



BOBBIE DAVIS
COUNTY CLERK
PANOLA COUNTY

February 20, 2019

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

Honorable County Judge and Commissioners,

Please record the resignation of Shelley Murff effective February 20, 2019 at 10:00 AM.

Sincerely,

A handwritten signature in blue ink that reads "Bobbie Davis".

Bobbie Davis
Panola County Clerk

County Of Panola

HOLLY GIBBS

TAX ASSESSOR - COLLECTOR

PANOLA COUNTY COURTHOUSE

110 S. SYCAMORE, ROOM 211

CARTHAGE, TEXAS 75633

(903) 693-0340

February 25, 2019

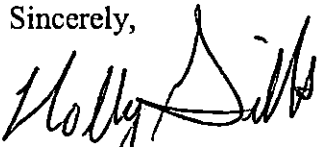
Panola County Commissioners Court
Panola County Courthouse

Gentlemen:

Please record the employment of Demetra Ware, upon successful completion of the drug test and physical, for the position of Deputy Clerk in the Panola County Tax Office, Auto Registration Department, effective March 6, 2019 at the starting salary of \$14.38 per hour.

Thank you for your continued support and cooperation.

Sincerely,



Holly Gibbs
Tax Assessor- Collector

cc: Joni Reed, County Treasurer
Jennifer Stacy, County Auditor



LINDSEY SMITH
DISTRICT CLERK
PANOLA COUNTY

February 25, 2019

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

Dear Judge Jones and Commissioners,

Please record the employment of April Ham as a Deputy District Clerk, effective March 11, 2019 pending successful completion of a pre-employment physical and drug screening, at the hourly rate of \$14.38.

Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink that reads "Lindsey Smith".

Lindsey Smith
Panola County District Clerk

Cc: Joni Reed, County Treasurer
Jennifer Stacy, County Auditor

February 26, 2019

FROM: Melanie Earle, Road and Bridge Warehouse Coordinator

TO: Joni Reed, County Treasurer

SUBJECT: EFFECTIVE DATE OF SEPARATION OF EMPLOYMENT:

Please be advised of the effective date of separation of employment for Randy LaGrone, Foreman, for Panola County Road & Bridge Department, Pct. 3, effective February 26, 2019 at 5:00 p.m.

Melanie Earle

Melanie Earle

Road and Bridge

Warehouse Coordinator

PANOLA COUNTY SHERIFF'S OFFICE

Office: 903.693.0333
Fax: 903.693.9366



314 W. Wellington
Carthage, Texas 75633

Sheriff Kevin Lake

February 27, 2019

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 Stephen Long as a Detention Officer for the Panola County Sheriff's Office effective March 15, 2019.

Sincerely,

A handwritten signature in black ink, appearing to read "KSL", with a long horizontal stroke extending to the right.

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

February 28, 2019

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 Dalton Tanner as a Detention Officer for the Panola County Sheriff's Office effective March 15, 2019.

Sincerely,

A handwritten signature in black ink, appearing to read "KL" followed by a horizontal line.

Kevin Lake
Sheriff

KL/lw

CC: Jennifer Stacy
Joni Reed

Honesty, Integrity, Service

PANOLA COUNTY, TEXAS

INVITATION TO BID

RETURN BID TO:

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

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

Sealed bids shall be received no later than:

1:30 PM TUESDAY, APRIL 2, 2019.

MARK ENVELOPE

“ASPHALT MATERIALS FOR ROAD MAINTENANCE”

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

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

SIGNATURE OF BIDDER

**PANOLA COUNTY
INVITATION TO BID**

INSTRUCTIONS/TERMS OF CONTRACT

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

ASPHALT MATERIALS FOR ROAD MAINTENANCE

TO PROVIDE for an annual contract commencing **April 2, 2019** and continuing until **December 31, 2019**.

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**

No later than **1:30 P.M. TUESDAY, APRIL 2, 2019**

MARK ENVELOPES:

“ASPHALT MATERIALS FOR ROAD MAINTENANCE”

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

SIGNATURE OF BIDDER

INVITATION TO BID
INSTRUCTIONS / TERMS OF CONTRACT

FUNDING: Funds for payment have been provided through the Panola County Budget adopted by the Commissioners Court for **April 2, 2019 thru December 31, 2019.**

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

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

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

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

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

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

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

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

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

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

Signature of Bidder

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

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

DESCRIPTIONS: Any reference to model and/or make/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 "Invitation To Bid and Specifications" will be made by addenda. Sole issuing authority of addenda shall be vested in Panola. Addenda will be mailed to all who are known to have received a copy of this Invitation To Bid. Bidders shall acknowledge receipt of all addenda.

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

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

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

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

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

Signature of Bidder

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

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

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

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

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

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

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

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

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

Signature of Bidder

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

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

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

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

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

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

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

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

Signature of Bidder

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

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

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

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

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

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

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

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

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

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

Signature of Bidder

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

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

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

INDEMNITY:

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

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 **Melanie Earle, Road and Bridge Warehouse Coordinator at (903) 693-3763.**

Signature of Bidder

SPECIFICATIONS FOR ASPHALT MATERIALS FOR ROAD MAINTENANCE

OIL SAND

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

HOT OIL SAND

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

HOT MIX ASPHALT

HOT MIX ASPHALT TYPE D IN ACCORDANCE WITH TXDOT ITEM 340

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

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

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

Bids shall be submitted on the attached bid sheet.

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

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

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

THE ESTIMATED QUANTITY TO BE PURCHASED IS:

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

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

BID FORM AND CONTRACT

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

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

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

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

Exceptions to Specifications:

OIL SAND _____

HOT SAND SAND _____

HOT MIX ASPHALT _____

DATE: _____

FIRM: _____

BY: _____

ADDRESS: _____

PHONE NUMBER: _____

DATE: _____

PANOLA COUNTY, TEXAS

BY: _____

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

DATE February 20, 2019

TO: THE PANOLA COUNTY COMMISSIONERS COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT CARTHAGE, TEXAS

Formal notice is hereby given that:

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

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

County Road: 201 as follows:
(NUMBER OF ROAD)

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

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

Construction of this line will begin on or after the:

15th day of March, 2019.

FIRM: Mark West East Texas Gas Company, L.L.C.

BY: Joshua Carter

TITLE: Project Manager

ADDRESS: 607 SW Loop 436

Carthage, Texas 75633

PHONE: 903-694-2225

APPROVAL

March 5, 2019

TO: MarkWest Energy East Texas Gas Company, LLC
Attn: Paul B. Pinson
325 W. Sabine St., Suite B
Carthage, TX 75633

RE: **CR #201, #202, #301, #302, & #303**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **24" steel pipe lines** within the right-of-way of County Roads **#201, #202, #301, #302, & #303** as shown by accompanying drawings and notice except as noted below.

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

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

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

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

Approved: 
COUNTY JUDGE

COMMISSIONERS:

Precinct #1 Ronnie LaGrone
Precinct #2 David A. Cole
Precinct #3 Craig M. Lawless
Precinct #4 Dale LaGrone



Legend

Proposed Crossing



1000 ft

Untitled Map
Write a description for your map.

Google Earth
©2018 Google

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

DATE February 20, 2019

TO: THE PANOLA COUNTY COMMISSIONERS COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT CARTHAGE, TEXAS

Formal notice is hereby given that:

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

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

County Road: 202 as follows:
(NUMBER OF ROAD)

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

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

Construction of this line will begin on or after the:

15th day of March, 2019.

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

BY: Joshua Carter

TITLE: Project Manager

ADDRESS: 607 SW Loop 436

Carthage, Texas 75633

PHONE: 903-694-2225



Legend

Untitled Map

Write a description for your map.

Proposed Crossing

Google Earth

© 2018 Google

1000 ft



230

201

206

202

149

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

DATE February 20, 2019

TO: THE PANOLA COUNTY COMMISSIONERS COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT CARTHAGE, TEXAS

Formal notice is hereby given that:

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

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

County Road: 301 as follows:
(NUMBER OF ROAD)

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

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

Construction of this line will begin on or after the:

15th day of March, 2019.

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

BY: Joshua Carter

TITLE: Project Manager

ADDRESS: 607 SW Loop 436

Carthage, Texas 75633

PHONE: 903-694-2225

Legend



Untitled Map
Write a description for your map.

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

DATE February 20, 2019

TO: THE PANOLA COUNTY COMMISSIONERS COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT CARTHAGE, TEXAS

Formal notice is hereby given that:

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

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

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

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

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

Construction of this line will begin on or after the:

15th day of March, 2019.

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

BY: Joshua Carter

TITLE: Project Manager

ADDRESS: 607 SW Loop 436

Carthage, Texas 75633

PHONE: 903-694-2225



Legend



2000 ft

Proposed CR 302
and 301 Crossing

Rd 704

302

301

3032

303

Heart Rd

59

3031

Untitled Map

Write a description for your map.

Google Earth

© 2016 Google

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

DATE February 20, 2019

TO: THE PANOLA COUNTY COMMISSIONERS COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT CARTHAGE, TEXAS

Formal notice is hereby given that:

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

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

County Road: 303 as follows:
(NUMBER OF ROAD)

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

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

Construction of this line will begin on or after the:

15th day of March, 2019.

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

BY: Joshua Carter

TITLE: Project Manager

ADDRESS: 607 SW Loop 436

Carthage, Texas 75633

PHONE: 903-694-2225



Legend

Untitled Map
Write a description for your map.

Proposed CR 303
Crossing

2000 ft



Google Earth
© 2016 Google

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

DATE February 20, 2019

TO: THE PANOLA COUNTY COMMISSIONERS COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT CARTHAGE, TEXAS

Formal notice is hereby given that:

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

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

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

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

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

Construction of this line will begin on or after the:

15th day of March, 2019 .

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

BY: Joshua Carter

TITLE: Project Manager

ADDRESS: 607 SW Loop 436

Carthage, Texas 75633

PHONE: 903-694-2225

APPROVAL

March 5, 2019

TO: MarkWest Energy East Texas Gas Company, LLC
Attn: Paul B. Pinson
325 W. Sabine St., Suite B
Carthage, TX 75633

RE: **CR #305**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **16" steel pipe line** within the right-of-way of County Road **#305** as shown by accompanying drawings and notice except as noted below.

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

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

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

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

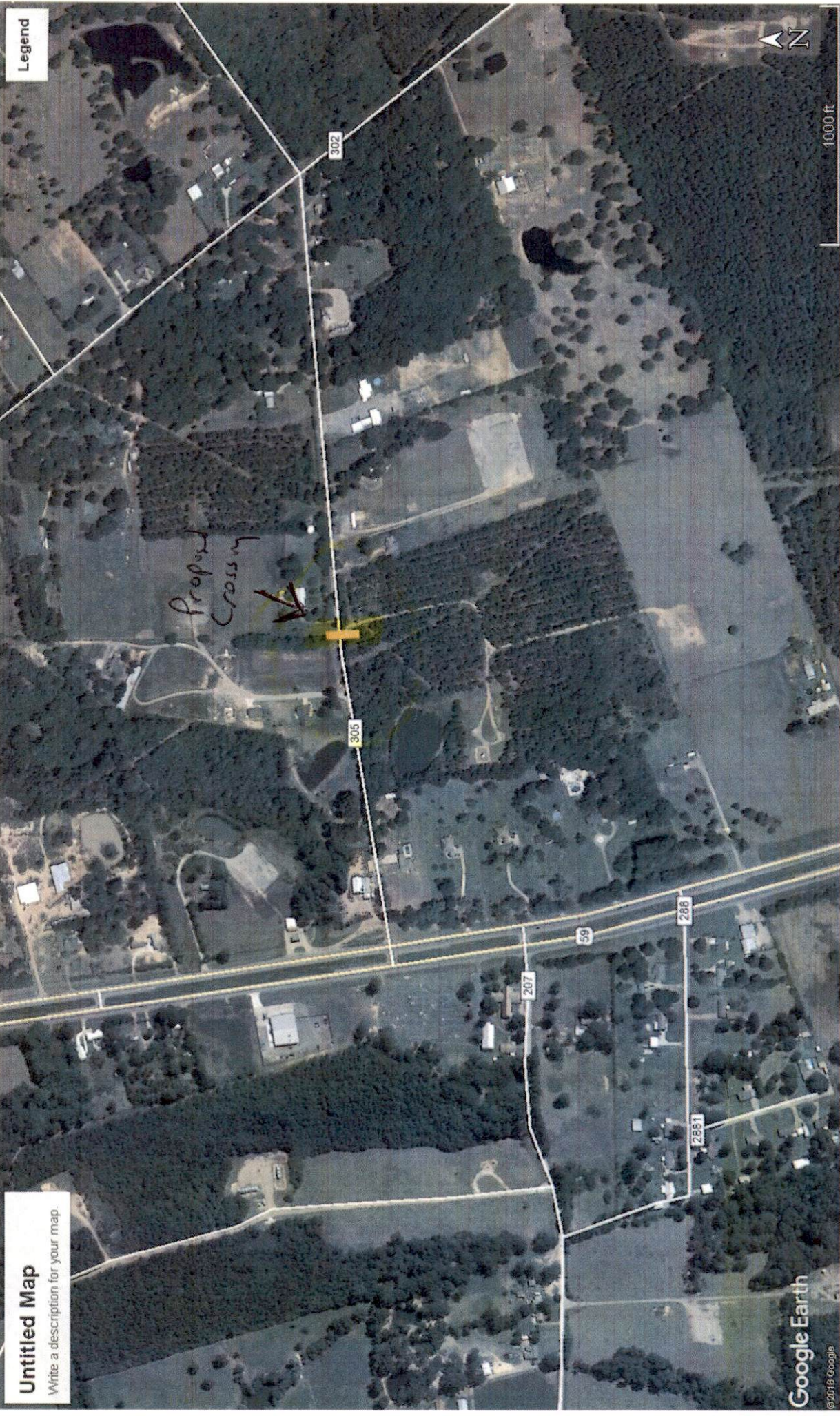
6. Operations along roadbeds shall be performed in such manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs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

Approved: 
COUNTY JUDGE

COMMISSIONERS:

Precinct #1	Ronnie LaGrone
Precinct #2	David A. Cole
Precinct #3	Craig M. Lawless
Precinct #4	Dale LaGrone

Legend



Untitled Map
Write a description for your map.



Equitable Sharing Agreement and Certification



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

Type: Sheriff's Office

Agency Finance Contact

Name: Stacy, Jennifer
Phone: 9036930320
Email: jennifer.stacy@co.panola.tx.us

Jurisdiction Finance Contact

Name: Stacy, Jennifer
Phone: 9036930320
Email: jennifer.stacy@co.panola.tx.us

ESAC Preparer

Name: Stacy, Jennifer
Phone: 9036930320
Email: jennifer.stacy@co.panola.tx.us

FY End Date: 12/31/2018

Agency FY 2019 Budget: \$5,810,524.00

Annual Certification Report

Summary of Equitable Sharing Activity		Justice Funds ¹	Treasury Funds ²
1	Beginning Equitable Sharing Fund Balance	\$0.00	\$257.65
2	Equitable Sharing Funds Received	\$0.00	\$0.00
3	Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force	\$0.00	\$0.00
4	Other Income	\$0.00	\$0.00
5	Interest Income	\$0.00	\$3.16
6	Total Equitable Sharing Funds Received (total of lines 1-5)	\$0.00	\$260.81
7	Equitable Sharing Funds Spent (total of lines a - n)	\$0.00	\$0.00
8	Ending Equitable Sharing Funds Balance <small>(difference between line 7 and line 6)</small>	\$0.00	\$260.81

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

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

Summary of Shared Funds Spent		Justice Funds	Treasury Funds
a	Law Enforcement Operations and Investigations	\$0.00	\$0.00
b	Training and Education	\$0.00	\$0.00
c	Law Enforcement, Public Safety, and Detention Facilities	\$0.00	\$0.00
d	Law Enforcement Equipment	\$0.00	\$0.00
e	Joint Law Enforcement/Public Safety Equipment and Operations	\$0.00	\$0.00
f	Contracts for Services	\$0.00	\$0.00
g	Law Enforcement Travel and Per Diem	\$0.00	\$0.00
h	Law Enforcement Awards and Memorials	\$0.00	\$0.00
i	Drug, Gang, and Other Education or Awareness Programs	\$0.00	\$0.00
j	Matching Grants	\$0.00	\$0.00
k	Transfers to Other Participating Law Enforcement Agencies	\$0.00	\$0.00
l	Support of Community-Based Programs	\$0.00	\$0.00
m	Non-Categorized Expenditures	\$0.00	\$0.00
n	Salaries	\$0.00	\$0.00
Total		\$0.00	\$0.00

Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Other Income

Other Income Type	Justice Funds	Treasury Funds

Matching Grants

Matching Grant Name	Justice Funds	Treasury Funds

Transfers to Other Participating Law Enforcement Agencies

Receiving Agency Name	Justice Funds	Treasury Funds

Support of Community-Based Programs

Recipient	Justice Funds	Treasury Funds

Non-Categorized Expenditures

Description	Justice Funds	Treasury Funds

Salaries

Salary Type	Justice Funds	Treasury Funds

Paperwork Reduction Act Notice

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

Privacy Act Notice

The Department of Justice is collecting this information for the purpose of reviewing your equitable sharing expenditures. Providing this information is voluntary; however, the information is necessary for your agency to maintain Program compliance. Information collected is covered by Department of Justice System of Records Notice, 71 Fed. Reg. 29170 (May 19, 2006), JMD-022 Department of Justice Consolidated Asset Tracking System (CATS). This information may be disclosed to contractors when necessary to accomplish an agency function, to law enforcement when there is a violation or potential violation of law, or in accordance with other published routine uses. For a complete list of routine uses, see the System of Records Notice as amended by subsequent publications.

Single Audit Information**Independent Auditor****Name:** Lagrone, Morgan**Company:** Morgan Lagrone, CPA**Phone:** 903-657-0240**Email:** morganlagrone@suddenlinkmail.com

Were equitable sharing expenditures included on your jurisdiction's prior fiscal year's Schedule of Expenditures of Federal Awards (SEFA)?

YES NO

Prior year Single Audit Number Assigned by Harvester Database:

Affidavit

Under penalty of perjury, the undersigned officials certify that they have read and understand their obligations under the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (Guide)* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations. The undersigned officials certify that the information submitted on the Equitable Sharing Agreement and Certification form (ESAC) is an accurate accounting of funds received and spent by the Agency.

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

Equitable Sharing Agreement

This Federal Equitable Sharing Agreement, entered into among (1) the Federal Government, (2) the Agency, and (3) the Agency's governing body, sets forth the requirements for participation in the federal Equitable Sharing Program and the restrictions upon the use of federally forfeited funds, property, and any interest earned thereon, which are equitably shared with participating law enforcement agencies. By submitting this form, the Agency agrees that it will be bound by the *Guide* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations. Submission of the ESAC is a prerequisite to receiving any funds or property through the Equitable Sharing Program.

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

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

3. Uses. Shared assets must be used for law enforcement purposes in accordance with the *Guide* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations.

4. Transfers. Before the Agency transfers funds to other state or local law enforcement agencies, it must obtain written approval from the Department of Justice or Department of the Treasury. Transfers of tangible property are not permitted. Agencies that transfer or receive equitable sharing funds must perform sub-recipient monitoring in accordance with the Code of Federal Regulations.

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

The Agency certifies that equitable sharing funds are maintained by the entity that maintains the Agency's appropriated or general funds and agrees that the funds will be subject to the standard accounting requirements and practices employed by the Agency's jurisdiction in accordance with the requirements set forth in the *Guide*, any subsequent updates, and the Code of Federal Regulations, including the requirement to maintain relevant documents and records for five years.

The misuse or misapplication of equitably shared funds or assets or supplantation of existing resources with shared funds or assets is prohibited. The Agency must follow its jurisdiction's procurement policies when expending equitably shared funds. Failure to comply with any provision of the *Guide*, any subsequent updates, and the Code of Federal Regulations may subject the Agency to sanctions.

6. Single Audit Report and Other Reviews. Audits shall be conducted as provided by the Single Audit Act Amendments of 1996 and OMB Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards. The Agency must report its equitable sharing expenditures on the Schedule of Expenditures of Federal Awards (SEFA) under Catalog of Federal Domestic Assistance number 16.922 for Department of Justice and 21.016 for Department of the Treasury. The Department of Justice and the Department of the Treasury reserve the right to conduct audits or reviews.

7. Freedom of Information Act (FOIA). Information provided in this Document is subject to the FOIA requirements of the Department of Justice and the Department of the Treasury. Agencies must follow local release of information policies.

8. Waste, Fraud, or Abuse. An Agency or governing body is required to immediately notify the Money Laundering and Asset Recovery Section of the Department of Justice and the Executive Office for Asset Forfeiture of the Department of the Treasury of any allegations or theft, fraud, waste, or abuse involving federal equitable sharing funds.

Civil Rights Cases

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

Yes No

Agency Head

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

Signature: Submitted Electronically

Date: 02/22/2019

To the best of my knowledge and belief, the information provided on this ESAC is true and accurate and has been reviewed and authorized by the Law Enforcement Agency Head whose name appears above. Entry of the Agency Head name above indicates his/her agreement to abide by the Guide, any subsequent updates, and the Code of Federal Regulations, including ensuring permissibility of expenditures and following all required procurement policies and procedures.

Governing Body Head

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

Signature: Submitted Electronically

Date: 02/22/2019

To the best of my knowledge and belief, the Agency's current fiscal year budget reported on this ESAC is true and accurate and the Governing Body Head whose name appears above certifies that the agency's budget has not been supplanted as a result of receiving equitable sharing funds. Entry of the Governing Body Head name above indicates his/her agreement to abide by the policies and procedures set forth in the Guide, any subsequent updates, and the Code of Federal Regulations.

I certify that I have obtained approval from and I am authorized to submit this form on behalf of the Agency Head and the Governing Body Head.



Equitable Sharing Agreement and Certification



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

Type: Prosecutor's Office

Agency Finance Contact

Name: Stacy, Jennifer
Phone: 9036930320
Email: jennifer.stacy@co.panola.tx.us

Jurisdiction Finance Contact

Name: Stacy, Jennifer
Phone: 9036930320
Email: sidney.burns@co.panola.tx.us

ESAC Preparer

Name: Stacy, Jennifer
Phone: 9036930320
Email: sidney.burns@co.panola.tx.us

FY End Date: 12/31/2018

Agency FY 2019 Budget: \$620,086.00

Annual Certification Report

	Justice Funds ¹	Treasury Funds ²
1 Beginning Equitable Sharing Fund Balance	\$57,422.98	\$0.00
2 Equitable Sharing Funds Received	\$0.00	\$0.00
3 Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force	\$0.00	\$0.00
4 Other Income	\$0.00	\$0.00
5 Interest Income	\$703.46	\$0.00
6 Total Equitable Sharing Funds Received (total of lines 1-5)	\$58,126.44	\$0.00
7 Equitable Sharing Funds Spent (total of lines a - n)	\$0.00	\$0.00
8 Ending Equitable Sharing Funds Balance <small>(difference between line 7 and line 6)</small>	\$58,126.44	\$0.00

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

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

	Justice Funds	Treasury Funds
a Law Enforcement Operations and Investigations	\$0.00	\$0.00
b Training and Education	\$0.00	\$0.00
c Law Enforcement, Public Safety, and Detention Facilities	\$0.00	\$0.00
d Law Enforcement Equipment	\$0.00	\$0.00
e Joint Law Enforcement/Public Safety Equipment and Operations	\$0.00	\$0.00
f Contracts for Services	\$0.00	\$0.00
g Law Enforcement Travel and Per Diem	\$0.00	\$0.00
h Law Enforcement Awards and Memorials	\$0.00	\$0.00
i Drug, Gang, and Other Education or Awareness Programs	\$0.00	\$0.00
j Matching Grants	\$0.00	\$0.00
k Transfers to Other Participating Law Enforcement Agencies	\$0.00	\$0.00
l Support of Community-Based Programs	\$0.00	\$0.00
m Non-Categorized Expenditures	\$0.00	\$0.00
n Salaries	\$0.00	\$0.00
Total	\$0.00	\$0.00

Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Other Income

Other Income Type	Justice Funds	Treasury Funds

Matching Grants

Matching Grant Name	Justice Funds	Treasury Funds

Transfers to Other Participating Law Enforcement Agencies

Receiving Agency Name	Justice Funds	Treasury Funds

Support of Community-Based Programs

Recipient	Justice Funds	Treasury Funds

Non-Categorized Expenditures

Description	Justice Funds	Treasury Funds

Salaries

Salary Type	Justice Funds	Treasury Funds

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Privacy Act Notice

The Department of Justice is collecting this information for the purpose of reviewing your equitable sharing expenditures. Providing this information is voluntary; however, the information is necessary for your agency to maintain Program compliance. Information collected is covered by Department of Justice System of Records Notice, 71 Fed. Reg. 29170 (May 19, 2006), JMD-022 Department of Justice Consolidated Asset Tracking System (CATS). This information may be disclosed to contractors when necessary to accomplish an agency function, to law enforcement when there is a violation or potential violation of law, or in accordance with other published routine uses. For a complete list of routine uses, see the System of Records Notice as amended by subsequent publications.

Single Audit Information**Independent Auditor****Name:**

Company: Morgan Lagrone, CPA

Phone: 9036570240

Email: morganlagrone@suddenlinkmail.com

Were equitable sharing expenditures included on your jurisdiction's prior fiscal year's Schedule of Expenditures of Federal Awards (SEFA)?

YES NO

Prior year Single Audit Number Assigned by Harvester Database:

Affidavit

Under penalty of perjury, the undersigned officials certify that they have read and understand their obligations under the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (Guide)* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations. The undersigned officials certify that the information submitted on the Equitable Sharing Agreement and Certification form (ESAC) is an accurate accounting of funds received and spent by the Agency.

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

Equitable Sharing Agreement

This Federal Equitable Sharing Agreement, entered into among (1) the Federal Government, (2) the Agency, and (3) the Agency's governing body, sets forth the requirements for participation in the federal Equitable Sharing Program and the restrictions upon the use of federally forfeited funds, property, and any interest earned thereon, which are equitably shared with participating law enforcement agencies. By submitting this form, the Agency agrees that it will be bound by the *Guide* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations. Submission of the ESAC is a prerequisite to receiving any funds or property through the Equitable Sharing Program.

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

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

3. Uses. Shared assets must be used for law enforcement purposes in accordance with the *Guide* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations.

4. Transfers. Before the Agency transfers funds to other state or local law enforcement agencies, it must obtain written approval from the Department of Justice or Department of the Treasury. Transfers of tangible property are not permitted. Agencies that transfer or receive equitable sharing funds must perform sub-recipient monitoring in accordance with the Code of Federal Regulations.

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

The Agency certifies that equitable sharing funds are maintained by the entity that maintains the Agency's appropriated or general funds and agrees that the funds will be subject to the standard accounting requirements and practices employed by the Agency's jurisdiction in accordance with the requirements set forth in the *Guide*, any subsequent updates, and the Code of Federal Regulations, including the requirement to maintain relevant documents and records for five years.

The misuse or misapplication of equitably shared funds or assets or supplantation of existing resources with shared funds or assets is prohibited. The Agency must follow its jurisdiction's procurement policies when expending equitably shared funds. Failure to comply with any provision of the *Guide*, any subsequent updates, and the Code of Federal Regulations may subject the Agency to sanctions.

6. Single Audit Report and Other Reviews. Audits shall be conducted as provided by the Single Audit Act Amendments of 1996 and OMB Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards. The Agency must report its equitable sharing expenditures on the Schedule of Expenditures of Federal Awards (SEFA) under Catalog of Federal Domestic Assistance number 16.922 for Department of Justice and 21.016 for Department of the Treasury. The Department of Justice and the Department of the Treasury reserve the right to conduct audits or reviews.

7. Freedom of Information Act (FOIA). Information provided in this Document is subject to the FOIA requirements of the Department of Justice and the Department of the Treasury. Agencies must follow local release of information policies.

8. Waste, Fraud, or Abuse. An Agency or governing body is required to immediately notify the Money Laundering and Asset Recovery Section of the Department of Justice and the Executive Office for Asset Forfeiture of the Department of the Treasury of any allegations or theft, fraud, waste, or abuse involving federal equitable sharing funds.

Civil Rights Cases

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

Yes No

Agency Head

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

Signature: Submitted Electronically

Date: 02/22/2019

To the best of my knowledge and belief, the information provided on this ESAC is true and accurate and has been reviewed and authorized by the Law Enforcement Agency Head whose name appears above. Entry of the Agency Head name above indicates his/her agreement to abide by the Guide, any subsequent updates, and the Code of Federal Regulations, including ensuring permissibility of expenditures and following all required procurement policies and procedures.

Governing Body Head

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

Signature: Submitted Electronically

Date: 02/22/2019

To the best of my knowledge and belief, the Agency's current fiscal year budget reported on this ESAC is true and accurate and the Governing Body Head whose name appears above certifies that the agency's budget has not been supplanted as a result of receiving equitable sharing funds. Entry of the Governing Body Head name above indicates his/her agreement to abide by the policies and procedures set forth in the Guide, any subsequent updates, and the Code of Federal Regulations.

I certify that I have obtained approval from and I am authorized to submit this form on behalf of the Agency Head and the Governing Body Head.



Equitable Sharing Agreement and Certification



NCIC/ORI/Tracking Number: TX1830200
Agency Name: Panola County Constable Precinct 1 & 4
Mailing Address: 314 W. Wellington
 Carthage, TX 75633

Type: Police Department

Agency Finance Contact

Name: Stacy, Jennifer
Phone: 9036930320
Email: jennifer.stacy@co.panola.tx.us

Jurisdiction Finance Contact

Name: Stacy, Jennifer
Phone: 9036930320
Email: jennifer.stacy@co.panola.tx.us

ESAC Preparer

Name: Stacy, Jennifer
Phone: 9036930320
Email: jennifer.stacy@co.panola.tx.us

FY End Date: 12/31/2018

Agency FY 2019 Budget: \$205,079.00

Annual Certification Report

Summary of Equitable Sharing Activity **Justice Funds**¹ **Treasury Funds**²

1 Beginning Equitable Sharing Fund Balance	\$0.00	\$0.00
2 Equitable Sharing Funds Received	\$0.00	\$0.00
3 Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force	\$0.00	\$0.00
4 Other Income	\$0.00	\$0.00
5 Interest Income	\$0.00	\$0.00
6 Total Equitable Sharing Funds Received (total of lines 1-5)	\$0.00	\$0.00
7 Equitable Sharing Funds Spent (total of lines a - n)	\$0.00	\$0.00
8 Ending Equitable Sharing Funds Balance <small>(difference between line 7 and line 6)</small>	\$0.00	\$0.00

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

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

Summary of Shared Funds Spent **Justice Funds** **Treasury Funds**

a Law Enforcement Operations and Investigations	\$0.00	\$0.00
b Training and Education	\$0.00	\$0.00
c Law Enforcement, Public Safety, and Detention Facilities	\$0.00	\$0.00
d Law Enforcement Equipment	\$0.00	\$0.00
e Joint Law Enforcement/Public Safety Equipment and Operations	\$0.00	\$0.00
f Contracts for Services	\$0.00	\$0.00
g Law Enforcement Travel and Per Diem	\$0.00	\$0.00
h Law Enforcement Awards and Memorials	\$0.00	\$0.00
i Drug, Gang, and Other Education or Awareness Programs	\$0.00	\$0.00
j Matching Grants	\$0.00	\$0.00
k Transfers to Other Participating Law Enforcement Agencies	\$0.00	\$0.00
l Support of Community-Based Programs	\$0.00	\$0.00
m Non-Categorized Expenditures	\$0.00	\$0.00
n Salaries	\$0.00	\$0.00
Total	\$0.00	\$0.00

Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Other Income

Other Income Type	Justice Funds	Treasury Funds

Matching Grants

Matching Grant Name	Justice Funds	Treasury Funds

Transfers to Other Participating Law Enforcement Agencies

Receiving Agency Name	Justice Funds	Treasury Funds

Support of Community-Based Programs

Recipient	Justice Funds	Treasury Funds

Non-Categorized Expenditures

Description	Justice Funds	Treasury Funds

Salaries

Salary Type	Justice Funds	Treasury Funds

Paperwork Reduction Act Notice

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Privacy Act Notice

The Department of Justice is collecting this information for the purpose of reviewing your equitable sharing expenditures. Providing this information is voluntary; however, the information is necessary for your agency to maintain Program compliance. Information collected is covered by Department of Justice System of Records Notice, 71 Fed. Reg. 29170 (May 19, 2006), JMD-022 Department of Justice Consolidated Asset Tracking System (CATS). This information may be disclosed to contractors when necessary to accomplish an agency function, to law enforcement when there is a violation or potential violation of law, or in accordance with other published routine uses. For a complete list of routine uses, see the System of Records Notice as amended by subsequent publications.

Single Audit Information**Independent Auditor**

Name: Lagrone, Morgan
Company: Morgan Lagrone CPA
Phone: 903-657-0240

Email: morganlagrone@suddenlinkmail.com

Were equitable sharing expenditures included on your jurisdiction's prior fiscal year's Schedule of Expenditures of Federal Awards (SEFA)?

YES NO

Prior year Single Audit Number Assigned by Harvester Database:

Affidavit

Under penalty of perjury, the undersigned officials certify that they have read and understand their obligations under the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (Guide)* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations. The undersigned officials certify that the information submitted on the Equitable Sharing Agreement and Certification form (ESAC) is an accurate accounting of funds received and spent by the Agency.

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

Equitable Sharing Agreement

This Federal Equitable Sharing Agreement, entered into among (1) the Federal Government, (2) the Agency, and (3) the Agency's governing body, sets forth the requirements for participation in the federal Equitable Sharing Program and the restrictions upon the use of federally forfeited funds, property, and any interest earned thereon, which are equitably shared with participating law enforcement agencies. By submitting this form, the Agency agrees that it will be bound by the *Guide* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations. Submission of the ESAC is a prerequisite to receiving any funds or property through the Equitable Sharing Program.

- 1. Submission.** The ESAC must be signed and electronically submitted within 60 days of the end of the Agency's fiscal year. Electronic submission constitutes submission to the Department of Justice and the Department of the Treasury.
- 2. Signatories.** The ESAC must be signed by the head of the Agency and the head of the governing body. Examples of Agency heads include police chief, sheriff, director, commissioner, superintendent, administrator, county attorney, district attorney, prosecuting attorney, state attorney, commonwealth attorney, and attorney general. The governing body head is the head of the agency that appropriates funding to the Agency. Examples of governing body heads include city manager, mayor, city council chairperson, county executive, county council chairperson, administrator, commissioner, and governor. The governing body head cannot be an official or employee of the Agency and must be from a separate entity.
- 3. Uses.** Shared assets must be used for law enforcement purposes in accordance with the *Guide* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations.
- 4. Transfers.** Before the Agency transfers funds to other state or local law enforcement agencies, it must obtain written approval from the Department of Justice or Department of the Treasury. Transfers of tangible property are not permitted. Agencies that transfer or receive equitable sharing funds must perform sub-recipient monitoring in accordance with the Code of Federal Regulations.
- 5. Internal Controls.** The Agency agrees to account separately for federal equitable sharing funds received from the Department of Justice and the Department of the Treasury, funds from state and local forfeitures, joint law enforcement operations funds, and any other sources must not be commingled with federal equitable sharing funds.

The Agency certifies that equitable sharing funds are maintained by the entity that maintains the Agency's appropriated or general funds and agrees that the funds will be subject to the standard accounting requirements and practices employed by the Agency's jurisdiction in accordance with the requirements set forth in the *Guide*, any subsequent updates, and the Code of Federal Regulations, including the requirement to maintain relevant documents and records for five years.

The misuse or misapplication of equitably shared funds or assets or supplantation of existing resources with shared funds or assets is prohibited. The Agency must follow its jurisdiction's procurement policies when expending equitably shared funds. Failure to comply with any provision of the *Guide*, any subsequent updates, and the Code of Federal Regulations may subject the Agency to sanctions.

6. Single Audit Report and Other Reviews. Audits shall be conducted as provided by the Single Audit Act Amendments of 1996 and OMB Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards. The Agency must report its equitable sharing expenditures on the Schedule of Expenditures of Federal Awards (SEFA) under Catalog of Federal Domestic Assistance number 16.922 for Department of Justice and 21.016 for Department of the Treasury. The Department of Justice and the Department of the Treasury reserve the right to conduct audits or reviews.

7. Freedom of Information Act (FOIA). Information provided in this Document is subject to the FOIA requirements of the Department of Justice and the Department of the Treasury. Agencies must follow local release of information policies.

8. Waste, Fraud, or Abuse. An Agency or governing body is required to immediately notify the Money Laundering and Asset Recovery Section of the Department of Justice and the Executive Office for Asset Forfeiture of the Department of the Treasury of any allegations or theft, fraud, waste, or abuse involving federal equitable sharing funds.

Civil Rights Cases

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

Yes No

Agency Head

Name: Murff, Bryan
Title: Constable Pct. 1 & 4
Email: bryan.murff@co.panola.tx.us

Signature: Submitted Electronically

Date: 02/22/2019

To the best of my knowledge and belief, the information provided on this ESAC is true and accurate and has been reviewed and authorized by the Law Enforcement Agency Head whose name appears above. Entry of the Agency Head name above indicates his/her agreement to abide by the Guide, any subsequent updates, and the Code of Federal Regulations, including ensuring permissibility of expenditures and following all required procurement policies and procedures.

Governing Body Head

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

Signature: Submitted Electronically

Date: 02/22/2019

To the best of my knowledge and belief, the Agency's current fiscal year budget reported on this ESAC is true and accurate and the Governing Body Head whose name appears above certifies that the agency's budget has not been supplanted as a result of receiving equitable sharing funds. Entry of the Governing Body Head name above indicates his/her agreement to abide by the policies and procedures set forth in the Guide, any subsequent updates, and the Code of Federal Regulations.

I certify that I have obtained approval from and I am authorized to submit this form on behalf of the Agency Head and the Governing Body Head.



Equitable Sharing Agreement and Certification



NCIC/ORI/Tracking Number: TX1830300
Agency Name: Panola County Constable Precincts 2 & 3
Mailing Address: 110 S. Sycamore Rm 102a
 Carthage, TX 75633

Type: Police Department

Agency Finance Contact

Name: Stacy, Jennifer
Phone: 9036930320 **Email:** jennifer.stacy@co.panola.tx.us

Jurisdiction Finance Contact

Name: Stacy, Jennifer
Phone: 9036930320 **Email:** jennifer.stacy@co.panola.tx.us

ESAC Preparer

Name: Stacy, Jennifer
Phone: 9036930320 **Email:** jennifer.stacy@co.panola.tx.us

FY End Date: 12/31/2018

Agency FY 2019 Budget: \$233,749.00

Annual Certification Report

Summary of Equitable Sharing Activity		Justice Funds ¹	Treasury Funds ²
1	Beginning Equitable Sharing Fund Balance	\$32.43	\$278.10
2	Equitable Sharing Funds Received	\$0.00	\$0.00
3	Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force	\$0.00	\$0.00
4	Other Income	\$0.00	\$0.00
5	Interest Income	\$0.38	\$3.43
6	Total Equitable Sharing Funds Received (total of lines 1-5)	\$32.81	\$281.53
7	Equitable Sharing Funds Spent (total of lines a - n)	\$0.00	\$0.00
8	Ending Equitable Sharing Funds Balance <small>(difference between line 7 and line 6)</small>	\$32.81	\$281.53

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

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

Summary of Shared Funds Spent		Justice Funds	Treasury Funds
a	Law Enforcement Operations and Investigations	\$0.00	\$0.00
b	Training and Education	\$0.00	\$0.00
c	Law Enforcement, Public Safety, and Detention Facilities	\$0.00	\$0.00
d	Law Enforcement Equipment	\$0.00	\$0.00
e	Joint Law Enforcement/Public Safety Equipment and Operations	\$0.00	\$0.00
f	Contracts for Services	\$0.00	\$0.00
g	Law Enforcement Travel and Per Diem	\$0.00	\$0.00
h	Law Enforcement Awards and Memorials	\$0.00	\$0.00
i	Drug, Gang, and Other Education or Awareness Programs	\$0.00	\$0.00
j	Matching Grants	\$0.00	\$0.00
k	Transfers to Other Participating Law Enforcement Agencies	\$0.00	\$0.00
l	Support of Community-Based Programs	\$0.00	\$0.00
m	Non-Categorized Expenditures	\$0.00	\$0.00
n	Salaries	\$0.00	\$0.00
Total		\$0.00	\$0.00

Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Other Income

Other Income Type	Justice Funds	Treasury Funds

Matching Grants

Matching Grant Name	Justice Funds	Treasury Funds

Transfers to Other Participating Law Enforcement Agencies

Receiving Agency Name	Justice Funds	Treasury Funds

Support of Community-Based Programs

Recipient	Justice Funds	Treasury Funds

Non-Categorized Expenditures

Description	Justice Funds	Treasury Funds

Salaries

Salary Type	Justice Funds	Treasury Funds

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Single Audit Information**Independent Auditor**

Name: Lagrone, Morgan
Company: Morgan Lagrone
Phone: 9036570240

Email: morganlagrone@suddenlinkmail.com

Were equitable sharing expenditures included on your jurisdiction's prior fiscal year's Schedule of Expenditures of Federal Awards (SEFA)?

YES NO

Prior year Single Audit Number Assigned by Harvester Database:

Affidavit

Under penalty of perjury, the undersigned officials certify that they have read and understand their obligations under the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (Guide)* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations. The undersigned officials certify that the information submitted on the Equitable Sharing Agreement and Certification form (ESAC) is an accurate accounting of funds received and spent by the Agency.

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

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

3. Uses. Shared assets must be used for law enforcement purposes in accordance with the *Guide* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations.

4. Transfers. Before the Agency transfers funds to other state or local law enforcement agencies, it must obtain written approval from the Department of Justice or Department of the Treasury. Transfers of tangible property are not permitted. Agencies that transfer or receive equitable sharing funds must perform sub-recipient monitoring in accordance with the Code of Federal Regulations.

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

The Agency certifies that equitable sharing funds are maintained by the entity that maintains the Agency's appropriated or general funds and agrees that the funds will be subject to the standard accounting requirements and practices employed by the Agency's jurisdiction in accordance with the requirements set forth in the *Guide*, any subsequent updates, and the Code of Federal Regulations, including the requirement to maintain relevant documents and records for five years.

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7. Freedom of Information Act (FOIA). Information provided in this Document is subject to the FOIA requirements of the Department of Justice and the Department of the Treasury. Agencies must follow local release of information policies.

8. Waste, Fraud, or Abuse. An Agency or governing body is required to immediately notify the Money Laundering and Asset Recovery Section of the Department of Justice and the Executive Office for Asset Forfeiture of the Department of the Treasury of any allegations or theft, fraud, waste, or abuse involving federal equitable sharing funds.

Civil Rights Cases

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

Yes No

Agency Head

Name: Norton, Mitch

Title: Constable Pct. 2 & 3

Email: mitch.norton@co.panola.tx.us

Signature: Submitted Electronically

Date: 02/22/2019

To the best of my knowledge and belief, the information provided on this ESAC is true and accurate and has been reviewed and authorized by the Law Enforcement Agency Head whose name appears above. Entry of the Agency Head name above indicates his/her agreement to abide by the Guide, any subsequent updates, and the Code of Federal Regulations, including ensuring permissibility of expenditures and following all required procurement policies and procedures.

Governing Body Head

Name: Jones, Lee Ann

Title: Panola County Judge

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

Signature: Submitted Electronically

Date: 02/22/2019

To the best of my knowledge and belief, the Agency's current fiscal year budget reported on this ESAC is true and accurate and the Governing Body Head whose name appears above certifies that the agency's budget has not been supplanted as a result of receiving equitable sharing funds. Entry of the Governing Body Head name above indicates his/her agreement to abide by the policies and procedures set forth in the Guide, any subsequent updates, and the Code of Federal Regulations.

I certify that I have obtained approval from and I am authorized to submit this form on behalf of the Agency Head and the Governing Body Head.



KEN PAXTON

ATTORNEY GENERAL *of* TEXAS

CHAPTER 59 ASSET FORFEITURE REPORT BY LAW ENFORCEMENT AGENCY

Agency Information

Agency Information

Year: 2018	Agency Name: <u>Panola County Sheriff's Dept.</u>
Agency Mailing Street: 314 W. Wellington	City: Carthage
ZIP: 75633	State: TX
County: Panola	Phone Number: (903) 693-0333
Agency Fiscal Beginning Month: January	Agency Fiscal Ending Month: December

I. Seized Funds

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

Seized Funds Pursuant to Chapter 59

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

A) Beginning Balance: \$0.00

B) Seizures During Reporting Period

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

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

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

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

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

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

E) Amount Transferred to Forfeiture Account: \$0.00

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

Description:

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

Ending Balance - Mailed Form:

II. Forfeited Funds & Other Court Awards

Forfeited Funds and Other Court Awards Pursuant to Chapter 59

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

A) Beginning Balance: \$83,288.00

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

C) Interest Earned on Forfeited Funds During Reporting Period: \$1,095.00

D) Amount Awarded Pursuant to 59.022: \$0.00

E) Amount Awarded Pursuant to 59.023: \$0.00

F) Proceeds Received by Your Agency From Sale of Forfeited Property: \$2,932.00

G) Amount Returned to Crime Victims: \$0.00

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

Description:

I) Total Expenditures of Forfeited Funds During Reporting Period. This field will be auto-calculated once section VI has been completed and you save or switch sections.: \$6,922.00

J) Ending Balance - This field will be auto-calculated when you SAVE or switch sections.: \$80,393.00

I) Total Expenditure from Mailed Form:

J) Ending Balance from Mailed Form:

III. Other Property

Other Property

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

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

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

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

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

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

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

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

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

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

- 1) Seized: 0
- 2) Forfeited to Agency: 42
- 3) Returned to Defendants/Respondents: 0
- 4) Put into use by Agency: 0

E) Other Property

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

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

IV. Forfeited Property Received

Forfeited Property Received From Another Agency

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

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

V. Forfeited Property Transferred/Loaned

Forfeited Property Transferred or Loaned to Another Agency

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

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 1

E) Other: 0

VI. Expenditures: A - D

A) Salaries

1) Increase of Salary, Expense
or Allowance for Employees
(Salary Supplements): \$2,922.00

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

3) Number of Employees Paid
Using Forfeiture Funds: 1

4) TOTAL SALARIES PAID
OUT OF CHAPTER 59
FUNDS: \$2,922.00

Total Salaries from Mailed
Form:

B) Overtime

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

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

3) Number of Employees Paid
Using Forfeiture Funds: 0

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

Total Overtime from Mailed
Form:

C) Equipment

1) Vehicles: \$0.00

2) Computers: \$0.00

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

4) Furniture: \$0.00

5) Software: \$0.00

6) Maintenance Costs: \$0.00

7) Uniforms: \$0.00

8) K9 Related Costs: \$0.00
9) Other (Must provide detail in
box below): \$0.00

Description:

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

Total Equipment from Mailed
Form:

D) Supplies

1) Office Supplies: \$0.00
2) Mobile Phone and Data
Account Fees: \$0.00
3) Internet: \$0.00
4) Other (Must provide detail in
box below): \$0.00

Description:

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

Total Supplies from Mailed
Form:

VI. Expenditures: E

E) Travel

1) In State Travel

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

e) Total In State Travel: \$0.00

Total In State Travel from
Mailed Form:

2) Out of State Travel

a) Transportation: \$0.00

b) Meals & Lodging: \$0.00

c) Mileage: \$0.00

d) Incidental Expenses: \$0.00

e) Total Out of State Travel: \$0.00

Total Out of State Travel from
Mailed Form:

3) Total Travel Paid Out of Chapter 59 Funds

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

Total Travel from Mailed Form:

VI. Expenditures: F - G

F) Training

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

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

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

Description:

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

Total Training from Mailed
Form:

G) Investigative Costs

- 1) Informant Costs: \$0.00
- 2) Buy Money: \$4,000.00
- 3) Lab Expenses: \$0.00
- 4) Other (Must provide detail in
box below): \$0.00

Description:

5) TOTAL INVESTIGATIVE
COSTS PAID OUT OF \$4,000.00
CHAPTER 59 FUNDS:

Total Investigative Costs from
Mailed Form:

VI. Expenditures: H - N

H) Prevention / Treatment Programs / Financial Assistance / Donation

- 1) Total Prevention/Treatment
Programs (pursuant to 59.06 \$0.00
(d-3(6), (h), (j)):
- 2) Total Financial Assistance
(pursuant to Articles 59.06 (n) \$0.00
and (o)):
- 3) Total Donations (pursuant to \$0.00
Articles 59.06 (d-2)):
- 4) Total scholarships to
children of officers killed in the \$0.00
line of duty (pursuant to Article
59.06 (r)):
- 5) TOTAL
PREVENTION/TREATMENT
PROGRAMS/FINANCIAL
ASSISTANCE/DONATIONS \$0.00
(Pursuant to Articles 59.06
(d-3(6)), (h), (j), (n), (o), (d-2),
(r)) - This field will be

auto-calculated when you
SAVE or switch sections:

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

I) Facility Costs

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

Description:

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

Total Facility Costs from
Mailed Form:

J) Miscellaneous Fees

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

Description:

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

Total Miscellaneous Costs
from Mailed Form:

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

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

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

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

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

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

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

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

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

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

TOTAL OTHER EXPENSES
PAID OUT OF CHAPTER 59
FUNDS WHICH ARE NOT
ACCOUNTED FOR IN \$0.00
PREVIOUS CATEGORIES
(Must provide detail in box
below):

Description:

N) Total Expenditures

TOTAL EXPENDITURES: \$6,922.00

Total Expenditures from Mailed
Form:

Financial Professional Signature

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

Do you acknowledge the
above terms : Yes

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

Title: Certified Public
Accountant

Head of Agency Certification

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

Do you acknowledge the
above terms : Yes

Year: 2018

Typed Name of Head of
Agency:: Kevin Lake

Title: Sheriff

Date: 2/25/2019

Comments:



KEN PAXTON

ATTORNEY GENERAL *of* TEXAS

CHAPTER 59 ASSET FORFEITURE REPORT BY LAW ENFORCEMENT AGENCY

Agency Information

Agency Information

Year: 2018	Agency Name: <u>Panola County</u> <u>Constable Precinct</u> <u>1 and 4</u>
Agency Mailing Street: 110 S. Sycamore Room 102-A	City: Carthage
ZIP: 75633	State: TX
County: Panola	Phone Number: (903) 693-0385
Agency Fiscal Beginning Month: January	Agency Fiscal Ending Month: December

I. Seized Funds

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

Seized Funds Pursuant to Chapter 59

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

A) Beginning Balance: \$0.00

B) Seizures During Reporting Period

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

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

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

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

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

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

E) Amount Transferred to Forfeiture Account: \$0.00

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

Description:

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

Ending Balance - Mailed Form:

II. Forfeited Funds & Other Court Awards

Forfeited Funds and Other Court Awards Pursuant to Chapter 59

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

A) Beginning Balance: \$190.00

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

C) Interest Earned on Forfeited Funds During Reporting Period: \$2.00

D) Amount Awarded Pursuant to 59.022: \$0.00

E) Amount Awarded Pursuant to 59.023: \$0.00

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

G) Amount Returned to Crime Victims: \$0.00

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

Description:

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

J) Ending Balance - This field will be auto-calculated when you SAVE or switch sections.: \$192.00

I) Total Expenditure from Mailed Form:

J) Ending Balance from Mailed Form:

III. Other Property

Other Property

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

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

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

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

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

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

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

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

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

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

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

E) Other Property

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

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

IV. Forfeited Property Received

Forfeited Property Received From Another Agency

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

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

V. Forfeited Property Transferred/Loaned

Forfeited Property Transferred or Loaned to Another Agency

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

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

VI. Expenditures: A - D

A) Salaries

- 1) Increase of Salary, Expense
or Allowance for Employees \$0.00
(Salary Supplements):
- 2) Salary Budgeted Solely \$0.00
From Forfeited Funds:
- 3) Number of Employees Paid 0
Using Forfeiture Funds:

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

Total Salaries from Mailed
Form:

B) Overtime

- 1) For Employees Budgeted by \$0.00
Governing Body:
- 2) For Employees Budgeted \$0.00
Solely out of Forfeiture Funds:
- 3) Number of Employees Paid 0
Using Forfeiture Funds:

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

Total Overtime from Mailed
Form:

C) Equipment

- 1) Vehicles: \$0.00
- 2) Computers: \$0.00
- 3) Firearms, Protective Body \$0.00
Armor, Personal Equipment:
- 4) Furniture: \$0.00
- 5) Software: \$0.00
- 6) Maintenance Costs: \$0.00

- 7) Uniforms: \$0.00
- 8) K9 Related Costs: \$0.00
- 9) Other (Must provide detail in box below): \$0.00

Description:

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

Total Equipment from Mailed
Form:

D) Supplies

- 1) Office Supplies: \$0.00
- 2) Mobile Phone and Data Account Fees: \$0.00
- 3) Internet: \$0.00
- 4) Other (Must provide detail in box below): \$0.00

Description:

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

Total Supplies from Mailed
Form:

VI. Expenditures: E

E) Travel

1) In State Travel

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

d) Incidental Expenses: \$0.00

e) Total In State Travel: \$0.00

Total In State Travel from
Mailed Form:

2) Out of State Travel

a) Transportation: \$0.00

b) Meals & Lodging: \$0.00

c) Mileage: \$0.00

d) Incidental Expenses: \$0.00

e) Total Out of State Travel: \$0.00

Total Out of State Travel from
Mailed Form:

3) Total Travel Paid Out of Chapter 59 Funds

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

Total Travel from Mailed Form:

VI. Expenditures: F - G

F) Training

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

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

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

Description:

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

Total Training from Mailed
Form:

G) Investigative Costs

- 1) Informant Costs: \$0.00
- 2) Buy Money: \$0.00
- 3) Lab Expenses: \$0.00
- 4) Other (Must provide detail in
box below): \$0.00

Description:

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

Total Investigative Costs from
Mailed Form:

VI. Expenditures: H - N

H) Prevention / Treatment Programs / Financial Assistance / Donation

- 1) Total Prevention/Treatment
Programs (pursuant to 59.06 \$0.00
(d-3(6), (h), (j)):
- 2) Total Financial Assistance
(pursuant to Articles 59.06 (n) \$0.00
and (o)):
- 3) Total Donations (pursuant to
Articles 59.06 (d-2)): \$0.00
- 4) Total scholarships to
children of officers killed in the \$0.00
line of duty (pursuant to Article
59.06 (r)):

5) TOTAL
PREVENTION/TREATMENT
PROGRAMS/FINANCIAL
ASSISTANCE/DONATIONS
(Pursuant to Articles 59.06 \$0.00
(d-3(6)), (h), (j), (n), (o), (d-2),

(r) - This field will be auto-calculated when you SAVE or switch sections:

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

I) Facility Costs

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

Description:

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

Total Facility Costs from
Mailed Form:

J) Miscellaneous Fees

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

Description:

7) Total Miscellaneous Fees
Paid Out of Chapter 59 Funds

\$0.00

- This will be auto-calculated
when you SAVE or switch
sections:

Total Miscellaneous Costs
from Mailed Form:

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

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

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

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

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

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

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

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

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

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

TOTAL OTHER EXPENSES
PAID OUT OF CHAPTER 59
FUNDS WHICH ARE NOT
ACCOUNTED FOR IN \$0.00
PREVIOUS CATEGORIES
(Must provide detail in box
below):

Description:

N) Total Expenditures

TOTAL EXPENDITURES: \$0.00

Total Expenditures from Mailed
Form:

Financial Professional Signature

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

Do you acknowledge the
above terms : Yes

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

Title: Certified Public
Accountant

Head of Agency Certification

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

Do you acknowledge the
above terms : Yes

Year: 2018

Typed Name of Head of Agency: Bryan Murff

Title: Constable Panola
County

Date: 2/25/2019

Comments:



KEN PAXTON

ATTORNEY GENERAL *of* TEXAS

CHAPTER 59 ASSET FORFEITURE REPORT BY LAW ENFORCEMENT AGENCY

Agency Information

Agency Information

Year: 2018	Agency Name: <u>Panola County</u> <u>Constable Precinct</u> <u>2 and 3</u>
Agency Mailing Street: 110 S. Sycamore, #102A	City: Carthage
ZIP: 75633	State: TX
County: Panola	Phone Number: (903) 693-0342
Agency Fiscal Beginning Month: January	Agency Fiscal Ending Month: December

I. Seized Funds

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

Seized Funds Pursuant to Chapter 59

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

A) Beginning Balance: \$0.00

B) Seizures During Reporting Period

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

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

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

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

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

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

E) Amount Transferred to Forfeiture Account: \$0.00

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

Description:

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

Ending Balance - Mailed Form:

II. Forfeited Funds & Other Court Awards

Forfeited Funds and Other Court Awards Pursuant to Chapter 59

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

A) Beginning Balance: \$1,016.00

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

C) Interest Earned on Forfeited Funds During Reporting Period: \$12.00

D) Amount Awarded Pursuant to 59.022: \$0.00

E) Amount Awarded Pursuant to 59.023: \$0.00

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

G) Amount Returned to Crime Victims: \$0.00

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

Description:

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

J) Ending Balance - This field will be auto-calculated when you SAVE or switch sections.: \$1,028.00

I) Total Expenditure from Mailed Form:

J) Ending Balance from Mailed Form:

III. Other Property

Other Property

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

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

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

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

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

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

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

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

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

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

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

E) Other Property

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

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

IV. Forfeited Property Received

Forfeited Property Received From Another Agency

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

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

V. Forfeited Property Transferred/Loaned

Forfeited Property Transferred or Loaned to Another Agency

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

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

VI. Expenditures: A - D

A) Salaries

- 1) Increase of Salary, Expense
or Allowance for Employees
(Salary Supplements): \$0.00
- 2) Salary Budgeted Solely
From Forfeited Funds: \$0.00
- 3) Number of Employees Paid
Using Forfeiture Funds: 0

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

Total Salaries from Mailed
Form:

B) Overtime

- 1) For Employees Budgeted by
Governing Body: \$0.00
- 2) For Employees Budgeted
Solely out of Forfeiture Funds: \$0.00
- 3) Number of Employees Paid
Using Forfeiture Funds: 0

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

Total Overtime from Mailed
Form:

C) Equipment

- 1) Vehicles: \$0.00
- 2) Computers: \$0.00
- 3) Firearms, Protective Body
Armor, Personal Equipment: \$0.00
- 4) Furniture: \$0.00
- 5) Software: \$0.00
- 6) Maintenance Costs: \$0.00

- 7) Uniforms: \$0.00
- 8) K9 Related Costs: \$0.00
- 9) Other (Must provide detail in box below): \$0.00

Description:

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

Total Equipment from Mailed
Form:

D) Supplies

- 1) Office Supplies: \$0.00
- 2) Mobile Phone and Data Account Fees: \$0.00
- 3) Internet: \$0.00
- 4) Other (Must provide detail in box below): \$0.00

Description:

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

Total Supplies from Mailed
Form:

VI. Expenditures: E

E) Travel

1) In State Travel

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

d) Incidental Expenses: \$0.00

e) Total In State Travel: \$0.00

Total In State Travel from
Mailed Form:

2) Out of State Travel

a) Transportation: \$0.00

b) Meals & Lodging: \$0.00

c) Mileage: \$0.00

d) Incidental Expenses: \$0.00

e) Total Out of State Travel: \$0.00

Total Out of State Travel from
Mailed Form:

3) Total Travel Paid Out of Chapter 59 Funds

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

Total Travel from Mailed Form:

VI. Expenditures: F - G

F) Training

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

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

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

Description:

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

Total Training from Mailed
Form:

G) Investigative Costs

- 1) Informant Costs: \$0.00
- 2) Buy Money: \$0.00
- 3) Lab Expenses: \$0.00
- 4) Other (Must provide detail in
box below): \$0.00

Description:

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

Total Investigative Costs from
Mailed Form:

VI. Expenditures: H - N

H) Prevention / Treatment Programs / Financial Assistance / Donation

- 1) Total Prevention/Treatment
Programs (pursuant to 59.06
(d-3(6), (h), (j))): \$0.00
- 2) Total Financial Assistance
(pursuant to Articles 59.06 (n)
and (o))): \$0.00
- 3) Total Donations (pursuant to
Articles 59.06 (d-2)): \$0.00
- 4) Total scholarships to
children of officers killed in the
line of duty (pursuant to Article
59.06 (r)): \$0.00

5) TOTAL
PREVENTION/TREATMENT
PROGRAMS/FINANCIAL
ASSISTANCE/DONATIONS
(Pursuant to Articles 59.06
(d-3(6)), (h), (j), (n), (o), (d-2),
\$0.00

(r)) - This field will be auto-calculated when you SAVE or switch sections:

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

I) Facility Costs

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

Description:

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

Total Facility Costs from
Mailed Form:

J) Miscellaneous Fees

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

Description:

7) Total Miscellaneous Fees
Paid Out of Chapter 59 Funds

\$0.00

- This will be auto-calculated
when you SAVE or switch
sections:

Total Miscellaneous Costs
from Mailed Form:

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

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

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

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

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

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

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

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

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

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

TOTAL OTHER EXPENSES
PAID OUT OF CHAPTER 59
FUNDS WHICH ARE NOT
ACCOUNTED FOR IN \$0.00
PREVIOUS CATEGORIES
(Must provide detail in box
below):

Description:

N) Total Expenditures

TOTAL EXPENDITURES: \$0.00

Total Expenditures from Mailed
Form:

Financial Professional Signature

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

Do you acknowledge the
above terms : Yes

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

Title: Certified Public
Accountant

Head of Agency Certification

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

Do you acknowledge the
above terms : Yes

Year: 2018

Typed Name of Head of Constable Pct. 2 &
Agency:: 3 Panola County

Title: Constable Pct 2 & 3

Date: 2/26/2019

Comments:

JENNIFER STACY
AUDITOR



OFFICE OF
PANOLA COUNTY AUDITOR
COURTHOUSE ANNEX • ROOM 213A
CARTHAGE, TEXAS 75633
903-693-0320

February 21, 2019

Panola County Commissioners' Court

Panola County began Commissary Operations in 2011.

In compliance with Government Code Sec. 511.016, and Local Government Code Sec. 351.0415, Panola County Auditor's Office performed audit procedures on the Panola County Detention Center's Commissary Accounts. We examined monies collected, orders made by inmates, disbursements, bank reconciliations and all supporting documentation.

We found nothing that would lead us to conclude that the balances and allocations of Panola County Detention Center's Commissary operations for this period were not, in all material respects, appropriately collected, expended and documented.

Sincerely,

A handwritten signature in blue ink that reads "Jennifer Stacy". The signature is written in a cursive, flowing style.

Jennifer Stacy
County Auditor



PANOLA COUNTY 2018 BUDGET AMENDMENT #29
March 5, 2019

ACCOUNT	ACCOUNT DESCRIPTION	AMOUNT	
GENERAL FUND			
REVENUES			
<u>100-360-41020</u>	MISCELLANEOUS REVENUE	<u>590</u>	590
EXPENDITURES			
MISCELLANEOUS & NON-DEPARTMENTAL			
<u>100-409-54620</u>	COPY MACHINE RENTALS & SUPPLIES	<u>145</u>	145
HEALTH & PAUPERS CARE			
<u>100-646-54890</u>	ATTORNEY FEES	<u>445</u>	<u>445</u>
GRAND TOTAL GENERAL FUND			<u><u>590</u></u>
AIRPORT FUND			
REVENUES			
<u>885-360-41020</u>	MISCELLANEOUS REVENUE	<u>(60,326)</u>	<u><u>(60,326)</u></u>
EXPENDITURES			
<u>885-750-54930</u>	FUEL & REPAIRS	<u>(60,326)</u>	<u><u>(60,326)</u></u>
GRAND TOTAL AIRPORT			<u><u>(60,326)</u></u>

**PANOLA COUNTY
2018
BUDGET AMENDMENT #29**

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

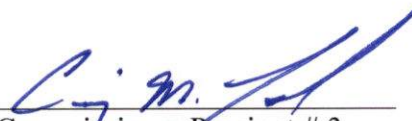
Signed on this 5th day of March, 2019.



County Judge




Commissioner Precinct # 1



Commissioner Precinct # 3



Commissioner Precinct # 2



Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 5th day of March, 2019 as the same appears on file in the office of the County Clerk of Panola County.



County Clerk





PANOLA COUNTY 2019 BUDGET AMENDMENT #4
March 4, 2019

ACCOUNT	ACCOUNT DESCRIPTION	AMOUNT	
GENERAL FUND			
REVENUES			
100-330-41150	EXPOSITION BUILDING	6,036	
100-360-41020	MISCELLANEOUS REVENUE	20,313	
			<u>26,349</u>
EXPENDITURES			
MISCELLANEOUS & NON-DEPARTMENTAL			
100-409-51800	BENEFITS TERMINATION PAY	10,000	
100-409-54080	CONTINGENCY	(40,000)	
			(30,000)
CRIMINAL DISTRICT ATTORNEY			
100-477-54180	WITNESS EXPENSE	30,000	
			30,000
SHERIFF DEPARTMENT			
100-560-55270	FURNITURE & EQUIPMENT	20,313	
			20,313
YOUTH PROGRAMS			
100-661-56040	EXPOSITION BLDG. MAINTENANCE	6,036	
			6,036
			<u>26,349</u>
GRAND TOTAL GENERAL FUND			
			<u><u>26,349</u></u>
GENERAL FUND - LAWSUITS VS COUNTY			
THIS AMENDMENT IS FILED TO MEET AN EMERGENCY			
TEXAS LOCAL GOVT. CODE § 111.010 [C]			
REVENUES			
	CASH BALANCE	19,441	
			19,441
100-478-54880	SETTLEMENTS & OTHERS	19,441	
			19,441
TOTAL LAWSUITS VS COUNTY			
			<u><u>19,441</u></u>

**PANOLA COUNTY
2019
BUDGET AMENDMENT #4**

We hereby amend the Panola County Budget for the Fiscal Year 2019 as set forth above according to the procedures outlined under Local Government Code, Chapter 111, Subchapter A Sections 111.010 (c), (d). A copy of this Order is to be filed with the County Clerk and Attached to the Budget originally adopted for 2019.


Signed on this 5th day of March, 2019.



County Judge



Commissioner Precinct # 1



Commissioner Precinct # 3



Commissioner Precinct # 2



Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 5th day of March, 2019 as the same appears on file in the office of the County Clerk of Panola County.



County Clerk





PANOLA COUNTY JUVENILE PROBATION DEPARTMENT

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

March 1, 2019

Commissioner's Court:

In accordance with Sec. 140.004(d) of the Local Government Code, the Panola County Juvenile Probation Department files a complete financial statement covering the departments preceding fiscal year ending August 31, 2018. Please record and file the attached report at your next Commissioner's Court meeting.

Thank you,

A handwritten signature in black ink, appearing to read "Tracy Anderson", is written over the typed name.

Tracy Anderson
Chief Juvenile Probation Officer

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

FINANCIAL STATEMENTS

AUGUST 31, 2018

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

Certified Public Accountant

325 West Sabine Street, Suite 8
Carthage, Texas 75633

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

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

INDEPENDENT AUDITOR'S REPORT

Members of the Board
Panola County Juvenile Board
Carthage, Texas

We have audited the accompanying financial statements of the Texas Juvenile Justice Department Grant Funds of Panola County Juvenile Probation Department (Department), which comprise the statement of revenues, expenditures and changes in fund balances—budget and actual-regulatory basis for the year ended August 31, 2018 and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the revenue earned and expenditures incurred compared to budgeted revenues and expenditures of the Department's Texas Juvenile Justice Department Grant Funds for the year ended August 31, 2018 in accordance with the financial reporting provisions of the Texas Juvenile Justice Department as described in Note 1.

Basis of Accounting

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

Emphasis of Matter

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

Other Matters

Required Supplementary Information

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

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2019, on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

Restriction on Use

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

Rachael Payne

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

February 21, 2019

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**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE BY CONTRACT
BUDGET AND ACTUAL - REGULATORY BASIS
FOR THE YEAR ENDED AUGUST 31, 2018**

	Grant A-18-183			Grant R-18-183		
	Final Budget	Actual	Variance	Final Budget	Actual	Variance
Revenues:						
TJJJ Funds	\$ 174,575	\$ 174,575	\$ -	\$ 16,230	\$ 16,230	\$ -
Total Revenues	174,575	174,575	-	16,230	16,230	-
Expenditures:						
Basic Probation Services	46,643	42,740	3,903	-	-	-
Community Programs	53,932	52,587	1,345	-	-	-
Pre Post-Adjudication	61,000	61,000	-	-	-	-
Commitment Diversion	4,000	470	3,530	-	-	-
Mental Health Services	9,000	8,973	1,522	-	-	-
Region	-	-	-	16,230	8,331	7,899
Total Expenditures	174,575	165,770	10,300	16,230	8,331	7,899
Excess Revenues over Expenditures	-	8,805	8,805	-	7,899	7,899
Fund Balance - Beginning of Year	-	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ 8,805	\$ 8,805	\$ -	\$ 7,899	\$ 7,899

Additional Information:

Refunds Paid to TJJJ.

10/10/2018

\$ 8,805

2/8/2019

\$ 1,928

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

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**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2018**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ENTITY

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

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

B. BASIS OF ACCOUNTING

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

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

NOTE 2 - RECONCILIATION OF INTEREST EARNED

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

	Interest Earned TJJD Funds <u>FY 2018</u>	Interest Earned Title IV-E Funds <u>FY 2018</u>	Total <u>Interest</u>
Beginning balance, Sept 1, 2017	\$ 13,628	\$ 23,179	\$ 36,807
Interest earned on funds received from the period of 09/01/17 – 08/31/18	<u>129</u>	<u>1,704</u>	<u>1,833</u>
Total Interest at Aug. 31, 2018	\$ 13,757	\$ 24,883	38,640
Minus interest expenditures in FY 2018	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance, Aug 31, 2018	<u>\$ 13,757</u>	<u>\$ 24,883</u>	<u>\$ 38,640</u>

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2018**

NOTE 3 – OPERATING COST FOR A SECURE JUVENILE FACILITY

The Department does not operate a secure juvenile facility.

NOTE 4 – FEDERAL FINANCIAL ASSISTANCE

The Texas Juvenile Justice Department administers, along with the Texas Department of Family and Protective Services, the Title IV-E Program (CFDA 93.658). TJJD disburses funds to Panola County, Texas on a cost reimbursement basis. There were no Title IV-E Program revenues in the year ending August 31, 2018.

NOTE 5 – FINANCIAL MATCH REQUIREMENTS

To receive Texas Juvenile Justice Department state funds, the juvenile probation departments are required to certify that the amount of local or county funds expended for juvenile services is at least equal to or greater than the amount spent in the 2006 county fiscal year excluding construction and capital outlay expenses. A confirmation of local funds for the year ending August 31, 2018 is required and presented below:

<u>Local Funding Expended (less construction and capital outlay)</u>	
FY 2018	\$ 183,108
FY 2006	\$ 76,882

The juvenile probation department certified the financial match requirements were fulfilled in FY 2018.

NOTE 6 – STATE FINANCIAL ASSISTANCE

- a. The Texas Juvenile Justice Department provided the County the following funds for the Grant R – Regional Diversion Alternative (RDA) Program **Reimbursement** Grant Funds. A confirmation of revenue received in the year ending August 31, 2018 is required and presented below.

<u>Contract Number</u>	Amount Received (Cash Basis) <u>August 31, 2018</u>
R-2018-183	<u>\$ 16,230</u>
Total	<u>\$ 16,230</u>

NOTE 7 - CASH, PETTY CASH AND INVESTMENTS

The Department's cash and cash equivalents are considered to be cash on hand, demand deposits, and certificates of deposit with an original maturity of less than 90 days. The Department invested its funds during the year into demand deposit checking accounts and certificates of deposit. All funds were invested with the First State Bank & Trust of Carthage, Texas. First State Bank & Trust is the depository bank of Panola County. Accounts of Panola County (including the Juvenile Probation accounts) are covered aggregately by the Federal Deposit Insurance Corporation up to \$250,000 by type account. In addition, as of August 31, 2018, First State Bank & Trust had pledged securities totaling approximately \$77,584,252 toward the County's deposits. The amount pledged is greater than the average amount on deposit during the year.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2018**

NOTE 8 - PENSION PLAN

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

Payroll and Contribution Information

The Department's total payroll for the year ended August 31, 2017 was \$108,554 and the Department's contributions were based on a covered payroll of \$108,554. Employer and employee contributions for the year were made as required and are detailed below. Employee contributions may include the purchase of credits for military or legislative service or the buyback of previously forfeited service credit. There were no related-party transactions.

Employee Contributions	\$ 7,599
Employer Contributions	\$26,013

Plan Description

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

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

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

As of January 1, 2017 there were 154 inactive employees receiving benefits, 80 active employees entitled to but not yet receiving benefits, and 178 active employees.

Funding Policy

The County has elected the annually determined contribution rate (variable-rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. It was 23.50% for calendar year 2016 and 2017. The contribution rate payable by the employee members is the rate of 7.00% as adopted by the Commissioners' Court of the County. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2018**

NOTE 8 - PENSION PLAN (cont.)

Discount Rate

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

The long-term rate of return on pension plan investments is 8.1%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown below are based on January 2017 information for a 7-10 year time horizon.

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

Asset Class	Benchmark	Allocation (1)	Inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	13.50%	1.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
International Equities-Developed	MSCI World Ex USA (net)	10.00%	4.70%
International Equities-Emerging	50% MSCI World Ex USA (net)	7.00%	5.70%
Investment-Grade Bonds	Bloomburg Barclays US Aggregate Bond Index	3.00%	0.60%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.15%
Distressed Debt	Cambridge Assoc. Distressed Securities Ind. (4)	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	3.85%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20.00%	3.85%
		100.00%	

(1) Target asset allocation adopted at the April 2017 TCDRS Board meeting.

(2) Geometric real rates of return in addition to assumed inflation of 2%, per Cliffwater's 2017 capital market assumptions.

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

(4) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2018**

NOTE 8 - PENSION PLAN (cont.)

At December 31, 2017, the County reported a net pension liability of \$10,927,959. The changes in net pension liability were as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/15	\$ 58,887,212	\$ 47,185,315	\$ 11,701,897
Changes for the year:			
Service cost	1,627,854	-	1,627,854
Interest	4,744,127	-	4,744,127
Change in benefit terms	-	-	-
Diff between expected/actual experience	(562,543)	-	(562,543)
Changes of assumption	-	-	-
Refund of contributions	-	-	-
Contributions - employer	-	2,531,576	(2,531,576)
Contributions - employee	-	544,034	(544,034)
Net investment income	-	3,493,015	(3,493,015)
Benefit payments, including refunds of employee contributions	(2,275,968)	(2,275,968)	-
Administrative expenses	-	(38,018)	38,018
Other charges	-	52,769	(52,769)
Net changes	3,533,470	4,307,408	(773,938)
Balance at 12/31/16	\$ 62,420,683	\$ 51,492,723	\$ 10,927,959

The net pension liability was measured as of December 31, 2016 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date and for the year then ended.

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

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

Discount Rate Sensitivity Analysis

The following shows the net pension liability calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.1%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease in Discount Rate (7.1%)	Discount Rate (8.1%)	1% Increase in Discount Rate (9.1%)
County's net pension liability	\$ 19,804,824	\$ 10,927,959	\$ 3,656,049

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2018**

NOTE 8 - PENSION PLAN (cont.)

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

For the year ended December 31, 2017, the County recognized pension expense of \$2,974,069.

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience (net of current year amortization)	\$ -	\$ 1,059,549
Changes in actuarial assumptions	617,404	\$ -
Differences between projected and actual earnings (net of current year amortization)	3,538,513	-
Contributions subsequent to the measurement date	2,438,949	-
Total	\$ 6,594,866	\$ 1,059,549

\$2,438,949 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended December 31, 2018. Other amounts reported as deferred outflows and inflows of resources related to pension will be recognized in pension expense as follows.

Year ended December 31,	
2018	\$ 1,015,224
2019	1,015,223
2020	993,653
2021	72,268
2022	-
Thereafter	-

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2018**

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS PLAN

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

Contribution Information

During the current year, contributions to the Retiree Health Benefit Trust (RHBT) in the amount of \$19,151 were made by the Panola County Juvenile Probation Department.

Plan Description

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

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

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

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

At December 31, 2016 the RHBT had 88 retirees receiving benefits and has a total of 173 active participants who are not yet eligible to receive benefits. Order 2007-23 of Panola County assigned the authority to establish and amend benefit provisions to the Commissioners' Court.

The RHBT was initially funded in December 2007 by transferring from the governmental funds and proprietary funds of the County a total of \$9,992,132 into the RHBT. The \$9,992,132 was an initial funding toward an estimated \$12,429,768 in past-service actuarially determined liabilities for active and retired employees. Based on a new actuarial valuation as of December 31, 2017, the estimated past-service actuarially determined liabilities for active and retired employees amounted to \$29,633,058.

Annual OPEB Cost and Net OPEB Obligations

For 2017, the County's annual OPEB cost for the RHBT was \$2,274,619. Contributions of \$4,417,782 were made by the County. The activity for the year is shown in tabular form below.

Annual Required Contribution	\$ 1,554,263
Interest on OPEB Obligation	(745,217)
Amortization of Prior Year OPEB Obligation	1,465,573
Annual OPEB Cost	<u>2,274,619</u>
Contributions made	<u>(4,417,782)</u>
Change in OPEB Obligation	(2,143,163)
Net OPEB Obligation (asset), beginning of year	(21,663,288)
Net OPEB Obligation (asset), end of year	<u>\$ (23,806,451)</u>

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2018**

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

Trend Information

Year Ended	Annual OPEB Cost	Actual Employer Contribution	Percentage Contributed	Net Ending OPEB Obligation (Asset)
12/31/15	\$ 956,572	\$ 4,702,047	491.55%	\$ 18,625,912
12/31/16	\$ 1,224,390	\$ 4,335,469	333.99%	\$ 21,663,288
12/31/17	\$ 2,274,619	\$ 4,417,782	194.22%	\$ 23,806,451

Funding Policy

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

Actuarial Methods and Assumptions

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

The actuarial valuation for December 31, 2017, the unprojected unit credit cost method was used. The actuarial assumptions used included a 3.44% investment rate of return, compounded annually, net of investment expenses. The annual healthcare cost trend of 8.5%, grading down to an ultimate 5% rate. Both the rate of return and the healthcare cost rate include and assumed inflation rate of 2.5%. The actuarial valuation of RHBT assets was set at fair market value of the cash and certificates of deposit comprising the investment account at the measurement date.

The RHBT's initial unfunded accrued liability (UAAL) is being amortized at a level (decreasing yearly) over a 30-year closed period. At December 31, 2017, the remaining amortization period is 20 years.

Funded Status

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded ALL (UAAL) (b - a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/(c))
12/31/17	\$ 31,013,204	\$ 29,633,058	\$(1,380,146)	104.66%	\$ 7,234,364	(19.08%)

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
AUGUST 31, 2018**

**PANOLA COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	2016	2015	2014
Total Pension Liability			
Service cost	\$ 1,627,854	\$ 1,457,414	\$ 1,429,368
Interest (on the total pension liability)	4,744,127	4,457,975	4,184,774
Changes of benefit terms	-	(206,371)	-
Difference between expected and actual experience	(562,543)	(661,728)	(601,515)
Change of assumptions	-	1,029,006	-
Benefit payments, including refunds of employee contributions	(2,275,968)	(2,173,650)	(1,944,467)
Net Change in Total Pension Liability	3,533,470	3,902,646	3,068,160
Total Pension Liability - Beginning	58,887,212	54,984,566	51,916,406
Total Pension Liability - Ending (a)	\$ 62,420,682	\$ 58,887,212	\$ 54,984,566
Plan Fiduciary Net Position			
Contributions - employer	\$ 2,531,576	\$ 2,489,599	\$ 3,353,570
Contributions - employee	544,034	531,525	505,905
Net investment income	3,493,015	(1,037,364)	2,863,212
Benefit payments, including refunds of employee contributions	(2,275,968)	(2,173,649)	(1,944,467)
Administrative expense	(38,018)	(34,088)	(34,814)
Other	52,769	26,592	(226,419)
Net Change in Plan Fiduciary Net Position	4,307,408	(197,385)	4,516,987
Plan Fiduciary Net Position - Beginning	47,185,317	47,382,702	42,865,715
Plan Fiduciary Net Position - Ending (b)	\$ 51,492,725	\$ 47,185,317	\$ 47,382,702
Net Pension Liability - Ending (a) - (b)	\$ 10,927,957	\$ 11,701,895	\$ 7,601,864
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	82.49%	80.13%	86.17%
Covered Employee Payroll	\$ 7,771,911	\$ 7,593,216	\$ 7,227,213
Net Pension Liability as a Percentage of Covered Employee Payroll	140.61%	154.11%	105.18%

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
AUGUST 31, 2018**

**PANOLA COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	2017	2016	2015
Actuarially determined contribution	\$ 2,438,949	\$ 2,531,576	\$ 2,489,599
Contributions in relation to actuarially determined contribution	(2,438,949)	(2,531,576)	(2,489,599)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered employee payroll	\$ 7,377,699	\$ 7,771,911	\$ 7,593,216
Contributions as a percentage of covered employee payroll	33.06%	32.57%	32.79%

**PANOLA COUNTY, TEXAS
NOTES TO SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2017**

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	0.0 years (based on contribution rate calculated in 12/31/2016 valuation)
Asset Valuation Method	5-yr smoothed market
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00%, net investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.

Other Information: 2015: Employer contributions reflect that a 100% CPI COLA was adopted.
2016: Employer contributions reflect that a 100% CPI COLA was adopted.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
AUGUST 31, 2018**

**PANOLA COUNTY, TEXAS
SCHEDULE OF FUNDING PROGRESS
OTHER POST EMPLOYMENT BENEFITS (OPEB) PLAN
FOR THE YEAR ENDED DECEMBER 31, 2017**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Cost (b)	Unfunded (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/(c))
12/31/2015	\$ 23,952,417	\$ 21,676,987	\$(2,275,430)	110.50%	\$ 6,797,320	(33.48)%
12/31/2016	\$ 27,430,348	\$ 27,262,761	\$ (167,587)	100.61%	\$ 7,044,990	(2.38)%
12/31/2017	\$ 31,013,204	\$ 29,633,058	\$(1,380,146)	104.66%	\$ 7,234,364	(19.08)%

NOTES TO THE SCHEDULE OF FUNDING PROGRESS

Valuation Date	12/31/2015	12/31/2016	12/31/2017
Actuarial Cost Method	Unprojected Unit Credit	Unprojected Unit Credit	Unprojected Unit Credit
Amortization Method	Decreasing Yearly	Decreasing Yearly	Decreasing Yearly
Asset Valuation Method	Market Value	Market Value	Market Value
Actuarial Assumptions:			
Investment Rate of Return*	3.5% per annum	3.5% per annum	3.44% per annum
Health Care Cost Trend	8.5% Pre-Medicare, grading to 5% ultimate	8.5% Pre-Medicare, grading to 5% ultimate	8.5% Pre-Medicare, grading to 5% ultimate

*Includes inflation of 2.5%

**PANOLA COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN
FOR THE YEAR ENDED DECEMBER 31, 2017**

Year Ended December 31	Actuarial Annual Required Contribution	Employer Contributions	Percentage Contributed
2015	\$ 561,685	\$ 4,702,047	837.13%
2016	\$ 725,611	\$ 4,335,469	597.49%
2017	\$ 1,554,263	\$ 4,417,782	284.24%

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SUPPLEMENTAL INFORMATION

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**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
SPECIAL REVENUE FUNDS AND ACCOUNT GROUPS
COMBINING BALANCE SHEET
AUGUST 31, 2018**

	Special Revenue Fund										Account Group
	Fund 520	Fund 560 Grant A	Fund 540 Grant A	Fund 555 Grant A	Fund 580 Grant A	Fund 582 Grant A	Fund 585 Local Match Funding	Fund 552 Grant R	Fund 530 Title IV-E Program	Totals (Memorandum Only)	
ASSETS											
Cash and cash equivalents	\$ 27,894	\$ 6,934	\$ 4,186	\$ 5,600	\$ 3,530	\$ 27	\$ 127,111	\$ 8,438	\$ 73,712	\$ -	\$ 257,432
Investments	10,000	-	-	-	-	-	120,000	-	70,000	-	200,000
Accounts Receivable	525	-	-	-	-	-	-	-	-	-	525
Interest Receivable	526	-	-	-	-	-	-	-	283	-	809
Capital Assets	-	-	-	-	-	-	-	-	-	44,574	44,574
Total Assets	\$ 38,945	\$ 6,934	\$ 4,186	\$ 5,600	\$ 3,530	\$ 27	\$ 247,111	\$ 8,438	\$ 143,995	\$ 44,574	\$ 503,340
LIABILITIES AND FUND BALANCE											
Liabilities:											
Accounts Payable	\$ -	\$ 1,469	\$ 531	\$ 5,600	\$ -	\$ -	\$ -	\$ 539	\$ -	\$ -	\$ 8,139
Accrued Payroll Liabilities Payable	-	742	958	-	-	-	1,922	-	-	-	3,622
Accrued Wages Payable	-	820	1,352	-	-	-	873	-	-	-	3,045
Total Liabilities	-	3,031	2,841	5,600	-	-	2,795	539	-	-	14,806
Fund Balance:											
Investment in Capital Assets	-	-	-	-	-	-	-	-	-	44,574	44,574
Fund Balance: Restricted	38,945	3,903	1,345	-	3,530	27	244,316	7,899	143,995	-	443,960
Total Liabilities and Fund Balance	\$ 38,945	\$ 6,934	\$ 4,186	\$ 5,600	\$ 3,530	\$ 27	\$ 247,111	\$ 8,438	\$ 143,995	\$ 44,574	\$ 503,340

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
 FUND 520 - PANOLA JUVENILE PROBATION SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ -	\$ -	\$ -
Total Intergovernmental Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous			
Interest Earned	-	3,673	3,673
Probation/Informal Adj. Fees	-	1,090	1,090
Total Miscellaneous Receipts	<u>-</u>	<u>4,763</u>	<u>4,763</u>
Total Revenues	<u>-</u>	<u>4,763</u>	<u>4,763</u>
Expenditures:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	-	-	-
Operating Expenses	-	-	-
Inter-County Contracts	-	-	-
External Contracts	-	-	-
Capital Outlay	1,100	-	1,100
Total Expenditures	<u>1,100</u>	<u>-</u>	<u>1,100</u>
Excess (Deficiency) Revenues over Expenditures	(1,100)	4,763	5,863
Fund Balance - Beginning of Year	<u>34,182</u>	<u>34,182</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 33,082</u>	<u>\$ 38,945</u>	<u>\$ 5,863</u>

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
 FUND 560 - GRANT A - BASIC PROBATION SUPERVISION SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 46,643	\$ 46,643	\$ -
Total Intergovernmental Receipts	<u>46,643</u>	<u>46,643</u>	<u>-</u>
 Total Revenues	 <u>46,643</u>	 <u>46,643</u>	 <u>-</u>
Expenditures:			
Basic Probation Supervision:			
Salaries & Fringe Benefits	31,243	31,243	-
Travel and Training	5,070	2,062	3,008
Operating Expenses	10,330	9,435	895
Inter-County Contracts	-	-	-
External Contracts	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>46,643</u>	<u>42,740</u>	<u>3,903</u>
 Excess (Deficiency) Revenues over Expenditures	 -	 3,903	 3,903
 Fund Balance - Beginning of Year	 -	 -	 -
 Fund Balance - End of Year	 <u>\$ -</u>	 <u>\$ 3,903</u>	 <u>\$ 3,903</u>

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
 FUND 540 - GRANT A - COMMUNITY PROGRAMS SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 53,932	\$ 53,932	\$ -
Total Intergovernmental Receipts	<u>53,932</u>	<u>53,932</u>	<u>-</u>
Total Revenues	<u>53,932</u>	<u>53,932</u>	<u>-</u>
Expenditures:			
Community Programs:			
Salaries & Fringe Benefits	45,932	45,932	-
Travel and Training	-	-	-
Operating Expenses	-	-	-
Inter-County Contracts	-	-	-
External Contracts	8,000	6,655	1,345
Capital Outlay	-	-	-
Total Expenditures	<u>53,932</u>	<u>52,587</u>	<u>1,345</u>
Excess (Deficiency) Revenues over Expenditures	-	1,345	1,345
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 1,345</u>	<u>\$ 1,345</u>

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
 FUND 555 - GRANT A - PRE POST-ADJUDICATION SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 61,000	\$ 61,000	\$ -
Total Intergovernmental Receipts	<u>61,000</u>	<u>61,000</u>	<u>-</u>
 Total Revenues	 <u>61,000</u>	 <u>61,000</u>	 <u>-</u>
Expenditures:			
Pre Post-Adjudication:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	-	-	-
Operating Expenses	-	-	-
Inter-County Contracts	61,000	61,000	-
External Contracts	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>61,000</u>	<u>61,000</u>	<u>-</u>
 Excess (Deficiency) Revenues over Expenditures	 -	 -	 -
 Fund Balance - Beginning of Year	 -	 -	 -
 Fund Balance - End of Year	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
 FUND 580 - GRANT A - COMMITMENT DIVERSION SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 4,000	\$ 4,000	\$ -
Total Intergovernmental Receipts	<u>4,000</u>	<u>4,000</u>	<u>-</u>
 Total Revenues	 <u>4,000</u>	 <u>4,000</u>	 <u>-</u>
Expenditures:			
Commitment Diversion:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	-	-	-
Operating Expenses	-	-	-
Inter-County Contracts	4,000	470	3,530
External Contracts	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>4,000</u>	<u>470</u>	<u>3,530</u>
 Excess (Deficiency) Revenues over Expenditures	 -	 3,530	 3,530
 Fund Balance - Beginning of Year	 -	 -	 -
 Fund Balance - End of Year	 <u>\$ -</u>	 <u>\$ 3,530</u>	 <u>\$ 3,530</u>

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
 FUND 582 - GRANT A - MENTAL HEALTH SERVICES SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 9,000	\$ 9,000	\$ -
Total Intergovernmental Receipts	<u>9,000</u>	<u>9,000</u>	<u>-</u>
Total Revenues	<u>9,000</u>	<u>9,000</u>	<u>-</u>
Expenditures:			
Mental Health Services:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	-	-	-
Operating Expenses	9,000	8,973	27
Inter-County Contracts	-	-	-
External Contracts	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>9,000</u>	<u>8,973</u>	<u>27</u>
Excess (Deficiency) Revenues over Expenditures	-	27	27
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 27</u>	<u>\$ 27</u>

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
 FUND 585 - LOCAL MATCH FUNDING SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Salaries & Fringe Benefits	144,384	140,051	4,333
Travel and Training	4,937	281	4,656
Operating Expenses	12,000	11,955	45
Inter-County Contracts	23,000	15,600	7,400
External Contracts	16,700	-	16,700
Capital Outlay	-	-	-
Total Expenditures	<u>201,021</u>	<u>167,887</u>	<u>33,134</u>
Other Financing Sources			
Local Panola County Funding	183,108	183,108	-
Total Other Financing Sources	<u>183,108</u>	<u>183,108</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures	(17,913)	15,221	33,134
Fund Balance - Beginning of Year	<u>229,095</u>	<u>229,095</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 211,182</u>	<u>\$ 244,316</u>	<u>\$ 33,134</u>

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
 FUND 552 - GRANT R - REGIONAL DIVERSION ALTERNATIVE PROGRAM
 SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 16,230	\$ 16,230	\$ -
Total Intergovernmental Receipts	<u>16,230</u>	<u>16,230</u>	<u>-</u>
Total Revenues	<u>16,230</u>	<u>16,230</u>	<u>-</u>
Expenditures:			
Community Based Program:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	6,600	1,869	4,731
Operating Expenses	3,168	-	3,168
Inter-County Contracts	-	-	-
External Contracts	6,462	6,462	-
Capital Outlay	-	-	-
Total Expenditures	<u>16,230</u>	<u>8,331</u>	<u>7,899</u>
Excess (Deficiency) Revenues over Expenditures	<u>-</u>	<u>7,899</u>	<u>7,899</u>
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 7,899</u>	<u>\$ 7,899</u>

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
 FUND 530 - TITLE IV-E PROGRAM SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ -	\$ -	\$ -
Total Intergovernmental Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous			
Interest Earned	-	1,704	1,704
Total Miscellaneous Receipts	<u>-</u>	<u>1,704</u>	<u>1,704</u>
Total Revenues	<u>-</u>	<u>1,704</u>	<u>1,704</u>
Expenditures:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	-	-	-
Operating Expenses	-	-	-
Inter-County Contracts	-	-	-
External Contracts	45,000	-	45,000
Capital Outlay	-	-	-
Total Expenditures	<u>45,000</u>	<u>-</u>	<u>45,000</u>
Excess (Deficiency) Revenues over Expenditures	(45,000)	1,704	46,704
Fund Balance - Beginning of Year	<u>142,291</u>	<u>142,291</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 97,291</u>	<u>\$ 143,995</u>	<u>\$ 46,704</u>

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

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Rachael Payne, CPA, PLLC

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

Members of the Board
Panola County Juvenile Board
Carthage, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Texas Juvenile Justice Department Grant Funds of Panola County Juvenile Probation Department (Department) as of and for the year ended August 31, 2018, and have issued our report thereon dated February 21, 2019.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

February 21, 2019

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2018**

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2018**

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

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**PANOLA COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT**

Kerian Henderson, Director

Panola County CSCD
313 West Panola Street, Carthage, Texas 75633
Ph: (903) 693-0351 Fax: (903)693-0312

February 28, 2019

Commissioners Court:

In accordance with Sec. 140.004(d) of the Local Government Code and CJAD Standard 163.43(a)(1)(F), the Panola County Community Supervision and Corrections Department files the following:

- 1) Complete financial statement covering the departments 2018 Fiscal Year ending August 31, 2018.
- 2) Fiscal year 2018, 4th quarter financial report ending August 31, 2018 and statement of financial position.

Please record and file the attached reports at your next Commissioners Court meeting.

Thank you,

A handwritten signature in cursive script that reads "Kerian Henderson".

Kerian Henderson
Director, Panola County CSCD

STATEMENT OF FINANCIAL POSITION

CSCD:

AUGUST 31, 2018

ASSETS

CASH	77,619.88	
CERTIFICATES OF DEPOSIT	100,000.00	
ACCOUNTS RECEIVABLE		
Supervision Fees	<u>19,969.80</u>	
Due from CJAD	<u>-</u>	
Other	<u>445.53</u>	
TOTAL ASSETS		<u>\$ 198,035.21</u>

LIABILITIES

ACCOUNTS PAYABLE		
Basic Supervision	<u>10,944.82</u>	
Community Corrections	<u>2,147.72</u>	
Diversion Programs	<u> </u>	
TAIP	<u> </u>	
TOTAL LIABILITIES		<u>\$ 13,092.54</u>

FUND BALANCES

Basic Supervision	<u>184,512.72</u>	
Community Corrections	<u>429.95</u>	
Diversion Programs	<u> </u>	
TAIP	<u> </u>	
TOTAL FUND BALANCES		<u>\$ 184,942.67</u>

TOTAL FUND BALANCES AND LIABILITIES \$ 198,035.21

Kevin Henderson 11-28-18
CSCD Director (signature) DATE

Jennifer Stacy 11-28-18
Fiscal Officer (signature) DATE



TEXAS DEPARTMENT OF CRIMINAL JUSTICE
COMMUNITY JUSTICE ASSISTANCE DIVISION
Financial Report

For information or assistance, contact Fiscal Management at (512) 305-9200

VERSION: 1

Program #:	<u>900</u>	Program Title:	<u>Basic Supervision</u>	Chief County (CSCD):	<u>Panola</u>
Fiscal Year:	<u>2018</u>	Quarter:	<u>4</u>	Quarter Ending Date:	<u>08/31/2018</u>
Funding Source:	<u>BS</u>	Status:	<u>Finalized</u>		

A. Program Fund Balance \$ 156,543.01

B. Prior Period Adjustment: \$ 0.00

C. Prior Year Refunds (Basic Supervision Only): \$ 0.00

D. Interfund Transfer:
 [1] Basic Supervision: \$ 0.00

 [2] Community Corrections: \$ 0.00

E. ADJUSTED FUND BALANCE (A+B+C+D): \$ 156,543.01

REVENUES

F. State Aid: \$ 25,962.00

G. SAFPF Payments (Basic Supervision only): \$ 0.00

H. Community Supervision Fees Collected (Basic Supervision only): \$ 62,227.50

I. Payments by Program Participants: \$ 5,819.00

(Payments by Program Participants notes)

probation payments

J. Interest Income (Basic Supervision only): \$ 833.12

K. Other Revenue: \$ 1,718.71

(Other Revenue notes)

ARTS, unclaimed funds, ins proceeds

L. TOTAL REVENUE (F+G+H+I+J+K): \$ 96,560.33

M. TOTAL FUNDS AVAILABLE (E+L): \$ 253,103.34

EXPENDITURES

N. Salaries/Fringe Benefits: \$ 56,886.07

O. Travel/Furnished Transportation: \$ 2,232.42

P. Contract Services for Offenders: \$ 759.00

Q. Professional Fees: \$ 1,528.86

R. Supplies & Operating Expenditures: \$ 5,358.56

S. Facilities:

	\$	0.00
T. Utilities:	\$	1,206.89
U. Equipment:	\$	618.82
V. TOTAL EXPENDITURES (N+O+P+Q+R+S+T+U):	\$	68,590.62
W. Sub Total (M-v):	\$	184512.72
X. Refund to CJAD (Enter as negative number, CCP, DP und TAIP only):	\$	0.00
Y. CARRY OVER TOTAL (W+X):	\$	184,512.72

Is this a revision? Yes No If yes, Date Revised: _____

Signature of Fiscal Officer	Date	Signature of Director	Date
Fiscal Officer (please print)		Director (please print)	



TEXAS DEPARTMENT OF CRIMINAL JUSTICE
COMMUNITY JUSTICE ASSISTANCE DIVISION

Financial Report

For information or assistance, contact Fiscal Management at (512) 305-9200

VERSION: 1

Program #:	<u>24</u>	Program Title:	<u>Community Corrections Supervision Services</u>	Chief County (CSCD):	<u>Panola</u>
Fiscal Year:	<u>2018</u>	Quarter:	<u>4</u>	Quarter Ending Date:	<u>08/31/2018</u>
Funding Source:	<u>CCP</u>	Status:	<u>Finalized</u>		

A. Program Fund Balance	\$	<u>1,439.01</u>
B. Prior Period Adjustment:	\$	<u>0.00</u>
C. Prior Year Refunds (Basic Supervision Only):	\$	<u>0.00</u>
D. Interfund Transfer:		
[1] Basic Supervision:	\$	<u>0.00</u>
[2] Community Corrections:	\$	<u>0.00</u>
E. ADJUSTED FUND BALANCE (A+B+C+D):	\$	<u>1,439.01</u>

REVENUES

F. State Aid:	\$	<u>11,767.00</u>
G. SAFP Payments (Basic Supervision only):	\$	<u>0.00</u>
H. Community Supervision Fees Collected (Basic Supervision only):	\$	<u>0.00</u>
I. Payments by Program Participants:	\$	<u>0.00</u>
J. Interest Income (Basic Supervision only):	\$	<u>0.00</u>
K. Other Revenue:	\$	<u>0.00</u>
L. TOTAL REVENUE (F+G+H+I+J+K):	\$	<u>11,767.00</u>
M. TOTAL FUNDS AVAILABLE (E+L):	\$	<u>13,206.01</u>

EXPENDITURES

N. Salaries/Fringe Benefits:	\$	<u>12,423.03</u>
O. Travel/Furnished Transportation:	\$	<u>0.00</u>
P. Contract Services for Offenders:	\$	<u>0.00</u>
Q. Professional Fees:	\$	<u>353.03</u>
R. Supplies & Operating Expenditures:	\$	<u>0.00</u>
S. Facilities:	\$	<u>0.00</u>
T. Utilities:	\$	<u>0.00</u>
U. Equipment:	\$	<u>0.00</u>
V. TOTAL EXPENDITURES (N+O+P+Q+R+S+T+U):	\$	<u>12,776.06</u>
W. Sub Total (M-V):	\$	<u>429.95</u>

X. Refund to CJAD (Enter as negative number, CCP, DP and TAIIP only): \$

0.00

Y. CARRY OVER TOTAL (W+X): \$

429.95

Is this a revision? Yes No If yes, Date Revised: _____

Signature of Fiscal Officer	Date	Signature of Director	Date
-----------------------------	------	-----------------------	------

Fiscal Officer (please print)	Director (please print)
-------------------------------	-------------------------

**PANOLA COUNTY
COMMUNITY SUPERVISION &
CORRECTIONS DEPARTMENT**

FINANCIAL STATEMENTS

AUGUST 31, 2018

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**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2018**

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INDEPENDENT AUDITOR'S REPORT

To the Members of the
Panola County
Community Supervision & Corrections Department
Carthage, Texas 75633

Report on the Financial Statements

I have audited the accompanying financial statements of the Panola County Community Supervision & Corrections Department (CSCD), which comprise the combined statement of financial position as of August 31, 2018, and the related combined statements of activities for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated February 22, 2019.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the provisions of the Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD); this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 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.

Opinion

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities of the Panola County Community Supervision & Corrections Department as of August 31, 2018, and the respective changes in financial position thereof for the year then ended, in accordance with the financial reporting provisions of the TDCJ-CJAD as described in Note 1.

Basis of Accounting

I draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the basis of the financial reporting provisions of the TDCJ-CJAD, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the TDCJ-CJAD. My opinion is not modified with respect to that matter.

Emphasis of Matter

As discussed in Note 1, the financial statements present the operations of the Panola County Community Supervision & Corrections Department only, and are not intended to present fairly the financial position of Panola County, Texas and the results of its operations in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting standards generally accepted in the United States require that the Schedule of Changes in Net Pension Liability and Related Ratios on page 16 and the Schedule of Contributions – Texas County & District Retirement Plan on page 17 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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 Information

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Panola County Community Supervision & Correction Department's basic financial statements. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. The schedules of differences between audit report and CSCD reports on pages 20 – 21, the special revenue funds and account groups – combined statement of financial position on page 22 – 23, the statement of financial position – Drug Court Grant on page 24, the statement of revenues, expenditures and changes in fund balance – Drug Court Grant on page 25 and the statement of revenues, expenditures and changes in fund balance – budget and actual – Drug Court Grant on page 26, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated February 22, 2019, on my consideration of the Panola County Community Supervision & Corrections Department'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 *Governmental Auditing Standards* in considering the Panola County Community Supervision & Corrections Department's internal control over financial reporting and compliance.

Restriction on Use

This report is intended solely for the information and use of management of Panola County Community Supervision & Corrections Department, others within the organization, and the Texas Department of Criminal Justice – Community Justice Assistance Division and is not intended to be and should not be used by anyone other than these specified parties.

Rachael Payne

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

February 22, 2019

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
COMBINED STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2018**

ASSETS

	Basic Supervision	Community Corrections	Total
Cash and Investments			
Bank Balances	\$ 75,042	\$ 2,578	\$ 77,620
Time Deposits	100,000	-	100,000
Total Cash and Investments	175,042	2,578	177,620
Accounts Receivable			
Community Supervision			
Fees	19,970	-	19,970
Interest receivable	445	-	445
Total Accounts Receivable	20,415	-	20,415
Total Assets	\$ 195,457	\$ 2,578	\$ 198,035

LIABILITIES AND FUND BALANCE

Liabilities			
Accounts Payable	\$ 3,055	\$ 353	\$ 3,408
Payroll Liabilities Payable	3,759	868	4,627
Accrued Wages Payable	4,130	927	5,057
Due to TDCJ-CJAD	-	-	-
Total Liabilities	10,944	2,148	13,092
Fund Balance	184,513	430	184,943
Total Liabilities and Fund Balance	\$ 195,457	\$ 2,578	\$ 198,035

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

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**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2018**

	Basic Supervision	Community Corrections	Total
REVENUE			
State Aid	\$ 103,848	\$ 47,071	\$ 150,919
Total State Aid	103,848	47,071	150,919
Community Supervision Fees	181,348	-	181,348
Payment by Program Participants	17,027	-	17,027
Interest Income	2,071	-	2,071
Other Revenue	1,836	-	1,836
Total Revenue	306,130	47,071	353,201
EXPENDITURES			
Salaries and Fringe Benefits	210,462	46,288	256,750
Travel and Furnished Transportation	6,089	-	6,089
Contract Services for Offenders	1,138	-	1,138
Professional Fees	14,653	353	15,006
Supplies and Operating Expenses	16,782	-	16,782
Utilities	2,689	-	2,689
Equipment	2,405	-	2,405
Total Expenditures	254,218	46,641	300,859
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	51,912	430	52,342
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment	-	-	-
Adjusted Beginning Fund Balance	132,601	-	132,601
Refund Due to TDCJ-CJAD	-	-	-
AUDITED YEAR ENDING FUND BALANCE	\$ 184,513	\$ 430	\$ 184,943

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

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2018
BASIC SUPERVISION PROGRAM**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 103,848	\$ 103,848	\$ -
Total State Aid	<u>103,848</u>	<u>103,848</u>	<u>-</u>
State Aid – SAFPF	300	-	(300)
Community Supervision Fees	160,000	181,348	21,348
Payment by Program Participants	15,000	17,027	2,027
Interest Income	200	2,071	1,871
Other Revenue	1,547	1,836	289
Total Revenue	<u>280,895</u>	<u>306,130</u>	<u>25,235</u>
EXPENDITURES			
Salaries and Fringe Benefits	218,301	210,462	7,839
Travel and Furnished Transportation	17,835	6,089	11,746
Contract Services for Offenders	1,200	1,138	62
Professional Fees	18,429	14,653	3,776
Supplies and Operating Expenses	20,092	16,782	3,310
Utilities	4,100	2,689	1,411
Equipment	3,125	2,405	720
Total Expenditures	<u>283,082</u>	<u>254,218</u>	<u>28,864</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,187)	51,912	54,099
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment	-	-	-
Adjusted Beginning Fund Balance	<u>132,601</u>	<u>132,601</u>	<u>-</u>
Refund Due to TDCJ-CJAD	-	-	-
AUDITED YEAR ENDING FUND BALANCE	<u>\$ 130,414</u>	<u>\$ 184,513</u>	<u>\$ 54,099</u>

The accompanying notes are an integral part
of these financial statements

PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2018
COMMUNITY CORRECTIONS PROGRAM:
COMMUNITY CORRECTIONS SUPERVISION SERVICES

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 47,071	\$ 47,071	\$ -
Total State Aid	47,071	47,071	-
Total Revenue	47,071	47,071	-
EXPENDITURES			
Salaries and Fringe Benefits	46,582	46,288	294
Professional Fees	354	353	1
Supplies and Operating Expenses	135	-	135
Total Expenditures	47,071	46,641	430
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			
	-	430	430
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment	-	-	-
Adjusted Beginning Fund Balance	-	-	-
Refund Due to TDCJ-CJAD	-	-	430
AUDITED YEAR ENDING FUND BALANCE	\$ -	\$ 430	\$ -

The accompanying notes are an integral part
of these financial statements

PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statements include the revenue of the Panola County Community Supervision and Corrections Department (CSCD) related to the receipt of funds administered by the Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD) from state appropriations for the Basic Supervision fund, Community Corrections funds, local fees collected for the use of the CSCD, and the expenditure of those funds.

The Panola County Community Supervision and Corrections Department is a special purpose district of State government and is not a department of the administrative county (Panola County), nor is it an agency of the State of Texas. Panola County Community Supervision and Corrections Department, a special purpose district of state government, was organized to provide certain adult probation services to judicial districts.

Basis of Accounting

Since the Department receives funding from State government, it must comply with requirements of the State. Therefore, the financial statements were prepared using the basis of accounting prescribed by the TDCJ-CJAD, a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the financial statements. The accounts of Panola County CSCD are organized on the basis of fund accounting, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in a fund based upon the source of the funds and the purposes for which they may be spent and the means by which the spending activities are controlled for the specific activities in accordance with laws, regulations, or other restrictions. Revenues and expenditures are accounted for using either the cash basis of accounting or the modified accrual basis of accounting until the last quarter when the modified accrual basis of accounting must be used.

The modified accrual basis of accounting is followed in that revenues are recorded when susceptible to accrual; i.e., earned, measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues received by October 31 for financial activity performed by August 31, are considered available. Also, purchases for which the commitment has been established by August 31, are considered liabilities regardless of whether possession of these goods has been received by August 31, provided that the liability purchase is received and is paid by October 31. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

Funds of the Panola County CSCD are grouped into the agency type for the purpose of operation on the Panola County, Texas accounting system. Agency funds are accounts established for deposit and disbursement of funds which are not controlled through the Panola County, Texas budget process and are held in a purely custodial capacity.

Budgets (Accounting and Legal Compliance)

The Board of Judges reviews the Community Supervision & Corrections Department's biennium budget in an open meeting and adopts the budget. The CSCD prepares and files the biennium budget in accordance with the *Financial Management Manual for TDCJ-CJAD Funding*. The Board of Judges authorizes the Director of the CSCD to submit routine budget amendments in accordance with the *Financial Management Manual for TDCJ-CJAD Funding*. Budget adjustments are brought to the Board of Judges for approval for line item changes that exceed \$15,000 or 15%, whichever is greater, of the approved line item amount (including interfund transfers to other programs or for cash-matching grants from other agencies).

Pursuant to Government Code, Section 76.004 and 76.002, the budgets governing the funding to the programs are prepared biennially, then approved by the district judge and the criminal court-at-law judge with jurisdiction over the department and by the TDCJ-CJAD.

**PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2018**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

Only budget adjustment requests, at year end, received by September 30 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2018 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in performing the financial audit.

NOTE 2 - ONE-TIME/SUPPLEMENTAL PAYMENTS

There were one-time/supplemental payments in the current fiscal year ended August 31, 2018.

NOTE 3 - DEOBLIGATIONS

There were no deobligations during the current fiscal year ended August 31, 2018.

NOTE 4 - INTERFUND TRANSFERS

There were no interfund transfers during the fiscal year ended August 31, 2018.

NOTE 5 - PRIOR PERIOD ADJUSTMENTS

There were no prior period adjustments made in the current fiscal year ended August 31, 2018.

NOTE 6 - REFUNDS

There were no refunds during the current fiscal year ended August 31, 2018.

NOTE 7 - CASH, COLLECTIONS, CHANGE FUND, PETTY CASH AND INVESTMENTS

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the County depository by the CSCD. Collection accounts must be transferred to the CSCD district account within the time frames listed in Local Government Code 113.022. All CSCD funds must be in the County treasury (the County's bank account) and must be disbursed by the County Treasurer (Government Code 509.011 I and Local Government Code 140.003(f)).

The Panola County Community Supervision & Corrections Department did not have a change fund or a petty cash fund during the year ended August 31, 2018.

The Department's cash and cash equivalents are considered to be cash on hand, demand deposits, and certificates of deposit with an original maturity of less than 90 days. The Department invested its idle funds during the year into demand deposit checking accounts and certificates of deposit. All funds were invested with the First State Bank & Trust of Carthage, Texas. First State Bank & Trust is the depository bank of Panola County. Accounts of Panola County (including the CSCD accounts) are covered aggregately by the Federal Deposit Insurance Corporation up to \$250,000 by type of account. In addition, First State Bank & Trust has pledged securities totaling approximately \$77,584,252 toward the County's deposits. The amount pledged is greater than the average amount on deposit during the year.

NOTE 8 - EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS

There were no instances of expenditures exceeding budgets in individual programs in fiscal year 2018.

**PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2018**

NOTE 9 – FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS

During the year ended August 31, 2018, the Panola County Community Supervision & Corrections Department received the following funding from sources other than TDCJ-CJAD which ARE required to be reported on the TDCJ-CJAD quarterly financial reports:

Source	Amount Received	Restrictions for Use	Expended in Accordance With Restriction
Community Supervision Fees	\$ 181,348	Texas Code of Criminal Procedure Article 42A.652 (a); FMM for TDCJ-CJAD Funding restrictions	Yes
<u>Payments by Program Participants:</u>			
Probation Payments (UA and SASSI)	\$ 17,027	Government Code, Section 76.015; Section 19, Article 42.12 Code of Criminal Procedures (Supervision Fees); FMM for TDCJ-CJAD Funding restrictions	Yes
Total Payments by Program Participants:	\$ 17,027		
Interest Income	\$ 2,071	Financial Management Manual for TDCJ-CJAD Funding restrictions	Yes
<u>Other Revenue:</u>			
ARTS Restitution	\$ 56	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Unclaimed Funds	\$ 233	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Insurance proceeds for vehicle repairs	\$ 1,547	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Total Other Revenue:	\$ 1,836		

NOTE 10 – COMMITMENTS AND CONTINGENCIES

The Panola County Community Supervision & Corrections Department had no known commitments and contingencies as of August 31, 2018.

NOTE 11 – SUBSEQUENT EVENTS

As of the date of the audit report, there were no known subsequent events which require disclosure in these financial statements.

PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2018

NOTE 12 - PENSION PLAN

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

Payroll and Contribution Information

The Department's total payroll for the year ended August 31, 2018 was \$221,919 and the Department's contributions were based on a covered payroll of \$221,919. Employer and employee contributions for the year were made as required and are detailed below. Employee contributions may include the purchase of credits for military or legislative service or the buyback of previously forfeited service credit. There were no related-party transactions.

Employee Contributions	\$ 15,534
Employer Contributions	\$ 53,367

Plan Description

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

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

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

As of January 1, 2017 there were 154 inactive employees receiving benefits, 80 active employees entitled to but not yet receiving benefits, and 178 active employees.

Funding Policy

The County has elected the annually determined contribution rate (variable-rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. It was 23.50% for calendar year 2016 and 2017. The contribution rate payable by the employee members is the rate of 7.00% as adopted by the Commissioners' Court of the County. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2018

NOTE 12 - PENSION PLAN (cont.)

Discount Rate

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

The long-term rate of return on pension plan investments is 8.1%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown below are based on January 2017 information for a 7-10 year time horizon.

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

Asset Class	Benchmark	Allocation (1)	Inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	13.50%	1.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
International Equities-Developed	MSCI World Ex USA (net)	10.00%	4.70%
International Equities-Emerging	50% MSCI World Ex USA (net)	7.00%	5.70%
Investment-Grade Bonds	Bloomburg Barclays US Aggregate Bond Index	3.00%	0.60%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.15%
Distressed Debt	Cambridge Assoc. Distressed Securities Ind. (4)	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	3.85%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20.00%	3.85%
		100.00%	

(1) Target asset allocation adopted at the April 2017 TCDRS Board meeting.

(2) Geometric real rates of return in addition to assumed inflation of 2%, per Cliffwater's 2017 capital market assumptions.

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

(4) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

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

**PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2018**

NOTE 12 - PENSION PLAN (cont.)

At December 31, 2017, the County reported a net pension liability of \$10,927,959. The changes in net pension liability were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/15	\$ 58,887,212	\$ 47,185,315	\$ 11,701,897
Changes for the year:			
Service cost	1,627,854	-	1,627,854
Interest	4,744,127	-	4,744,127
Change in benefit terms	-	-	-
Diff between expected/actual experience	(562,543)	-	(562,543)
Changes of assumption	-	-	-
Refund of contributions	-	-	-
Contributions - employer	-	2,531,576	(2,531,576)
Contributions - employee	-	544,034	(544,034)
Net investment income	-	3,493,015	(3,493,015)
Benefit payments, including refunds of employee contributions	(2,275,968)	(2,275,968)	-
Administrative expenses	-	(38,018)	38,018
Other charges	-	52,769	(52,769)
Net changes	3,533,470	4,307,408	(773,938)
Balance at 12/31/16	\$ 62,420,683	\$ 51,492,723	\$ 10,927,959

The net pension liability was measured as of December 31, 2016 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date and for the year then ended.

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

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

Discount Rate Sensitivity Analysis

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

	1% Decrease in Discount Rate (7.1%)	Discount Rate (8.1%)	1% Increase in Discount Rate (9.1%)
County's net pension liability	\$ 19,804,824	\$ 10,927,959	\$ 3,656,049

**PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2018**

NOTE 12 - PENSION PLAN (cont.)

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

For the year ended December 31, 2017, the County recognized pension expense of \$2,974,069.

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience (net of current year amortization)	\$ -	\$ 1,059,549
Changes in actuarial assumptions	617,404	\$ -
Differences between projected and actual earnings (net of current year amortization)	3,538,513	-
Contributions subsequent to the measurement date	2,438,949	-
Total	\$ 6,594,866	\$ 1,059,549

\$2,438,949 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended December 31, 2018. Other amounts reported as deferred outflows and inflows of resources related to pension will be recognized in pension expense as follows.

Year ended December 31,	
2018	\$ 1,015,224
2019	1,015,223
2020	993,653
2021	72,268
2022	-
Thereafter	-

PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2018

NOTE 13 - FUND BALANCE

The fund balance shown in the Regular Supervision Fund consists of earnings retained. The fund balance is not designated toward a specific expenditure category, but is intended for general objectives of the program.

NOTE 14 - ACCRUED ANNUAL LEAVE

Upon termination of employment, the Panola County Community Supervision & Corrections Department pays any accumulated unused annual/vacation leave in an amount not to exceed that accrued at the time of termination and only in an amount that does not exceed that employee's maximum allowable accrual for one year. Upon termination of employment, unused sick leave is cancelled without compensation. As of August 31, 2018, the Panola County Community Supervision & Corrections Department's liability for accrued annual/vacation leave amounted to \$11,227.

**PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
AUGUST 31, 2018**

**PANOLA COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	2016	2015	2014
Total Pension Liability			
Service cost	\$ 1,627,854	\$ 1,457,414	\$ 1,429,368
Interest (on the total pension liability)	4,744,127	4,457,975	4,184,774
Changes of benefit terms	-	(206,371)	-
Difference between expected and actual experience	(562,543)	(661,728)	(601,515)
Change of assumptions	-	1,029,006	-
Benefit payments, including refunds of employee contributions	(2,275,968)	(2,173,650)	(1,944,467)
Net Change in Total Pension Liability	3,533,470	3,902,646	3,068,160
Total Pension Liability - Beginning	58,887,212	54,984,566	51,916,406
Total Pension Liability - Ending (a)	\$ 62,420,682	\$ 58,887,212	\$ 54,984,566
Plan Fiduciary Net Position			
Contributions - employer	\$ 2,531,576	\$ 2,489,599	\$ 3,353,570
Contributions - employee	544,034	531,525	505,905
Net investment income	3,493,015	(1,037,364)	2,863,212
Benefit payments, including refunds of employee contributions	(2,275,968)	(2,173,649)	(1,944,467)
Administrative expense	(38,018)	(34,088)	(34,814)
Other	52,769	26,592	(226,419)
Net Change in Plan Fiduciary Net Position	4,307,408	(197,385)	4,516,987
Plan Fiduciary Net Position - Beginning	47,185,317	47,382,702	42,865,715
Plan Fiduciary Net Position - Ending (b)	\$ 51,492,725	\$ 47,185,317	\$ 47,382,702
Net Pension Liability - Ending (a) - (b)	\$ 10,927,957	\$ 11,701,895	\$ 7,601,864
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	82.49%	80.13%	86.17%
Covered Employee Payroll	\$ 7,771,911	\$ 7,593,216	\$ 7,227,213
Net Pension Liability as a Percentage of Covered Employee Payroll	140.61%	154.11%	105.18%

**PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
AUGUST 31, 2018**

**PANOLA COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	2017	2016	2015
Actuarially determined contribution	\$ 2,438,949	\$ 2,531,576	\$ 2,489,599
Contributions in relation to actuarially determined contribution	(2,438,949)	(2,531,576)	(2,489,599)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered employee payroll	\$ 7,377,699	\$ 7,771,911	\$ 7,593,216
Contributions as a percentage of covered employee payroll	33.06%	32.57%	32.79%

**PANOLA COUNTY, TEXAS
NOTES TO SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2017**

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	0.0 years (based on contribution rate calculated in 12/31/2016 valuation)
Asset Valuation Method	5-yr smoothed market
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00%, net investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.

Other Information: 2015: Employer contributions reflect that a 100% CPI COLA was adopted.
2016: Employer contributions reflect that a 100% CPI COLA was adopted.

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SUPPLEMENTAL SCHEDULES

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
BASIC SUPERVISION PROGRAM
FOR THE YEAR ENDED AUGUST 31, 2018**

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 103,848	\$ 103,848	\$ -
Total State Aid	103,848	103,848	-
Community Supervision Fees	181,348	181,348	-
Payment by Program Participants	17,027	17,027	-
Interest Income	2,071	2,071	-
Other Revenue	1,836	1,836	-
Total Revenue	306,130	306,130	-
EXPENDITURES			
Salaries and Fringe Benefits	210,462	210,462	-
Travel and Furnished Transportation	6,089	6,089	-
Contract Services for Offenders	1,138	1,138	-
Professional Fees	14,653	14,653	-
Supplies and Operating Expenses	16,782	16,782	-
Utilities	2,689	2,689	-
Equipment	2,405	2,405	-
Total Expenditures	254,218	254,218	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			
	51,912	51,912	-
PRIOR YEAR ENDING FUND BALANCE			
	132,601	132,601	-
Prior Period Adjustment	-	-	-
Adjusted Beginning Fund Balance	132,601	132,601	-
Refund Due to TDCJ-CJAD	-	-	-
AUDITED YEAR ENDING FUND BALANCE			
	\$ 184,513	\$ 184,513	\$ -

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

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
COMMUNITY CORRECTIONS PROGRAM:
COMMUNITY CORRECTIONS SUPERVISION SERVICES
FOR THE YEAR ENDED AUGUST 31, 2018**

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 47,071	\$ 47,071	\$ -
Total State Aid	47,071	47,071	-
Total Revenue	47,071	47,071	-
EXPENDITURES			
Salaries and Fringe Benefits	46,288	46,288	-
Professional Fees	353	353	-
Total Expenditures	46,641	46,641	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			
	430	430	-
PRIOR YEAR ENDING FUND BALANCE			
Prior Period Adjustment	-	-	-
Adjusted Beginning Fund Balance	-	-	-
Refund Due to TDCJ-CJAD	-	-	-
AUDITED YEAR ENDING FUND BALANCE			
	\$ 430	\$ 430	\$ -

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

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
SPECIAL REVENUE FUNDS AND ACCOUNT GROUPS
COMBINED STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2018**

	Special Revenue Fund Type	
	Basic Supervision Program Fund	Community Correction Program Fund
ASSETS		
Cash and Investments		
Cash – demand deposits	\$ 75,042	\$ 2,578
Cash – time deposits	100,000	-
Total Cash and Investments	<u>175,042</u>	<u>2,578</u>
Accounts Receivable		
Community Supervision fees receivable	19,970	-
Interest receivable	445	-
Total Accounts Receivable	<u>20,415</u>	<u>-</u>
Capital assets		
Resources to be provided for retirement of long-term debt	-	-
Total Assets	<u>\$ 195,457</u>	<u>\$ 2,578</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 3,055	\$ 353
Payroll liabilities payable	3,759	868
Accrued wages payable	4,130	927
Accrued annual leave payable	-	-
Due to TDCJ-CJAD	-	-
Total Liabilities	<u>10,944</u>	<u>2,148</u>
Fund Balance		
Investment in General Fixed Assets	-	-
Fund balance:		
Unreserved:		
Undesignated	184,513	430
Total Liabilities and Fund Balance	<u>\$ 184,513</u>	<u>\$ 2,578</u>

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

EXHIBIT "G"

General Fixed Assets	Long- Term Debt	Totals (Memorandum Only)
\$ -	\$ -	\$ 77,620
-	-	100,000
-	-	177,620
-	-	19,970
-	-	445
-	-	20,415
106,345	-	106,345
-	11,227	11,227
<u>\$ 106,345</u>	<u>\$ 11,227</u>	<u>\$ 315,607</u>
\$ -	\$ -	\$ 3,408
-	-	4,627
-	-	5,057
-	11,227	11,227
-	-	-
-	11,227	24,319
106,345	-	106,345
-	-	184,943
<u>\$ 106,345</u>	<u>\$ 11,227</u>	<u>\$ 315,607</u>

PANOLA COUNTY
 COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
 STATEMENT OF FINANCIAL POSITION
 DRUG COURT GRANT
 AUGUST 31, 2018

ASSETS

Cash and Investments	
Cash – demand deposits	\$ 30,508
Total Cash and Investments	<u>30,508</u>
Accounts Receivable	
State aid receivable	<u>19,759</u>
Total Accounts Receivable	<u>19,759</u>
Total Assets	<u>\$ 50,267</u>

LIABILITIES AND FUND BALANCE

Liabilities	
Accounts Payable	\$ 3,681
Payroll Liabilities Payable	870
Accrued Wages Payable	<u>1,152</u>
Total Liabilities	5,703
Fund Balance	<u>44,564</u>
Total Liabilities and Fund Balance	<u>\$ 50,267</u>

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

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
DRUG COURT GRANT
FOR THE YEAR ENDED AUGUST 31, 2018**

REVENUE	
State Aid	\$ 79,556
Drug Court Fees	2,317
Interest Income	502
Total Revenue	<u>82,375</u>
EXPENDITURES	
Salaries and Fringe Benefits	57,037
Travel and Furnished Transportation	1,712
Contract Services	17,247
Supplies and Operating Expenses	3,435
Equipment	125
Total Expenditures	<u>79,556</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,819
FUND BALANCE, SEPTEMBER 1, 2017	<u>41,745</u>
FUND BALANCE AUGUST 31, 2018	<u>\$ 44,564</u>

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

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET, ACTUAL AND VARIANCE
DRUG COURT GRANT
FOR THE YEAR ENDED AUGUST 31, 2018**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 94,905	\$ 79,556	\$ (15,349)
Drug Court Fees	-	2,317	2,317
Interest Income	-	502	502
Total Revenue	<u>94,905</u>	<u>82,375</u>	<u>(12,530)</u>
EXPENDITURES			
Salaries and Fringe Benefits	68,280	57,037	11,243
Travel and Furnished Transportation	2,500	1,712	788
Contract Services	17,500	17,247	253
Supplies and Operating Expenses	6,500	3,435	3,065
Equipment	125	125	-
Total Expenditures	<u>94,905</u>	<u>79,556</u>	<u>15,349</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			
	-	2,819	2,819
FUND BALANCE, SEPTEMBER 1, 2017			
	<u>41,745</u>	<u>41,745</u>	<u>-</u>
FUND BALANCE AUGUST 31, 2018			
	<u>\$ 41,745</u>	<u>\$ 44,564</u>	<u>\$ 2,819</u>

The accompanying notes are an integral part
of these financial statements

Rachael Payne, CPA, PLLC
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS FOR PANOLA COUNTY COMMUNITY SUPERVISION
AND CORRECTIONS DEPARTMENT, CARTHAGE, TEXAS**

To The Members of the
Panola County
Community Supervision & Corrections Department
Carthage, Texas

I have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Panola County Community Supervision and Corrections Department as of and for the year ended August 31, 2018, and the related notes to the financial statements, which collectively comprise Panola County Community Supervision and Corrections Department's basic financial statements, and have issued my report thereon dated February 22, 2019.

Internal Control Over Financial Reporting

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

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

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 over financial reporting 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 Members of the
Panola County
Community Supervision & Corrections Department
Page 2 of 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Panola County Community Supervision and Corrections Department's financial statements are free from material misstatement, 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.

This report is intended solely for the information and use of the Panola County Community Supervision and Corrections Department, others within the organization, and the Texas Department of Criminal Justice-Community Justice Assistance Division and is not intended to be and should not be used by anyone other than these specified parties.

Rachael Payne

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

February 22, 2019

PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2018

Reportable Conditions

None noted.

Statement of Corrective Action Taken

None.

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR PRIOR YEAR
FOR THE PRIOR YEAR ENDED AUGUST 31, 2017**

There were no findings or questioned costs reported for the prior year ended August 31, 2017.

VIII. TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

(Note: The Compliance Checklist FORMAT AND CONTENT are **NOT TO BE ALTERED.**)

Indicate whether these compliance requirements have been met by answering "Yes," "No," or "NA" (Not Applicable). If "N/A" is blocked out then answers must be "Yes" or "No". Please contact your Fiscal Auditor if you have any questions.

YES NO N/A

FINANCIAL POLICIES AND PROCEDURES (Questions 1-2)

If questions 1 is answered YES, and questions 2 is answered NO, an explanation is required to be reported in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Duties of the Fiscal Officer, FMM Fiscal Officer, Texas Government Code, Section 76.004 (Question 3)

Texas Government Code, Section 76.004, effective September 1, 2001 allows the judge(s) as described by Government Code section 76.002 the option to appoint a fiscal officer, other than the county auditor, to be responsible for the following: Managing and protecting funds, fees, state aid, and receipts to the same extent that a county auditor manages county funds and funds of other local entities; Ensuring that financial transactions of the department are lawful and allowable; and Prescribing accounting procedures for the department.

1. Did the fiscal officer follow the applicable laws, guidelines, and duties as specified on Fiscal Officer section of the Financial Management Manual for TDCJ-CJAD Funding?

Cash Matching for Grants; FMM Grants, Donations, Fees... (Question 2)

With prior TDCJ-CJAD approval, CSCDs may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, non-profit organizations, or private foundations, etc., for the purpose of expanding an existing program (CC, DP, or TAIP cash matching) or for funding an accepted Strategic Plan program (Basic Supervision or CC cash matching). All expenditures from the CSCDs' matching funds shall be in accordance with the Financial Management Manual for TDCJ-CJAD Funding (see the Allowable and Unallowable Expenditures section of this manual).

2. Was cash matching properly: authorized, budgeted, and expended?

FINANCIAL STATEMENTS (Questions 3-14)

All sources identified in questions 3-14 are required to be reported on their designated line item of the audited financial statements and in their corresponding note. See note for further instructions. If questions 3, 5-7, 9-10, and 13-14 are answered NO, an explanation is required in the corresponding note of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs.

3. Are expenditures and revenues supported by adequate documentation?

Interfund Transfers; FMM Financial Reports, Additional Reporting Requirements (Questions 4-7)

CSCDs cannot end a fiscal year with a negative fund balance in any program. Any negative fund balances in CC, DP, or TAIP must be covered by an interfund transfer from Basic Supervision. Basic Supervision can transfer funds to CC, DP, and TAIP. CC can transfer funds to DP and TAIP. Basic Supervision cannot receive funds from any programs unless those programs are returning funds they received from Basic earlier in the fiscal year. Transfers from DP and TAIP can only go to CC if they are returning funds they received from CC earlier in the fiscal year. Transfers between CCs are not allowed; they should be done by increasing/decreasing state aid. With the exception of returning unused funds, transfers cannot come from DP (even to/from another DP) unless approved by the TDCJ-CJAD Division Director.

4. Did the CSCD have any interfund transfers in the fiscal year audited?

5. If any, were all interfund transfers noted during the audit allowable?
6. If any, were interfund transfers correctly identified in the financial statements?
7. Did any interfund transfers result from the need to cover potential negative fund balances at the end of the fiscal year?

Deobligation, Government Code, Chapter 509, Section 509.011 (h), FMM Deobligations (Questions 8-10)

Government Code, Chapter 509, Section 509.011 (h), allows CSCDs to deobligate any unencumbered state funds held by the department during a fiscal year (Basic Supervision, CC, DP, and TAIP). Deobligations are a reduction to state aid for funds that are in excess of the amount needed to operate the programs for the remainder of the year and are not to be reported as a refund.

8. In the fiscal year audited, did any deobligation of funds occur as a result of an excess of funds allocated to programs?
9. If any, were deobligated funds reported as reductions to State Aid and as a separate line item on the audited financial statements (i.e. is the reported state aid the correct amount after deobligation)?
10. Were the appropriate budget adjustments made for any reallocated funds?

One-Time/Supplemental Payments, FMM Fund Balances/Refund Policy (Questions 11)

One-time funding is awarded on a competitive basis. The priorities for distribution are determined biennially. One-time funding consist of: additional basic supplemental payment and additional one-time payments. Examples include, but are not limited to: longevity increases, one time grant-TRAS training, research, fund movement, closed and deobligated carryover fund reobligated, insurance reduction, etc...

11. Did the CSCD receive any One-Time Additional and Basic Supervision Supplemental Payments in of the fiscal year audited?

Unauthorized Expenditures, FMM Budgets (Questions 12-13)

All unauthorized expenditures identified in the budget variance statements are to be reported in the related Excess of Expenditures Over Budgets note of the notes to the financial statements, see note for further instructions. If any unauthorized expenditure that is in excess of the \$15,000 or 15% rule, they are required to be reported in the Schedule of Findings and Questioned Costs.

Budget total line item differences either over \$15,000 or 15% that resulted in unauthorized expenditures (expenditures that did not receive prior approval from TDCJ-CJAD) for the fiscal year under audit in the CSCD's independent audit report shall be refunded to TDCJ-CJAD from the then-current Basic Supervision funding for the CSCD. Should a total line item expenditure exceed the last CJAD-approved amount by both \$15,000 and 15%, the greater amount would be used to determine the refund amount.

12. Were any unfavorable budget variances identified in the Individual Statement of Revenues, Budget, Actual, and Variance of the fiscal year audited?
13. Were there any unfavorable budget variances in excess of the \$15,000 or 15% rule from the prior fiscal year that resulted in unauthorized expenditure(s) that the CSCD was required to refund to the TDCJ-CJAD in the fiscal year being audited?

Prior Period Adjustments, FMM Financial Reports, Additional Reporting Requirements (Question 14)

Adjustment to beginning fund balance as a result of corrections and/or audit findings of prior fiscal years, **not prior quarters of the current fiscal year**. This amount does not include prior-year refunds.

- If the CSCD had any unauthorized expenditure refunds resulting from the audit conducted in the **prior fiscal year**, were these refunds properly reported as prior period adjustments on the quarterly financial report in the period that the funds were paid and returned to TDCJ-CJAD?
14. ___ ___ X

BASIS OF ACCOUNTING (Questions 15-17)

If questions 34-36 are answered NO, an explanation is required in the Basis of Accounting portion of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs.

Basis of Accounting Requirements, FMM Fiscal Officer, Duties of the Fiscal Officer and Financial Reports (Questions 15-17)

FMM, Fiscal Officer, Duties of the Fiscal Officers: Managing and protecting funds, fees, state aid, and other receipts of money. Each program is to be maintained utilizing a separate self-balancing set of financial books and accounting records in accordance with proper fund accounting.

FMM Financial Reports, Basis of Accounting: Although funding recipients are encouraged to use the modified accrual basis of accounting for each quarter, the first, second, and third quarter reports may be prepared on the cash basis method of accounting. The fourth quarter report, which closes out the fiscal year, must be prepared on the modified accrual basis of accounting.

In order for the funding recipient to report an accrual, as of August 31, on the fourth quarter report, TDCJ-CJAD requires that the expenditures be paid and the item received by October 31.

15. X ___ Is separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting of self-balancing funds?
16. X ___ Is the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD?
17. X ___ Are proper cutoff procedures observed at the end of each fiscal period? *The cutoff date for revenues recognition and expenditures payments of the fiscal year audited is October 31, of the fiscal year audited.*

FUNDS COLLECTED FROM SOURCES OTHER THAN TDCJ-CJAD REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Questions 18-29)

If any of the fees identified in questions 20-28 were collected they are required to be reported in the Funds Collected from Sources Other Than TDCJ-CJAD Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements. If questions 18-19, 21, 24, and 28 are answered NO and 22, 26-27 answered YES, an explanation is required in the Funds Collected from Sources Other Than TDCJ-CJAD Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements and in the Schedule of Findings and Questioned Costs.

18. X ___ Are TDCJ-CJAD funds and locally generated revenues expended in accordance with the Financial Management Manual for TDCJ-CJAD funding (FMM), TDCJ-CJAD Standards, TDCJ-CJAD field correspondence, TDCJ-CJAD Policy Statements, Special Grant Conditions, and applicable laws?
19. X ___ Are locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to probationers' accounts, bank deposits, and statements?

Administrative Fees, Texas Government Code Section 76.015c, FMM Statutory Requirements (Questions 20-22, 24, 29)

Government Code Chapter 76 Community Supervision and Corrections Departments Section 76.015c states: A department may assess a reasonable administrative fee of not less than \$25 and not more than \$60 per month on an individual who participates in a program operated by the department or receives services from the department and who is not paying a monthly fee under Article 42A.652, Code of Criminal Procedure (i.e. Community Supervision Fees).

20. Did the CSCD collect any **administrative fees** for offender program participation on individuals who participate in a program operated by the department or receives services from the department and who is not paying a monthly fee under Articles 42A Code of Criminal Procedure (i.e. Community Supervision Fees)?
21. If collected, did the CSCD assess a reasonable administrative fee of not less than \$25 and not more than \$60?
22. If the CSCD collected administrative fees for offender program participation, did that individual also pay a monthly fee under Articles 42A.652 Code of Criminal Procedure (Supervision Fees)?

Fees for Pretrial Intervention Programs; Texas Code of Criminal Procedure Chapter 102.012, FMM Statutory Requirements (Questions 23-24, 29)

Code of Criminal Procedure Chapter 102 Subchapter A General Costs Article 102.012a, Fees for Pretrial Intervention Program states: A court that authorizes a defendant to participate in a pretrial intervention program established under Section 76.011, Government Code, may order the defendant to pay to the court a supervision fee in an amount not more than \$60 per month as a condition of participating in the program.

23. Did the CSCD collect fees for **pretrial intervention programs** in of the fiscal year audited?
24. If collected, were **administrative fees** (Government Code Section 76.015c) and **fees for pretrial intervention programs** (Texas Code of Criminal Procedure Chapter 102.012) budgeted and recorded as payments by program participants or as community supervision fees, and listed as a separate line item, in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which **ARE** Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports Note of the Notes to the Financial Statements?

Administrative Fee (i.e. Transaction Administrative Fee); Texas Code of Criminal Procedure, Article 102.072, FMM Statutory Requirements (Questions 25-29)

Texas Code of Criminal Procedure, Article 102.072; Administrative Fee states: An officer listed in Article 103.003 or a community supervision and corrections department may assess an administrative fee for each transaction made by the officer or department relating to the collection of fines, fees, restitution, or other costs imposed by a court. The fee may not exceed \$2 for each transaction. This article does not apply to a transaction relating to the collection of child support. A "transaction" is defined as an event that involves the collection of money for one or more purposes that results in a preparation of a single receipt. CSCDs shall not prepare separate receipts for money received during a single event for multiple purposes (i.e. in order to collect multiple \$2 administrative fees).

25. Did the CSCD collect administrative fees (i.e. transaction administrative fees) for each transaction made by the department relating to the collection of fines, fees, restitutions, or other costs imposed by a court during the fiscal year audited?

26. If collected, did any single transaction administrative fee exceed the allowable \$2?

If collected, does the CSCD issue a separate receipt while charging the \$2 **transaction administrative fee** for each fine, fee, restitution, or other cost paid during the time of the transaction when collecting multiple fees from a probationer during a single transaction,?

27.

If collected, is the **transaction administrative fee** budgeted and recorded as Other Revenue in Basic Supervision and accounted for on a consistent basis (FMM Statutory Requirements)?

28.

29. If any of the fees identified in questions 20, 23 and 25 were collected, were these fees included as a separate line item with the dollar amount in the Funds Collected by the CSCD From Sources Other Than TDCJ-CJAD Which **ARE** Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports Note of the Notes to the Financial Statements?

CASH, COLLECTIONS, CHANGE FUND, PETTY CASH (Questions 30-39)

If questions 30-32, 34-36-37, and 39 are answered NO, an explanation is required to be reported in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs. All change fund and petty cash funds are required to be reported in the Cash, Collections, Change Fund, and Petty Cash & Investments note of the Notes to the Financial Statements. If questions 37 is answered NO, an explanation is required to be reported in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Deposits and Disbursement Requirements, (Questions 30-32)

Government Code, Section 509.011 (c) Each department, county, or municipality shall deposit all state aid received from the division in a special fund of the county treasury or municipal treasury, as appropriate, to be used solely for the provision of services, programs, and facilities under this chapter or Subchapter H, Chapter 351, Local Government Code.

Local Government Code, Section 140.003 (f) Each specialized local entity shall deposit in the county treasury of the county in which the entity has jurisdiction the funds the entity receives. The county shall hold, deposit, disburse, invest, and otherwise care for the funds on behalf of the specialized local entity as the entity directs. If a specialized local entity has jurisdiction in more than one county, the district judges having jurisdiction in those counties, by a majority vote, shall designate from among those counties the county responsible for managing the entity's funds.

Local Government Code, Section 113.022 (a) A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received. However, in a county with fewer than 50,000 inhabitants, the commissioners court may extend the period during which funds must be deposited with the county treasurer, but the period may not exceed 15 days after the date the funds are received.

Local Government Code, Section 113.041 (a) The county treasurer shall disburse the money belonging to the county and shall pay and apply the money as required by law and as the commissioners court may require or direct, not inconsistent with law. (FMM State Payments) (See also Attorney General's Opinion DM-257)

30. Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account)?

31. Are all of the CSCD's funds and collections disbursed by the county treasurer on behalf of the CSCD?

32. Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022?

Change Fund, Local Government Code, Chapter 130, Section 130.902 (a), FMM Fiscal Change Fund (Questions 33-34)

Local Government Code, Chapter 130, Section 130.902 (a) The commissioners court of a county may set aside from the general fund of the county an amount approved by the county auditor for use as a change fund by any county or district official who collects public funds. The fund may be used only to make change in connection with collections that are due and payable to the county, the state, or another political subdivision of the state that are often made by the official. (b) The bond of that official who receives such a change fund must cover the official's responsibility for the correct accounting and disposition of the change fund.

33. Did the CSCD maintain a **change fund** authorized by the fiscal officer in the fiscal year audited? Change Funds are not to be confused with petty cash funds. (FMM Fiscal Officer)

34. Was the **change fund only** used to make change in connection with collections that are due and payable to the CSCD?

Petty Cash Utilizing CSCD Funds, Local Government Code, Section 130.909, FMM Petty Cash (Questions 35-37)

Local Government Code, Section 130.909. (a) The commissioners court of a county may set aside from the general fund of the county, for the establishment of a petty cash fund for any county or district official or department head approved by the commissioners court, an amount approved by: (1) the county auditor, for a county with a population of 3.3 million or more; or (2) the commissioners court, for a county with a population of less than 3.3 million. (FMM, State Payments, Financial Reports, Community Corrections Facility and Fiscal Officer)

35. Did the CSCD maintain **petty cash utilizing the CSCD's funds** authorized by the county auditor in the fiscal year audited?

36. Are **petty cash funds utilizing CSCD's funds** used only for specific purposes for allowable items as listed in the Financial Management Manual for TDCJ-CJAD Funding?

37. Are **petty cash funds utilizing CSCD's funds** expended only for emergency situations authorized by a written policy and approved by the CSCD director?

Petty Cash Funds Utilizing NON CSCD Revenues, FMM Petty Cash (Question 38)

38. Did the CSCD maintain **petty cash utilizing NON CSCD's revenues** (i.e. vending machine revenues) in the fiscal year audited? *If so, indicate the petty cash as "other petty cash" and include the dollar amount in the Cash, Collections, Change Fund, Petty Cash & Investments Note of the Notes to the Financial Statements.*

Employee Surety Bond Coverage, FMM Employee Surety Bond Coverage (Question 39)

CSCD directors shall ensure that all public funds are protected by requiring that all employees with access to funds are covered by Employee Surety Bond coverage and that all funds maintained on CSCD premises are protected by appropriate insurance or bonding. Funds on CSCD premises shall not exceed insurance/bond limits of coverage. CSCDs that have been authorized to have a change fund shall have Employee Surety Bond coverage on the employee who maintains and administers the change fund or petty cash fund, and the coverage shall include the employee's responsibility for the correct accounting and disposition of the change fund or petty cash fund.

39.

Are all the employees who have access to funds and/or maintains and administers change funds and petty cash, which covers the employees' responsibility for the correct accounting and disposition of the change fund and petty cash, covered by an employee surety bond?

SCHEDULE OF DIFFERENCES: (Questions 40-42)

If questions 40 and 42 are answered NO, an explanation is required to be reported in the Schedule of Differences, Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs?

40.

Are revenues and expenditures reported to TDCJ-CJAD in agreement with, or reconcilable to, the funding recipient's accounting records and with audited expenditures in each budget category?

41.

Were there any differences identified in the Schedule of Differences?

42.

Was an explanation given in the Schedule of Differences for any changes or adjustments that were made to revenues and expenditures (by either the CSCD or the independent auditor) that adjusted the previous amounts reported to TDCJ-CJAD?

COMPLIANCE AND OTHER MATTERS: Standards for Financial Audits, Chapter 4, Item 4.25 Government Auditing Standards (Questions 43-47)

If questions 43-47 are answered YES, an explanation is required to be reported in the Report on Compliance and Internal Control and in the Schedule of Findings and Questioned Costs.

43.

Were there any instances of deficiencies in internal control noted by the auditor?

44.

Were there any instances of non-compliance noted by the auditor?

45.

Were there any instances of fraud noted by the auditor?

46.

Were there any instances of waste noted by the auditor?

47.

Were there any instances of abuse noted by the auditor?

SCHEDULE OF FINDINGS AND QUESTIONED COSTS: Standards for Financial Audits, Chapter 4, Item 4.05, Government Auditing Standards (Questions 48-49)

If questions 48-49 are answered no, an explanation is required to be reported in Schedule of Findings and Questioned Costs for Prior Year.

48.

Do any action plans exist for significant findings from prior year audits?

49.

If action plans exist from prior year audit findings, are they current?

TDCJ-CJAD COMPLIANCE CHECKLIST SURVEY

In our attempt to make the Compliance Checklist user friendly and self-explanatory, we have made updates to break out several questions that were previously combined, also offer more specific language to each topic matter, and provide question specific direction. It is our hope, that with these changes to the Compliance Checklist, it will become a better tool in the completion of the audit process. Your feedback is welcome and important to us. Best Regards, TDCJ-CJAD Fiscal Audit Department.

50.



Were the questions in the Compliance Checklist easier to understand and offer better direction than in prior years? If no, please identify the question numbers below that you feel need more work.

User Feed Back:

Donation Acceptance

I/we, being desirous to contribute a donation to Panola County hereby donate the following:

Digital Sign for Sammy Brown Library
\$ 29,254.96

This donation is to be used at the Sammy Brown Library, or if no purpose is indicated, the purpose shall be determined by the Commissioners' Court. All purposes must be in accordance with current laws governing such funds. The Panola County Commissioners' Court according to Local Gov't. Code, Section 81.032, must accept this donation.

I/we acknowledge that this is given as a donation and that I/we have not been promised any other benefit because of the donation, nor have I/we been induced or coerced in any way by any official or employee of Panola County. I/we further certify that this donation is given freely and voluntarily.

Date: February 21, 2019

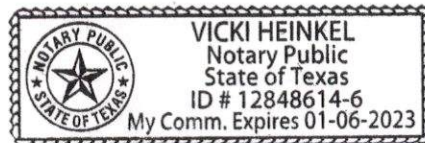
Name of Donor

Carthage Service League

(Signed) Lacy Jones,
Acting President

Sworn to and subscribed before me this 21st day of February, 2019.

Vicki Heinkel
Notary Public, State of Texas
My Commission Expires: 1-6-2023



[Panola County Use Only]

This item was accepted/disapproved (strike one) at a meeting of the Panola County Commissioners' Court on this 5th day of March, 2019.

County Judge Lee Ann Jones
LeeAnn Jones

CARTHAGE SERVICE LEAGUE
1978 5007
MEMBER

5/21/2018

PAY TO THE ORDER OF: Whooley \$ 29254.96

Twenty Nine Thousand Two Hundred Fifty Four and 00/100

Whooley Sign Company,
1100 East 51st Street
Tomboka, AR 71854

MEMO: Sign for Sonny Owen Library Truck 37183

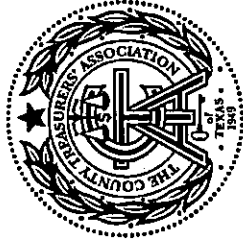
005007 01119041500 03 468

Henry Whooley
Spencer Howland

Account: 34681
Number: 5007

Date: 09-25-2018
Amount: 29254.96

County Treasurers' Association of Texas
2018 Certificate of Compliance
Continuing Education



This Certifies That
Hon. Joni Reed
Certified County Treasurer
Panola County

Successfully completed the required hours of continuing education that was sponsored or co-sponsored by an accredited public institution of higher education and was approved by the County Treasurers' Association of Texas fully satisfying the County Treasurer continuing education requirements established by section 83.003 of the Texas Local Government Code Continuing Education.

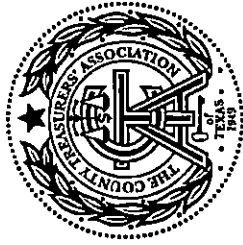
A handwritten signature in cursive script that reads "Jan Hartl".

Honorable Jan Hartl, President
County Treasurers' Association of Texas

A handwritten signature in cursive script that reads "Alan Dierschke".

Honorable Alan Dierschke, Chair
Certification and Validation Committee

**County Treasurers' Association of Texas
2018 Certificate of Compliance
Public Funds Investment Act**



**This Certifies That
Hon. Joni Reed
County Treasurer
Panola County**

Successfully completed the required hours of investment training approved by the County Treasurers' Association of Texas for the two year period fully satisfying the education requirements for County Treasurers established by chapter 2256 of the Texas Government

Code, the Public Funds Investment Act, Section 2256.008. Investment Training; Local Governments.

Handwritten signature of Jan Hartl in black ink.

Honorable Jan Hartl, President
County Treasurers' Association of Texas

Handwritten signature of Alan Dierschke in black ink.

Honorable Alan Dierschke, Chair
Certification and Validation Committee

**PANOLA COUNTY INVESTMENT REPORT
DECEMBER 31, 2018**

INVESTMENTS AS OF SEPTEMBER 30, 2018	54,027,000.00		
	Investments	Maturity	Int. Rate
Beginning Balance 10/01/2018	54,027,000.00		
Matured 10/11/2018 (Purchased on 07/12/2018)	(7,000,000.00)		
Matured 10/11/2018 (Purchased on 07/12/2018)	(10,300,000.00)		
Purchase of CD No. 21304402504 on 10/11/2018	6,500,000.00	1/10/2019	2.213%
General	2,513,000.00		
Law Library	20,000.00		
Courthouse Security	58,000.00		
Records Management	1,000.00		
CC Records Preservation	118,000.00		
Archive	17,000.00		
Justice Court Technology	20,000.00		
Road & Bridge	1,800,000.00		
FM & Lateral Road	640,000.00		
Hot Check Fee	6,000.00		
Sheriff's State Forfeiture	7,000.00		
DA State Forfeiture	-		
Child Protective Services	20,000.00		
Health Fund	1,043,000.00		
Airport	38,000.00		
Road Bond 1971	78,000.00		
Permanent Improvement	62,000.00		
Jail Improvements	59,000.00		
Purchase of CD No. 21304402505 on 10/11/2018	10,300,000.00	1/10/2019	2.213%
Retiree Health Benefit Trust	10,300,000.00		
Matured 11/15/2018 (Purchased on 08/16/2018)	(6,600,000.00)		
Matured 11/15/2018 (Purchased on 08/16/2018)	(10,200,000.00)		
Purchase of CD No. 21304402511 on 11/15/2018	6,784,000.00	2/14/2019	2.310%
General	3,000,000.00		
Law Library	16,000.00		
Courthouse Security	59,000.00		
Records Management	3,000.00		
CC Records Preservation	89,000.00		
Archive	16,000.00		
Justice Court Technology	21,000.00		
Road & Bridge	1,600,000.00		
FM & Lateral Road	550,000.00		
Hot Check Fee	10,000.00		
Sheriff's State Forfeiture	10,000.00		
DA State Forfeiture	-		
Child Protective Services	30,000.00		
Health Fund	1,150,000.00		
Airport	20,000.00		
Road Bond 1971	80,000.00		
Permanent Improvement	70,000.00		
Jail Improvements	60,000.00		
Purchase of CD No. 21304402512 on 11/15/2018	2,571,439.97	2/14/2019	2.310%
General	1,938,562.24		
Road & Bridge	562,760.27		
FM & Lateral Road	70,117.46		
Purchase of CD No. 21304402513 on 11/15/2018	10,200,000.00	2/14/2019	2.310%
Retiree Health Benefit Trust	10,200,000.00		
Matured 12/13/2018 (Purchased on 09/13/2018)	(9,227,000.00)		
Matured 12/13/2018 (Purchased on 09/13/2018)	(10,400,000.00)		
Matured 12/13/2018 (Purchased on 09/13/2018)	(200,000.00)		
Matured 12/13/2018 (Purchased on 09/13/2018)	(100,000.00)		
Purchase of CD No. 21304402519 on 12/13/2018	8,769,183.70	3/14/2019	2.365%
General	6,614,636.02		
Road & Bridge	1,915,229.10		
FM & Lateral Road	239,318.58		
Purchase of CD No. 21304402520 on 12/13/2018	9,230,000.00	3/14/2019	2.365%
General	4,200,000.00		
Law Library	18,000.00		
Courthouse Security	70,000.00		
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		
Sheriff's 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. 21304402521 on 12/13/2018	10,400,000.00	3/14/2019	2.365%
Retiree Health Benefit Trust	10,400,000.00		
Purchase of CD No. 21304402522 on 12/13/2018	180,000.00	3/14/2019	2.365%
Panola Juvenile Probation	10,000.00		
Title IV-E	70,000.00		
Local Match Juvenile Probation	100,000.00		
Purchase of CD No. 21304402523 on 12/13/2018	100,000.00	3/14/2019	2.365%
Adult Probation	100,000.00		
INVESTMENTS AS OF DECEMBER 31, 2018	65,034,623.67		

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.


Panola County Judge

Date
3-5-19


Panola County Auditor

Date
3-6-19


Panola County Treasurer

Date
3-5-19

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:

1:30PM, TUESDAY, APRIL 2, 2019

MARK ENVELOPE

“BID, JAIL SECURITY SYSTEM UPGRADE”

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 John DePresca, Chief Deputy, or Lt. Tina McMullen, Jail Administrator, at (903) 693-0333.

SIGNATURE OF BIDDER

INSTRUCTIONS/TERMS OF CONTRACT

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

JAIL SECURITY SYSTEM UPGRADE

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 1:30pm, TUESDAY, APRIL 2, 2019

MARK ENVELOPES:

“JAIL SECURITY SYSTEM UPGRADE”

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

SIGNATURE OF BIDDER

BID, JAIL SECURITY SYSTEM UPGRADE

PANOLA COUNTY IS CURRENTLY ACCEPTING BIDS FOR a **Jail Security System Upgrade** FOR USE BY PANOLA COUNTY SHERIFF'S OFFICE. THE INSTALLATION SHOULD MEET THE FOLLOWING SPECIFICATIONS:

1. The successful vendor shall upgrade and replace existing security controls and equipment. Panola County Detention Center staff shall be trained on the proper use and basic troubleshooting of the equipment. Upon completion of the installation the successful vendor shall fully test the system to assure optimum functionality and performance is achieved. The Panola County Detention Center shall remain open and operational while the work is being conducted.
2. The Panola County Commissioners' Court will take into consideration the bidder's skills, facilities, capacity, experience, support capabilities, previous work records, and time for completion.
3. The successful vendor shall supply no less than five references of past work projects similar to the scope of this project. (attach additional sheet if necessary):
 - a) _____
 - b) _____
 - c) _____
 - d) _____
 - e) _____
4. Number of years bidder has been performing work similar to the scope of this project: _____
5. The project shall be installed and operational no more than sixty (60) days after the bid is accepted and awarded.
6. Training shall be provided on-site and at least one user manual will remain at the Panola County Detention Center for use by County personnel.
7. Specifications- The system shall control the following:

112 Doors
135 Intercoms
112 Existing cameras
64 Lights or TV's
Move 4 cameras outside of holding area to inside of holding area
Replace dome cameras with corner mount cameras
Replace arraignment camera with wide angled camera
Additional camera in dry storage area
24 additional cameras for A, B and C Pods (8 per pod)
9 microphones for safety vests
2 camera viewers w/ LCD screens

Equipment listed above shall be controlled by:

1 security control computer
1 LCD view screen
1 amplifier
10 DVR/NVR/camera servers
1 master control speaker
1 camera monitor
2 UPS or battery backup/surge protectors
Suitable spare inventory including control I/O boards, intercom, power supply and a computer with all software needed to control the system

Price shall include design engineering, programming, labor for installation, testing, training, control cabinets/panels and a lifetime warranty. Warranty service calls shall be initiated no more than 8 hours after notification of system trouble.

QUESTIONS CONCERNING THIS BID SHOULD BE DIRECTED TO JOHN
DEPRESCA, CHIEF DEPUTY, OR LT. TINA MCMULLEN, JAIL
ADMINISTRATOR, AT 903-693-0333.

SIGNATURE OF BIDDER _____

BID FORM AND CONTRACT

BID, JAIL SECURITY SYSTEM UPGRADE

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

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

TOTAL PRICE \$ _____

Exceptions to specifications:

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____
11. _____
12. _____
13. _____

SIGNATURE OF BIDDER _____

SIGNATURE

COMPANY NAME

ADDRESS

CITY STATE ZIP

TELEPHONE NUMBER

DATE

ACCEPTED:

COUNTY JUDGE

DATE

INVITATION TO BID
INSTRUCTIONS / TERMS OF CONTRACT

FUNDING: Funds for payment have been provided through the Panola County Budget adopted by the Commissioners Court for **APRIL 2, 2019 thru December 31, 2019.**

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

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

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

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

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

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

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

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

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

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

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.

SIGNATURE OF BIDDER

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

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

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

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

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

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

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

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

REFERENCES: Panola County may request bidder to supply a list of 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.

SIGNATURE OF BIDDER

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

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

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

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

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

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

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

PAYMENT will be made upon receipt and acceptance by the county of item(s) ordered and receipt of a valid invoice, in accordance with the State of Texas Prompt Payment Act, Article 601f V.T.C.S. 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.

SIGNATURE OF BIDDER

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

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

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

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

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

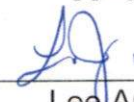
Each insurance policy to be furnished by successful bidder shall include, by endorsement to the policy, a statement that a notice shall be given to Panola County by certified mail thirty (30) days prior to cancellation or upon any material change in coverage.

ANY QUESTIONS concerning this INVITATION TO BID AND SPECIFICATIONS should be directed to **John DePresca, Chief Deputy, Panola County Sheriff's Office at (903)693-0333.**

SIGNATURE OF BIDDER

APPROVED

03-05-2019



Lee Ann Jones,
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: Charles Blue
POSITION: Deputy Constable
DEPARTMENT: Constable Pct. 2 & 3
DATE: 2-25-2019

CONFERENCE: TRUCK & Bus Traffic Enforcement

LOCATION: Marshall P.D.

DATES: Feb 26 - 2 hrs ^{3pm}/_{5pm} to Feb 27 - 2 HRS ^{8 AM}/_{10 AM}

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 4 hrs

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

If not, how much of your requirements will be met by this conference? 4

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

27 hrs (need 40)

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? Free class

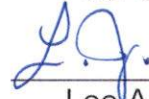
Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Free class

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE

APPROVED

03-05-2019



Lee Ann Jones,
County Judge

NAME:

Charles Blue

POSITION:

Deputy Constable

DEPARTMENT:

Constable Pct 2 & 3

DATE:

2 / 19 / 19

CONFERENCE:

East Texas Justices of the Peace & Constables Assoc.

LOCATION:

Tyler

DATES:

March 6 to March 7

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

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?

8

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.)

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE

APPROVED

03-05-2019



Lee Ann Jones,
County Judge

NAME: Charles Blue
POSITION: Deputy Constable
DEPARTMENT: Constable Pet. 2
DATE: 2/13/19

CONFERENCE: CONTROLLED Party Dispersal Training
LOCATION: Tyler, Tx
DATES: Tue March 26 to Tue March 26
NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 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? 4 hrs

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? _____

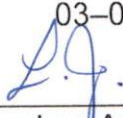
Do you have sufficient funds in your budget for this conference? Free Class

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

03-05-2019


Lee Ann Jones,
County Judge

NAME: Giina Goldman
POSITION: Deputy County Clerk - Probate & Civil
DEPARTMENT: County Clerk
DATE: 2/19/19

CONFERENCE: TAC Probate Academy
LOCATION: Lubbock, TX
DATES: May 8, 2019 to May 10, 2019

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 4

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? 0

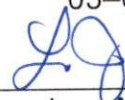
Do you have sufficient funds in your budget for this conference? yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

This conference will provide training on current rules dictated by the Estates Code for probates & guardianships filed in our office.

APPROVED

03-05-2019



Lee Ann Jones,
County Judge

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

NAME: HOLLIE MOJICA

POSITION: DEPUTY

DEPARTMENT: PANOLA COUNTY SHERIFF'S OFFICE

DATE: 2/11/19

CONFERENCE: CONTROLLED PARTY DISPERSAL TRAINING

LOCATION: BRUCE G. BROOKSHIER'S SMITH CO. PEACE OFFICER Bldg.

DATES: Tues., MARCH 20th 2019

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 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? _____

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? 1/2 day

Do you have sufficient funds in your budget for this conference? IT'S FREE

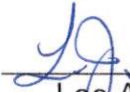
Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

will help with medication disposings
& PROGRAMS I do in schools.

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE

APPROVED

03-05-2019



Lee Ann Jones,
County Judge

NAME:

Lee Ann Jones

POSITION:

County Judge

DEPARTMENT:

County Judge

DATE:

February 25, 2019

CONFERENCE:

JAC Cira Board of Directors

LOCATION:

Austin, TX

DATES:

April 3, 2019 to April 4, 2019

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

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?

N/A

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? _____

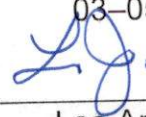
Do you have sufficient funds in your budget for this conference?

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.)

APPROVED

03-05-2019



Lee Ann Jones,
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: Kassi Orbaugh

POSITION: Detention Officer

DEPARTMENT: Panola Co. Sheriff's Office

DATE: February 21, 2019

CONFERENCE: Jail School

LOCATION: Kilgore College, Kilgore, Tx.

DATES: January 28, 2019 to February 15, 2018

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 15

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

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

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

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

Do you have sufficient funds in your budget for this conference? yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Required for jailers license

APPROVED
03-05-2019

Lee Ann Jones,
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: Richard Mojica

POSITION: Deputy

DEPARTMENT: Panola Co. Sheriff's Office

DATE: February 25, 2019

CONFERENCE: NNDDA National Training Conference

LOCATION: Fort Worth, Texas

DATES: May 5, 2019 to May 11, 2019

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 7

Does the conference meet your educational requirements for the year?

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

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

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

Do you have sufficient funds in your budget for this conference? Yes

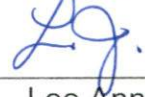
Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Required K-9 training

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

APPROVED

03-05-2019



Lee Ann Jones,
County Judge

NAME: William G. Morris

POSITION: County Veterans Service Officer

DEPARTMENT: Veterans Service Office

DATE: February 26, 2019

CONFERENCE: VA Regional Office Training Seminar

LOCATION: Waco, TX

DATES: March 20, 2019 8:00am to 12:00pm

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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? _____

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? 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.)

Section 434.038 (a) of the Texas Government Code states, "To maintain certification, the officer shall attend at least one commission training conference a year. An officer must maintain certification to remain in office."

William Morris

From: Laura Bivens <laura.bivens@tvc.texas.gov>
Sent: Wednesday, February 20, 2019 9:40 AM
To: VCSO
Cc: Laura Bivens; Samantha Weaver; Victor Polanco; Julie Puzan
Subject: training

VCSO's,

Good morning. I have received word that a training will take place on March 20, 2019. The information is listed below. Also, please contact Timothy Sheppard (information below) if you are attending the training or if you need further information about the training. As a VCSO you will receive 4 hours of credit for this training and that 4 hours will count toward the 12 hours of training that is needed for your yearly training hours.

The VA Regional Office in Waco will be hosting a seminar on March 20, 2019, from 8:00am to 12:00pm. The seminar will be held here at the Waco VARO, and presentations will be given on multiple VA-related topics. Additional information will be provided as things develop, but this early invitation is intended to allow time for planning. In the meantime, please RSVP (to Timothy D. Sheppard Timothy.Sheppard@va.gov or 254-299-9742) by March 13th so we can plan accordingly. Thank you and we hope to see you all on March 20th!

Respectfully,

Laura Bivens
VCSO Liaison
Texas Veterans Commission
1700 North Congress Ave, Suite 800
Austin, Texas 78701
(512) 492-5494



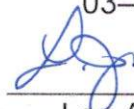
“ . . . there can be no definition of a successful life that does not include service to others.” — George Herbert Walker Bush

You're receiving this message because you're a member of the VCSO group from Texas Veterans Commission. To take part in this conversation, reply all to this message.

[View group files](#) | [Leave group](#) | [Learn more about Office 365 Groups](#)

APPROVED

03-05-2019



Lee Ann Jones,
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: Kimberly D. Gray
POSITION: Civil Process Deputy
DEPARTMENT: Panola Co. Sheriff's Office
DATE: February 26, 2019

CONFERENCE: Deaf/Hard Hearing drivers
LOCATION: Panola Co. Sheriff's Office
DATES: 1/10/2019 to 1/10/2019
NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 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? 4 hours

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

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


Do you have sufficient funds in your budget for this conference? yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Required training

APPROVED

03-05-2019



Lee Ann Jones,
County Judge

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

NAME: Tina McMullen
POSITION: Jail Administrator
DEPARTMENT: Panola County
DATE: 2-19-19

CONFERENCE: Odyssey (Tyler Technologies)
LOCATION: Dallas Texas
DATES: 4-7-19 to 4-10-19

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 4

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

If not, how much of your requirements will be met by this conference? NO

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? ~~NO~~ 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.)

For updated training

APPROVED

03-05-2019



Lee Ann Jones,
County Judge

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

NAME: Tabitha Martinez

POSITION: Assistant Jail Administrator

DEPARTMENT: Panola County

DATE: 2-19-19

CONFERENCE: Odyssey Conference

LOCATION: Dallas Texas

DATES: 4-7-19 to 4-10-19

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 4

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

If not, how much of your requirements will be met by this conference? NO

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.)

For Updated Training

APPROVED

03-05-2019



Lee Ann Jones,
County Judge

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

NAME: Jeremy Nagle
POSITION: Deputy
DEPARTMENT: Panola County Sheriff's Office
DATE: 2-27-19

CONFERENCE: Intermediate Spanish for Law Enforcement
LOCATION: Harrison County Sheriff's Office
DATES: March 19 to March 21
NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 2

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

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

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

40

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

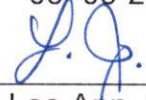
Do you have sufficient funds in your budget for this conference? yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Required training for certificate advance

APPROVED

03-05-2019



Lee Ann Jones,
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: Josh Nagle

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: 2-27-19

CONFERENCE: Intermediate Spanish for Law Enforcement

LOCATION: Harrison County Sheriff's Office

DATES: March 19 to March 21

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 2

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

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

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

40

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

Do you have sufficient funds in your budget for this conference? yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Required training for certificate advance
