Due to TDCJ-CJAD" on the combined statement of financial position at August 31, 2017.

PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2017

NOTE 14 – SUBSEQUENT EVENTS

As of the date of the audit report, there were no known subsequent events which require disclosure in these financial statements.

NOTE 15 - PENSION PLAN

Employees of the Department are treated as employees of Panola County and as such, are participants in the pension plan provided by the County.

Payroll and Contribution Information

The Department's total payroll for the year ended August 31, 2017 was \$206,631 and the Department's contributions were based on a covered payroll of \$206,631. Employer and employee contributions for the year were made as required and are detailed below. Employee contributions may include the purchase of credits for military or legislative service or the buyback of previously forfeited service credit. There were no related-party transactions.

Employee Contributions	\$ 14,464
Employer Contributions	\$ 49,758

Plan Description

Panola County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The system serves 677 actively participating counties and districts throughout Texas. Each employer has its own defined benefit plan that functions similarly to a cash balance plan. The assets of the plans are pooled for investment purposes, but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered qualified under Section 401(a) of the Internal Revenue Code. All employees (except temporary staff) of a participating employer must be enrolled in the plan. The TCDRS issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034. The CAFR is also available at www.tcdrs.org.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The County has elected the annually determined contribution rate (variable-rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. It was 23.50% for calendar year 2015 and 2016. The contribution rate payable by the employee members is the rate of 7.00% as adopted by the Commissioners' Court of the County. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2017

NOTE 15 - PENSION PLAN (cont.)

Discount Rate

The discount rate used to measure the total pension liability was 8.1%. There was no change in the discount rate since the previous year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term rate of return on pension plan investments is 8.1%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown below are based on January 2016 information for a 7-10 year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013.

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected minus Inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.45%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	14.00%	8.45%
Global Equities	MSCI World (net) Index	1.50%	5.75%
International Equities-Developed	50% MSCI World Ex USA (net)	10.00%	5.45%
International Equities-Emerging	50% MSCI World Ex USA (net)	8.00%	6.45%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	1.00%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	5.10%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.09%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	5.00%	6.40%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	8.10%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	3.00%	4.00%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.80%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	5.00%	6.90%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.25%
		100.00%	

(1) Target asset allocation adopted at the April 2016 TCDRS Board meeting.

(2) Geometric real rates of return in addition to assumed inflation of 1.6%, per Cliffwater's 2016 capital market assumptions.

(3) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

(4) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2017

NOTE 15 - PENSION PLAN (cont.)

Changes in the Net Pension Liability

At December 31, 2016, the County reported a net pension liability of \$11,701,896. The changes in net pension liability were as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/14	\$ 54,984,565	\$ 47,382,702	\$ 7,601,864
Changes for the year:			
Service cost	1,457,414	-	1,457,414
Interest on total pension liability	4,457,975	-	4,457,975
Effect of plan changes	(206,371)	-	(206,371)
Effect of economic/demographic gains/losses	(661,728)	-	(661,728)
Effect of assumptions changes or inputs	1,029,006	-	1,029,006
Refund of contributions	(118,181)	(118,181)	-
Benefit payments	(2,055,469)	(2,055,469)	-
Administrative expenses	-	(34,088)	34,088
Member contributions	-	531,525	(531,525)
Net investment income	-	(1,037,364)	1,037,364
Employer contributions	-	2,489,599	(2,489,599)
Other	-	26,592	(26,592)
Balance at 12/31/15	\$ 58,887,212	\$ 47,185,316	\$ 11,701,896

The net pension liability was measured as of December 31, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date and for the year then ended.

There were no changes of assumptions or other inputs that affected measurement of the total pension liability during the measurement period.

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

Discount Rate Sensitivity Analysis

The following shows the net pension liability calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease in Discount Rate (7.1%)	Discount Rate (8.1%)	1% Increase in Discount Rate (9.1%)
County's net pension liability	\$ 20,142,740	\$ 11,701,896	\$ 4,783,929

PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2017

NOTE 15 - PENSION PLAN (cont.)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows Related to Pensions

For the year ended December 31, 2016, the County recognized pension expense of \$2,363,140.

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience,	\$ -	\$ 890,291
Changes in actuarial assumptions	823,205	-
Net differences between projected and actual earnings	4,379,885	-
Contributions subsequent to the measurement date	2,531,576	-
Total	<u>\$ 7,734,666</u>	<u>\$ 890,291</u>

\$2,531,576 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended December 31, 2017. Other amounts reported as deferred outflows and inflows of resources related to pension will be recognized in pension expense as follows.

Year ended December 31,	
2016	\$ 1,083,593
2017	1,083,593
2018	1,083,592
2019	1,062,021
2020	-
Thereafter	-

NOTE 16 - FUND BALANCE

The fund balance shown in the Regular Supervision Fund consists of earnings retained. The fund balance is not designated toward a specific expenditure category, but is intended for general objectives of the program.

PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
AUGUST 31, 2017

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2016

	2015	2014
Total Pension Liability		
Service cost	\$ 1,457,414	\$ 1,429,368
Interest (on the total pension liability)	4,457,975	4,184,774
Changes of benefit terms	(206,371)	-
Difference between expected and actual experience	(661,728)	(601,515)
Change of assumptions	1,029,006	-
Benefit payments, including refunds of employee contributions	(2,173,650)	(1,944,467)
Net Change in Total Pension Liability	3,902,646	3,068,160
Total Pension Liability - Beginning	54,984,565	51,916,406
Total Pension Liability - Ending (a)	\$ 58,887,211	\$ 54,984,566
 Plan Fiduciary Net Position		
Contributions - employer	\$ 2,489,599	\$ 3,353,570
Contributions - employee	531,525	505,905
Net investment income	(1,037,364)	2,863,212
Benefit payments, including refunds of employee contributions	(2,173,649)	(1,944,467)
Administrative expense	(34,088)	(34,814)
Other	26,592	(226,419)
Net Change in Plan Fiduciary Net Position	(197,385)	4,516,987
Plan Fiduciary Net Position - Beginning	47,382,702	42,865,715
Plan Fiduciary Net Position - Ending (b)	\$ 47,185,317	\$ 47,382,702
 Net Pension Liability - Ending (a) - (b)	\$ 11,701,894	\$ 7,601,864
 Plan Fiduciary Net Position as a Percentage of Total Pension Liability	80.13%	86.17%
 Covered Employee Payroll	\$ 7,593,216	\$ 7,227,213
 Net Pension Liability as a Percentage of Covered Employee Payroll	154.11%	105.18%

**PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
AUGUST 31, 2017**

**PANOLA COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	2016	2015
Actuarially determined contribution	\$ 2,531,576	\$ 2,489,599
Contributions in relation to actuarially determined contribution	(2,531,576)	(2,489,599)
Contribution deficiency (excess)	\$ -	\$ -
Covered employee payroll	\$ 7,771,911	\$ 7,593,216
Contributions as a percentage of covered employee payroll	32.57%	32.79%

**PANOLA COUNTY, TEXAS
NOTES TO SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Valuation Date: Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	0.0 years (based on contribution rate calculated in 12/31/2015 valuation)
Asset Valuation Method	5-yr smoothed market
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00%, net investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Other Information:	Effective with the 2015 calendar year, employer contributions reflect that a 100% CPI COLA was adopted.

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SUPPLEMENTAL SCHEDULES

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
BASIC SUPERVISION PROGRAM
FOR THE YEAR ENDED AUGUST 31, 2017**

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 134,727	\$ 134,727	\$ -
One Time Payment	55,067	55,067	-
Deobligation	(83,881)	(83,881)	-
Total State Aid	105,913	105,913	-
Community Supervision Fees	189,309	189,309	-
Payment by Program Participants	16,248	16,248	-
Interest Income	698	698	-
Other Revenue	314	314	-
Total Revenue	312,482	312,482	-
EXPENDITURES			
Salaries and Fringe Benefits	193,506	193,506	-
Travel and Furnished Transportation	6,291	6,291	-
Contract Services for Offenders	920	920	-
Professional Fees	12,777	12,777	-
Supplies and Operating Expenses	21,507	21,507	-
Utilities	1,648	1,648	-
Equipment	7,006	7,006	-
Total Expenditures	243,655	243,655	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	68,827	68,827	-
PRIOR YEAR ENDING FUND BALANCE	63,774	63,774	-
Prior Period Adjustment	-	-	-
Adjusted Beginning Fund Balance	63,774	63,774	-
Refund Due to TDCJ-CJAD	-	-	-
AUDITED YEAR ENDING FUND BALANCE	\$ 132,601	\$ 132,601	\$ -

The accompanying notes are an integral part
of these financial statements.

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
COMMUNITY CORRECTIONS PROGRAM:
COMMUNITY CORRECTIONS SUPERVISION SERVICES
FOR THE YEAR ENDED AUGUST 31, 2017**

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 56,531	\$ 56,531	\$ -
One Time Payment	13,725	13,725	-
Deobligation	(27,276)	(27,276)	-
Total State Aid	42,980	42,980	-
Total Revenue	42,980	42,980	-
EXPENDITURES			
Salaries and Fringe Benefits	44,309	44,309	-
Professional Fees	322	322	-
Supplies and Operating Expenses	24	24	-
Equipment	2,838	2,838	-
Total Expenditures	47,493	47,493	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,513)	(4,513)	-
PRIOR YEAR ENDING FUND BALANCE	15,971	15,971	-
Prior Period Adjustment	-	-	-
Adjusted Beginning Fund Balance	15,971	15,971	-
Refund Due to TDCJ-CJAD	(11,458)	(11,458)	-
AUDITED YEAR ENDING FUND BALANCE	\$ -	\$ -	\$ -

The accompanying notes are an integral part
of these financial statements.

PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
SPECIAL REVENUE FUNDS AND ACCOUNT GROUPS
COMBINED STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2017

	<u>Special Revenue Fund Type</u>	
	<u>Basic Supervision Program Fund</u>	<u>Community Correction Program Fund</u>
<u>ASSETS</u>		
Cash and Investments		
Cash – demand deposits	\$ 127,361	\$ 14,565
Total Cash and Investments	<u>127,361</u>	<u>14,565</u>
Accounts Receivable		
Community Supervision fees receivable	15,870	-
Interest receivable	17	-
Total Accounts Receivable	<u>15,887</u>	<u>-</u>
Capital assets	-	-
Resources to be provided for retirement of long-term debt	-	-
Total Assets	<u>\$ 143,248</u>	<u>\$ 14,565</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities		
Accounts payable	\$ 5,489	\$ 1,511
Payroll liabilities payable	2,595	803
Accrued wages payable	2,563	793
Accrued annual leave payable	-	-
Due to TDCJ-CJAD	-	11,458
Total Liabilities	<u>10,647</u>	<u>14,565</u>
Fund Balance		
Investment in General Fixed Assets	-	-
Fund balance:		
Unreserved:		
Undesignated	132,601	-
Total Liabilities and Fund Balance	<u>\$ 143,248</u>	<u>\$ 14,565</u>

The accompanying notes are an integral part
of these financial statements.

EXHIBIT "G"

General Fixed Assets	Long- Term Debt	Totals (Memorandum Only)
\$ -	\$ -	\$ 141,926
-	-	141,926
-	-	15,870
-	-	17
-	-	15,887
106,345	-	106,345
-	8,723	8,723
\$ 106,345	\$ 8,723	\$ 272,881

\$ -	\$ -	\$ 7,000
-	-	3,398
-	-	3,356
-	8,723	8,723
-	-	11,458
-	8,723	33,935
106,345	-	106,345
-	-	132,601
\$ 106,345	\$ 8,723	\$ 272,881

PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
STATEMENT OF FINANCIAL POSITION
DRUG COURT GRANT
AUGUST 31, 2017

ASSETS

Cash and Investments	
Cash – demand deposits	\$ 73,088
Total Cash and Investments	<u>73,088</u>
Accounts Receivable	
State aid receivable	34,484
Probation fees receivable	541
Total Accounts Receivable	<u>35,025</u>
Total Assets	<u>\$ 108,113</u>

LIABILITIES AND FUND BALANCE

Liabilities	
Accounts Payable	\$ 64,560
Payroll Liabilities Payable	808
Accrued Wages Payable	1,000
Total Liabilities	<u>66,368</u>
Fund Balance	<u>41,745</u>
Total Liabilities and Fund Balance	<u>\$ 108,113</u>

The accompanying notes are an integral part
of these financial statements.

PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
DRUG COURT GRANT
FOR THE YEAR ENDED AUGUST 31, 2017

REVENUE	
State Aid	\$ 89,490
Drug Court Fees	4,300
Interest Income	330
Total Revenue	<u>94,120</u>
EXPENDITURES	
Salaries and Fringe Benefits	53,836
Contract Services	33,225
Supplies and Operating Expenses	2,428
Total Expenditures	<u>89,489</u>
EXCESS OF REVENUES OVER	
(UNDER) EXPENDITURES	4,631
OTHER FINANCING SOURCES (USES):	
Transfer of Fund Equity to Shelby County	<u>(51,515)</u>
Total Other Financing Sources (Uses)	<u>(51,515)</u>
FUND BALANCE,	
SEPTEMBER 1, 2016	<u>88,629</u>
FUND BALANCE	
AUGUST 31, 2017	<u>\$ 41,745</u>

The accompanying notes are an integral part
of these financial statements.

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET, ACTUAL AND VARIANCE
DRUG COURT GRANT
FOR THE YEAR ENDED AUGUST 31, 2017**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 100,272	\$ 89,490	\$ (10,782)
Drug Court Fees	-	4,300	4,300
Interest Income	-	330	330
Total Revenue	<u>100,272</u>	<u>94,120</u>	<u>(6,152)</u>
EXPENDITURES			
Salaries and Fringe Benefits	63,720	53,836	9,884
Contract Services	34,000	33,225	775
Supplies and Operating Expenses	<u>2,552</u>	<u>2,428</u>	<u>124</u>
Total Expenditures	<u>100,272</u>	<u>89,489</u>	<u>10,783</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	4,631	4,631
OTHER FINANCING SOURCES (USES):			
Transfer of Fund Equity to Shelby County	-	(51,515)	(51,515)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(51,515)</u>	<u>(51,515)</u>
FUND BALANCE, SEPTEMBER 1, 2016	<u>88,629</u>	<u>88,629</u>	<u>-</u>
FUND BALANCE AUGUST 31, 2017	<u>\$ 88,629</u>	<u>\$ 41,745</u>	<u>\$ (46,884)</u>

The accompanying notes are an integral part
of these financial statements

Rachael Payne, CPA, PLLC

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS FOR PANOLA COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT, CARTHAGE, TEXAS

To The Members of the
Panola County
Community Supervision & Corrections Department
Carthage, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Panola County Community Supervision and Corrections Department as of and for the year ended August 31, 2017, and the related notes to the financial statements, which collectively comprise Panola County Community Supervision and Corrections Department's basic financial statements, and have issued our report thereon dated February 19, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Panola County Community Supervision and Corrections Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Panola County Community Supervision and Corrections Department's internal control. Accordingly, we do not express an opinion on the effectiveness of Panola County Community Supervision and Corrections Department's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To The Members of the
Panola County
Community Supervision & Corrections Department
Page 2 of 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Panola County Community Supervision and Corrections Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Panola County Community Supervision and Corrections Department, others within the organization, and the Texas Department of Criminal Justice-Community Justice Assistance Division and is not intended to be and should not be used by anyone other than these specified parties.

Rachael Payne, CPA, PLLC

Rachael Payne, CPA, PLLC
Certified Public Accountant
Carthage, Texas

February 19, 2018

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2017**

Reportable Conditions

None noted.

Statement of Corrective Action Taken

None.

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR PRIOR YEAR
FOR THE PRIOR YEAR ENDED AUGUST 31, 2016**

There were no findings or questioned costs reported for the prior year ended August 31, 2016.

VIII. TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

(Note: The Compliance Checklist **FORMAT AND CONTENT** are NOT TO BE ALTERED.)
Indicate whether these compliance requirements have been met by answering "Yes," "No," or "NA" (Not Applicable). If "N/A" is blocked out then answers must be "Yes" or "No". Please contact your Fiscal Auditor if you have any questions.

YES	NO	N/A	
			POLICIES AND PROCEDURES
1.	<u> </u>	<u> X </u>	Are any TDCJ-CJAD funds used to pay judges' salaries (unless specifically approved by TDCJ-CJAD in a Program Budget; i.e., DWI Courts), community justice council members' salaries, or other court-related expenses? If any of these salaries or expenses are paid, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
2.	<u> X </u>	<u> </u>	Are all employees with access to funds covered by a surety bond? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
3.	<u> X </u>	<u> </u>	Did the Fiscal Officer follow the applicable laws, guidelines, and duties as specified on Fiscal Officer section of the <i>Financial Management Manual for TDCJ-CJAD Funding</i> ? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
4.	<u> X </u>	<u> </u>	Were purchasing laws, including required competitive bidding, followed as directed in accordance with the same procedures applicable to a county (Texas Local Government Code Section 140.003 and Chapter 262, <i>FMM</i> Purchasing)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
5.	<u> </u>	<u> </u>	<u> X </u> Are expenditures that benefit both juveniles and adults prorated on an equitable basis? Is determination of the method of prorating such expenditures supported by adequate documentation, including an annual time study (<i>FMM</i> Multiple Positions & Dual Departments)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
6.	<u> X </u>	<u> </u>	Have TDCJ-CJAD policies regarding contracts with vendors been followed, which includes maintaining a Contract Monitoring Plan (policy) to monitor vendor payments and compliance with contracts (<i>CMM</i> and Pages 13-14 <i>SRF</i> of these Guidelines)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
7.	<u> X </u>	<u> </u>	Does the CSCD have a policy regarding eligibility for employee salary merit increases, if merit or one-time increases are given (<i>FMM</i> Salaries Expenditure Items)? If such increases are given without a written policy, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
8.	<u> </u>	<u> </u>	<u> X </u> If a Judge allows an offender to pay a fee or donate goods to a local food bank or food pantry in the community in which the defendant resides or another nonprofit organization that: (A) has a 501 (a) IRS exemption as listed in Section 501 (c) (3) of that code and (B) provides services or assistance to needy individuals and families in the community in which

With prior TDCJ-CJAD approval, CSCDs may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, non-profit organizations, or private foundations, etc., for the purpose of expanding an existing program. Was cash matching properly authorized, budgeted, and expended (FMM Grants, Donations, Fees...)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

With prior TDCJ-CJAD approval, CSCDs may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, non-profit organizations, or private foundations, etc., for the purpose of expanding an existing program. Was cash matching properly authorized, budgeted, and expended (FMM Grants, Donations, Fees...)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

- Local Benefit Coordinators shall participate in required ERS training. The TDCJ-CJAD Benefits Administrator will train local Benefit Coordinators on Benefits Administration and the ERS Online Website procedures. Did the Local Benefit Coordinators, as required each year by TDCJ-CJAD-PS-11 and ERS, attend an FY [YYYY] Refresher Training and the Annual Enrollment Training?

- Is equipment physically inventoried annually and adequately supported with a TDCJ-CJAD Equipment Inventory Form as instructed in the Equipment Section of the FMM? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

- Is surplus equipment disposed of in accordance with TDCJ-CJAD guidelines (*FMM* Disposable Surplus of Property)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

- Is there proper identification on motor vehicles that are issued exempt license plates (FMM P Statutory Requirements, Transportation Code, Chapter 721)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

- When the CSCD or a vendor operating a commissary for a CSCD purchase goods at retail outlets for resale at the commissary using sales tax exemption documentation, did the CSCD charge and collect state sales tax from the residents for items purchased? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

- If the CSCD charged and collected state sales tax from residents, does the CSCD have a sales tax permit issued by the Comptroller of Public Accounts? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

- Did the CSCD remit the collected sales taxes to the state either quarterly or yearly (with the permission of the Comptroller of Public Accounts)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

- Did the CSCD follow the procedures for tax return, record keeping, tax remittance regarding state sales tax as summarized in Rule §3.286 of the Texas Administrative Code? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

FINANCIAL STATEMENTS

18. X Are expenditures and revenues supported by adequate documentation? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
19. X Were interfund transfers, if any, correctly identified in the financial statements (*FMM*, Financial Reports)? If not, explain in the *Interfund Transfer* note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
20. X It is inappropriate for government funded programs to end a fiscal year in a deficit. If there were negative fund balances at the end of the fiscal year, were they covered by interfund transfers as described in the *Financial Management Manual* for TDCJ-CJAD Funding (*FMM* Fiscal Officer)? If not, explain in the *Interfund Transfer* note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
21. X In FY [YYYY], did the CSCD determine if funds allocated to program(s) were in excess of the actual needs to operate the programs for the remainder of the fiscal year, resulting in deobligation of funds? Government Code, Chapter 509, Section 509.011 (h), allows CSCDs to deobligate any unencumbered state funds held by the department during a fiscal year (Basic Supervision, CC, DP, and TAIP). If so, indicate the program(s) and the amount(s) in the *Deobligation* note of the Notes to the Financial Statements and in their specified line of the financial statements in the Independent Audit.
22. X Are the deobligated funds, if any, reported as reductions to State Aid (i.e. is the reported state aid the correct amount after deobligation)? If applicable. If not, explain in the *Deobligation* note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
23. X If funds were deobligated, were the appropriate budget adjustments made for the reallocated funds? If not, explain in the *Deobligation* note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
24. X Did the CSCD receive any One Time Payments in FY [YYYY]? If so, include them in their specified line of the financial statements in the Independent Audit.
25. X Were the One Time Payments, if any, expended or had a purchase order issued within their allotted time frame? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
26. X Does the CSCD have any unfavorable budget variances from FY [YYYY] that require refunding back to TDCJ-CJAD? If so, identify them in the *Excess of Expenditures Over Budgets* note of the Note to the Financial Statements.
27. X If the CSCD had any unfavorable budget variance refunds for FY [YYYY], were these refunds properly reported as prior period adjustments on the Quarterly Financial Report in period that the funds were paid and returned to TDCJ-CJAD? If not, explain in the *Prior Period*

Adjustment note of the Note to the Financial Statements.

BASIS OF ACCOUNTING

28. X — Is separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting of self-balancing funds? If not, explain in the Basis of Accounting portion of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

29. X — Are proper cutoff procedures observed at the end of each fiscal period? The cutoff date for revenues recognition and expenditures payments of FY [YYYY] is **October 31, [YYYY]**. If not, explain in the Basis of Accounting portion of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

30. X — Is the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD? If not, explain in the Basis of Accounting portion of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

BUDGET

31. X — Does the CSCD have an existing policy on budget approval, operate by the policy, and the policy has been approved by the judges charged with oversight of the CSCD (Government Code, Section 76.002, and the Financial Management Manual for TDCJ-CJAD Funding (FMM Budgets)). If not, explain in the Budget note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

32. X — If the CSCD determines that an increase or decrease in revenue or expenditures is required, were budget adjustments submitted to TDCJ-CJAD, by September 30, [YYYY], and in accordance with the Financial Management Manual for TDCJ-CJAD Funding (FMM Budgets)? If not, explain in the Budget note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

FUNDS COLLECTED FROM SOURCES OTHER THAN TDCJ-CJAD

33. X — Are TDCJ-CJAD funds and locally generated revenues expended in accordance with the Financial Management Manual for TDCJ-CJAD Funding (FMM), TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

34. X — Are locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to probationers' accounts, bank deposits and statements? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

35. — X Did the CSCD collect any administrative fees for Offender Program Participation on individuals who participate in a program operated by the department or receives services from the department and who is not paying a monthly fee under Articles 42A Code of Criminal Procedure (Supervision Fees)? If so, indicate whether they were accounted for as

payments by program participants or as community supervision fees, as a separate line item, in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.

If the CSCD collected administrative fees for Offender Program Participation, did the CSCD assess a reasonable administrative fee of not less than \$25 and not more than \$60 per Government Code, Section 76.015? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

36.

X

Did the CSCD collect pretrial diversion/intervention fees in fiscal year [YYYY]? If so, indicate whether they were accounted for as payments by program participants or as community supervision fees, as a separate line item, in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.

37. X

Were pretrial diversion/intervention fees properly accounted for, if collected (FMM Statutory Requirements, Government Code, Section 76.015 (c), Texas Code of Criminal Procedure, Article 102.012)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

38.

X

Did the CSCD collect transactions' administrative fees in fiscal year [YYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.

39. X

Is the transactions' administrative fee budgeted and recorded as Other Revenue in Basic Supervision and accounted for on a consistent basis (FMM Statutory Requirements)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

40.

X

Did the CSCD collect Supervision Fee's for Sex Offenders in fiscal year [YYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.

41. X

The Texas Code of Criminal Procedure, Article 42.12, Section 19 (e) requires as a condition of probation that certain sex offenders pay \$5.00 per month during the period of supervision. These fees are in addition to court costs or any other fee imposed on the offender as court ordered. Are these fees remitted to the State Comptroller (FMM Statutory Requirements)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

42. X

- Are Supervision Fee's for Sex Offenders expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
43. X Did the CSCD collect Crime Victims' Compensation Funds in fiscal year [YYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
44. X Article 42.12, Section 11 (a) (18), Code of Criminal Procedure authorizes the court to order a defendant, as a condition of community supervision, to reimburse the Crime Victims' Compensation Fund for any amounts paid from that fund to a victim of the defendant's offense or, if no reimbursement is required, make one payment to the fund in an amount not to exceed \$50 if the offense is a misdemeanor or not to exceed \$100 if the offense is a felony. Were these fees remitted to the State Comptroller's Office (FMM Statutory Requirements)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
45. X Are Crime Victims' Compensation Funds expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
46. X Did the CSCD collect Victim Restitution Funds in fiscal year [YYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
47. X Are Victim Restitution Funds accounted for in accordance with Texas Government Code, Section 76.013 (FMM Statutory Requirements)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
48. X Are Victim Restitution Funds unclaimed funds tracked for the required five-year period prior to sending to the State Comptroller? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
49. X If a CSCD employee (or more than one employee where cumulative time is not over 10% of one full-time equivalent position) spends no more than 10% of his/her time on the Bond/Other Supervision Program activities (Pre-Trial Bond, Surety Bond, Bail etc.), separation of expenses is considered immaterial and is not required. However, all revenue generated from these fees must be accounted for separately in a local budget. Is this being properly captured (FMM Grants, Donations, Fees..., Statutory Requirements and TDCJ-CJAD Policy Statement No. CJAD-PS-09)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
50. X Did the CSCD collect Personal Bond fees in fiscal year [YYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the
51. X

- ██████████ TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
- Are Personal Bonds fees expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
52. — X ██████████
53. — X ██████████ Did the CSCD collect Pre-Trial Bonds fees in fiscal year [YYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
- Are Pre-Trial Bonds fees expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
54. — X ██████████
55. — X ██████████ Did the CSCD collect Surety Bonds fees in fiscal year [YYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
- Are Surety Bonds fees expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
56. — X ██████████
57. — X ██████████ Did the CSCD collect Bail fees Fiscal year [YYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
- Are Bail fees expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
58. — X ██████████
59. — X ██████████ Did the CSCD collect fees for occupational licenses issued by Drug Courts in fiscal year [YYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
- Were fees for occupational licenses issued by Drug Courts expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
60. — X ██████████
61. — X ██████████ Did the CSCD collect fees for ignition interlock installation upon conviction in fiscal year [YYYY]? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.
- Were fees for ignition interlock installation upon conviction expended in accordance with applicable limitations? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
62. — X ██████████
63. — X ██████████ Attorney General (AG) Opinion No. LO-98-008 indicates that state aid provided to a CSCD under the authority of Chapter 509, Texas Government Code, may only be used to provide services to criminal

defendants. Therefore, when hiring a person who is responsible for supervising offenders charged with a noncriminal offense, the person's salary, benefits, and related expenses must be paid with funds from sources other than funds provided by TDCJ-CJAD or from criminal supervision fees or other locally collected funds. Expenses for the supervision of noncriminal respondents must be paid from civil supervision fees or outside grants. Did the CSCD collect Civil fees from respondents on child support civil caseloads (or other noncriminal offenders)? If so, include them in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which ARE NOT Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to the Financial Statements.

If Civil fees were collected, were they accounted for as if they were a separate grant from an outside source (other than TDCJ-CJAD)? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

64. ___ ___ X

If Civil fees were collected, were they deposited in a special fund of the county treasury, provided for by the Code of Criminal Procedure, to be used for Community Supervision? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

65. ___ ___ X

If Civil fees were collected, did the CSCD send a check from the civil fees fund (or from other outside grand funds) to the TDCJ-CJAD Cashier's office to reimburse the Basic Supervision Insurance reserve for these employee's insurance premiums (the employer portion)? Although these employees are eligible for state health insurance, the employer portion of the insurance premiums for these employees cannot be paid from the Basic Supervision reserve that is deducted from Basic Supervision funds each fiscal year, or from any other state funds. If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

66. ___ ___ X

Are all non-TDCJ-CJAD funded program fees expended in accordance with applicable limitations; i.e., Court Costs, Federal grants and other fees, etc.? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

67. X ___

CASH, COLLECTIONS, CHANGE FUND, PETTY CASH

Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account)? (FMM State Payments; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General's Opinion DM-257, dated September 15, 1993) If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.

68. X ___

Are all of the CSCD's funds and collections disbursed by the county treasurer on behalf of the CSCD? (FMM State Payments; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General's Opinion DM-257, dated September 15, 1993) If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and include in the Schedule

69. X ___

- of Findings and Questioned Costs.
- Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022? (FMM State Payments) If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
70. X — —
-
- Did the CSCD maintain a Change Fund authorized by the fiscal officer in fiscal year [YYYY]? Change Funds are not to be confused with petty cash funds. (FMM Fiscal Officer) If so, indicate the Cash Change Fund amount in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements.
71. — X —
- Was the Change Fund only used to make change in connection with collections that are due and payable to the CSCD? If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
72. — — X
- Did the Employee Surety Bond coverage include the CSCD employee who maintains and administers such Change Fund and covered that employee's responsibility for the correct accounting and disposition of the change fund? If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
73. — — X
-
- Did the CSCD maintain petty cash utilizing CSCD's funds authorized by the county auditor in the fiscal year [YYYY]? If so, indicate the petty cash dollar amount in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements.
74. — X —
- Are petty cash funds utilizing CSCD's funds used only for specific purposes for allowable items as listed in the Financial Management Manual for TDCJ-CJAD Funding? (FMM, State Payments, Financial Reports, Community Corrections Facility and Fiscal Officer) If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
75. — — X
- Are petty cash funds utilizing CSCD's funds used expended only for emergency situations authorized by a written policy and approved by the CSCD director? If not, explain in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
76. — — X
-
- Did the CSCD maintain petty cash utilizing NON CSCD's revenues (i.e. vending machine revenues) in the fiscal year [YYYY]? If so, indicate the petty cash as "other petty cash" and include the dollar amount in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements.
77. — X —
- Are petty cash funds utilizing NON CSCD's funds used only for specific purposes for allowable items as listed in the Financial Management Manual for TDCJ-CJAD Funding? If not, explain in the Cash, Collections,
78. — — X

Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

SCHEDULE OF DIFFERENCES

79. X — Are Revenues and Expenditures reported to TDCJ-CJAD in agreement with, or reconcilable to, the funding recipient's accounting records and with audited expenditures in each budget category? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
80. — X Were there any differences identified in the Schedule of Differences?
81. — X Was an explanation given in the Schedule of Differences for any changes or adjustments that were made to Revenues and Expenditures (by either the CSCD or the Independent Auditor) that adjusted the previous amounts reported to TDCJ-CJAD? If not, explain in the Schedule of Differences, Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

COMPLIANCE AND OTHER MATTERS

82. — X Were there any instances of fraud noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.
83. — X Were there any instances of deficiencies in internal control noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.
84. — X Were there any instances of non-compliance noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.
85. — X Were there any instances of waste noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.
86. — X Were there any instances of abuse noted by the auditor (Chapter 4, Item 4.25 Government Auditing Standards)? If yes, explain in the Notes to the Financial Statements, Report on Compliance and Internal Control or in the Schedule of Findings and Questioned Costs.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

87. — — X Do any action plans exist for significant findings from prior audits (Chapter 4, Item 4.05, Government Auditing Standards)? If not, explain in the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs.
88. — — X If action plans exist from prior audit findings, are they current (Chapter 4, Item 4.05, Government Auditing Standards)? If not, explain in the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs.



FISCAL YEAR 2017
PANOLA COUNTY CRIMINAL DISTRICT ATTORNEY
HOT CHECK FEE
AMENDMENT #1

Fund: 700 - HOT CHECK FEE

REVENUES

700-340-41042

HOT CHECK FEES COLLECTED

(140)

Total Revenues (140)

EXPENDITURES

700-710-51050

SECRETARIES

(140)

Total Expenditures (140)

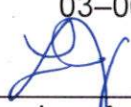
I hereby approve the above describe budgets and ask the
Commissioners Court to please record it at the next scheduled
Commissioners Court meeting.

 2/10/18
DANNY BUCK DAVIDSON DATE

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE

APPROVED

03-06-2018


Lee Ann Jones,
County Judge

NAME:

Debra Johnson

POSITION:

District Clerk

DEPARTMENT:

DATE:

2/16/18

CONFERENCE:

Co. & Dist. CLK Conference

LOCATION:

San Marcos TX

DATES:

2/5/18 to 2/8/18

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

4

Does the conference meet your educational requirements for the year? no

If not, how much of your requirements will be met by this conference? 16 hrs.

How much of your requirements have been met already, not counting this conference? None

How many days have you been away from your job this year for conferences, not counting this conference? - 0 -

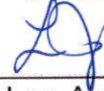
Do you have sufficient funds in your budget for this conference? yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Gain knowledge from topics presented, CE hours

APPROVED

03-06-2018



Lee Ann Jones,
County Judge

**PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE**

NAME:

James Ferris

POSITION:

Criminal Investigator

DEPARTMENT:

Panola Co. Sheriff's Office

DATE:

February 21, 2018

CONFERENCE:

Child Safety Check Alert

NAME:

LOCATION:

online

POSITION:

DATES:

February 15, 2018 to February 15, 2018

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

0

Does the conference meet your educational requirements for the year?

No

If not, how much of your requirements will be met by this conference?

How much of your requirements have been met already, not counting this conference?

How many days have you been away from your job this year for conferences, not counting this conference?

Do you have sufficient funds in your budget for this conference?

yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Required training

APPROVED

03-06-2018



Lee Ann Jones,
County Judge

**PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE**

NAME:

James Ferris

POSITION:

Criminal Investigator

DEPARTMENT:

Panola Co. Sheriff's Office

DATE:

February 21, 2018

CONFERENCE:

Missing + Exploited Children

LOCATION:

online

DATES:

February 15, 2018 to February 15, 2018

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

0

Does the conference meet your educational requirements for the year?

No

If not, how much of your requirements will be met by this conference?

How much of your requirements have been met already, not counting this conference?

How many days have you been away from your job this year for conferences, not counting this conference?

Do you have sufficient funds in your budget for this conference?

yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Required training

APPROVED

03-06-2018



Lee Ann Jones,
County Judge

**PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE**

NAME: Garrett Wallace

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: 2-21-18

CONFERENCE: Active Shooter training

LOCATION: Carthage High School

DATES: April 14 to April 14

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

Does the conference meet your educational requirements for the year? No

If not, how much of your requirements will be met by this conference? 8

How much of your requirements have been met already, not counting this conference?

5

How many days have you been away from your job this year for conferences, not counting this conference? 1

Do you have sufficient funds in your budget for this conference? yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Relatable training

APPROVED

03-06-2018



Lee Ann Jones,
County Judge

**PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE**

NAME: HOLLY GIBBS
POSITION: CHIEF DEPUTY
DEPARTMENT: TAX OFFICE
DATE: 02/20/18

CONFERENCE: ON-LINE --ACCOUNTING IN THE TAX OFFICE
LOCATION: CUSTOMER SERVICE IN THE TAX OFFICE, & MANUFACTURED
HOUSING & BOAT TITLING AND REGISTRATION
DATES: _____ to _____

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: N/A

Does the conference meet your educational requirements for the year? _____

If not, how much of your requirements will be met by this conference? _____

How much of your requirements have been met already, not counting this conference? _____

How many days have you been away from your job this year for conferences, not counting this conference? _____

Do you have sufficient funds in your budget for this conference? YES

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

EARN CREDIT HOURS TOWARD PCC DESIGNATION

APPROVED

03-06-2018



Lee Ann Jones,
County Judge

**PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE**

NAME: HOLLY GIBBS

POSITION: CHIEF DEPUTY

DEPARTMENT: TAX OFFICE

DATE: 02/20/18

CONFERENCE: CLASS-PTEC #7 PROPERTY TAX LAW

LOCATION: LONGVIEW, TX

DATES: MAY 7, 2018 to MAY 9, 2018

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 3

Does the conference meet your educational requirements for the year?

If not, how much of your requirements will be met by this conference?

How much of your requirements have been met already, not counting this conference?

How many days have you been away from your job this year for conferences, not counting this conference?

Do you have sufficient funds in your budget for this conference? YES

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

EARN CREDIT HOURS TOWARD PCC DESIGNATION

PROPERTY TAX LAW

PTEC COURSE No. 7

A TACA REQUIRED COURSE FOR PCC DESIGNATION
APPROVED FOR SB546/SB929 Compliance, and TACA CE CREDIT HOURS
THIS COURSE IS NOT APPROVED BY CPTAD FOR TDLR CREDIT

DATE: May 7-9, 2018
Where: Longview Community Center
500 E Whaley St
Longview TX 75601
903-720-6399



Instructor: Jim Lambeth, Attorney Firm of LGBS

SB546 & PCC CE's Available: 26.00 Hours
Exam is not required for CE credit.

COST: \$ 85.00 (Member County)
\$130.00 (Non-member County/Affiliate)

TDLR CE's Available: 0.00 Hours

CLASS HOURS: 8:30 AM – 5:00 PM

HOTELS

Holiday Inn Express 300 Tuttle Circle, Longview, Texas, Phone: 855-799-6861

Comfort Suites, 3307 N Fourth Street, Longview, Texas 855-809-3508

Be sure to ask for the government rate

STUDENT MATERIAL WILL BE DISTRIBUTED FIRST DAY OF CLASS

Students will need to bring a 12 digit calculator to this class

REGISTRATION FORM

IMMEDIATELY FAX COMPLETED FORM TO (979) 864-1346

- () \$ 85.00 (Member County)
() \$130.00 (Non-member County/Affiliate)

Register me for PTEC #7 Property Tax Law to be held May 7-9, 2018 in Longview.

NAME: Nolly Gibbs TITLE: Chief Deputy
JURISDICTION: Panola County Email: debbie.crawford@co.panola.tx.us
ADDRESS: 116 S. Sycamore Rm 211 CITY Carthage TX
TAC#/ (as applicable): 238354 PHONE: 903-693-0340 ZIP 75633

MAKE CHECKS PAYABLE TO:

TAX ASSESSOR-COLLECTORS ASSOCIATION (TACA)

Mail To: TACA P O Box 448 WACO, TX 76703

Questions about this class? Email: roving@brazoria-county.com

**PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE**

APPROVED

03-06-2018



Lee Ann Jones,
County Judge

NAME: Joni W. Reed

POSITION: County Treasurer

DEPARTMENT: _____

DATE: February 20, 2018

CONFERENCE: 2018 County Management & Risk Conference

LOCATION: Galveston, Texas

DATES: April 4, 2018 to April 6, 2018

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 3

Does the conference meet your educational requirements for the year? NA

If not, how much of your requirements will be met by this conference? _____

How much of your requirements have been met already, not counting this conference? 8 1/2 HOURS

How many days have you been away from your job this year for conferences, not counting this conference? 3

Do you have sufficient funds in your budget for this conference? Yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Conference will provide resources & solutions on topics including workers' compensation, human
resource trends, Health Care Reform, and workplace wellness. Also, information pertaining to
TAC Risk Management and TAC Unemployment.

APPROVED

03-06-2018



Lee Ann Jones,
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME:

Courtney Brady

POSITION:

Reserve

DEPARTMENT:

PCSO

DATE:

2/26/18

CONFERENCE:

Legal Update Class #3185

LOCATION:

Lufkin, TX (Angelina College)

DATES:

3/7/18

to

3/7/18

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

1

Does the conference meet your educational requirements for the year?

yes

If not, how much of your requirements will be met by this conference?

How much of your requirements have been met already, not counting this conference?

How many days have you been away from your job this year for conferences, not counting this conference?

0

Do you have sufficient funds in your budget for this conference?

yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Class needed for ~~educational~~ training hours.

APPROVED

03-06-2018



Lee Ann Jones,
County Judge

**PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE**

NAME: Hannah Smith

POSITION: Communications Officer

DEPARTMENT: Panola Co. Sheriff's Office

DATE: February 27, 2018

CONFERENCE: TLETS / NLETS

LOCATION: Smith County - Tyler, Texas

DATES: February 20, 2018 to February 22, 2018

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 3

Does the conference meet your educational requirements for the year? _____

If not, how much of your requirements will be met by this conference? _____

How much of your requirements have been met already, not counting this conference?

How many days have you been away from your job this year for conferences, not counting this conference? _____

Do you have sufficient funds in your budget for this conference? yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Required training

APPROVED

03-06-2018

Lee Ann Jones
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: Chris Adams
POSITION: Deputy
DEPARTMENT: Panola County SO.
DATE: 2-27-18

CONFERENCE: K-9 Encounter
LOCATION: City of Carthage
DATES: 2-27-18 to 2-27-18

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

Does the conference meet your educational requirements for the year? yes

If not, how much of your requirements will be met by this conference? 8

How much of your requirements have been met already, not counting this conference?

31

How many days have you been away from your job this year for conferences, not counting this conference? 0

Do you have sufficient funds in your budget for this conference? yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Required Training

APPROVED

03-06-2018



Lee Ann Jones,
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: Chris Adams

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: 2-27-18

CONFERENCE: Crisis Intervention Training

LOCATION: PCSO

DATES: March 8 to March 8

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

Does the conference meet your educational requirements for the year? No

If not, how much of your requirements will be met by this conference? 8

How much of your requirements have been met already, not counting this conference?

5

How many days have you been away from your job this year for conferences, not counting this conference? 1

Do you have sufficient funds in your budget for this conference? yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Required training

APPROVED

03-06-2018



Lee Ann Jones,
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME:

Toni Hughes

POSITION:

JP2

DEPARTMENT:

Justice of the Peace Pet 2

DATE:

02/27/18

CONFERENCE:

Stage III of New JP School

LOCATION:

Austin, TX

DATES:

March 27 to March 30.

Does the conference meet your educational requirement for the year? NO

If not, how much of your requirements will be met by this conference? 24

How much of your requirements have been met already, not counting this conference?

56

How many days have you been away from your job this year for conferences, not counting this conference? 6 days


Do you have sufficient funds in your budget for this conference? yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

To complete the 80 hour requirement for New Judges. This is the third stage of three that is required.

APPROVED

03-06-2018



Lee Ann Jones,
County Judge

**PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE**

NAME:

Mitsy Owens

POSITION:

Reserve Deputy

DEPARTMENT:

Panola Co. Sheriff's Office

DATE:

February 28, 2018

CONFERENCE:

Child Abuse Prevention + Investigation

LOCATION:

Online

DATES:

February 21, 2018 to February 21, 2018

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

0

Does the conference meet your educational requirements for the year? _____

If not, how much of your requirements will be met by this conference? _____

How much of your requirements have been met already, not counting this conference?

How many days have you been away from your job this year for conferences, not
counting this conference? _____

Do you have sufficient funds in your budget for this conference? yes

Write a short statement explaining the public purpose that will be met by your
attendance at this conference: (continue on the back if necessary.)

Required training

**PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE**

APPROVED

03-06-2018



Lee Ann Jones,
County Judge

NAME:

Chris Welk

POSITION:

Investigative Deputy

DEPARTMENT:

Panola Co. Sheriff's Office

DATE:

February 28, 2018

CONFERENCE:

2018 TNOA Conference

LOCATION:

Austin, Texas

DATES:

July 23, 2018 to July 24, 2018

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

4

Does the conference meet your educational requirements for the year? _____

If not, how much of your requirements will be met by this conference? _____

How much of your requirements have been met already, not counting this conference?

How many days have you been away from your job this year for conferences, not counting this conference? _____

Do you have sufficient funds in your budget for this conference? _____

yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

