



# Panola County Sheriff's Office

## Sheriff Sarah Fields

Office: 903-693-0333  
Fax: 903-693-9366

314 W. Wellington  
Carthage, Texas 75633

---

January 24, 2022

The Honorable David Anderson  
Panola County Judge  
110 S. Sycamore  
Carthage, Texas 75633

Dear Judge Anderson,

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

Please record the resignation of Jeffrey McAndrews as a Detention Officer for the Panola County Sheriff's Office effective February 3, 2022.

Sincerely,

A handwritten signature in black ink that reads "Sarah Fields". The signature is fluid and cursive.

Sarah Fields  
Sheriff

SF/lw

CC: Jennifer Stacy  
Joni Reed



IN RE:

IN THE 123<sup>RD</sup> DISTRICT COURT

FIXING COMPENSATION 2022

PANOLA COUNTY, TEXAS

JANET BARNETT

ASSISTANT COUNTY AUDITOR

JANUARY 2022

ORDER

On this the 25TH day of January, 2022, came on to be considered annual compensation for JANET BARNETT Assistant County Auditor of Panola County, Texas for fiscal year beginning February 5<sup>th</sup>, 2022 through December 31, 2022.

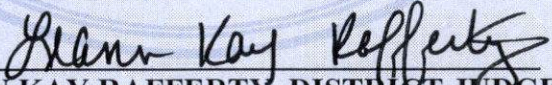
Pursuant to the provisions of the Texas Local Government Code, Annotated Section 152.905 as amended, notice was given of a public hearing to be held on this date, commencing at 9:00 a.m., in the District Court of Panola County, Texas.

Said hearing was held by the Court, and the salary for JANET BARNETT was set at \$40,000 for the 2022 fiscal year.

**IT IS THEREFORE ORDERED** that the Commissioner's Court of Panola County, Texas pay said salary as described above as filed in the minutes of the Commissioner's Court, and furthermore that Joni Reed, Treasurer of Panola County, Texas pay said salary to JANET BARNETT, Assistant County Auditor of Panola County, Texas.

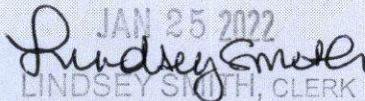
**IT IS FURTHER ORDERED** that the fringe benefits incident to employment available to the JANET BARNETT Assistant County Auditor for FY 2022 shall be equal to those available to other Panola County Employees.

SIGNED AND ORDERED this 25 day of January, 2022.

  
LEANN KAY RAFFERTY, DISTRICT JUDGE

FILED

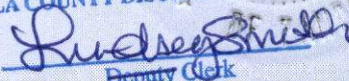
At 10:20 O'clock A M.

  
JAN 25 2022  
LINDSEY SMITH, CLERK  
DISTRICT COURT & COUNTY  
COURT AT LAW, PANOLA CO., TX

BY: \_\_\_\_\_ DEPUTY

I hereby certify that the foregoing is a true and correct copy of the original on file in my office.  
Page 1 of 1

LINDSEY SMITH  
PANOLA COUNTY DISTRICT CLERK

1-25-22   
Date Deputy Clerk



# OFFICE OF DISTRICT CLERK

THE STATE OF TEXAS X

IN THE 123<sup>RD</sup> DISTRICT COURT

COUNTY OF PANOLA X

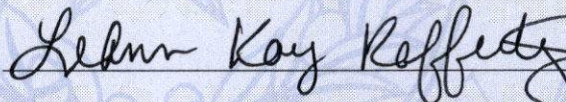
JANUARY TERM 2022

## ORDER

WHEREAS, in compliance with chapter 84.021 – Subchapter B of the Local Government Code as enacted by Acts 1987, as amended, and by the authority vested in me by the State Legislature;

NOW THEREFORE, I, LEANN KAY RAFFERTY, District Judge of the 123<sup>rd</sup> Judicial District of Texas, and in accordance with the provisions of said Statute, do hereby appoint the said JANET BARNETT, Assistant County Auditor of Panola County, Texas, upon the said JANET BARNETT taking the necessary oath and making bond, all as required by law, and when said oath is taken and said bond is made, the said JANET BARNETT shall assume the duties of said Assistant County Auditor, Panola County, Texas for a term beginning February 5<sup>th</sup>, 2022 thru August 31, 2022 at the annual salary as ordered by the District Judge.

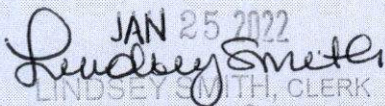
SIGNED AND ORDERED this 25 day of January 2022.



LEANN KAY RAFFERTY, DISTRICT JUDGE  
123<sup>rd</sup> JUDICIAL DISTRICT COURT

FILED

At 10:20 O'clock A M.

JAN 25 2022  


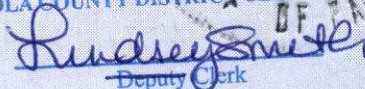
LINDSEY SMITH, CLERK  
DISTRICT COURT & COUNTY  
COURT AT LAW, PANOLA CO., TX

BY: \_\_\_\_\_ DEPUTY

I hereby certify that the foregoing is a true and correct copy of the original on file in my office.  
Page 1 of 1.

LINDSEY SMITH  
PANOLA COUNTY DISTRICT CLERK

1-25-22  
Date

  
Deputy Clerk

CERTIFIED COPY



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:

Pine Wave Energy Partners Operating, LLC proposes to place a  
(COMPANY NAME)

12"  
(PIPE SIZE) line within the Right-of-Way

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

The proposed pipeline will cross under the indicated roads on the attached sheet.  
Installation shall be made by boring a total length of \_\_\_\_\_ 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 24<sup>th</sup> day of  
2022

FIRM: Pine Wave Energy Partners Operating, LLC  
BY: [Signature]  
TITLE: Project Manager  
ADDRESS: 131 Buck Alley St  
Douglas, TX 75943  
PHONE: (936) 652-5908



# APPROVAL

February 1, 2022

TO: Pine Wave Energy Partner Operating, LLC  
Attn: Donnie Babb  
131 Buck Ally St.  
Douglass, TX. 75943

RE: **CR #328**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **12" line** within the right-of-way of County Road **#328** as shown by accompanying drawings and notice except as noted below.

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

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

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



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

Approved: \_\_\_\_\_

  
COUNTY JUDGE

COMMISSIONERS:

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



Aerials of Route





















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

**FEBRUARY 1, 2022**

**REQUEST FOR PROPOSALS  
AUTOMATED AD VALOREM TAX COLLECTION SYSTEM**

The County is seeking proposals from firms qualified and experienced in providing Automated Ad Valorem Tax Collection to provide complete services to the Office of the Panola County Tax Assessor-Collector. The services to be provided through the contract awarded under this Request for Proposals (RFP) are hereafter referred to as the "Services," and shall consist of the goods and services, including training and maintenance, that are described generally throughout this RFP and with specificity in the attached Exhibit A, *Scope of Work*.

**I. GENERAL INSTRUCTIONS**

Panola County, Texas (County) invites qualified firms to submit proposals in response to this Request for Proposals (RFP). To be considered by the County, each proposal must be sent in a sealed envelope that is plainly addressed as follows:

Automated Ad Valorem Tax Collection System  
RFP Proposal Review  
C/o David Anderson, County Judge  
Panola County Courthouse  
110 S. Sycamore, Room 216-A  
Carthage, Texas 75633

The envelope must contain one (1) original and four (4) copies of the proposal. The original copy must bear an original signature of an individual authorized to submit the proposal on behalf of the proposer.

Proposals must be received by the County no later than March 1, 2022 1:30 p.m. Requests for extensions of the closing date or time will not be granted. Proposals arriving late will not be considered. The Proposer is solely responsible for timely delivery to the stated location. Proposals delivered to County locations other than the address specified above will not be considered received by the County until they physically arrive at the office of the County Judge (Room 216A). The County shall not be responsible for delays in delivery resulting from any need for the County to transport a proposal from another County location to the specified location, or error or delay on the part of any carrier used to do so, or of any carrier utilized by the Proposer.



Proposals will be opened on March 1, 2022 at 1:30 p.m., in the Commissioners Courtroom, Panola County Courthouse, Carthage, Texas during the meeting of the Commissioners Court. The names of the proposers will be read out loud, but the contents of the proposals will not be disclosed to competing Offerors and will be kept secret during the process of negotiation.

The County intends to protect its right to negotiate with proposers and will not make any proposal available to the public until after the contract award as required by Section 262.030(b) Local Government Code.

The County reserves the right to reject any and/or all proposals, to reschedule, extend, or cancel this RFP at any time, to award contracts for individual products or services as may appear advantageous, and to negotiate separately in any manner necessary to serve the best interest of the County.

No proposals may be withdrawn for a period of ninety (90) days subsequent to the deadline for receipt of proposals without the prior written consent of the Panola County Commissioners Court.

### **USE OF TERMS**

In this RFP, the terms "Contractor," "Offeror," "Proposer," and "Vendor," shall be used interchangeably to mean the entity that is submitting a response to this RFP, unless otherwise indicated by context.

### **CONTRACT FOR SERVICES**

The contract for Services awarded under this RFP will consist of:

- This RFP, and all attachments, including Exhibit A, *Scope of Work*;
- Any amendments to this RFP, whether made by addenda or otherwise;
- The proposal, or any subsequently submitted and accepted best and final offer, submitted by the vendor to the extent that the proposal/best and final offer does not conflict with the terms of the RFP or any amendments to it; and
- The Notice of Award

## **II. PROPOSAL FORMAT**

Vendors desiring to submit proposals in response to this RFP must comply with all mandatory submission requirements set out in this document. Failure to comply with any mandatory section of the RFP will subject the proposal to immediate rejection. However, any mandatory submissions are not the sole requirements of this RFP.

The Vendor shall pay all costs, direct or indirect, incurred in the preparation or presentation of the proposal(s). All supporting documentation and manuals submitted with this proposal will become the property of the County and any cost incurred will be paid by the Vendor.

A Vendor may submit more than one proposal. At least one of the proposals shall be complete and comply with all requirements of this RFP. However, additional proposals may be abbreviated in



form, using the same format, but providing only that information which differs in any way from that contained in the initial proposal. Each proposal must be separately bound and identified.

It will be the responsibility of the Vendor, as the prime contractor, to insure that any and all subcontractors, if any, are responsive to the needs of the County in supplying hardware, software, equipment, programming, conversions, training, or other services as required by this proposal or any contract award arising from this RFP.

All qualified Vendors must demonstrate that their products meet the standards described in their responses to the RFP. Failure to demonstrate that the product meets the specifications as stated in the RFP will cause rejection of Vendor's proposal.

Each proposal shall be prepared simply and economically, providing a straightforward, concise delineation of Vendor's ability to satisfy the requirements of this RFP. Emphasis in each proposal shall be on completeness and clarity of content.

The Proposal itself shall be organized in the following format and informational sequence:

**Section 1 • Executive Summary**

General overview of the proposal of two (2) pages or less.

**Section 2 • Business Proposal**

**A. Company Overview**

This section must provide the County with all details of the Proposer's business that are relevant to the Services being provided. The response must include at a minimum:

- a. The name, physical address, telephone number, email address, and fax of the person in your firm authorized to negotiate contract terms and render bidding decisions in contract matters;
- b. The full name and address of your organization and parent company if you are a subsidiary. Include your main businesses, number of offices and locations. Specify the branch office or other subordinate element which will perform or assist in performing work herein. Indicate whether you operate as a partnership, corporation, limited liability company, or individual. Include the state in which incorporated or licensed to operate;
- c. An audited copy of your firm's most recent financial statement. If this is unavailable, submit sufficient information indicating the financial status of your organization;
- d. A list of at least three (3) county-government customers in Texas using a system of the Vendor's that is similar to that which is being



- proposed. If your entity has no county-government office customers in Texas, state that fact; and
- e. A list of all customers of government offices in Texas. If your entity has no government-office customers in Texas, state that fact and provide customers out of state using a system of the Vendor's that is similar to that which is being proposed.

## **B. Services Proposed.**

This section must describe with specificity the proposed Services. The description provided in this Section must address each of the requirements stated in Exhibit A, *Scope of Work* and must include, at a minimum, the following additional information:

- a. An installation, implementation and testing plan that describes the integration and testing of hardware, software and databases of the proposed Services; and
- b. Complete product information and descriptive literature. Information submitted shall be sufficiently detailed to substantiate that products offered meet or exceed the specifications. Vendor is hereby put on notice that all information submitted according to this requirement will be incorporated by reference in the contract arising out of Vendor's response.

## **Section 3 - Cost Summary**

Vendors are expected to thoroughly examine the specifications and all instructions. Preparation of cost extensions shall be at the Vendor's risk. In the event of a Vendor error in any cost extension, the Vendor's unit price as stated in the Vendor's response to the RFP will prevail.

It is the Proposer's responsibility to specify all costs (i.e., administrative fees, processing fees, etc.) associated with providing the products or services required. The completion of the Cost Form (Exhibit B) provided in this RFP is mandatory for any proposal to be accepted. If there is additional information that is to be considered please feel free to provide that information in addition to the Cost Form as necessary. The County will not compensate or be liable to the Contractor for any fees or costs not explicitly stated in the proposal.

In addition to the proposer's completion of Exhibit B, this section must include a general summary, in brief narrative form, of the costs of each of the following components:



- a. Hardware (CPU, Memory, Disk. etc.)
- b. Other Hardware (UPS. Terminals, etc.)
- c. Operating System, Word Processor, and Spreadsheet software licenses
- d. Application and other software licenses
- e. Software Support & Diagnostics
- f. Other Equipment or Software
- g. System Maintenance services, including website maintenance
- h. Training

#### Section 4- Proposed Changes

In this section, the proposer shall state with specificity any terms of the contract to be awarded under this RFP which it wishes to have changed, as well as proposed alternative terms. The County may accept, deny, or negotiate proposed terms at its discretion. No changes to the terms of the contract as stated in this RFP shall be deemed accepted by the County unless so stated in writing.

### III. PROPOSAL INFORMATION

#### A. Schedule for Selection

Date	Event
<b>February 9, and 16, 2022</b>	Notice of Request for Proposal published in newspapers
<b>February 28, 2022</b>	Due date for questions
<b>March 7, 2022</b>	Response to proposer questions posted to website
<b>March 15, 2022</b>	Due date for proposals/Opening at Commissioners Court
<b>March 15, 2022 – March 28, 2022</b>	Analysis of proposals
<b>March 29, 2022</b>	Earliest Date of recommendation to Panola County Commissioners Court for approval

#### B. Interpretation of RFP Wording

Interpretation of the wording of the Proposal shall be the responsibility of the Office of the County Judge. County staff will not give verbal answers to inquiries regarding the contents of the Proposal; all official responses will be in writing. Any verbal statement regarding or interpreting this Proposal shall be non-binding.



**C. Written Inquiries**

No inquiries shall be made by phone. Proposers may make written inquiries concerning this RFP to obtain clarification of the requirements. Inquiries must be submitted no later than close of business on the date specified in the above provided "Schedule for Selection". Questions received by the County by this deadline, and corresponding answers, will be included in one or more addenda, which will be posted on the Panola County website at [www.co.panola.tx.us](http://www.co.panola.tx.us).

Submit inquiries via E-mail to: [david.anderson@co.panola.tx.us](mailto:david.anderson@co.panola.tx.us); type "**Automated Ad Valorem Tax Collection System RFP**" in the subject line of the email, with a copy to the County Tax Assessor-Collector, at [holly.gibbs@co.panola.tx.us](mailto:holly.gibbs@co.panola.tx.us).

**D. Rights of the County**

The County reserves the right to require additional information from Proposers and to conduct necessary investigations or interviews to determine the likelihood of Proposer performance and to determine the accuracy of proposal information.

**E. RFP and Work Conditions**

1. All Proposers are expected to carefully examine the RFP. Any ambiguities or inconsistencies should be brought to the attention of the individual identified in Section III. C of this RFP. It is believed that all information necessary to complete a response is included in this RFP. It is the responsibility of the Proposer to obtain clarification of any information that is not fully understood.
2. By the submission of a proposal, the Proposer agrees to be responsible for: (1) having examined the RFP and all referenced citations of judicial decisions, statutory authority and local policy; (2) having become familiar with the nature and scope of the Services required by the County and (3) identifying any local conditions that may affect performance of services, labor availability, administrative rules or other factors that may impact the county's timeline for commencement and performance of the Services.

**F. Public Information**

Proposals do not become public records until an award has been made. Trade secrets and other materials considered confidential by the Proposer should be clearly marked as such. If a request is made to review or obtain copied of the information marked confidential under the Texas Public Information Act, the County will forward the appropriate document to the Texas Attorney General's Office which may request that the Proposer submit in writing its reasons as to why the information should be protected from disclosure. The County will abide by the decision of the Texas Attorney General.

- G. All addenda to this RFP will be in writing and forwarded by mail to all Vendors known to be in receipt of this RFP and shall be posted on the County's website.

**IV. SCOPE OF SERVICE**



- A. The service and performance requirements that the selected Proposer shall be required to perform, and the requirements that goods provided by the Contractor must meet, are set forth in the specifications attached hereto in Exhibit A. Failure to address or fully describe capabilities to accomplish all elements stated in this section will result in a loss of evaluation points.
- B. Proposer's proposal shall include all of the Services that are the subject of this RFP.
- C. Contractor shall be responsible for furnishing all labor, materials, equipment, software, and all other items necessary to perform under this RFP.
- D. The County requires that the Contractor have completed all software and equipment installations and commence performance of services required by the RFP no later than by April 1, 2022. A Proposer who intends to vary from this timeline should explain in detail its proposed service commencement date and the reasons therefor. During the final twelve (12) months of the Contract resulting from this RFP, Contractor shall take all actions reasonably necessary to cooperate with and provide for a smooth and uninterrupted transition of services to any new Services provider selected by the County to succeed Contractor.

## **VI. EVALUATION CRITERIA**

- A. A prospective Proposer must affirmatively demonstrate its responsibility. A prospective Proposer must meet the following requirements:
  - 1. Have adequate financial resources, or the ability to obtain such resources as required;
  - 2. Be able to comply with the required or proposed delivery schedule;
  - 3. Have satisfactory record of performance;
  - 4. Have a satisfactory records of integrity and ethics;
  - 5. Be otherwise qualified and eligible to receive an award.
- B. The County will evaluate each proposal in the areas of experience, service capabilities, and cost based on the following pre-determined criteria:
 

30%	Offeror's Qualifications/Experience and Financial Status
25%	Proposal Pricing
30%	Meets Needs and Requirement of Panola County as well as Future Needs through Enhancements and Upgrades
15%	Offeror's support/Service – Including Skills, Number and Availability of Support and Service Personnel
- C. Proposal evaluators may require a Proposer to give an oral presentation or participate in discussions in order to clarify or elaborate on a proposal. Upon completion of oral

presentations or discussion, Proposers may be requested to revise any or all portions of their proposals.

- D. Panola County staff, as determined by the Panola County Commissioners Court, and any consultants hired by the County, will evaluate all proposals.
- E. The County reserves the right to waive minor deviations in proposals providing such action is in the best interest of the County. Minor deviations are defined as those that have no adverse effect upon the County's interest and would not affect the amount of the proposal and thereby give a Vendor an advantage or benefit not enjoyed by other Vendors.
- F. If the County receives no valid proposals, the County reserves the right to negotiate on the best terms and conditions at the best possible prices.

## **V. GENERAL CONTRACT REQUIREMENTS**

### **A. Anti-Lobbying Provision**

DURING THE PERIOD BETWEEN THE PROPOSAL SUBMISSION DATE AND THE CONTRACT AWARD, IF ANY, PROPOSERS, INCLUDING THEIR PRINCIPALS OR OTHER OWNERS, OFFICERS, EMPLOYEES, CONTRACTORS, AGENTS AND REPRESENTATIVES, SHALL NOT DISCUSS OR PROMOTE THEIR PROPOSAL WITH ANY MEMBER OF THE COMMISSIONERS COURT OR COUNTY STAFF EXCEPT UPON THE REQUEST OF THE COUNTY IN THE COURSE OF COUNTY-SPONSORED INQUIRIES, BRIEFINGS, INTERVIEWS, OR PRESENTATIONS.

This provision is not meant to preclude proposers from discussing other matters with Commissioners Court members or County staff. The policy is intended to create a level-playing-field for all potential proposers, assure that contract decisions are made in public and to protect the integrity of the proposal process. Its purpose is to stimulate competition, prevent favoritism and secure the best work and materials at the lowest practicable price, for the best interests and benefit of the County. Violation of this provision may result in disqualification of the Proposer.

### **B. Invoicing and Payments**

Unless otherwise mutually agreed in writing, invoicing by the Contractor shall, at the County's discretion, be monthly or quarterly, with sufficient detail to allow the County to determine the work performed for which payment is sought; and the Contractor shall upon request provide the County with appropriate supporting materials. Payment made by the County shall be in accordance with and governed by Texas Government Code chapter 2251.

### **C. Criminal Background Check**

The Contractor and each of its officers, employees, agents and contractors who has physical access to the County data, must have a clear criminal background investigation



(CBI) result. The Panola County Sheriff's Office will act as a liaison between the Contractor and the Texas Department of Public Safety and coordinate all required CBIs. The Texas Department of Public Safety must administer and process all CBI's.

**D. Independent Contractor**

By submitting a proposal Contractor represents and agrees that it is engaged in an independent business; that it will perform the work as an independent contractor and not as an employee of the County; that it has and will retain the right to exercise control and supervision of the work and full control over the employment, direction, compensation and discharge of all persons assisting the Contractor in the work; that it will be solely responsible for the payment of its employees and others assisting it in this work; and for the payment of all federal, state, county and municipal taxes, fees and contributions pertaining thereto; and that it will be wholly responsible for its own acts and the acts of all persons assisting it.

**E. County Audit Rights**

The County shall have the right to audit the Contractor Data Processes, which include, but are not limited to data gathering, entry evaluation and updating methods, and data storage, retrieval and security. Contractor will be required immediately to report any breaches or suspected breaches of data security, with detailed assessments of the scope of such breach or suspected breach; and to detail proposed Contractor responses and proposals to mitigate such breach or suspected breach and to prevent future such breaches. The County shall have the right to inspect and review Contractor's Data Practices and the Contractor premises where County-related services are provided as deemed by the County to be appropriate or necessary in the response to, or as reasonably necessary or convenient, to comply with, any law, regulation, or lawful order to which the County is subject.

**F. Notification to County if County data is compromised, or is accessed by or disclosed to unauthorized persons**

Contractor shall promptly notify the County in writing if any County Data, which for the purposes of this RFP and any related contract between the County and the Vendor means any data owned, generated, or collected by or on behalf of the County that is being managed or stored by the Vendor, is in any way compromised. For the purposes of this RFP, data shall be deemed compromised if: it is destroyed, deleted, lost, overwritten, corrupted, or modified by unauthorized persons; its integrity, accuracy or accessibility is otherwise diminished; if any unauthorized persons or entities access County data of any kind; or if there has been disclosure of County data of any kind to unauthorized persons. The notification owed to the County shall include identification of the data compromised, by or to whom compromised (if known), a full description of the nature and circumstances to the event; and of what, if anything, the Contractor is doing or proposes to do to remediate and to prevent such compromises in the future and the notification shall be updated or modified in writing promptly upon additional or different information about the event becoming known to the Contractor. If such an

event occurs, the Contractor will cooperate with and assist the County in: investigating the event and remediating the data compromise; developing and implementing processes and procedures to prevent future such events, as may be requested by the County; and in any judicial or other proceeding that may result (including appearing as witness as requested by the County).

NOTHING IN THIS RFP SHALL BE CONSTRUED AS AFFECTING THE OBLIGATIONS THAT A PARTY HAS UNDER CHAPTER 521 OF THE TEXAS BUSINESS AND COMMERCE CODE OR WITH RESPECT TO ANY OTHER APPLICABLE STATE OR FEDERAL LAW RELATING TO THE PROTECTION OF PERSONAL INFORMATION

**G. Notification to the County if disclosure of County data is sought or compelled**

The Contractor shall promptly notify the County in writing if access to or disclosure of County data of any kind by is requested by any third party, including but not limited to any open records requests or judicial or administrative pleadings or requests, or for disclosure of or access to any County data otherwise sought, or is ordered or threatened to be ordered by a tribunal (including but not limited to a court or a governmental agency or unit) having the requisite authority and jurisdiction. Pending and after such notification, the Contractor shall take no action to release or provide access to such data, or by omission fail to take an action which would preserve the security of such data, preclude the County from timely seeking relief to avoid disclosure of or access to such data, or otherwise prejudice the County's practical or legal ability to protect or seek protection for the confidentiality of such data. Proposers and the ultimate Contractor are given notice that data and other information concerning the County system may include information made confidential by law, and that unauthorized disclosure may subject the disclosing party to liability.

**H. Subcontracting of Services**

The Contractor shall not subcontract the work to be performed hereunder, or any part of said work without the County's prior written approval. The County shall have full and complete discretion in withholding or granting such approval.

**I. Altering Proposals**

Any interlineation or alteration of the terms of this RFP proposed by the Vendor before proposal opening time, must be initialed by the signer of the proposal guaranteeing authenticity. All Vendors will be notified in writing of all proposed changes that are acceptable and all proposed changes that are not acceptable to the County. Any proposed changes not accepted by the County in writing shall be deemed rejected.

**J. Sales Tax**

The County is exempt by law from payment of Texas Sales and Use Tax and Federal Excise Tax; therefore the proposal shall not include such taxes.



**K. Description and Materials**

Any reference to model and/or manufacturer used in the Specifications is descriptive, not restrictive. It is used to indicate the type and quality desired. Design, strength, and quality of equipment and materials used in performing the Contract must confirm to the highest standards of manufacturing practice.

**L. Compliance with Law**

Proposals must comply with all federal, state, county and local laws concerning the Services.

**M. References**

The Offeror shall supply a list of at least three (3) references to whom Offeror has provided services and products similar to the Services.

**VII. TERM**

Any Contract resulting from this RFP will have an initial Term of five (5) years from April 1, 2017, or such other date established by agreement of the parties. Upon expiration or termination of the contract for any reason, the County, at its sole discretion, may extend the term of the contract to a month-to-month basis as may be necessary to allow time for the completion of any solicitation processes deemed necessary or advisable by the County in its sole discretion, or to ensure continuity of business operations. The contract price during any month-to-month term shall be an amount equal to the prices paid by the County at the time that the contract begins the month-to-month term. If the County is paying on a quarterly invoice basis, such price shall be prorated to reflect an even monthly amount.

**VIII. CONDITIONS**

- A. Late proposals, if properly identified, will be returned unopened. No proposals may be withdrawn without written consent by the County in response to a written request to withdraw.
- B. The County desires to have the Proposer submit a proposal that incorporates all significant points enumerated in this RFP. Where the proposal is silent, the County will assume that the services set forth in Exhibit A are accepted by the Proposer and intended by the Proposer as a part of the proposal. The Panola county Commissioners Court may accept one or more Proposers to become Contractors, and may accept or decline specific aspects of particular proposals, at its sole discretion.
- C. A system for perpetual record keeping shall be maintained by the Contractor until the Contract is terminated, and for a period of no less than three years thereafter; and Contractor must make such records available to the County upon request during this entire period. The County shall be the absolute unqualified owner of all documents and electronic media prepared pursuant to this project. No information produced as a

result of any agreement or contract with the County can be released without the prior written consent of the County.

- D. **It is the County's intent that a written notice of award mailed or otherwise furnished to the successful Proposer results in a binding contract without further action by either party.** A written supplement, signed by both parties, will be needed to document any agreed terms inconsistent with this RFP and/or successful proposal.
- E. The County intends that payments to Contractor shall be made from current funds. Any contract resulting from this solicitation is contingent upon the continued availability of appropriations by the County and is subject to cancellation by the County upon sixty (60) days written notice, either in whole or in part, without penalty, if funds are not fully appropriated by the Commissioners Court. The County agrees to use reasonable efforts to obtain and appropriate funds for the payment of the Contract.
- F. The County reserves the right to terminate all or any part of any order or contract award resulting from this solicitation, with thirty (30) days written notice if the Commissioners Court deems termination in the best interest of the County, or for the County's convenience or to terminate immediately upon written notice to the Contractor for delay or nonperformance by the Contractor, or for other default by the Contractor that has not been cured within ten (10) days of written notice from the County. In the event of the termination of the contract with the Contractor for any reason the Contractor has sixty (60) business days to export and return to the County all County information, software, and equipment in its possession or under its control or to which the Contractor has a right of possession or control. Within ten (10) days thereafter, the Contractor must certify and warrant to the County in writing that it has been returned all such data to the County as required and that all other County data has been permanently and securely deleted and the applicable hosting or other equipment has been wiped clean as required.
- G. The person whose signature appears on the Proposal hereby certifies (by signing the Proposal) that the individual, firm and/or any principal of the firm on whose behalf the Proposal is submitted is not listed in the Federal Government's "List of Parties Excluded from Federal Procurement and Non-Procurement Programs" published by the U. S. General Services Administration (GSA) effective as of the date of opening of the Proposal, and agrees to notify the County of any debarment inquiries or proceedings, or of the threat or notice of any such inquiries or proceedings, by any federal, state or local governmental entity, which exist as of the date of submission of the Proposal, or that arise between the date of submission and such time as an award has been made under this procurement action.
- H. **INDEMNIFICATION BY CONTRACTOR.** – To the fullest extent permitted by applicable law:



**The Contractor will protect, defend with counsel approved by the County (such approval not to be unreasonably withheld, delayed or conditioned), and hold harmless the County and its officers, elected officials, employees, agents, contractors, and representatives (all collectively "Indemnitees") from and against all claims, damages, losses, liens, causes of action, suits, judgments and expenses, including attorney fees, of any nature, kind, or description (collectively "Liabilities") arising from, concerning or related to the performance of services or the provision of goods by Contractor under the Contract, even if the damage is caused in part by the Indemnitees, so long as it is not caused by the sole negligence or willful misconduct of any Indemnitees.**

**Contractor shall protect, defend and hold harmless the County and other Indemnitees from and against all third party claims, suits, liens, causes of action, damages, judgments, and expenses, including attorneys' fees, and other costs or losses arising from infringement or alleged infringement by Contractor or any of Contractor's agents, subcontractors, representatives of employees of any United States patent trademark, or copyright, arising by or related to any of the services performed or goods provided hereunder by Contractor; the receipt of the County or any of the Indemnitees of such goods or services; or use of any article or material, including any intellectual property, received from or otherwise provided by Contractor to the County or other Indemnitees and used at the direction, or with the express or implied consent or other approval, of the Contractor. Contractor does not warrant against infringement by reason of the County's use of the Services in any manner not sanctioned by Contractor or reasonably implied by the Contractor's proposal submitted under this RFP.**

Upon becoming aware of any complaint or allegation of a claim, or upon filing or threat of filing a suit with claims covered in this Paragraph H, the County shall promptly notify Contractor. Contractor shall be given full opportunity to settle or defend the claims or suit provided that any settlement terms that directly affect the County or any Indemnatee are subject to agreement by the County or the Indemnatee, as appropriate.

In the event of litigation or other proceedings concerning such a claim which contractor defends, the County agrees to cooperate reasonably with Contractor. Contractor agrees to use legal counsel approved by the County, such approval not to be unreasonably withheld, delayed or conditioned; and the County and other Indemnitees shall be entitled to be represented by counsel at their own expense.

These indemnity obligations shall survive the termination of this Contract or any agreement or purchase order arising under or related to it, for any reason whatsoever.

- I. **No Arbitration.** The County reserves the right to exercise any right or remedy available to it by law, contract, equity, or otherwise, including without limitation, the right to seek any and all forms of relief in a court of competent jurisdiction. The County shall not be subject to any arbitration process prior to exercising its unrestricted right to seek a judicial remedy, or without the County's written consent to arbitration, which

may be withheld by the County in its sole discretion. The remedies set forth herein or in any contract awarded are cumulative and not exclusive, and may be exercised concurrently. To the extent that there is any conflict between this provision and another provision in, or related to, this document, this provision shall control.

- J. **Choice of law; venue.** Any claim or dispute concerning, related to, or arising under this RFP or any contract awarded under it shall be subject to the law of the State of Texas, without giving effect to its choice of law provisions. Venue for any such claims or dispute shall be and lie solely in the courts located in Panola County, Texas. The Contractor hereby expressly agrees to submit to the jurisdiction of such courts.
- K. **Survival of terms.** If a court or other body having authority or jurisdiction determines that any provision in the contract is illegal or otherwise unenforceable, the remainder of the contract shall nonetheless survive and remain enforceable to the extent lawful and practicable and without changing the underlying purpose and intent of the parties.
- L. **Construction.** Descriptive headings or captions in this Agreement are for convenience only and will not affect the construction or application of this Agreement. Words having established technical or trade meanings in the industry shall be so construed, unless otherwise defined in this Agreement. Listing of items will not be exclusive unless expressly so stated, but shall include the items, whether similar or dissimilar to those explicitly listed, as the context reasonably requires. No rules of construction requiring interpretation against the drafting party shall be applied or given effect. Words of any gender used herein shall be deemed to include words of any other gender; and use of the singular or plural herein shall include the other, unless context requires otherwise.
- M. **Nonassignable.** The contract is not assignable by Contractor without the express written consent of the County, which will be given or withheld in the sole discretion of the County.
- N. **Cooperation.** Contractor agrees to cooperate fully with the county in the performance of the Services hereunder, or in the defense or settlement by the County of any lawsuit or other claim by any third party concerning, related to, or arising from the Services or this Agreement.
- O. **Notice.** All notices required to be given under the contract must be in writing. Any notice required or permitted to be given will be deemed delivered upon deposit in the U.S. Mail, when sent by certified mail, return receipt requested, postage prepaid, correctly addressed to the party as set forth below with a copy sent to such party by facsimile on the date of deposit into the mail:

County Judge  
Panola County Courthouse  
Carthage, Texas 75633  
Telephone: 903-693-0392



Facsimile: 903-693-2726  
Email: david.anderson@co.panola.tx.us

If to Contractor:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_, Texas, \_\_\_\_\_  
Attn: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
Fax: \_\_\_\_\_  
Email: \_\_\_\_\_

Notice given by receipted hand delivery or by delivery by overnight courier (if by a reputable commercial service capable of tracking shipment and verifying delivery address and recipient's name) will be deemed delivered when actually received by the person to whom notice is to be given, as specified above. No method of notice other than that specified in this Paragraph O will satisfy this notice requirement, though for convenience, a phone call and/or an email courtesy notice may also be given, but must be followed by written notice as specified above. Either party may change its address or designated contact for notice by providing written notice to the other party as provided herein. Such notice of change of address or contact will be effective fourteen (14) days after it is delivered to the other party.

**Waiver of Claims Based on Proposal.** EACH OFFEROR BY SUBMISSION OF A PROPOSAL TO THIS REQUEST FOR PROPOSAL WAIVES ANY CLAIMS IT HAS OR MAY HAVE AGAINST THE COUNTY, ITS ELECTED OFFICIALS, EMPLOYEES, OFFICERS, AGENTS, AND REPRESENTATIVES, AND OTHER CONSULTANTS, CONNECTED WITH, RELATED TO, OR ARISING FROM THIS REQUEST FOR PROPOSALS, INCLUDING WITHOUT LIMITATION, THE ADMINISTRATION OF THE REQUEST FOR PROPOSALS, THE PROPOSAL EVALUATIONS, AND THE SELECTION OR NON-SELECTION OF THE OFFEROR.

- P. **Insurance Requirements.** Proof of insurance meeting the requirement set out in Exhibit C to this RFP must be furnished by the selected Proposer within five (5) days after the award of the Contract.
- Q. **Conflict of Interest Questionnaire/ Disclosure of Interest.** Proposer is advised to determine if it is required under Chapter 176 of the Texas Local Government code to file a completed Conflict of Interest Questionnaire with the County; if so, the Conflict of Interest Questionnaire (Form CIQ) should be completed and submitted with Proposers Proposal.

The Proposer selected to provide Services under this RFP shall provide the County with a completed Certificate of Interested Parties (Form 1295) as required by Section 2252.908 of the Texas Government Code, and which is available at:  
<https://www.ethics.state.tx.us/tec/1295-Info.htm>, before the award of contract is made.

- R. **Contractor Warranty.** Contractor warrants that Services provided shall confirm to the Specifications and that the Services will be performed in a professional and workmanlike matter in accordance with generally acceptable industry standards.
- S. **Price Reduction.** If during the term of the Contract, the Contractors' prices to other customers for similar services below the price under this Contract, Contractor understands and agrees that the benefits of such reductions shall also be extended to the County.



## **EXHIBIT A**

### **PANOLA COUNTY, TEXAS AUTOMATED AD VALOREM TAX COLLECTION SYSTEM REQUEST FOR PROPOSAL SCOPE OF SERVICE REQUESTED**

***NOTE ON TERMS USED:*** All capitalized terms used in this Exhibit A shall have the same meaning used in the preceding body of the RFP unless otherwise indicate expressly or by context.

#### **HARDWARE AND SOFTWARE SPECIFICATIONS**

##### **I.     HARDWARE SPECIFICATIONS**

Vendor must bid a TURNKEY Installation. Any additional costs to complete the Installation and not specified in the proposal, will be at the expense of the Vendor.

##### **Central Processing Unit**

The proposed system must be compatible with the County's needs. The system must be expandable in the field without replacing the CPU or operating system in order to meet the future needs of the County. Vendor must specify the number and type of internal expansion slots, maximum memory, etc. required to accommodate an increase in usage of the Services of 25% during the term of the contract.

##### **Memory**

Sufficient memory as determined by the Vendor's analysis to perform the professional services defined in this document

##### **Disk Capacity**

Sufficient disk capacity to meet the storage requirements of the professional services defined in this document with ability to add additional services in the future.

Note: The County will require Vendor to guarantee the configuration of the hardware.

##### **Terminals**

The proposed system must include a minimum of seven (7) CRTs, PCs and/or port connections.

## Printers

The proposed system must include a minimum of eight (8) printers (200 cps min.) and/or port connections. (All of these must be laser printers.)

## Remote Access

The proposed system must include a dial-up modem, minimum 1200 baud, for remote software diagnostics and support.

## Backup

The proposed system must include computer tape as the primary method of data backup and transfer. Minimum configuration is a 1/4" 120MB drive.

## Hardware and Software Maintenance and Software Diagnostics and Support

Vendor must include hardware and software maintenance and software diagnostics and support in this proposal.

## Installation and Cabling

Hardware proposal must specify the costs of all cables, connectors, modems, line conditioners, etc. necessary for the operation of the computer system. Proposal shall specify who will be responsible for cost of cable and labor for installing.

## Hardware Requirements (Recap)

- 1-CPU
- 1 - Diagnostic Modem
- 7 - CRTs, PCs and/or Port Connections
- 8 - Printers and/or Port Connections (All must be laser)
- 1-Hub

## **II. APPLICATION SOFTWARE REQUIREMENTS**

The system must include the following operational software capabilities:

### **AUTOMATED AD VALOREM TAX COLLECTION**

- Tax Collection
- Vehicle Inventory Tax Collection
- Payment/Adjustment Records
- Tax Payment History
- Post & Print Tax statements
- Tax Roll
- Delinquent Tax Roll





General Questions	Yes	No	Comments
How long has the software Vendor been providing software solutions to Texas County Tax Assessors/Collectors? Years			
How many Texas Tax Collection Systems does the software vendor have installed? Number			
Does the system make use of variable or fixed field length records? Answer Yes for variable or No for fixed.			
Is all software application support, for any and all departments, accessible through the same 800#, or a number to a local support office?			
Does the software vendor market and support software applications on hardware platforms of at least two (2) major hardware manufacturers?			
Does the proposal contain a detailed description of the Vendor's plan for installation and training of the new system?			
Does the Vendor agree to provide ongoing support of the Installed applications for a minimum of five (5) years?			
Does the system include a comprehensive security package protecting against unauthorized database access on the basis of terminal ID, agency ID, user ID password, selected data element values, and need to know?			
Are all conversion costs included in the proposal?			
Are all training costs included in the proposal?			
Can the system store the text of standard documents and automatically fill in the blanks from the database and the notices be produced individually or in batches?			

Tax Collections	Yes	No	Comments
Bill Record			
Property ID			
Statement Number			
Jurisdiction			
Tax Year			
Tax Amount			
Transaction Date			
Posting Date			
Computer Date			
Due Date			
Balance			
Court Cost			
Suit Number			
Bankruptcy Information			
Comments			
Status Flags			
Will the system allow for ad hock reporting to all fields listed			



Payment/Adjustment Record	Yes	No	Comments
Property ID			
Statement Number			
Paid Amount			
Amount Paid/Adjustments			
P & I Paid/Adjustments			
Attorney Feed Paid/Adjustments			
Variance Paid/Adjustments			
Gross Paid/Adjustments			
Paid Date			
Transaction Date			
Computer Date			
Operator			
Drawer			
Batch			
Deposit			
Tax Year			
Jurisdictions			
Check Number			
Court Cost Paid/Adjustment			
Operator Date/Time			
Status Flags			
Maintenance + Operation Tax Paid/Interest and Surety Tax			

Payment/Adjustment Record	Yes	No	Comments
The tax statements generated by either the Vendor's software of previous delinquent bills must have the ability to be accessed and posted. The County Tax Office expects the Vendor to include the cost to convert the existing delinquent bills into the collections software. For future expansion, each workstation must have the ability to support a cash drawer and receipt printer.			
The system must produce a detailed audit trail of all posting, refund overpayments, and underpayments, etc., activity for each statement.			
The system must support posting half payments for multiple entity collections. All reports, second notices, and delinquent notices must support half payments.			
The system must support different discount rates for multiple entity statement printing and posting.			
The system must generate Daily, Weekly, Monthly, and Yearly Posting Reports for Multiple Entity Collections.			
The system must generate detailed audit reports of all collection transactions. The reports include reports for each entity, outstanding bills, for each taxing entity, and detail change in levy reports due to supplements, modifications, and previous years adjustments, etc.			
Will the system produce a detailed audit trail of all posting, refund, etc. activity for each statement?			
Will the system support half payment for multiple entity collections?			
Will the system support all half payments for all reports, second notices, and delinquent notices?			
Will the system support quarterly payment contracts?			
Will the system support partial payments of any amounts?			
Will the cash drawers support a wand bar code reader?			
Will the system support over 65 deferral payments?			
Will the system support automated payments by a mortgage company?			

Standard Reports	Yes	No	Comments
*Print Batch Balance Report			
*Print Batch Distribution Report			
*Print Batch P & I Distribution Report			
*Print Batch Collections Report			
*Print Batch P & I Collections Report			
*Print Batch Unpaid Refund Report			
*Print Batch Paid Refund Report			
*Print Multiple Entity Batch Report			
*Print Escrow Report			
The System should print the following Monthly Reports:			
*Monthly Distribution Report			
*Monthly P & I Distribution Report			
*Monthly Collections Report			
*Monthly Unpaid Refund Report			
*Monthly Paid Refund Report			
*Monthly Escrow Collections Report			
*Monthly Escrow Outstanding Report			
*Multiple Entity Collection Report			
The System should:			
Print a Recap Report			
Print original roll report			
Print variance report			
Print detailed variance report			
Print outstanding bill report			
Print tax certificate report			
Print partial payments report			
Print quarterly payments report			
Print status collections report			
Print returned check report			



Print Tax Statements	Yes	No	Comments
The system must generate tax statements for current year taxes and have the ability to generate second and delinquent tax statement notices.			
Will tax statements print for a single entity of combine multiple entities on one statement?			
Print Tax Roll			
The system must generate tax rolls for current and delinquent (operator choice) year bills.			
The system must generate a paid tax roll or range of selected tax years maintained on the system.			
Print Delinquent Tax Statements			
The system must generate delinquent tax statements for both current year and all previous years for a property on one or all jurisdictions collected.			
Print Delinquent Tax Roll			
The system must generate delinquent tax rolls for both current year's delinquent bills and all previous delinquent bills.			
Tax Certificate Processing			
Tax Certificates must be produced for all entities.			
Automatic P&I Calculations and Attorney Fee Calculations.			
Partial payments that are applied to system and calculate P&I and attorney fees on unpaid balance.			
Will Tax Certificates reflect refunds?			
Must be able to select property item using:			
**Property ID			
**Bill ID			
**Current Owner			
**Xref ID			
**Alternate Xref ID			
** Abstract/Subdivision			
**Current Owner (with unpaid status)			

The System should have a bill listing menu that supports the following:	Yes	No	Comments
**Ability to produce complete bill listing			
**Produce complete bill listing for a select list			
*Reprint pages for a complete bill listing			
**Generate complete bill listing microfiche tape			
·Print complete bill listing totals			
The System should have a product administrator Menu that allows for the following:			
*Code file maintenance			
*Define user access privileges			
*Batch ID maintenance functions			
**Data transfer menu options			
·Purge functions			
·Complete list of utilities and miscellaneous functions			
·Mortgage tape exchange functions			
*Code file maintenance			
The System must provide for bill, property and owner maintenance.			
The System should allow owner maintenance by looking up owner using either:			
*Owner ID			
*Property ID			
*Bill ID			
*Owner Name			
*Owner Phone Number			

Bank Lock Box Processing	Yes	No	Comments
Scannable OCR "A" Scan Line on All Outgoing Statements (Current and Delinquent)			
Batch File Transfer and Update			
Unmatched Amounts and Accounts to Escrow			
Override Calculated P & I, Attorney Fees. and Base Tax due to Bankruptcy or Special Security Access			
Add Court Cost to Bill or Create Court Cost Bill			
Ability to quickly key mail payments			
Tax Rolls to Tape for Laser Printing and Microfiche			
The System must support the County Tax Office collecting for multiple taxing entities. The County Tax Office will generate a single tax statement for each property that contains the tax rate, tax calculation, etc. for the appropriate taxing entity			
The County Tax Office must also have the ability to post single payments and have the system automatically calculate and distribute the funds to the appropriate M&O, I&S, P&I, and attorney fee accounts for each taxing entity on the statement. The system must have the capability to support different P&I and attorney fee rates for each entity that appears on the multiple entity statement			
Ad Hoc Reporting			
The System must have the ability to select and/or sort on any/all data elements, in the County Tax Office's database and format a report with any data elements with the ability to total and subtotal any numeric field in the County Tax Office's database.			

Any of the required items that are separate software products which require separate software license, annual fee, etc. should be so noted along with the company name, product name and appropriate fees.

NOTE: The Panola County Tax Office is interested in a complete turnkey software package. The above list of features is not intended to be a definitive list of features. The Vendor must specify if any additional features, features not included in the proposed system, are available and the additional cost to the County.

RETURN ENTIRE PACKET AND ALL DOCUMENTATION REQUIRED BY THIS  
REQUEST FOR PROPOSAL

**PROPOSAL AFFIDAVIT**

All pages in Offeror's proposal containing statements, letters, etc. shall be signed by a duly authorized officer of the company, whose signature is binding on the proposal.

The undersigned offers and agrees to furnish all of the items/services upon which prices are stated in the accompanying proposal. The period of acceptance of this proposal will be 90 calendar days from the date of the proposal opening.

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

BEFORE ME, the undersigned authority, a Notary Public in and for the State of \_\_\_\_\_, on this day personally appeared \_\_\_\_\_ who after being by me duly sworn, did depose and say:

"I, am a duly authorized officer or agent for \_\_\_\_\_ and have been duly authorized to execute the foregoing proposal on behalf of the said \_\_\_\_\_.

I hereby certify that the foregoing proposal has not been prepared in collusion with any other Offeror or other persons engaged in the same line of business prior to the official receipt of this proposal. Further, I certify that the Offeror is not now, no has ever been for the past six (6) months, directly or indirectly concerned in any pool or agreement or combination, to control the price of services/items offered, or to influence any person or persons to offer to not to offer thereon."

Name and Address of Offeror: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

By: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_

SUBSCRIBED AND SWORN to before me by the above-named \_\_\_\_\_  
on this the \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Notary Public, State of \_\_\_\_\_

RETURN THS AFFIDAVIT AS PART OF THE PROPOSAL



## **EXHIBIT B**

### **COST FORM**

#### **AUTOMATED AD VALOREM TAX COLLECTION SYSTEM**

The undersigned Proposer agrees to perform Automated Ad Valorem Tax Collection services in accordance with this Request for Proposal (RFP) and provide all related products and services at the prices indicated below for the five (5) year term established as provided on the RFP.

All costs should be specified on a per month or quarterly basis or purchase price basis.

Vendor shall include purchase prices on latest personal computers, dot matrix printers, laser printers, scanners and any other technology necessary to implement an automated tax collection system. Please include price of a printer that would be appropriate to print a high volume of tax statements.

Vendor must give price figures for adding additional optional professional Services, additional CRT" different type printers, larger CPUs, additional software, etc. Vendor must also give reduction in price if the County selects fewer CRTs or printers. All prices should be specified on a per month or quarterly purchase price basis.

Please indicate the additional price for adding additional users. Please specify your hourly and site visit cost associated with technical assistance on County owned equipment. Please specify price of additional training on a per house basis. Furthermore, please specify maintenance price for all hardware involved.

Please specify who will be responsible for cost associated with additional or new cable for system

The Proposer may complete this Exhibit B by recreating it at a scale suitable for a complete response, or may use additional pages.

	COST
Hardware and Supplies:	
Host County Data offsite Content Filter, Antivirus	
7 Dell PC's	
7 HP Laser Printers	
1 HP 3005D Laser Printer	
6 Toner Cartridges (HP 3005D)	
1 Consumables Kit (HP 3005D)	
12 Toner Cartridges (HP 3015)	

25 Cases of 3-Hole Copy Paper	
50 Cases of Copy Paper	
Fold and Stuff Tax Statements:	
Tax Collection Web-Site:	
Collection Software:	
Software provides the ability to post current and delinquent taxes;	
1-800 Customer Service Support;	
1-800 Hardware Support;	
Admission to User Meetings;	
Generate Monthly Reports;	
Provide daily, weekly, summary totals;	
Error and Supplemental Reports;	
Print Supplemental Tax Statements;	
Print Receipts on demand;	
1 Copy of Second Notice Statements;	
Second Tax Notice (per form)	
Delinquent Statements (consolidated)	
Real Estate Home Owner Statements	
Additional Laser Copies of Tax rolls	
Delinquent Tax rolls and Binders	
Data Tape	
Delinquent Tax Statements (consolidated)	
Labels	
Formatting records to CD-ROM	
Writing Records to CD-ROM	
Additional copy of CD-ROM Disk	

Software Programming or Development	
System Analyst	
Hardware/Software Technical Services	
1 Copy of Posted Tax Roll;	
Convert Appraisal District file	
Software and Printing of Tax Roll and Statements	
2 copies of Tax Rolls	
1 copy of Detachable Tax Statements	
MONTHLY TOTAL	
QUARTERLY TOTAL	
ANNUAL TOTAL	

**IF THE PROPOSER INTENDS TO INCREASE THE COST OF THE CONTRACT OVER THE TERM OF THE CONTRACT, PLEASE STATE BELOW THE TOTAL CONTRACT PRICE TO BE APPLIED TO EACH CONTRACT YEAR BELOW.**

Contract Year 2	Contract Year 3	Contract Year 4	Contract Year 5

**PROPOSER:**

**COMPANY NAME:** \_\_\_\_\_

**BY:** \_\_\_\_\_

**PRINTED NAME:** \_\_\_\_\_

**TITLE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_

**TELEPHONE:** \_\_\_\_\_

**FAX:** \_\_\_\_\_

**EMAIL:** \_\_\_\_\_

**APPROVED:**

\_\_\_\_\_  
**County Judge**

\_\_\_\_\_  
**Date**



**EXHIBIT C**  
**INSURANCE REQUIREMENTS**

**General Liability:**

Contractor's insurance shall include blanket contractual liability with a combined single limit of a minimum of \$1,000,000 each occurrence and \$2,000,000 in the aggregate and shall include the following:

- Blanket Contractual Liability
- Personal Injury
- Products and completed operations

**Business Automobile Liability:**

Contractor's insurance shall include Business Automobile Liability coverage with a combined single limit of at least \$500,000 per occurrence, and include coverage for but not limited to the following:

- Bodily injury and property damage
- Any and all Owned, Non-Owned or Hired vehicles, including employee owned vehicles used for business in whole or in part

**Workers' Compensation and Employers Liability Insurance:**

Contractor must elect to obtain workers' compensation coverage pursuant to Section 406.002 of the Texas Labor Code. Contractor shall maintain said coverage throughout the term of the contract and shall comply with all provision of Title 5 of the Texas Labor Code to ensure that the contractor maintains the coverage. Any termination of workers' compensation insurance coverage by Contractor or any cancellation or non-renewal of workers' compensation insurance coverage for the contractor will constitute a material breach of the contract.

Contractor's insurance will include Employer's Liability coverage with limits of at least \$500,000 each accident.

**Other Insurance Requirements:**

Contractor's general liability and auto liability insurance policies through policy endorsement shall name the County as an additional insured and must include wording that states that the policy shall be primary and non-contributory with respect to any insurance carried by the County. The certificate of insurance described below must reflect that the above wording is included in evidenced policies. The County must be notified at least 30 days in advance of any cancellation of any of the required policies. The County must receive a copy of the full policy from the selected firm.

The Contractor must agree to waive subrogation against the County, its officers, employees, and elected representatives for injuries, including deaths, property damage, or any other loss to the extent same may be covered by the proceeds of insurance.

**TENTATIVE SCHEDULE FOR  
2022 BUDGET PROCESS FOR  
2023 FISCAL YEAR**

<b><u>DATE</u></b>	<b><u>ITEM</u></b>
April 30	Receive estimated preliminary appraisals.
May 3	County Judge sends budget request letters to department heads.
May 16	Budget requests from department heads due back in County Judge's office.
May 20 @ 9:00 a.m.	Budget Workshop.
May 24	County Judge gives instructions to County Auditor for preparation of proposed budget. Auditor begins budget preparation.
July 5	Commissioners' Court Agenda Item:  A. In accordance with the Property Tax Code, to officially appoint Holly Gibbs as Panola County's representative to calculate and publish the unit's effective and rollback tax rate schedules for tax roll year 2022.
July 26	The Chief Appraiser certifies the approved appraisal roll to each taxing unit. (Property Tax Code 26.01)
July 28	County Auditor delivers budget to County Judge, and County Judge begins review of budget to verify that this is the exact budget he wants to propose.
July 29	County Judge prepares letter of transmittal for proposed budget, files proposed budget with County Clerk, and gives a copy to each Commissioner.

August 2

Commissioners' Court Agenda Items:

- A. Tax Assessor delivers effective and roll back tax rates to Commissioners' Court.
- B. To set Panola County Budget Hearing for Fiscal Year 2023 on August 16, 2022 at 1:35 p.m.; to set the adoption of the Fiscal Year 2023 Budget on August 16, 2022 after the Budget Hearing; and to authorize publication of same in accordance with the requirements of laws and regulations applicable thereto. (Local Government Code, Section 111.007)
- C. To authorize the County Judge to publish proposed salaries of Panola County Elected Officials as set out in the proposed Budget for Fiscal Year 2023 and to set the adoption of such salaries on August 16, 2022 after adoption of the Budget for Fiscal Year 2023 in accordance with the requirements of laws and regulations applicable thereto. (Local Government Code, Section 152.013)
- D. To discuss amount of revenue to be raised. If the proposed tax rate exceeds the effective tax rate, take a record vote and schedule public hearings for August 11, 2022 at 9:00 a.m. and August 12, 2022 at 9:00 a.m., and authorize applicable publications. (Tax Code, Section 26.05)

August 3

"Notice of Public Hearing on Tax Increase" (1st quarter-page notice) published at least 7 days before public hearing. (Tax Code, Section 26.06)

Publish Notice of Public Hearing on 2023 Budget.

Upload to website.

Publish Proposed Salaries of Panola County Elected Officials.

August 6

County Judge gives written notice to elected officials of the Budget/Salary Grievance Procedures.

August 8  
@ 9 A.M.

Commissioners' Court Agenda Item:

**(ONLY ONE ITEM ALLOWED BY LAW ON AGENDA)**

1. Public hearing on tax rate; schedule and



announce meeting to adopt tax rate.

August 11  
@ 9 A.M.

Commissioners' Court Agenda Item:  
**(ONLY ONE ITEM ALLOWED BY LAW ON  
AGENDA)**

1. Public hearing on tax rate; schedule and announce meeting to adopt tax rate 3-14 days from this date (August 16, 2022 at 1:30 p.m.). (Local Government Code, Section 111.010) (7 Days)

August 14 (Sunday)

"Notice of Vote on Tax Rate" (2nd quarter-page notice) published at least 7 days before meeting to adopt tax rate. (Tax Code, Section 26.06) (9 Days)

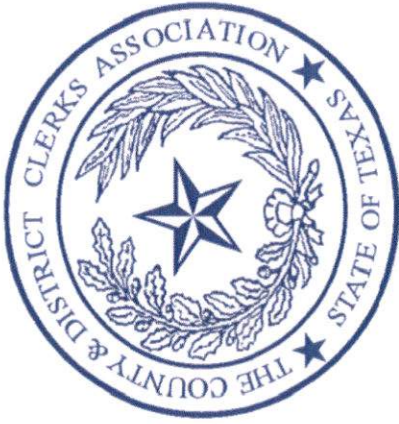
August 16

Commissioners' Court Agenda Items:

- A. To conduct Panola County Budget Hearing for Fiscal Year 2023 at 1:35 p.m. pursuant to notice and publication thereof as required by law. The public is invited to attend and participate. (Local Government Code, Section 111.007)
- B. At the conclusion of hearing to adopt Panola County Budget for Fiscal Year 2023. (Local Government Code, Section 111.008)
- C. To adopt 2023 Elected Officials Salaries pursuant to notice and publication thereof as required by law. (Local Government Code, Section 152.013)
- D. To adopt Order 2022-\_\_\_ setting the 2023 Tax Rate and Tax Levy and authorizing the Tax Assessor to prepare tax statements with approved tax rate. (Local Government Code, Section 111.010)

August 31

County Judge files final adopted budget with County Clerk.



**COUNTY & DISTRICT CLERKS'  
ASSOCIATION OF TEXAS**

Certificate of Completion Awarded to

**Bobbie Davis**  
Panola County, County Clerk

*For completing the required 20 Hours of Continuing Education for 2021 as  
prescribed in Section 51.605 of the Texas Government Code.*

*In Witness therefore, recognition is hereby made this January 2022.*

  
\_\_\_\_\_  
Lisa Johnson, President

  
\_\_\_\_\_  
Patti Henry, Vice President

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

**ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED**

**DECEMBER 31, 2020**

THIS PAGE LEFT BLANK INTENTIONALLY

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**TABLE OF CONTENTS**  
**DECEMBER 31, 2020**

	<u>Page</u>
Independent Auditor's Report	1
Management's Discussion and Analysis	3
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	9
Fund Financial Statements:	
Balance Sheet - Governmental Funds	10
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	11
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds	12
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in fund Balance to the Statement of Activities	13
Notes to the Financial Statements	14
Required Supplementary Information:	
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Special Revenue Fund	22
Other Supplemental Information:	
Schedule of Fire Department Operating Expenses Detailed by Volunteer Fire Department	24
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 <i>Government Auditing Standards</i>	25



# **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, 2020, 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, 2020, 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 January 10, 2022, 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

January 10, 2022

## 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, 2020. 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 \$2,541,614 (net position).
- At the close of the current year, fund balance for the District's special revenue fund was \$1,246,410.

### 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 increased from \$2,419,954 to \$2,541,614. The increase results from the District's revenues exceeding expenditures by \$121,660 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 \$1,297,109 at December 31, 2020. Unrestricted net position increased by \$316,614 during the year.

A large portion of the District's net position, 49%, 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	
	2020	2019
<b>ASSETS:</b>		
Current and other assets	\$ 2,092,377	\$ 1,507,048
Capital assets	1,244,505	1,439,459
Total Assets	<u>3,336,882</u>	<u>2,946,507</u>
<b>LIABILITIES:</b>		
Other liabilities	6,450	
Unearned revenues - grants	128,645	9,222
Total Liabilities	<u>135,095</u>	<u>9,222</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Unearned revenues-advance tax collections	660,173	517,331
Total Deferred Inflows of Resources	<u>660,173</u>	<u>517,331</u>
<b>NET POSITION:</b>		
Invested in capital assets, net of related debt	1,244,505	1,439,459
Unrestricted	1,297,109	980,495
Total Net Position	<u>\$ 2,541,614</u>	<u>\$ 2,419,954</u>

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

**CHANGES IN NET POSITION**

	Governmental Activities	
	2020	2019
Revenues:		
General Revenues:		
Property taxes	\$ 863,626	\$ 693,485
Grant revenues	8,117	9,189
Gain on disposal of assets	12,900	-
Investment earnings	10,924	7,974
Other miscellaneous revenues	676	-
Total Revenue	<u>896,243</u>	<u>710,648</u>
Expenses:		
Fire department operating expense	281,100	289,164
Other contracted services	22,300	20,200
Tax assessment	10,747	8,536
Professional & legal	59,033	66,928
Insurance	62,461	56,583
Election expenses	-	14,170
Other board expenses	2,151	3,407
Depreciation	336,791	350,973
Total Expenses	<u>774,583</u>	<u>809,961</u>
Increase in net position	121,660	(99,313)
Net Position at January 1	<u>2,419,954</u>	<u>2,519,267</u>
Net Position at December 31	<u>\$ 2,541,614</u>	<u>\$ 2,419,954</u>

**THE DISTRICT'S FUNDS**

As the District completed the year, its governmental fund reported a fund balance of \$1,246,410, an increase of \$294,511 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 2020.



## CAPITAL ASSETS AND DEBT ADMINISTRATION

At the end of 2020, the District had \$6,563,816 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 buildings, construction in progress, and trucks and equipment amounting to \$141,837.

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 2021 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 2021 budget of \$937,311 and a tax rate of \$.02842.

## 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, 2020**

**ASSETS**

Cash and cash equivalents	\$ 993,862
Investments	700,000
Taxes receivable	50,699
Prepaid expenses	48,446
Other receivables	299,370
Capital assets, net of accumulated depreciation	
Land	40,889
Buildings and improvements	287,850
Equipment	897,839
Construction in progress	17,927
Total Assets	<u>3,336,882</u>

**LIABILITIES**

Accounts payable	6,450
Unearned revenues-grants	<u>128,645</u>
Total Liabilities	<u>135,095</u>

**DEFERRED INFLOWS OF RESOURCES**

Unearned revenue - advance tax collections	<u>660,173</u>
Total Deferred Inflows of Resources	<u>660,173</u>

**NET POSITION**

Invested in capital assets, net of related debt	1,244,505
Unrestricted	<u>1,297,109</u>
Total Net Position	<u><u>\$ 2,541,614</u></u>

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

THIS PAGE LEFT BLANK INTENTIONALLY

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**STATEMENT OF ACTIVITIES**  
**DECEMBER 31, 2020**

EXPENSES

Fire department operating expenses	\$ 281,100
Other contracted services	22,300
Tax assessment	10,747
Professional & legal	59,033
Insurance	62,461
Other board expenses	2,151
Depreciation	<u>336,791</u>
Total expenses	<u>774,583</u>

GENERAL REVENUES

Property taxes	863,626
Grant revenues	8,117
Gain on disposal of assets	12,900
Investment earnings	10,924
Other miscellaneous revenues	<u>676</u>
Total general revenues	<u>896,243</u>

Increase in net position	121,660
Net position - beginning of year	<u>2,419,954</u>
Net position - end of year	<u><u>\$ 2,541,614</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, 2020**

	Special Revenue Fund	Total Governmental Funds
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 993,862	\$ 993,862
Investments	700,000	700,000
Receivables (net of allowances)		
Delinquent taxes	50,699	50,699
Prepaid insurance	48,446	48,446
Due from Panola County	170,725	170,725
Grant revenues receivable	128,645	128,645
	<hr/>	<hr/>
Total Assets	2,092,377	2,092,377
	<hr/>	<hr/>
<b><u>LIABILITIES</u></b>		
Accounts payable	6,450	6,450
Unearned revenues - grants	128,645	128,645
	<hr/>	<hr/>
Total Liabilities	135,095	135,095
	<hr/>	<hr/>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Unearned revenue - advance tax collections	660,173	660,173
Deferred Revenues - property taxes	50,699	50,699
	<hr/>	<hr/>
Total Deferred Inflows of Resources	710,872	710,872
	<hr/>	<hr/>
<b><u>FUND BALANCE</u></b>		
Assigned Fund Balance	1,246,410	1,246,410
	<hr/>	<hr/>
Total Fund Balance	1,246,410	1,246,410
	<hr/>	<hr/>
Total Liabilities, Deferred Inflows and Fund Balance	\$ 2,092,377	\$ 2,092,377
	<hr/>	<hr/>

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, 2020**

<b>Total Fund Balances - Governmental Funds</b>	<b>\$ 1,246,410</b>
---	---------------------

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.	50,699

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>1,244,505</u>
--	------------------

<b>Net Position of Governmental Activities</b>	<b><u><u>\$ 2,541,614</u></u></b>
--	-----------------------------------

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, 2020**

	Special Revenue Fund	Total Governmental Funds
<u>REVENUES</u>		
General Revenues:		
Property taxes	\$ 841,523	\$ 841,523
Grant revenue	8,117	8,117
Interest	10,924	10,924
Other miscellaneous revenues	13,576	13,576
Total Revenues	<u>874,140</u>	<u>874,140</u>
<u>EXPENDITURES</u>		
Fire department operating expenses	281,100	281,100
Other contracted services	22,300	22,300
Tax assessment	10,747	10,747
Professional & legal	59,033	59,033
Insurance	62,461	62,461
Other board expenses	2,151	2,151
Capital expenditures	141,837	141,837
Total Expenditures	<u>579,629</u>	<u>579,629</u>
Net Change in Fund Balance	294,511	294,511
Fund Balance, Beginning of Year	<u>951,899</u>	<u>951,899</u>
Fund Balance, End of Year	<u>\$ 1,246,410</u>	<u>\$ 1,246,410</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, 2020**

<b>Total Net Change in Fund Balance - Governmental Funds</b>	<b>\$ 294,511</b>
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 2020 capital outlays is to increase net position.	141,837
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.	(336,791)
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.	<div style="border-top: 1px solid black;">22,103</div>
<b>Change in Net Position of Governmental Activities</b>	<div style="border-top: 1px solid black; border-bottom: 3px double black;">\$ 121,660</div>

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

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**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, 2020**

**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, 2020 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, 2020**

**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 2020, 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	\$ 40,889	\$ -	\$ 40,889	
Building and improvements	594,940	297,330	297,610	
Equipment	<u>5,835,884</u>	<u>4,734,924</u>	<u>1,100,960</u>	
Total				<u>\$ 1,439,459</u>



**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**NOTE 6 – DEPOSITS WITH FINANCIAL INSTITUTIONS**

During the 2020 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 \$1,765,899 and occurred during the month of December 2020. The market value of securities pledged as of the date of the highest combined balance on deposit was \$2,380,406. 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, 2020 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, 2020 is shown below:

Demand Deposit Accounts	\$ 993,862
Certificates of Deposit	<u>700,000</u>
Total:	<u>\$ 1,693,862</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, 2020**

**NOTE 7 - AD VALOREM TAXES (cont.)**

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

Delinquent Taxes	\$ 67,598
Less: Allowance for Uncollectible Taxes	<u>(16,899)</u>
Net Taxes receivable	<u>\$ 50,699</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	\$ 461,712	\$ -	\$ -
Collections from January 1, 2020 to September 30, 2020	379,811	-	-
Advance collections of 2020 taxes	-	-	489,448
Due from Panola County Tax Assessor at December 31, 2020	-	-	170,725
Delinquent taxes receivable (net of allowance)	-	50,699	-
Total	<u>\$ 841,523</u>	<u>\$ 50,699</u>	<u>\$ 660,173</u>

The 2020 tax rate per \$100 valuation is .02359.

**NOTE 8 – CAPITAL ASSET ACTIVITY**

Capital asset activity for the year ended December 31, 2020 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	\$ 40,889	\$ -	\$ -	\$ 40,889
Construction in progress	-	17,927	-	17,927
Total capital assets not being depreciated	<u>40,889</u>	<u>17,927</u>	<u>-</u>	<u>58,816</u>
Capital assets being depreciated:				
Buildings and improvements	594,940	17,137	-	612,077
Equipment	5,835,884	106,773	49,734	5,892,923
Total capital assets being depreciated	<u>6,430,824</u>	<u>123,910</u>	<u>49,734</u>	<u>6,505,000</u>
Less Accumulated Depreciation:				
Buildings and improvements	297,330	26,897	-	324,227
Equipment	4,734,924	309,894	49,734	4,995,084
Total Accumulated Depreciation	<u>5,032,254</u>	<u>336,791</u>	<u>49,734</u>	<u>5,319,311</u>
Total capital assets being depreciated, net	<u>1,398,570</u>	<u>(212,881)</u>	<u>-</u>	<u>1,185,689</u>
Governmental Activities, Capital Assets, Net	<u>\$ 1,439,459</u>	<u>\$ (194,954)</u>	<u>\$ -</u>	<u>\$ 1,244,505</u>

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

**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, 2020. The District intends to honor all such commitments.

**NOTE 11 – SUBSEQUENT EVENTS**

Management of the District has evaluated subsequent events through January 10, 2022, the date the financial statements were available to be issued.

THIS PAGE LEFT BLANK INTENTIONALLY

## 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, 2020**

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
<b><u>REVENUES</u></b>				
General Revenues:				
Property taxes	\$ 734,983	\$ 734,983	\$ 850,244	\$ 115,261
Grant revenues	-	-	8,117	8,117
Interest	-	-	10,924	10,924
Other miscellaneous revenues	4,000	4,000	13,576	9,576
Total Revenues	738,983	738,983	882,861	143,878
<b><u>EXPENDITURES</u></b>				
Fire department operating expenses	197,400	283,442	281,100	2,342
Other contracted services	20,000	20,000	22,300	(2,300)
Tax assessment	9,000	9,000	10,747	(1,747)
Tax collection fees	14,000	14,000	8,721	5,279
Professional & legal	50,000	50,000	59,033	(9,033)
Insurance	55,000	55,000	62,461	(7,461)
Election expenses	-	-	-	-
Other board expenses	7,500	7,500	2,151	5,349
Capital expenditures	386,083	300,041	141,837	158,204
Total Expenditures	738,983	738,983	588,350	150,633
Net Change in Fund Balance	-	-	294,511	294,511
Fund Balance, Beginning of Year	951,899	951,899	951,899	-
Fund Balance, End of Year	\$ 951,899	\$ 951,899	\$ 1,246,410	\$ 294,511

*Expenditures in Excess of Budgeted Amounts*

For the year ended December 31, 2020 individual amounts for other contracted services, tax assessment, professional & legal, and insurance 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, 2020**

	Inter-Community VFD	Flatwoods VFD	Woods VFD	Clayton VFD	Beckville VFD	Gary VFD	Community Four VFD	Total
<b><u>FIRE DEPARTMENT OPERATING EXPENSES:</u></b>								
Advertising & promotions	\$ -	\$ 43	\$ 1,020	\$ 400	\$ -	\$ -	\$ 928	\$ 2,391
Continuing education	2,785	125	370	895	1,180	500	1,800	7,655
Dues & subscriptions	196	695	325	1,175	2,050	450	50	4,941
Fire hose testing	1,831	2,181	-	-	-	-	-	4,012
Gear/PPE	980	5,911	35	27	-	2,387	600	9,940
Inspection	-	182	-	-	259	316	-	757
Meals & entertainment	120	2,640	3,183	142	-	1,000	-	7,085
Fees & permits	1,056	59	-	116	53	68	129	1,481
Office supplies & postage	2,637	169	2,550	68	42	303	357	6,126
Radio communication	508	4,698	10,381	1,304	4,002	-	3,594	24,487
Pump testing	725	725	400	1,450	-	725	725	4,750
Rent/lease	-	20	-	165	-	620	-	805
Repairs & maintenance	2,066	3,997	3,590	10,934	6,984	846	10,180	38,597
Pest control	-	600	160	-	130	-	-	890
Security	-	-	-	-	743	-	-	743
Mowing	-	-	1,960	-	-	600	2,550	5,110
Supplies	6,224	2,397	7,853	2,863	2,224	2,586	6,837	30,984
Medical supplies	1,199	65	367	-	125	-	654	2,410
Safety supplies	2,538	360	-	-	273	458	-	3,629
Telephone/Internet	1,480	-	1,777	1,269	1,272	3,490	2,764	12,052
Tools	-	424	-	-	-	-	-	424
Towing	-	635	-	-	-	-	-	635
Travel	-	-	-	547	-	-	-	547
Uniforms	533	-	-	-	-	-	-	533
Utilities	2,132	1,458	1,604	2,241	3,771	1,429	4,113	16,748
Fuel	1,425	1,325	1,615	1,676	1,589	450	1,745	9,825
Other capital expenditures	3,300	4,694	385	1,001	13,397	8,266	52,500	83,543
<b>Total Operating Expenses</b>	<b>\$ 31,735</b>	<b>\$ 33,403</b>	<b>\$ 37,575</b>	<b>\$ 26,273</b>	<b>\$ 38,094</b>	<b>\$ 24,494</b>	<b>\$ 89,526</b>	<b>\$ 281,100</b>

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

# 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 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, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued my report thereon dated January 10, 2022.

#### 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.

### **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

January 10, 2022

**PANOLA COUNTY**  
**2021**  
**BUDGET AMENDMENT #28**

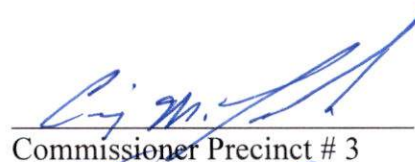
We hereby amend the Panola County Budget for the Fiscal Year 2021 as set forth above according to the procedures outlined under Local Government Code, Chapter 111, Subchapter A Sections 111.010 (c), (d). A copy of this Order is to be filed with the County Clerk and Attached to the Budget originally adopted for 2021.

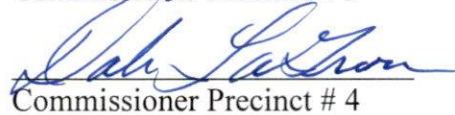
Signed on this 1 day of February, 2022.

  
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 1<sup>st</sup> day of February, 2022 as the same appears on file in the office of the County Clerk of Panola County.

  
County Clerk



February 1, 2022



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT17237 - 2021-#28

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001498	2021 COUNTY BUDGET JAN...	560-FUEL	12/31/2021

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-560-54540</u>	PARTS REPAIRS GAS AND TRAN	560-FUEL	193,962.00	10,911.00	204,873.00
December:	10,911.00				
<u>100-560-55270</u>	FURNITURE & EQUIPMENT	560-FUEL	221,952.00	-5,000.00	216,952.00
December:	-5,000.00				
<u>100-570-54082</u>	JAIL BOARD-PRISONERS FOODE	560-FUEL	131,900.00	-5,000.00	126,900.00
December:	-5,000.00				
<u>100-570-54200</u>	COMMUNICATION TELEPHONE	560-FUEL	2,000.00	-911.00	1,089.00
December:	-911.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001499	2021 COUNTY BUDGET JAN...	560-COMMUNICATIONS TELEPHONE	12/31/2021

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-560-54200</u>	COMMUNICATION TELEPHONE	560-COMMUNICATIONS TELEPHONE	18,500.00	97.00	18,597.00
December:	97.00				
<u>100-570-54200</u>	COMMUNICATION TELEPHONE	560-COMMUNICATIONS TELEPHONE	2,000.00	-97.00	1,903.00
December:	-97.00				

**Budget Adjustment Register**

Packet: GLPKT17237 - 2021-#28

**Budget Code Summary**

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
2021	2021 COUNTY BUDGET JA	<u>100-560-54200</u>	COMMUNICATION TELEPHONE	18,500.00	97.00	18,597.00
		<u>100-560-54540</u>	PARTS REPAIRS GAS AND TRANS. E	193,962.00	10,911.00	204,873.00
		<u>100-560-55270</u>	FURNITURE & EQUIPMENT	221,952.00	-5,000.00	216,952.00
		<u>100-570-54082</u>	JAIL BOARD-PRISONERS FOOD ETC.	131,900.00	-5,000.00	126,900.00
		<u>100-570-54200</u>	COMMUNICATION TELEPHONE	2,000.00	-1,008.00	992.00
		2021 Total:		568,314.00	0.00	568,314.00
Grand Total:		568,314.00	0.00	568,314.00		



## Fund Summary

Fund	Before	Adjustment	After
Budget Code:2021 - 2021 COUNTY BUDGET JAN-DEC Fiscal: 2021			
100	568,314.00	0.00	568,314.00
Budget Code 2021 Total:	568,314.00	0.00	568,314.00
Grand Total:	568,314.00	0.00	568,314.00



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT17241 - 2021-#28 2-1-22

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001502	2021 COUNTY BUDGET JAN...	455 @ 457 PROFESSIONAL SERVICES	12/31/2021

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-455-54150</u>	PROFESSIONAL SERVICES	455 @ 457 PROFESSIONAL SERVICES	27,300.00	46.00	27,346.00
December:	46.00				
<u>100-457-54150</u>	PROFESSIONAL SERVICES	455 @ 457 PROFESSIONAL SERVICES	32,700.00	-46.00	32,654.00
December:	-46.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001503	2021 COUNTY BUDGET JAN...	650-SOCIAL SECURITY	12/31/2021

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-650-52010</u>	SOCIAL SECURITY TAXES	980-SOCIAL SECURITY	13,743.00	270.00	14,013.00
December:	270.00				
<u>100-650-52070</u>	OTHER POST EMPLOYMENT BE	650-SOCIAL SECURITY	50,191.00	-270.00	49,921.00
December:	-270.00				

# Budget Adjustment Register

Packet: GLPKT17241 - 2021-#28 2-1-22

## Budget Code Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
2021	2021 COUNTY BUDGET JA	<u>100-455-54150</u>	PROFESSIONAL SERVICES	27,300.00	46.00	27,346.00
		<u>100-457-54150</u>	PROFESSIONAL SERVICES	32,700.00	-46.00	32,654.00
		<u>100-650-52010</u>	SOCIAL SECURITY TAXES	13,743.00	270.00	14,013.00
		<u>100-650-52070</u>	OTHER POST EMPLOYMENT BENE	50,191.00	-270.00	49,921.00
			<b>2021 Total:</b>	<b>123,934.00</b>	<b>0.00</b>	<b>123,934.00</b>
			<b>Grand Total:</b>	<b>123,934.00</b>	<b>0.00</b>	<b>123,934.00</b>

## Fund Summary

Fund	Before	Adjustment	After
Budget Code:2021 - 2021 COUNTY BUDGET JAN-DEC Fiscal: 2021			
100	123,934.00	0.00	123,934.00
Budget Code 2021 Total:	123,934.00	0.00	123,934.00
Grand Total:	123,934.00	0.00	123,934.00



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT17244 - 2021-CHILD SAFETY FEE

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001504	2021 COUNTY BUDGET JAN...	CHILD SAFETY FEE PAYMENTS	12/31/2021

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-360-41114</u>	CHILD SAFETY FEE	CHILD SAFETY FEE PAYMENTS	-34,000.00	-1,344.00	-35,344.00
December:	-1,344.00				
<u>100-646-54815</u>	CHILD ADVOCACY	CHILD SAFETY FEE PAYMENTS	22,000.00	1,158.00	23,158.00
December:	1,158.00				
<u>100-646-54816</u>	CITIES CHILD SAFETY FEE DISTR	CHILD SAFETY FEE PAYMENTS	12,000.00	186.00	12,186.00
December:	186.00				

# Budget Adjustment Register

Packet: GLPKT17244 - 2021-CHILD SAFETY FEE

## Budget Code Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
2021	2021 COUNTY BUDGET JA	<u>100-360-41114</u>	CHILD SAFETY FEE	-34,000.00	-1,344.00	-35,344.00
		<u>100-646-54815</u>	CHILD ADVOCACY	22,000.00	1,158.00	23,158.00
		<u>100-646-54816</u>	CITIES CHILD SAFETY FEE DISTRIBU	12,000.00	186.00	12,186.00
		2021 Total:	0.00	0.00	0.00	
		Grand Total:	0.00	0.00	0.00	

## Fund Summary


Fund	Before	Adjustment	After
Budget Code:2021 - 2021 COUNTY BUDGET JAN-DEC Fiscal: 2021			
100	0.00	0.00	0.00
Budget Code 2021 Total:	0.00	0.00	0.00
Grand Total:	0.00	0.00	0.00




**PANOLA COUNTY**  
**2022**  
**BUDGET AMENDMENT #3**


We hereby amend the Panola County Budget for the Fiscal Year 2021 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 2022.


Signed on this 1 day of February, 2022.

  
County Judge

  
Commissioner Precinct # 1

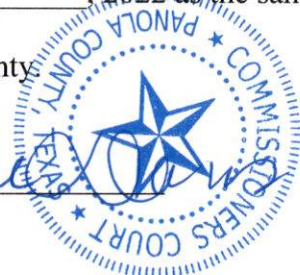
  
Commissioner Precinct # 2

  
Commissioner Precinct # 3

  
Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 1<sup>st</sup> day of February, 2022 as the same appears on file in the office of the County Clerk of Panola County.

  
County Clerk



February 1, 2022



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT17238 - ARP 2022-#1 BUDGET AMENDMENT

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001500	2022 PANOLA COUNTY BU...	UTHEALTH CARTHAGE PUBLIC HEALTH EMERGENCY	1/27/2022
<b>Summary Description:</b> ELIGIBLE USES - A. PUBLIC HEALTH AND NEGATIVE ECONOMIC IMPACTS PG.12 OF THE SLERF THESE FUNDS WILL BE GIVEN TO THE UT HEALTH CARTHAGE HOSPITAL			

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>813-460-54230</u>	PUBLIC HEALTH EMERGENCY D	UTHEALTH CARTHAGE PUBLIC HEALTH EMERG	0.00	200,000.00	200,000.00
February:	200,000.00				

Budget Code Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
2022	2022 PANOLA COUNTY BU	<u>813-460-54230</u>	PUBLIC HEALTH EMERGENCY DISB	0.00	200,000.00	200,000.00
2022 Total:				0.00	200,000.00	200,000.00
Grand Total:				0.00	200,000.00	200,000.00

Fund Summary

Fund	Before	Adjustment	After
Budget Code:2022 - 2022 PANOLA COUNTY BUDGET JAN-DEC Fiscal: 2022			
813	0.00	200,000.00	200,000.00
Budget Code 2022 Total:	0.00	200,000.00	200,000.00
Grand Total:	0.00	200,000.00	200,000.00



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT17239 - 2022-#3 2-1-2022

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001501	2022 PANOLA COUNTY BU...	650-LIBRARY INSURANCE FOR BUILDING	1/28/2022

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-409-54120</u>	INSURANCE/ LIAB. FIRE ETC.	650-LIBRARY INSURANCE FOR BUILDING	405,500.00	-1,553.00	403,947.00
January:	-1,553.00				
<u>100-650-54120</u>	INSURANCE/ LIAB. FIRE ETC.	650-LIBRARY INSURANCE FOR BUILDING	8,500.00	1,553.00	10,053.00
January:	1,553.00				

**Budget Adjustment Register**

Packet: GLPKT17239 - 2022-#3 2-1-2022

**Budget Code Summary**

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
2022	2022 PANOLA COUNTY BU	<u>100-409-54120</u>	INSURANCE/ LIAB. FIRE ETC.	405,500.00	-1,553.00	403,947.00
		<u>100-650-54120</u>	INSURANCE/ LIAB. FIRE ETC.	8,500.00	1,553.00	10,053.00
2022 Total:				414,000.00	0.00	414,000.00
Grand Total:				414,000.00	0.00	414,000.00

Fund Summary

Fund	Before	Adjustment	After
Budget Code:2022 - 2022 PANOLA COUNTY BUDGET JAN-DEC Fiscal: 2022			
100	414,000.00	0.00	414,000.00
Budget Code 2022 Total:	414,000.00	0.00	414,000.00
Grand Total:	414,000.00	0.00	414,000.00



Panola County, Texas

# Budget Adjustment Register

## Adjustment Detail

Packet: GLPKT17260 - 2022-#3 2-1-2022

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001505	2022 PANOLA COUNTY BU...	885-EQUIPMENT	1/31/2022

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>885-750-54930</u>	FUEL & REPAIRS	885-EQUIPMENT	90,560.00	-1,600.00	88,960.00
February:	-1,600.00				
<u>885-750-55270</u>	FURNITURE & EQUIPMENT	885-EQUIPMENT	50.00	1,600.00	1,650.00
February:	1,600.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001506	2022 PANOLA COUNTY BU...	623-PURCHASE BACKHOE	1/31/2022

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>200-623-54080</u>	CONTINGENCY	623-PURCHASE BACKHOE	102,488.00	-33,000.00	69,488.00
February:	-33,000.00				
<u>200-623-55270</u>	FURNITURE & EQUIPMENT	623-PURCHASE BACKHOE	100,000.00	33,000.00	133,000.00
February:	33,000.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001507	2022 PANOLA COUNTY BU...	622-PURCHASE BACKHOE	1/31/2022

**Summary Description:**

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>200-622-54080</u>	CONTINGENCY	622-PURCHASE BACKHOE	264,251.00	-50,000.00	214,251.00
February:	-50,000.00				
<u>200-622-55270</u>	FURNITURE & EQUIPMENT	622-PURCHASE BACKHOE	50,000.00	50,000.00	100,000.00
February:	50,000.00				



# Budget Adjustment Register

Packet: GLPKT17260 - 2022-#3 2-1-2022

## Budget Code Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
2022	2022 PANOLA COUNTY BU	<u>200-622-54080</u>	CONTINGENCY	264,251.00	-50,000.00	214,251.00
		<u>200-622-55270</u>	FURNITURE & EQUIPMENT	50,000.00	50,000.00	100,000.00
		<u>200-623-54080</u>	CONTINGENCY	102,488.00	-33,000.00	69,488.00
		<u>200-623-55270</u>	FURNITURE & EQUIPMENT	100,000.00	33,000.00	133,000.00
		<u>885-750-54930</u>	FUEL & REPAIRS	90,560.00	-1,600.00	88,960.00
		<u>885-750-55270</u>	FURNITURE & EQUIPMENT	50.00	1,600.00	1,650.00
<b>2022 Total:</b>				<b>607,349.00</b>	<b>0.00</b>	<b>607,349.00</b>
<b>Grand Total:</b>				<b>607,349.00</b>	<b>0.00</b>	<b>607,349.00</b>

Fund Summary

Fund	Before	Adjustment	After
Budget Code:2022 - 2022 PANOLA COUNTY BUDGET JAN-DEC Fiscal: 2022			
200	516,739.00	0.00	516,739.00
885	90,610.00	0.00	90,610.00
Budget Code 2022 Total:	607,349.00	0.00	607,349.00
Grand Total:	607,349.00	0.00	607,349.00

JAN 27 2022

# NOTICE OF MEETING

## PANOLA COUNTY

### COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

BOBBIE DAVIS  
COUNTY CLERK, PANOLA COUNTY, TEXAS  
BY Rakesha Hicks DEPUTY

313 W. Panola St.  
Carthage, Texas 75633

(903)693-0351

TO WHOM IT MAY CONCERN:

PURSUANT TO THE TEXAS OPEN MEETINGS ACT, NOTICE IS HEREBY GIVEN THAT A MEETING OF THE PANOLA COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT (CSCD) AND THE BOARD OF JUDGES WILL BE HELD ON THE 23<sup>rd</sup> DAY OF FEBRUARY, 2022, AT 1:00 PM. THE MEETING WILL BE HELD by scheduled Zoom meeting. District Judge LeAnn Kay Rafferty presiding. At this meeting, the above listed items will be considered for approval. To join meeting <https://txcourts.zoom.us/j/87469463123>, meeting ID: 874 6946 3123, password: 658919.

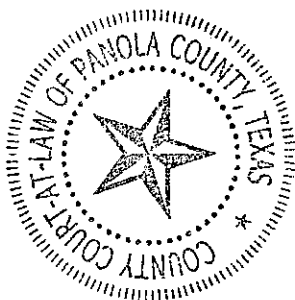
#### AGENDA

In compliance with TDCJ-CJAD funding guidelines, the following will be presented by the Panola County CSCD Director, Kerian Henderson, for approval:

- (1) Approve the Minutes of the open meeting held by the Panola County CSCD and Board of Judges on August 28, 2021.
- (2) Approve the Rachael Payne, CPA, PLLC, FY-2021 audit report of the Panola County CSCD.
- (3) Approve the Panola County Strategic Plan.

\*\*\*\*\*

WITNESS THE HAND OF THE UNDERSIGNED CLERK ON THIS THE 27<sup>th</sup> DAY OF January, 2022, AT 2:50 P.M.



Bobbie Davis by Rakesha Hicks  
BOBBIE DAVIS, COUNTY CLERK  
PANOLA COUNTY, TEXAS

**PANOLA COUNTY CSCD**  
**COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

313 W. Panola St.  
Carthage, Texas 75633

(903) 693-0351  
FILED FOR RECORD  
IN MY OFFICE  
25  
AT \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M. \_\_\_\_\_

Date: January 27, 2022

Attn: Commissioners' Court

From: Panola County, Community Supervision and Corrections Department (CSCD),  
Director, Kerian Henderson.

Ref: February 23, 2022 Open Meeting

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

In compliance with Section 140.004 of the Local Government Code, on this the \_\_\_\_ day of \_\_\_\_\_ 2022, I hereby  
file the following:

- (1) The Minutes of the open meeting held by the Panola County CSCD and Board of Judges on August 28, 2021.
- (2) The Rachael Payne, CPA, PLLC, FY-2021 audit report of the Panola County CSCD.
- (3) Strategic Plan.

Please be advised that an open meeting is scheduled for February 23, 2022 at 1:00 PM. The meeting will be held by  
scheduled Zoom meeting. District Judge LeAnn Kay Rafferty presiding. At this meeting, the above listed items will be  
considered for approval. To join meeting [https://txcourts.zoom.us/j/ 874 6946 3123](https://txcourts.zoom.us/j/87469463123) meeting ID: 874 6946 3123,  
password: 658919.

Respectfully submitted,

Kerian Henderson  
Kerian Henderson, Director

cc: Honorable Judge Terry Bailey, Panola County Court at Law  
Honorable Judge LeAnn Kay Rafferty, 123<sup>RD</sup> Judicial District  
Jennifer Stacy, Panola County Auditor & CSCD Fiscal Officer

## MINUTES

### OPEN MEETING OF THE PANOLA COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT (CSCD) AND BOARD OF JUDGES

A meeting of the Panola County Community Supervision and Corrections Department and the Board of Judges was called to order by the 123<sup>rd</sup> Judicial District Judge LeAnn Kay Rafferty, at 9:35 A. M. on the 24th day of August, 2021, by Zoom meeting <https://txcourts.zoom.us/j/94621397274>, meeting ID: 946 21397274 password 703539, 123<sup>rd</sup> Judicial District Judge LeAnn Kay Rafferty presiding.

FILED FOR RECORD  
IN MY OFFICE

AT 10<sup>06</sup> O'CLOCK a M.

Board of Judges In attendance: Judge Terry Bailey, Panola County Court at Law  
Judge LeAnn Kay Rafferty, 123<sup>RD</sup> Judicial District

Also in attendance: Jennifer Stacy, Panola County Auditor / CSCD Fiscal Officer  
Kerian Henderson, Panola County CSCD Director  
Dollië Lindsey, CSCD Administrative Assistant

JAN 27 2022

BOBBIE DAVIS  
COUNTY CLERK, PANOLA COUNTY, TEXAS

BY [Signature] DEPUTY

#### Agenda Item 1

Motion by Judge Bailey, seconded by Judge Rafferty to approve the minutes of the open meeting held by the Panola County CSCD and Board of Judges on February 25, 2021. Motion carried with 2 ayes.

#### Agenda Item 2

Motion by Judge Rafferty, seconded by Judge Bailey to approve the Ratification of the Panola County CSCD FY-2021 Program #900 Basic Supervision Budget Adjustment #1 (amended). Motion carried with 2 ayes.

#### Agenda Item 3

Motion by Judge Rafferty, seconded by Judge Bailey to approve the Panola County CSCD FY-2021 Program #900 Basic Supervision Budget adjustment #2. Motion carried with 2 ayes.

#### Agenda Item 4

Motion by Judge Bailey, seconded by Judge Rafferty to approve the Panola County CSCD FY-2021 Program #24 CCP Budget Adjustment #1. Motion carried with 2 ayes.

#### Agenda Item 5

Motion by Judge Bailey, seconded by Judge Rafferty to approve the Proposed Panola County CSCD FY-2022/2023 Program #900 Basic Supervision Biennium Budget. Motion carried with 2 ayes.

#### Agenda Item 6

Motion by Judge Bailey, seconded by Judge Rafferty to approve the Proposed Panola County CSCD FY-2020/2023 Program #24 CCP Biennium budget. Motion carried with 2 ayes.

#### Agenda Item 7

Motion by Judge Rafferty, seconded by Judge Bailey to approve the Panola County CSCD FY-2022 Adult Drug Court Budget. Motion carried with 2 ayes.

The meeting was adjourned by Judge Rafferty at 9:43 A. M.

Submitted for approval by, \_\_\_\_\_  
Kerian Henderson, Panola County CSCD Director

Approved on the \_\_\_\_\_ day of \_\_\_\_\_ 2022.

Judge Terry Bailey, Panola County Court at Law \_\_\_\_\_

Judge LeAnn Kay Rafferty, 123<sup>RD</sup> Judicial District \_\_\_\_\_

(cscd.budget.2020 & 2021 budgets minutes August 24, 2021)

8:15 O'CLOCK A M

**NOTICE OF MEETING  
PANOLA COUNTY JUVENILE BOARD**

FEB 7 2022

BOBBIE DAVIS  
COUNTY CLERK PANOLA COUNTY, TEXAS  
BY *Loni Craft* DEPUTY

TO WHOM IT MAY CONCERN:

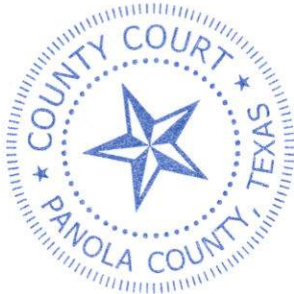
PURSUANT TO THE TEXAS OPEN MEETINGS ACT, NOTICE IS HEREBY GIVEN THAT A MEETING OF THE PANOLA COUNTY JUVENILE BOARD WILL BE HELD ON THE 23rd DAY OF FEBRUARY, 2022, Via ZOOM internet meeting @ 1:00 O'CLOCK AM AT WHICH MEETING THE FOLLOWING SUBJECTS WILL BE DISCUSSED AND THE FOLLOWING MATTERS ACTED UPON:

**OPEN MEETING:**

1. Approve the minutes of the August 25, 2021 Juvenile Board meeting.
2. To receive audit committee letter and approve audit report from Rachael Payne, CPA.
3. Approve engagement letter from Rachael Payne, CPA.
4. Approve Juvenile Processing Sites.
5. Approve Policy and Procedure manual for the Juvenile Probation Department.

## ADJOURNMENT

WITNESS THE HAND OF THE UNDERSIGNED CLERK ON THIS THE 27th DAY OF JANUARY, 2022, AT 8:15 O'CLOCK, Am.



*Bobbie Davis*  
Bobbie Davis, County Clerk  
Panola County, Texas  
By: *Loni Craft*

Topic: Adult & Juvenile CSCD Independent Audit  
Time: Feb 23, 2022 01:00 PM Central Time (US and Canada)

Join Zoom Meeting

<https://txcourts.zoom.us/j/87469463123>

Meeting ID: 874 6946 3123

Passcode: 658919

One tap mobile

+13462487799,,87469463123#,,,,\*658919# US (Houston)

+16699006833,,87469463123#,,,,\*658919# US (San Jose)

Dial by your location

+1 346 248 7799 US (Houston)

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

Meeting ID: 874 6946 3123

Passcode: 658919

Find your local number: <https://txcourts.zoom.us/u/kbhbrGkQ7L>

Join by SIP

[87469463123@zoomcrc.com](mailto:87469463123@zoomcrc.com)

Join by H.323

162.255.37.11 (US West)

162.255.36.11 (US East)

115.114.131.7 (India Mumbai)

115.114.115.7 (India Hyderabad)

213.19.144.110 (Amsterdam Netherlands)

213.244.140.110 (Germany)

103.122.166.55 (Australia Sydney)

103.122.167.55 (Australia Melbourne)

64.211.144.160 (Brazil)

69.174.57.160 (Canada Toronto)

65.39.152.160 (Canada Vancouver)

207.226.132.110 (Japan Tokyo)

149.137.24.110 (Japan Osaka)

Meeting ID: 874 6946 3123

Passcode: 658919

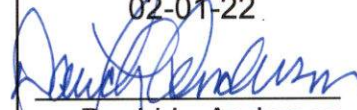
Join by Skype for Business

<https://txcourts.zoom.us/skype/87469463123>



APPROVED

02-01-22



David L. Anderson  
County Judge

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

NAME: Quade Davis

POSITION: Patrol Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: 1-19-2022

CONFERENCE: 720 Interdiction - Unmasking the Truth

LOCATION: Rusk County Sheriff's Office -- Henderson, Texas

DATES: 2-28-2022 to 3-1-2022

NUMBER OF DAYS OUT OF THE OFFICE FOR THIS CONFERENCE: 2

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

If not, how much of your requirements will be met by this conference? 16 hours

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

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

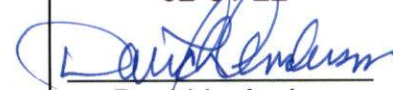
Do you have sufficient funds in your budget for this conference? Yes

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

Course is designed to show officers right versus wrong as seen through  
the optic of a dash/body worn camera. This program is built and taught by a full  
time interdiction officer and is for officers looking to sharpen the tip of their  
observation spear. Course provides an education in roadside behavior analysis.

APPROVED

02-01-22



David L. Anderson  
County Judge

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

NAME: Calahan Malone

POSITION: Patrol Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: 1-19-2022

CONFERENCE: 720 Interdiction - Unmasking the Truth

LOCATION: Rusk County Sheriff's Office -- Henderson, Texas

DATES: 2-28-2022 to 3-1-2022

NUMBER OF DAYS OUT OF THE OFFICE FOR THIS CONFERENCE: 2

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

If not, how much of your requirements will be met by this conference? 16 hours

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

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

Do you have sufficient funds in your budget for this conference? Yes

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

Course is designed to show officers right versus wrong as seen through  
the optic of a dash/body worn camera. This program is built and taught by a full  
time interdiction officer and is for officers looking to sharpen the tip of their  
observation spear. Course provides an education in roadside behavior analysis.



**APPROVED**

02-01-22



David L. Anderson  
County Judge

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

NAME: SHAKAMI MANNING

POSITION: CIVIL SECRETARY/COMMUNICATIONS OFFICER

DEPARTMENT: Panola County Sheriff Office

DATE: 01/26/2022

CONFERENCE: ADVANCE CIVIL PROCESS

LOCATION: KILGORE, ETPA

DATES: 02/14/2022 to 02/18/2022

NUMBER OF DAYS OUT OF THE 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? 40HRS

How much of your requirements have been met already, not counting this conference?  
NONE

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

Do you have sufficient funds in your budget for this conference? YES

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

REQUIREMENT FOR POSITION

---

---

---

---

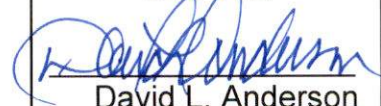
---

---

---

APPROVED

02-01-22



David L. Anderson  
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME:

Charles Blue

POSITION:

CONSTABLE

DEPARTMENT:

PANOLA CONSTABLE Pct. 2

DATE:

1-26-22

CONFERENCE:

CONTINUING EDUCATION FOR CONSTABLES

LOCATION:

SAM HOUSTON STATE UNIVERSITY, HUNTSVILLE

DATES:

MAY 16 to MAY 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?

40 hrs

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

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

Do you have sufficient funds in your budget for this conference?

YES

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

## Charles Blue

---

**From:** Woodall, Kandy <ksw011@SHSU.EDU>  
**Sent:** Monday, January 24, 2022 11:33 AM  
**To:** Charles Blue  
**Subject:** WELCOME!!! Newly Elected Constables May 16 - 20, 2022 (Invoice attached)  
**Attachments:** NEC-Invoice- May 16 -20, 2022.docx

**Importance:** High



**SAM HOUSTON STATE UNIVERSITY**  
BILL BLACKWOOD LAW ENFORCEMENT  
MANAGEMENT INSTITUTE OF TEXAS

---

Dear participant ,

### **WELCOME!**

You are currently registered for the **Newly Elected Constables Class** to be held:

**May 16 – 20, 2022**

**Monday through Thursday 8:00 a.m. – 5:00 p.m. (Lunch provided)**

**Friday: 8:00 – noon (Lunch on your own)**

Bill Blackwood LEMIT Building, Room 202

Sam Houston State University

1600 Bobby K. Marks Drive

Huntsville, Texas 77340

**Hotel choice is your option and the responsibility of the participant. We do have a block of rooms for Newly Elected Constables at the Holiday Inn Express in Huntsville.**

**The phone number to call for a reservation is 936-295-4300; ask for the group rate for the Newly Elected Constables. The address is 148 I-45 South, Huntsville, Tx 77340.**

Constable Fee - \$125.00 Chief Deputy Constable and all other office officials fee \$295.00.

You will receive several emails pertaining to the class between now and May 2022.

Let me know if you have any other questions.

*Kandy Woodall*  
Program Coordinator



Constables' Program

Bill Blackwood LEMIT (Law Enforcement Management Institute of Texas )

Sam Houston State University

1600 Bobby K. Marks Blvd.

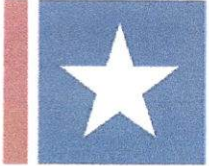
Huntsville, Texas 77340

P.O. Box 2417

Huntsville, Texas 77341-2417

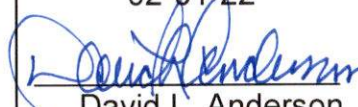
Office: 936.294.4756 Fax: 936.294.3926

[www.lemitonline.org](http://www.lemitonline.org)



APPROVED

02-01-22

  
David L. Anderson  
County Judge

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

NAME:

Jeremy Nagle

POSITION:

Deputy CONSTABLE

DEPARTMENT:

PANOLA CONSTABLE Pct. 2

DATE:

1-26-22

CONFERENCE:

CONTINUING EDUCATION FOR CONSTABLES

LOCATION:

SAM HOUSTON STATE UNIVERSITY, HUNTSVILLE

DATES:

MAY 16 to MAY 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? 40 hrs

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

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

Do you have sufficient funds in your budget for this conference? YES

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

## Charles Blue

---

**From:** Woodall, Kandy <ksw011@SHSU.EDU>  
**Sent:** Monday, January 24, 2022 11:33 AM  
**To:** Charles Blue  
**Subject:** WELCOME!!! Newly Elected Constables May 16 - 20, 2022 (Invoice attached)  
**Attachments:** NEC-Invoice- May 16 -20, 2022.docx  
  
**Importance:** High



**SAM HOUSTON STATE UNIVERSITY**  
BILL BLACKWOOD LAW ENFORCEMENT  
MANAGEMENT INSTITUTE OF TEXAS

---

Dear participant ,

### **WELCOME!**

You are currently registered for the **Newly Elected Constables Class** to be held:

**May 16 – 20, 2022**

**Monday through Thursday 8:00 a.m. – 5:00 p.m. (Lunch provided)**

**Friday: 8:00 – noon (Lunch on your own)**

Bill Blackwood LEMIT Building, Room 202

Sam Houston State University

1600 Bobby K. Marks Drive

Huntsville, Texas 77340

**Hotel choice is your option and the responsibility of the participant. We do have a block of rooms for Newly Elected Constables at the Holiday Inn Express in Huntsville.**

**The phone number to call for a reservation is 936-295-4300; ask for the group rate for the Newly Elected Constables. The address is 148 I-45 South, Huntsville, Tx 77340.**

Constable Fee - \$125.00 Chief Deputy Constable and all other office officials fee \$295.00.

You will receive several emails pertaining to the class between now and May 2022.

Let me know if you have any other questions.

*Kandy Woodall*

Program Coordinator



Constables' Program

Bill Blackwood LEMIT (Law Enforcement Management Institute of Texas )

Sam Houston State University

1600 Bobby K. Marks Blvd.

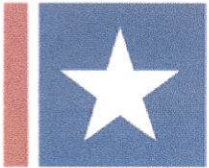
Huntsville, Texas 77340

P.O. Box 2417

Huntsville, Texas 77341-2417

Office: 936.294.4756 Fax: 936.294.3926


[www.lemitonline.org](http://www.lemitonline.org)



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

**APPROVED**

02-01-22

  
David L. Anderson  
County Judge

NAME: Lee Dudley

POSITION: County Extension Agent

DEPARTMENT: AgriLife Extension

DATE: 1/27/2022

CONFERENCE: San Antonio Stock show and Rodeo

LOCATION: San Antonio, TX

DATES: 2/11/2022 - ~~2~~/13/2022

NUMBER OF DAYS OUT OF THE OFFICE FOR THIS CONFERENCE: 1

Does the conference meet your education requirements for the year? \_\_\_\_\_

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

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

How many days have you been away from your job this year for conferences, not counting this conference? 4

Do you have sufficient funds in your budget for this conference? yes

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

Travel with 4-H members exhibiting both Jr Heifers and Jr Market Lambs during the San Antonio Stock show and Rodeo.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_