

County Of Panola

HOLLY GIBBS

TAX ASSESSOR - COLLECTOR

PANOLA COUNTY COURTHOUSE

110 S. SYCAMORE, ROOM 211

CARTHAGE, TEXAS 75633

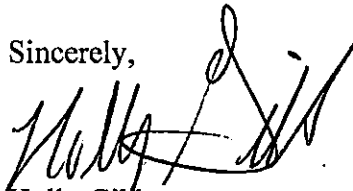
(903) 693-0340

December 2, 2020

Panola County Commissioners Court
Panola County Courthouse

Please record the separation of Gracie Atkinson, as Deputy Clerk in the Panola County Tax Office, effective December 31, 2020. Thank you for your continued support and cooperation.

Sincerely,



Holly Gibbs
Tax Assessor- Collector

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

PANOLA COUNTY SHERIFF'S OFFICE

Office: 903.693.0333
Fax: 903.693.9366

314 W. Wellington
Carthage, Texas 75633



Sheriff Kevin Lake

December 3, 2020

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

Dear Judge Jones,

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

Please record the resignation of Christopher Benton, a Detention Officer for the Panola County Sheriff's Office, effective December 10, 2020.

Sincerely,

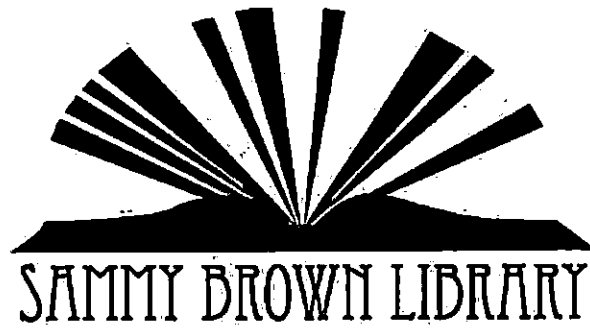
A handwritten signature in black ink, appearing to read "KSL", written over a horizontal line.

Kevin Lake
Sheriff

KL/lw

CC: Jennifer Stacy
Joni Reed

Honesty, Integrity, Service



319 S. Market St. Carthage, TX 75633
Phone: 903-693-6741

December 14, 2020

Honorable Judge LeeAnn Jones
Panola County Court House
110 S. Sycamore St.
Carthage, Texas 75633

Dear Judge Jones and Panola County Commissioners:

Tanya Millican, Children's Coordinator for the Sammy Brown Library Director, is resigning effective December 31, 2020.

Please place this request on the agenda for the Commissioners Court Meeting scheduled on December 22, 2020.

Thank you for your consideration in this matter.

Sincerely,

Nancy Langford
Chairman, Sammy Brown Library Board

Resignation

From: Erin Johnson <erin.johnson@co.panola.tx.us>

Sent: Fri, Dec 18, 2020 at 10:40 am

To: terry.bailey@co.panola.tx.us, 'LeAnn Rafferty', leeann.jones@co.panola.tx.us, balexander@co.panola.tx.us, david.cole@co.panola.tx.us, craig.lawless@co.panola.tx.us, dale.lagrone@co.panola.tx.us, 'Jennifer Stacy', 'Joni Reed', vicki.heinkel@co.panola.tx.us

All,

The agenda for the December 22, 2020, Commissioners' Court meeting reflects the following under the heading of PERSONNEL, item d:

To record the letter of termination of Erin Johnson as Court Coordinator with Panola County Court at Law effective December 31, 2020.

As you all know, I faithfully and loyally have served Panola County for over thirteen years. I therefore respectfully request that you accept my resignation from the Panola County Court at Law, effective immediately, and the official record of Panola County Commissioners' Court NOT reflect that I was terminated.

A termination is misleading to the public, as I am not being terminated from the County or the 123rd District Court, and is humiliating to me personally. I have already received numerous phone calls and emails asking what I did to be fired. I honestly do not know how to answer, as I only learned of this termination through the Commissioner's Court agenda, which is public record and published in various media outlets. If Panola County employees do not understand my unique position in the County, then those in the public will not either.

Again, I respectfully request that you accept this correspondence as my resignation, effective today, and amend the official records of the Panola County Commissioners' Court.

Thanking you in advance for your prompt consideration of this very important matter.

Respectfully,
Erin L. Johnson

Re: Resignation

From: Terry Bailey <terry.bailey@co.panola.tx.us>

Sent: Fri, Dec 18, 2020 at 3:13 pm

To: LeAnn Rafferty

Cc: Erin Johnson, leeann.jones@co.panola.tx.us, balexander@co.panola.tx.us,
david.cole@co.panola.tx.us, craig.lawless@co.panola.tx.us, dale.lagrone@co.panola.tx.us,
Jennifer Stacy, Joni Reed, vicki.heinkel@co.panola.tx.us

Judge Jones and Commissioners:

I would join Ms. Johnson and Judge Rafferty in their request that you accept the resignation of Erin Johnson at the December 22nd, Commissioner's Court meeting, effective December 18, 2020, and that the minutes of the meeting would so reflect her resignation. To explain, I never meant any offense by the term "termination" nor was it meant with any negative connotation. As the Court is well aware and as stated by Judge Rafferty, Ms. Johnson remains a loyal and faithful employee of Panola County (and now Shelby County). Judge Rafferty hired Ms. Johnson as her Court manager in Shelby County and that has necessitated me hiring my own coordinator. In order to help fund the new position, I needed to terminate her employment officially from the CCL in order to get the \$6000 from my budget moved to help Panola County in compensating my new coordinator. Again, sorry for any misunderstanding.

Terry Bailey

Sent from my iPhone

On Dec 18, 2020, at 12:06 PM, LeAnn Rafferty <leann.rafferty@co.panola.tx.us> wrote:

RE: Resignation

From: LeAnn Rafferty <leann.rafferty@co.panola.tx.us>

Sent: Fri, Dec 18, 2020 at 12:06 pm

To: 'Erin Johnson', terry.bailey@co.panola.tx.us, leeann.jones@co.panola.tx.us, balexander@co.panola.tx.us, david.cole@co.panola.tx.us, craig.lawless@co.panola.tx.us, dale.lagrone@co.panola.tx.us, 'Jennifer Stacy', 'Joni Reed', vicki.heinkel@co.panola.tx.us

Judge Jones and Commissioners:

I kindly request that this correspondence serve as a formal request to amend the minutes and the Official Record of Panola County, Texas, to reflect Ms. Johnson's resignation from the Panola County Court at Law as of December 18, 2020. She remains a loyal and faithful employee of Panola County, serving as the Court Manager for the 123rd Judicial District. Moreover, this is more in line with Panola County policies, including accepting the resignations of two former Panola County employees currently under felony indictment for theft from the County.

Please include this correspondence as part of the Official Record of Panola County, Texas.

Best,

LeAnn

LeAnn Kay Rafferty

Presiding Judge

123rd Judicial District Court – Panola & Shelby Counties

903.693.0315 - telephone

Panola County

108 S. Sycamore St.

Carthage, Texas 75633

Shelby County

200 San Augustine St.

Center, Texas 75935

"Confidentiality Note: This email and any attachment to it is confidential and protected by law and intended for the use of the individual(s) or entity named on the email. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination or distribution of this communication is prohibited. If you have received this communication in error, please notify the sender via return email and delete it completely from your email system. If you have printed a copy of the email, please destroy it immediately."

From: Erin Johnson <erin.johnson@co.panola.tx.us>

Sent: Friday, December 18, 2020 10:41 AM

To: terry.bailey@co.panola.tx.us; 'LeAnn Rafferty' <leann.rafferty@co.panola.tx.us>; leeann.jones@co.panola.tx.us; balexander@co.panola.tx.us; david.cole@co.panola.tx.us; craig.lawless@co.panola.tx.us; dale.lagrone@co.panola.tx.us; 'Jennifer Stacy' <jstacy@co.panola.tx.us>; 'Joni Reed' <jreed@co.panola.tx.us>; vicki.heinkel@co.panola.tx.us

Subject: Resignation

Alt,

The agenda for the December 22, 2020, Commissioners' Court meeting reflects the following under the heading of PERSONNEL, item d:

To record the letter of termination of Erin Johnson as Court Coordinator with Panola County Court at Law effective December 31, 2020.

As you all know, I faithfully and loyally have served Panola County for over thirteen years. I therefore respectfully request that you accept my resignation from the Panola County Court at Law, effective immediately, and the official record of Panola County Commissioners' Court NOT reflect that I was terminated.

A termination is misleading to the public, as I am not being terminated from the County or the 123rd District Court, and is humiliating to me personally. I have already received numerous phone calls and emails asking what I did to be fired. I honestly do not know how to answer, as I only learned of this termination through the Commissioner's Court agenda, which is public record and published in various media outlets. If Panola County employees do not understand my unique position in the County, then those in the public will not either.

Again, I respectfully request that you accept this correspondence as my resignation, effective today, and amend the official records of the Panola County Commissioners' Court.

Thanking you in advance for your prompt consideration of this very important matter.

Respectfully,
Erin L. Johnson



Terry D. Bailey

JUDGE OF THE COUNTY COURT AT LAW
OF PANOLA COUNTY, TEXAS
108 S. SYCAMORE
SUITE 300
CARTHAGE, TEXAS 75633
(903) 693-0396

REBECCA KISE
OFFICIAL COURT REPORTER
CARTHAGE, TEXAS

JURISDICTION
CONCURRENT WITH STATE
DISTRICT COURT IN ALL
CIVIL AND CRIMINAL CASES
PROBATE
JUVENILE

December 15, 2020

Erin Johnson
Court Coordinator
123rd Judicial District and
Panola County Court at Law
Room 300
Judicial Annex
Carthage, TX 75633

Dear Erin:

As you are aware this Panola County Court at Law has hired an assistant to start her duties on January 1, 2021. Her position will be to serve as the Court Coordinator of the Panola County Court at Law.

I want to thank you for all your years of loyal service to the Panola County Court at Law. I feel that with your increased duties of serving as Court Coordinator for the 123rd Judicial District Court in both Panola as well as Shelby County, that it is necessary to have my own coordinator. I look forward in continuing to work with you, and know that you will feel free to be relieved of the responsibilities of serving as Court Coordinator for both the Panola County Court at Law and the 123rd Judicial District in Panola and Shelby County.

Your duties to serve as coordinator for the Panola County Court at Law will terminate on December 31, 2020. My new Coordinator will need some assistance in adapting to her new position and I would appreciate any help that you can give her in making the transition as smooth as possible.

Thank you so much.

Very truly yours,

A handwritten signature in black ink that reads "Terry D. Bailey". The signature is stylized with a large, flowing "T" and "B".

Terry D. Bailey
Judge, Panola County Court at Law

PANOLA COUNTY SHERIFF'S OFFICE

Office: 903.693.0333
Fax: 903.693.9366

314 W. Wellington
Carthage, Texas 75633



Sheriff Kevin Lake

December 15, 2020

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

Dear Judge Jones,

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

Please record that beginning December 19, 2020 the Panola County Sheriff's Office will no longer have one Patrol Sergeant position in order to create two Patrol Corporal positions. This will not change the budget.

Please record the change in position for Randy Payne from Patrol Deputy at a pay rate of \$21.92 per hour to Patrol Corporal at pay rate of \$22.18 per hour effective December 19, 2020.

Sincerely,

A handwritten signature in black ink, appearing to read "K Lake", with a long horizontal line extending to the right.

Kevin Lake
Sheriff

KL/lw

CC: Jennifer Stacy
Joni Reed

Honesty, Integrity, Service

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

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

MK Pipeline, LLC proposes to place a
(COMPANY NAME)

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

of County Road: 325 as follows:
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.
Installation shall be made by boring a total length of Approx.100 feet line in Panola County.

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

Construction of this line will begin on or after the 4th day of
January, 2021.

FIRM: Landmark Field Services, Inc.

BY: Tyler W. Melton

TITLE: Sr. ROW Agent

ADDRESS: 221 Renaissance St.
Hallsville, TX 75650

PHONE: (940) 353-8002

APPROVAL

December 22, 2020

TO: MK Pipeline, LLC
Attn: Tyler W. Melton
221 Renaissance St.
Hallsville, TX 75650

RE: **CR #325**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **16" line** within the right-of-way of County Road **#325** 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.

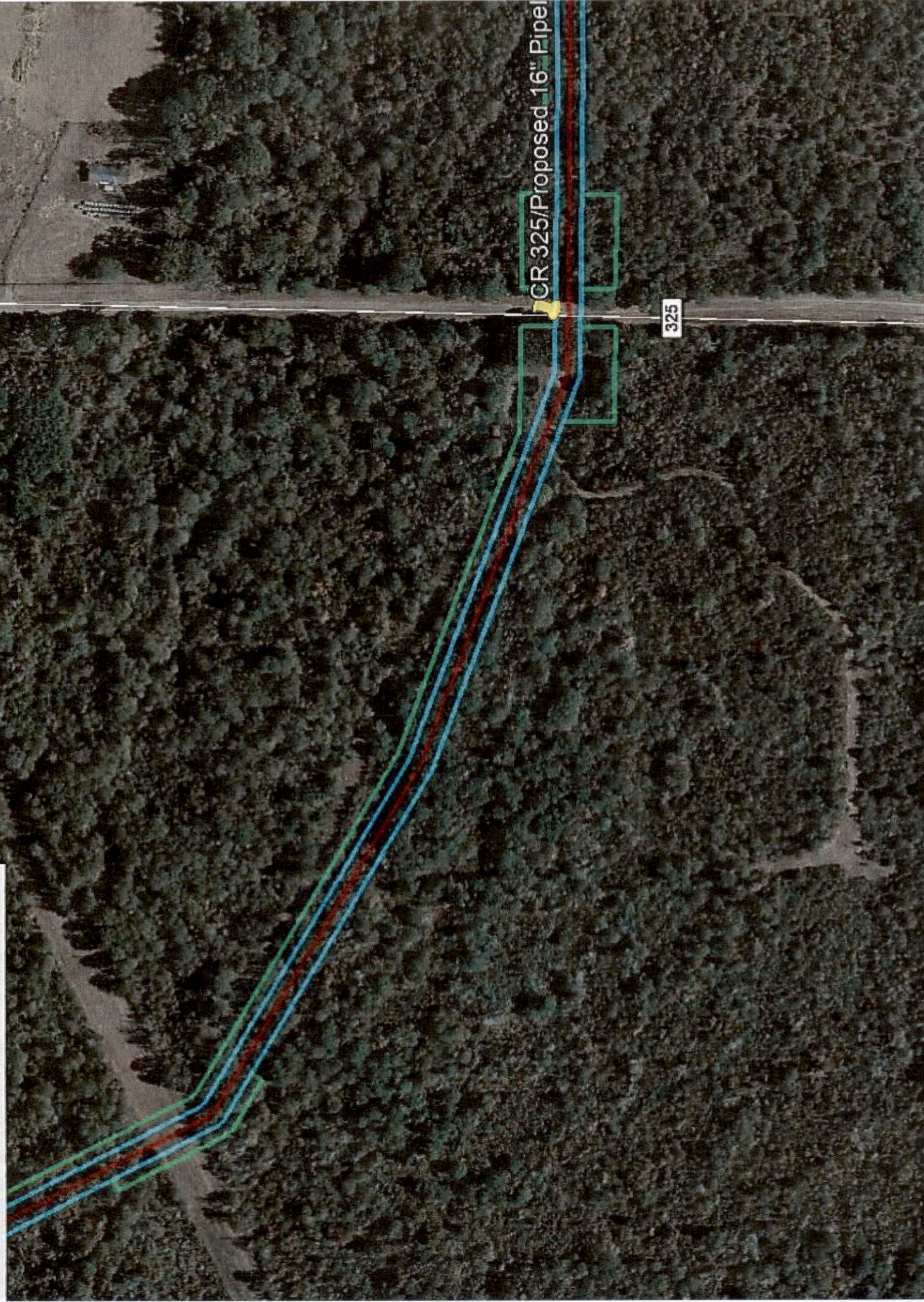
5. Parallel line will be installed as near the right-of-way lines as is possible and no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.
6. Operations along roadbeds shall be performed in 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

Proposed CR 325 Crossing



CR 325/Proposed 16" Pipe

325

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

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

MK Pipeline, LLC proposes to place a
(COMPANY NAME)

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

of County Road: 326 as follows:
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.
Installation shall be made by boring a total length of Approx.150 feet line in Panola County.

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

Construction of this line will begin on or after the 4th day of
January, 2021.

FIRM: Landmark Field Services, Inc.

BY: Tyler W. Melton

TITLE: Sr. ROW Agent

ADDRESS: 221 Renaissance St.
Hallsville, TX 75650

PHONE: (940) 353-8002

APPROVAL

December 22, 2020

TO: MK Pipeline, LLC
Attn: Tyler W. Melton
221 Renaissance St.
Hallsville, TX 75650

RE: **CR #326**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **16" line** within the right-of-way of County Road **#326** 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.

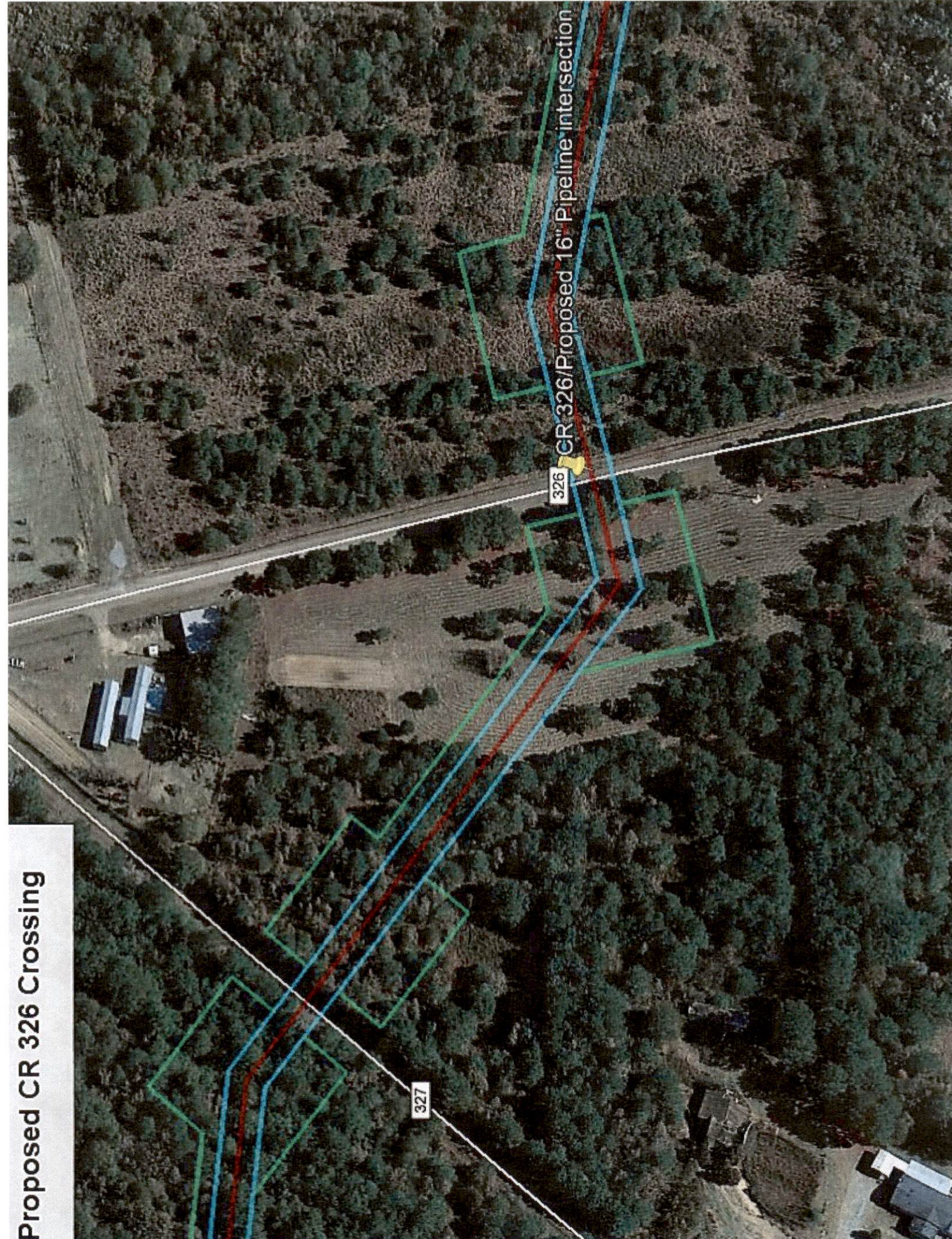
5. Parallel line will be installed as near the right-of-way lines as is possible and no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.
6. Operations along roadbeds shall be performed in 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

Proposed CR 326 Crossing



CR 326/Proposed 16" Pipeline intersection

327

326

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

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

MK Pipeline, LLC proposes to place a
(COMPANY NAME)

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

of County Road: 327 as follows:
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.
Installation shall be made by boring a total length of At least 150 feet line in Panola County.

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

Construction of this line will begin on or after the 4th day of
January, 2021.

FIRM: Landmark Field Services, Inc.

BY: Tyler W. Melton

TITLE: Sr. ROW Agent

ADDRESS: 221 Renaissance St.

Hallsville, TX 75650

PHONE: (940) 353-8002

APPROVAL

December 22, 2020

TO: MK Pipeline, LLC
Attn: Tyler W. Melton
221 Renaissance St.
Hallsville, TX 75650

RE: **CR #327**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **16" line** within the right-of-way of County Road **#327** 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

Proposed CR 327 Crossing



Form #2201 Rev. 09/2017

Submit to:
SECRETARY OF STATE
Government Filings
Section P O Box 12887
Austin, TX 78711-2887
512-463-6334
512-463-5569 - Fax
Filing Fee: None



STATEMENT OF OFFICER

FILED FOR RECORD
IN MY OFFICE

AT 8:30 O'CLOCK A M

12 09 2021

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

Statement

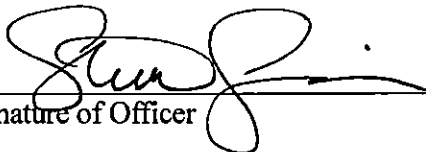
I, Stuart Lipsey, do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed: Panola County Emergency Services District No. 1
Board of Commissioners

Execution

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

Date: 12-9-2020


Signature of Officer

Form #2204 Rev 9/2017

Submit to:
SECRETARY OF STATE
Government Filings Section
P O Box 12887
Austin, TX 78711-2887
512-463-6334
FAX 512-463-5569
Filing Fee: None



OATH OF OFFICE

This space reserved for office use
FILED FOR RECORD
IN MY OFFICE

AT 8:30 O'CLOCK A M

JAN 06 2021

BOBBIE DAVIS
COUNTY CLERK, PANOLA COUNTY, TEXAS

BY B. Davis DEPUTY

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,
I, Stuart Lipsey, do solemnly swear (or affirm), that I will faithfully
execute the duties of the office of Panola County Emergency Services District No. 1 Board of Commission of
the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws
of the United States and of this State, so help me God.

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

Signature of Officer

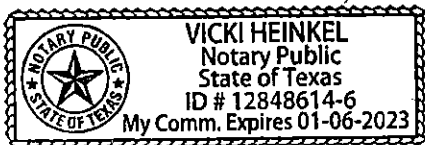
Certification of Person Authorized to Administer Oath

State of Texas

County of Panola

Sworn to and subscribed before me on this 9th day of December, 2020.

(Affix Notary Seal,
only if oath
administered by a
notary.)



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

Signature of Notary Public or
Signature of Other Person Authorized to Administer An
Oath

Vicki Heinkel

Printed or Typed Name

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED
DECEMBER 31, 2019

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PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
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DECEMBER 31, 2019

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Rachael Payne, CPA, PLLC

Certified Public Accountant

707 University Drive
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

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

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and the major special revenue fund of the Panola County Emergency Services District No. 1 (the District), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major special revenue fund of the District as of December 31, 2019, and the respective changes in financial position, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information on pages 3 through 6 and 22 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated November 12, 2020, on my consideration of the District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rachael Payne

Rachael Payne, CPA, PLLC
Certified Public Accountant

November 12, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial and Compliance Report, we, the managers of Panola County Emergency Services District No. 1, discuss and analyze the District's financial performance for the year ended December 31, 2019. Please read it in conjunction with the independent auditor's report on page 1, and the District's basic financial statements that begin on page 7.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent period by \$2,419,954 (net position).
- At the close of the current year, fund balance for the District's special revenue fund was \$951,899.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

The notes to the financial statements (starting on page 14) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

Net position of the District decreased from \$2,519,267 to \$2,419,954. The decrease results from the District's expenditures exceeding revenues by \$99,313 as shown in Table II on page 5. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by legislation, legal requirements, or designations made by the Board – was \$980,495 at December 31, 2019. Unrestricted net position increased by \$155,244 during the year.

By far the largest portion of the District's net position, 60%, reflects its investment in capital assets (e.g., buildings and equipment). The District uses these capital assets to provide its fire protection services; consequently, these assets are not available for future spending.

Table I
Panola County Emergency Services District No. 1

NET POSITION

	Governmental Activities	
	2019	2018
ASSETS:		
Current and other assets	\$ 1,507,048	\$ 1,282,850
Capital assets	<u>1,439,459</u>	<u>1,694,016</u>
Total Assets	<u>2,946,507</u>	<u>2,976,866</u>
LIABILITIES:		
Other liabilities	<u>9,222</u>	<u>6,110</u>
Total Liabilities	<u>9,222</u>	<u>6,110</u>
DEFERRED INFLOWS OF RESOURCES:		
Unearned revenues-advance tax collections	<u>517,331</u>	<u>451,489</u>
Total Deferred Inflows of Resources	<u>517,331</u>	<u>451,489</u>
NET POSITION:		
Invested in capital assets, net of related debt	1,439,459	1,694,016
Unrestricted	<u>980,495</u>	<u>825,251</u>
Total Net Position	<u>\$ 2,419,954</u>	<u>\$ 2,519,267</u>

Table II
Panola County Emergency Services District No. 1

CHANGES IN NET POSITION

	Governmental Activities	
	2019	2018
Revenues:		
General Revenues:		
Property taxes	\$ 693,485	\$ 616,587
Grant revenues	9,189	-
Investment earnings	7,974	4,434
Total Revenue	<u>710,648</u>	<u>621,021</u>
Expenses:		
Fire department operating expense	289,164	231,685
Other contracted services	20,200	19,300
Tax assessment	8,536	7,616
Professional & legal	66,928	48,118
Insurance	56,583	55,065
Election expenses	14,170	-
Other board expenses	3,407	2,734
Depreciation	350,973	370,883
Total Expenses	<u>809,961</u>	<u>735,401</u>
Increase in net position	(99,313)	(114,380)
Net Position at January 1	<u>2,519,267</u>	<u>2,633,647</u>
Net Position at December 31	<u>\$ 2,419,954</u>	<u>\$ 2,519,267</u>

THE DISTRICT'S FUNDS

As the District completed the year, its governmental fund reported a fund balance of \$951,899, an increase of \$161,764 over the prior year. This is due to the current year's revenues exceeding current year expenditures.

The Board made various amendments to the District's budget during 2019.

CAPITAL ASSETS AND DEBT ADMINISTRATION

At the end of 2019, the District had \$6,471,713 invested in a broad range of capital assets, including buildings and improvements and equipment used in providing fire protection services.

This year's additions included land and improvements, trucks and equipment amounting to \$96,416.

At year end, the District had no outstanding debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's elected and appointed officials considered many factors when setting the 2020 budget and tax rates. These factors included, but were not limited to, property values and anticipated needs of the individual fire departments and for general board expenditures.

The Board adopted a 2020 budget of \$738,983 and a tax rate of \$.02359.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
STATEMENT OF NET POSITION
DECEMBER 31, 2019

ASSETS

Cash and cash equivalents	\$ 676,907
Investments	700,000
Taxes receivable	28,596
Prepaid expenses	45,926
Other receivables	55,619
Capital assets, net of accumulated depreciation	
Land	40,889
Buildings and improvements	297,611
Equipment	1,100,959
	<hr/>
Total Assets	2,946,507
	<hr/>

LIABILITIES

Accounts payable	<hr/> 9,222
Total Liabilities	<hr/> 9,222
	<hr/>

DEFERRED INFLOWS OF RESOURCES

Unearned revenue - advance tax collections	<hr/> 517,331
Total Deferred Inflows of Resources	<hr/> 517,331
	<hr/>

NET POSITION

Invested in capital assets, net of related debt	1,439,459
Unrestricted	<hr/> 980,495
Total Net Position	<hr/> \$ 2,419,954
	<hr/>

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

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PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
STATEMENT OF ACTIVITIES
DECEMBER 31, 2019

EXPENSES

Fire department operating expenses	\$ 289,164
Other contracted services	20,200
Tax assessment	8,536
Professional & legal	66,928
Insurance	56,583
Election expenses	14,170
Other board expenses	3,407
Depreciation	<u>350,973</u>
Total expenses	<u>809,961</u>

GENERAL REVENUES

Property taxes	693,485
Grant revenues	9,189
Investment earnings	<u>7,974</u>
Total general revenues	<u>710,648</u>

Increase in net position	(99,313)
Net position - beginning of year	<u>2,519,267</u>
Net position - end of year	<u><u>\$ 2,419,954</u></u>

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	Special Revenue Fund	Total Governmental Funds
<u>ASSETS</u>		
Cash and cash equivalents	\$ 676,907	\$ 676,907
Investments	700,000	700,000
Receivables (net of allowances)		
Delinquent taxes	28,596	28,596
Prepaid insurance	45,926	45,926
Due from Panola County	55,619	55,619
	<u>1,507,048</u>	<u>1,507,048</u>
Total Assets		
	<u>1,507,048</u>	<u>1,507,048</u>
 <u>LIABILITIES</u>		
Accounts payable	<u>9,222</u>	<u>9,222</u>
	<u>9,222</u>	<u>9,222</u>
Total Liabilities		
	<u>9,222</u>	<u>9,222</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unearned revenue - advance tax collections	517,331	517,331
Deferred Revenues - property taxes	<u>28,596</u>	<u>28,596</u>
	<u>545,927</u>	<u>545,927</u>
Total Deferred Inflows of Resources		
	<u>545,927</u>	<u>545,927</u>
 <u>FUND BALANCE</u>		
Assigned Fund Balance	<u>951,899</u>	<u>951,899</u>
	<u>951,899</u>	<u>951,899</u>
Total Fund Balance		
	<u>951,899</u>	<u>951,899</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 1,507,048</u>	<u>\$ 1,507,048</u>

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

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2019**

Total Fund Balances - Governmental Funds	\$ 951,899
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Taxes from current and prior year levies assumed to be collectible are reclassified from deferred inflows of revenues	
The net effect of this reclassification is to increase net position.	28,596

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet. Details of these assets are included in the notes to the financial statements and can be found in Note 8. The net effect of including capital assets (net of depreciation) is to increase net position.	<u>1,439,459</u>
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Net Position of Governmental Activities	<u>\$ 2,419,954</u>
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The accompanying notes are an integral part of these financial statements.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	Special Revenue Fund	Total Governmental Funds
<u>REVENUES</u>		
General Revenues:		
Property taxes	\$ 700,005	\$ 700,005
Grant revenue	9,189	9,189
Interest	7,974	7,974
Total Revenues	<u>717,168</u>	<u>717,168</u>
<u>EXPENDITURES</u>		
Fire department operating expenses	289,164	289,164
Other contracted services	20,200	20,200
Tax assessment	8,536	8,536
Professional & legal	66,928	66,928
Insurance	56,583	56,583
Election expenses	14,170	14,170
Other board expenses	3,407	3,407
Capital expenditures	96,416	96,416
Total Expenditures	<u>555,404</u>	<u>555,404</u>
Net Change in Fund Balance	161,764	161,764
Fund Balance, Beginning of Year	<u>790,135</u>	<u>790,135</u>
Fund Balance, End of Year	<u><u>\$ 951,899</u></u>	<u><u>\$ 951,899</u></u>

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

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
DECEMBER 31, 2019**

Total Net Change in Fund Balance - Governmental Funds	\$	161,764
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is shown as increases in capital assets. The effect of removing 2019 capital outlays is to increase net position.		96,416
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Depreciation is not recognized as an expense in the governmental funds since it does not require the use of current financial resources. The net effect of current year depreciation expense is to decrease net position.		(350,973)
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The portion of tax revenue reported in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds. The current adjustment reflects a net increase in the deferral of the revenue.		(6,520)
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Change in Net Position of Governmental Activities	\$	(99,313)
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The accompanying notes are an integral part of these financial statements.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 1 – CREATION OF THE DISTRICT

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

The District reports the following major governmental fund:

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

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

The District does not utilize a formal encumbrance accounting system.

C. Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and certificates of deposit with an original maturity of less than 90 days.

D. Capital Assets

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

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

D. Capital Assets (cont.)

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

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

E. Budgets and Budgetary Accounting

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

F. Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. Deferred revenue is reported in the governmental fund Balance Sheet. Net delinquent taxes receivable as of December 31, 2019 are recorded as deferred revenue. Also, any current taxes collected between October 1 and December 31 in the current year are not available for use until January 1 of next year. These advance tax collections are recorded as deferred inflows of resources.

G. Fund Balances

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

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

G. Fund Balances (cont.)

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

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

H. Net Position

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

NOTE 3 – FIRE PROTECTION SERVICES

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

NOTE 4 – EXPENDITURES

In 2019, the District disbursed amounts to each volunteer fire department in the amount of \$2,350 each month. Expenditures in excess of the monthly payment amounts were submitted to the District for payment as needed. The remaining expenditures reflect the cost of goods and services shared by the District and the departments.

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

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

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

<u>Capital Assets</u> <u>At the Beginning of the Year</u>	<u>Historic</u> <u>Cost</u>	<u>Accumulated</u> <u>Depreciation</u>	<u>Net Value at the</u> <u>Beginning of the Year</u>	<u>Change in</u> <u>Net Assets</u>
Land	\$ 13,803	\$ -	\$ 13,803	
Building and improvements	594,940	270,887	324,053	
Equipment	<u>5,766,554</u>	<u>4,410,394</u>	<u>1,356,160</u>	
Total				<u>\$ 1,694,016</u>

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 6 – DEPOSITS WITH FINANCIAL INSTITUTIONS

During the 2019 fiscal year, all deposits and investments were comprised of bank demand deposits and bank time deposits. The District's demand deposits and time deposits are fully covered by federal depository insurance and collateral held by the District's agent, First State Bank & Trust Co., in the name of the District.

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

- a. **Custodial Credit Risk-Deposits:** In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's policy regarding types of deposits allowed is that such deposits be covered by depository insurance or fully collateralized by pledged securities held by the pledging institution's agent in the name of Panola County Emergency Services District No. 1. The highest combined balances of cash, savings, and time deposit accounts amounted to \$1,476,851 and occurred during the month of December 2019. The market value of securities pledged as of the date of the highest combined balance on deposit was \$1,610,433. The total amount of FDIC coverage at the time of the highest combined balance was \$250,000. During the year, the District was not exposed to custodial credit risk for deposits. At December 31, 2019 the District's cash deposits were entirely covered by FDIC insurance or by pledged collateral held by the District's agent bank in the District's name.
- b. **Custodial Credit Risk- Investments.** For an investment, this is the risk that, in the event of a failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's temporary investments are on deposit with First State Bank and are not included in this type of custodial credit risk. During the year, the District was not exposed to custodial credit risk for investments.
- c. **Concentration Risk.** This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District does not have a specific policy regarding concentration of credit risk, as it does not contemplate the investment of funds in such instruments. During the year, the District was not exposed to concentration of credit risk.
- d. **Interest Rate Risk.** Interest rate risk occurs when potential purchasers of debt securities do not agree to pay face value for those securities if interest rates rise. The District does not have a specific policy regarding interest rate risk, as it does not contemplate the investment of funds in such instruments. During the year, the District was not exposed to interest rate risk.

A summary of the composition of the deposit balances as of December 31, 2019 is shown below:

Demand Deposit Accounts	\$ 676,907
Certificates of Deposit	<u>700,000</u>
Total:	<u>\$ 1,376,907</u>

NOTE 7 - AD VALOREM TAXES

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

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 7 - AD VALOREM TAXES (cont.)

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

Delinquent Taxes	\$ 38,128
Less: Allowance for Uncollectible Taxes	<u>(9,532)</u>
Net Taxes receivable	<u>\$ 28,596</u>

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

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

	Recognized in <u>Current Year</u>	Deferred <u>Revenue</u>	Unearned <u>Revenues</u>
Advanced tax collections collected in prior year	\$ 451,489	\$ -	\$ -
Collections from January 1, 2019 to September 30, 2019	248,516	-	-
Advance collections of 2019 taxes	-	-	461,712
Due from Panola County Tax Assessor at December 31, 2019	-	-	55,619
Delinquent taxes receivable (net of allowance)	<u>-</u>	<u>28,596</u>	<u>-</u>
Total	<u>\$ 700,005</u>	<u>\$ 28,596</u>	<u>\$ 517,331</u>

The 2019 tax rate per \$100 valuation is .02372.

NOTE 8 - CAPITAL ASSET ACTIVITY

Capital asset activity for the year ended December 31, 2019 was as follows:

	<u>Beginning Balance</u>	Primary Government		<u>Ending Balance</u>
		<u>Additions</u>	<u>Retirements</u>	
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 13,803	\$ 27,086	\$ -	\$ 40,889
Total capital assets not being depreciated	<u>13,803</u>	<u>27,086</u>	<u>-</u>	<u>40,889</u>
Capital assets being depreciated:				
Buildings and improvements	594,940	-	-	594,940
Equipment	5,766,554	69,330	-	5,835,884
Total capital assets being depreciated	<u>6,361,494</u>	<u>69,330</u>	<u>-</u>	<u>6,430,824</u>
Less Accumulated Depreciation:				
Buildings and improvements	270,887	26,443	-	297,330
Equipment	4,410,394	324,530	-	4,734,924
Total Accumulated Depreciation	<u>4,681,281</u>	<u>350,973</u>	<u>-</u>	<u>5,032,254</u>
Total capital assets being depreciated, net	<u>1,680,213</u>	<u>(281,643)</u>	<u>-</u>	<u>1,398,570</u>
Governmental Activities, Capital Assets, Net	<u>\$ 1,694,016</u>	<u>\$ (254,557)</u>	<u>\$ -</u>	<u>\$ 1,439,459</u>

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 9 – RISK MANAGEMENT

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

NOTE 10 – COMMITMENTS AND CONTINGENT LIABILITIES

The District had no significant commitments except those arising in the normal course of business at December 31, 2019. The District intends to honor all such commitments.

NOTE 11 – SUBSEQUENT EVENTS

Management of the District has evaluated subsequent events through November 12, 2020, the date the financial statements were available to be issued.

In early 2020, an outbreak of coronavirus (COVID-19) emerged globally. As a result, there have been mandates from federal, state and local authorities resulting in an overall decline in economic activity. While it is reasonably possible that the virus could have a negative effect on the district's results of operations, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

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REQUIRED SUPPLEMENTARY INFORMATION

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL REVENUE FUND
DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
<u>REVENUES</u>				
General Revenues:				
Property taxes	\$ 693,837	\$ 693,837	\$ 706,812	\$ 12,975
Grant revenues	-	-	9,189	(9,189)
Interest	4,000	4,000	7,974	3,974
Total Revenues	697,837	697,837	723,975	7,760
<u>EXPENDITURES</u>				
Fire department operating expenses	197,400	297,506	289,164	8,342
Other contracted services	20,000	20,000	20,200	(200)
Tax assessment	9,000	9,000	8,536	464
Tax collection fees	14,000	14,000	6,807	7,193
Professional & legal	50,000	50,000	66,928	(16,928)
Insurance	55,000	55,000	56,583	(1,583)
Election expenses	-	-	14,170	(14,170)
Other board expenses	7,500	7,500	3,407	4,093
Capital expenditures	344,937	256,077	96,416	159,661
Total Expenditures	697,837	709,083	562,211	146,872
Net Change in Fund Balance	-	(11,246)	161,764	154,632
Fund Balance, Beginning of Year	790,135	790,135	790,135	-
Fund Balance, End of Year	\$ 790,135	\$ 778,889	\$ 951,899	\$ 154,632

Expenditures in Excess of Budgeted Amounts

For the year ended December 31, 2019 individual amounts for other contracted services, professional & legal, insurance, and election expenses were in excess of the amount budgeted.

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

OTHER SUPPLEMENTAL INFORMATION

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
SCHEDULE OF FIRE DEPARTMENT OPERATING EXPENSES
DETAILED BY VOLUNTEER FIRE DEPARTMENT
DECEMBER 31, 2019**

	Inter-Community VFD	Flatwoods VFD	Woods VFD	Clayton VFD	Beckville VFD	Gary VFD	Community Four VFD	Total
<u>FIRE DEPARTMENT</u>								
<u>OPERATING EXPENSES:</u>								
Advertising & promotions	\$ -	\$ 86	\$ 142	\$ -	\$ -	\$ 1,200	\$ 65	\$ 1,493
Bunker gear	-	-	-	-	-	-	14,710	14,710
Bank charges	-	-	35	-	35	-	-	70
Continuing education	330	414	324	40	105	70	70	1,353
Dues & subscriptions	1,800	1,075	630	1,065	935	475	900	6,880
Fire hose testing	1,410	1,704	-	-	976	-	1,390	5,480
Gear/PPE	110	3,808	-	3,205	2,466	218	-	9,807
Inspection	99	-	-	-	21	56	-	176
Meals & entertainment	1,243	1,205	1,459	100	884	1,350	520	6,761
Fees & permits	120	90	165	120	487	68	90	1,140
Office supplies & postage	606	820	680	328	516	431	1,136	4,517
Radio communication	1,021	4,512	1,269	7,090	948	-	2,193	17,033
Pump testing	1,419	725	563	3,013	1,375	1,450	1,450	9,995
Rent/lease	100	20	-	110	255	1,351	-	1,836
Repairs & maintenance	3,260	1,501	5,826	2,826	6,244	2,083	8,870	30,610
Pest control	125	400	160	-	260	-	-	945
Security	335	-	-	-	933	-	-	1,268
Mowing	-	-	2,090	-	-	600	2,150	4,840
Supplies	3,179	1,776	1,573	359	962	7,771	1,299	16,919
Medical supplies	296	-	1,840	-	818	104	1,678	4,736
Safety supplies	419	-	-	-	1,280	2,114	-	3,813
Telephone/Internet	1,452	-	1,769	2,014	1,292	2,682	1,997	11,206
Towing	-	-	-	63	-	-	-	63
Training	(421)	-	-	-	-	-	-	(421)
Uniforms	655	-	1,674	-	-	-	173	2,502
Utilities	2,962	1,774	1,825	2,136	3,750	1,315	5,169	18,931
Fuel	4,436	2,518	1,192	944	2,788	1,231	2,089	15,198
Other capital expenditures	3,200	30,000	2,101	10,017	41,043	6,456	4,486	97,303
Total Operating Expenses	\$ 28,156	\$ 52,428	\$ 25,317	\$ 33,430	\$ 68,373	\$ 31,025	\$ 50,435	\$ 289,164

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

Rachael Payne, CPA, PLLC

Certified Public Accountant

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Carthage, Texas 75633

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American Institute of Certified Public
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Texas Society of Certified Public Accountants

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

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

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major special revenue fund of the Panola County Emergency Services District No. 1, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued my report thereon dated November 12, 2020.

Internal Control over Financial Reporting

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

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Panola County Emergency Services District No. 1's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Rachael Payne

Rachael Payne, CPA, PLLC
Certified Public Accountant

November 12, 2020



KEN PAXTON

ATTORNEY GENERAL *of* TEXAS

CHAPTER 59 ASSET FORFEITURE REPORT BY ATTORNEY REPRESENTING THE STATE

Agency Information

Agency Information

Agency Name:	<u>123rd Judicial District, District Attorney, Panola County</u>	Agency Mailing Street:	108 S. Sycamore Room 301
City:	Carthage	ZIP:	75633
State:	TX	County:	Panola
Phone Number:	(903) 693-0310	Agency Fiscal Beginning Month:	September
Agency Fiscal Ending Month:	August		

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 Seized Funds Balance: \$107,211.00

B) Seizures During Reporting Period:

1) Amount seized by employees of your agency: \$5,500.00

2) Amount seized by other agencies: \$0.00

C) Total Amount of Forfeiture
Petitions Filed for All Agencies \$5,500.00
You Represent:

D) Total Amount of Forfeitures
Pending for All Agencies You \$63,273.00
Represent:

E) Interest Earned on Seized
Funds During Reporting \$745.00
Period:

F) Amount Returned to
Defendants/Respondents: \$6,726.00

G) Amount Transferred to
Forfeiture Account: \$12,643.00

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

Description:

I) Seized Funds Ending
Balance - This field will be \$94,087.00
auto-calculated when you
SAVE or switch sections:

Ending Balance-Mailed Form:

II. Forfeited Funds

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 Forfeited Funds
Balance: \$35,187.00

B) Amount Forfeited For All Agencies You Represent and Covered by Local Agreement

*Enter the total amount forfeited by all forfeiture judgments in your jurisdiction for the reporting year.
Do not include judgments that are not yet final due to appeal or motions for new trial.
Include interest that was forfeited as part of the judgment.*

1) Amount Forfeited and
Transferred to all Agencies
Covered by Local Agreement: \$6,518.00

2) Amount Forfeited and
Received by Your Agency: \$6,125.00

3) Total Amount Forfeited and
Transferred to all Agencies
Covered by Local Agreement - \$12,643.00
This field will be
auto-calculated when you hit
save or switch sections:

C) Interest Earned on Forfeited
Funds During Reporting
Period: \$347.00

D) Amount Awarded For All Agencies You Represent Pursuant to 59.022

Enter the total amount awarded by the court for costs, forfeitures and money judgments pursuant to Article 59.022

1) Amount Awarded and
Transferred to All Agencies
Pursuant to 59.022: \$0.00

2) Amount Awarded and
Received by your agency
pursuant to 59.022: \$0.00

3) Total Amount Awarded For
All Agencies You Represent
Pursuant to 59.022 - This field
will be auto-calculated when
you hit Save or switch
sections: \$0.00

E) Amount Awarded For All Agencies You Represent Pursuant to 59.023

Enter the total amount awarded by the court on lawsuits for proceeds filed pursuant to Article 59.023

1) Amount Awarded and
Transferred to All Agencies
Pursuant to 59.023: \$0.00

2) Amount Awarded and
Received By Your Agency
Pursuant to 59.023: \$0.00

3) Total Amount Awarded For
All Agencies You Represent
Pursuant to 59.023 - This field
will be auto-calculated when
you hit Save or switch
sections: \$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 based
on your answers in the
Expenditures section: \$2,019.00

J) Forfeited Funds Ending
Balance (balance will be
automatically calculated after
expenditures are entered): \$39,640.00

Total Expenditures from Mailed
Form:

Ending Balance from Mailed
Form:

III. Other Property

Other Property

List the number of cases filed, pending, or disposed for each category. List as "pending" only cases where a petition was filed. List as "seized" 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.)

Please note - this should be a number, not a currency amount. For example, 4 pending, 3 seized, 12 new petitions, etc

- 1) Pending for all agencies at beginning of reporting period: 0
- 2) Seized by your agency during reporting period: 0
- 3) New petitions filed for all agencies during reporting period: 0
- 4) Forfeited to your agency during reporting period: 0
- 5) Put into service by your agency during reporting period: 0
- 6) Pending for all agencies at end of reporting period: 0

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

Please note - this should be a number, not a currency amount. For example, 4 pending, 3 seized, 12 new petitions, etc

- 1) Pending for all agencies at beginning of reporting period: 0
- 2) Seized by your agency during reporting period: 0
- 3) New petitions filed for all agencies during reporting period: 0
- 4) Forfeited to your agency during reporting period: 0
- 5) Put into service by your agency during reporting period: 0
- 6) Pending for all agencies at end of reporting period: 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 pending, 3 seized, 12 new petitions, etc

- 1) Pending for all agencies at beginning of reporting period: 0
- 2) Seized by your agency during reporting period: 0
- 3) New petitions filed for all agencies during reporting period: 0
- 4) Forfeited to your agency during reporting period: 0

5) Put into service by your agency during reporting period: 0

6) Pending for all agencies at end of reporting period: 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 pending, 3 seized, 12 new petitions, etc

1) Pending for all agencies at beginning of reporting period: 0

2) Seized by your agency during reporting period: 0

3) New petitions filed for all agencies during reporting period: 0

4) Forfeited to your agency during reporting period: 0

5) Put into service by your agency during reporting period: 0

6) Pending for all agencies at end of reporting period: 0

E) Other Property

To add a reporting box for each additional item to be itemized, click the "New Other Property DA" button. Please note - this should be a number not a currency amount. For example, 4 pending, 3 seized, 12 new petitions, etc. For each line added, you need to hit the SAVE icon in the Action column.

Description	Pending For All Agencies (Beginning)	Seized By Your Agency	New Petitions Filed For All Agencies	Forfeited To Agency	Put Into Use by Agency	Pending For All Agencies (End)
-------------	--------------------------------------	-----------------------	--------------------------------------	---------------------	------------------------	--------------------------------

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 From 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

D) Firearms: 0

C) Computers: 0

E) Other: 0

VI. Expenditures: A - D

Expenditures

This category is for Chapter 59 expenditures SOLELY for the official purposes of the office of the attorney representing the state - not for expenditures made pursuant to your general budget. List the total amount expended for each of the categories. If proceeds are expended for a category not listed, state the amount and nature of the expenditure under the Other category.

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
FUNDS - This field will be \$0.00
auto-calculated once you hit
save or switch sections:

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
FUNDS - This field will be \$0.00
auto-calculated once you hit
save or switch sections:

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) Visual Aid Equipment for \$0.00
Litigation:

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

Description:

11) TOTAL EQUIPMENT
PURCHASED WITH

CHAPTER 59 FUNDS - This
field will be auto-calculated
once you hit save or switch
sections: \$0.00

Total Equipment from Mailed
Form:

D) Supplies

- 1) Office Supplies: \$1,625.00
- 2) Mobile Phone and Data
Account Fees: \$394.00
- 3) Internet: \$0.00
- 4) Other (Must provide detail in
box below): \$0.00

Description:

5) TOTAL SUPPLIES
PURCHASED WITH
CHAPTER 59 FUNDS - This
field will be auto-calculated
once you hit save or switch
sections: \$2,019.00

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 - This
field will be auto-calculated
once you hit save or switch
sections: \$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 In State Travel from
Mailed Form:

3) Total Travel Paid Out of Chapter 59 Funds

Total Travel Paid Out of
Chapter 59 Funds - This field
will be auto-calculated once
you hit save or switch sections: \$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 - This field will be
auto-calculated once you hit
save or switch sections: \$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 - This
field will be auto-calculated
once you hit save or switch
sections: \$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
PREVENTION/TREATMENT
PROGRAMS/FINANCIAL
ASSISTANCE/DONATIONS
(pursuant to Articles 59.06
(d-3(6)), (h), (j), (n), (o), (d-2)) - \$0.00

This field will be
auto-calculated once you hit
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 - This field will be \$0.00
auto-calculated once you hit
save or switch sections:

Total Investigative 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) State Bar Dues and Legal
Association Dues: \$0.00
- 7) Legal Library Supplies and
Access Fees: \$0.00
- 8) Other (Must provide detail in
box below): \$0.00

Description of Other Miscellaneous Fees:

9) TOTAL MISCELLANEOUS
FEES PAID OUT OF
CHAPTER 59 FUNDS - This \$0.00
field will be auto-calculated
once you hit save or switch
sections:

Total Miscellaneous Costs
from Mailed Form:

K) Paid to State Treasury / General Fund / Health & Human Services Commission/ Office of the Attorney General

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

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 the Office of the
Attorney General pursuant to \$0.00
59.06(k):

6) TOTAL PAID TO STATE
TREASURY/ GENERAL
FUND/ HEALTH & HUMAN
SERVICES COMMISSION/
OFFICE OF THE ATTORNEY \$0.00
GENERAL OUT OF
CHAPTER 59 FUNDS - This
field will be auto-calculated
once you hit save or switch
sections:

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 -
This field will be \$2,019.00
auto-calculated once you hit
save or switch sections:

Total Expenditures from Mailed
Form:

Financial Professional Certification

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.

Financial Professional
Acknowledge Terms: Yes

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

Title: Certified Public
Accountant

Additional Signature Instructions

If you would like to have additional financial professional signatures, please click the "New Financial Professional Signature" button below.

Signature

Title

Date

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: 2020

NAME: Danny Buck
Davidson

Panola County
TITLE: Criminal District
Attorney

DATE: 10/28/2020

Comments:



**FISCAL YEAR 2021
PANOLA COUNTY SHERIFF
STATE FORFEITURE**

Fund: 800 - SHERIFF'S STATE FORFEITURE

REVENUE

CASH BALANCE	<u><u>59,275</u></u>
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EXPENSE

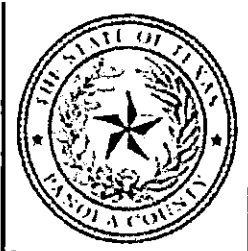
<u>800-588-51050</u>	SECRETARIES	2,026
<u>800-588-52010</u>	SOCIAL SECURITY TAXES	155
<u>800-588-52030</u>	RETIREMENT & DEATH BENEFITS	487
<u>800-588-52040</u>	WORKERS COMPENSATION	25
<u>800-588-52060</u>	UNEMPLOYMENT INSURANCE	15
<u>800-588-52070</u>	OTHER POST EMPLOYMENT BENEFITS	567
<u>800-588-53110</u>	AMMUNITION FOR DEPARTMENT	6,000
<u>800-588-53180</u>	SUPPLIES & EQUIPMENT	1,000
<u>800-588-53920</u>	UNIFORMS	4,000
<u>800-588-54320</u>	CRIMINAL INVESTIGATION	10,000
<u>800-588-54270</u>	CONFERENCES AND DUES	10,000
<u>800-588-55270</u>	FURNITURE & EQUIPMENT	25,000

Fund 800 Total:	<u><u>59,275</u></u>
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I hereby approve the above described budget and ask the
Commissioners Court to please record it at the next scheduled
Commissioners Court Meeting.



Kevin Lake, Panola County Sheriff



**FISCAL YEAR 2021
PANOLA COUNTY CRIMINAL DISTRICT ATTORNEY
HOT CHECK FEE**

Fund: 700 - HOT CHECK FEE

REVENUES

<u>700-340-41042</u>	HOT CHECK FEES COLLECTED	<u>1,916</u>
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Total Revenues	<u>1,916</u>
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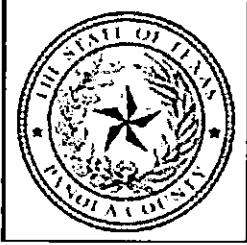
EXPENDITURES

<u>700-710-51050</u>	SECRETARIES	1,191
<u>700-710-52010</u>	SOCIAL SECURITY	92
<u>700-710-52030</u>	RETIREMENT & DEATH BENEFITS	287
<u>700-710-52040</u>	WORKERS COMPENSATION	11
<u>700-710-52060</u>	UNEMPLOYMENT	2
<u>700-710-52070</u>	OTHER POST EMPLOYMENT BENEFITS	<u>333</u>

Total Expenditures	<u>1,916</u>
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I hereby approve the above describe budgets and ask the
Commissioners Court to please record it at the next scheduled
Commissioners Court meeting.

 DANNY BUCK DAVIDSON	DATE
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**FISCAL YEAR 2021
PANOLA COUNTY CRIMINAL DISTRICT ATTORNEY
STATE FORFEITURE BUDGET**

**Fund: 820 - D A STATE FORFEITURE
REVENUES**

CASH BALANCE BEGINNING OF YEAR 3,700

Total Revenues 3,700

EXPENDITURES

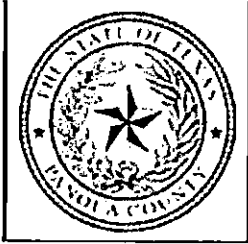
<u>820-480-54210</u>	CELLULAR PHONE	1,200
<u>820-480-54300</u>	ADVERTISING & PUBLICATIONS	500
<u>820-480-54990</u>	MISCELLANEOUS	<u>2,000</u>

Total Expenditures 3,700

I hereby approve the above describe budgets and ask the
Commissioners Court to please record it at the next scheduled
Commissioners Court meeting.



DANNY BUCK DAVIDSON DATE



**FISCAL YEAR 2021
PANOLA COUNTY CRIMINAL DISTRICT ATTORNEY
STATE APPORTIONMENT BUDGET**

Fund: 830 - STATE APPORTIONMENT - DA

REVENUES

<u>830-330-54000</u>	STATE APPORTIONMENT FUNDS	<u>27,498</u>
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Total Revenues	<u>27,498</u>
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EXPENDITURES

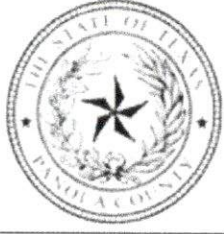
<u>830-715-51030</u>	ADMINISTRATIVE ASSISTANT	4,886
<u>830-710-51050</u>	SECRETARIES	10,274
<u>830-715-51640</u>	COURT COORDINATOR & SPECIALIST	12,323
<u>830-715-52010</u>	SOCIAL SECURITY	15

Total Expenditures	<u>27,498</u>
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I hereby approve the above describe budgets and ask the
Commissioners Court to please record it at the next scheduled
Commissioners Court meeting.



DANNY BUCK DAVIDSON DATE



**FISCAL YEAR 2021
PANOLA COUNTY CRIMINAL DISTRICT ATTORNEY
FEDERAL FORFEITURE BUDGET**

**Fund: 862 - CDA FEDERAL FORFEITURE
REVENUES**

CASH BALANCE	<u>10,000</u>
Total Revenue	<u><u>10,000</u></u>

EXPENDITURES

862-699-55270

FURNITURE & EQUIPMENT	<u>10,000</u>
Total Expenditures	<u><u>10,000</u></u>


APPROVED BY DANNY BUCK DAVIDSON

DATE

I, Lee Ann Jones, County Judge, of Panola County, Texas do hereby certify that this budget is a true and correct copy of the Criminal District Attorney Federal Forfeiture Fund as passed and approved by the Commissioners' Court of Panola County on the 22nd day of December, 2020.


LEE ANN JONES, PANOLA COUNTY JUDGE

12-22-20
DATE



OFFICIAL BOND AND OATH

Liberty Mutual Surety
Attention: LMS Claims
P.O. Box 34526
Seattle, WA 98124
Phone: 206-473-6210
Fax: 866-548-6837
Email: HOSCL@libertymutual.com
www.LibertyMutualSuretyClaims.com

KNOW ALL PERSONS BY THESE PRESENTS:

Bond Number: **999080128**

That we, Charles Blue
of 239 County Road 3361, DE BERRY, TX 75639 as Principal, and, The
Ohio Casualty Insurance Company a corporation duly licensed to do business in the State of Texas, as Surety, are held and firmly bound unto
the GOVERNOR STATE OF TEXAS and/or his/her
successors in the penal sum of One Thousand Dollars And Zero Cents
(\$1,000.00), for the payment of which we hereby bind ourselves, our heirs, executors, administrators,
successors and assigns, jointly and severally, firmly by these presents.

SIGNED, SEALED and DATED this 1st day of December, 2020

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH,
That whereas, the above bounden Principal was on the 12/01/2020, duly Elected
(elected/appointed) to the office of Constable in and for
Panola County in the State of Texas, for a term commencing on the 1st day of December, 2020
and ending December 31, 2020

NOW, THEREFORE, if the said Principal shall faithfully perform and discharge all the duties required of him/her by law as the aforesaid officer, and
shall (conditions) faithfully perform the duties imposed by law.

then this obligation shall be void; otherwise to remain in full force and effect.

PROVIDED, HOWEVER, that regardless of the number of years this bond may remain in force and the number of claims which may be made against
this bond, the liability of the Surety shall not be cumulative and the aggregate liability of the Surety for any and all claims, suits, or actions under this
bond shall not exceed the amount stated above. Any revision of the bond amount shall not be cumulative.

PROVIDED, FURTHER, that this bond may be canceled by the Surety by sending written notice to the party to whom this bond is payable stating that,
not less than thirty (30) days thereafter, the Surety's liability hereunder shall terminate as to subsequent acts of the Principal.

Charles Blue

BY: Charles Blue
Principal

The Ohio Casualty Insurance Company
Surety

Countersigned
BY: _____
Texas Resident Agent

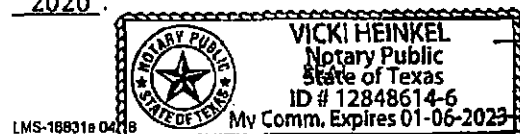
BY: Carrie Thomas
Attorney-in-Fact
Carrie Thomas



ACKNOWLEDGEMENT OF PRINCIPAL

THE STATE OF TEXAS
County of Panola) ss

Before me, Vicki Heinkel, on this day, personally appeared, Charles Blue
known to me to be the person whose name is subscribed to the foregoing
instrument and acknowledged to me that he/she executed the same for the purposes and consideration therein expressed. Given under my hand and seal
of office, at Carthage, Texas, this the 8th day of December,
2020.



Vicki Heinkel
Notary Public
Panola County, Texas

EXHIBIT B

PRE-AUTHORIZATION FOR BUDGET ADJUSTMENT
(Narrative Justification Must Be Attached)

COLLEGE: Panola College
ADDRESS: 1109 W Panola
Carthage, TX 75633

Adjustment No.: 1

Category	Current Budget	Revisions (+) (-)	Revised Budget
Addition:			
covid testing for nursing students	\$85,788.85	\$12,090	\$97,878.85
additional PPE	\$97,878.85	\$5,200	\$103,078.85
additional covid reimb.		\$215	\$103,293.85
Deletion:			

COLLEGE Approval: Dorega Powell

Title: President

Date: 12-8-2020

Panola County Auditor's Approval: Jennifer Stacy

Title: Panola County Auditor

Date: 12-7-2020

EXHIBIT C

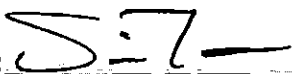
PRE-AUTHORIZATION FOR BUDGET ADJUSTMENT
(Narrative Justification Must Be Attached)

ISD: Beckville

ADDRESS: P. O. Box 37
Beckville, TX 75631

Adjustment No.: 1

Category	Current Budget	Revisions (+) (-)	Revised Budget
Addition: additional covid reimb.	\$49,875	\$27,626	\$77,501
Deletion:			

ISD Approval: 

Title: Superintendent

Date: 12-8-2020

Panola County Auditor's Approval: 

Title: Panola County Auditor

Date: 12-8-2020

EXHIBIT C

PRE-AUTHORIZATION FOR BUDGET ADJUSTMENT

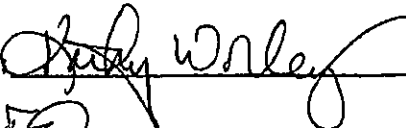
(Narrative Justification Must Be Attached)

ISD: Carthage ISD

ADDRESS: _____

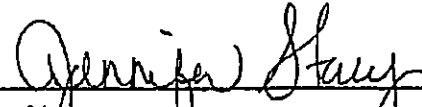
Adjustment No.: 1

Category	Current Budget	Revisions (+) (-)	Revised Budget
Addition: additional funding	\$202,500	\$112,109 \$105,009	\$314,665 \$307,509
Deletion:			

ISD Approval: 

Title: CFO

Date: 12-9-2020

Panola County Auditor's Approval: 

Title: Panola County Auditor

Date: 12-7-2020

EXHIBIT C

PRE-AUTHORIZATION FOR BUDGET ADJUSTMENT
(Narrative Justification Must Be Attached)

ISD: Joaquin

ADDRESS: 11109 US Hwy 84E

Joaquin, TX 75954 Adjustment No.: 1

Category	Current Budget	Revisions (+) (-)	Revised Budget
Addition: additional funding	\$2,325	+\$1,813	\$4,138
Deletion:			

ISD Approval: Joel Burnbach

Title: Director of Finance

Date: 12/9/20

Panola County Auditor's Approval: Gennifer Stacy

Title: Panola County Auditor

Date: 12-7-2020

EXHIBIT C

PRE-AUTHORIZATION FOR BUDGET ADJUSTMENT

(Narrative Justification Must Be Attached)

PCS: Panola Charter School
ADDRESS: _____

Adjustment No.: 1

Category	Current Budget	Revisions (+) (-)	Revised Budget
Addition: additional funding	\$3,225	+\$1,866	\$5,091
Deletion:			

PCS Approval: Chad Wolf

Title: Superintendent

Date: 12-10-2020

Panola County Auditor's Approval: Jennifer Stacy

Title: Panola County Auditor

Date: 12-7-2020

EXHIBIT C

PRE-AUTHORIZATION FOR BUDGET ADJUSTMENT
(Narrative Justification Must Be Attached)

ISD: Gary

ADDRESS: 132 Bobcat Trail
Gary, IN 4643

Adjustment No.: 1

Category	Current Budget	Revisions (+) (-)	Revised Budget
Addition:	\$36,150	\$20,023	\$56,173
Deletion:			

ISD Approval: [Signature]

Title: Asst. Secy

Date: 12-10-20

Panola County Auditor's Approval: [Signature]

Title: Panola County Auditor

Date: 12-8-2020

**PANOLA COUNTY INTERLOCAL AGREEMENT NO. 2
FOR ADMINISTRATION OF CARES ACT CORONAVIRUS RELIEF FUNDS**

THIS INTERLOCAL AGREEMENT NO. 2 FOR ADMINISTRATION OF CARES ACT CORONAVIRUS RELIEF FUNDS (the "Agreement") is made by and between the County of Panola, a political subdivision of the State of Texas ("COUNTY"), duly acting herein by and through the Panola County Commissioners Court ("Commissioners Court") and Gary Independent School District (hereafter referred to as the "ISD"), a Texas independent school district duly acting herein by and through its Board of Trustees; COUNTY and ISD may be referred to singularly as a "Party" or collectively as "Parties." The Parties agree to all the recitals, terms, conditions, and representations contained in this Agreement. This Agreement is made pursuant to Chapter 791 of the Texas Government Code.

RECITALS:

WHEREAS, funding for this Agreement is appropriated under the Coronavirus Aid, Relief, and Economic Security Act, 2020 (Public Law 116-136) ("CARES Act") enacted on March 27, 2020, as amended, to facilitate protective measures for and recovery from the public health emergency in areas affected by COVID-19, which are Presidentially-declared major disaster areas under Title IV of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.);

WHEREAS, COUNTY has applied for and received an allocation of \$800,000 from the Coronavirus Relief Fund ("CRF") as a result of the CARES Act; and

WHEREAS, through this Agreement, COUNTY has provided a mechanism for local government entities and educational institutions located within the borders of PANOLA County, Texas to seek reimbursement for certain COVID-19 expenses and expenditures.

NOW, THEREFORE, upon and in consideration of the mutual promises and covenants contained herein and for other valuable consideration, the receipt, adequacy and sufficiency of which are hereby acknowledged, the Parties agree as follows:

**ARTICLE 1
PURPOSE**

- 1.01 The purpose of this Agreement is to provide certain funding to ISD at a rate of \$75 per student in order to mitigate any financial burden caused by the COVID-19 pandemic and related to eligible incurred expenses for governmental functions and services which qualify under the CARES Act as compensable expenses by the United States Department of the Treasury, as more specifically described herein ("Purpose").

ARTICLE 2
TERM AND TERMINATION

- 2.01 The term of this Agreement shall begin as of the date of the last signature set forth below and shall expire as of December 15, 2020 (the "Term"). COUNTY may, at its sole discretion, terminate this Agreement, without recourse, liability or penalty against COUNTY, upon written notice to ISD.

ARTICLE 3
LEGAL AUTHORITY

- 3.01 ISD certifies that it possesses all legal authority necessary to apply for and receive funds pursuant to this Agreement. A resolution, motion or similar action has been or will be duly adopted or passed as an official act of ISD's governing body, authorizing the approval of this Agreement, including all understandings and assurances contained herein, and directing and authorizing the person identified as the official representative, or their designee of the organization to act in connection with the application and to provide such additional information as may be required.

ARTICLE 4
CORONAVIRUS RELIEF FUND ELIGIBLE EXPENSES

- 4.01 The Coronavirus Relief Fund ("CRF") was provided to federal, state and local governments to offset unbudgeted expenses related to responding to the COVID-19 pandemic. Federal funds may only be used to cover costs that: i) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); ii) were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the state or government; and iii) were incurred during the period that began on March 1, 2020, and ends on December 30, 2020.
- 4.02 The United States Department of the Treasury has provided additional guidance on the permissible use of CRF funds, including nonexclusive examples of eligible expenses in the following categories, and may release additional guidance in the future (<https://home.treasury.gov/policy-issues/cares/state-and-local-governments>):
- a) Medical expenses;
 - b) Public health expenses;
 - c) Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency;
 - d) Expenses of actions to facilitate compliance with COVID-19-related public health measures;
 - e) Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency; and

- f) Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy applicable eligibility criteria.
- 4.03 The following uses for funding are prohibited unless authorized by federal law enacted after the CARES Act. Such funding may not be used to:
- a) Fill shortfalls in government revenue to cover expenditures that would not otherwise qualify. Revenue replacement is not a permissible use of these grant funds;
 - b) Damages covered by insurance;
 - c) Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency;
 - d) Duplication of benefits including expenses that have been or will be reimbursed under any other federal program;
 - e) Reimbursement to donors for donated items or services;
 - f) Workforce bonuses other than hazard pay or overtime;
 - g) Severance pay; or
 - h) Legal settlements.

ARTICLE 5

REIMBURSEMENT OF EXPENSES

- 5.01 The maximum amount of funding that will be available to ISD for expenses which are eligible for reimbursement shall be calculated on a rate of \$75 per student utilizing 2020 student enrollment data, set out in the attached Exhibit A. All calculations performed under this Agreement to determine maximum funding available to ISD shall be performed by COUNTY and its final calculation shall be conclusive. Any funding allocated but unused by ISD as of November 15, 2020 shall be repurposed by COUNTY for any eligible COUNTY purpose.
- 5.02 ISD is responsible for complying with federal guidelines as well as any additional guidelines stipulated by COUNTY. Failure to comply with federal guidelines or requirements of COUNTY may result in the denial of a reimbursement request.
- 5.03 ISD shall prepare and submit a proposed budget, using the form in the attached Exhibit B, for necessary expenses incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19), which were not accounted for in the budget most recently approved as of March 27, 2020 and were or will be incurred during the period March 1, 2020 to November 15, 2020. This budget will be reviewed and approved by the PANOLA County Auditor ("Auditor") within five (5) days of receipt.

To ensure compliance with federal guidelines a pre-authorized budget adjustment form, using the form in the attached Exhibit C, must be submitted to the Auditor for approval for any changes made to the approved budget. Pre-authorized budget adjustment will be reviewed and approved by the Auditor within five (5) days of receipt.

- 5.04 All underlying eligible expenditures must be incurred by November 15, 2020. All necessary submissions for reimbursement must be received by COUNTY no later than the close of business on December 4, 2020, using the form in the attached Exhibit D. For purposes of this Agreement, a cost is "incurred" when ISD has expended funds to cover the cost.**
- 5.05 Reimbursement requests must contain documentation deemed necessary for adequate fiscal control. Reimbursement requests should include, but not limited to original invoices, receipts, receiving documentation, contracts, proof of payment, timesheets, etc.**

Reimbursement requests and supporting documentation shall be submitted to the Panola County Auditor as indicated below. The final submission shall be on or before December 4, 2020.

**By mail: Office of the Panola County Auditor
ATTN: Jennifer Stacy
110 S. Sycamore St., Rm. 213A
Carthage, Texas 75633**

Via email: jstacy@co.panola.tx.us

- 5.06 All reimbursement decisions are to be made by the Auditor. The decision of the Auditor as to the final amount eligible for reimbursement or whether a particular submitted expense is eligible for reimbursement is final and not subject to dispute. Submitting an incomplete reimbursement request will cause the reimbursement to be delayed. ISD will be responsible to furnish any additional documentation requested by the Auditor to substantiate the reimbursement request. If the information is not provided within five (5) business days, the reimbursement request will not be considered for reimbursement. COUNTY will not be obligated to consider any submission for reimbursement received after the close of business on December 4, 2020.**
- 5.07 ISD shall make certain certifications relevant to this Agreement by executing the CARES Act Coronavirus Relief Fund Eligibility Certification Form attached hereto as Exhibit E and incorporated herein for all purposes.**
- 5.08 Before any funds are paid to ISD under this Agreement, ISD shall provide to COUNTY an Internal Revenue W-9 Request for Taxpayer Identification Number and Certification completed in compliance with the Internal Revenue Code and its rules and regulations.**

ARTICLE 6
FEDERAL FUNDING AND RETURN OF FUNDING

- 6.01 ISD acknowledges that federal funds will be used to fund this Agreement. ISD will comply with all applicable federal law, regulations, executive orders, policies, procedures, guidance and directives which may be, or after execution become applicable to this Agreement and agrees that any such changes shall be automatically incorporated into this Agreement without written amendment hereto, and shall become a part hereof as of the effective date of the rule, regulation or law.
- 6.02 Should ISD fail to comply or if federal agencies or authorities having jurisdiction over the funding subsequently determine that the funding was used improperly or that a payment was made but later determined to not be actual or allowable costs, ISD warrants that it will return to COUNTY the amount identified as improperly used or not allowable, whether during the Term of this Agreement or after. ISD shall refund any such payment to COUNTY within thirty (30) calendar days of the receipt of the notice from COUNTY.

ARTICLE 7
DISCRETIONARY PAYMENT OF FUNDS

- 7.01 ISD acknowledges that it has no right or entitlement to any amount of funding received by COUNTY under the CARES Act. COUNTY has the sole right to determine whether to distribute funding, in what amount, and what expenses it shall consider as eligible for reimbursement, based on guidance issued by the United States Department of the Treasury. COUNTY will reimburse eligible expenses in the manner it deems most effective to accomplish the purposes for which this Agreement was entered into. Any distributions will be on a reimbursement basis and only for those expenses which COUNTY, in its sole discretion, determine are eligible.

ARTICLE 8
PUBLIC INFORMATION

- 8.01 Notwithstanding any provisions of this Agreement to the contrary, ISD acknowledges that COUNTY and this Agreement are subject to the Texas Public Information Act, Texas Government Code Chapter 552 (the "PIA"). ISD acknowledges that COUNTY will comply with the PIA, as interpreted by its legal counsel based on judicial opinions and opinions of the Attorney General of the State of Texas.
- 8.02 ISD acknowledges that information created or exchanged in connection with this Agreement, including all reimbursement documentation submitted to COUNTY, is subject to the PIA, whether created or produced by ISD or any third party, and ISD agrees that information not otherwise excepted from disclosure under the PIA, will be available in a format that is accessible by the public at no additional charge to COUNTY. ISD will

cooperate with COUNTY in the production of documents or information responsive to a request for information.

ARTICLE 9

COOPERATION WITH MONITORING, AUDITS, AND RECORDS REQUIREMENTS

- 9.01 All records and expenditures are subject to, and ISD agrees to comply with, monitoring and/or audits conducted by the United States Department of the Treasury's Inspector General, other federal agencies or offices, or the Auditor or his designee. ISD shall maintain under GAAP or GASB, adequate records that ensure proper accounting for all costs and performances related to this Agreement.
- 9.02 If ISD expends \$750,000 or more in federal funds in a fiscal year, it may be subject to Single Audit Requirements in 2 CFR, Part 200, Subpart F – Audit Requirements, at <https://www.ecfr.gov/cgi-bin/text-idx?SID=e836745ab8300b4528f18a102f16e4fa&mc=true&node=pt2.1.200&rgn=div5#sp2.1.200.f>, and subject to the requirements in the Texas Single Audit Circular, at <https://comptroller.texas.gov/purchasing/docs/ugms.pdf>. The audit must be completed and the data collection and reporting package described in 2 CFR 200.512 must be submitted to the Federal Audit Clearinghouse (FAC) within 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period, whichever is earlier.
- 9.03 If any audit, monitoring, investigations, review of awards, or other compliance review reveals any discrepancies, inadequacies, or deficiencies which are necessary to correct in order to maintain compliance with this Agreement, the CARES Act, United States Department of the Treasury Guidelines applicable to CARES funding, other applicable laws, regulations, or ISD's obligations hereunder, ISD agrees to correct such discrepancies or inadequacies within thirty (30) calendar days after ISD's receipt of the findings.
- 9.04 ISD shall maintain appropriate records for the periods required by law to provide accountability for all expenditures of grant funds, reporting measures, and funds received from COUNTY under this Agreement. Records maintained by ISD will, at a minimum, identify the supporting documentation prepared by ISD to permit an audit of its accounting systems and payment verification with respect to the expenditure of any funds awarded under this Agreement.

ARTICLE 10

POLITICAL ACTIVITIES

- 10.01 Unless specifically authorized to do so by federal law, ISD is prohibited from using grant funds directly or indirectly for political purposes, including lobbying or advocating for legislative programs or changes; campaigning for, endorsing, contributing to, or otherwise supporting political candidates or parties; and voter registration or get-out-the-vote campaigns.

- 10.02 ISD officials or grant funded employees may not use official authority or influence or permit the use of a program administered by the grantee agency of which the person is an officer or employee to interfere with or affect the result of an election or nomination of a candidate or to achieve any other political purpose.
- 10.03 Grant-funded employees may not coerce, attempt to coerce, command, restrict, attempt to restrict, or prevent the payment, loan, or contribution of anything of value to a person or political organization for a political purpose.
- 10.04 Funding received under this Agreement may not be used to employ, as a regular full-time or part-time or contract employee, a person who is required by Chapter 305 of the Government Code to register as a lobbyist. Furthermore, such funds may not be used to pay, on behalf of ISD or an officer or employee of ISD, membership dues to an organization that pays part or all of the salary of a person who is required by Chapter 305 of the Government Code to register as a lobbyist.
- 10.05 As applicable, the grantee and each contracting tier will comply with 31 USC § 1352, which provides that none of the funds provided under an award may be expended by the grantee to pay any person to influence, or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any Federal action concerning the award or renewal. ISD shall file the required certification attached hereto and incorporated for all purposes as Exhibit F. Each contracting tier shall also disclose any lobbying with non-federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient.

ARTICLE 11

REMEDIES AND INDEMNITY

- 11.01 If COUNTY determines that ISD has failed to comply with any term of this Agreement, whether stated in a federal or state statute or regulation, an assurance, in this Agreement, in guidance issued by federal authorities or subsequently issued by federal authorities, or that a reimbursement or request for reimbursement is not authorized under the CARES Act, COUNTY, in its sole discretion, may pursue any combination of the following remedies:
- i) withhold payments pending correction of any deficiency;
 - ii) disallow or deny reimbursement of funds for all or part of the cost of an activity or action not in compliance with this Agreement;
 - iii) disallow claims for reimbursement not authorized by the CARES Act;
 - iv) wholly or partially suspend or terminate this Agreement; or

v) in accordance with Section 6.02, require return or recapture of any funding provided.

11.02 The rights and remedies contained in this Article 11 shall not be exclusive, but shall be cumulative of all other rights and remedies now or hereinafter existing, whether by statute, at law, or in equity.

11.03 TO THE EXTENT PERMITTED BY LAW, ISD SHALL DEFEND, INDEMNIFY AND HOLD HARMLESS THE COUNTY AND ITS OFFICERS, EMPLOYEES, REPRESENTATIVES, AGENTS, CONTRACTORS AND DESIGNEES FROM ANY AND ALL LIABILITY, ACTIONS, CLAIMS, DEMANDS, OR SUITS, AND ALL RELATED COSTS, ATTORNEY FEES, AND EXPENSES ARISING OUT OF, OR RESULTING FROM ANY ACTS OR OMISSIONS OF COUNTY OR ITS OFFICERS, EMPLOYEES, REPRESENTATIVES, AGENTS, CONTRACTORS OR DESIGNEES IN THE EXECUTION OR PERFORMANCE OF THIS AGREEMENT.

ARTICLE 12

SEVERABILITY

12.01 If any provisions of this Agreement are rendered or declared illegal for any reason, or shall be invalid or unenforceable, such provision shall be modified or deleted in such manner so as to afford the Party for whose benefit it was intended the fullest benefit commensurate with making this Agreement, as modified, enforceable, and the remainder of this Agreement and the application of such provision to other persons or circumstances shall not be affected thereby, but shall be enforced to the greatest extent permitted by applicable law.

ARTICLE 13

AMENDMENT

13.01 Any alterations, additions, or deletions to the terms of this Agreement must be documented in writing and signed by both Parties to be binding. Notwithstanding this requirement, it is understood and agreed by Parties hereto, that changes in local, state and federal rules, regulations or laws applicable hereto, may occur during the term of this Agreement and that any such changes shall be automatically incorporated into this Agreement without written amendment hereto, and shall become a part hereof as of the effective date of the rule, regulation or law.

ARTICLE 14
INTERPRETATION

- 14.01 To the extent the terms and conditions of this Agreement do not address a particular circumstance or are otherwise unclear or ambiguous, such terms and conditions are to be construed consistent with the general objectives, expectations and purposes of this Agreement and in all cases, according to its fair meaning. The parties acknowledge that each Party and its counsel have reviewed this Agreement and that any rule of construction to the effect that any ambiguities are to be resolved against the drafting Party shall not be employed in the interpretation of this Agreement. Any vague, ambiguous or conflicting terms shall be interpreted and construed in such a manner as to accomplish the purpose of the Agreement.

ARTICLE 15
SURVIVABILITY

- 15.01 Notwithstanding any expiration or termination of this Agreement, the rights and obligations pertaining to the close-out, cooperation and provision of additional information, return of funds, audit rights, records retention, public information, and any other provision implying survivability shall remain in effect after the expiration or termination of this Agreement.

ARTICLE 16
SOVEREIGN IMMUNITY

- 16.01 It is expressly understood and agreed that in the execution of this Agreement, neither of the Parties waives or shall be deemed hereby to waive any immunity or defense that would otherwise be available to it against claims arising in the exercise of governmental powers or functions.

ARTICLE 17
APPLICABLE LAW AND VENUE

- 17.01 This Agreement shall be construed under, and in accordance with, the laws of the State of Texas, the CARES ACT, the U.S. Treasury Coronavirus Relief Fund Guidance, and any applicable guidance from the Federal Government or any Federal Agency related to the Coronavirus Relief Fund or the CARES Act. All obligations of the Parties created hereunder are performable in PANOLA County, Texas, and the state or federal courts in Panola County shall be the sole and exclusive venue for any litigation between the Parties relating to this Agreement.

ARTICLE 18
PRIOR AGREEMENT SUPERSEDED

- 18.01 This Agreement constitutes the sole and only agreement of the Parties hereto and supersedes all prior understandings or written or oral agreements between the Parties with respects to the subject matter of the Agreement.

ARTICLE 19
DELEGATION AND ASSIGNMENT

- 19.01 Neither Party may delegate the performance of any contractual obligation to a third party, unless mutually agreed in writing. A Party to this Agreement may not assign its rights, privileges and obligations under this Agreement in whole, or in part.

ARTICLE 20
NOTICES

- 20.01 All notices required or permitted herein shall be in writing and shall be deemed to be delivered when deposited in the United States mail, postage prepaid, registered or certified mail, return receipt requested, to the Party's office or usual mailing address. Notice may also be given by regular mail, personal delivery, courier delivery, facsimile transmission, email, or other commercially reasonable means and will be effective when actually received. For the purpose of notice, the addresses of the Parties shall be as follows:

TO COUNTY: Panola County Judge LeeAnn Jones
 110 S. Sycamore St., Rm. 216A
 Carthage, Texas 75633
 Email: leeann.jones@c.panola.tx.us
 Fax: 903-693-2726

AND Office of the Panola County Auditor
 Jennifer Stacy
 110 S. Sycamore St., Rm. 213A
 Carthage, Texas 75633
 Email: jstacy@co.panola.tx.us
 Fax: 903-693-2726

TO ISD:

Gary ISD
132 Bobcat Trail
Gary TX 75643

ARTICLE 21
CURRENT REVENUES

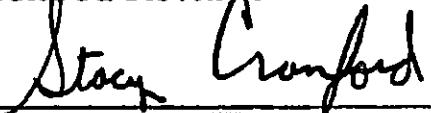
21.01 Each Party paying for the performance of governmental functions or services will make those payments from current revenues then available to the paying Party.

ARTICLE 22
COUNTERPARTS

22.01 This Agreement may be executed in counterparts, each of which shall be deemed to be an original and all of which together shall be deemed to be one and the same instrument. Correct copies of signatures to this Agreement are effective as original signatures.

IN WITNESS HEREOF, THE GARY INDEPENDENT SCHOOL DISTRICT AND PANOLA COUNTY have made and executed this Agreement on the date of the last signature below.


GARY INDEPENDENT
SCHOOL DISTRICT



President, Board of Trustees

Date: 12-11-2020

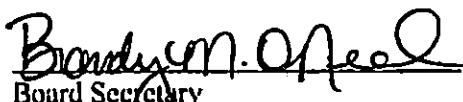
PANOLA COUNTY



LeeAnn Jones, County Judge

Date: 10-13-2020

ATTEST/SEAL:



Board Secretary
Date: 12-11-2020

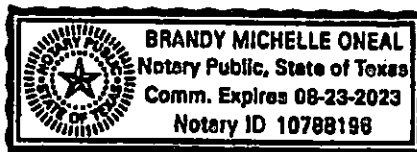


EXHIBIT A

Independent School District	2020 Student Enrollment	Total Amount Available for Reimbursement
Carthage ISD		
Gary ISD	482	
Beckfield ISD		
Elysian Fields ISD		
Joaquin ISD		
Tenaha ISD		
Tatum ISD		
Panola Charter School		
Totals:		

EXHIBIT B
PROPOSED BUDGET SUMMARY

Coronavirus Aid, Relief, and Economic Security Act, (CARES Act)
County of Panola
FY 2020

ISD: Gary ISD

Expenses Incurred Between: March 1, 2020 – November 15, 2020

(Requires Prior County Approval)

Budget Amount \$ _____

Category	CARES Funds	%	Other Funding Sources for COVID Expenses	%	Total

Please make sure to include all expenses already incurred for COVID expenses and all planned budget expenditures.

EXHIBIT C

PRE-AUTHORIZATION FOR BUDGET ADJUSTMENT
(Narrative Justification Must Be Attached)

ISD: Gary

ADDRESS: 132 Bobcat Trail
Gary, TX 75043

Adjustment No.: 1

Category	Current Budget	Revisions (+) (-)	Revised Budget
Addition:	\$36,150	\$20,023	\$56,173
Deletion:			

ISD Approval: 

Title: Asst. Secy

Date: 12-10-20

Panola County Auditor's Approval:

Title: Panola County Auditor

Date: 12-8-2020

INVOICE

ISD: Gary ISD
 ADDRESS: 132 Bobcat Trail
Gary TX 75033

EXHIBIT E

CARES ACT CORONAVIRUS RELIEF FUND ELIGIBILITY CERTIFICATION

I, Stacy Cranford, am the President of the Board of Trustees of Gary Independent School District ("ISD"), and I certify that:

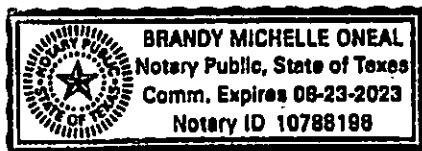
1. I have the authority on behalf of ISD to request grant payments from Panola County for federal funds appropriated pursuant to section 601 of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020).
2. I understand that COUNTY will rely on this certification as a material representation in making grant payments to ISD.
3. I acknowledge that ISD should keep records sufficient to demonstrate that the expenditure of funds it has received is in accordance with section 601(d) of the Social Security Act.
4. I acknowledge that all records and expenditures are subject to audit by the United States Department of the Treasury's Inspector General or the Panola County Auditor's Office, or designee.
5. I acknowledge and agree that ISD shall be liable for any costs or expenses disallowed pursuant to financial or compliance audit of funds received and will repay those funds to COUNTY within thirty (30) days of receiving notice from COUNTY.
6. I acknowledge that if COUNTY has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the United States Department of the Treasury and will have all requests for reimbursement submitted on or before the period identified in the Agreement.
7. I acknowledge that ISD's proposed uses of the funds provided as grant payments from COUNTY originate from federal appropriation under section 601 of the Social Security Act and will be used only to cover those costs or expenses that:
 - a. are necessary expenditures incurred due to the public health emergency resulting from the Coronavirus Disease 2019 (COVID-19);
 - b. were not accounted for in the budget most recently approved as of March 27, 2020, for ISD; and
 - c. were incurred during the period that begins on March 1, 2020 and ends on November 15, 2020.

In addition to each of the statements above in this Exhibit E, I acknowledge on submission of this certification that my jurisdiction has incurred eligible expenses between March 1, 2020 and the date noted below.

By: Stacy Cranford
Signature: Stacy Cranford
Title: School Board President
Date: 12-11-2020

State of Texas §
County of Panola §

Sworn and subscribed before me on the 11th day December, 2020, by Stacy Cranford



Brandy M. Oneal
Notary Public Signature

(Personalized Seal)

EXHIBIT F

CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned grantee, Gary Independent School District, certifies, to the best of his or her knowledge that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence any officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form – LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. Sec. 1352 (as amended by the Lobbying Disclosure Act of 119). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The grantee, Gary Independent School District, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, grantee understands and agrees that the provisions of 31 U.S.C. Sec. 3801 *et seq.* apply to his certification and disclosure, if any.

By: Jason Woodkin

Signature: [Signature]

Title: Assistant Superintendent

Date: 12-11-2020

**PANOLA COUNTY INTERLOCAL AGREEMENT NO. 4
FOR ADMINISTRATION OF CARES ACT CORONAVIRUS RELIEF FUNDS**

THIS INTERLOCAL AGREEMENT NO. 4 FOR ADMINISTRATION OF CARES ACT CORONAVIRUS RELIEF FUNDS (the "Agreement") is made by and between the County of Panola, a political subdivision of the State of Texas ("COUNTY"), duly acting herein by and through the Panola County Commissioners Court ("Commissioners Court") and Panola County Emergency Services District No. 1 ("ESD") duly acting herein by and through its Board of Trustees; COUNTY and ESD may be referred to singularly as a "Party" or collectively as "Parties." The Parties agree to all the recitals, terms, conditions, and representations contained in this Agreement. This Agreement is made pursuant to Chapter 791 of the Texas Government Code.

RECITALS:

WHEREAS, funding for this Agreement is appropriated under the Coronavirus Aid, Relief, and Economic Security Act, 2020 (Public Law 116-136) ("CARES Act") enacted on March 27, 2020, as amended, to facilitate protective measures for and recovery from the public health emergency in areas affected by COVID-19, which are Presidentially-declared major disaster areas under Title IV of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.);

WHEREAS, COUNTY has applied for and received an allocation of \$800,000 from the Coronavirus Relief Fund ("CRF") as a result of the CARES Act; and

WHEREAS, through this Agreement, COUNTY has provided a mechanism for local government entities and educational institutions located within the borders of PANOLA County, Texas to seek reimbursement for certain COVID-19 expenses and expenditures.

NOW, THEREFORE, upon and in consideration of the mutual promises and covenants contained herein and for other valuable consideration, the receipt, adequacy and sufficiency of which are hereby acknowledged, the Parties agree as follows:

**ARTICLE 1
PURPOSE**

- 1.01 The purpose of this Agreement is to provide certain funding to ESD in an amount not to exceed \$128,693.01 in order to mitigate any financial burden caused by the COVID-19 pandemic and related to eligible incurred expenses for governmental functions and services which qualify under the CARES Act as compensable expenses by the United States Department of the Treasury, as more specifically described herein ("Purpose").

ARTICLE 2

TERM AND TERMINATION

- 2.01 The term of this Agreement shall begin as of the date of the last signature set forth below and shall expire as of December 15, 2020 (the "Term"). COUNTY may, at its sole discretion, terminate this Agreement, without recourse, liability or penalty against COUNTY, upon written notice to ESD.

ARTICLE 3 **LEGAL AUTHORITY**

- 3.01 ESD certifies that it possesses all legal authority necessary to apply for and receive funds pursuant to this Agreement. A resolution, motion or similar action has been or will be duly adopted or passed as an official act of ESD's governing body, authorizing the approval of this Agreement, including all understandings and assurances contained herein, and directing and authorizing the person identified as the official representative, or their designee of the organization to act in connection with the application and to provide such additional information as may be required.

ARTICLE 4 **CORONAVIRUS RELIEF FUND ELIGIBLE EXPENSES**

- 4.01 The Coronavirus Relief Fund ("CRF") was provided to federal, state and local governments to offset unbudgeted expenses related to responding to the COVID-19 pandemic. Federal funds may only be used to cover costs that: i) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); ii) were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the state or government; and iii) were incurred during the period that began on March 1, 2020, and ends on December 30, 2020.
- 4.02 The United States Department of the Treasury has provided additional guidance on the permissible use of CRF funds, including nonexclusive examples of eligible expenses in the following categories, and may release additional guidance in the future (<https://home.treasury.gov/policy-issues/cares/state-and-local-governments>):
- a) Medical expenses;
 - b) Public health expenses;
 - c) Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency;
 - d) Expenses of actions to facilitate compliance with COVID-19-related public health measures;
 - e) Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency; and

- f) Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy applicable eligibility criteria.
- 4.03 The following uses for funding are prohibited unless authorized by federal law enacted after the CARES Act. Such funding may not be used to:
- a) Fill shortfalls in government revenue to cover expenditures that would not otherwise qualify. Revenue replacement is not a permissible use of these grant funds;
 - b) Damages covered by insurance;
 - c) Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency;
 - d) Duplication of benefits including expenses that have been or will be reimbursed under any other federal program;
 - e) Reimbursement to donors for donated items or services;
 - f) Workforce bonuses other than hazard pay or overtime;
 - g) Severance pay; or
 - h) Legal settlements.

ARTICLE 5

REIMBURSEMENT OF EXPENSES

- 5.01 The maximum amount of funding that will be available to ESD shall be \$128,693.01. All calculations performed under this Agreement to determine maximum funding available to ESD shall be performed by COUNTY and its final calculation shall be conclusive. Any funding allocated but unused by ESD as of November 15, 2020 shall be repurposed by COUNTY for any eligible COUNTY purpose.
- 5.02 ESD is responsible for complying with federal guidelines as well as any additional guidelines stipulated by COUNTY. Failure to comply with federal guidelines or requirements of COUNTY may result in the denial of a reimbursement request.
- 5.03 ESD shall prepare and submit a proposed budget, using the form in the attached Exhibit A, for necessary expenses incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19), which were not accounted for in the budget most recently approved as of March 27, 2020 and were or will be incurred during the period March 1, 2020 to November 15, 2020. This budget will be reviewed and approved by the PANOLA County Auditor ("Auditor") within five (5) days of receipt.

To ensure compliance with federal guidelines a pre-authorized budget adjustment form, using the form in the attached Exhibit B, must be submitted to the Auditor for approval for any changes made to the approved budget. Pre-authorized budget adjustment will be reviewed and approved by the Auditor within five (5) days of receipt.

- 5.04 All underlying eligible expenditures must be incurred by November 15, 2020. All necessary submissions for reimbursement must be received by COUNTY no later than the close of business on December 4, 2020, using the form in the attached Exhibit C. For purposes of this Agreement, a cost is "incurred" when ESD has expended funds to cover the cost.
- 5.05 Reimbursement requests must contain documentation deemed necessary for adequate fiscal control. Reimbursement requests should include, but not limited to original invoices, receipts, receiving documentation, contracts, proof of payment, timesheets, etc.

Reimbursement requests and supporting documentation shall be submitted to the Panola County Auditor as indicated below. The final submission shall be on or before December 4, 2020.

By mail: Office of the Panola County Auditor
ATTN: Jennifer Stacy
110 S. Sycamore St., Rm. 213A
Carthage, Texas 75633

Via email: jstacy@co.panola.tx.us

- 5.06 All reimbursement decisions are to be made by the Auditor. The decision of the Auditor as to the final amount eligible for reimbursement or whether a particular submitted expense is eligible for reimbursement is final and not subject to dispute. Submitting an incomplete reimbursement request will cause the reimbursement to be delayed. ESD will be responsible to furnish any additional documentation requested by the Auditor to substantiate the reimbursement request. If the information is not provided within five (5) business days, the reimbursement request will not be considered for reimbursement. COUNTY will not be obligated to consider any submission for reimbursement received after the close of business on December 4, 2020.
- 5.07 ESD shall make certain certifications relevant to this Agreement by executing the CARES Act Coronavirus Relief Fund Eligibility Certification Form attached hereto as Exhibit D and incorporated herein for all purposes.
- 5.08 Before any funds are paid to ESD under this Agreement, ESD shall provide to COUNTY an Internal Revenue W-9 Request for Taxpayer Identification Number and Certification completed in compliance with the Internal Revenue Code and its rules and regulations.

ARTICLE 6
FEDERAL FUNDING AND RETURN OF FUNDING

- 6.01 P ESD CS acknowledges that federal funds will be used to fund this Agreement. ESD will comply with all applicable federal law, regulations, executive orders, policies, procedures, guidance and directives which may be, or after execution become applicable to this Agreement and agrees that any such changes shall be automatically incorporated into this Agreement without written amendment hereto, and shall become a part hereof as of the effective date of the rule, regulation or law.
- 6.02 Should ESD fail to comply or if federal agencies or authorities having jurisdiction over the funding subsequently determine that the funding was used improperly or that a payment was made but later determined to not be actual or allowable costs, ESD warrants that it will return to COUNTY the amount identified as improperly used or not allowable, whether during the Term of this Agreement or after. ESD shall refund any such payment to COUNTY within thirty (30) calendar days of the receipt of the notice from COUNTY.

ARTICLE 7
DISCRETIONARY PAYMENT OF FUNDS

- 7.01 ESD acknowledges that it has no right or entitlement to any amount of funding received by COUNTY under the CARES Act. COUNTY has the sole right to determine whether to distribute funding, in what amount, and what expenses it shall consider as eligible for reimbursement, based on guidance issued by the United States Department of the Treasury. COUNTY will reimburse eligible expenses in the manner it deems most effective to accomplish the purposes for which this Agreement was entered into. Any distributions will be on a reimbursement basis and only for those expenses which COUNTY, in its sole discretion, determine are eligible.

ARTICLE 8
PUBLIC INFORMATION

- 8.01 Notwithstanding any provisions of this Agreement to the contrary, ESD acknowledges that COUNTY and this Agreement are subject to the Texas Public Information Act, Texas Government Code Chapter 552 (the "PIA"). ESD acknowledges that COUNTY will comply with the PIA, as interpreted by its legal counsel based on judicial opinions and opinions of the Attorney General of the State of Texas.
- 8.02 ESD acknowledges that information created or exchanged in connection with this Agreement, including all reimbursement documentation submitted to COUNTY, is subject to the PIA, whether created or produced by ESD or any third party, and ESD agrees that information not otherwise excepted from disclosure under the PIA, will be available in a format that is accessible by the public at no additional charge to COUNTY. ESD will

cooperate with COUNTY in the production of documents or information responsive to a request for information.

ARTICLE 9
COOPERATION WITH MONITORING, AUDITS, AND RECORDS REQUIREMENTS

- 9.01 All records and expenditures are subject to, and ESD agrees to comply with, monitoring and/or audits conducted by the United States Department of the Treasury's Inspector General, other federal agencies or offices, or the Auditor or his designee. ESD shall maintain under GAAP or GASB, adequate records that ensure proper accounting for all costs and performances related to this Agreement.
- 9.02 If ESD expends \$750,000 or more in federal funds in a fiscal year, it may be subject to Single Audit Requirements in 2 CFR, Part 200, Subpart F – Audit Requirements, at <https://www.ecfr.gov/cgi-bin/text-idx?SID=e836745ab8300b4528f18a102f16e4fa&mc=true&node=pt2.1.200&rgn=div5#spt2.1.200.f>, and subject to the requirements in the Texas Single Audit Circular, at <https://comptroller.texas.gov/purchasing/docs/ugms.pdf>. The audit must be completed and the data collection and reporting package described in 2 CFR 200.512 must be submitted to the Federal Audit Clearinghouse (FAC) within 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period, whichever is earlier.
- 9.03 If any audit, monitoring, investigations, review of awards, or other compliance review reveals any discrepancies, inadequacies, or deficiencies which are necessary to correct in order to maintain compliance with this Agreement, the CARES Act, United States Department of the Treasury Guidelines applicable to CARES funding, other applicable laws, regulations, or ESD's obligations hereunder, ESD agrees to correct such discrepancies or inadequacies within thirty (30) calendar days after ESD's receipt of the findings.
- 9.04 ESD shall maintain appropriate records for the periods required by law to provide accountability for all expenditures of grant funds, reporting measures, and funds received from COUNTY under this Agreement. Records maintained by ESD will, at a minimum, identify the supporting documentation prepared by ESD to permit an audit of its accounting systems and payment verification with respect to the expenditure of any funds awarded under this Agreement.

ARTICLE 10
POLITICAL ACTIVITIES

- 10.01 Unless specifically authorized to do so by federal law, ESD is prohibited from using grant funds directly or indirectly for political purposes, including lobbying or advocating for legislative programs or changes; campaigning for, endorsing, contributing to, or otherwise

supporting political candidates or parties; and voter registration or get-out-the-vote campaigns.

- 10.02 ESD officials or grant funded employees may not use official authority or influence or permit the use of a program administered by the grantee agency of which the person is an officer or employee to interfere with or affect the result of an election or nomination of a candidate or to achieve any other political purpose.
- 10.03 Grant-funded employees may not coerce, attempt to coerce, command, restrict, attempt to restrict, or prevent the payment, loan, or contribution of anything of value to a person or political organization for a political purpose.
- 10.04 Funding received under this Agreement may not be used to employ, as a regular full-time or part-time or contract employee, a person who is required by Chapter 305 of the Government Code to register as a lobbyist. Furthermore, such funds may not be used to pay, on behalf of ESD or an officer or employee of ESD, membership dues to an organization that pays part or all of the salary of a person who is required by Chapter 305 of the Government Code to register as a lobbyist.
- 10.05 As applicable, the grantee and each contracting tier will comply with 31 USC § 1352, which provides that none of the funds provided under an award may be expended by the grantee to pay any person to influence, or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any Federal action concerning the award or renewal. ESD shall file the required certification attached hereto and incorporated for all purposes as Exhibit E. Each contracting tier shall also disclose any lobbying with non-federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient.

ARTICLE 11

REMEDIES AND INDEMNITY

- 11.01 If COUNTY determines that ESD has failed to comply with any term of this Agreement, whether stated in a federal or state statute or regulation, an assurance, in this Agreement, in guidance issued by federal authorities or subsequently issued by federal authorities, or that a reimbursement or request for reimbursement is not authorized under the CARES Act, COUNTY, in its sole discretion, may pursue any combination of the following remedies:
 - i) withhold payments pending correction of any deficiency;
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INTERPRETATION

- 14.01 To the extent the terms and conditions of this Agreement do not address a particular circumstance or are otherwise unclear or ambiguous, such terms and conditions are to be construed consistent with the general objectives, expectations and purposes of this Agreement and in all cases, according to its fair meaning. The parties acknowledge that each Party and its counsel have reviewed this Agreement and that any rule of construction to the effect that any ambiguities are to be resolved against the drafting Party shall not be employed in the interpretation of this Agreement. Any vague, ambiguous or conflicting terms shall be interpreted and construed in such a manner as to accomplish the purpose of the Agreement.

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- 16.01 It is expressly understood and agreed that in the execution of this Agreement, neither of the Parties waives or shall be deemed hereby to waive any immunity or defense that would otherwise be available to it against claims arising in the exercise of governmental powers or functions.

ARTICLE 17
APPLICABLE LAW AND VENUE

- 17.01 This Agreement shall be construed under, and in accordance with, the laws of the State of Texas, the CARES ACT, the U.S. Treasury Coronavirus Relief Fund Guidance, and any applicable guidance from the Federal Government or any Federal Agency related to the Coronavirus Relief Fund or the CARES Act. All obligations of the Parties created hereunder are performable in PANOLA County, Texas, and the state or federal courts in Panola County shall be the sole and exclusive venue for any litigation between the Parties relating to this Agreement.

ARTICLE 18
PRIOR AGREEMENT SUPERSEDED

- 18.01 This Agreement constitutes the sole and only agreement of the Parties hereto and supersedes all prior understandings or written or oral agreements between the Parties with respects to the subject matter of the Agreement.

ARTICLE 19
DELEGATION AND ASSIGNMENT

- 19.01 Neither Party may delegate the performance of any contractual obligation to a third party, unless mutually agreed in writing. A Party to this Agreement may not assign its rights, privileges and obligations under this Agreement in whole, or in part.

ARTICLE 20
NOTICES

- 20.01 All notices required or permitted herein shall be in writing and shall be deemed to be delivered when deposited in the United States mail, postage prepaid, registered or certified mail, return receipt requested, to the Party's office or usual mailing address. Notice may also be given by regular mail, personal delivery, courier delivery, facsimile transmission, email, or other commercially reasonable means and will be effective when actually received. For the purpose of notice, the addresses of the Parties shall be as follows:

TO COUNTY: Panola County Judge LeeAnn Jones
 110 S. Sycamore St., Rm. 216A
 Carthage, Texas 75633
 Email: leeann.jones@c.panola.tx.us
 Fax: 903-693-2726

AND Office of the Panola County Auditor
 Jennifer Stacy
 110 S. Sycamore St., Rm. 213A
 Carthage, Texas 75633
 Email: jstacy@co.panola.tx.us
 Fax: 903-693-2726

TO ESD: _____

ARTICLE 21
CURRENT REVENUES

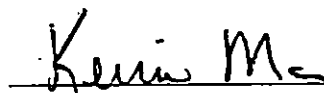
21.01 Each Party paying for the performance of governmental functions or services will make those payments from current revenues then available to the paying Party.

ARTICLE 22
COUNTERPARTS

22.01 This Agreement may be executed in counterparts, each of which shall be deemed to be an original and all of which together shall be deemed to be one and the same instrument. Correct copies of signatures to this Agreement are effective as original signatures.


IN WITNESS HEREOF, PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1 AND PANOLA COUNTY have made and executed this Agreement on the date of the last signature below.

**PANOLA COUNTY EMERGENCY
SERVICES DISTRICT NO. 1**


President, Board of Directors

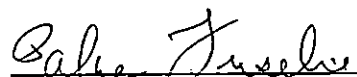
Date: 10-19-2020

PANOLA COUNTY


LeeAnn Jones, County Judge

Date: 10-13-2020

ATTEST/SEAL:


Board Secretary

Date: 10-20-2020

EXHIBIT A
PROPOSED BUDGET SUMMARY

Coronavirus Aid, Relief, and Economic Security Act, (CARES Act)
County of Panola
FY 2020

ESD: _____

Expenses Incurred Between: March 1, 2020 – November 15, 2020

(Requires Prior County Approval)

Budget Amount \$ _____

Category	CARES Funds	%	Other Funding Sources for COVID Expenses	%	Total

Please make sure to include all expenses already incurred for COVID expenses and all planned budget expenditures.

EXHIBIT B

PRE-AUTHORIZATION FOR BUDGET ADJUSTMENT
(Narrative Justification Must Be Attached)

ESD: _____

ADDRESS: _____

Adjustment No.: _____

Category	Current Budget	Revisions (+) (-)	Revised Budget
Addition:			
Deletion:			

ESD Approval: _____

Title: _____ Date: _____

Panola County Auditor's Approval: _____

Title: _____ Date: _____

EXHIBIT C

INVOICE

(Please attach all supporting documentation)

ESD: _____

ADDRESS: _____

Vendor No.: _____

Purchase Order No. _____

Invoice No.: _____

PROGRAM: Coronavirus Aid, Relief, and Economic Security Act, (CARES Act)

PERIOD COVERED: March 1, 2020 – November 15, 2020

Budget Category	Current Invoice Amount	Expenses Submitted to Date	Less Payment Received	\$ Amount Due
Total Due:				

ESD Approval: _____

Date: _____

Panola County Auditor's Approval: _____

Date: _____

EXHIBIT D

CARES ACT CORONAVIRUS RELIEF FUND ELIGIBILITY CERTIFICATION

I, Kevin May, am the President of the Board of Directors of Panola County Emergency Services District No. 1 ("ESD"), and I certify that:

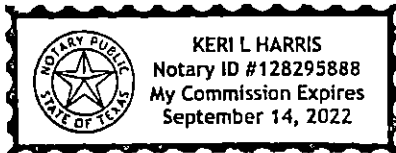
1. I have the authority on behalf of ESD to request grant payments from Panola County for federal funds appropriated pursuant to section 601 of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020).
2. I understand that COUNTY will rely on this certification as a material representation in making grant payments to ESD.
3. I acknowledge that ESD should keep records sufficient to demonstrate that the expenditure of funds it has received is in accordance with section 601(d) of the Social Security Act.
4. I acknowledge that all records and expenditures are subject to audit by the United States Department of the Treasury's Inspector General or the Panola County Auditor's Office, or designee.
5. I acknowledge and agree that ESD shall be liable for any costs or expenses disallowed pursuant to financial or compliance audit of funds received and will repay those funds to COUNTY within thirty (30) days of receiving notice from COUNTY.
6. I acknowledge that if COUNTY has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the United States Department of the Treasury and will have all requests for reimbursement submitted on or before the period identified in the Agreement.
7. I acknowledge that ESD's proposed uses of the funds provided as grant payments from COUNTY originate from federal appropriation under section 601 of the Social Security Act and will be used only to cover those costs or expenses that:
 - a. are necessary expenditures incurred due to the public health emergency resulting from the Coronavirus Disease 2019 (COVID-19);
 - b. were not accounted for in the budget most recently approved as of March 27, 2020, for ESD; and
 - c. were incurred during the period that begins on March 1, 2020 and ends on November 15, 2020.

In addition to each of the statements above in this Exhibit D, I acknowledge on submission of this certification that my jurisdiction has incurred eligible expenses between March 1, 2020 and the date noted below.

By: Kevin May
Signature: Kevin May
Title: President
Date: 10-19-2020

State of Texas §
 §
County of Panola §

Sworn and subscribed before me on the 19th day October, 2020, by Kevin May



Keri L. Harris
Notary Public Signature

(Personalized Seal)

EXHIBIT E

CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned grantee, Panola County Emergency Services District No. 1 ("ESD"), certifies, to the best of his or her knowledge that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence any officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form – LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. Sec. 1352 (as amended by the Lobbying Disclosure Act of 119). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The grantee, Panola County Emergency Services District No. 1, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, grantee understands and agrees that the provisions of 31 U.S.C. Sec. 3801 *et seq.* apply to his certification and disclosure, if any.

By: Kevin May

Signature: Kevin May

Title: President

Date: 10-19-2020

Form #2201 Rev. 09/2017

Submit to:
SECRETARY OF STATE
Government Filings
Section P O Box 12887
Austin, TX 78711-2887
512-463-6334
512-463-5569 - Fax
Filing Fee: None



STATEMENT OF OFFICER

FILED FOR RECORD
IN MY OFFICE

AT 8:30 O'CLOCK A M 1

JAN 06 2021

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

Statement

I, John Morris, do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed: Panola County Airport Sharpe Field Advisory Board

Execution

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

Date: 12.14-2020

John E. Morris
Signature of Officer

Form #2204 Rev 9/2017

Submit to:
SECRETARY OF STATE
Government Filings Section
P O Box 12887
Austin, TX 78711-2887
512-463-6334
FAX 512-463-5569
Filing Fee: None



OATH OF OFFICE

This space reserved for Office Use
FILED FOR RECORD
IN MY OFFICE

AT 8:30 O'CLOCK A M

JAN 09 2021

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

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,

I, John Morris, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of Panola County Airport Sharpe Field Advisory Board of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

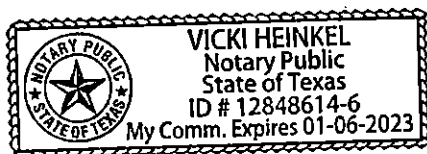
John E. Morris
Signature of Officer

Certification of Person Authorized to Administer Oath

State of Texas
County of Panola

Sworn to and subscribed before me on this 14th day of December, 2020.

(Affix Notary Seal,
only if oath
administered by a
notary.)



Vicki Heinkel

Signature of Notary Public or
Signature of Other Person Authorized to Administer An
Oath

Vicki Heinkel

Printed or Typed Name



Texas Commission on Jail Standards

Panola County Jail

Carthage, Texas

December 14, 2020

Date(s) of Inspection

SUBJECT: INSPECTION REPORT

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

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

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

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

Authenticated:

Inter-Office Use Only

A blue ink signature of Michael Gravitt, written in a cursive style.

Michael Gravitt, TCJS Inspector

Received by:

Date

A blue ink signature of Michael Gravitt, written in a cursive style.

Reviewed by:

12/15/2020

Date

cc: Judge
Sheriff

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

ANNUAL JAIL REPORT

County: <u>Panola</u>	
Sheriff: <u>Kevin Lake</u>	Judge: <u>LeeAnn Jones</u>
email: kevin.lake@co.panola.tx.us	email: leeann.jones@co.panola.tx.us
Jail Administrator: <u>Tina McMullen</u>	Inspector: <u>Michael Gravitt</u>
email: tina.mcmullen@co.panola.tx.us	

Last Inspection December 6, 2019 Compliant Yes Inspection Date(s) December 14, 2020
 Remedial Order N/A Effect: _____

Reportable Incidents <small>(Previous 12 month History)</small>	Fires <u>0</u>	Escapes <u>0</u>
	Deaths <u>0</u>	Walkaway <u>0</u>
	Suicides <u>0</u>	Secured <u>0</u>

Contract Inmates Housed

Date Plans Approved February 9, 2017

1. Facility Name Panola County Jail
 Address 319 Wellington, Carthage, TX Zip Code 75633
 Phone # (903) 693-0359 Fax # (903) 693-9366
 Built 2009 Renovated N/A Addition N/A
 Type Max Number of Variances 0

Drill Time 28 Sec
 Facility Capacity 160
 Average Daily Population 31.59
 Housing Total this Date 30
 Holding Total this Date 1

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

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

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

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


Housing Capacity <u>160</u> <table style="width: 100%;"> <tr> <th>Cells</th> <th>Capacity</th> </tr> <tr><td>Sep Cells</td><td><u>16</u></td></tr> <tr><td>Single Cells</td><td><u>0</u></td></tr> <tr><td>M.O. Cells</td><td><u>16</u></td></tr> <tr><td>Dorms</td><td><u>0</u></td></tr> <tr><td>Neg Press Cells</td><td><u>0</u></td></tr> <tr><td>Medical Cells</td><td><u>0</u></td></tr> </table> <p><small>Notes: Negative Pressure Cells and medical Cells are in the above count Sep, Dorms area.</small></p>	Cells	Capacity	Sep Cells	<u>16</u>	Single Cells	<u>0</u>	M.O. Cells	<u>16</u>	Dorms	<u>0</u>	Neg Press Cells	<u>0</u>	Medical Cells	<u>0</u>	Holding Capacity <u>33</u> <table style="width: 100%;"> <tr> <th>Cells</th> <th>Capacity</th> </tr> <tr><td>Holding Cells</td><td><u>2</u></td></tr> <tr><td>Detoxification Cells</td><td><u>2</u></td></tr> <tr><td>Violent Cells</td><td><u>1</u></td></tr> </table>	Cells	Capacity	Holding Cells	<u>2</u>	Detoxification Cells	<u>2</u>	Violent Cells	<u>1</u>	Females <u>2</u> <table style="width: 100%;"> <tr><td># of Cells</td><td><u>6</u></td></tr> <tr><td># of Bunks</td><td><u>48</u></td></tr> </table>	# of Cells	<u>6</u>	# of Bunks	<u>48</u>
Cells	Capacity																											
Sep Cells	<u>16</u>																											
Single Cells	<u>0</u>																											
M.O. Cells	<u>16</u>																											
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Medical Cells	<u>0</u>																											
Cells	Capacity																											
Holding Cells	<u>2</u>																											
Detoxification Cells	<u>2</u>																											
Violent Cells	<u>1</u>																											
# of Cells	<u>6</u>																											
# of Bunks	<u>48</u>																											
Construction Security Level <table style="width: 100%;"> <tr><td>Minimum Capacity</td><td><u>0</u></td></tr> <tr><td>Medium Capacity</td><td><u>0</u></td></tr> <tr><td>Maximum Capacity</td><td><u>160</u></td></tr> </table>		Minimum Capacity	<u>0</u>	Medium Capacity	<u>0</u>	Maximum Capacity	<u>160</u>	Contract Inmates <u>100 + Capacity (30% + Non - TX)</u> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																				
Minimum Capacity	<u>0</u>																											
Medium Capacity	<u>0</u>																											
Maximum Capacity	<u>160</u>																											

Population: Housing 29 Hold/Detox/Violent 1 **Total System Population** 30

(During Inspection)

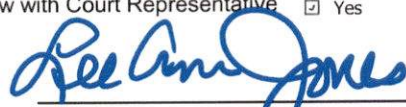
Total Inspection Time 6 hours

Total Average Daily Population 31.59



 Sheriff

 Jail Administrator

Interview with Court Representative ☒ Yes ☐ No


 Commissioners Court Representative

TEXAS COMMISSION ON JAIL STANDARDS

EXECUTIVE DIRECTOR
Brandon S. Wood



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

December 15, 2020

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

Dear Sheriff Lake,

The Texas Commission on Jail Standards wishes to acknowledge the excellent work of the Panola County Sheriff's Office with a Certificate of Compliance for the Panola County Jail. The most recent inspection of your facility on December 14, 2020 by Texas Commission on Jail Standards Inspector Michael Gravitt has demonstrated that your facility is in compliance with Texas Minimum Jail Standards.

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

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

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

Respectfully,

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

Brandon S. Wood
Executive Director

BW/vw

cc: Judge LeeAnn Jones, Panola County

****Note:** Please be advised that one area of technical assistance was provided. The Requirements Review has been attached for your review to ensure that you are fully aware of the issue. Failure to address the technical assistance areas in a timely manner may result in the issuance of a notice of non-compliance.

Judge Bill Stoudt, Longview, Chair
Dr. Esmail Porsa, M.D., Parker, Vice-Chair
Melinda E. Taylor, Austin

Sheriff Dennis D. Wilson, Groesbeck
Sheriff Kelly Rowe, Lubbock
Patricia M. Anthony, Garland

Commissioner Ben Perry, Waco
Duane Lock, Southlake
Monica McBride, Alpine

"The Commission on Jail Standards welcomes all suggestions and will promptly respond to all complaints directed against the agency or any facilities under its purview".
To empower local government to provide safe, secure and suitable local jail facilities through proper rules and procedures while promoting innovative programs and ideas

TEXAS COMMISSION ON JAIL STANDARDS - INSPECTION REQUIREMENTS REVIEW



Michael Gravitt, TCJS Inspector

Facility Name: Panola County Jail

Date:

December 14, 2020

Chapter	Title	Comments
259	New Construction	Conducted a walk through of the facility
261	Existing Construction	Not applicable.
263	Life Safety	Inspected life safety equipment and conducted and observed emergency drill. Reviewed documentation. Conducted staff interviews.
265	Admission	Reviewed a random sample of 5 inmate files. Interviewed staff. Reviewed policy.
267	Release	Reviewed a random sample of 5 inmate files. Interviewed staff.
269	Records/Procedures	Reviewed policy and documentation. Interviewed staff and reviewed ADA compliance evaluation.
271	Classification	Reviewed a random selection of 5 files. Reviewed training records.
273	Health Services	Reviewed a random selection of 5 files. Interviewed staff and inmates. Reviewed training records. Reviewed policy. Technical assistance provided – 1) During the review of inmate medical records, it was noted that staff are not completing the Medication Administration Record (MAR) sheets when dispensing medication to inmates. It was observed that on multiple occasions staff failed to document at the top of the form that medications were dispensed. It was also observed that both staff and the inmate failed to sign the bottom of the form indicating the medication was received. Also, there were occasions where medication was signed for as received, but documented as a refusal at the top of the form. 2) During the review of inmate medical records, it was observed that, on occasion, physician's orders failed to include a date of the order. Due to the missing date, this inspector was unable to determine if inmates received medication in accordance with the physician's order. Follow-up required - Administration will develop a plan of action to correct the noted issues regarding the MAR forms and physician's orders. The plan of action will be forwarded to this inspector within 30 days.
275	Supervision	Reviewed a random selection of 42 jailers TCOLE certification records. Reviewed jailer documentation. Interviewed staff.
277	Personal Hygiene	Conducted a facility walk through. Reviewed facility schedule.
279	Sanitation	Conducted a facility walk through. Interviewed staff and inmates. Reviewed policy. *** Inspectors Note - Facility was found to be very clean and well kept.
281	Food Service	Conducted walk through inspection in kitchen area. Interviewed staff. Reviewed documentation.
283.1	Discipline	Reviewed 20 disciplinary hearing records. Interviewed staff and inmates. Reviewed policy. Reviewed inmate
283.3	Grievance	Reviewed 20 inmate grievance/complaints. Reviewed policy. Interviewed staff and inmates.
285	Exercise	Walk through of exercise area conducted. Reviewed documentation. Interviewed staff and inmates.
287	Education/Library	Reviewed policy and schedule. Interviewed staff and inmates.
289	Work Assignments	Reviewed policy and schedule. Interviewed staff and inmates.
291.1	Telephone	Reviewed policy and schedule. Interviewed staff and inmates.
291.2	Correspondence	Reviewed policy and schedule. Interviewed staff and inmates.
291.3	Commissary	Reviewed policy and schedule. Interviewed staff and inmates.
291.4	Visitation	Reviewed policy and schedule. Interviewed staff and inmates.
291.5	Religious Practices	Reviewed policy and schedule. Interviewed staff and inmates.
xxx	Variances	Not applicable.
xxx	Remedial Orders	Not applicable.
xxx	Complaints	Not applicable.
xxx	CCQ	CCQ inquiries are being submitted through TLETS as required.

PANOLA COUNTY SHERIFF'S OFFICE

Office: 903.693.0333
Fax: 903.693.9366

314 W. Wellington
Carthage, Texas 75633



Sheriff Kevin Lake

December 15, 2020

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

Dear Judge Jones,

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

Please record that beginning December 19, 2020 the Panola County Sheriff's Office will no longer have one Patrol Sergeant position in order to create two Patrol Corporal positions. This will not change the budget.

Please record the change in position for Randy Payne from Patrol Deputy at a pay rate of \$21.92 per hour to Patrol Corporal at pay rate of \$22.18 per hour effective December 19, 2020.

Sincerely,

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

Kevin Lake
Sheriff

KL/lw

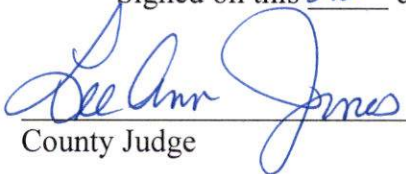
CC: Jennifer Stacy
Joni Reed

Honesty, Integrity, Service

PANOLA COUNTY
2020
BUDGET AMENDMENT #25


We hereby amend the Panola County Budget for the Fiscal Year 2020 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 2020.

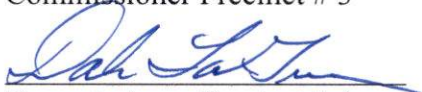
Signed on this 22nd day of December, 2020.


County Judge


Commissioner Precinct # 1


Commissioner Precinct # 2


Commissioner Precinct # 3


Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 22nd day of December, 2020 as the same appears on file in the office of the County Clerk of Panola County.


County Clerk



December 22, 2020



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT15763 - #25 correction

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001271	2020 COUNTY BUDGET JAN...	BA0001269 CORRECTION	12/22/2020

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-455-53100</u>	OFFICE SUPPLIES & REPAIRS	BA0001269 CORRECTION	3,750.00	1,025.00	4,775.00
December:	1,025.00				
<u>100-455-54150</u>	PROFESSIONAL SERVICES	BA0001269 CORRECTION	31,025.00	-1,025.00	30,000.00
December:	-1,025.00				

Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
2020	2020 COUNTY BUDGET JA	<u>100-455-53100</u>	OFFICE SUPPLIES & REPAIRS	3,750.00	1,025.00	4,775.00
		<u>100-455-54150</u>	PROFESSIONAL SERVICES	31,025.00	-1,025.00	30,000.00
2020 Total:				34,775.00	0.00	34,775.00
Grand Total:				34,775.00	0.00	34,775.00



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT15742 - ADJ#25 12-22-20

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001265	2020 COUNTY BUDGET JAN...	400-PRINTER INK	12/21/2020

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
100-400-53100	OFFICE SUPPLIES & REPAIRS	400-PRINTER INK	750.00	149.00	899.00
December:					
100-400-54270	CONFERENCES AND DUES	400-PRINTER INK	5,000.00	-149.00	4,851.00
December:					

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001266	2020 COUNTY BUDGET JAN...	403-AVENUE DECEMBER	12/21/2020

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
100-340-44000	COUNTY CLERK	403-AVENUE DECEMBER	-174,000.00	-8,203.00	-182,203.00
December:					
100-403-54360	RENTALS MICROFILMING & IN	403-AVENUE DECEMBER	76,000.00	8,203.00	84,203.00
December:					

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001267	2020 COUNTY BUDGET JAN...	409- SOCIAL SECURITY, RET, OPEB	12/21/2020

Summary Description: INCREASED AMOUNT DUE TO BENEFITS TERMINATION PAY

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
100-409-52010	SOCIAL SECURITY TAXES	409- SOCIAL SECURITY, RET, OPEB	4,958.00	803.00	5,761.00
December:					
100-409-52030	RETIREMENT & DEATH BENEFI	409- SOCIAL SECURITY, RET, OPEB	15,559.00	2,521.00	18,080.00
December:					
100-409-52070	OTHER POST EMPLOYMENT BE	409- SOCIAL SECURITY, RET, OPEB	4,992.00	537.00	5,529.00
December:					
100-409-54080	CONTINGENCY	409- SOCIAL SECURITY, RET, OPEB	22,603.00	3,861.00	26,464.00
December:					

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001268	2020 COUNTY BUDGET JAN...	409-ETEDD	12/21/2020

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
100-409-54071	ECONOMIC DEVELOPMENT MA	409-ETEDD	3,400.00	489.00	3,889.00
December:					
100-409-54080	CONTINGENCY	409-ETEDD	22,603.00	-489.00	22,114.00
December:					

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001269	2020 COUNTY BUDGET JAN...	455-FILING CABINETS	12/21/2020

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
100-455-54150	PROFESSIONAL SERVICES	455-FILING CABINETS & OTHER NEW EO ITEM	30,000.00	1,025.00	31,025.00
December:					

100-455-53100

Budget Adjustment Register

Packet: GLPKT15742 - ADJ#25 12-22-20

December: 1,025.00

[100-455-54270](#)

CONFERENCES AND DUES

455-FILING CABINETS

3,800.00

-1,025.00

2,775.00

December: -1,025.00

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001270	2020 COUNTY BUDGET JAN...	560- INSURANCE PROCEEDS C. HANSEN UNIT	12/21/2020

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
100-360-41020	MISCELLANEOUS REVENUE	560- INSURANCE PROCEEDS C. HANSEN UNIT	-245,303.38	-2,683.00	-247,986.38
December:	-2,683.00				
100-560-54540	PARTS REPAIRS GAS AND TRAN	560- INSURANCE PROCEEDS C. HANSEN UNIT	233,729.71	2,683.00	236,412.71
December:	2,683.00				

Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
2020	2020 COUNTY BUDGET JA	100-340-44000	COUNTY CLERK	-174,000.00	-8,203.00	-182,203.00
		100-360-41020	MISCELLANEOUS REVENUE	-245,303.38	-2,683.00	-247,986.38
		100-400-53100	OFFICE SUPPLIES & REPAIRS	750.00	149.00	899.00
		100-400-54270	CONFERENCES AND DUES	5,000.00	-149.00	4,851.00
		100-403-54360	RENTALS MICROFILMING & INDEX	76,000.00	8,203.00	84,203.00
		100-409-52010	SOCIAL SECURITY TAXES	4,958.00	803.00	5,761.00
		100-409-52030	RETIREMENT & DEATH BENEFITS	15,559.00	2,521.00	18,080.00
		100-409-52070	OTHER POST EMPLOYMENT BENE	4,992.00	537.00	5,529.00
		100-409-54071	ECONOMIC DEVELOPMENT MATC	3,400.00	489.00	3,889.00
		100-409-54080	CONTINGENCY	22,603.00	3,372.00	25,975.00
		100-455-54150	PROFESSIONAL SERVICES	30,000.00	1,025.00	31,025.00
		100-455-54270	CONFERENCES AND DUES	3,800.00	-1,025.00	2,775.00
		100-560-54540	PARTS REPAIRS GAS AND TRANS. E	233,729.71	2,683.00	236,412.71
			2020 Total:	-18,511.67	7,722.00	-10,789.67
			Grand Total:	-18,511.67	7,722.00	-10,789.67

APPROVED

12-22-2020

Lee Ann Jones,
County Judge

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

NAME:

Jeff Martin

POSITION:

Deputy

DEPARTMENT:

Panola Sheriff Office

DATE:

12-3-20

CONFERENCE:

Basic Trade Instructor TCole 1014

LOCATION:

ETPA Range

DATES:

12-7-20

to

12-11-20

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

5

Does the conference meet your educational requirements for the year?

~~YES~~ 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?

Y/N

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

APPROVED

12-22-2020

Lee Ann Jones,
County Judge

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

NAME:

Jeff Martin

POSITION:

Deputy

DEPARTMENT:

Panola Sheriff Office

DATE:

12.3.20

CONFERENCE:

Basic Firearms Instructor #2222

LOCATION:

ETPA Range

DATES:

12-14-20

to

12-18-20

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

5

Does the conference meet your educational requirements for the year?

NO

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

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

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Requirement.