

PANOLA COUNTY SHERIFF'S OFFICE

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



314 W. Wellington
Carthage, Texas 75633

Sheriff Cutter Clinton

February 21, 2023

The Honorable Rodger McLane
Panola County Judge
110 S. Sycamore
Carthage, Texas 75633

Dear Judge McLane,

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

Please record the resignation of Brittany Collins, a Detention Officer for the Panola County Sheriff's Office, effective February 21, 2023.

Sincerely,

A handwritten signature in black ink that reads "Cutter Clinton". The signature is stylized with a large, sweeping initial "C".

Cutter Clinton
Sheriff

CC/lw

CC: Jennifer Stacy
Joni Reed

Honesty, Integrity, Service

PANOLA COUNTY SHERIFF'S OFFICE

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



314 W. Wellington
Carthage, Texas 75633

Sheriff Cutter Clinton

February 22, 2023

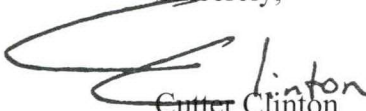
The Honorable Rodger McLane
Panola County Judge
110 S. Sycamore
Carthage, Texas 75633

Dear Judge McLane,

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

Please record the resignation of Michelle Landreneaux, a Detention Officer for the Panola County Sheriff's Office, effective March 10, 2023.

Sincerely,


Cutter Clinton
Sheriff

CC/lw

CC: Jennifer Stacy
Joni Reed

Honesty, Integrity, Service

PANOLA COUNTY SHERIFF'S OFFICE

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



314 W. Wellington
Carthage, Texas 75633

Sheriff Cutter Clinton

February 22, 2023

The Honorable Rodger McLane
Panola County Judge
110 S. Sycamore
Carthage, Texas 75633

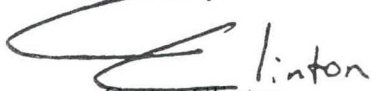
Dear Judge McLane,

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

Please record the employment of John Howard as a Detention Officer for the Panola County Sheriff's Office at a pay rate of \$16.81 per hour effective February 25, 2023.

Please record the appointment of Steven Tiller as a Reserve Deputy Sheriff for the Panola County Sheriff's Office effective February 25, 2023.

Sincerely,


Cutter Clinton
Sheriff

CC/lw

CC: Jennifer Stacy
Joni Reed

Honesty, Integrity, Service

PANOLA COUNTY SHERIFF'S OFFICE

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



314 W. Wellington
Carthage, Texas 75633

Sheriff Cutter Clinton

February 22, 2023

The Honorable Rodger McLane
Panola County Judge
110 S. Sycamore
Carthage, Texas 75633


Dear Judge McLane,

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

Please record the change in position for Madison Davis from Detention Officer at a pay rate of \$18.11 per hour to Detention Corporal for the Panola County Sheriff's Office at a pay rate of \$19.77 per hour effective February 25, 2023.

Please record the change in position for Matthew Williamson from Detention Officer at a pay rate of \$18.11 per hour to Detention Corporal for the Panola County Sheriff's Office at a pay rate of \$19.77 per hour effective February 25, 2023.

Sincerely,


Cutter Clinton
Sheriff

CC/lw

CC: Jennifer Stacy
Joni Reed

Honesty, Integrity, Service

NOTICE OF PROPOSED INSTALLATION
PIPE AND / OR UTILITY LINES

DATE February 15, 2023

TO : THE PANOLA COUNTY COMMISSIONERS COURT

c / o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT CARTHAGE TEXAS

Formal notice is hereby given that:

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

BORING 3/4" DUCT line within the Right-of-way
(PIPE SIZE)

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

The proposed pipeline will cross under the indicated roads on the attached sheet.

Installation shall be made by boring total length of line in Panola County is 100 feet.

From the intersection of US 79 and County Road 328, travel south on County Road 328 for 2,360 feet to the start of work on the north side of the road (32.303393, -94.155571). Work will begin here and bore under County Road 328 from the north to the south side of County Road 328, approximately 100'.

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

Construction of this line will begin on or after the

20th day of February, 2023

FIRM: EASTEX TELEPHONE COOPERATIVE

BY : 

TITLE : STAKING REPRESENTATIVE

ADDRESS : P. O. BOX 1691

WASKOM, TEXAS 75692

PHONE : (903) 687-3600

APPROVAL

February 28, 2023

TO: Eastex Telephone Co-op
Attn: Jeremie Calhoun
P.O. Box 1691
Waskom, TX 75692

RE: **County Road #328**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **3/4" duct boring** 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

County Road 328 road bore

bore from north to south side of a road



NOTICE OF PROPOSED INSTALLATION
PIPELINE AND/OR UTILITY LINES

POSS 16 :
Temporary Water
Line

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

TGNR East Texas, LLC

(COMPANY NAME)

proposes to place a

10"

(PIPE SIZE)

line within the Right-of-Way

of County Road:

405

(NUMBER OF ROAD)

as follows:

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

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

Construction of this line will begin on or after the 15th day of March 2023.

FIRM: TGNR East Texas, LLC

BY: Todd Wright

TITLE: Landman

ADDRESS: 9440 FM 314N Brownsboro, TX 75756

PHONE: (903) 539.2903

APPROVAL

February 28, 2023

TO: TGNR East Texas, LLC
Attn: Todd Wright
9440 FM 314N
Brownsboro, TX 75756

RE: **County Road #405**

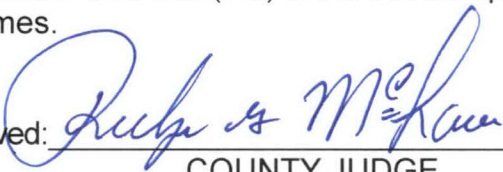
The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **10" line** within the right-of-way of County Road **#405** as shown by accompanying drawings and notice except as noted below.

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:

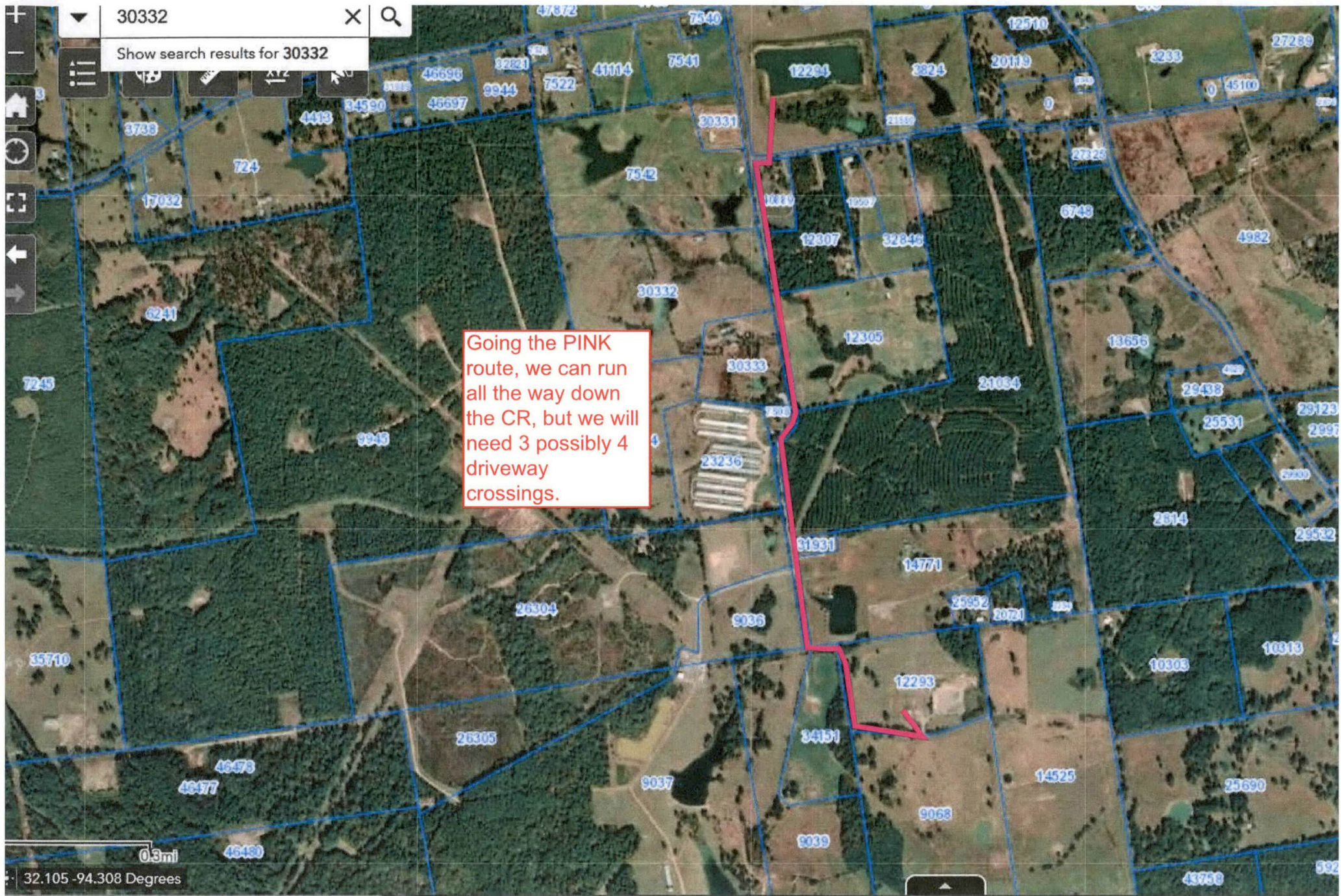
1. All lines are to be installed a minimum of 36 inches below the flow line of the adjacent drainage or barrow ditch.
2. All excavation within the right-of-way and not under surfacing shall be backfilled by tamping in 6 inch horizontal layers. All surplus material shall be removed from the right-of-way 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



30332

Show search results for 30332

Going the PINK route, we can run all the way down the CR, but we will need 3 possibly 4 driveway crossings.

0.3mi

32.105 -94.308 Degrees

**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:

Louisiana Energy Gateway, LLC proposes to place a
(COMPANY NAME)

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

of County Road: 466 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 50.51 Ft line in Panola County.

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

Construction of this line will begin on or after the 15th day of
April 2023.

FIRM: Landmark Field Services, Inc
BY: Shawn Harvey
TITLE: Sr. Landman
ADDRESS: 4139 S. Segoe Lily Road
Diana, Texas 75640
PHONE: (903) 285-7774

APPROVAL

February 28, 2023

TO: Landmark Field Services, Inc.
Attn: Shawn Harvey
4139 S. Sego Lily Road
Diana, TX 75640

RE: **County Road #466**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **30" Steel line** within the right-of-way of County Road **#466** 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



CR 4661

State Line Rd

TEXAS

CR 466

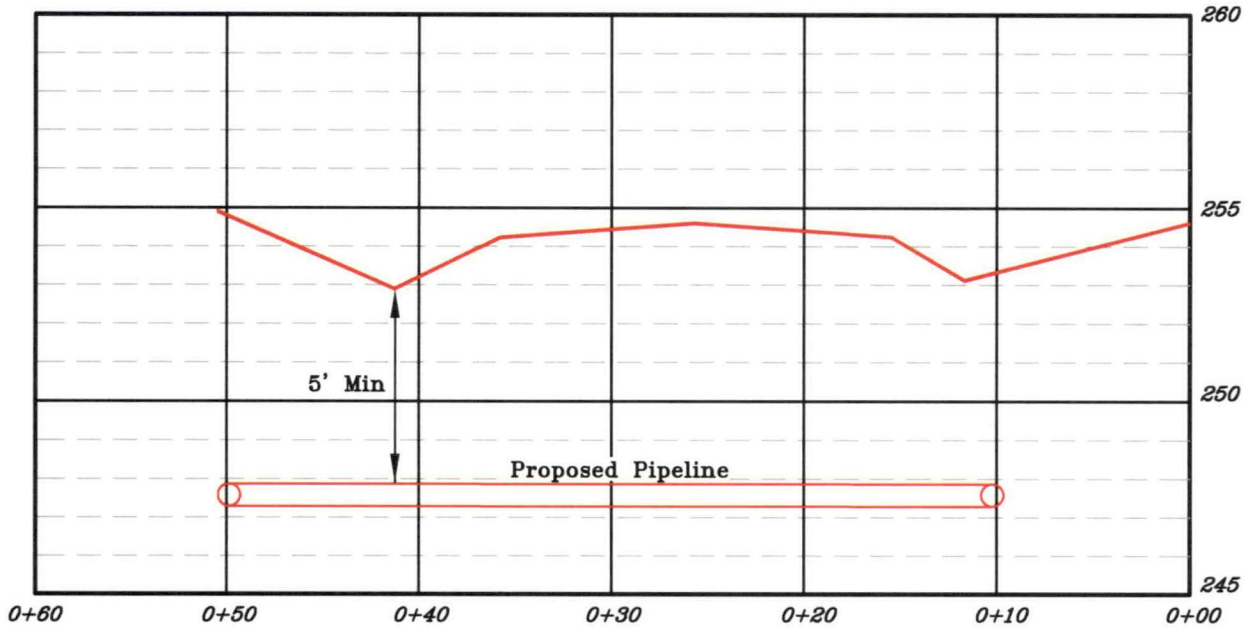
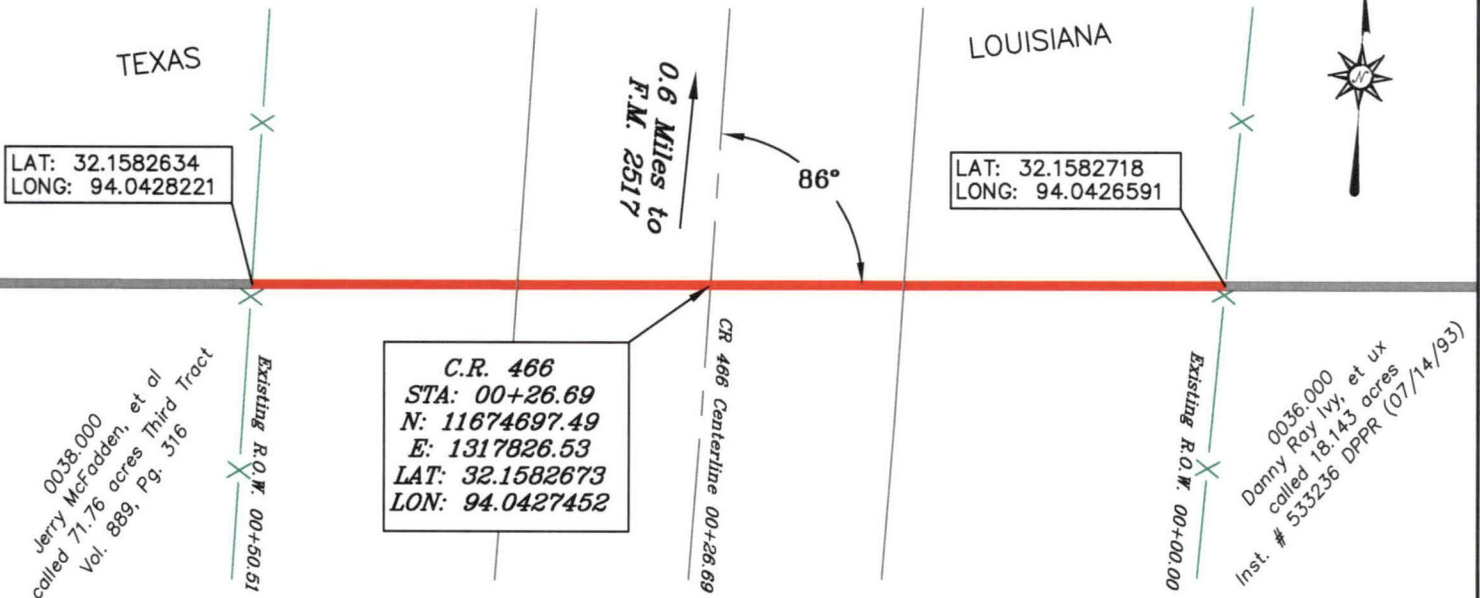
CR 4662

Google Earth

1000 ft

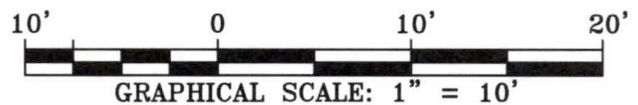
EXHIBIT "A"

SECTION 31, T14N-R16W, DESOTO PARISH, LOUISIANA HOPKINS WOLF SURVEY, A-708, PANOLA COUNTY, TEXAS



— Existing Profile

PROFILE SCALE:
HORIZONTAL: 1" : 10'
VERTICAL: 1" : 5'



PLAT SHOWING:
PROPOSED PIPELINE CROSSING

**PANOLA COUNTY INVESTMENT REPORT
SEPTEMBER 30, 2022**

INVESTMENTS AS OF 06-30-2022	81,817,000.00		
		Investments	Maturity
			Int. Rate
Beginning Balance 07-01-2022	81,817,000.00		
Matured on 07/07/2022 (Purchased on 02/03/2022)	(10,700,000.00)		
Matured on 07/07/2022 (Purchased on 02/03/2022)	(12,538,000.00)		
Purchase of CD No. 2130440543 on 07/07/2022	10,700,000.00		10/6/2022
Retiree Health Benefit Trust	10,700,000.00		1.840%
Purchase of CD No. 2130440544 ON 07/07/2022	9,988,000.00		10/6/2022
General Fund	6,000,000.00		1.840%
Law Library	20,000.00		
Courthouse Security	58,000.00		
Records Management	1,000.00		
CC Records Preservation	118,000.00		
Archive	17,000.00		
Justice Court Technology	20,000.00		
Road & Bridge	2,150,000.00		
FM & Lateral Road	350,000.00		
Hot Check Fee	6,000.00		
Sheriff's State Forfeiture	7,000.00		
Child Protective Services	20,000.00		
Health Fund	1,043,000.00		
Airport	38,000.00		
Road Bond 1971	78,000.00		
Permanent Improvement	62,000.00		
Matured on 07/29/2022 (Purchased on 04/29/2022)	(5,935,000.00)		
Purchase of CD No. 2130440559 on 07/29/2022	5,935,000.00		10/28/2022
General Fund	4,200,000.00		2.325%
Road & Bridge	1,580,000.00		
FM & Lateral Road	155,000.00		
Matured on 08/25/2022 (Purchased on 05/26/2022)	(15,380,000.00)		
Matured on 08/25/2022 (Purchased on 05/26/2022)	(12,000,000.00)		
Purchase of CD No. 2130440569 on 08/25/2022	14,065,000.00		11/28/2022
General Fund	9,000,000.00		2.705%
Law Library	16,000.00		
Courthouse Security	59,000.00		
Records Management	3,000.00		
CC Records Preservation	180,000.00		
Archive	16,000.00		
Justice Court Technology	21,000.00		
Road & Bridge	2,500,000.00		
FM & Lateral Road	700,000.00		
Hot Check Fee	10,000.00		
Sheriff's State Forfeiture	10,000.00		
Child Protective Services	60,000.00		
Health Fund	1,300,000.00		
Airport	40,000.00		
Road Bond 1971	80,000.00		
Permanent Improvement	70,000.00		
Purchase of CD No. 2130440570 on 08/25/2022	12,000,000.00		11/28/2022
Retiree Health Benefit Trust	12,000,000.00		2.705%
Matured on 09/29/2022 (Purchased on 06/30/2022)	(12,564,000.00)		
Matured on 09/29/2022 (Purchased on 06/30/2022)	(12,500,000.00)		
Matured on 09/29/2022 (Purchased on 06/30/2022)	(200,000.00)		
Purchase of CD No. 2130440582 on 09/29/2022	10,064,000.00		12/29/2022
General Fund	5,000,000.00		3.253%
Law Library	18,000.00		
Courthouse Security	70,000.00		
Records Management	2,000.00		
CC Records Preservation	105,000.00		
Archive	20,000.00		
Justice Court Technology	23,000.00		
Road & Bridge	2,500,000.00		
FM & Lateral Road	900,000.00		
Hot Check Fee	5,000.00		
Sheriff's State Forfeiture	6,000.00		
DA State Forfeiture	4,000.00		
Child Protective Services	21,000.00		
Health Fund	1,200,000.00		
Airport	50,000.00		
Road Bond 1971	80,000.00		
Permanent Improvement	60,000.00		
Purchase of CD No. 2130440583 on 09/29/2022	12,500,000.00		12/29/2022
Retiree Health Benefit Trust	12,500,000.00		3.253%
Purchase of CD No. 2130440584 on 9/29/2022	200,000.00		12/29/2022
Juvenile Probation	10,000.00		3.253%
Title IV-E	70,000.00		
Local Match	120,000.00		
INVESTMENTS AS OF SEPTEMBER 30, 2022	75,452,000.00		

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

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

Ruby & McKee

 Panola County Judge
 Date 2-28-23

Jennifer Stang

 Panola County Auditor
 Date 2-28-23

Jonie W. Reed

 Panola County Treasurer
 Date 2-28-23

**PANOLA COUNTY INVESTMENT REPORT
DECEMBER 31, 2022**

INVESTMENTS AS OF 09-30-2022		75,452,000.00		
			Investments	Maturity
				Int. Rate
Beginning Balance 10-01-2022		75,452,000.00		
Matured on 10/06/2022 (Purchased on 07/07/2022)		(10,700,000.00)		
Matured on 10/06/2022 (Purchased on 07/07/2022)		(9,988,000.00)		
Purchase of CD No. 2130440592 on 10/06/2022		10,000,000.00		1/5/2023
General Fund	6,012,000.00			3.378%
Law Library	20,000.00			
Courthouse Security	58,000.00			
Records Management	1,000.00			
CC Records Preservation	118,000.00			
Archive	17,000.00			
Justice Court Technology	20,000.00			
Road & Bridge	2,150,000.00			
FM & Lateral Road	350,000.00			
Hot Check Fee	6,000.00			
Sheriff's State Forfeiture	7,000.00			
Child Protective Services	20,000.00			
Health Fund	1,043,000.00			
Airport	38,000.00			
Road Bond 1971	78,000.00			
Permanent Improvement	62,000.00			
Purchase of CD No. 2130440593 on 10/06/2022		10,700,000.00		1/26/2023
Retiree Health Benefit Trust	10,700,000.00			3.378%
Matured on 10/28/2022 (Purchased on 07/29/2022)		(5,935,000.00)		
Purchase of CD No. 21304400598 on 10/28/2022		5,935,000.00		1/27/2023
General Fund	4,200,000.00			3.928%
Road & Bridge	1,580,000.00			
FM & Lateral Road	155,000.00			
Purchase of CD No. 2130440605 on 11/21/2022		7,470,918.68		2/28/2023
General Fund	5,197,726.13			4.108%
Road & Bridge	2,088,939.83			
FM & Lateral Road	184,252.72			
Matured on 11/28/2022 (Purchased on 08/25/2022)		(14,065,000.00)		
Matured on 11/28/2022 (Purchased on 08/25/2022)		(12,000,000.00)		
Purchase of CD No. 2130440608 on 11/28/2022		11,965,000.00		2/28/2023
General Fund	7,400,000.00			4.120%
Law Library	16,000.00			
Courthouse Security	59,000.00			
Records Management	3,000.00			
CC Records Preservation	180,000.00			
Archive	16,000.00			
Justice Court Technology	21,000.00			
Road & Bridge	2,000,000.00			
FM & Lateral Road	700,000.00			
Hot Check Fee	10,000.00			
Sheriff's State Forfeiture	10,000.00			
Child Protective Services	60,000.00			
Health Fund	1,300,000.00			
Airport	40,000.00			
Road Bond 1971	80,000.00			
Permanent Improvement	70,000.00			
Purchase of CD No. 2130440609 on 11/28/2022		12,000,000.00		2/28/2023
Retiree Health Benefit Trust	12,000,000.00			4.120%
Purchase of CD No. 21304400619 on 12/16/2022		8,429,675.06		3/23/2023
General Fund	5,864,746.08			4.128%
Road & Bridge	2,357,774.56			
FM & Lateral Road	207,154.42			
Maturing on 12/29/2022 (Purchased on 09/29/2022)		(10,064,000.00)		
Maturing on 12/29/2022 (Purchased on 09/29/2022)		(12,500,000.00)		
Maturing on 12/29/2022 (Purchased on 09/29/2022)		(200,000.00)		
Purchase of CD No. 2130440628 on 12/29/2022		8,864,000.00		3/30/2023
General Fund	3,800,000.00			4.333%
Law Library	18,000.00			
Courthouse Security	70,000.00			
Records Management	2,000.00			
CC Records Preservation	105,000.00			
Archive	20,000.00			
Justice Court Technology	23,000.00			
Road & Bridge	2,500,000.00			
FM & Lateral Road	900,000.00			
Hot Check Fee	5,000.00			
Sheriff's State Forfeiture	6,000.00			
DA State Forfeiture	4,000.00			
Child Protective Services	21,000.00			
Health Fund	1,200,000.00			
Airport	50,000.00			
Road Bond 1971	80,000.00			
Permanent Improvement	60,000.00			
Purchase of CD No. 2130440629 on 12/29/2022		12,500,000.00		3/30/2023
Retiree Health Benefit Trust	12,500,000.00			4.333%
Purchase of CD No. 2130440630 on 12/29/2022		200,000.00		3/30/2023
Juvenile Probation	10,000.00			
Title IV-E	70,000.00			
Local Match	120,000.00			
INVESTMENTS AS OF DECEMBER 31, 2022		88,064,593.74		

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

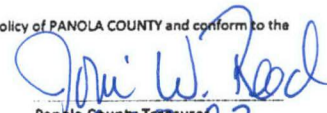
To the best of our knowledge and belief, the transactions reflected in this investment report are in compliance with the investment policy of PANOLA COUNTY and conform to the requirements of the PUBLIC FUNDS INVESTMENT ACT.



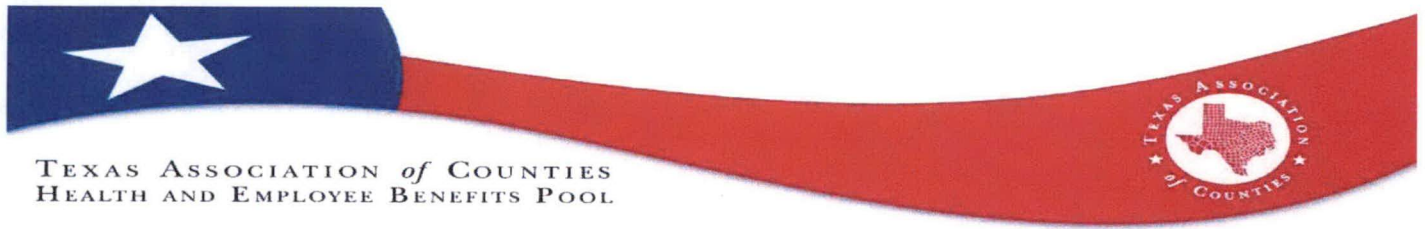
 Panola County Judge
 2-28-23
 Date



 Panola County Auditor
 2-28-23
 Date



 Panola County Treasurer
 2-28-23
 Date



TEXAS ASSOCIATION of COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL

January 23, 2023

Affordable Care Act Reporting and Tracking Service (ARTS) Renewal Information

The Texas Association of Counties Health and Employee Benefits Pool (TAC HEBP) has begun the renewal process for those counties and districts participating in the Affordable Care Act Reporting and Tracking Service (ARTS). Renewal will enable your entity to produce the forms required by IRS Sections 6055/6056 for calendar year 2023, assuming this reporting continues to be a requirement. Reporting will consist of Form 1095C, which must be provided both to employees and the IRS (plus transmittal Form 1094C, filed with IRS). Current law requires all employers with 50 or more full-time equivalent employees to file these forms. ARTS will provide measurement period tracking for 2023 and beyond (to determine whether an employee must be offered health coverage), as well as affordability testing for groups that require employee contributions toward the cost of their own health coverage.

As your county or district provides health benefits through TAC HEBP, ARTS will continue to be available at NO COST in 2023, assuming program deadlines are met.

Your entity will need to continue sending employee, payroll, and unpaid leave of absence files to TAC HEBP in order to utilize this service for the 2023 reports. **Payroll data must be provided for each payroll cycle. Employee files must be provided, at a minimum, once per quarter. LOA files may be provided if and when applicable.** The information provided will be used to determine:

- 1) whether individuals are eligible for a federal premium subsidy or tax credit; and
- 2) whether your entity is subject to penalties under the ACA employer mandate.

Some payroll vendors have worked with TAC to produce these files for you. You will be responsible for the completion of required information in your payroll system and submission to TAC, but this eliminates the need for manually producing additional spreadsheets.

If you use a payroll system that will produce the required IRS forms, and you determine that your entity does not need measurement period tracking or affordability monitoring, you may not need ARTS. It is a service offered by TAC and is completely optional.

Enclosed is the ARTS Renewal Confirmation Program Agreement. Please return a signed copy (initials on pages 1 and 2, signature on page 3) to your Employee Benefits Consultant or email to ARTS@county.org no later than **3/31/2023** if your entity wishes to continue its participation in the program. If you have any questions, please contact your Employee Benefits Consultant at (800) 456-5974.



**ACA Reporting and Tracking Service (ARTS)
2023 Renewal Confirmation Program Agreement**
HEBP Member: (Pooled Group or ASO)

Program Services

The ARTS program includes the following services:

- *Measurement, Administrative, and Stability Period tracking for 2023 and notification of eligibility for part-time / variable / seasonal employees (can provide tracking back to beginning of Measurement Period if 2022 data was provided by county/district);*
- *Reporting for your county/district regarding the status of potential benefits-eligible employees;*
- *Production of your county/district's 1095C forms, shipped to you for distribution to employees (optional direct mail service for additional fee);*
- *Transmission of your county/district's 1094C and 1095C forms to the IRS.*

Program Requirements

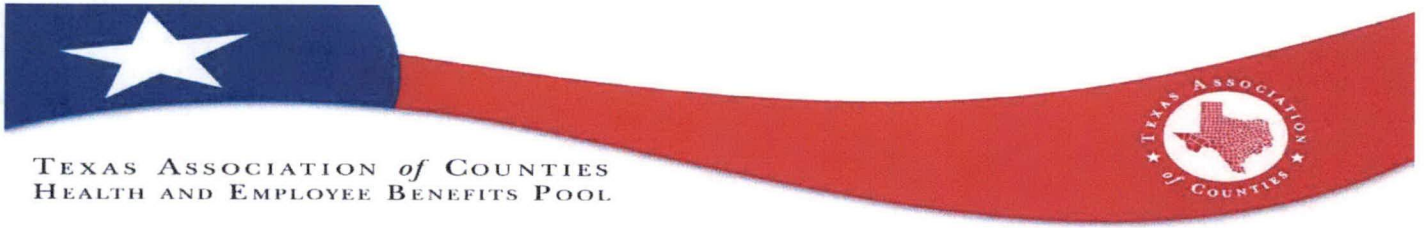
- 1) Participants agree to provide employer, payroll, employee and unpaid leave of absence (LOA) files related to the group's Health Benefits Plan in the file format designated by TAC HEBP:
 - **Payroll data files must be provided for each payroll cycle, and should be submitted at least once per calendar month.**
 - **Employee data files must be provided, at a minimum, once per quarter.**
 - **LOA data files may be provided if and when applicable.**

NOTE: *It is critical that you provide your files in the proper format and the correct naming convention. Failure to do so may result in our inability to provide this service to your county or district.*

- 2) Group agrees to pay program fees as described in the 2023 ARTS Fee Schedule.

Enrollment and Data Submission Deadlines

- Please refer to the enclosed "2023 Deadlines for ARTS Files" document for details.
- Groups who wish to participate in the ARTS program must return the signed documents to TAC HEBP no later than **March 31, 2023** in order to participate.
- Data file transmission to TAC HEBP must begin no later than August 4, 2023 to avoid late fees, however, **we recommend that you continue sending your files after each payroll or at least monthly** to avoid getting backlogged.



TEXAS ASSOCIATION *of* COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL

**ACA Reporting and Tracking Service (ARTS)
HEBP Member (Fully Insured or ASO)
2023 Fee Schedule for Renewing Participant**

1	<input checked="" type="checkbox"/>	ARTS Annual Subscription Fee	*\$4.75 / form	Waived
2	<input checked="" type="checkbox"/>	Optional Forms Distribution <i>(group chooses to have TAC mail employee forms)</i>	\$ 1.50 / form	If applicable, will be billed in 2023 after forms are produced
3	<input type="checkbox"/>	Late fee for service election form <i>(after 3/31/2023)</i>	\$1,500	
4	<input type="checkbox"/>	Late fee for data submission <i>(after 8/8/2023 and/or 1/08/2024)</i>	\$3,000	If applicable, will be billed in 2023 after forms are produced
<p align="center">Total Amount Due: <i>(if zero, enter 0.00)</i></p>				<p align="center">\$ <u>0.00</u></p>

**Per 1095C form*

Fees subject to change annually

Reyn Initials



TEXAS ASSOCIATION of COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL



Contracting Authority: Panola County (Group Name) hereby designates and appoints, as indicated in the space provided below, a Contracting Authority of department head rank or above and agrees that any notice to, or agreement by, a Group's Contracting Authority, with respect to service or claims hereunder, shall be binding on the Group. Each Group reserves the right to change its Contracting Authority from time to time by giving written notice to HEBP.

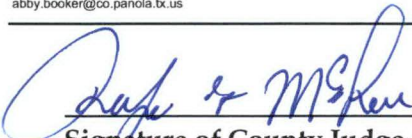
Name: Jennifer Stacy Title: County Auditor
 Address: 110 S. Sycamore ST RM 213 A
 Phone: 903-693-0320 Fax: _____
 Email: jstacy@co.panola.tx.us

Primary Contact: Main contact for data file and reporting matters pertaining to the ARTS program.

Name: Jennifer Stacy Title: County Auditor
 Mailing Address: 110 S. Sycamore ST RM 213 A
 Delivery Address (no PO Boxes): _____
 Phone: 903-693-0320 HIPAA Secured Fax#: _____
 Email: jstacy@co.panola.tx.us

Other Contact Emails for ARTS correspondence regarding data files, if any:

joni.reed@co.panola.tx.us
abby.booker@co.panola.tx.us


 Signature of County Judge or Contracting Authority

2-28-23
 Date

Rodger McLane, County Judge
 Print Name and Title

Donation Acceptance

I/we, being desirous to contribute a donation to Panola County for the Panola County Child Welfare Board and/or General Fun hereby donate the following:

\$50.00 (Sally Dawson)

This donation is to be used for the Panola County Child Welfare Board, for foster children. All purposes must be in accordance with current laws governing such funds. The Panola County Commissioners' Court according to Local Gov't. Code, Section 81.032, must accept this donation.

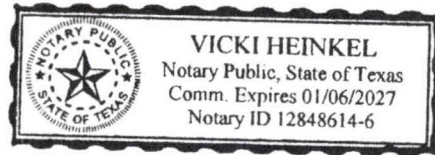
I/we acknowledge that this is given as a donation and that I/we have not been promised any other benefit because of the donation, nor have I/we been induced or coerced in any way by any official or employee of Panola County. I/we further certify that this donation is given freely and voluntarily.

Date: February 16, 2023

(Signed) Sally Dawson

Sworn to and subscribed before me this 16th day of February 16, 2023

Vicki Heinkel
Notary Public, State of Texas
My Commission Expires: 1-6-2027



[Panola County Use Only]

This item was accepted/disapproved (strike one) at a meeting of the Panola County Commissioners' Court on this 28th day of February, 2023.

County Judge Rodger G. McLane
Rodger G. McLane

SALLY M. OR JAMES E. DAWSON
PH 903-678-2300
846 CR 266 LIC 6106317 04364823
BECKVILLE, TX 75631

8986
88-507/1131

2-15-23
DATE

PAY TO THE
ORDER OF

CPS
Fifty dollars

\$ *50.00*

DOLLARS  Security features included. Details on back.



STATE BANK
Farmers
CENTER, SHELBYVILLE, CARTHAGE, JOAGLIN

PO BOX 352
CENTER, TX 75935
936-538-3311

FOR

Cost drive

Sally M Dawson

⑆ 113105070⑆ 8986 ⑈ 100733504 ⑈

Form #2201 Rev. 09/2017
Submit to:
SECRETARY OF STATE
Government Filings
Section P O Box 12887
Austin, TX 78711-2887
512-463-6334
512-463-5569 - Fax
Filing Fee: None



STATEMENT OF OFFICER

FILED FOR RECORD
IN MY OFFICE
AT 1:20 O'CLOCK P M

MAR 01 2023

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

Statement

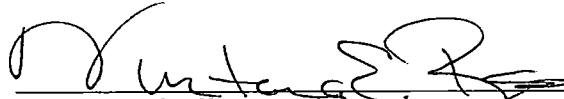
I, Vuntara Rose, do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was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

Title of Position to Which Elected/Appointed: Panola County Tax Assessor-Collector's/Auto Registration
Deputy Clerk

Execution

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

Date: 2-13-2023


Signature of Officer

Form #2204 Rev 9/2017
Submit to:
SECRETARY OF STATE
Government Filings Section
P O Box 12887
Austin, TX 78711-2887
512-463-6334
FAX 512-463-5569
Filing Fee: None



OATH OF OFFICE

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

AT 1:20 O'CLOCK P M

MAR 01 2023

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

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,
I, Vuntara Rose, do solemnly swear (or affirm), that I will faithfully
execute the duties of the office of Panola County Tax Assessor-Collector's/Auto Registration Deputy Clerk of
the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws
of the United States and of this State, so help me God.

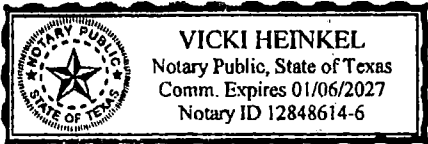
Signature of Officer

Certification of Person Authorized to Administer Oath

State of Texas
County of Panola

Sworn to and subscribed before me on this 13th day of February, 2023

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



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

Printed or Typed Name

IN RE:
FIXING COMPENSATION 2023
COURT REPORTER
CAROL MIXON

IN THE 123RD DISTRICT COURT
PANOLA COUNTY, TEXAS
JANUARY TERM 2023

ORDER

On this the 21st day of February, 2023 came on to be considered annual compensation for the CAROL MIXON, Court Reporter of the 123rd District Court for duties in Panola County, Texas for fiscal year 2023 beginning February 21, 2023 through December 31, 2023.

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 8:45 a.m., by the District Court of Panola County, Texas

Said hearing was held by the Court, and the salary of the Court Reporter of said County was set at \$42,975.

IT IS THEREFORE ORDERED that the Commissioner's Court of Panola County, Texas pay said salary as described above and order said amount placed on the Commissioner's Court Salary Schedule for Fiscal Year 2023, as filed in the minutes of the Commissioner's Court, and furthermore that Joni Reed, Treasurer of Panola County, Texas pay said salary to Carol Mixon, the Court reporter of the 123rd District Court of Panola County, Texas.


IT IS FURTHER ORDERED that the fringe benefits incident to employment available to the Court Reporter for FY 2023 shall be equal to those available to other Panola County Employees.

SIGNED AND ORDERED this 21 day of February, 2023.


LEANN KAY RAFFERTY, DISTRICT JUDGE


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

02/21/23 
Date Deputy Clerk

FILED
At 9:38 O'clock a M.

FEB 21 2023

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



Equitable Sharing Agreement and Certification



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

Type: Sheriff's Office

Agency Finance Contact

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

Jurisdiction Finance Contact

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

ESAC Preparer

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

FY End Date: 12/31/2022

Agency FY 2023 Budget: \$6,840,406.00

Annual Certification Report

	Justice Funds ¹	Treasury Funds ²
1 Beginning Equitable Sharing Fund Balance	\$6,110.80	\$268.62
2 Equitable Sharing Funds Received	\$1,627.42	\$0.00
3 Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force	\$0.00	\$0.00
4 Other Income	\$0.00	\$0.00
5 Interest Income	\$110.51	\$3.42
6 Total Equitable Sharing Funds Received (total of lines 2-5)	\$1,737.93	\$3.42
7 Equitable Sharing Funds Spent (total of lines a - n)	\$0.00	\$0.00
8 Ending Equitable Sharing Funds Balance <small>(difference between line 7 and the sum of lines 1 and 6)</small>	\$7,848.73	\$272.04

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

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

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

Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Other Income

Other Income Type	Justice Funds	Treasury Funds

Matching Grants

Matching Grant Name	Justice Funds	Treasury Funds

Transfers to Other Participating Law Enforcement Agencies

Receiving Agency Name	Justice Funds	Treasury Funds

Support of Community-Based Programs

Recipient	Justice Funds	

Non-Categorized Expenditures

Description	Justice Funds	Treasury Funds

Salaries

Salary Type	Justice Funds	Treasury Funds

Paperwork Reduction Act Notice

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

Privacy Act Notice

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

Single Audit Information**Independent Auditor**

Name: Kevin Cashion, CPA

Company: Gollob Morgan Peddy

Phone: 903-534-0088

Email: kevin@gmpcpa.com

Were equitable sharing expenditures included on the Schedule of Expenditures of Federal Awards (SEFA) for the jurisdiction's Single Audit for the prior fiscal year? If the jurisdiction did not meet the threshold to have a Single Audit performed, select Threshold Not Met.

YES NO THRESHOLD NOT MET

Prior Year Single Audit Number Assigned by Federal Audit Clearinghouse:

Affidavit

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

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

Equitable Sharing Agreement

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

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

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

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

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

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

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

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

6. Single Audit Report and Other Reviews. Audits shall be conducted as provided by the Single Audit Act Amendments of 1996 and OMB Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards. The Agency must report its equitable sharing expenditures on the jurisdiction's Schedule of Expenditures of Federal Awards (SEFA) under Assistance Listing Number 16.922 for Department of Justice and 21.016 for Department of the Treasury. The

Department of Justice and the Department of the Treasury reserve the right to conduct audits or reviews.

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

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

Civil Rights Cases

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

Yes No

Agency Head

Name: Clinton, Cutter
Title: Panola County Sheriff
Email: cutter.clinton@co.panola.tx.us

Signature: Submitted Electronically

Date: 02/17/2023

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

Governing Body Head

Name: McLane, Rodger
Title: Panola County Judge
Email: rodger.mclane@co.panola.tx.us

Signature: Submitted Electronically

Date: 02/17/2023

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

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

Submitted Electronically on 02/24/2023



Equitable Sharing Agreement and Certification



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

Type: Prosecutor's Office

Agency Finance Contact

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

Jurisdiction Finance Contact

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

ESAC Preparer

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

FY End Date: 12/31/2022

Agency FY 2023 Budget: \$759,569.00

Annual Certification Report

	Justice Funds ¹	Treasury Funds ²
1 Beginning Equitable Sharing Fund Balance	\$59,893.54	\$0.00
2 Equitable Sharing Funds Received	\$0.00	\$0.00
3 Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force	\$0.00	\$0.00
4 Other Income	\$0.00	\$0.00
5 Interest Income	\$878.98	\$0.00
6 Total Equitable Sharing Funds Received (total of lines 2-5)	\$878.98	\$0.00
7 Equitable Sharing Funds Spent (total of lines a - n)	\$0.00	\$0.00
8 Ending Equitable Sharing Funds Balance <small>(difference between line 7 and the sum of lines 1 and 6)</small>	\$60,772.52	\$0.00

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

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

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

Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Other Income

Other Income Type	Justice Funds	Treasury Funds

Matching Grants

Matching Grant Name	Justice Funds	Treasury Funds

Transfers to Other Participating Law Enforcement Agencies

Receiving Agency Name	Justice Funds	Treasury Funds

Support of Community-Based Programs

Recipient	Justice Funds	

Non-Categorized Expenditures

Description	Justice Funds	Treasury Funds

Salaries

Salary Type	Justice Funds	Treasury Funds

Paperwork Reduction Act Notice

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Privacy Act Notice

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

Single Audit Information**Independent Auditor**

Name: Kevin Cashion, CPA

Company: Gollob Morgan Peddy

Phone: 903-534-0088

Email: kevin@gmpcpa.com

Were equitable sharing expenditures included on the Schedule of Expenditures of Federal Awards (SEFA) for the jurisdiction's Single Audit for the prior fiscal year? If the jurisdiction did not meet the threshold to have a Single Audit performed, select Threshold Not Met.

YES NO THRESHOLD NOT MET

Prior Year Single Audit Number Assigned by Federal Audit Clearinghouse:

Affidavit

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

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

Equitable Sharing Agreement

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

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

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

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

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

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

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

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

6. Single Audit Report and Other Reviews. Audits shall be conducted as provided by the Single Audit Act Amendments of 1996 and OMB Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards. The Agency must report its equitable sharing expenditures on the jurisdiction's Schedule of Expenditures of Federal Awards (SEFA) under Assistance Listing Number 16.922 for Department of Justice and 21.016 for Department of the Treasury. The

Department of Justice and the Department of the Treasury reserve the right to conduct audits or reviews.

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

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

Civil Rights Cases

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

Yes No

Agency Head

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

Signature: Submitted Electronically

Date: 02/24/2023

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

Governing Body Head

Name: McLane, Rodger
Title: Panola County Judge
Email: rodger.mclane@co.panola.tx.us

Signature: Submitted Electronically

Date: 02/24/2023

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

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

Submitted Electronically on 02/24/2023



Equitable Sharing Agreement and Certification



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

Type: Police Department

Agency Finance Contact

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

Jurisdiction Finance Contact

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

ESAC Preparer

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

FY End Date: 12/31/2022

Agency FY 2023 Budget: \$281,405.00

Annual Certification Report

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

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

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

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

Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Other Income

Other Income Type	Justice Funds	Treasury Funds

Matching Grants

Matching Grant Name	Justice Funds	Treasury Funds

Transfers to Other Participating Law Enforcement Agencies

Receiving Agency Name	Justice Funds	Treasury Funds

Support of Community-Based Programs

Recipient	Justice Funds	

Non-Categorized Expenditures

Description	Justice Funds	Treasury Funds

Salaries

Salary Type	Justice Funds	Treasury Funds

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Single Audit Information**Independent Auditor**

Name: Kevin Cashion, CPA
Company: Gollob Morgan Peddy
Phone: 903-534-0088

Email: kevin@gmpcpa.com

Were equitable sharing expenditures included on the Schedule of Expenditures of Federal Awards (SEFA) for the jurisdiction's Single Audit for the prior fiscal year? If the jurisdiction did not meet the threshold to have a Single Audit performed, select Threshold Not Met.

YES NO THRESHOLD NOT MET

Prior Year Single Audit Number Assigned by Federal Audit Clearinghouse:

Affidavit

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

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

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

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

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

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

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

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

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6. Single Audit Report and Other Reviews. Audits shall be conducted as provided by the Single Audit Act Amendments of 1996 and OMB Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards. The Agency must report its equitable sharing expenditures on the jurisdiction's Schedule of Expenditures of Federal Awards (SEFA) under Assistance Listing Number 16.922 for Department of Justice and 21.016 for Department of the Treasury. The

Department of Justice and the Department of the Treasury reserve the right to conduct audits or reviews.

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

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

Civil Rights Cases

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

Yes No

Agency Head

Name: Ivy, Jeff
Title: Constable Pct. 1 & 4
Email: jeff.ivy@co.panola.tx.us

Signature: Submitted Electronically

Date: 02/24/2023

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

Governing Body Head

Name: McLane, Rodger
Title: County Judge
Email: rodger.mclane@co.panola.tx.us

Signature: Submitted Electronically

Date: 02/24/2023

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

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

Submitted Electronically on 02/24/2023



Equitable Sharing Agreement and Certification



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

Type: Police Department

Agency Finance Contact

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

Jurisdiction Finance Contact

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

ESAC Preparer

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

FY End Date: 12/31/2022

Agency FY 2023 Budget: \$232,607.00

Annual Certification Report

	Justice Funds ¹	Treasury Funds ²
1 Beginning Equitable Sharing Fund Balance	\$33.74	\$289.84
2 Equitable Sharing Funds Received	\$0.00	\$0.00
3 Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force	\$0.00	\$0.00
4 Other Income	\$0.00	\$0.00
5 Interest Income	\$0.47	\$4.27
6 Total Equitable Sharing Funds Received (total of lines 2-5)	\$0.47	\$4.27
7 Equitable Sharing Funds Spent (total of lines a - n)	\$0.00	\$0.00
8 Ending Equitable Sharing Funds Balance <small>(difference between line 7 and the sum of lines 1 and 6)</small>	\$34.21	\$294.11

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

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

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

Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Other Income

Other Income Type	Justice Funds	Treasury Funds

Matching Grants

Matching Grant Name	Justice Funds	Treasury Funds

Transfers to Other Participating Law Enforcement Agencies

Receiving Agency Name	Justice Funds	Treasury Funds

Support of Community-Based Programs

Recipient	Justice Funds	

Non-Categorized Expenditures

Description	Justice Funds	Treasury Funds

Salaries

Salary Type	Justice Funds	Treasury Funds

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Single Audit Information**Independent Auditor**

Name: Kevin Cashion, CPA

Company: Gollob Morgan Peddy

Phone: 903-534-0088

Email: kevin@gmpcpa.com

Were equitable sharing expenditures included on the Schedule of Expenditures of Federal Awards (SEFA) for the jurisdiction's Single Audit for the prior fiscal year? If the jurisdiction did not meet the threshold to have a Single Audit performed, select Threshold Not Met.

YES NO THRESHOLD NOT MET

Prior Year Single Audit Number Assigned by Federal Audit Clearinghouse:

Affidavit

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

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

Yes No

Agency Head

Name: LaGrone, Brack

Title: Constable Pct. 2 & 3

Email: brack.lagrone@co.panola.tx.us

Signature: Submitted Electronically

Date: 02/24/2023

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

Governing Body Head

Name: McLane, Rodger

Title: Panola County Judge

Email: rodger.mclane@co.panola.tx.us

Signature: Submitted Electronically

Date: 02/24/2023

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

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

Submitted Electronically on 02/24/2023

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

FINANCIAL STATEMENTS

AUGUST 31, 2022

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**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
FINANCIAL STATEMENTS
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Member of
American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Members of the Board
Panola County Juvenile Board
Carthage, Texas

Opinion

I have audited the accompanying financial statements of the Texas Juvenile Justice Department Grant Funds of Panola County Juvenile Probation Department (Department), which comprise the statement of revenues, expenditures and changes in fund balances – budget and actual-regulatory basis for the year ended August 31, 2022 and the related notes to the financial statements.

In my opinion, the financial statements referred to above present fairly, in all material respects, the revenue earned and expenditures incurred compared to budgeted revenues and expenditures of the Department's Texas Juvenile Justice Department Grant Funds for the year ended August 31, 2022 in accordance with the financial reporting provisions of the Texas Juvenile Justice Department as described in Note 1.

Basis for Opinion

I conducted my audit in accordance with the auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Panola County Juvenile Probation Department, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter

Basis of Accounting

I draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared by the Department in accordance with the financial reporting provisions of the Texas Juvenile Justice Department, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Texas Juvenile Justice Department. As a result, the financial statements may not be suitable for another purpose. My opinion is not modified with respect to this matter.

Financial Statements of Department Grant Funds Only

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Texas Juvenile Justice Department, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit is conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Department's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Department's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated February 20, 2023, on my consideration of the Department's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department's 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 Department's internal control over financial reporting and compliance.

Restriction on Use

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

Rachael Payne

Rachael Payne, CPA, PLLC
Certified Public Accountant

Carthage, Texas
February 20, 2023



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PANOLA COUNTY
TEXAS JUVENILE JUSTICE DEPARTMENT GRANT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE BY CONTRACT
BUDGET AND ACTUAL - REGULATORY BASIS
FOR THE YEAR ENDED AUGUST 31, 2022

	<u>Grant A-22-183</u>			<u>Grant RN-22-183</u>		
	Final Budget	Actual	Variance	Final Budget	Actual	Variance
Revenues:						
TJJJ Funds	\$ 185,593	\$ 185,593	\$ -	\$ 1,341	\$ 1,341	\$ -
Total Revenues	185,593	185,593	-	1,341	1,341	-
Expenditures:						
Basic Probation Services	47,643	44,409	3,234	-	-	-
Community Programs	54,932	51,051	3,881	1,341	1,341	-
Pre Post-Adjudication	68,917	42,653	26,264	-	-	-
Commitment Diversion	7,000	-	7,000	-	-	-
Mental Health Services	7,101	1,800	5,301	-	-	-
Total Expenditures	185,593	139,913	45,680	1,341	1,341	-
Excess Revenues over Expenditures	-	45,680	45,680	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ 45,680	\$ 45,680	\$ -	\$ -	\$ -

Additional Information:

Refunds Paid to TJJJ.

10/11/2022

\$ 45,680

\$ -

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

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**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ENTITY

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

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

B. BASIS OF ACCOUNTING

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

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

NOTE 2 - RECONCILIATION OF INTEREST EARNED

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

	Interest Earned TJJD Funds <u>FY 2022</u>	Interest Earned Title IV-E Funds <u>FY 2022</u>	Total <u>Interest</u>
Beginning balance, Sept 1, 2021	\$ 14,175	\$ 30,341	\$ 44,516
Interest earned on funds received from the period of 09/01/21 – 08/31/22	<u>81</u>	<u>697</u>	<u>778</u>
Total Interest at Aug. 31, 2022	\$ 14,256	\$ 31,038	45,294
Minus interest expenditures in FY 2022	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance, Aug 31, 2022	<u>\$ 14,256</u>	<u>\$ 31,038</u>	<u>\$ 45,294</u>

NOTE 3 – OPERATING COST FOR A SECURE JUVENILE FACILITY

The Department does not operate a secure juvenile facility.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022**

NOTE 4 – FEDERAL FINANCIAL ASSISTANCE

The Texas Juvenile Justice Department, along with the Texas Department of Family and Protective Services, administers the Title IV-E Program (CFDA 93.658). TJJD disburses funds to Panola County, Texas on a cost reimbursement basis. There were no Title IV-E Program revenues received in the year ending August 31, 2022.

NOTE 5 – FINANCIAL MATCH REQUIREMENTS

To receive Texas Juvenile Justice Department state funds, the juvenile probation departments are required to certify that the amount of local or county funds expended for juvenile services is at least equal to or greater than the amount spent in the 2006 county fiscal year excluding construction and capital outlay expenses unless waived in accordance with the provisions of the State Financial Assistance Fund grant. A confirmation of local funds for the year ending August 31, 2022 is required and presented below:

	<u>Local Funding Expended (less construction and capital outlay)</u>
FY 2022	\$ 183,307
FY 2006	\$ 76,882

The juvenile probation department certified the financial match requirements were fulfilled in FY 2022.

NOTE 6 – STATE FINANCIAL ASSISTANCE

The Department did not receive any JJAEP Juvenile Reimbursement Grant funds, Grant W Juvenile Justice Alternative Education Program Discretionary Grant funds, Grant R – Regional Diversion Alternative (RDA) Program Reimbursement Grant funds, or Grant R – Travis County JPD Regionalization Program Reimbursement Grant funds, nor were any amounts available to be carried forward to the subsequent year.

SUPPLEMENTARY INFORMATION

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**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
SPECIAL REVENUE FUNDS AND ACCOUNT GROUPS
COMBINING BALANCE SHEET
AUGUST 31, 2022**

	Special Revenue Fund									Account Group	Totals (Memorandum Only)
	Fund 520 Panola Juvenile Probation	Fund 560 Grant A Basic Probation Supervision	Fund 540 Grant A Community Programs	Fund 555 Grant A Pre Post- Adjudication	Fund 580 Grant A Commitment Diversion	Fund 582 Grant A Mental Health Services	Fund 585 Local Match Funding	Fund 552 Grant RN Risk & Needs- Risk & Needs Assessment	Fund 530 Title IV-E Program	Capital Assets	
ASSETS											
Cash and cash equivalents	\$ 42,665	\$ 5,872	\$ 8,535	\$ 26,264	\$ 7,000	\$ 5,301	\$ 228,639	\$ 1,341	\$ 67,649	\$ -	\$ 393,266
Investments	10,000	-	-	-	-	-	120,000	-	70,000	-	200,000
Capital Assets	-	-	-	-	-	-	-	-	-	47,685	47,685
Total Assets	\$ 52,665	\$ 5,872	\$ 8,535	\$ 26,264	\$ 7,000	\$ 5,301	\$ 348,639	\$ 1,341	\$ 137,649	\$ 47,685	\$ 640,951
LIABILITIES AND FUND BALANCE											
Liabilities:											
Accounts Payable	\$ -	\$ -	\$ 775	\$ -	\$ -	\$ -	\$ 1,580	\$ 1,341	\$ -	\$ -	\$ 3,696
Accrued Payroll Liabilities Payable	-	1,012	1,488	-	-	-	1,875	-	-	-	4,375
Accrued Wages Payable	-	1,626	2,391	-	-	-	740	-	-	-	4,757
Total Liabilities	-	2,638	4,654	-	-	-	4,195	1,341	-	-	12,828
Fund Balance:											
Investment in Capital Assets	-	-	-	-	-	-	-	-	-	47,685	47,685
Fund Balance: Restricted	52,665	3,234	3,881	26,264	7,000	5,301	344,444	-	137,649	-	580,438
Total Liabilities and Fund Balance	\$ 52,665	\$ 5,872	\$ 8,535	\$ 26,264	\$ 7,000	\$ 5,301	\$ 348,639	\$ 1,341	\$ 137,649	\$ 47,685	\$ 640,951

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
FUND 520 - PANOLA JUVENILE PROBATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ -	\$ -	\$ -
Total Intergovernmental Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous			
Interest Earned	2,800	2,351	(449)
Total Miscellaneous Receipts	<u>2,800</u>	<u>2,351</u>	<u>(449)</u>
Total Revenues	<u>2,800</u>	<u>2,351</u>	<u>(449)</u>
Expenditures:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	-	-	-
Operating Expenses	2,800	-	2,800
Inter-County Contracts	-	-	-
External Contracts	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>2,800</u>	<u>-</u>	<u>2,800</u>
Excess (Deficiency) Revenues over Expenditures	-	2,351	2,351
Fund Balance - Beginning of Year	<u>50,314</u>	<u>50,314</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 50,314</u>	<u>\$ 52,665</u>	<u>\$ 2,351</u>

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
 FUND 560 - GRANT A - BASIC PROBATION SUPERVISION SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 47,643	\$ 47,643	\$ -
Total Intergovernmental Receipts	<u>47,643</u>	<u>47,643</u>	<u>-</u>
 Total Revenues	 <u>47,643</u>	 <u>47,643</u>	 <u>-</u>
Expenditures:			
Basic Probation Supervision:			
Salaries & Fringe Benefits	31,243	31,243	-
Travel and Training	5,000	4,940	60
Operating Expenses	5,400	2,226	3,174
Inter-County Contracts	-	-	-
External Contracts	6,000	6,000	-
Capital Outlay	-	-	-
Total Expenditures	<u>47,643</u>	<u>44,409</u>	<u>3,234</u>
 Excess (Deficiency) Revenues over Expenditures	 -	 3,234	 3,234
 Fund Balance - Beginning of Year	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Fund Balance - End of Year	 <u>\$ -</u>	 <u>\$ 3,234</u>	 <u>\$ 3,234</u>

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
 FUND 540 - GRANT A - COMMUNITY PROGRAMS SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 54,932	\$ 54,932	\$ -
Total Intergovernmental Receipts	<u>54,932</u>	<u>54,932</u>	<u>-</u>
Total Revenues	<u>54,932</u>	<u>54,932</u>	<u>-</u>
Expenditures:			
Community Programs:			
Salaries & Fringe Benefits	45,932	45,932	-
Travel and Training	-	-	-
Operating Expenses	-	-	-
Inter-County Contracts	-	-	-
External Contracts	9,000	5,119	3,881
Capital Outlay	-	-	-
Total Expenditures	<u>54,932</u>	<u>51,051</u>	<u>3,881</u>
Excess (Deficiency) Revenues over Expenditures	-	3,881	3,881
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 3,881</u>	<u>\$ 3,881</u>

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
FUND 555 - GRANT A - PRE POST-ADJUDICATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 68,917	\$ 68,917	\$ -
Total Intergovernmental Receipts	<u>68,917</u>	<u>68,917</u>	<u>-</u>
 Total Revenues	 <u>68,917</u>	 <u>68,917</u>	 <u>-</u>
Expenditures:			
Pre Post-Adjudication:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	-	-	-
Operating Expenses	-	-	-
Inter-County Contracts	68,917	42,653	26,264
External Contracts	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>68,917</u>	<u>42,653</u>	<u>26,264</u>
 Excess (Deficiency) Revenues over Expenditures	 -	 26,264	 26,264
 Fund Balance - Beginning of Year	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Fund Balance - End of Year	 <u>\$ -</u>	 <u>\$ 26,264</u>	 <u>\$ 26,264</u>

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
 FUND 580 - GRANT A - COMMITMENT DIVERSION SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 7,000	\$ 7,000	\$ -
Total Intergovernmental Receipts	<u>7,000</u>	<u>7,000</u>	<u>-</u>
 Total Revenues	 <u>7,000</u>	 <u>7,000</u>	 <u>-</u>
Expenditures:			
Commitment Diversion:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	-	-	-
Operating Expenses	-	-	-
Inter-County Contracts	7,000	-	7,000
External Contracts	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>7,000</u>	<u>-</u>	<u>7,000</u>
 Excess (Deficiency) Revenues over Expenditures	 -	 7,000	 7,000
 Fund Balance - Beginning of Year	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Fund Balance - End of Year	 <u>\$ -</u>	 <u>\$ 7,000</u>	 <u>\$ 7,000</u>

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
 FUND 582 - GRANT A - MENTAL HEALTH SERVICES SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 7,101	\$ 7,101	\$ -
Total Intergovernmental Receipts	<u>7,101</u>	<u>7,101</u>	<u>-</u>
 Total Revenues	 <u>7,101</u>	 <u>7,101</u>	 <u>-</u>
Expenditures:			
Mental Health Services:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	-	-	-
Operating Expenses	7,101	1,800	5,301
Inter-County Contracts	-	-	-
External Contracts	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>7,101</u>	<u>1,800</u>	<u>5,301</u>
 Excess (Deficiency) Revenues over Expenditures	 -	 5,301	 5,301
 Fund Balance - Beginning of Year	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Fund Balance - End of Year	 <u>\$ -</u>	 <u>\$ 5,301</u>	 <u>\$ 5,301</u>

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
FUND 585 - LOCAL MATCH FUNDING SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Miscellaneous			
Miscellaneous Revenues	\$ -	\$ 110	\$ 110
Total Miscellaneous Receipts	<u>-</u>	<u>110</u>	<u>110</u>
Total Revenues	<u>-</u>	<u>110</u>	<u>110</u>
Expenditures:			
Salaries & Fringe Benefits	157,823	156,733	1,090
Travel and Training	5,000	-	5,000
Operating Expenses	20,000	14,442	5,558
Inter-County Contracts	34,000	10,872	23,128
External Contracts	8,000	1,260	6,740
Capital Outlay	-	-	-
Total Expenditures	<u>224,823</u>	<u>183,307</u>	<u>41,516</u>
Other Financing Sources			
Local Panola County Funding	224,823	224,823	-
Total Other Financing Sources	<u>224,823</u>	<u>224,823</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures	<u>-</u>	<u>41,626</u>	<u>41,626</u>
Fund Balance - Beginning of Year	<u>302,818</u>	<u>302,818</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 302,818</u>	<u>\$ 344,444</u>	<u>\$ 41,626</u>

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

PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
FUND 552 - GRANT RN - RISK & NEEDS - RISK & NEEDS ASSESSMENT
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED AUGUST 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 1,341	\$ 1,341	\$ -
Total Intergovernmental Receipts	<u>1,341</u>	<u>1,341</u>	<u>-</u>
Total Revenues	<u>1,341</u>	<u>1,341</u>	<u>-</u>
Expenditures:			
Regionalization:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	-	-	-
Operating Expenses	-	-	-
Inter-County Contracts	-	-	-
External Contracts	1,341	1,341	-
Capital Outlay	-	-	-
Total Expenditures	<u>1,341</u>	<u>1,341</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
 FUND 530 - TITLE IV-E PROGRAM SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED AUGUST 31, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ -	\$ -	\$ -
Total Intergovernmental Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous			
Interest Earned	-	696	696
Total Miscellaneous Receipts	<u>-</u>	<u>696</u>	<u>696</u>
Total Revenues	<u>-</u>	<u>696</u>	<u>696</u>
Expenditures:			
Salaries & Fringe Benefits	-	-	-
Travel and Training	-	-	-
Operating Expenses	-	-	-
Inter-County Contracts	25,000	-	25,000
External Contracts	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Excess (Deficiency) Revenues over Expenditures	(25,000)	696	25,696
Fund Balance - Beginning of Year	<u>136,953</u>	<u>136,953</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 111,953</u>	<u>\$ 137,649</u>	<u>\$ 25,696</u>

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

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

Members of the Board
Panola County Juvenile Board
Carthage, Texas

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 Texas Juvenile Justice Department Grant Funds of Panola County Juvenile Probation Department (Department) as of and for the year ended August 31, 2022, and have issued my report thereon dated February 20, 2023.

Report on Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Panola County Juvenile Probation Department's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, and compliance with provisions of laws, regulations, contracts, grant agreements or instances of fraud, including the specific financial assurances contained in Section VIII.J. of the General Grant Requirements, but not for the purpose of expressing an opinion on the effectiveness of Panola County Juvenile Probation Department's internal control. Accordingly, I do not express an opinion on the effectiveness of Panola County Juvenile Probation Department's internal control.

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

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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Panola County Juvenile Probation Department's financial statements are free from material misstatement, 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 financial statements. 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* or TJJJD's audit instructions.

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 Department's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rachael Payne

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

February 20, 2023

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2022**

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2022**

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

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**PANOLA COUNTY
COMMUNITY SUPERVISION &
CORRECTIONS DEPARTMENT**

FINANCIAL STATEMENTS

AUGUST 31, 2022

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**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022**

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

I have audited the accompanying financial statements of the Panola County Community Supervision & Corrections Department (CSCD), which comprise the combined statement of financial position as of August 31, 2022, and the related financial statements of activities for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated February 20, 2023.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Panola County Community Supervision & Corrections Department as of August 31, 2022, and the respective changes in financial position for the year then ended, in accordance with the financial reporting provisions of the Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD) as described in Note 1.

Basis for Opinion

I conducted my audit in accordance with the auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Panola County Community Supervision & Corrections Department, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter

Basis of Accounting

I draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared by the CSCD in accordance with the financial reporting provisions of the TDCJ-CJAD, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the TDCJ-CJAD. As a result, the financial statements may not be suitable for another purpose. My opinion is not modified with respect to this matter.

Financial Statements of Department Only

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the TDCJ-CJAD, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit is conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 CSCD's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the CSCD's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated February 20, 2023, on my consideration of the Panola County Community Supervision & Corrections Department's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Panola County Community Supervision & Corrections Department's 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 Panola County Community Supervision & Correction Department's internal control over financial reporting and compliance.

Restriction on Use

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

Rachael Payne

Rachael Payne, CPA, PLLC
Certified Public Accountant

Carthage, Texas
February 20, 2023

PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
COMBINED STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2022

	<u>ASSETS</u>		
	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Total</u>
Cash and Investments			
Bank Balances	\$ 38,124	\$ 9,109	\$ 47,233
Total Cash and Investments	<u>38,124</u>	<u>9,109</u>	<u>47,233</u>
Accounts Receivable			
Community Supervision Fees	\$ 17,521	\$ -	\$ 17,521
Interest Receivable	56	-	56
Total Accounts Receivable	<u>17,577</u>	<u>-</u>	<u>17,577</u>
Total Assets	<u><u>\$ 55,701</u></u>	<u><u>\$ 9,109</u></u>	<u><u>\$ 64,810</u></u>

LIABILITIES AND FUND BALANCE

Liabilities			
Accounts Payable	\$ 2,267	\$ 366	\$ 2,633
Payroll Liabilities Payable	6,442	1,055	7,497
Accrued Wages Payable	7,668	1,272	8,940
Total Liabilities	<u>16,377</u>	<u>2,693</u>	<u>19,070</u>
 Fund Balance	 <u>39,324</u>	 <u>6,416</u>	 <u>45,740</u>
Total Liabilities and Fund Balance	<u><u>\$ 55,701</u></u>	<u><u>\$ 9,109</u></u>	<u><u>\$ 64,810</u></u>

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

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**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 2022**

	Basic Supervision	Community Corrections	Total
REVENUE			
State Aid	\$ 110,344	\$ 48,867	\$ 159,211
Total State Aid	<u>110,344</u>	<u>48,867</u>	<u>159,211</u>
Community Supervision Fees	185,560	-	185,560
Payment by Program Participants	22,510	-	22,510
Interest Income	543	-	543
Other Revenue	82	-	82
Total Revenue	<u>319,039</u>	<u>48,867</u>	<u>367,906</u>
EXPENDITURES			
Salaries and Fringe Benefits	283,836	42,085	325,921
Travel and Furnished Transportation	6,500	-	6,500
Contract Services for Offenders	10,375	-	10,375
Professional Fees	24,400	366	24,766
Supplies and Operating Expenses	5,552	-	5,552
Utilities	3,242	-	3,242
Equipment	2,137	-	2,137
Total Expenditures	<u>336,042</u>	<u>42,451</u>	<u>378,493</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(17,003)	6,416	(10,587)
PRIOR YEAR ENDING			
FUND BALANCE	56,327	-	56,327
Prior Year Refunds (BS only)	-	-	-
Adjusted Beginning Fund Balance	<u>56,327</u>	<u>-</u>	<u>56,327</u>
Refund Due to TDCJ-CJAD (CC only)	-	-	-
AUDITED YEAR ENDING			
FUND BALANCE	<u>\$ 39,324</u>	<u>\$ 6,416</u>	<u>\$ 45,740</u>

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

PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2022
BASIC SUPERVISION PROGRAM

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 110,344	\$ 110,344	\$ -
Community Supervision Fees Collected	195,000	185,560	(9,440)
Payment by Program Participants	21,000	22,510	1,510
Interest Income	600	543	(57)
Carry Over from Previous FY (Prior Year Ending Fund Balance)	56,328	56,327	(1)
Other Revenue	-	82	82
Total Revenue	<u>383,272</u>	<u>375,366</u>	<u>(7,906)</u>
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	288,288	283,836	4,452
Travel and Furnished Transportation	11,288	6,500	4,788
Contract Services for Offenders	36,900	10,375	26,525
Professional Fees	27,356	24,400	2,956
Supplies and Operating Expenses	11,890	5,552	6,338
Utilities	3,950	3,242	708
Equipment	3,600	2,137	1,463
Total Expenditures	<u>383,272</u>	<u>336,042</u>	<u>47,230</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>39,324</u>	<u>\$ 39,324</u>
Prior Period Adjustment - Actuals		-	
Prior Year Refund (BS only) - Actuals		-	
Total Prior Period Adjustment & Refunds - Actuals		-	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		<u>\$ 39,324</u>	

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

**PANOLA COUNTY
 COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
 INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
 FOR THE YEAR ENDED AUGUST 31, 2022
 COMMUNITY CORRECTIONS PROGRAM:
 COMMUNITY CORRECTIONS SUPERVISION SERVICES**

	Budget	Actual	Variance Favorable (Unfavorable)
TYPE OF REVENUE			
Requested TDCJ-CJAD Funding (State Aid)	\$ 48,867	\$ 48,867	\$ -
Carry Over from Previous FY (Prior Year Ending Fund Balance)	-	-	-
Total Revenue	48,867	48,867	-
TYPE OF EXPENDITURES			
Salaries and Fringe Benefits	46,655	42,085	4,570
Travel and Furnished Transportation	-	-	-
Contract Services for Offenders	-	-	-
Professional Fees	367	366	1
Supplies and Operating Expenses	1,845	-	1,845
Utilities	-	-	-
Equipment	-	-	-
Total Expenditures	48,867	42,451	6,416
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	6,416	\$ 6,416
Prior Period Adjustment - Actuals		-	
Refund to CJAD (CC only) - Actuals		-	
Total Prior Period Adjustment & Refunds - Actuals		-	
AUDITED YEAR ENDING FUND BALANCE - ACTUALS		\$ 6,416	

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

**PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

Basis of Accounting

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

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

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

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

Budgets (Accounting and Legal Compliance)

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

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

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

PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022

NOTE 2 – PRIOR PERIOD ADJUSTMENTS

There were no prior period adjustments made in the current fiscal year ended August 31, 2022.

NOTE 3 – REFUNDS

A prior year refund for the Community Corrections Supervision Services program in the amount of \$605 was refunded to TDCJ-CJAD during the fiscal year ended August 31, 2022.

NOTE 4 – BUDGET VARIANCES

There were no expenditure line-item amounts that exceed the 15% rule in fiscal year 2022.

NOTE 5 – CASH, COLLECTIONS, CHANGE FUND, PETTY CASH AND INVESTMENTS

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the County depository by the CSCD.

During the fiscal year ended August 31, 2022, the CSCD's state aid and net funds (revenues) received were deposited and held, and collection accounts' remaining net funds (revenues) were transferred into a special fund of the county treasury, on or before the next regular business day, or on or before the fifth business day after the day on which the money was received. All the CSCD's state aid and net funds (revenues) received were held, deposited, disbursed, invested, and otherwise cared for by the County on behalf of the CSCD as the CSCD directed (Government Code 509.011(c) and Local Government Code 113.022 and 140.003(f)).

All CSCD employees who have access to public funds are covered by a surety bond.

The Panola County CSCD did not have a change fund during the year ended August 31, 2022.

The Panola County CSCD did not maintain petty cash during the year ended August 31, 2022.

The Department's cash and cash equivalents are considered to be cash on hand, demand deposits, and certificates of deposit with an original maturity of less than 90 days. The Department invested its idle funds during the year into demand deposit checking accounts and certificates of deposit. All funds were invested with the First State Bank & Trust of Carthage, Texas. First State Bank & Trust is the depository bank of Panola County. Accounts of Panola County (including the CSCD accounts) are covered aggregately by the Federal Deposit Insurance Corporation up to \$250,000 by type of account. During the fiscal year ended August 31, 2022, the County's deposits and investments were fully covered by federal depository insurance and collateral held by the County's agent, First State Bank & Trust Co., in the name of the County.

**PANOLA COUNTY COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2022**

NOTE 6 – FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS

During the year ended August 31, 2022, the Panola County Community Supervision & Corrections Department received the following funding from sources other than TDCJ-CJAD which ARE required to be reported on the TDCJ-CJAD quarterly financial reports:

Source	Amount Received	Restrictions for Use	Expended in Accordance With Restriction
Community Supervision Fees	\$ 185,560	Texas Code of Criminal Procedure Article 42A.652 (a); FMM for TDCJ-CJAD Funding restrictions	Yes
<u>Payments by Program Participants:</u>			
Probation Payments (UA Fees)	\$ 18,777	Government Code, Section 76.015; Section 19, Article 42.12 Code of Criminal Procedures; FMM for TDCJ-CJAD Funding restrictions	Yes
Probation Payments (SASSI Fees)	\$ 3,733	Government Code, Section 76.015; Section 19, Article 42.12 Code of Criminal Procedures; FMM for TDCJ-CJAD Funding restrictions	Yes
Total Payments by Program Participants:	\$ 22,510		
Interest Income	\$ 543	FMM for TDCJ-CJAD Funding restrictions	Yes
<u>Other Revenue:</u>			
ARTS Restitution	\$ 82	FMM for TDCJ-CJAD Funding restrictions	Yes
Total Other Revenue:	\$ 82		

NOTE 7 – COMMITMENTS AND CONTINGENCIES

The Panola County Community Supervision & Corrections Department had no known commitments and contingencies as of August 31, 2022.

NOTE 8 – SUBSEQUENT EVENTS

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

NOTE 9 – ACCRUED ANNUAL LEAVE

Upon termination of employment, the Panola County Community Supervision & Corrections Department pays any accumulated unused annual/vacation leave in an amount not to exceed that accrued at the time of termination and only in an amount that does not exceed that employee's maximum allowable accrual for one year. Upon termination of employment, unused sick leave is cancelled without compensation. As of August 31, 2022, the Panola County Community Supervision & Corrections Department's liability for accrued annual/vacation leave amounted to \$17,313.

SUPPLEMENTARY SCHEDULES

PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
BASIC SUPERVISION PROGRAM
FOR THE YEAR ENDED AUGUST 31, 2022

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 110,344	\$ 110,344	\$ -
Total State Aid	110,344	110,344	-
Community Supervision Fees	185,560	185,560	-
Payment by Program Participants	22,510	22,510	-
Interest Income	543	543	-
Other Revenue	82	82	-
Total Revenue	319,039	319,039	-
EXPENDITURES			
Salaries and Fringe Benefits	283,836	283,836	-
Travel and Furnished Transportation	6,500	6,500	-
Contract Services for Offenders	10,375	10,375	-
Professional Fees	24,400	24,400	-
Supplies and Operating Expenses	5,552	5,552	-
Utilities	3,242	3,242	-
Equipment	2,137	2,137	-
Total Expenditures	336,042	336,042	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(17,003)	(17,003)	-
PRIOR YEAR ENDING			
FUND BALANCE	56,327	56,327	-
Prior Period Adjustment			
Prior Year Refund	-	-	-
Adjusted Beginning Fund Balance	56,327	56,327	-
AUDITED YEAR ENDING			
FUND BALANCE	\$ 39,324	\$ 39,324	\$ -

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

PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS AS SUBMITTED TO TDCJ-CJAD
COMMUNITY CORRECTIONS PROGRAM:
COMMUNITY CORRECTIONS SUPERVISION SERVICES
FOR THE YEAR ENDED AUGUST 31, 2022

	Audit	Per CSCD Quarterly Report	Difference
REVENUE			
State Aid	\$ 48,867	\$ 48,867	\$ -
Total State Aid	48,867	48,867	-
Total Revenue	48,867	48,867	-
EXPENDITURES			
Salaries and Fringe Benefits	42,085	42,085	-
Travel and Furnished Transportation	-	-	-
Contract Services for Offenders	-	-	-
Professional Fees	366	366	-
Supplies and Operating Expenses	-	-	-
Utilities	-	-	-
Equipment	-	-	-
Total Expenditures	42,451	42,451	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	6,416	6,416	-
PRIOR YEAR ENDING			
FUND BALANCE	-	-	-
Prior Period Adjustment	-	-	-
Adjusted Beginning Fund Balance	-	-	-
Refund Due to CJAD	-	-	-
AUDITED YEAR ENDING			
FUND BALANCE	\$ 6,416	\$ 6,416	\$ -

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

PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
SPECIAL REVENUE FUNDS AND ACCOUNT GROUPS
COMBINED STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2022

	<u>Special Revenue Fund Type</u>	
	Basic Supervision Program Fund	Community Corrections Program Fund
<u>ASSETS</u>		
Cash and Investments		
Cash - demand deposits	\$ 38,124	\$ 9,109
Total Cash and Investments	<u>38,124</u>	<u>9,109</u>
Accounts Receivable		
Community Supervision fees receivable	17,521	-
Interest receivable	56	-
Total Accounts Receivable	<u>17,577</u>	<u>-</u>
Capital Assets		
Resources to be provided for retirement of long-term debt	-	-
	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 55,701</u>	<u>\$ 9,109</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities		
Accounts payable	\$ 2,267	\$ 366
Payroll liabilities payable	6,442	1,055
Accrued wages payable	7,668	1,272
Accrued annual leave payable	-	-
Total Liabilities	<u>16,377</u>	<u>2,693</u>
Fund Balance		
Investment in General Fixed Assets	-	-
Fund Balance:		
Restricted	39,324	6,416
Total Liabilities and Fund Balance	<u>\$ 55,701</u>	<u>\$ 9,109</u>

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

EXHIBIT "G"

General Fixed Assets	Long- Term Debt	Totals (Memorandum Only)
\$ -	\$ -	\$ 47,233
-	-	47,233
-	-	17,521
-	-	56
-	-	17,577
135,333	-	135,333
-	17,313	17,313
<u>\$ 135,333</u>	<u>\$ 17,313</u>	<u>\$ 217,456</u>
\$ -	\$ -	\$ 2,633
-	-	7,497
-	-	8,940
-	17,313	17,313
-	17,313	36,383
135,333	-	135,333
-	-	45,740
<u>\$ 135,333</u>	<u>\$ 17,313</u>	<u>\$ 217,456</u>

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
STATEMENT OF FINANCIAL POSITION
DRUG COURT
AUGUST 31, 2022**

ASSETS

Cash and Investments	
Cash - demand deposits	\$ 31,218
Total Cash and Investments	<u>31,218</u>
Total Assets	<u><u>\$ 31,218</u></u>

LIABILITIES AND FUND BALANCE

Liabilities	
Total Liabilities	\$ -
Fund Balance	<u>31,218</u>
Total Liabilities and Fund Balance	<u><u>\$ 31,218</u></u>

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

**PANOLA COUNTY
 COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 DRUG COURT
 FOR THE YEAR ENDED AUGUST 31, 2022**

REVENUE	
Drug Court Fees	\$ 2,468
Interest Income	172
Total Revenue	2,640
 EXPENDITURES	
Total Expenditures	-
 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	
	2,640
 FUND BALANCE, SEPTEMBER 1, 2021	
	28,578
 FUND BALANCE, AUGUST 31, 2022	
	\$ 31,218

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

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET, ACTUAL AND VARIANCE
DRUG COURT
FOR THE YEAR ENDED AUGUST 31, 2022**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Drug Court Fees	\$ -	\$ 2,468	\$ 2,468
Interest Income	-	172	172
Total Revenue	<u>-</u>	<u>2,640</u>	<u>2,640</u>
EXPENDITURES			
Contract Services	12,500	-	12,500
Total Expenditures	<u>12,500</u>	<u>-</u>	<u>12,500</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(12,500)	2,640	15,140
FUND BALANCE, SEPTEMBER 1, 2021	<u>28,578</u>	<u>28,578</u>	<u>-</u>
FUND BALANCE, AUGUST 31, 2022	<u>\$ 16,078</u>	<u>\$ 31,218</u>	<u>\$ 15,140</u>

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

Rachael Payne, CPA, PLLC

Certified Public Accountant

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Texas Society of Certified Public Accountants

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

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

I have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Panola County Community Supervision and Corrections Department as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise Panola County Community Supervision and Corrections Department's basic financial statements, and have issued my report thereon dated February 20, 2023.

Report on Internal Control over Financial Reporting

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

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

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

To the Members of the
Panola County
Community Supervision & Corrections Department
Page 2 of 2

Report on Compliance and Other Matters

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

Purpose of this Report

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

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

Rachael Payne

Rachael Payne, CPA, PLLC
Certified Public Accountant

Carthage, Texas
February 20, 2023

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2022**

Reportable Conditions

None noted.

Statement of Corrective Action Taken

None.

**PANOLA COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE PRIOR YEAR ENDED AUGUST 31, 2021**

There were no findings or questioned costs reported for the prior year ended August 31, 2021.

XIII. TDCJ-CJAD INDEPENDENT AUDIT COMPLIANCE CHECKLIST

The Compliance Checklist FORMAT AND CONTENT are NOT TO BE ATLTERED.

Indicate whether these compliance requirements have been met by answering "YES," "NO," or "N/A" (Not Applicable). If "N/A" is blocked out, then answers must be either "YES" or "NO". Please contact your Fiscal Auditor if you have any questions.

YES NO N/A

FINANCIAL POLICIES AND PROCEDURES (Questions 1-2)

An explanation is required to be reported in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs if questions 1 and 2 are answered NO.

Duties of the Fiscal Officer, FMM Fiscal Officer, Texas Government Code, Section 76.004 (Question 1)

Texas Government Code, Section 76.004, effective September 1, 2001 allows the judge(s) as described by Government Code section 76.002 the option to appoint a fiscal officer, other than the county auditor, to be responsible for the following: Managing and protecting funds, fees, state aid, and receipts to the same extent that a county auditor manages county funds and funds of other local entities; Ensuring that financial transactions of the department are lawful and allowable; and Prescribing accounting procedures for the department.

1.

Did the fiscal officer follow the applicable laws, guidelines, and duties as specified on Fiscal Officer section of the Financial Management Manual for TDCJ-CJAD Funding?

Cash Matching for Grants; FMM Grants, Donations, Fees (Question 2)

With prior TDCJ-CJAD approval, CSCDs may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, non-profit organizations, or private foundations, etc., for the purpose of expanding an existing program (CC, DP, or TAIP cash matching) or for funding an accepted Strategic Plan program (Basic Supervision or CC cash matching). All expenditures from the CSCD's matching funds shall be in accordance with the Financial Management Manual for TDCJ-CJAD Funding (see the Allowable and Unallowable Expenditures section of this manual).

2.

Was cash matching properly: authorized, budgeted, and expended?

FINANCIAL STATEMENTS (Questions 3-9)

An explanation is required in the corresponding note of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if questions 3, 5, 7, and 9 are answered NO. All sources identified in questions 4, 6, & 8-9 are required to be reported on their designated line item of the audited financial statements and in their corresponding note. See note for further instructions.

3.

Were expenditures and revenues supported by adequate documentation?

Interfund Transfers; FMM Financial Reports, Additional Reporting Requirements (Questions 4-5)

CSCDs cannot end a fiscal year with a negative fund balance in any program. Any negative fund balances in CC, DP, or TAIP must be covered by an interfund transfer from Basic Supervision.

Basic Supervision can transfer funds to CC, DP, and TAIP. CC can transfer funds to DP and TAIP. Basic Supervision cannot receive funds from any programs unless those programs are returning funds they received from Basic earlier in the fiscal year. Transfers from DP and TAIP can only go to CC if returning funds received from CC earlier in the fiscal year. Transfers between CCs are not allowed; they should be done by increasing/decreasing state aid. Apart from returning unused funds, transfers cannot come from DP (even to/from another DP program) unless approved by the TDCJ-CJAD Division Director.

4.

Did the CSCD have any interfund transfers and/or DP fund transfers in the fiscal year audited?

5. ___ ___ X If any, were all interfund transfers and/or DP fund transfers noted during the audit allowable?

Deobligation, Government Code, Chapter 509, Section 509.011 (h), FMM Deobligations (Questions 6-7)

Government Code, Chapter 509, Section 509.011 (h), allows CSCDs to deobligate any unencumbered state funds held by the department during a fiscal year (Basic Supervision, CC, DP, and TAIP). Deobligations are a reduction to state aid for funds that are in excess of the amount needed to operate the programs for the remainder of the year and are not to be reported as a refund.

6. ___ X In the fiscal year audited, did any deobligation of funds occur because of an excess of funds allocated to programs?

7. ___ ___ X Were the appropriate budget adjustments made for any reallocated funds?

Budget Variances, FMM Budgets (Question 8)

All budget variances identified in the budget variance statements are to be reported in the Budget Variances note of the notes to the financial statements, see note for further instructions. If any budget variances in excess of the 15% rule, they are required to be reported in the Schedule of Findings and Questioned Costs.

Expenditure line-item differences over 15% of the last TDCJ-CJAD approved budget within each individual program for the fiscal year audited.

8. ___ X Were any unfavorable budget variances in excess of the 15% rule identified in the Individual Statement of Revenues, Actual, and Variance for the fiscal year audited?

Prior Period Adjustments, FMM Financial Reports, Additional Reporting Requirements (Question 9)

Adjustment to beginning fund balance because of corrections and/or reporting adjustments to the general ledger of prior fiscal years, **not prior quarters of the current fiscal year**. This amount does not include prior-year refunds.

9. ___ ___ X If the CSCD had any **prior period adjustments** resulting from accounting corrections or reporting adjustments to the general ledger for the prior fiscal year(s), were they properly reported as prior period adjustments on the quarterly financial report in the corresponding quarter during which they were identified?

BASIS OF ACCOUNTING (Questions 10-12)

An explanation is required in the Basis of Accounting portion of the Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if questions 10-12 are answered NO.

Basis of Accounting Requirements, FMM Fiscal Officer, Duties of the Fiscal Officer and Financial Reports (Questions 10-12)

FMM, Fiscal Officer, Duties of the Fiscal Officers: Managing and protecting funds, fees, state aid, and other receipts of money. Each program is to be maintained utilizing a separate self-balancing set of financial books and accounting records in accordance with proper fund accounting.

FMM Financial Reports, Basis of Accounting: Although funding recipients are encouraged to use the modified accrual basis of accounting for each quarter, the first, second, and third quarter reports may be prepared on the cash basis method of accounting. The fourth quarter report, which closes out the fiscal year, must be prepared on the modified accrual basis of accounting.

For the funding recipient to report an accrual, as of August 31 on the fourth quarter report, TDCJ-CJAD requires that the expenditures be paid, and the item received by October 31.

10. Was separate accountability maintained for TDCJ-CJAD funds, i.e., fund accounting of self-balancing funds?
11. Was the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD?
12. Were proper cutoff procedures observed at the end of each fiscal period? *The cutoff date for revenues recognition and expenditures payments of the fiscal year audited is **October 31, of the fiscal year audited.***

FUNDS COLLECTED FROM SOURCES OTHER THAN TDCJ-CJAD REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Questions 13-22)

An explanation is required in the Funds Collected from Sources Other Than TDCJ-CJAD Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements and in the Schedule of Findings and Questioned Costs, if questions 13-14, or 22, are answered NO or 16-17, or 20-21 answered YES.

If any of the fees identified in questions 15, 18, and 19 were collected, they are required to be reported in the Funds Collected from Sources Other Than TDCJ-CJAD Which are Required to be Reported on the TDCJ-CJAD Quarterly Financial Reports note of the Notes to Financial Statements.

13. Were TDCJ-CJAD funds and locally generated revenues expended in accordance with the Financial Management Manual for TDCJ-CJAD funding (FMM), TDCJ-CJAD Standards, TDCJ-CJAD field correspondence, TDCJ-CJAD Policy Statements, Special Grant Conditions, and applicable laws?
14. Were locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to probationers' accounts, bank deposits, and statements?

Administrative Fees, Texas Government Code Section 76.015c, FMM Statutory Requirements (Questions 15-17)

Government Code Chapter 76 Community Supervision and Corrections Departments Section 76.015c states: A department may assess a reasonable administrative fee of not less than \$25 and not more than \$60 per month on an individual who participates in a program operated by the department or receives services from the department and who is not paying a monthly fee under Article 42A.652, Code of Criminal Procedure (i.e. Community Supervision Fees).

15. Did the CSCD collect any **administrative fees of \$25-\$60** from **offender and/or non-offender individuals** who either participate in a TDCJ-CJAD funded program or receive services from the department and who are not paying a monthly fee under Articles 42A Code of Criminal Procedure (i.e. Community Supervision Fees)?
16. If collected, when the CSCD assessed the administrative fee, did the CSCD assess less than \$25 or more than \$60 for the fee?
17. If collected, did the CSCD assess administrative fees of \$25-\$60 for those individuals who also pay a monthly supervision fee under Articles 42A.652 Code of Criminal Procedure?

Fees for Pretrial Intervention Programs; Texas Code of Criminal Procedure Chapter 102.012, FMM Statutory Requirements (Question 18)

Code of Criminal Procedure Chapter 102 Subchapter A General Costs Article 102.012, Fees for Pretrial Intervention Program states: (a) A court that authorizes a defendant to participate in a pretrial intervention program established under Section 76.011, Government Code, may order the defendant to pay to the court a supervision fee in an amount not more than \$60 per month as a condition of participating in the program. (b) In addition to or in lieu of the supervision fee authorized by Subsection (a), the

court may order the defendant to pay or reimburse a community supervision and corrections department for any other expense that is: (1) incurred as a result of the defendant's participation in the pretrial intervention program, other than an expense described by Article 102.0121; or (2) necessary to the defendant's successful completion of the program.

18. Did the CSCD collect fees for **pretrial intervention programs** in the fiscal year audited?

Administrative Fee (i.e., Transaction Administrative Fee); Texas Code of Criminal Procedure, Article 102.072, FMM Statutory Requirements (Questions 19-22)

Texas Code of Criminal Procedure, Article 102.072; Administrative Fee states: An officer listed in Article 103.003 or a community supervision and corrections department may assess an administrative fee for each transaction made by the officer or department relating to the collection of fines, fees, restitution, or other costs imposed by a court. The fee may not exceed \$2 for each transaction. This article does not apply to a transaction relating to the collection of child support. A "transaction" is defined as an event that involves the collection of money for one or more purposes that results in a preparation of a single receipt. CSCDs shall not prepare separate receipts for money received during a single event for multiple purposes (i.e. to collect multiple \$2 administrative fees).

The "transaction" administrative \$2 fee is required to be budgeted and reported as Other Revenue in Basic Supervision.

19. Did the CSCD collect **administrative fees (i.e. transaction administrative fees)** for each transaction made by the department relating to the collection of fines, fees, restitutions, or other costs imposed by a court during the fiscal year audited?

20. If collected, did any single **transaction administrative fee** exceed the allowable \$2?

21. If collected, during each transaction, does the CSCD issue separate receipts for each fine, fee, restitution, or other cost paid while charging the \$2 **transaction administrative fee** for each receipt?

22. If collected, was the **transaction administrative fee** budgeted and recorded as Other Revenue in Basic Supervision and accounted for on a consistent basis (FMM Statutory Requirements)?

CASH, COLLECTIONS, CHANGE FUND, PETTY CASH (Questions 23-26)

An explanation is required to be reported in the Cash, Collections, Change Fund, Petty Cash & Investments note of the Notes to the Financial Statements and included in the Schedule of Findings and Questioned Costs if questions 23-26, 28, 32-33, and 34 are answered NO. All change fund and petty cash funds are required to be reported in the Cash, Collections, Change Fund, and Petty Cash & Investments note of the Notes to the Financial Statements.

Deposits and Disbursement Requirements, (Questions 23-26)

Government Code, Section 509.011 (c) Each department, county, or municipality shall deposit all state aid received from the division in a special fund of the county treasury or municipal treasury, as appropriate, to be used solely for the provision of services, programs, and facilities under this chapter or Subchapter H, Chapter 351, Local Government Code.

Local Government Code, Section 140.003 (f) Each specialized local entity (CSCD) shall deposit in the county treasury of the county in which the entity has jurisdiction the funds the entity receives. The county shall hold, deposit, disburse, invest, and otherwise care for the funds on behalf of the specialized local entity (CSCD) as the entity (CSCD) directs. If a specialized local entity has jurisdiction in more than one county, the district judges having jurisdiction in those counties, by a majority vote, shall designate from among those counties the county responsible for managing the entity's funds.

Local Government Code, Section 113.022 (a) A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received. However, in a county with fewer than 50,000 inhabitants, the commissioner's court may extend the period during which funds must be deposited with the county treasurer, but the period may not exceed 15 days after the date the funds are received. (b) A county treasurer shall deposit the money received under Subsection (a) in the

county depository in accordance with Section 116.113(a). In all cases, the treasurer shall deposit the money on or before the seventh business day after the date the treasurer receives the money.

Local Government Code, Section 113.001. COUNTY TREASURER AS CHIEF CUSTODIAN OF MONEY. The county treasurer, as chief custodian of county funds, shall keep in a designated depository and shall account for all money belonging to the county.

Local Government Code, Section 116.113. DEPOSIT OF FUNDS. (a) Immediately after the commissioner's court designates a county depository, the county treasurer shall transfer to the depository all of the county's funds and the funds of any district or municipal subdivision of the county that does not select its own depository. The treasurer shall also immediately deposit with the depository to the credit of the county, district, or municipality any money received after the depository is designated.

Local Government Code Section 116.115. CLEARINGHOUSE FOR MULTIPLE DEPOSITORIES. If the funds of a county are deposited with more than one depository, the commissioner's court shall by order name one of the depositories to act as a clearinghouse for the others. All county orders for payment are finally payable at the depository named as the clearinghouse.

23. ___ Were all the CSCD's state aid and net funds (revenues) received, deposited, and held in a special fund of the county treasury (county's bank account) during the fiscal year audited?
24. ___ Were all the CSCD's state aid and net funds (revenues) received: held, deposited, disbursed, invested, and otherwise cared for by the county on behalf of the CSCD, as the CSCD directed during the fiscal year audited?
25. ___ Were all the CSCD's state aid and net funds' (revenues) received deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022 during the fiscal year audited?
26. ___ Were all the CSCD's collection accounts' remaining net funds (revenues) transferred to the county treasury (county's bank account) within the time period required by Local Government Code 113.022 during the fiscal year audited?

Change Fund, Local Government Code, Chapter 130, Section 130.902 (a), FMM Fiscal Change Fund (Questions 27-28)

Local Government Code, Chapter 130, Section 130.902 (a) The commissioner's court of a county may set aside from the general fund of the county an amount approved by the county auditor for use as a change fund by any county or district official who collects public funds. The fund may be used only to make change in connection with collections that are due and payable to the county, the state, or another political subdivision of the state that are often made by the official. (b) The bond of that official who receives such a change fund must cover the official's responsibility for the correct accounting and disposition of the change fund.

27. ___ Did the CSCD maintain a **change fund** authorized by the fiscal officer in the fiscal year audited? Change Funds are not to be confused with petty cash funds (*FMM Fiscal Officer*).
28. ___ ___ Was the **change fund** *only* used to make change in connection with collections that are due and payable to the CSCD?

Petty Cash Utilizing CSCD Funds, Local Government Code, Section 130.909, FMM Petty Cash (Questions 29-33)

Local Government Code, Section 130.909. (a) The commissioner's court of a county may set aside from the general fund of the county, for the establishment of a petty cash fund for any county or district official or department head approved by the commissioner's court, an amount approved by: (1) the county auditor, for a county with a population of 3.3 million or more; or (2) the commissioner's court, for a county with a population of less than 3.3 million. (FMM, State Payments, Financial Reports, Community Corrections Facility and Fiscal Officer)

29. Did the CSCD maintain **petty cash** in the fiscal year audited?
30. Was the petty cash fund maintained by **utilizing the CSCD's funds** authorized by the county auditor?
31. Was the petty cash fund maintained by **utilizing NON-CSCD revenues** (i.e. vending machine revenues)?
32. Were **petty cash funds utilizing CSCD's funds** used only for specific purposes for allowable items as listed in the Financial Management Manual for TDCJ-CJAD Funding?
33. Were **petty cash funds utilizing CSCD's funds** expended only for emergency situations authorized by a written policy and approved by the CSCD director?

Employee Surety Bond Coverage, FMM Employee Surety Bond Coverage (Question 34)

CSCD directors shall ensure that all public funds are protected by requiring that all employees with access to funds are covered by Employee Surety Bond coverage and that all funds maintained on CSCD premises are protected by appropriate insurance or bonding. Funds on CSCD premises shall not exceed insurance/bond limits of coverage. CSCDs that have been authorized to have a change fund shall have Employee Surety Bond coverage on the employee who maintains and administers the change fund or petty cash fund, and the coverage shall include the employee's responsibility for the correct accounting and disposition of the change fund or petty cash fund.

34. Were all employees who had access to public funds and/or maintained and administered public funds, change funds and petty cash, which cover the employees' responsibility for the correct accounting and disposition of the change fund and petty cash, covered by an employee surety bond?

SCHEDULE OF DIFFERENCES (Question 35)

An explanation is required to be reported in the Schedule of Differences, Notes to the Financial Statements and in the Schedule of Findings and Questioned Costs if questions 35 is answered NO.

35. Were revenues and expenditures as reported to TDCJ-CJAD on the quarterly financial reports in agreement with the funding recipient's accounting records (CSCD's actuals), the last approved budget, and with audited financial statements?

COMPLIANCE AND OTHER MATTERS: Standards for Financial Audits; Chapter 4, Item 4.25 Government Auditing Standards (Questions 36-40)

An explanation is required to be reported in the Report on Compliance and Internal Control and in the Schedule of Findings and Questioned Costs If questions 36-40 are answered YES.

36. Were there any instances of deficiencies in internal control noted by the auditor?
37. Were there any instances of non-compliance noted by the auditor?
38. Were there any instances of fraud noted by the auditor?
39. Were there any instances of waste noted by the auditor?
40. Were there any instances of abuse noted by the auditor?

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Standards for Financial Audits; Chapter 4, Item 4.05, Government Auditing Standards (Questions 41-42)

An explanation is required to be reported in Schedule of Findings and Questioned Costs for Prior Year if questions 41-42 are answered NO.

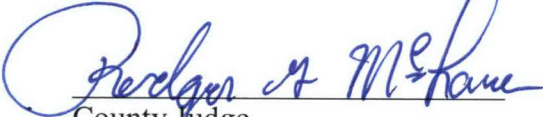
41. ___ ___ **X** Do any action plans exist for significant findings from prior year audits?
42. ___ ___ **X** If action plans exist from prior year audit findings, are they current?

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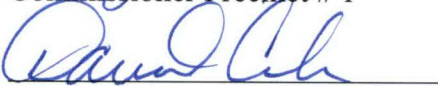
PANOLA COUNTY
2022
BUDGET AMENDMENT #30

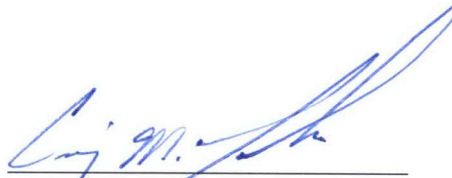
We hereby amend the Panola County Budget for the Fiscal Year 2022 as set forth above according to the procedures outlined under Local Government Code, Chapter 111, Subchapter A Sections 111.010 (c), (d). A copy of this Order is to be filed with the County Clerk and Attached to the Budget originally adopted for 2022.

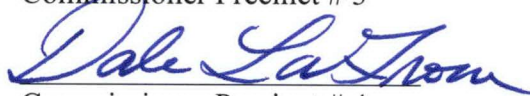
Signed on this 28th day of February, 2023.


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 28th day of February, 2023 as the same appears on file in the office of the County Clerk of Panola County.


County Clerk



FEBRUARY 28, 2023



Adjustment Number **Budget Code** **Description** **Adjustment Date**
 BA0001752 2022 PANOLA COUNTY BU... FY2022 REVENUES 12/31/2022

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>100-330-41050</u>	CITY PUBLIC LIBRARY	FY2022 REVENUES	-170,821.00	6,131.00	-164,690.00
January: 510.92	April: 510.92	July: 510.92	October: 510.92		
February: 510.92	May: 510.92	August: 510.92	November: 510.92		
March: 510.92	June: 510.92	September: 510.92	December: 510.88		
<u>100-330-41060</u>	LAW ENFORCEMENT OFFICER S	FY2022 REVENUES	-6,000.00	568.00	-5,432.00
January: 47.33	April: 47.33	July: 47.33	October: 47.33		
February: 47.33	May: 47.33	August: 47.33	November: 47.33		
March: 47.33	June: 47.33	September: 47.33	December: 47.37		
<u>100-330-41090</u>	STATE JUDICIAL	FY2022 REVENUES	-84,000.00	21,000.00	-63,000.00
January: 1,750.00	April: 1,750.00	July: 1,750.00	October: 1,750.00		
February: 1,750.00	May: 1,750.00	August: 1,750.00	November: 1,750.00		
March: 1,750.00	June: 1,750.00	September: 1,750.00	December: 1,750.00		
<u>100-340-49000</u>	COUNTY TREASURER	FY2022 REVENUES	-18,000.00	2,844.00	-15,156.00
January: 237.00	April: 237.00	July: 237.00	October: 237.00		
February: 237.00	May: 237.00	August: 237.00	November: 237.00		
March: 237.00	June: 237.00	September: 237.00	December: 237.00		
<u>100-360-41001</u>	INTEREST EARNINGS	FY2022 REVENUES	-184,280.00	-34,433.00	-218,713.00
January: -2,869.42	April: -2,869.42	July: -2,869.42	October: -2,869.42		
February: -2,869.42	May: -2,869.42	August: -2,869.42	November: -2,869.42		
March: -2,869.42	June: -2,869.42	September: -2,869.42	December: -2,869.38		
<u>100-360-41030</u>	FAMILY PROTECTION FEE	FY2022 REVENUES	-2,000.00	2,000.00	0.00
January: 166.67	April: 166.67	July: 166.67	October: 166.67		
February: 166.67	May: 166.67	August: 166.67	November: 166.67		
March: 166.67	June: 166.67	September: 166.67	December: 166.63		
<u>100-360-41051</u>	JUDICIARY SUPPORT FEE	FY2022 REVENUES	-1,000.00	890.00	-110.00
January: 74.17	April: 74.17	July: 74.17	October: 74.17		
February: 74.17	May: 74.17	August: 74.17	November: 74.17		
March: 74.17	June: 74.17	September: 74.17	December: 74.13		
<u>100-360-41080</u>	C/C CIVIL GUARDIANSHIP	FY2022 GENERAL FUND REVENUES	-1,000.00	1,000.00	0.00
January: 83.33	April: 83.33	July: 83.33	October: 83.33		
February: 83.33	May: 83.33	August: 83.33	November: 83.33		
March: 83.33	June: 83.33	September: 83.33	December: 83.37		

Adjustment Number **Budget Code** **Description** **Adjustment Date**
 BA0001753 2022 PANOLA COUNTY BU... FY2022 COURTHOUSE SECURITY REVENUES 12/31/2022

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>150-340-49500</u>	JUSTICE OF THE PEACE FEES	FY2022 COURTHOUSE SECURITY REVENUES	-10,591.00	2,032.00	-8,559.00
January: 169.33	April: 169.33	July: 169.33	October: 169.33		
February: 169.33	May: 169.33	August: 169.33	November: 169.33		
March: 169.33	June: 169.33	September: 169.33	December: 169.37		
<u>150-360-41001</u>	INTEREST EARNINGS	FY2022 COURTHOUSE SECURITY REVENUES	-1,496.00	-2,032.00	-3,528.00
January: -169.33	April: -169.33	July: -169.33	October: -169.33		
February: -169.33	May: -169.33	August: -169.33	November: -169.33		
March: -169.33	June: -169.33	September: -169.33	December: -169.37		

Budget Adjustment Register

Packet: GLPKT18760 - #30-2022

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001754	2022 PANOLA COUNTY BU...	FY2022 RECORDS MANAGEMENT	12/31/2022

Summary Description:

<u>Account Number</u>	<u>Account Name</u>	<u>Adjustment Description</u>	<u>Before</u>	<u>Adjustment</u>	<u>After</u>
<u>160-340-44001</u>	FEES OF OFFICE C/C	FY2022 RECORDS MANAGEMENT REVENUE	-3,800.00	3,538.00	-262.00
January: 294.83	April: 294.83	July: 294.83	October: 294.83	November: 294.83	December: 294.83
February: 294.83	May: 294.83	August: 294.83			
March: 294.83	June: 294.83	September: 294.83			
<u>160-340-47001</u>	FEES OF OFFICE D/C	FY2022 RECORDS MANAGEMENT	-3,000.00	2,022.00	-978.00
January: 168.50	April: 168.50	July: 168.50	October: 168.50	November: 168.50	December: 168.50
February: 168.50	May: 168.50	August: 168.50			
March: 168.50	June: 168.50	September: 168.50			
<u>160-660-51090</u>	SEASONAL HELP	FY2022 RECORDS MANAGEMENT	9,000.00	-5,560.00	3,440.00
January: -463.33	April: -463.33	July: -463.33	October: -463.33	November: -463.33	December: -463.33
February: -463.33	May: -463.33	August: -463.33			
March: -463.33	June: -463.33	September: -463.33			

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001755	2022 PANOLA COUNTY BU...	FY22 COURT RECORD PRESERVATION	12/31/2022

Summary Description:

<u>Account Number</u>	<u>Account Name</u>	<u>Adjustment Description</u>	<u>Before</u>	<u>Adjustment</u>	<u>After</u>
<u>165-340-47001</u>	FEES OF OFFICE D/C	FY22 COURT RECORD PRESERVATION	-1,790.00	1,710.00	-80.00
January: 142.50	April: 142.50	July: 142.50	October: 142.50	November: 142.50	December: 142.50
February: 142.50	May: 142.50	August: 142.50			
March: 142.50	June: 142.50	September: 142.50			
<u>165-660-54061</u>	DIGITIZING	FY22 COURT RECORD PRESERVATION	1,800.00	-1,710.00	90.00
January: -142.50	April: -142.50	July: -142.50	October: -142.50	November: -142.50	December: -142.50
February: -142.50	May: -142.50	August: -142.50			
March: -142.50	June: -142.50	September: -142.50			

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001756	2022 PANOLA COUNTY BU...	FY22 DISTRICT COURT TECHNOLOGY	12/31/2022

Summary Description:

<u>Account Number</u>	<u>Account Name</u>	<u>Adjustment Description</u>	<u>Before</u>	<u>Adjustment</u>	<u>After</u>
<u>166-340-47001</u>	FEES OF OFFICE DISTRICT CLER	FY22 DISTRICT COURT TECHNOLOGY	-600.00	389.00	-211.00
January: 32.42	April: 32.42	July: 32.42	October: 32.42	November: 32.42	December: 32.38
February: 32.42	May: 32.42	August: 32.42			
March: 32.42	June: 32.42	September: 32.42			
<u>166-660-55270</u>	FURNITURE & EQUIPMENT	FY22 DISTRICT COURT TECHNOLOGY	600.00	-389.00	211.00
January: -32.42	April: -32.42	July: -32.42	October: -32.42	November: -32.42	December: -32.38
February: -32.42	May: -32.42	August: -32.42			
March: -32.42	June: -32.42	September: -32.42			

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001757	2022 PANOLA COUNTY BU...	FY22 AIRPORT REVENUE	12/31/2022

Summary Description:

<u>Account Number</u>	<u>Account Name</u>	<u>Adjustment Description</u>	<u>Before</u>	<u>Adjustment</u>	<u>After</u>
<u>885-360-41001</u>	INTEREST EARNINGS	FY22 AIRPORT REVENUE	-900.00	1,825.00	925.00
January: 152.08	April: 152.08	July: 152.08	October: 152.08	November: 152.08	December: 152.12
February: 152.08	May: 152.08	August: 152.08			
March: 152.08	June: 152.08	September: 152.08			
<u>885-360-41001</u>	INTEREST EARNINGS	FY22 AIRPORT REVENUE	-900.00	-1,825.00	-2,725.00

Budget Adjustment Register

Packet: GLPKT18760 - #30-2022

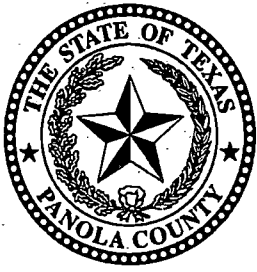
January:	-152.08	April:	-152.08	July:	-152.08	October:	-152.08
February:	-152.08	May:	-152.08	August:	-152.08	November:	-152.08
March:	-152.08	June:	-152.08	September:	-152.08	December:	-152.12

Budget Code Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
2022	2022 PANOLA COUNTY BU	<u>100-330-41050</u>	CITY PUBLIC LIBRARY	-170,821.00	6,131.00	-164,690.00
		<u>100-330-41060</u>	LAW ENFORCEMENT OFFICER STA	-6,000.00	568.00	-5,432.00
		<u>100-330-41090</u>	STATE JUDICIAL	-84,000.00	21,000.00	-63,000.00
		<u>100-340-49000</u>	COUNTY TREASURER	-18,000.00	2,844.00	-15,156.00
		<u>100-360-41001</u>	INTEREST EARNINGS	-184,280.00	-34,433.00	-218,713.00
		<u>100-360-41030</u>	FAMILY PROTECTION FEE	-2,000.00	2,000.00	0.00
		<u>100-360-41051</u>	JUDICIARY SUPPORT FEE	-1,000.00	890.00	-110.00
		<u>100-360-41080</u>	C/C CIVIL GUARDIANSHIP	-1,000.00	1,000.00	0.00
		<u>150-340-49500</u>	JUSTICE OF THE PEACE FEES	-10,591.00	2,032.00	-8,559.00
		<u>150-360-41001</u>	INTEREST EARNINGS	-1,496.00	-2,032.00	-3,528.00
		<u>160-340-44001</u>	FEES OF OFFICE C/C	-3,800.00	3,538.00	-262.00
		<u>160-340-47001</u>	FEES OF OFFICE D/C	-3,000.00	2,022.00	-978.00
		<u>160-660-51090</u>	SEASONAL HELP	9,000.00	-5,560.00	3,440.00
		<u>165-340-47001</u>	FEES OF OFFICE D/C	-1,790.00	1,710.00	-80.00
		<u>165-660-54061</u>	DIGITIZING	1,800.00	-1,710.00	90.00
		<u>166-340-47001</u>	FEES OF OFFICE DISTRICT CLERK	-600.00	389.00	-211.00
		<u>166-660-55270</u>	FURNITURE & EQUIPMENT	600.00	-389.00	211.00
		<u>885-360-41001</u>	INTEREST EARNINGS	-900.00	0.00	-900.00
			2022 Total:	-477,878.00	0.00	-477,878.00
			Grand Total:	-477,878.00	0.00	-477,878.00

Fund Summary

Fund	Before	Adjustment	After
Budget Code:2022 - 2022 PANOLA COUNTY BUDGET JAN-DEC Fiscal: 2022			
100	-467,101.00	0.00	-467,101.00
150	-12,087.00	0.00	-12,087.00
160	2,200.00	0.00	2,200.00
165	10.00	0.00	10.00
166	0.00	0.00	0.00
885	-900.00	0.00	-900.00
Budget Code 2022 Total:	-477,878.00	0.00	-477,878.00
Grand Total:	-477,878.00	0.00	-477,878.00



County of Panola

110 S. Sycamore • Room 216-A
Carthage • Texas 75633
Phone 903-693-0391 • Fax 903-693-2726

County Judge
Rodger G. McLane

County Commissioners
Billy Alexander, Pct. #1
David Cole, Pct. #2
Craig Lawless, Pct. #3
Dale LaGrone, Pct. #4

February 24, 2023

Dear Commissioners,

I am writing you today in reference to the final cases from my private practice.

I have one case from practice in which I need to file a Temporary Order. I will not have to appear before Judge McPherson, the order just needs signed.

Secondly, a dear client Ms. Dorothy Shahan just recently passed away. I have known Ms. Shahan all my life and she was a client, too. Her daughter, Ms. Kimberly Golden, has asked me to handle her mother's final affairs. In that regard, it would require filing an Application to Probate Will as Muniment of Title.

I do not see any conflict in this matter as it is an uncontested probate that requires filings based on a statutory timeline. My position here at the Courthouse will not be adversely affected by this work as it can all be done outside of normal office hours. My staff at my private office will handle the matters and submit the work to me for approval.

With that, I ask that I be allowed to handle the following client's cases.

County Court at Law

In The Estate of Dorothy Shanan., Deceased; and
Cause No. 2020-028 In The Interest of J.E.N.W., a Child.

Should the Court have any questions, please do not hesitate to contact me. I appreciate your help and guidance on this matter.

Thank you,

Rodger McLane



KEN PAXTON

ATTORNEY GENERAL *of* TEXAS

CHAPTER 59 ASSET FORFEITURE REPORT BY LAW ENFORCEMENT AGENCY

Agency Information

Agency Information

Year:	2022	Agency Name:	<u>Panola County Sheriff's Dept.</u>
Agency Mailing Street:		City:	Carthage
314 W. Wellington		State:	TX
ZIP:	75633	Phone Number:	(903) 693-0333
County:	Panola	Agency Fiscal Ending Month:	December
Agency Fiscal Beginning Month:	January		

I. Seized Funds

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

Seized Funds Pursuant to Chapter 59

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

A) Beginning Balance: \$0.00

B) Seizures During Reporting Period

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

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

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

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

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

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

E) Amount Transferred to Forfeiture Account: \$0.00

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

Description:

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

Ending Balance - Mailed Form:

II. Forfeited Funds & Other Court Awards

Forfeited Funds and Other Court Awards Pursuant to Chapter 59

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

A) Beginning Balance: \$50,815.00

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

C) Interest Earned on Forfeited
Funds During Reporting
Period: \$569.00

D) Amount Awarded Pursuant
to 59.022: \$0.00

E) Amount Awarded Pursuant
to 59.023: \$0.00

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

G) Amount Returned to Crime
Victims: \$0.00

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

Description:

I) Total Expenditures of
Forfeited Funds During
Reporting Period. This field will
be auto-calculated once
section VI has been completed
and you save or switch
sections.: \$13,959.00

J) Ending Balance - This field
will be auto-calculated when
you SAVE or switch sections.: \$37,425.00

I) Total Expenditure from
Mailed Form:

J) Ending Balance from Mailed
Form:

III. Other Property

Other Property

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

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

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

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

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

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

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

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

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

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

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

E) Other Property

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

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

IV. Forfeited Property Received

Forfeited Property Received From Another Agency

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

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

V. Forfeited Property Transferred/Loaned

Forfeited Property Transferred or Loaned to Another Agency

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

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

VI. Expenditures: A - D

A) Salaries

- 1) Increase of Salary, Expense
or Allowance for Employees
(Salary Supplements): \$3,003.00
- 2) Salary Budgeted Solely
From Forfeited Funds: \$0.00
- 3) Number of Employees Paid
Using Forfeiture Funds: 1

- 4) TOTAL SALARIES PAID
OUT OF CHAPTER 59
FUNDS: \$3,003.00

Total Salaries from Mailed
Form:

B) Overtime

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

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

Total Overtime from Mailed
Form:

C) Equipment

- 1) Vehicles: \$0.00
- 2) Computers: \$0.00
- 3) Firearms, Protective Body
Armor, Personal Equipment: \$4,956.00
- 4) Furniture: \$0.00
- 5) Software: \$0.00
- 6) Maintenance Costs: \$0.00
- 7) Uniforms: \$0.00

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

Description:

10) TOTAL EQUIPMENT
PURCHASED WITH \$4,956.00
CHAPTER 59 FUNDS:

Total Equipment from Mailed
Form:

D) Supplies

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

Description:

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

Total Supplies from Mailed
Form:

VI. Expenditures: E

E) Travel

1) In State Travel

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

e) Total In State Travel: \$0.00

Total In State Travel from
Mailed Form:

2) Out of State Travel

a) Transportation: \$0.00

b) Meals & Lodging: \$0.00

c) Mileage: \$0.00

d) Incidental Expenses: \$0.00

e) Total Out of State Travel: \$0.00

Total Out of State Travel from
Mailed Form:

3) Total Travel Paid Out of Chapter 59 Funds

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

Total Travel from Mailed Form:

VI. Expenditures: F - G

F) Training

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

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

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

Description:

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

Total Training from Mailed
Form:

G) Investigative Costs

- 1) Informant Costs: \$0.00
- 2) Buy Money: \$6,000.00
- 3) Lab Expenses: \$0.00
- 4) Other (Must provide detail in
box below): \$0.00

Description:

5) TOTAL INVESTIGATIVE
COSTS PAID OUT OF \$6,000.00
CHAPTER 59 FUNDS:

Total Investigative Costs from
Mailed Form:

VI. Expenditures: H - N

H) Prevention / Treatment Programs / Financial Assistance / Donation

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

auto-calculated when you
SAVE or switch sections:

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

I) Facility Costs

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

Description:

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

Total Facility Costs from
Mailed Form:

J) Miscellaneous Fees

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

Description:

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

Total Miscellaneous Costs
from Mailed Form:

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

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

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

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

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

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

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

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

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

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

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

Description:

N) Total Expenditures

TOTAL EXPENDITURES: \$13,959.00

Total Expenditures from Mailed
Form:

Financial Professional Signature

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

Do you acknowledge the
above terms : Yes

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

Title: Certified Public
Accountant

Head of Agency Certification

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

Do you acknowledge the
above terms : Yes

Year: 2022

Typed Name of Head of
Agency:: RC Cutter Clinton

Title: Sheriff

Date: 2/27/2023

Comments:

N/A



KEN PAXTON

ATTORNEY GENERAL *of* TEXAS

CHAPTER 59 ASSET FORFEITURE REPORT BY LAW ENFORCEMENT AGENCY

Agency Information

Agency Information

Year: 2022	Agency Name: <u>Panola County</u> <u>Constable Precinct</u> <u>1 and 4</u>
Agency Mailing Street: 110 S. Sycamore Room 102-A	City: Carthage
ZIP: 75633	State: TX
County: Panola	Phone Number: (903) 693-0385
Agency Fiscal Beginning Month: January	Agency Fiscal Ending Month: December

I. Seized Funds

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

Seized Funds Pursuant to Chapter 59

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

A) Beginning Balance: \$0.00

B) Seizures During Reporting Period

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

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

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

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

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

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

E) Amount Transferred to Forfeiture Account: \$0.00

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

Description:

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

Ending Balance - Mailed Form:

II. Forfeited Funds & Other Court Awards

Forfeited Funds and Other Court Awards Pursuant to Chapter 59

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

A) Beginning Balance: \$198.00

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

C) Interest Earned on Forfeited Funds During Reporting Period: \$3.00

D) Amount Awarded Pursuant to 59.022: \$0.00

E) Amount Awarded Pursuant to 59.023: \$0.00

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

G) Amount Returned to Crime Victims: \$0.00

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

Description:

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

J) Ending Balance - This field will be auto-calculated when you SAVE or switch sections.: \$201.00

I) Total Expenditure from Mailed Form:

J) Ending Balance from Mailed Form:

III. Other Property

Other Property

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

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

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

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

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

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

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

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

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

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

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

E) Other Property

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

Description	Seized	Forfeited To Agency	Returned to Defendants/Respondents	Put into use by Agency
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IV. Forfeited Property Received

Forfeited Property Received From Another Agency

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

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

V. Forfeited Property Transferred/Loaned

Forfeited Property Transferred or Loaned to Another Agency

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

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

VI. Expenditures: A - D

A) Salaries

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

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

Total Salaries from Mailed
Form:

B) Overtime

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

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

Total Overtime from Mailed
Form:

C) Equipment

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

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

Description:

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

Total Equipment from Mailed
Form:

D) Supplies

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

Description:

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

Total Supplies from Mailed
Form:

VI. Expenditures: E

E) Travel

1) In State Travel

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

d) Incidental Expenses: \$0.00

e) Total In State Travel: \$0.00

Total In State Travel from
Mailed Form:

2) Out of State Travel

a) Transportation: \$0.00

b) Meals & Lodging: \$0.00

c) Mileage: \$0.00

d) Incidental Expenses: \$0.00

e) Total Out of State Travel: \$0.00

Total Out of State Travel from
Mailed Form:

3) Total Travel Paid Out of Chapter 59 Funds

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

Total Travel from Mailed Form:

VI. Expenditures: F - G

F) Training

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

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

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

Description:

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

Total Training from Mailed
Form:

G) Investigative Costs

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

Description:

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

Total Investigative Costs from
Mailed Form:

VI. Expenditures: H - N

H) Prevention / Treatment Programs / Financial Assistance / Donation

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

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

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

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

I) Facility Costs

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

Description:

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

Total Facility Costs from
Mailed Form:

J) Miscellaneous Fees

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

Description:

7) Total Miscellaneous Fees
Paid Out of Chapter 59 Funds

\$0.00

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

Total Miscellaneous Costs
from Mailed Form:

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

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

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

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

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

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

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

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

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

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

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

Description:

N) Total Expenditures

TOTAL EXPENDITURES: \$0.00

Total Expenditures from Mailed
Form:

Financial Professional Signature

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

Do you acknowledge the
above terms : Yes

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

Title: Certified Public
Accountant

Head of Agency Certification

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

Do you acknowledge the
above terms : Yes

Year: 2022

Typed Name of Head of Agency: Jeff Ivy

Title: Constable Pct.
#1&4

Date: 2/27/2023

Comments:



KEN PAXTON

ATTORNEY GENERAL *of* TEXAS

CHAPTER 59 ASSET FORFEITURE REPORT BY LAW ENFORCEMENT AGENCY

Agency Information

Agency Information

Year: 2022	Agency Name: <u>Panola County</u> <u>Constable Precinct</u> <u>2 and 3</u>
Agency Mailing Street: 110 S. Sycamore, #102A	City: Carthage
ZIP: 75633	State: TX
County: Panola	Phone Number: (903) 693-0342
Agency Fiscal Beginning Month: January	Agency Fiscal Ending Month: December

I. Seized Funds

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

Seized Funds Pursuant to Chapter 59

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

A) Beginning Balance: \$0.00

B) Seizures During Reporting Period

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

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

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

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

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

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

E) Amount Transferred to Forfeiture Account: \$0.00

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

Description:

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

Ending Balance - Mailed Form:

II. Forfeited Funds & Other Court Awards

Forfeited Funds and Other Court Awards Pursuant to Chapter 59

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

A) Beginning Balance: \$1,058.00

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

C) Interest Earned on Forfeited Funds During Reporting Period: \$16.00

D) Amount Awarded Pursuant to 59.022: \$0.00

E) Amount Awarded Pursuant to 59.023: \$0.00

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

G) Amount Returned to Crime Victims: \$0.00

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

Description:

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

J) Ending Balance - This field will be auto-calculated when you SAVE or switch sections.: \$1,074.00

I) Total Expenditure from Mailed Form:

J) Ending Balance from Mailed Form:

III. Other Property

Other Property

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

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

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

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

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

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

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

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

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

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

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

E) Other Property

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

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

IV. Forfeited Property Received

Forfeited Property Received From Another Agency

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

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

V. Forfeited Property Transferred/Loaned

Forfeited Property Transferred or Loaned to Another Agency

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

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

VI. Expenditures: A - D

A) Salaries

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

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

Total Salaries from Mailed
Form:

B) Overtime

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

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

Total Overtime from Mailed
Form:

C) Equipment

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

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

Description:

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

Total Equipment from Mailed
Form:

D) Supplies

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

Description:

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

Total Supplies from Mailed
Form:

VI. Expenditures: E

E) Travel

1) In State Travel

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

d) Incidental Expenses: \$0.00

e) Total In State Travel: \$0.00

Total In State Travel from
Mailed Form:

2) Out of State Travel

a) Transportation: \$0.00

b) Meals & Lodging: \$0.00

c) Mileage: \$0.00

d) Incidental Expenses: \$0.00

e) Total Out of State Travel: \$0.00

Total Out of State Travel from
Mailed Form:

3) Total Travel Paid Out of Chapter 59 Funds

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

Total Travel from Mailed Form:

VI. Expenditures: F - G

F) Training

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

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

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

Description:

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

Total Training from Mailed
Form:

G) Investigative Costs

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

Description:

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

Total Investigative Costs from
Mailed Form:

VI. Expenditures: H - N

H) Prevention / Treatment Programs / Financial Assistance / Donation

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

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

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

I) Facility Costs

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

Description:

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

Total Facility Costs from
Mailed Form:

J) Miscellaneous Fees

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

Description:

7) Total Miscellaneous Fees
Paid Out of Chapter 59 Funds

\$0.00

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

Total Miscellaneous Costs
from Mailed Form:

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

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

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

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

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

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

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

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

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

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

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

Description:

N) Total Expenditures

TOTAL EXPENDITURES: \$0.00

Total Expenditures from Mailed
Form:

Financial Professional Signature

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

Do you acknowledge the
above terms : Yes

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

Title: Certified Public
Accountant

Head of Agency Certification

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

Do you acknowledge the
above terms : Yes

Year: 2022

Typed Name of Head of Agency: Brack LaGrone

Title: Constable

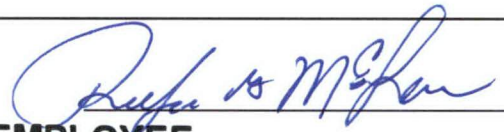
Date: 2/27/2023

Comments:

APPROVED 02-28-2023

Rodger G. McLane

County Judge



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

NAME: William G. Morris

POSITION: Veteran Service Officer

DEPARTMENT: Veteran Service Office

DATE: 2/10/2023

CONFERENCE: Training

LOCATION: Denton County

DATES: 4/18/2023 to 4/21/2023

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 4

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

If not, how much of your requirements will be met by this conference? 14 hours

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

How many days have you been away from your job this year for conferences, not counting this conference? 0

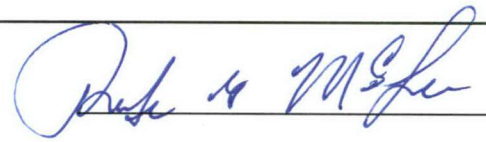
Do you have sufficient funds in your budget for this conference? Yes

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

Continuing education to maintain accreditation with Texas Veterans Commission.

APPROVED 02-28-2023

Rodger G. McLane
County Judge



PANOLA COUNTY OFFICIAL / EMPLOYEE REQUEST FOR CONFERENCE

_____ **ONLINE** ✓ **IN PERSON**

NAME: Jeremy Nagle

POSITION: Deputy Constable

DEPARTMENT: Panola County Constable's Office Pat 2+3

DATE: 2-15-23

CONFERENCE: Glock Armorer's Course

LOCATION: Tyler PD Tyler Tx

DATES: 4-27-23 TO 4-27-23

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

Does this conference meet your educational requirements for the year? Yes

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

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

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.)

Provides more familiarity with firearms



GLOCK reserves the right to remove students from classes and/or permanent ban from future training due to violation(s) of firearms safety rules with no refund of class fees.

[Name](#) | [Address](#) | [Terms](#) |

REGISTRATION: NAME

CLASS INFO

Class 110293: **4/27/2023 / Armorer's Course**
Price: 250.00 USD
Location: Tyler PD Blake Lockhart, 574 W Cumberland Rd - Tyler, TX
Instructor: Blue

STUDENT

* Please choose a category:

- GLOCK Dealer
- Active Law Enforcement
- Other
- Range Program
- Retired Law Enforcement
- LE Distributor
- Military
- Security Officer
- Retired Military

Comment (e.g. name of Dealer/Distributor):

Title/Rank: * First Name: Middle Name: * Last Name:

* U.S. citizen or U.S. permanent resident? yes no

* Date of Birth

[HOME](#) | [TRAINING SCHEDULE](#) | [COURSE DESCRIPTION](#) | [HOST COURSE](#) | [CAREERS](#) | [GSSF](#) | [CONTACT](#) | [PRIVACY POLICY](#) |

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APPROVED 02-28-2023

Rodger G. McLane
County Judge



PANOLA COUNTY OFFICIAL / EMPLOYEE REQUEST FOR CONFERENCE

ONLINE IN PERSON

NAME: Travis Curry

POSITION: Patrol Sergeant

DEPARTMENT: Panola County Sheriff's Office

DATE: February 15, 2023

CONFERENCE: Field Training Officer Course

LOCATION: OSS Academy - online

DATES: February 12, 2023 to February 12, 2023

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 0

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

If not, how much of your requirements will be met by this conference? 24 hours

How much of your requirements have been met already, not counting this conference? 73

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

conference? 0

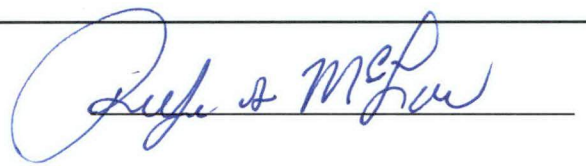
Do you have sufficient funds in your budget for this conference? Yes

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

To certify me as a field training officer

APPROVED 02-28-2023

Rodger G. McLane
County Judge



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

NAME: Cutter Clinton
POSITION: Sheriff
DEPARTMENT: Panola County Sheriff's Office
DATE: 01-09-2022

CONFERENCE: Sheriff's Association of Texas Conference
LOCATION: Fort Worth, Texas
DATES: 7-22-2023 to 7-25-2023

NUMBER OF DAYS OUT OF THE OFFICE FOR THIS CONFERENCE: 4

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

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

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

0

How many days have you been away from your job this year for conferences, not counting this conference? 0

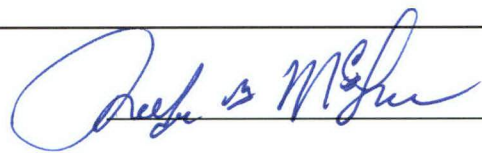
Do you have sufficient funds in your budget for this conference? Yes

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

Informative general sessions taught by national speakers along
with specialized topics in the concurrent training sessions,
in which administrators will gain valuable information on
technology, issues, and problems facing Texas Peace
Officers today.

APPROVED 02-28-2023

Rodger G. McLane
County Judge



PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: TONI HUGHES

POSITION: JUSTICE OF THE PEACE

DEPARTMENT: JUSTICE OF THE PEACE PCT 2 & 3

DATE: FEBRUARY 21, 2023

CONFERENCE: The Texas Justice Court Training Center will discussing Enforcement of Criminal Judgments and Civil Scenarios for the Judges and Clerks.

LOCATION: TYLER, TX

DATES: MARCH 23, 2023

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

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

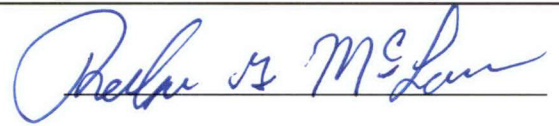
How many days have you been away from your job this year for conferences, not counting this conference? 0

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

Write a short statement explain the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.) The Texas Justice Court Training Center will discussing Enforcement of Criminal Judgments and Civil Scenarios for the Judges and Clerks.

APPROVED 02-28-2023

Rodger G. McLane
County Judge



PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: MARY SUE KIPER

POSITION: CLERK

DEPARTMENT: JUSTICE OF THE PEACE PCT 2 & 3

DATE: FEBRUARY 21, 2023

CONFERENCE: The Texas Justice Court Training Center will discussing Enforcement of Criminal Judgments and Civil Scenarios for the Judges and Clerks.

LOCATION: TYLER, TX

DATES: MARCH 23, 2023

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

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

How many days have you been away from your job this year for conferences, not counting this conference? 0

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

Write a short statement explain the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.) The Texas Justice Court Training Center will discussing Enforcement of Criminal Judgments and Civil Scenarios for the Judges and Clerks.