

PANOLA COUNTY SHERIFF'S OFFICE

Office: 903.693.0333
Fax: 903.693.9366

314 W. Wellington
Carthage, Texas 75633



Sheriff Kevin Lake

September 18, 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 Matthew Williamson as a Detention Officer for the Panola County Sheriff's Office at a pay rate of \$13.91 per hour effective September 19, 2018.

Sincerely,

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

Kevin Lake
Sheriff

KL/lw

CC: Jennifer Stacy
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

September 25, 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 Matthew Williamson as a Detention Officer for the Panola County Sheriff's Office effective September 24, 2018.

Sincerely,

A handwritten signature in black ink that reads "K Lake" with a long horizontal line extending to the right.

Kevin Lake
Sheriff

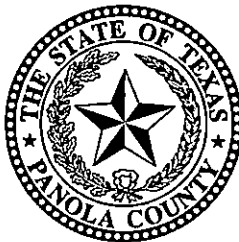
KL/lw

CC: Jennifer Stacy
Joni Reed

Honesty, Integrity, Service

KATIE NIELSEN
Assistant District Attorney

KEVIN JONES
Criminal Investigator



123rd JUDICIAL DISTRICT
PANOLA COUNTY, TEXAS

COUNTY COURT AT LAW
PANOLA COUNTY, TEXAS

DANNY BUCK DAVIDSON
Criminal District Attorney

September 18, 2018

LeAnn Jones
Panola County Judge
Panola County Courthouse
Carthage, Texas 75633

RE: Ashlyn Jones

Dear Judge Jones:

Please allow this letter to serve as my notification to the Panola County Commissioner's Court and Panola County Treasurer's Officer that Ashlyn Jones will begin employment at the Panola County Criminal District Attorney Office on October 1, 2018.

The position will begin pay at \$13.75 per hour and will increase to \$14.75 per hour effective December 22, 2018.

Should you have any questions, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Danny Buck Davidson", written over a horizontal line.

Danny Buck Davidson

DBD:je

cc: Jennifer Stacey
Joni Reed

PANOLA COUNTY SHERIFF'S OFFICE

Office: 903.693.0333
Fax: 903.693.9366



314 W. Wellington
Carthage, Texas 75633

Sheriff Kevin Lake

September 18, 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 Timothy Windham as a Patrol Deputy for the Panola County Sheriff's Office effective October 3, 2018.

Please record the appointment of Timothy Windham as a Reserve Deputy for the Panola County Sheriff's Office effective October 3, 2018.

Sincerely,

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

Kevin Lake
Sheriff

KL/lw

CC: Jennifer Stacy
Joni Reed

Honesty, Integrity, Service

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:

Covey Park Resources LLC proposes to place a
(COMPANY NAME)

10"

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

of County Road: 3122 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 No Boring 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 15th day of
October, 2018.

FIRM: Covey Park Resources
BY: Terry Sustaire
TITLE: Landman
ADDRESS: 129 Saint Andrews Circle
Hidoluxy, TX 75771
PHONE: 903 372-5000

APPROVAL

October 2, 2018

TO: Covey Park Resources
Attn: Terry Sustaire
129 Saint Andrews Circle
Hideaway, Texas 75771

RE: **CR #3122**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **10" line** within the right-of-way of County Road **#3122** 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 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

Panola County Rd 3122

Start 32°21'28.61"N 94°12'44.11"W

40 Miles

3122

Finish 32°21'12.66"N 94°12'58.99"W



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 P.M., TUESDAY, NOVEMBER 13, 2018

MARK ENVELOPES

**“ELECTRICAL REPAIRS, MAINTENANCE
AND INSTALLATION WORK”**

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.

Any questions concerning this Invitation to Bid and specifications should be directed to Maintenance Superintendent Fred Hightower at (903) 693-0318.

Signature

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:

ELECTRICAL REPAIRS, MAINTENANCE AND INSTALLATION WORK

IT IS UNDERSTOOD that the Commissioners Court of Panola County, Texas reserves the right to reject any or all bids to 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., Tuesday, November 13, 2018**

Mark Envelopes:

**"ELECTRICAL REPAIRS, MAINTENANCE
AND INSTALLATION WORK"**

BIDS RECEIVED AFTER OPENING DATE AND TIME WILL NOT BE CONSIDERED

Signature

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 Fiscal Year 2019.

LATE BIDS: Bids received 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 Panola County for a period of ninety (90) days following the date designated for the receipt of bids, and bidder so agrees upon submission 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 tax.

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 Panola 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.

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 cost, fee or charge will be paid.

CONFLICT OF INTEREST: No public official shall have interest in this contract, in accordance with V.T.C.A., Local Government Code Title 5, Subtitle C, Chapter 171.

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 exception(s)/substitution(s) deemed to be in the best interest of the county.

DESCRIPTIONS: Any reference to model and/or make/maker 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 ITB and Specifications will be made by addenda. Sole issuing authority of addenda shall be vested in Panola County. Addenda will be mailed to all who are known to have received a copy of this ITB. 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 any other information sufficient to determine bidder's ability to meet these minimum standards listed above.

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.

SUCCESSFUL BIDDER SHALL defend, indemnify, and save harmless Panola County and all its officers, agents and employees from all suits, actions, or other claims of any character, name and description brought for or on account of any injuries or damages

received or sustained by any person, persons or property on account of any negligent act or fault of the successful bidder, or of any agent, employee, subcontractor or supplier in the execution of, or performance under, any contract which may result from bid award. Successful bidder indemnifies and will indemnify and save harmless Panola County from liability, claim or demand on their part, agents, servants, customers, and/or employees whether such liability, claim or demand arise from event or casualty happening or within the occupied premises themselves or happening upon or in any of the halls, elevators, entrances, stairways or approaches of or to the facilities within which the occupied premises are located. Successful bidder shall pay any judgment costs which may be obtained against Panola County growing out of such injury or damages.

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 the 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 or 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.

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 Panola County shall not be liable to prosecution for damages in the event that the county declared the bidder in default.

NOTICE: Any notices 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 ADMINISTRATION: 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) 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 State of Texas Prompt Payment Act, V.T.C.S. Article 601f. Successful bidder is required to pay subcontractors within ten (10) days.

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 SPECIFICATIONS: 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.

ANY VENDOR THAT CONDUCTS BUSINESS WITH PANOLA COUNTY, WHETHER IT IS FOR GOODS AND/OR SERVICES, MUST MAINTAIN LAWFUL WORKER'S COMPENSATION COVERAGE REQUIREMENTS AND ADEQUATE LIABILITY LIMITATIONS.

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.

Texas Government Code Sec. 2270.002 Provision Required in Contract:

1. Bidder does not boycott Israel; and
2. Bidder will not boycott Israel during the term of the contract.

ANY QUESTIONS concerning this INVITATION TO BID AND SPECIFICATIONS should be directed to Panola County Courthouse Maintenance Superintendent Fred Hightower at (903) 693-0318.

BID FORM AND CONTRACT

ELECTRICAL REPAIRS, MAINTENANCE AND INSTALLATION WORK

TO THE COMMISSIONERS' COURT OF PANOLA COUNTY, TEXAS FOR FURNISHING AND DELIVERING TO PANOLA COUNTY, TEXAS FOR USE BY PANOLA COUNTY, 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 advertisements, 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 understand that the bid should include delivery to the Panola County Courthouse in Carthage, Texas.

ELECTRICAL SERVICES:

LABOR:

Electrician (Per Hour Charge)	\$ _____
Journeyman (Per Hour Charge)	\$ _____
Helper (Per Hour Charge)	\$ _____

PARTS:

Markup (%) above cost	_____
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Exceptions to specifications: _____

NOTE: ANY VENDOR THAT CONDUCTS BUSINESS WITH PANOLA COUNTY, WHETHER IT IS FOR GOODS AND/OR SERVICES, MUST MAINTAIN LAWFUL WORKER'S COMPENSATION COVERAGE REQUIREMENTS AND ADEQUATE LIABILITY LIMITATIONS.

SIGNATURE

COMPANY NAME

ADDRESS

CITY STATE ZIP

TELEPHONE NUMBER

DATE

ACCEPTED:

COUNTY JUDGE

DATE

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 P.M., TUESDAY, NOVEMBER 13, 2018

MARK ENVELOPES

**“HOUSEKEEPING SERVICES FOR PANOLA COUNTY
COURTHOUSE, ANNEXES, JUDICIAL CENTER, PANOLA COUNTY
SHERIFF’S DEPARTMENT, PANOLA COUNTY DETENTION CENTER,
PROBATION OFFICES, ROAD AND BRIDGE WAREHOUSE
RESTROOMS, AND EXPOSITION CENTER”**

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.

Any questions concerning this Invitation to Bid and specifications should be directed to Panola County Courthouse Maintenance Superintendent Fred Hightower, (903) 693-0318.

Signature

**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:

**"HOUSEKEEPING SERVICES FOR PANOLA COUNTY
COURTHOUSE, ANNEXES, JUDICIAL CENTER, PANOLA COUNTY
SHERIFF'S DEPARTMENT, PANOLA COUNTY DETENTION CENTER,
PROBATION OFFICES, ROAD AND BRIDGE WAREHOUSE
RESTROOMS AND EXPOSITION CENTER"**

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., Tuesday, November 13, 2018**

Mark Envelopes:

**"HOUSEKEEPING SERVICES FOR PANOLA COUNTY
COURTHOUSE, ANNEXES, JUDICIAL CENTER, PANOLA COUNTY
SHERIFF'S DEPARTMENT, PANOLA COUNTY DETENTION CENTER,
PROBATION OFFICES, ROAD AND BRIDGE WAREHOUSE
RESTROOMS AND EXPOSITION CENTER"**

**BIDS RECEIVED AFTER OPENING DATE
AND TIME WILL NOT BE CONSIDERED**

Signature

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 Fiscal Year 2019.

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

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

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 Panola 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.

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 cost, fee or charge will be paid.

CONFLICT OF INTEREST: No public official shall have interest in this contract, in accordance with V.T.C.A., Local Government Code Title 5, Subtitle C, Chapter 171.

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 exception(s)/substitution(s) deemed to be in the best interest of the county.

DESCRIPTIONS: Any reference to model and/or make/maker 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 ITB and Specifications will be made by addenda. Sole issuing authority of addenda shall be vested in Panola County. Addenda will be mailed to all who are known to have received a copy of this ITB. 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 any other information sufficient to determine bidder's ability to meet these minimum standards listed above.

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.

SUCCESSFUL BIDDER SHALL defend, indemnify, and save harmless Panola County and all its officers, agents and employees from all suits, actions, or other claims of any character, name and description brought for or on account of any injuries or damages

received or sustained by any person, persons or property on account of any negligent act or fault of the successful bidder, or of any agent, employee, subcontractor or supplier in the execution of, or performance under, any contract which may result from bid award. Successful bidder indemnifies and will indemnify and save harmless Panola County from liability, claim or demand on their part, agents, servants, customers, and/or employees whether such liability, claim or demand arise from event or casualty happening or within the occupied premises themselves or happening upon or in any of the halls, elevators, entrances, stairways or approaches of or to the facilities within which the occupied premises are located. Successful bidder shall pay any judgment costs which may be obtained against Panola County growing out of such injury or damages.

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 the 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 or 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.

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

Signature of Bidder

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 Panola County shall not be liable to prosecution for damages in the event that the county declared the bidder in default.

NOTICE: Any notices 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 ADMINISTRATION: 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) 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 State of Texas Prompt Payment Act, V.T.C.S. Article 601f. Successful bidder is required to pay subcontractors within ten (10) days.

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

Signature of Bidder

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 SPECIFICATIONS: 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.

ANY VENDOR THAT CONDUCTS BUSINESS WITH PANOLA COUNTY, WHETHER IT IS FOR GOODS AND/OR SERVICES, MUST MAINTAIN LAWFUL WORKER'S COMPENSATION COVERAGE REQUIREMENTS AND ADEQUATE LIABILITY LIMITATIONS.

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 for more information.

Texas Government Code Sec. 2270.002 Provision Required in Contract:

1. Bidder does not boycott Israel; and
2. Bidder will not boycott Israel during the term of the contract.

ANY QUESTIONS concerning this INVITATION TO BID AND SPECIFICATIONS should be directed to Panola County Maintenance Superintendent Fred Hightower at (903) 693-0318.

Signature of Bidder

**SPECIFICATIONS
COURTHOUSE MAINTENANCE
PANOLA COUNTY COURTHOUSE, ANNEXES, JUDICIAL CENTER,
PANOLA COUNTY SHERIFF'S DEPARTMENT, PANOLA COUNTY
DETENTION CENTER, PROBATION OFFICES, ROAD AND BRIDGE
WAREHOUSE RESTROOMS AND EXPOSITION CENTER**

It is the intent of these specifications to describe bidder qualifications, salary and wage requirements, employee requirements, insurance requirements, and a description of minimum requirements for proper cleaning of the Panola County Courthouse, Annexes, Judicial Center, Panola County Sheriff's Department, Panola County Detention Center, Probation Offices, Road and Bridge Warehouse Restrooms, and Exposition Center.

BIDDER QUALIFICATIONS:

2. Minimum of five (5) years experience in cleaning multi-story buildings of a minimum of 30,000 square feet per building. Bidder shall attach references to bid.

OR

2. If bidder has not had minimum experience required, furnish a satisfactory Performance Bond in an amount equal to twelve (12) months compensation on the basis of the bid submitted, such bond to be conditioned as required and collectable by Panola County for failure to perform the terms and conditions of bid on contract. Letter of Commitment for Performance Bond shall be attached to bid.

SALARIES AND WAGES:

3. Panola County and Contractor agree the Contractor is an independent contractor under this agreement and will in no way be considered to be an agent, partner, or employee of Panola County.
4. Salaries and wages of employees and any other amounts required to be paid under state and federal law, payroll taxes, unemployment insurance and FICA shall be paid by Contractor.

EMPLOYEES:

5. Contractor must employ and use adequately trained employees, and a qualified supervisor properly trained to insure that all phases of the contract are properly performed in a professional manner.

8.

6. Contractor agrees to comply fully with all state and federal laws and regulations including those of the U. S. Naturalization and Immigration laws, equal employment opportunity, hours and wages of employees, occupational safety and health, and discrimination.

INSURANCE:

7. Contractor shall obtain and maintain in effect at all times during the term of the contract the following insurance, and will provide Certificates of Insurance to Contract Administrator prior to commencing contract:
 - A. Workers' Compensation;
 - B. Bodily Injury with limits of \$500,000 for each person and \$500,000 for each incident or occurrence.

INDEMNITY:

8. Contract shall indemnify, hold harmless and defend Panola County, its representatives, employees, and agents from and against all claims, causes of actions or lawsuits, including negligence; the condition or use of personal property; damages; death or injuries to persons or property; including but not limited to attorney's fees and litigation expenses regarding or concerning or arising out of or resulting from or alleged to have been sustained by Contractor or Contractor's employees in connection with Courthouse Maintenance Agreement. The express indemnity of Panola County by Contractor includes any alleged negligence acts or omissions of Panola County in any action, claim, or suit brought against Panola County, its representatives, employees, agents, invitees, and licensees by Contractor, its agents, employees, representatives, volunteers, invitees, or any guest of the Contractor.

AREAS OF RESPONSIBILITY:

9. Contractor will be responsible for proper maintenance and cleaning of all areas of the Panola County Courthouse, Annexes, Judicial Center, Panola County Sheriff's Department, Probation Offices, and all areas of the Panola County Detention Center (except the cell area), Road and Bridge Warehouse Restrooms, and Exposition Center.

RESPONSIBILITY INCLUDES MAINTENANCE AND CLEANING OF AREAS OUTSIDE EACH ENTRANCE OF THE COURTHOUSE, ANNEXES, JUDICIAL CENTER, PANOLA COUNTY SHERIFF'S DEPARTMENT, PANOLA COUNTY DETENTION CENTER, PROBATION OFFICES, ROAD AND BRIDGE WAREHOUSE RESTROOMS, AND EXPOSITION CENTER.

MANNER AND FREQUENCY OF CLEANING:

NOTE: IT WILL BE NECESSARY TO CLEAN SOME AREAS PRIOR TO CLOSE OF BUSINESS EACH DAY.

10. WORK TO BE PERFORMED DAILY:

- A. Public areas (hallways, stairways, elevator, etc.):
 - i. Vacuumed, swept, and mopped so that no dirt, trash, paper clips, staples, etc. are left on the floors, this includes areas under benches, trash cans, etc.
 - ii. Walls, baseboards, and handrails spot checked and cleaned.
 - iii. Hallway benches and chairs spot checked and cleaned.
 - iv. Drinking fountains thoroughly cleaned.
 - v. Trash cans emptied and liners replaced.
 - vi. Carpet in all halls and corridors vacuumed with an industrial type vacuum and spot cleaned.

- B. Entrances:
 - i. All exterior walkways swept, including steps at main entrance.
 - ii. All glass entries cleaned with "Windex" type product so that glass is clear of fingerprints, smudges, etc.
 - iii. All cobwebs, etc. swept down.
 - iv. Doors spot checked and cleaned of dirt, smudges, etc.

- C. Restrooms:
 - i. Toilet bowls and urinals thoroughly cleaned both on the inside and outside of the bowls and urinals.
 - ii. Floors swept so that there is no paper, dirt, paper clips, etc. left on the floors.
 - iii. Floors mopped so that they are clean of all dirt, water spots, etc., paying particular attention to areas around toilet bowls, urinals and sinks.
 - iv. Walls spot cleaned.
 - v. Doors to stalls and partitions between stalls thoroughly cleaned.
 - vi. Sinks thoroughly cleaned.
 - vii. Window sills dusted.
 - viii. Hand towels, toilet tissue, soap dispensers, and room deodorant checked and replaced.
 - ix. Trash cans emptied, liners replaced, and front of trash receptacle cleaned.
 - x. Mirrors cleaned.

- D. Offices and Courtrooms:
 - i. Swept or vacuumed so that there is no dirt, paper clips,

- staples, etc. left of floors. This includes all accessible areas such as under desks, chairs, waste paper baskets, etc.
 - ii. Offices with vinyl floors mopped unless otherwise directed by department head.
 - iii. Trash cans emptied and liners replaced.
 - iv. Desk and work station tops cleaned and shined with a cleaner appropriate for the surface. This includes the entire tops (under calendars, staplers, tape dispensers, etc.) and all other areas where work has been properly removed from desk.
 - vi. Vinyl furniture spot cleaned.
- E. Contractor shall make sure that all lights are turned off in offices, all office and courtrooms doors are locked, and all exterior Courthouse doors are locked prior to leaving the building at night.

11. WORK TO BE PERFORMED WEEKLY:

- A. Front lobbies of all buildings and all vinyl floors buffed.
- B. Marble walls spot cleaned.
- C. Dust:
 - i. Baseboards.
 - ii. Pictures and other wall hangings.
 - iii. File cabinet tops.
 - iv. Interior window sills and ledges.
 - v. Lamps, vases, coffee, and end tables, and other such standard office furniture.
 - vi. Counter and table tops.
 - vii. Tops of partitions and door frames.
- D. General housekeeping (see 10 A, B, C, & D above) of College Street Annex.
- E. Road and Bridge Warehouse Restrooms.

12. WORK TO BE PERFORMED QUARTERLY:

- A. Venetian blinds vacuumed.
- B. All marble walls thoroughly cleaned and polished.
- C. All baseboards thoroughly cleaned of dust, dirt, water, and wax spots, etc.
- D. Corridors and halls with carpet to be shampooed.
- E. Automatic floor scrubber used on all halls and corridors without carpet.
- F. Woodwork in Judicial Building wiped down with lemon oil.

13. WORK TO BE PERFORMED SEMI-ANNUALLY:

- A. Courthouse main lobby and hallway floor stripped and waxed.

- B. Detention Center lobby and hallway floors stripped and waxed.
- C. Judicial Building lobbies stripped and waxed.
- D. Interior of windows cleaned with a "Windex" type product.
- E. Wooden desks, chairs, etc. polished.
- F. Maintenance rooms and closets cleaned.

14. WORK TO BE PERFORMED ANNUALLY:

- A. All office vinyl floors stripped and waxed.
- B. Carpet in offices shampooed.
- C. Venetian blinds removed, washed and replaced.
- D. Wash 1st and 2nd floor outside windows of Panola County Courthouse and Panola County Sheriff's Department.

ON ALL WORK REQUIRED TO BE PERFORMED QUARTERLY, SEMI-ANNUALLY AND ANNUALLY, CONTRACTOR WILL PROVIDE THE CONTRACT ADMINISTRATOR A DETAILED WORK SHEET WITHIN FIFTEEN (15) DAYS THAT WILL SHOW WHAT WORK WAS PERFORMED, WHEN IT WAS PERFORMED, AND WHO DID THE WORK. PANOLA COUNTY RESERVES THE RIGHT TO REQUEST SUCH DOCUMENTATION ON ALL WORK PERFORMED UNDER THESE SPECIFICATIONS.

EXPOSITION CENTER:

To be cleaned on a monthly basis either at the beginning or end of each month.

SUPPLIES:

- 15. Contract will supply equipment (including floor scrubber and industrial type vacuum). Panola County will furnish all cleaning supplies (including trash can liners), restroom supplies (including toilet tissue, hand towels, hand soap and room deodorant).

CONTRACT PERIOD:

- 16. Contract will be for a period beginning January 1, 2019 and ending December 31, 2019.
- 17. This Contract is non-assignable and cannot be sublet to any third party.

CANCELLATION

- 18. Panola County has the right to cancel Contract with successful bidder by giving thirty (30) days written notice of intent to cancel for failure to satisfactorily perform any of the terms, conditions or obligations required. Any misconduct, unsatisfactory service or work or violation of the bid requirements is grounds for termination.
- 19. Contract shall have the right to cancel only for non-payment.

COMPENSATION:

20. Payment for services will be made in equal monthly installments during the term of the Contract with payment being due on or before the 10th of the month following service upon receipt of an invoice from Contractor.

BID FORM AND CONTRACT HOUSEKEEPING

TO THE COMMISSIONERS' COURT OF PANOLA COUNTY, TEXAS FOR FURNISHING AND DELIVERING TO PANOLA COUNTY, TEXAS FOR USE BY PANOLA COUNTY, 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 advertisements, 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 understand that the bid should include delivery to the Panola County Courthouse in Carthage, Texas.

I (we) hereby agree to perform janitorial services at the Panola County Courthouse, Annexes, Judicial Center, Panola County Sheriff's Department, Detention Center, Probation Offices, Road and Bridge Warehouse Restrooms, and Exposition Center as set out in the foregoing Invitation to Bid and Specifications (which shall be attached to and made a part of this contract) for the period of January 1, 2019 to December 31, 2019 for the sum of:

JANITORIAL SERVICES:

\$ _____ Per Month

Exceptions to specifications: _____

NOTE: ANY VENDOR THAT CONDUCTS BUSINESS WITH PANOLA COUNTY, WHETHER IT IS FOR GOODS AND/OR SERVICES, MUST MAINTAIN LAWFUL WORKER'S COMPENSATION COVERAGE REQUIREMENTS AND ADEQUATE LIABILITY LIMITATIONS.

SIGNATURE

COMPANY NAME

ADDRESS

CITY STATE ZIP

TELEPHONE NUMBER

DATE

ACCEPTED:

COUNTY JUDGE

DATE



Liberty Mutual Surety

National Bond Ctr
310 E. 96th Street
Indianapolis, IN 46240
888-844-2663 Fax: 866-547-4883

Richard H. Thomas Inc.
PO Box 430
Carthage, Texas 75633-0430

Agent Telephone: 903-693-3831

Bond Number: 32S165591

Cross Reference: 66797780000
FILED FOR RECORD
IN MY OFFICE

DAVID JOHNSON
Attn: PANOLA COUNTY
PANOLA COUNTY COURTHOUSE
ROOM 213A
CARTHAGE, Texas 75633

AT 11:00 O'CLOCK A M

OCT 04 2018

BOBBIE DAVIS
COUNTY CLERK, PANOLA COUNTY, TEXAS
BY B. Davis DEPUTY

We appreciate having you as a Liberty Mutual customer and we would like to thank you for allowing us to serve your bonding needs. This letter is to confirm Liberty Mutual Surety has received payment for your renewing bond.

The effective date of your renewing bond begins: November 1, 2018

Please review the enclosed documents for accuracy. You must remit the original of the
Renew By Certificate and any supporting documents

required to your obligee.

If you have any questions regarding this bond or would like to discuss your future bond needs, please contact your Liberty Mutual agent.

Again, thank you for entrusting us with your bonding needs.

Sincerely,
National Bond Center

For additional information regarding Liberty Mutual insurance products, please visit www.libertymutual.com



National Bond Center
350 E. 96th Street
Indianapolis, Indiana 46240
+1 (888) 8442663 Fax: +1 (866) 5474883

CONTINUATION CERTIFICATE

To be attached to and form a part of surety bond number 32S165591 (the "Bond"), cross reference bond number 66797780000, for RESERVE OFFICER

dated the 1st day of November, 2009, in the penal sum of \$ 2,000.00 issued by American States Insurance Company as surety (the "Surety"), on behalf of DAVID JOHNSON as principal (the "Principal"), in favor of PANOLA COUNTY SHERIFFS DEPARTMENT, as obligee (the "Obligee").

The Surety hereby certifies that this Bond is continued in full force and effect until the 1st day of November, 2019, subject to all covenants and conditions of said Bond.

Said Bond has been continued in force upon the express condition that the full extent of the Surety's liability under said Bond, and this and all continuations thereof, for any loss or series of losses occurring during the entire time the Surety remains on said Bond, shall in no event, either individually or in the aggregate, exceed the penal sum of the Bond.

IN WITNESS WHEREOF, the Surety has set its hand and seal this 3rd day of August, 2018

American States Insurance Company

(Surety)

By:

Timothy A. Mikolajewski

Timothy A. Mikolajewski
Assistant Secretary - Liberty Mutual Surety



Richard H. Thomas Inc.
PO Box 430
Carthage, Texas 75633-0430
903-693-3831



Liberty Mutual Surety

National Bond Ctr
310 E. 96th Street
Indianapolis, IN 46240
888-844-2663 Fax: 866-547-4883

Richard H. Thomas Inc.
PO Box 430
Carthage, Texas 75633-0430

Agent Telephone: 903-693-3831

Bond Number: 32S386441

Cross Reference:

FILED FOR RECORD
IN MY OFFICE

AT 11:00 O'CLOCK A M

OCT 04 2018

BOBBIE DAVIS
COUNTY CLERK, PANOLA COUNTY, TEXAS

BY B. Davis DEPUTY

Chris Adams
Attn: panola county courthouse
county auditors office
carthage, Texas 75633

We appreciate having you as a Liberty Mutual customer and we would like to thank you for allowing us to serve your bonding needs. This letter is to confirm Liberty Mutual Surety has received payment for your renewing bond.

The effective date of your renewing bond begins: November 16, 2018

Please review the enclosed documents for accuracy. You must remit the original of the

Renew By Certificate and any supporting documents

required to your obligee.

If you have any questions regarding this bond or would like to discuss your future bond needs, please contact your Liberty Mutual agent.

Again, thank you for entrusting us with your bonding needs.

Sincerely,
National Bond Center

For additional information regarding Liberty Mutual insurance products, please visit www.libertymutual.com



National Bond Center
350 E. 96th Street
Indianapolis, Indiana 46240
+1 (888) 8442663 Fax: +1 (866) 5474883

CONTINUATION CERTIFICATE

To be attached to and form a part of surety bond number 32S386441 (the "Bond"), cross reference bond number _____, for Sheriff or Sheriff Subordinate
dated the 16th day of November, 2012, in the penal sum of \$ 5,000.00 issued by
The Ohio Casualty Insurance Company as surety (the "Surety"), on behalf of
Chris Adams as principal (the "Principal"), in favor of sheriff of panola county, as obligee (the "Obligee").

The Surety hereby certifies that this Bond is continued in full force and effect until the 16th day of
November, 2019, subject to all covenants and conditions of said Bond.

Said Bond has been continued in force upon the express condition that the full extent of the Surety's liability under said Bond, and this and all continuations thereof, for any loss or series of losses occurring during the entire time the Surety remains on said Bond, shall in no event, either individually or in the aggregate, exceed the penal sum of the Bond.

IN WITNESS WHEREOF, the Surety has set its hand and seal this 20th day of August, 2018

The Ohio Casualty Insurance Company

(Surety)

By:

Timothy A. Mikolajewski

Timothy A. Mikolajewski
Assistant Secretary - Liberty Mutual Surety



Richard H. Thomas Inc.
PO Box 430
Carthage, Texas 75633-0430
903-693-3831



Liberty Mutual Surety

National Bond Ctr
310 E. 96th Street
Indianapolis, IN 46240
888-844-2663 Fax: 866-547-4883

Richard H. Thomas Inc.
PO Box 430
Carthage, Texas 75633-0430

Agent Telephone: 903-693-3831

Bond Number: 32S419755

Cross Reference:

FILED FOR RECORD
IN MY OFFICE

AT 11:00 O'CLOCK A M

ANDY FAVORS
Attn: PANOLA COUNTY
PANOLA COUNTY COURTHOUSE
RM 213 A
CARTHAGE, Texas 75633

OCT 04 2018

BOBBIE DAVIS
COUNTY CLERK, PANOLA COUNTY, TEXAS
BY B. DAVIS DEPUTY

We appreciate having you as a Liberty Mutual customer and we would like to thank you for allowing us to serve your bonding needs. This letter is to confirm Liberty Mutual Surety has received payment for your renewing bond.

The effective date of your renewing bond begins: November 8, 2018

Please review the enclosed documents for accuracy. You must remit the original of the
Renew By Certificate and any supporting documents

required to your obligee.

If you have any questions regarding this bond or would like to discuss your future bond needs, please contact your Liberty Mutual agent.

Again, thank you for entrusting us with your bonding needs.

Sincerely,
National Bond Center

For additional information regarding Liberty Mutual insurance products, please visit www.libertymutual.com



National Bond Center
350 E. 96th Street
Indianapolis, Indiana 46240
+1 (888) 8442663 Fax: +1 (866) 5474883

CONTINUATION CERTIFICATE

To be attached to and form a part of surety bond number 32S419755 (the "Bond"), cross reference bond number _____, for Constable
dated the 8th day of November, 2013, in the penal sum of \$ 2,000.00 issued by
The Ohio Casualty Insurance Company as surety (the "Surety"), on behalf of
ANDY FAVORS as principal (the "Principal"), in favor of PANOLA COUNTY, as obligee (the "Obligee").

The Surety hereby certifies that this Bond is continued in full force and effect until the 8th day of
November, 2019, subject to all covenants and conditions of said Bond.

Said Bond has been continued in force upon the express condition that the full extent of the Surety's liability under said Bond, and this and all continuations thereof, for any loss or series of losses occurring during the entire time the Surety remains on said Bond, shall in no event, either individually or in the aggregate, exceed the penal sum of the Bond.

IN WITNESS WHEREOF, the Surety has set its hand and seal this 10th day of August, 2018

The Ohio Casualty Insurance Company
(Surety)

By: Timothy A. Mikolajewski
Timothy A. Mikolajewski
Assistant Secretary - Liberty Mutual Surety



Richard H. Thomas Inc.
PO Box 430
Carthage, Texas 75633-0430
903-693-3831



Liberty Mutual Surety

National Bond Ctr
310 E. 96th Street
Indianapolis, IN 46240
888-844-2663 Fax: 866-547-4883

Richard H. Thomas Inc.
PO Box 430
Carthage, Texas 75633-0430

Agent Telephone: 903-693-3831

Bond Number: 32S165593

Cross Reference: 66797868000
FILED FOR RECORD
IN MY OFFICE

AT 11:00 O'CLOCK A M.

SCOTT JONES
Attn: PANOLA COUNTY
PANOLA COUNTY COURTHOUSE
ROOM 213A
CARTHAGE, Texas 75633

OCT 04 2018

BOBBIE DAVIS
COUNTY CLERK, PANOLA COUNTY, TEXAS
BY B. Davis DEPUTY

We appreciate having you as a Liberty Mutual customer and we would like to thank you for allowing us to serve your bonding needs. This letter is to confirm Liberty Mutual Surety has received payment for your renewing bond.

The effective date of your renewing bond begins: November 1, 2018

Please review the enclosed documents for accuracy. You must remit the original of the
Renew By Certificate and any supporting documents

required to your obligee.

If you have any questions regarding this bond or would like to discuss your future bond needs, please contact your Liberty Mutual agent.

Again, thank you for entrusting us with your bonding needs.

Sincerely,
National Bond Center

For additional information regarding Liberty Mutual insurance products, please visit www.libertymutual.com



National Bond Center
350 E. 96th Street
Indianapolis, Indiana 46240
+1 (888) 8442663 Fax: +1 (866) 5474883

CONTINUATION CERTIFICATE

To be attached to and form a part of surety bond number 32S165593 (the "Bond"), cross reference bond number 66797860000, for RESERVE OFFICER
dated the 1st day of November, 2009, in the penal sum of \$ 2,000.00 issued by American States Insurance Company as surety (the "Surety"), on behalf of SCOTT JONES as principal (the "Principal"), in favor of PANOLA COUNTY SHERIFFS DEPARTMENT, as obligee (the "Obligee").

The Surety hereby certifies that this Bond is continued in full force and effect until the 1st day of November, 2019, subject to all covenants and conditions of said Bond.

Said Bond has been continued in force upon the express condition that the full extent of the Surety's liability under said Bond, and this and all continuations thereof, for any loss or series of losses occurring during the entire time the Surety remains on said Bond, shall in no event, either individually or in the aggregate, exceed the penal sum of the Bond.

IN WITNESS WHEREOF, the Surety has set its hand and seal this 3rd day of August, 2018

American States Insurance Company
(Surety)

By: Timothy A. Mikolajewski

Timothy A. Mikolajewski
Assistant Secretary - Liberty Mutual Surety



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PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED

DECEMBER 31, 2017

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DECEMBER 31, 2017**

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Panola County Emergency Services District No. 1
Carthage, Texas

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and the major special revenue fund of the Panola County Emergency Services District No. 1 (the District), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls 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

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I 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, I express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major special revenue fund of the District as of December 31, 2017, and the respective changes in financial position, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information on pages 3 through 6 and 12 be presented to supplement the basic financial statements. Such information, although not a required 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated September 14, 2018, on my consideration of the District's internal control over financial reporting and on my 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 my 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 *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rachael Payne
Rachael Payne, CPA, PLLC
Certified Public Accountant

September 14, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial and Compliance Report, we, the managers of Panola County Emergency Services District No. 1, discuss and analyze the District's financial performance for the year ended December 31, 2017. Please read it in conjunction with the independent auditor's report on page 1, and the District's basic financial statements that begin on page 7.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent period by \$2,633,647 (net position).
- At the close of the current year, fund balance for the District's special revenue fund was \$832,025.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to the financial reports of a business enterprise. The Statement of Net Position (on page 7) presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. The Statement of Activities (on page 9) presents information showing how the government's net position changed during the most recent period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods.

Fund Financial Statements

The fund financial statements start on page 10. The District reports only one fund type: governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the year. These statements also reflect the flow of current financial resources and supply the basis for tax levies and the appropriations budget.

The District maintains only one individual governmental fund, a special revenue fund, which it uses to account for all of its operations.

The District adopts an annual appropriated budget for its special revenue fund. A budgetary comparison statement has been provided for the special revenue fund to demonstrate compliance with this budget.

The notes to the financial statements (starting on page 13) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Our analysis of comparative balances and changes therein for the current year's operations presents both current and prior year data and discusses significant changes in the accounts. Our analysis focuses on the net position (Table I) and changes in net position (Table II) of the District's governmental activities.

Net position of the District decreased from \$2,703,705 to \$2,633,647. The decrease results from the District's expenditures exceeding revenues by \$70,058 as shown in Table II on page 5. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by legislation, legal requirements, or designations made by the Board – was \$864,472 at December 31, 2017. Unrestricted net position decreased by \$41,053 during the year.

By far the largest portion of the District's net position, 67%, reflects its investment in capital assets (e.g., buildings and equipment). The District uses these capital assets to provide its fire protection services; consequently, these assets are not available for future spending.

**Table I
Panola County Emergency Services District No. 1**

NET POSITION

	Governmental Activities	
	2017	2016
ASSETS:		
Current and other assets	\$ 1,338,433	\$ 1,447,214
Capital assets	1,769,175	1,798,180
Total Assets	<u>3,107,608</u>	<u>3,245,394</u>
LIABILITIES:		
Other liabilities	<u>30,969</u>	<u>3,166</u>
Total Liabilities	<u>30,969</u>	<u>3,166</u>
DEFERRED INFLOWS OF RESOURCES:		
Unearned revenues-advance tax collections	<u>442,992</u>	<u>538,523</u>
Total Deferred Inflows of Resources	<u>442,992</u>	<u>538,523</u>
NET POSITION:		
Invested in capital assets, net of related debt	1,769,175	1,798,180
Unrestricted	864,472	905,525
Total Net Position	<u>\$ 2,633,647</u>	<u>\$ 2,703,705</u>

Table II
Panola County Emergency Services District No. 1

CHANGES IN NET POSITION

	Governmental Activities	
	2017	2016
Revenues:		
General Revenues:		
Property taxes	\$ 656,004	\$ 817,921
Investment earnings	3,846	3,596
Total Revenue	<u>659,850</u>	<u>821,517</u>
Expenses:		
Fire department operating expense	239,428	237,115
Tax assessment	8,642	7,373
Professional & legal	50,614	45,863
Insurance	55,957	49,781
Other board expenses	4,387	1,742
Depreciation	370,880	383,824
Total Expenses	<u>729,908</u>	<u>725,698</u>
Increase in net position	(70,058)	95,819
Net Position at January 1	<u>2,703,705</u>	<u>2,607,886</u>
Net Position at December 31	<u>\$ 2,633,647</u>	<u>\$ 2,703,705</u>

THE DISTRICT'S FUNDS

As the District completed the year, its governmental fund reported a fund balance of \$832,025, a decrease of \$41,641 from the prior year. This is due to the current year's expenditures exceeding current year revenues.

The Board made various amendments to the District's budget during 2017.

CAPITAL ASSETS AND DEBT ADMINISTRATION

At the end of 2017, the District had \$6,079,573 invested in a broad range of capital assets, including buildings and improvements and equipment used in providing fire protection services.

This year's additions included land, buildings and improvements, and trucks and equipment amounting to \$341,875.

At year end, the District had no outstanding debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's elected and appointed officials considered many factors when setting the 2018 budget and tax rates. These factors included, but were not limited to, property values and anticipated needs of the individual fire departments and for general board expenditures.

The Board adopted a 2018 budget of \$626,104 and a tax rate of \$.0213.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Drew Nixon, CPA, 1509 West Panola, Carthage, Texas 75633.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
EXHIBIT 1
STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2017

<u>ASSETS</u>	
Cash and cash equivalents	\$ 541,813
Investments	700,000
Taxes receivable	32,447
Prepaid expenses	39,697
Other receivables	24,476
Capital assets, net of accumulated depreciation	
Land	13,803
Building and improvements	305,707
Equipment	1,432,370
Construction in Progress	17,295
	3,107,608
Total Assets	3,107,608
<u>LIABILITIES</u>	
Accounts payable	30,969
	30,969
Total Liabilities	30,969
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Unearned revenue – advance tax collections	442,992
	442,992
Total Deferred Inflows of Resources	442,992
<u>NET POSITION</u>	
Invested in capital assets, net of related debt	1,769,175
Unrestricted	864,472
	2,633,647
Total Net Position	\$ 2,633,647

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

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**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
EXHIBIT 2
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017**

EXPENSES

Fire department operating expenses	\$	239,428
Tax assessment		8,642
Professional & legal		50,614
Insurance		55,957
Other board expenses		4,387
Depreciation		<u>370,880</u>
 Total expenses		 <u>729,908</u>

GENERAL REVENUES

Property taxes		656,004
Investment earnings		<u>3,846</u>
 Total general revenues		 <u>659,850</u>
 Increase in net position		 (70,058)
Net position – beginning of the year		<u>2,703,705</u>
 Net position – end of the year	 \$	 <u>2,633,647</u>

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
EXHIBIT 3
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2017

	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 541,813	\$ 541,813
Investments	700,000	700,000
Receivables (net of allowances)		
Delinquent taxes	32,447	32,447
Prepaid insurance	39,697	39,697
Due from Panola County	24,476	24,476
	<hr/>	<hr/>
Total Assets	1,338,433	1,338,433
<u>LIABILITIES</u>		
Accounts payable	30,969	30,969
	<hr/>	<hr/>
Total Liabilities	30,969	30,969
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unearned revenue – advance tax collections	442,992	442,992
Deferred revenues – property taxes	32,447	32,447
	<hr/>	<hr/>
Total Deferred Inflows of Resources	475,439	475,439
<u>FUND BALANCES</u>		
Assigned Fund Balance	832,025	832,025
	<hr/>	<hr/>
Total Fund Balance	832,025	832,025
	<hr/>	<hr/>
Total Liabilities, Deferred Inflows and Fund Balance	\$ 1,338,433	\$ 1,338,433
	<hr/>	<hr/>

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
EXHIBIT 4
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
<u>REVENUES</u>		
General Revenues:		
Property taxes	\$ 655,416	\$ 655,416
Interest	3,846	3,846
	<hr/>	<hr/>
Total Revenues	659,262	659,262
	<hr/>	<hr/>
<u>EXPENDITURES</u>		
Fire department operating expenses	239,428	239,428
Tax assessment	8,642	8,642
Professional & legal	50,614	50,614
Insurance	55,957	55,957
Other board expenses	4,387	4,387
Capital expenditures	341,875	341,875
	<hr/>	<hr/>
Total Expenditures	700,903	700,903
	<hr/>	<hr/>
Net Change in Fund Balance	(41,641)	(41,641)
	<hr/>	<hr/>
Fund Balance, Beginning of Year	873,666	873,666
	<hr/>	<hr/>
Fund Balance, End of Year	\$ 832,025	\$ 832,025
	<hr/>	<hr/>

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
EXHIBIT 5
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Property taxes	\$ 659,914	\$ 659,914	\$ 665,888	\$ 5,974
Interest	2,000	2,000	3,846	1,846
Total Revenues	<u>661,914</u>	<u>661,914</u>	<u>669,734</u>	<u>7,820</u>
<u>EXPENDITURES</u>				
Fire department operating expense	219,400	249,083	239,428	9,655
Tax assessment	12,000	12,000	8,642	3,358
Tax collection fees	16,000	16,000	10,472	5,528
Professional & legal	50,000	50,000	50,614	(614)
Insurance	50,000	50,000	55,957	(5,957)
Other board expenses	6,500	6,500	4,387	2,113
Capital expenditures	481,500	451,817	341,875	109,942
Total Expenditures	<u>835,400</u>	<u>835,400</u>	<u>711,375</u>	<u>124,025</u>
Net Change in Fund Balance	(173,486)	(173,486)	(41,641)	131,845
Fund Balance, Beginning of Year	<u>873,666</u>	<u>873,666</u>	<u>873,666</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 700,180</u>	<u>\$ 700,180</u>	<u>\$ 832,025</u>	<u>\$ 131,845</u>

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1 – CREATION OF THE DISTRICT

The Panola County Emergency Services District No. 1 was created after a public election held in 1996, under the provision of Section 48-d of Article III of the Constitution of Texas. The District was established to provide fire protection services to residents of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The accompanying financial statements present the District's primary government and component units over which the District exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the District. The District exercises no influence over any other reporting entity; therefore, the District has no component units. The District has a relationship with Panola County, Texas, in that the Commissioners of the District, by statute, are appointed by the Commissioner's Court of Panola County, Texas. The District, however, is responsible for its own financial activities and is not considered a component unit of Panola County.

B. Basis of Presentation, Measurement Focus, and Basis of Accounting

The Statement of Net Position and the Statement of Activities are government-wide financial statements. These statements include the financial activities of the overall government. The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

The governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting applicable to governmental funds in accordance with the standards established by the Governmental Accounting Standards Board. Under this method, all expenditures and all revenues currently measurable and available are accrued.

The District reports the following major governmental fund:

Special Revenue Fund – The District accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources, as they are needed.

The District does not utilize a formal encumbrance accounting system.

C. Deposits and Investments

The District'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.

D. Capital Assets

Capital assets, which include buildings and improvements and equipment, are reported in the governmental column in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The District's capitalization policy includes real or personal property with a value equal to or greater than \$5,000 and has an estimated life of greater than 1 year.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. Capital Assets (cont.)

Buildings and improvements and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings & improvements	22
Equipment	8-10

E. Budgets and Budgetary Accounting

The board of commissioners is responsible for preparing and adopting the District's annual budget. This budget is prepared on the modified accrual basis of accounting applicable to governmental funds. The budget is primarily a management tool. The board is responsible for monitoring expenditures within guidelines established by the budget.

F. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has no items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. Deferred revenue is reported in the governmental fund Balance Sheet. Net delinquent taxes receivable as of December 31, 2017 are recorded as deferred revenue. Also, any current taxes collected between October 1 and December 31 in the current year are not available for use until January 1 of next year. These advance tax collections are recorded as deferred inflows of resources.

G. Fund Balances

In fund financial statements, governmental funds may report fund balances in the following classifications:

1. *Nonspendable fund balance* – amounts that are not in spendable form, such as fund balances associated with inventories, prepaids, and long-term loans and notes receivable.
2. *Restricted fund balance* – amounts that can be spent only for the specific purposes stipulated by their providers, such as grantors, bondholders, and higher levels of government, through constitutional provisions, or by enabling legislation.
3. *Committed fund balance* – amounts that can only be used for the specific purposes determined by a formal action of the District's Board of Commissioners (the District's highest level of decision-making authority). These amounts cannot be used for any other purpose unless the District's Board of Commissioners takes the same level of action to remove or change the constraint.
4. *Assigned fund balance* – amounts intended to be used by the government for specific purposes but to not meet the criteria to be classified as restricted or committed. Intent can be expressed by the District's Board of Commissioners or an individual to whom the Board of Commissioners has delegated the authority to assign fund balances.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

G. Fund Balances (cont.)

5. *Unassigned fund balance* – amounts that are available for any purpose; these amounts are reported only in a General Fund.

The District's total fund balance is reported as Assigned Fund Balance. This amount is intended by the District's Board of Commissioners to be used only to provide fire protection and prevention services to the residents of the District.

H. Net Position

In the government-wide financial statements, net position represents the difference between assets and liabilities. Net position invested in capital assets, net of any related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets, and adding back any unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws and regulations of other governments.

NOTE 3 – FIRE PROTECTION SERVICES

Each year, the District enters into agreements with the Flatwoods, Inter Community, Woods, Clayton, Beckville, Community Four, and Gary Volunteer Fire Departments to provide fire protection and prevention services to the residents of the District. This continuous agreement may be terminated upon adequate written notice by either party.

NOTE 4 – EXPENDITURES

In 2017, the District disbursed amounts to each volunteer fire department in the amount of \$1,500 each month. Expenditures in excess of the monthly payment amounts were submitted to the District for payment as needed. The remaining expenditures reflect the cost of goods and services shared by the District and the departments.

NOTE 5 – EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND FINANCIAL STATEMENTS AND THE GOVERNMENT-WIDE FINANCIAL STATEMENTS

The fund balance and the change in fund balance for total governmental funds reported on the governmental fund financial statements differ from the net position and change in net position for governmental activities as reported in the government-wide financial statements.

When capital assets that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the Statement of Net Position includes those capital assets among the assets of the District as a whole. The net effect of including the beginning balances for capital assets, net of depreciation, is an increase to net position. The details of capital assets at the beginning of the year are as follows:

<u>Capital Assets</u> <u>At the Beginning of the Year</u>	<u>Historic</u> <u>Cost</u>	<u>Accumulated</u> <u>Depreciation</u>	<u>Net Value at the</u> <u>Beginning of the Year</u>	<u>Change in</u> <u>Net Assets</u>
Land	\$ 10,803	\$ -	\$ 10,803	
Building and improvements	506,799	222,106	284,693	
Equipment	<u>5,220,096</u>	<u>3,717,412</u>	<u>1,502,684</u>	
Total				<u>\$ 1,798,180</u>

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 5 – EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND FINANCIAL STATEMENTS AND THE GOVERNMENT-WIDE FINANCIAL STATEMENTS (cont.)

Current year capital outlays are expenditures in the fund financial statements, but they should be shown as increases in capital assets in the government-wide financial statements. Moreover, current year depreciation expense is not reported in the fund financial statements, but is reflected as a decrease in net position in the government-wide financial statements.

Summary reconciliations of the governmental fund Balance Sheet to the Statement of Net Position and the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities are presented below and on the following page.

Total Fund Balance – Governmental Funds	\$	832,025
Uncollected taxes (assumed collectible) from current & prior year levies		32,447
Capital assets, beginning of the year, net of accumulated depreciation		1,798,180
Current year capital outlays		341,875
Current year depreciation expense		(370,880)
Net Position of Governmental Activities	\$	<u>2,633,647</u>

Total Change in Fund Balance – Governmental Funds	\$	(41,641)
Current year increase in net taxes receivable		588
Current year capital outlays		341,875
Current year depreciation expense		(370,880)
Change in Net Position of Governmental Activities	\$	<u>(70,058)</u>

NOTE 6 – DEPOSITS WITH FINANCIAL INSTITUTIONS

During the 2017 fiscal year, all deposits and investments were comprised of bank demand deposits and bank time deposits. The District's demand deposits and time deposits are fully covered by federal depository insurance and collateral held by the District's agent, First State Bank & Trust Co., in the name of the District.

In compliance with the Public Funds Investment Act, the District has adopted a deposit and investment policy. Specific policies applicable to deposits and investments of the District and the risks of such are described below.

- a. **Custodial Credit Risk-Deposits:** In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's policy regarding types of deposits allowed is that such deposits be covered by depository insurance or fully collateralized by pledged securities held by the pledging institution's agent in the name of Panola County Emergency Services District No. 1. The highest combined balances of cash, savings, and time deposit accounts amounted to \$1,102,059 and occurred during the month of January 2017. The market value of securities pledged as of the date of the highest combined balance on deposit was \$1,628,266. The total amount of FDIC coverage at the time of the highest combined balance was \$250,000. During the year, the District was not exposed to custodial credit risk for deposits. At December 31, 2017 the District's cash deposits were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name.

- b. **Custodial Credit Risk- Investments.** For an investment, this is the risk that, in the event of a failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's temporary investments are on deposit with First State Bank and are not included in this type of custodial credit risk. During the year, the District was not exposed to custodial credit risk for investments.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 6 – DEPOSITS WITH FINANCIAL INSTITUTIONS (cont.)

- c. **Concentration Risk.** This risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The District does not have a specific policy regarding concentration of credit risk, as it does not contemplate the investment of funds in such instruments. During the year, the District was not exposed to concentration of credit risk.

- d. **Interest Rate Risk.** Interest rate risk occurs when potential purchasers of debt securities do not agree to pay face value for those securities if interest rates rise. The District does not have a specific policy regarding interest rate risk, as it does not contemplate the investment of funds in such instruments. During the year, the District was not exposed to interest rate risk.

A summary of the composition of the deposit balances as of December 31, 2017 is shown below:

Demand Deposit Accounts	\$ 541,813
Certificates of Deposit	<u>700,000</u>
Total:	<u>\$ 1,241,813</u>

NOTE 7 - AD VALOREM TAXES

The District’s ad valorem taxes are levied on October 1, but do not become due until January 1 of the following year. Taxes become past due February 1 and become delinquent June 30. Because the taxes are not due and payable until January 1, no current taxes receivable are reported as of December 31.

Since delinquent taxes were due on January 1 of the fiscal and budget year, any unpaid taxes are recorded as a receivable, net of allowance for uncollectibles. This receivable has been reported in the assets section of the balance sheet and offset as deferred revenues in the deferred inflows of resources section.

The following is a summary of the gross delinquent taxes and the allowance for uncollectible taxes:

Delinquent Taxes	\$43,263
Less: Allowance for Uncollectible Taxes	<u>(10,816)</u>
Net Taxes receivable	<u>\$32,447</u>

By policy, any taxes, regardless of character (delinquent, advance) collected between October 1 and December 31, are not available for use until January 1, the beginning of the next fiscal year. Therefore, all of these receivable and advance collections are recorded as unearned revenues in the deferred inflows of resources section of the balance sheet and statement of net position.

A summary of taxes collected and recognized as current, unearned or deferred revenue is summarized below:

	<u>Recognized in</u> <u>Current Year</u>	<u>Deferred</u> <u>Revenue</u>	<u>Unearned</u> <u>Revenues</u>
Advanced tax collections in 2016	\$ 538,523	\$ -	\$ -
Collections from January 1, 2017 to September 30, 2017	116,893	-	-
Advance collections of 2017 taxes	-	-	418,517
Due from Panola County Tax Assessor at December 31, 2017	-	-	24,475
Delinquent taxes receivable (net of allowance)	<u>-</u>	<u>32,447</u>	<u>-</u>
Total	<u>\$ 655,416</u>	<u>\$ 32,447</u>	<u>\$ 442,992</u>

The 2017 tax rate per \$100 valuation is .0213.

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017**

NOTE 8 – CAPITAL ASSET ACTIVITY

Capital asset activity for the year ended December 31, 2017 was as follows:

	<u>Beginning Balance</u>	Primary Government		<u>Ending Balance</u>
		<u>Additions</u>	<u>Retirements</u>	
Governmental Activities				
Land	\$ 10,803	\$ 3,000	-	\$ 13,803
Buildings and improvements	506,799	44,085	-	550,884
Equipment	5,220,096	277,495	-	5,497,591
Construction in Progress	-	<u>17,295</u>	-	<u>17,295</u>
Totals at Historic Cost	<u>5,737,698</u>	<u>341,875</u>	-	<u>6,079,573</u>
Less Accumulated Depreciation:				
Buildings and improvements	222,106	23,071	-	245,177
Equipment	<u>3,717,412</u>	<u>347,809</u>	-	<u>4,065,221</u>
Total Accumulated Depreciation	<u>3,939,518</u>	<u>370,880</u>	-	<u>4,310,398</u>
Governmental Activities, Capital Assets, Net	<u>\$ 1,798,180</u>	<u>\$ (29,005)</u>	<u>\$ -</u>	<u>\$1,769,175</u>

NOTE 9 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. At no time during the last three fiscal years have claims exceeded commercial coverage.

NOTE 10 – COMMITMENTS AND CONTINGENT LIABILITIES

As of December 31, 2017, there were no known contingent liabilities.

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@robwilcpa.com

**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**

To The Board of Commissioners of the
Panola County Emergency Services District No. 1
Carthage, Texas

I 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 governmental activities and the major special revenue fund of the Panola County Emergency Services District No. 1, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued my report thereon dated September 14, 2018.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Panola County Emergency Services District No. 1's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I do not express an opinion on the effectiveness of the District'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.

My 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 my audit, I did not identify any deficiencies in internal control that I consider to be material weaknesses. However material weaknesses may exist that have not been identified.

To the Board of Commissioners of the
Panola County Emergency Services District No. 1
Page 2 of 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Panola County Emergency Services District No. 1's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my 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 my 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.

Rachael Payne
Rachael Payne, CPA, PLLC
Certified Public Accountant

September 14, 2018

**PANOLA COUNTY INVESTMENT REPORT
JUNE 30, 2018**

INVESTMENTS AS OF MARCH 31, 2018	61,100,000.00		
		Investments	Maturity
			Int. Rate
Beginning Balance 04/01/2018	61,100,000.00		
Matured 04/12/2018 (Purchased on 01/11/2018)	(10,100,000.00)		
Matured 04/12/2018 (Purchased on 01/11/2018)	(6,200,000.00)		
Purchase of CD No. 21304402446 on 04/12/2018	6,400,000.00		7/12/2018
General	2,561,000.00		1.708%
Law Library	17,000.00		
Courthouse Security	56,000.00		
Records Management	1,000.00		
CC Records Preservation	120,000.00		
Archive	19,000.00		
Justice Court Technology	21,000.00		
Road & Bridge	1,700,000.00		
FM & Lateral Road	590,000.00		
Hot Check Fee	7,000.00		
Sheriff's State Forfeiture	6,000.00		
DA State Forfeiture	5,000.00		
Child Protective Services	24,000.00		
Health Fund	1,042,000.00		
Airport	39,000.00		
Road Bond 1971	75,000.00		
Permanent Improvement	60,000.00		
Jail Improvements	57,000.00		
Purchase of CD No. 21304402447 on 04/12/2018	10,200,000.00		7/12/2018
Retiree Health Benefit Trust	10,200,000.00		1.708%
Matured 05/17/2018 (Purchased on 02/15/2018)	(10,000,000.00)		
Matured 05/17/2018 (Purchased on 02/15/2018)	(10,100,000.00)		
Purchase of CD No. 21304402451 on 05/17/2018	10,100,000.00		8/16/2018
Retiree Health Benefit Trust	10,100,000.00		1.873%
Purchase of CD No. 21304402452 on 05/17/2018	9,600,000.00		8/16/2018
General	5,533,000.00		
Law Library	15,000.00		
Courthouse Security	60,000.00		
Records Management	3,000.00		
CC Records Preservation	90,000.00		
Archive	18,000.00		
Justice Court Technology	22,000.00		
Road & Bridge	2,000,000.00		
FM & Lateral Road	500,000.00		
Hot Check Fee	8,000.00		
Sheriff's State Forfeiture	10,000.00		
DA State Forfeiture	3,000.00		
Child Protective Services	22,000.00		
Health Fund	1,110,000.00		
Airport	10,000.00		
Road Bond 1971	77,000.00		
Permanent Improvement	61,000.00		
Jail Improvements	58,000.00		
Matured 06/14/2018 (Purchased on 03/15/2018)	(14,200,000.00)		
Matured 06/14/2018 (Purchased on 03/15/2018)	(10,300,000.00)		
Matured 06/14/2018 (Purchased on 03/15/2018)	(200,000.00)		
Purchase of CD No. 21304402458 on 06/14/2018	10,200,000.00		9/13/2018
General	5,173,000.00		1.893%
Law Library	18,000.00		
Courthouse Security	67,000.00		
Records Management	2,000.00		
CC Records Preservation	105,000.00		
Archive	20,000.00		
Justice Court Technology	23,000.00		
Road & Bridge	2,700,000.00		
FM & Lateral Road	700,000.00		
Hot Check Fee	5,000.00		
SO State Forfeiture	6,000.00		
DA State Forfeiture	4,000.00		
Child Protective Services	21,000.00		
Health Fund	1,117,000.00		
Airport	49,000.00		
Road Bond 1971	76,000.00		
Permanent Improvement	58,000.00		
Jail Improvements	56,000.00		
Purchase of CD No. 21304402459 on 06/14/2018	10,400,000.00		9/13/2018
Retiree Health Benefit Trust	10,400,000.00		1.893%
Purchase of CD No. 21304402460 on 06/14/2018	100,000.00		9/13/2018
Panola County Adult Probation	100,000.00		1.893%
Purchase of CD No. 21304402462 on 06/14/2018	200,000.00		9/13/2018
Panola Juvenile Probation	10,000.00		1.893%
Title IV-E	70,000.00		
Local Match Juvenile Probation	120,000.00		
INVESTMENTS AS OF JUNE 30, 2018	57,200,000.00		

THE MARKET VALUE OF ALL INVESTMENTS IS THE SAME AS CARRYING VALUE.

To the best of our knowledge and belief, the transactions reflected in this investment report are in compliance with the investment policy of PANOLA COUNTY and conform to the requirements of the PUBLIC FUNDS INVESTMENT ACT.

Lee Ann Jones
 Panola County Judge
 10-2-2018
 Date

Jennifer Stacy
 Panola County Auditor
 10-2-2018
 Date

Jon W. Reed
 Panola County Treasurer
 10-02-2018
 Date

APPROVED

10-02-2018

Lee Ann Jones

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: 09/13/18

CONFERENCE: 36TH ANNUAL VG YOUNG SCHOOL FOR COUNTY TAX A/C

LOCATION: WACO, TEXAS

DATES: NOV 13-15, 2018

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 3 1/2

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? NONE

How many days have you been away from your job this year for conferences, not counting this conference? NONE

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.)

THE CONFERENCE HELPS TO KEEP US INFORMED OF LAWS AND CHANGES THAT

AFFECT THE TAX OFFICES.

APPROVED

10-02-2018

Lee Ann Jones

Lee Ann Jones,
County Judge

**PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE**

NAME: GLORIA COCO

POSITION: CHIEF DEPUTY

DEPARTMENT: TAX OFFICE AUTO REG

DATE: 09/13/18

CONFERENCE: 36TH ANNUAL VG YOUNG SCHOOL FOR COUNTY TAX A/C

LOCATION: WACO, TEXAS

DATES: NOV 13, 2018 to NOV 15, 2018

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 3 1/2

Does the conference meet your educational requirements for the year? N/A

If not, how much of your requirements will be met by this conference? N/A

How much of your requirements have been met already, not counting this conference? N/A

How many days have you been away from your job this year for conferences, not counting this conference? NONE

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.)

THE CONFERENCE HELPS TO KEEP US INFORMED OF LAWS AND CHANGES THAT
AFFECT THE TAX OFFICES.

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE

APPROVED
10-02-2018
Lee Ann Jones
Lee Ann Jones,
County Judge

NAME: DEBRA JOHNSON

POSITION: DISTRICT CLERK

DEPARTMENT: DISTRICT CLERK

DATE: 9/25/2018

CONFERENCE: COUNTY & DISTRICT CLERK'S ASSOCIATION REGION VI MEETING

LOCATION: TYLER TX

DATES: 9/28/2018 to 9/28/2018

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

Does the conference meet your educational requirements for the year? NO
UNKNOWN AT

If not, how much of your requirements will be met by this conference? THIS TIME

How much of your requirements have been met already, not counting this conference? 20+

How many days have you been away from your job this year for conferences, not counting this conference? 5

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

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE

APPROVED

10-02-2018

Lee Ann Jones

Lee Ann Jones,
County Judge

NAME: DEBRA JOHNSON

POSITION: DISTRICT CLERK

DEPARTMENT: DISTRICT CLERK

DATE: 9/24/2018

CONFERENCE: TEXAS DISTRICT COURT ALLIANCE 18TH ANNUAL WORKSHOP

LOCATION: KERRVILLE TX

DATES: 10/16/2018 to 10/18/2018

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 4

Does the conference meet your educational requirements for the year? NA

If not, how much of your requirements will be met by this conference? NA

How much of your requirements have been met already, not counting this conference? 20+

How many days have you been away from your job this year for conferences, not counting this conference? 6

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

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE

APPROVED

10-02-2018

Lee Ann Jones
Lee Ann Jones,
County Judge

NAME: LINDSEY SMITH

POSITION: DEPUTY DISTRICT CLERK

DEPARTMENT: DISTRICT CLERK

DATE: 9/25/2018

CONFERENCE: COUNTY & DISTRICT CLERK'S ASSOCIATION REGION VI MEETING

LOCATION: TYLER TX

DATES: 9/28/2018 to 9/28/2018

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

Does the conference meet your educational requirements for the year? NA

If not, how much of your requirements will be met by this conference? NA

How much of your requirements have been met already, not counting this conference? NA

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.)

GAIN KNOWLEDGE FROM TOPICS PRESENTED

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE

APPROVED

10-02-2018

Lee Ann Jones

Lee Ann Jones,
County Judge

NAME: LINDSEY SMITH

POSITION: DEPUTY DISTRICT CLERK

DEPARTMENT: DISTRICT CLERK

DATE: 9/24/2018

CONFERENCE: TEXAS DISTRICT COURT ALLIANCE 18TH ANNUAL WORKSHOP

LOCATION: KERRVILLE TX

DATES: 10/16/2018 to 10/18/2018

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 4

Does the conference meet your educational requirements for the year? NA

If not, how much of your requirements will be met by this conference? NA

How much of your requirements have been met already, not counting this conference? NA

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.)

GAIN KNOWLEDGE FROM TOPICS PRESENTED

APPROVED

10-02-2018

Lee Ann Jones

Lee Ann Jones,
County Judge

**PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE**

NAME: Jennifer Stacy

POSITION: County Auditor

DEPARTMENT: Auditor

DATE: 9/26/2018

CONFERENCE: Texas Public Investment Conference

LOCATION: Houston, TX

DATES: 11/07/2018 to 11/09/2018

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 2 1/2

Does the conference meet your educational requirements for the year? no

If not, how much of your requirements will be met by this conference? pending

How much of your requirements have been met already, not counting this conference?

20 hours

How many days have you been away from your job this year for conferences, not counting this conference? 3 1/2

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.)

This conference will give me information on investment procedures and terminology used in county government.

APPROVED

10-02-2018

Lee Ann Jones
Lee Ann Jones,
County Judge

**PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE**

NAME: Katlyn Billie
POSITION: Dispatcher
DEPARTMENT: Panola Co. Sheriff's Office
DATE: September 25, 2018

CONFERENCE: Basic Telecommunications
LOCATION: Kilgore College, Kilgore, Tx.
DATES: 9/20/2018 to 9/24/2018

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 5

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.)

Requirement for Telecommunications license