

PANOLA COUNTY SHERIFF'S OFFICE

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



314 W. Wellington
Carthage, Texas 75633

October 23, 2024

Sheriff Cutter Clinton

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 Katelyn Burgess as a Detention Officer for the Panola County Sheriff's Office effective October 30, 2024.

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

October 24, 2024

Sheriff Cutter Clinton

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 status for Haley Baker from Deputy Sheriff at a pay rate of \$25.70 per hour to Sergeant for the Panola County Sheriff's Office at a pay rate of \$25.98 per hour plus the budgeted uniform allowance effective October 19, 2024.

Please record the change in status for Casey Jones from Senior Detention Officer at a pay rate of \$20.06 per hour to Deputy Sheriff for the Panola County Sheriff's Office at a pay rate of \$25.70 per hour plus the budgeted uniform allowance effective October 25, 2024.

Sincerely,

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

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

October 30, 2024

Sheriff Cutter Clinton

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 Christopher Cannady as a Detention Officer for the Panola County Sheriff's Office at a pay rate of \$16.81 per hour plus the budgeted uniform allowance effective November 2, 2024.

Please record the change in status for Isaiah Daniels from Detention Officer at a pay rate of \$19.02 per hour to Senior Detention Officer for the Panola County Sheriff's Office at a pay rate of \$20.06 per hour plus the budgeted uniform allowance effective November 2, 2024.

Sincerely,

A handwritten signature in black ink that reads "Cutter Clinton".

Cutter Clinton
Sheriff

CC/lw
CC: Jennifer Stacy
Joni Reed

Honesty, Integrity, Service

October 30, 2024

FROM: Melanie Earle, Road and Bridge Warehouse Coordinator

TO: Joni Reed, County Treasurer

SUBJECT: EFFECTIVE DATE OF SEPARATION OF EMPLOYMENT:

Please be advised of the effective date of separation of employment for Joshua Strong, Temporary Operator, for Panola County Road & Bridge Department, Pct.2, effective October 31, 2024, at 5:00 pm.

Melanie Earle

Melanie Earle

Road and Bridge

Warehouse Coordinator

PANOLA COUNTY, TEXAS

INVITATION TO BID

RETURN BID TO:

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

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

Sealed bids shall be received no later than:

9:00 A.M., Tuesday December 3, 2024

MARK ENVELOPE

"BID, (ONE) 3/4 TON CREW CAB"

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

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

Any questions concerning this invitation to Bid, and specifications should be directed to Melanie Earle, Road and Bridge Warehouse Coordinator, at (903) 693-3763.

SIGNATURE OF BIDDER

INSTRUCTIONS/TERMS OF CONTRACT

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

BID, (ONE) 3/4 TON CREW CAB

IT IS UNDERSTOOD that the Commissioners Court of Panola County, Texas reserves the right to reject any or all bids for any or all products and/or services covered in this bid request and to waive informalities or defects in bids or to accept such bids as it shall deem to be in the best interests of Panola County.

BIDS MUST BE submitted on the bid forms included for that purpose in this packet. Bids shall be placed in separate sealed envelopes, with each page manually signed by a person having the authority to bind the firm in a contract and marked clearly on the outside as shown below.

SUBMISSION OF BIDS: Sealed bids shall be submitted to:

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

Not later than 9:00 A.M., Tuesday December 3, 2024

MARK ENVELOPES:

"BID, (ONE) 3/4 TON CREW CAB"

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

SIGNATURE OF BIDDER

BID, (ONE) 3/4 TON CREW CAB

PANOLA COUNTY IS CURRENTLY ACCEPTING BIDS FOR ONE (1) 3/4 TON CREW CAB FOR USE BY PANOLA COUNTY PRECINCT 1. THE TRUCK SHOULD MEET THE FOLLOWING SPECIFICATIONS:

1. Trucks shall be at least a **2025** model 3/4-ton, 4 door, 4-wheel drive.
(Commonly known as 250 or 2500)
2. **Engine:** No less than 6.6 liters. Diesel.
3. **Transmission:** No less than six (10) speed automatic.
4. **Axle:** Auto-Locking Differential
5. **Misc:** Power steering/brakes, a/c; am-fm radio; spare tire/wheel; cruise; power windows/door locks.
6. **Bed:** Short bed
7. **Warranty:** No less than 3 years/36,000 miles and no less than 5 years/100,000 miles on power train.
8. **Delivery:** Truck shall be ready for pick up within 50-mile radius of Panola County Warehouse after January 1, 2025.

QUESTIONS CONCERNING THIS BID SHOULD BE DIRECTED TO MELANIE EARLE, ROAD AND BRIDGE WAREHOUSE COORDINATOR AT 903-693-3763.

SIGNATURE OF BIDDER _____

BID FORM AND CONTRACT

BID, (ONE) 3/4 TON CREW CAB

TO THE COMMISSIONERS COURT OF PANOLA COUNTY, TEXAS FOR
FURNISHING AND DELIVERING TO PANOLA COUNTY, TEXAS FOR USE BY
PANOLA COUNTY PRECINCT 1.
IN ACCORDANCE WITH THE FOREGOING SPECIFICATIONS:

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

TOTAL PRICE \$ _____

Exceptions to specifications:

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____

SIGNATURE OF BIDDER _____

SIGNATURE _____

COMPANY NAME _____

ADDRESS _____

DATE _____

ACCEPTED:

COUNTY JUDGE _____

DATE _____

TREASURER'S THIRD QUARTER 2024

FUND	BALANCE 7/1/2024	RECEIPTS	DISBURSEMENTS	BALANCE 6/30/2024
GENERAL	38,791,648.21	1,348,789.76	4,982,730.85	35,157,707.12
LAW LIBRARY	106,173.74	5,041.65	3,526.89	107,688.50
CTY JUVENILE DELINQUENCY PREVENTION	176.53	1.40	0.00	177.93
COURTHOUSE SECURITY	273,257.67	7,321.76	2,557.94	278,021.49
RECORDS MANAGEMENT	33,384.31	385.62	2,224.81	31,545.12
COUNTY/DISTRICT COURT TECHNOLOGY FUND	8,836.97	140.60	0.00	8,977.57
COURT RECORD PRESERVATION	16,794.51	142.95	0.00	16,937.46
DISTRICT COURT RECORDS TECHNOLOGY	25,659.93	263.74	0.00	25,923.67
DISTRICT CLERK RECORDS MGT & PRESERVATION	35,239.25	3,261.39	0.00	38,500.64
CO.CLERK RECORDS PRESERVATION	694,388.18	23,135.34	0.00	717,523.52
ARCHIVE FEE	610,200.76	20,192.50	0.00	630,393.26
JUSTICE COURT TECHNOLOGY	123,803.87	2,970.92	0.00	126,774.79
TAX A/C V.I.T. INTEREST	4,666.61	35.85	192.97	4,509.49
ELECTION SERVICES CONTRACT FUND	61,244.00	6,306.35	33,509.00	34,041.35
ROAD & BRIDGE	14,538,643.55	560,036.64	3,480,733.64	11,617,946.55
FM & LATERAL ROAD	3,060,965.56	44,781.21	111,231.83	2,994,514.94
HOT CHECK FEE	34,806.23	110.00	540.00	34,376.23
PRETRIAL INTERVENTION	34,460.69	3,288.74	0.00	37,749.43
SHERIFF'S STATE FORFEITURE	19,477.59	194.06	0.00	19,671.65
JAIL COMMISSARY FUND	66,220.66	5,237.61	1,141.64	70,316.63
DA FORFEITURE	41,876.58	2,914.56	0.00	44,791.14
STATE APPORTIONMENT - DA	7,859.07	9,223.63	5,265.65	11,817.05
STATE LONGEVITY PAY SUPPLEMENT	3.42	1,680.56	1,012.18	671.80
CONST PCT 2 STATE FORFEITURE	1,135.94	9.00	0.00	1,144.94
CONST PCT 1 STATE FORFEITURE	212.32	1.68	0.00	214.00
SHERIFF FEDERAL FORFEITURE	8,589.23	67.97	0.00	8,657.20
CDA FEDERAL FORFEITURE	64,278.46	508.64	0.00	64,787.10
CONSTABLE 2 & 3 FEDERAL	347.26	2.75	0.00	350.01
CHILD PROTECTIVE SERVICES	139,717.25	2,127.90	5,240.00	136,605.15
OPIOID SETTLEMENT FUND	31,558.95	249.72	0.00	31,808.67
HEALTH FUND	4,219,638.04	38,118.83	3,757.65	4,253,999.22
AIRPORT	436,040.26	100,847.56	227,818.64	309,069.18
ROAD BOND 1971	324,052.26	2,855.85	0.00	326,908.11
PERMANENT IMPROVEMENT	254,753.31	2,220.99	0.00	256,974.30
JAIL IMPROVEMENT	504.73	3.98	0.00	508.71
110-112 - CREDIT CARD CLEARING	114.54	369.27	361.59	122.22
PANOLA COUNTY AUCTION PROCEEDS	198.13	1.66	0.00	199.79
COMMUNITY SUPERVISION	63,880.78	100,729.41	106,920.86	57,689.33
DRUG COURT GRANT	32,118.81	895.68	3,003.68	30,010.81
JUVENILE PROBATION	799,772.99	58,162.40	97,354.97	760,580.42
AMERICAN RESCUE PLAN	775,520.11	5,524.90	259,902.00	521,143.01
ROCKHILL WSC	8,100.00	13,315.69	14,675.00	6,740.69
EXPERTPAY	0.04	0.00	0.00	0.04
PANOLA COUNTY RETIREE HEALTH	40,165,227.32	649,523.33	435,715.20	40,379,035.45
MEMORANDUM TOTAL ONLY	105,915,548.62	3,020,994.05	9,779,416.99	99,157,125.68

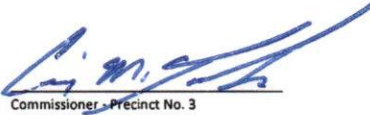
BALANCE REPRESENTED BY:

DEMAND DEPOSIT - FIRST STATE BANK & TRUST	8,690,238.46
INVESTMENTS - FIRST STATE BANK & TRUST	91,027,000.00
CASH/CHANGE FUND	3,300.00
PLUS INTANGIBLE ROYALTY INTEREST	7,600.00
FUEL INVENTORY	18,710.23
PLUS RECEIVABLES	12,056.41
LESS ACCRUALS & PAYABLES	(601,779.42)
FUND BALANCE AS OF SEPTEMBER 30, 2024	99,157,125.68

We, the undersigned County Judge and Commissioners, in and for Panola County, Texas, hereby certify that we have this date made an examination of and compared the County Treasurer's Quarterly Report, filed with us on this 5th day of November 2024, and have found the same to be correct and in due order, and have ordered the proper credits to be made in the accounts of the said County Treasurer, in accordance with said order as required by Law and provided for in the Revised Statutes of the State of Texas.


County Judge



Commissioner - Precinct No. 1


Commissioner - Precinct No. 3


Commissioner - Precinct No. 2


Commissioner - Precinct No. 4

SWORN TO AND SUBSCRIBED BEFORE ME, County Judge and County Commissioners of said Panola County, each respectively, on this 5th day of November 2024.

I, Joni Reed, Certified County Treasurer of Panola County, certify that the above and foregoing report is true to the best of my knowledge.

Certified County Treasurer

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 11:10 O'CLOCK A M

DEC 03 2024

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

Statement

I, Marissa Harrison, 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: Deputy Sheriff

Execution

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

Date: 10/22/2024

Marissa Harrison
Signature of Officer

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

AT _____ O'CLOCK _____ M _____

DEC 05 2024

BOBBIE DAVIS
COUNTY CLERK, PANOLA COUNTY, TEXAS

BY _____ DEPUTY

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

I, Marissa Harrison, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of Deputy Sheriff 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.

Marissa Harrison

Signature of Officer

Certification of Person Authorized to Administer Oath

State of Texas

County of Panola

Sworn to and subscribed before me on this 22nd day of October, 2024.

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

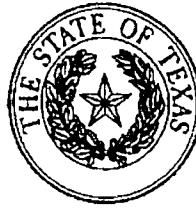
R. C. Clinton

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

R. C. Clinton

Printed or Typed Name

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 11:10 O'CLOCK A M

DEC 05 2024

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

Statement

I, Jeffrey McAndrews, 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: Deputy Sheriff

Execution

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

Date: 10/22/2024

Jeffrey McAndrews
Signature of Officer

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

AT _____ O'CLOCK _____ M _____

DEC 05 2024

BOBBIE DAVIS
COUNTY CLERK, PANOLA COUNTY, TEXAS

BY _____ DEPUTY

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,
I, Jeffrey McAndrews, do solemnly swear (or affirm), that I will faithfully
execute the duties of the office of Deputy Sheriff 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.

Jeffrey McAndrews
Signature of Officer

Certification of Person Authorized to Administer Oath

State of Texas
County of Panola

Sworn to and subscribed before me on this 22nd day of October, 2024.

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

R.C. Clinton

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

R.C. Clinton

Printed or Typed Name

Form #2201 Rev. 05/2020

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 11:10 O'CLOCK A M

DEC 05 2024

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

Statement

I, Casey Jones, 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: Deputy Sheriff

Execution

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

Date: 10/22/2024

[Signature]
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
IN MY OFFICE
AT _____ O'CLOCK _____ M _____
DEC 05 2024
BOBBIE DAVIS
COUNTY CLERK, PANOLA COUNTY, TEXAS
BY _____ DEPUTY

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,
I, Casey Jones, do solemnly swear (or affirm), that I will faithfully
execute the duties of the office of Deputy Sheriff 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 22nd day of October, 2024.

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



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

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

R. C. Clark

Printed or Typed Name

AT 11:10 O'CLOCK A M.

DEC 05 2024



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

PUBLIC OFFICIAL BONDS
COUNTY CLERK, PANOLA COUNTY, TEXAS

BY P. Davis DEPUTY

No. 999363159

KNOW ALL MEN BY THESE PRESENTS:

That we Jeffrey Jackson

of 15564 County Rd 498, Lindale, TX 75771

(Insert Full Name [top line] and Address [bottom line] of Principal)

, as Principal and The Ohio Casualty Insurance Company, a corporation organized and existing under the laws of the State of New Hampshire, (hereinafter called the Surety, are held and firmly bound unto Panola County

110 Sycamore St, Carthage, TX 75633

(Insert Full Name [top line] and Address [bottom line] of Obligee)

in the aggregate and non-cumulative penal sum of Two Thousand Five Hundred Dollars And Zero Cents

(\$2,500.00)

DOLLARS, for the payment of which, well and truly

to be made, we bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the said Principal has been elected or appointed to (or holds by operation of law) the office of Special Prosecutor

for a term

beginning on November 12, 2024 and ending on November 12, 2025.

Now, therefore, the condition of this Obligation is such that if the said Principal shall well, truly and faithfully perform all official duties required by law of such official during the term aforesaid, then this obligation shall be void; otherwise it shall remain in full force and effect, subject to the following conditions:

First: That the Surety may, if it shall so elect, cancel this bond by giving thirty (30) days notice in writing to Panola County

110 Sycamore St, Carthage, TX 75633

and

this bond shall be deemed canceled at the expiration of said thirty (30) days, the Surety remaining liable, however, subject to all the terms, conditions and provisions of this bond, for any act or acts covered by this bond which may have been committed by the Principal up to the date of such cancelation; and the Surety shall, upon surrender of this bond and its release from all liability hereunder, refund the premium paid, less a pro rate part thereof for the time this bond shall have been in force.

Second: That the Surety shall not be liable hereunder for the loss of any public moneys or funds occurring through or resulting from the failure of, or default in payment by, any banks or depositories in which any public moneys or funds have been deposited, or may be deposited, or placed to the credit, or under the control of the Principal, whether or not such banks or depositories were or may be selected or designed by the Principal or by other persons; or by reason of the allowance to, or acceptance by the Principal of any interest on said public moneys or funds, any law, decision, ordinance or statute to the contrary notwithstanding.

Third: That the Surety shall not be liable for any loss or losses, resulting from the failure of the Principal to collect any taxes, licenses, levies, assessments, etc., with the collection of which he may be chargeable by reason of his election or appointment as aforesaid.

SIGNED, SEALED and DATED October 29, 2024

Jeffrey Jackson

The Ohio Casualty Insurance Company



By: Timothy A. Mikolajewski

Timothy A. Mikolajewski

Attorney-in-Fact

OATH OF OFFICE

STATE OF Texas
County of Panola } SS

I, Jeffrey Jackson,
do solemnly swear (or affirm) that I will support, protect and defend the Constitution of The United States and the Constitution of the
State of Texas and that I will discharge the duties of my office of Special Prosecutor
with fidelity; that I have not

paid or contributed, or promised to pay or contribute, either directly or indirectly, any money or other valuable thing to procure my
nomination or election (or appointment), except for necessary and proper expenses expressly authorized by law; that I have not
knowingly violated any election law of this State, or procured it to be done by others in my behalf; that I will not knowingly receive,
directly or indirectly, any money or other valuable thing for the performance or non-performance of any act or duty pertaining to my
office than the compensation allowed by law. So help me God.

[Signature]

Sworn to and subscribed before me this 29 day of October, 2024

[Signature: Ginger Hawkins]

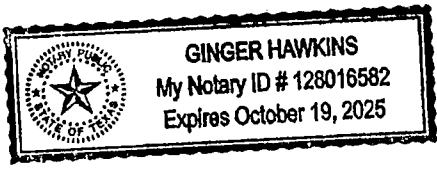




Figure: 28 TAC § 1.601(a)(2)(B)

Have a complaint or need help?

If you have a problem with a claim or your premium, call your insurance company or HMO first. If you can't work out the issue, the Texas Department of Insurance may be able to help.

Even if you file a complaint with the Texas Department of Insurance, you should also file a complaint or appeal through your insurance company or HMO. If you don't, you may lose your right to appeal.

The Ohio Casualty Insurance Company

To get information or file a complaint with your insurance company or HMO:

Call: Liberty Mutual Surety Claims **at 206-473-6210**

Online: www.LibertyMutualSuretyClaims.com

Email: HOSCL@libertymutual.com

Mail: P.O. Box 34526 Seattle, WA 98124

The Texas Department of Insurance

To get help with an insurance question or file a complaint with the state:

Call with a question: 1-800-252-3439

File a complaint: www.tdi.texas.gov

Email: ConsumerProtection@tdi.texas.gov

Mail: MC 111-1A, P.O. Box 149091, Austin, TX 78714-9091

¿Tiene una queja o necesita ayuda?

Si tiene, un problema con una reclamación o con su prima de seguro, llame primero a su compañía de seguros o HMO. Si no puede resolver el problema, es posible que el Departamento de Seguros de Texas (Texas Department of Insurance, por su nombre en inglés) pueda ayudar.

Aun si usted presenta una queja ante el Departamento de Seguros de Texas, también debe presentar una queja a través del proceso de quejas o de apelaciones de su compañía de seguros o HMO. Si no lo hace, podría perder su derecho para apelar.

The Ohio Casualty Insurance Company

Para obtener información o para presentar una queja ante su compañía de seguros o HMO:

Llame a: Liberty Mutual Surety Claims

al 206-473-6210

En línea: www.LibertyMutualSuretyClaims.com

Correo electrónico: HOSCL@libertymutual.com

Dirección postal: P.O. Box 34526 Seattle, WA 98124

El Departamento de Seguros de Texas

Para obtener ayuda con una pregunta relacionada con los seguros o para presentar una queja ante el estado:

Llame con sus preguntas al: 1-800-252-3439

Presente una queja en: www.tdi.texas.gov

Correo electrónico: ConsumerProtection@tdi.texas.gov

Dirección postal: MC 111-1A, P.O. Box 149091, Austin, TX 78714-9091



POWER OF ATTORNEY

The Ohio Casualty Insurance Company

Principal: Jeffrey Jackson
 Agency Name: Richard H. Thomas Inc. Bond Number: 999363159
 Obligee: Panola County
 Bond Amount: (\$2,500.00) Two Thousand Five Hundred Dollars And Zero Cents

KNOW ALL PERSONS BY THESE PRESENTS: that The Ohio Casualty Insurance Company, a corporation duly organized under the laws of the State of New Hampshire (herein collectively called the "Company"), pursuant to and by authority herein set forth, does hereby name, constitute and appoint Timothy A. Mikolajewski in the city and state of Seattle, WA, each individually if there be more than one named, its true and lawful attorney-in-fact to make, execute, seal, acknowledge and deliver, for and on its behalf as surety and as its act and deed, any and all undertakings, bonds, recognizances and other surety obligations, in pursuance of these presents and shall be as binding upon the Companies as if they have been duly signed by the president and attested by the secretary of the Company in their own proper persons.

IN WITNESS WHEREOF, this Power of Attorney has been subscribed by an authorized officer or official of the Company and the corporate seal of the Company has been affixed thereto this 1st day of August, 2024.



The Ohio Casualty Insurance Company
 By: *Nathan J. Zangerle*
 Nathan J. Zangerle, Assistant Secretary

Not valid for mortgage, note, loan, letter of credit, currency rate, interest rate or residual value guarantees.

For bond and/or Power of Attorney (POA) verification inquiries, please call 610-832-8240 or email HOSUR@libertymutual.com.

STATE OF PENNSYLVANIA ss
 COUNTY OF MONTGOMERY

On this 1st day of August, 2024, before me personally appeared Nathan J. Zangerle, who acknowledged himself to be the Assistant Secretary of The Ohio Casualty Insurance Company and that he, as such, being authorized so to do, execute the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as duly authorized officer.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my notarial seal at Plymouth Meeting, Pennsylvania, on the day and year first above written.



Commonwealth of Pennsylvania - Notary Seal
 Teresa Pastella, Notary Public
 Montgomery County
 My commission expires March 28, 2025
 Commission number 1126044
 Member, Pennsylvania Association of Notaries

By: *Teresa Pastella*
 Teresa Pastella, Notary Public

This Power of Attorney is made and executed pursuant to and by authority of the following By-law and Authorizations of The Ohio Casualty Insurance Company, which is now in full force and effect reading as follows:

ARTICLE IV – OFFICERS: Section 12. Power of Attorney.
 Any officer or other official of the Corporation authorized for that purpose in writing by the Chairman or the President, and subject to such limitation as the Chairman or the President may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Corporation to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Corporation by their signature and executed, such instruments shall be as binding as if signed by the President and attested to by the Secretary. Any power or authority granted to any representative or attorney-in-fact under the provisions of this article may be revoked at any time by the Board, the Chairman, the President or by the officer or officers granting such power or authority.

Certificate of Designation – The President of the Company, acting pursuant to the Bylaws of the Company, authorizes Nathan J. Zangerle, Assistant Secretary to appoint such attorneys-in-fact as may be necessary to act on behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations.

Authorization – By unanimous consent of the Company's Board of Directors, the Company consents that facsimile or mechanically reproduced signature or electronic signatures of any assistant secretary of the Company or facsimile or mechanically reproduced or electronic seal of the Company, wherever appearing upon a certified copy of any power of attorney or bond issued by the Company in connection with surety bonds, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

I, Renee C. Llewellyn, the undersigned, Assistant Secretary, of The Ohio Casualty Insurance Company do hereby certify that this power of attorney executed by said Company is in full force and effect and has not been revoked.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seals of said Company this 29th day of October, 2024.



By: *Renee C. Llewellyn*
 Renee C. Llewellyn, Assistant Secretary



FISCAL YEAR 2025
PANOLA COUNTY CRIMINAL DISTRICT ATTORNEY
HOT CHECK FEE

Fund: 700 - HOT CHECK FEE

REVENUES

700-340-41042

HOT CHECK FEES COLLECTED

600

CASH BALANCE

2,157

Total Revenues 2,757

EXPENDITURES

700-710-51050

SECRETARIES

2,757

Total Expenditures 2,757

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



DANNY/BUCK DAVIDSON

10-23-24
DATE



**FISCAL YEAR 2025
PANOLA COUNTY CRIMINAL DISTRICT ATTORNEY
STATE FORFEITURE BUDGET**

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

CASH BALANCE BEGINNING OF YEAR 3,700

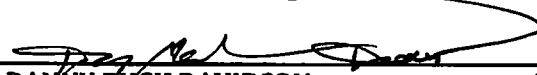
Total Revenues 3,700

EXPENDITURES

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

Total Expenditures 3,700

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



DANNY BUCK DAVIDSON 10-23-21
DATE



**FISCAL YEAR 2025
PANOLA COUNTY CRIMINAL DISTRICT ATTORNEY
STATE APPORTIONMENT BUDGET**

Fund: 830 - STATE APPORTIONMENT - DA

REVENUES

<u>830-330-54000</u>	STATE APPORTIONMENT FUNDS	27,498
<u>830-360-41001</u>	INTEREST EARNINGS	<u>5</u>


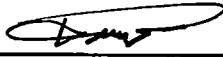
Total Revenues 27,503

EXPENDITURES

<u>830-715-51030</u>	ADMINISTRATIVE ASSISTANT	5,283
<u>830-710-51050</u>	SECRETARIES	9,877
<u>830-715-51640</u>	INVESTIGATOR	<u>12,343</u>

Total Expenditures 27,503

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

  10.24.24
DANNY BUCK DAVIDSON DATE



FISCAL YEAR 2025
PANOLA COUNTY CRIMINAL DISTRICT ATTORNEY
FEDERAL FORFEITURE BUDGET

Fund: 862 - CDA FEDERAL FORFEITURE
REVENUES

CASH BALANCE 10,000

Total Revenue 10,000

EXPENDITURES

862-699-55270

FURNITURE & EQUIPMENT 10,000

Total Expenditures 10,000


APPROVED BY DANNY BUCK DAVIDSON

10-23-24
DATE

I, Rodger McLane, County Judge, of Panola County, Texas do hereby certify that this budget is a true and correct copy of the Criminal District Attorney Federal Forfeiture Fund as passed and approved by the Commissioners' Court of Panola County on the 5th day of November __, 2024


Rodger McLane, PANOLA COUNTY JUDGE

November 5, 2024
DATE



**FISCAL YEAR 2025
PANOLA COUNTY CRIMINAL DISTRICT ATTORNEY
STATE LONGEVITY BUDGET**

Fund: 835 - STATE LONGEVITY PAY SUPPLEMENT

REVENUES

<u>835-330-51401</u>	STATE LONGEVITY FUNDS	<u>3,600</u>
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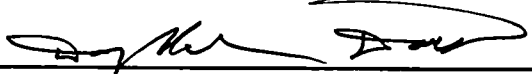
Total Revenues 3,600

EXPENDITURES

<u>835-715-51020</u>	APPOINTED OFFICIALS	<u>3,600</u>
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Total Expenditures 3,600

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



DANNY BUCK DAVIDSON

10.23.24
DATE

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED
DECEMBER 31, 2023

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**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
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DECEMBER 31, 2023**

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Rachael Payne, CPA, PLLC

Certified Public Accountant

P O Box 1107
Carthage, Texas 75633

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

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

I have audited the accompanying financial statements of the governmental activities and the major fund information of the Panola County Emergency Services District No. 1 (the District), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund information of the District as of December 31, 2023, and the respective changes in financial position, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Emergency Services District No. 1 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 opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government 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 and *Government 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 District'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 raises substantial doubt about the District'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 I identified during the audit.

Required Supplementary Information

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

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule of Fire Department Operating Expenses is presented for purposes of additional analysis and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the Schedule of Fire Department Operating Expenses is fairly stated, in all material respects, in relation to the basic 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 September 26, 2024, on my consideration of the District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the District'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 District's internal control over financial reporting and compliance.

Rachael Payne
Rachael Payne, CPA, PLLC
Certified Public Accountant

September 26, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial and Compliance Report, we, the managers of Panola County Emergency Services District No. 1, discuss and analyze the District's financial performance for the year ended December 31, 2023. Please read it in conjunction with the independent auditor's report on page 1, and the District's basic financial statements that begin on page 7.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent period by \$3,474,428 (net position).
- At the close of the current year, fund balance for the District's general fund was \$1,164,010.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

Net position of the District increased from \$3,040,457 to \$3,474,428. The increase resulted from the District's revenues exceeding expenditures by \$433,971 as shown in Table II on page 5. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by legislation, legal requirements, or designations made by the Board – was \$1,202,527 at December 31, 2023. Unrestricted net position decreased by \$940,571 during the year.

A large portion of the District's net position, 65%, reflects its investment in capital assets (e.g., buildings and equipment). The District uses these capital assets to provide its fire protection services; consequently, these assets are not available for future spending.

Table I
Panola County Emergency Services District No. 1

NET POSITION

	Governmental Activities	
	2023	2022
ASSETS:		
Current and other assets	\$ 1,986,481	\$ 2,915,783
Capital assets	2,271,901	897,359
Total Assets	<u>4,258,382</u>	<u>3,813,142</u>
LIABILITIES:		
Other liabilities	15,420	7,050
Total Liabilities	<u>15,420</u>	<u>7,050</u>
DEFERRED INFLOWS OF RESOURCES:		
Unearned revenues-advance tax collections	768,534	765,635
Total Deferred Inflows of Resources	<u>768,534</u>	<u>765,635</u>
NET POSITION:		
Invested in capital assets, net of related debt	2,271,901	897,359
Unrestricted	1,202,527	2,143,098
Total Net Position	<u>\$ 3,474,428</u>	<u>\$ 3,040,457</u>

Table II
Panola County Emergency Services District No. 1

CHANGES IN NET POSITION

	Governmental Activities	
	2023	2022
Revenues:		
General Revenues:		
Property taxes	\$ 1,184,551	\$ 1,082,103
Grant revenues	14,454	5,625
Investment earnings	26,338	4,392
Other miscellaneous revenues	3,435	19,143
Total Revenue	<u>1,228,778</u>	<u>1,111,263</u>
Expenses:		
Fire department operating expense	226,984	281,951
Other contracted services	34,000	35,000
Fire marshal expenses	25,000	71,597
Tax assessment	11,374	12,066
Professional & legal	50,070	51,188
Insurance	79,256	73,998
Other board expenses	2,550	1,901
Contingency and other	55,238	87,419
Depreciation	310,335	251,486
Total Expenses	<u>794,807</u>	<u>866,606</u>
Increase in net position	433,971	244,657
Net Position at January 1	<u>3,040,457</u>	<u>2,795,800</u>
Net Position at December 31	<u>\$ 3,474,428</u>	<u>\$ 3,040,457</u>

THE DISTRICT'S FUNDS

As the District completed the year, its governmental fund reported a fund balance of \$1,164,010, a decrease of \$942,584 from the prior year. This is due to the current year's expenditures exceeding current year revenues, largely due to current year capital outlay expenditures related to truck purchases.

The Board made various budgetary line-item transfers during the year; however, the overall budget adopted for 2023 remained unchanged.

CAPITAL ASSETS AND DEBT ADMINISTRATION

At the end of 2023, the District had \$8,379,593 invested in a broad range of capital assets, including buildings and improvements and equipment used in providing fire protection services.

This year's additions included building improvements amounting to \$44,150, truck purchases amounting to \$1,474,775, and other equipment amounting to \$165,952.

At year end, the District had no outstanding debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's elected and appointed officials considered many factors when setting the 2024 budget and tax rates. These factors included, but were not limited to, property values and anticipated needs of the individual fire departments and for general board expenditures.

The Board adopted a 2024 budget of \$1,314,454 and a tax rate of \$.01896.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
STATEMENT OF NET POSITION
DECEMBER 31, 2023

<u>ASSETS</u>	
Cash and cash equivalents	\$ 560,137
Investments	1,200,000
Taxes receivable	38,517
Other receivables	18,607
Prepaid expenses	65,900
Other receivables	103,320
Capital assets, net of accumulated depreciation	
Land	40,889
Buildings and improvements	273,354
Equipment	<u>1,957,658</u>
Total Assets	<u>4,258,382</u>
<u>LIABILITIES</u>	
Accounts payable	<u>15,420</u>
Total Liabilities	<u>15,420</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Unearned revenue - advance tax collections	<u>768,534</u>
Total Deferred Inflows of Resources	<u>768,534</u>
<u>NET POSITION</u>	
Invested in capital assets, net of related debt	2,271,901
Unrestricted	<u>1,202,527</u>
Total Net Position	<u><u>\$ 3,474,428</u></u>

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

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PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
STATEMENT OF ACTIVITIES
DECEMBER 31, 2023

<u>FUNCTIONS</u>	<u>Expenses</u>	<u>PROGRAM REVENUES</u>			<u>Governmental Activities</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>		
<u>Primary Government:</u>						
Fire department operating expenses	\$ 226,984	\$ -	\$ 14,454	\$ -	\$ (212,530)	
Other contracted services	34,000	-	-	-	(34,000)	
Fire marshal expenses	25,000	-	-	-	(25,000)	
Tax assessment	11,374	-	-	-	(11,374)	
Professional & legal	50,070	-	-	-	(50,070)	
Insurance	79,256	-	-	-	(79,256)	
Other board expenses	2,550	-	-	-	(2,550)	
Contingency	55,238	-	-	-	(55,238)	
Depreciation	310,335	-	-	-	(310,335)	
Total primary government	<u>\$ 794,807</u>	<u>\$ -</u>	<u>\$ 14,454</u>	<u>\$ -</u>	<u>(780,353)</u>	

GENERAL REVENUES

Property taxes	1,184,551
Investment earnings	26,338
Other revenues	3,435
Total general revenues	<u>1,214,324</u>
Change in net position	433,971
Net position - beginning of year	<u>3,040,457</u>
Net position - end of year	<u>\$ 3,474,428</u>

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2023

	Governmental Fund Type	
	General Fund	Total
<u>ASSETS</u>		
Cash and cash equivalents	\$ 560,137	\$ 560,137
Investments	1,200,000	1,200,000
Receivables (net of allowances)		
Delinquent taxes	38,517	38,517
Other receivables	18,607	18,607
Prepaid expenses	65,900	65,900
Due from Panola County	103,320	103,320
Total Assets	1,986,481	1,986,481
 <u>LIABILITIES</u>		
Accounts payable	15,420	15,420
Total Liabilities	15,420	15,420
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unearned revenue - advance tax collections	768,534	768,534
Deferred Revenues - property taxes	38,517	38,517
Total Deferred Inflows of Resources	807,051	807,051
 <u>FUND BALANCE</u>		
Unassigned Fund Balance	1,164,010	1,164,010
Total Fund Balance	1,164,010	1,164,010
Total Liabilities, Deferred Inflows and Fund Balance	\$ 1,986,481	\$ 1,986,481

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

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2023**

Total Fund Balances - Governmental Funds	\$ 1,164,010
Taxes from current and prior year levies assumed to be collectible are reclassified from deferred inflows of revenues. The net effect of this reclassification is to increase net position.	38,517
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet. Details of these assets are included in the notes to the financial statements and can be found in Note 7. The net effect of including capital assets (net of depreciation) is to increase net position.	<u>2,271,901</u>
Net Position of Governmental Activities	<u><u>\$ 3,474,428</u></u>

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
DECEMBER 31, 2023

	Governmental Fund Type	
	General Fund	Total
<u>REVENUES</u>		
Property taxes	\$ 1,182,538	\$ 1,182,538
Investment earnings	26,338	26,338
Grant revenues	14,454	14,454
Other revenues	3,435	3,435
Total Revenues	<u>1,226,765</u>	<u>1,226,765</u>
<u>EXPENDITURES</u>		
Fire department operating expenses	226,984	226,984
Other contracted services	34,000	34,000
Fire marshal expenses	25,000	25,000
Tax assessment	11,374	11,374
Professional & legal	50,070	50,070
Insurance	79,256	79,256
Other board expenses	2,550	2,550
Contingency	55,238	55,238
Capital expenditures	1,684,877	1,684,877
Total Expenditures	<u>2,169,349</u>	<u>2,169,349</u>
Net Change in Fund Balance	(942,584)	(942,584)
Fund Balance, Beginning of Year	<u>2,106,594</u>	<u>2,106,594</u>
Fund Balance, End of Year	<u>\$ 1,164,010</u>	<u>\$ 1,164,010</u>

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

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
DECEMBER 31, 2023**

Total Net Change in Fund Balance - Governmental Funds \$ (942,584)

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is shown as increases in capital assets. The effect of removing 2023 capital outlays is to increase net position. 1,684,877

Depreciation is not recognized as an expense in the governmental funds since it does not require the use of current financial resources. The net effect of current year depreciation expense is to decrease net position. (310,335)

The portion of tax revenue reported in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds. The current adjustment reflects a net decrease in the deferral of the revenue. 2,013

Change in Net Position of Governmental Activities \$ 433,971

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 – CREATION OF THE DISTRICT

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

B. Basic Financial Statements – Government-Wide Financial Statements

The government-wide financial statements report information on all of the activities of the District. The primary purpose of the financial statements is to show whether the District is better off or worse off as a result of the year's activities. Governmental activities are normally supported by taxes and intergovernmental revenues. The District maintains only a governmental activities fund.

The Statement of Net Position and the Statement of Activities are government-wide financial statements. These two statements report the District's net position and changes in it. In the Statement of Activities, the District's program revenues are offset by program expenses. Program revenues include charges for services, operating grants, and capital grants and contributions. The District's net position (assets and deferred outflows of resources less liabilities and deferred inflows of resources) provides one measure of the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, one must consider non-financial factors as well, such as changes in the District's property tax base.

C. Basic Financial Statements – Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds – not the District as a whole. The District only uses one governmental fund. This fund uses modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund financial statements provide a detailed short-term view of the District's general operations and the basic services it provides. The differences between the governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules are described following each of the fund financial statements.

The District reports the following major governmental fund:

General Fund – The General Fund is the primary operating fund of the District. This fund is used to account for all financial resources of the District. All unrestricted general tax revenues and unrestricted other receipts are recorded in this fund. General operating expenditures, fixed charges, and capital improvement costs are paid from the General Fund.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

C. Basic Financial Statements – Fund Financial Statements (cont.)

The *Emergency Services District Operating Guide*, issued in 2010 by the Texas Department of Rural Affairs, suggests that an emergency services district use three types of governmental funds (if applicable): (1) General Fund; (2) Tax Debt Service Fund; and (3) Sales Tax Fund. The District only uses the General Fund.

D. Measurement Focus/Basis of Accounting

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. The measurement focus of governmental funds is on the sources, uses, and balances of current financial resources

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting applicable to governmental funds in accordance with the standards established by the Governmental Accounting Standards Board. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, deferred inflows of resources, and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and other financing sources and expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Revenues from local sources consist primarily of property taxes received from Panola County taxpayers. Property tax revenues are recognized under the susceptible to accrual concept. The District considers them “available” if they will be collected within 60 days of the end of the fiscal year. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

The District does not utilize a formal encumbrance accounting system.

E. Cash and Cash Equivalents

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

F. Capital Assets

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

F. Capital Assets (cont.)

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

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

Land and construction in progress are not depreciated.

G. Inventory

The District does not maintain inventories of supplies, and therefore, reports all supplies on the purchase basis. Supplies are recorded as expenditures when they are purchased. Inventory of supplies at year end is not material.

H. Budgets and Budgetary Accounting

The board of commissioners is responsible for preparing and adopting the District’s annual budget. This budget is prepared on the modified accrual basis of accounting applicable to governmental funds. The budget is primarily a management tool. The board is responsible for monitoring expenditures within guidelines established by the budget and is authorized to transfer budgeted amounts between line items within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the board.

I. Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. Deferred revenue is reported in the governmental fund Balance Sheet. Net delinquent taxes receivable as of December 31, 2023 are recorded as deferred revenue. Also, any current taxes collected between October 1 and December 31 in the current year are not available for use until January 1 of next year. These advance tax collections are recorded as deferred inflows of resources.

J. Fund Balance Classification

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

1. *Nonspendable fund balance* – amounts that are not in spendable form, such as fund balances associated with inventories, prepaids, and long-term loans and notes receivable.
2. *Restricted fund balance* – amounts that can be spent only for the specific purposes stipulated by their providers, such as grantors, bondholders, and higher levels of government, through constitutional provisions, or by enabling legislation.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

J. Fund Balance Classification (cont.)

3. *Committed fund balance* – amounts that can only be used for the specific purposes determined by a formal action of the District’s Board of Commissioners (the District’s highest level of decision-making authority). These amounts cannot be used for any other purpose unless the District’s Board of Commissioners takes the same level of action to remove or change the constraint.
4. *Assigned fund balance* – amounts intended to be used by the government for specific purposes but to not meet the criteria to be classified as restricted or committed. Intent can be expressed by the District’s Board of Commissioners or an individual to whom the Board of Commissioners has delegated the authority to assign fund balances.
5. *Unassigned fund balance* – amounts that are available for any purpose; these amounts are reported only in the General Fund.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources, as they are needed. There were no fund balance amounts classified as nonspendable, restricted, committed, or assigned as of December 31, 2023.

K. Net Position

Net position represents assets and deferred outflows of resources less liabilities and deferred inflows of resources. *Net investment in capital assets* consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets, and adding back any unspent proceeds. *Unrestricted net position* represents resources over which the Board has discretionary control and are used to carry out operations of the District in accordance with its by-laws. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws and regulations of other governments. The District had no restricted net position at year end.

L. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 3 – CONTRACTS WITH VOLUNTEER FIRE DEPARTMENTS

The District has entered into contracts with seven Volunteer Fire Departments (VFDs), which include Flatwoods, Inter Community, Woods, Clayton, Beckville, Community Four, and Gary VFDs. These agreements call for the VFDs to provide fire protection and prevention services to the residents of the District. This continuous agreement may be terminated upon adequate written notice by either party.

NOTE 4 – EXPENDITURES

In 2023, the District disbursed amounts to each volunteer fire department in the amount of \$2,350 each for the month of January 2023 and \$2,500 each for the months February through December 2023. Expenditures in excess of the monthly payment amounts were submitted to the District for payment as needed. The remaining expenditures reflect the cost of goods and services shared by the District and the departments.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 5 – DEPOSITS AND INVESTMENTS

During the 2023 fiscal year, all deposits and investments were comprised of bank demand deposits and bank time deposits. The District’s demand deposits and time deposits are fully covered by federal depository insurance and collateral held by the District’s agent, First State Bank & Trust Co., in the name of the District.

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

- a. **Custodial Credit Risk-Deposits:** In the case of deposits, this is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The District’s policy regarding types of deposits allowed is that such deposits be covered by depository insurance or fully collateralized by pledged securities held by the pledging institution’s agent in the name of Panola County Emergency Services District No. 1. The highest combined balances of cash, savings, and time deposit accounts amounted to \$3,011,320 and occurred during the month of March 2023. The market value of securities pledged as of the date of the highest combined balance on deposit was \$3,248,259. The total amount of FDIC coverage at the time of the highest combined balance was \$250,000. During the year, the District was not exposed to custodial credit risk for deposits. At December 31, 2023 the District’s cash deposits were entirely covered by FDIC insurance or by pledged collateral held by the District’s agent bank in the District’s name.
- b. **Custodial Credit Risk- Investments.** For an investment, this is the risk that, in the event of a failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District’s temporary investments are on deposit with First State Bank and are not included in this type of custodial credit risk. During the year, the District was not exposed to custodial credit risk for investments.
- c. **Concentration Risk.** This risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The District does not have a specific policy regarding concentration of credit risk, as it does not contemplate the investment of funds in such instruments. During the year, the District was not exposed to concentration of credit risk.
- d. **Interest Rate Risk.** Interest rate risk occurs when potential purchasers of debt securities do not agree to pay face value for those securities if interest rates rise. The District does not have a specific policy regarding interest rate risk, as it does not contemplate the investment of funds in such instruments. During the year, the District was not exposed to interest rate risk.

A summary of the composition of the deposit balances as of December 31, 2023 is shown below:

<u>Type of Deposit</u>	<u>Fair Value</u>	<u>Maturity in Less than 1 Year</u>	<u>Maturity in 1-10 Years</u>	<u>Maturity in Over 10 Years</u>	<u>Credit Rating</u>
Demand Deposit Accounts	\$ 560,137	\$ 560,137	\$ -	\$ -	N/A
Certificates of Deposit	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>	<u>-</u>	N/A
Total Deposits and Investments	<u>\$ 1,760,137</u>	<u>\$ 1,760,137</u>	<u>\$ -</u>	<u>\$ -</u>	

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 6 - AD VALOREM TAXES

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

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

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

Delinquent Taxes	\$ 51,356
Less: Allowance for Uncollectible Taxes	<u>(12,839)</u>
Net Taxes receivable	<u>\$ 38,517</u>

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

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

	<u>Recognized in Current Year</u>	<u>Deferred Revenue</u>	<u>Unearned Revenues</u>
Advanced tax collections collected in prior year	\$ 765,635	\$ -	\$ -
Collections from January 1, 2023 to September 30, 2023	416,903	-	-
Advance collections of 2024 taxes	-	-	690,214
Due from Panola County Tax Assessor at December 31, 2023	-	-	78,320
Delinquent taxes receivable (net of allowance)	<u>-</u>	<u>38,517</u>	<u>-</u>
Total	<u>\$ 1,182,538</u>	<u>\$ 38,517</u>	<u>\$ 768,534</u>

The 2023 tax rate per \$100 valuation is .02098.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 7 – CAPITAL ASSET ACTIVITY

Capital asset activity for the year ended December 31, 2023 was as follows:

	<u>Beginning</u> <u>Balance</u>	Primary Government		<u>Ending</u> <u>Balance</u>
		<u>Additions</u>	<u>Retirements</u>	
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 40,889	\$ -	\$ -	\$ 40,889
Total capital assets not being depreciated	<u>40,889</u>	<u>-</u>	<u>-</u>	<u>40,889</u>
Capital assets being depreciated:				
Buildings and improvements	635,640	44,150	-	679,790
Equipment	<u>6,098,087</u>	<u>1,640,727</u>	<u>(79,900)</u>	<u>7,658,914</u>
Total capital assets being depreciated	<u>6,733,727</u>	<u>1,684,877</u>	<u>(79,900)</u>	<u>8,338,704</u>
Less Accumulated Depreciation:				
Buildings and improvements	379,585	26,851	-	406,436
Equipment	<u>5,497,672</u>	<u>283,484</u>	<u>(79,900)</u>	<u>5,701,256</u>
Total Accumulated Depreciation	<u>5,877,257</u>	<u>310,335</u>	<u>(79,900)</u>	<u>6,107,692</u>
Total capital assets being depreciated, net	<u>856,470</u>	<u>1,374,542</u>	<u>-</u>	<u>2,231,012</u>
Governmental Activities	<u>\$ 897,359</u>	<u>\$ 1,374,542</u>	<u>\$ -</u>	<u>\$ 2,271,901</u>
Capital Assets, Net				

NOTE 8 – RISK MANAGEMENT

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

NOTE 9 – COMMITMENTS

During the course of routine business of the District, contracts and agreements are entered into for various products and services. Although appropriations lapse at the end of the budget year, the District intends to honor any existing commitments and provide for future expenditures by inclusion in the next budget period.

In March 2022, the District entered a cost-sharing agreement with Panola County to fund expenses related to the creation of a Fire Marshal/Emergency Management Coordinator position. The District will provide \$25,000 per year to Panola County to supplement the wages of the position and will provide additional funds for equipment as needed.

In October 2022, the District approved an agreement in the amount of \$1,524,700 for the purchase of four new trucks from Deep South Fire Trucks. Three of these trucks were received and paid for in 2023, and the fourth in 2024.

NOTE 10 – SUBSEQUENT EVENTS

In May 2024, the District approved the construction of a new substation for Inter Community Volunteer Fire Department. The estimated cost of the project is \$222,000. Management of the District has evaluated subsequent events through September 26, 2024, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
DECEMBER 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
General Revenues:				
Property taxes	\$ 1,142,642	\$ 1,142,642	\$ 1,194,618	\$ 51,976
Investment earnings	4,000	4,000	26,338	22,338
Grant revenues	-	-	14,454	14,454
Other revenues	-	-	3,435	3,435
Total Revenues	1,146,642	1,146,642	1,238,845	92,203
<u>EXPENDITURES</u>				
Fire department operating expenses	210,000	234,001	226,984	7,017
Other contracted services	34,000	34,000	34,000	-
Fire marshall expenses	25,000	25,000	25,000	-
Training	4,000	4,000	-	4,000
Tax assessment & collection	30,000	30,000	23,454	6,546
Professional & legal	60,000	60,000	50,070	9,930
Insurance	65,000	65,000	79,256	(14,256)
Other board expenses	6,000	6,000	2,550	3,450
Contingency	100,000	100,000	55,238	44,762
Capital expenditures	2,242,500	2,218,499	1,684,877	533,622
Total Expenditures	2,776,500	2,776,500	2,181,429	595,071
Net Change in Fund Balance	(1,629,858)	(1,629,858)	(942,584)	687,274
Fund Balance, Beginning of Year	2,106,594	2,106,594	2,106,594	-
Fund Balance, End of Year	\$ 476,736	\$ 476,736	\$ 1,164,010	\$ 687,274

Expenditures in Excess of Budgeted Amounts

For the year ended December 31, 2023 actual amounts spent for insurance expense was in excess of the amount budgeted.

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

OTHER SUPPLEMENTAL INFORMATION

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
SCHEDULE OF FIRE DEPARTMENT OPERATING EXPENSES
DETAILED BY VOLUNTEER FIRE DEPARTMENT
DECEMBER 31, 2023**

	Inter- Community VFD	Flatwoods VFD	Woods VFD	Clayton VFD	Beckville VFD	Gary VFD	Community Four VFD	Total
<u>FIRE DEPARTMENT</u>								
<u>OPERATING EXPENSES:</u>								
Building & truck maintenance	\$ 7,261	\$ 12,352	\$ 10,844	\$ 18,729	\$ 10,903	\$ 14,425	\$ 9,915	\$ 84,429
Fuel	5,175	2,798	2,162	2,005	3,541	549	3,064	19,294
Misc. equipment	3,087	7,447	3,675	1,716	184	480	2,481	19,070
Operating Funds	6,388	6,307	6,223	10,002	9,224	8,035	10,302	56,481
Training	3,008	1,185	1,500	3,880	1,500	2,425	2,015	15,513
Other capital expenditures	26,717	-	-	-	-	5,480	-	32,197
Total Operating Expenses	<u>\$ 51,636</u>	<u>\$ 30,089</u>	<u>\$ 24,404</u>	<u>\$ 36,332</u>	<u>\$ 25,352</u>	<u>\$ 31,394</u>	<u>\$ 27,777</u>	<u>\$ 226,984</u>

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

Rachael Payne, CPA, PLLC

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

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund information of the Panola County Emergency Services District No. 1, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued my report thereon dated September 26, 2024.

Report on Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Panola County Emergency Services District No. 1's internal control over financial reporting (internal control) 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 the District's internal control. Accordingly, I do not express an opinion on the effectiveness of the District's internal control.

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit, I did not identify any deficiencies in internal control that I consider to be material weaknesses. I identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items that I consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Panola County Emergency Services District No. 1's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Panola County Emergency Services District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in my audit and described in the accompanying schedule of findings and responses. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on the response.

Purpose of this Report

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

Rachael Payne

Rachael Payne, CPA, PLLC
Certified Public Accountant

September 26, 2024

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2023**

2023-1 – Significant Deficiency in Aggregate in Internal Controls over Purchasing

Criteria: The *Emergency Services District Operating Guide* and *Texas Local Government Code* set forth laws governing purchasing for Emergency Services Districts. Panola County Emergency Services District should have controls in place to ensure compliance with these laws.

Condition: The below purchasing controls were not effectively designed and/or implemented:

1. Appropriate documentation should be maintained for all expenditures. Several transactions selected for testing as part of my expenditure testing audit procedures lacked complete documentation. All of these items were checks written by the VFDs from their District operating accounts, and documentation provided after-the-fact to the District. Original vendor invoices and documentation were not submitted.
2. The District does not maintain any credit card/installment accounts and expenditures are paid in full. As part of my expenditure testing procedures, it has been found that one of the VFD's bypassed the District's policy and made purchases on behalf of the ESD via installment agreements with vendors. These balances were not paid in full, resulting in carryover balances during the year. Subsequent accounting and documentation for these types of transactions is cumbersome and susceptible to error.
3. The District did not fully comply with competitive bidding procedures for the purchase of four fire trucks purchased in 2023. While competitive proposals were solicited, received and awarded by the Board, the request for bids/proposals was not appropriately advertised according to Local Government Code Chapter 262.

Cause: The District did not design and/or implement appropriate controls to address the risks associated with purchasing. The District has no formal written internal control policy. As such, individuals within the District may or may not know or understand their roles and responsibilities when it comes to the purchasing process.

Asserted Effect: The nature of these issues presents a heightened risk of inappropriate or incorrect activity, as well as a risk of misappropriation or abuse of assets.

District's Response/Corrective Action Plan:

The District is in agreement with these findings and is currently in the process of developing written internal control policies, including policies over purchasing. Once completed, the District will hold initial training, and subsequent, recurring training, for all ESD board members, the Fire Marshall, and contracted VFD's to communicate these policies to ensure that all within the District understand their roles and responsibilities. In addition, the District now requires all VFD's to submit original invoices for the payment of any expenses.

2023-2 – Significant Deficiency in Internal Controls over Board Training

Criteria: The *Emergency Services District Operating Guide* and *Texas Local Government Code* set forth laws governing training requirements for ESD commissioners in the *Texas Public Information Act* and the *Texas Open Meetings Act*. The District should have controls in place to ensure compliance with these laws.

Condition: Certification of training was not provided for all ESD commissioners.

Cause: The District did not design and/or implement appropriate controls to ensure commissioners complete required training.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2023

2023-2 – Significant Deficiency in Internal Controls over Board Training (cont.)

Asserted Effect. Lack of required training by ESD commissioners creates a risk of commissioners being unfamiliar with key requirements of these laws, and thus a risk of noncompliance.

District's Response/Corrective Action Plan:

The District is in agreement with these findings and is currently in the process of scheduling required training for all commissioners, as well as incorporating this requirement into their internal control documents to ensure future compliance.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2023

Finding:

2022-1 – Significant Deficiency in Aggregate in Internal Controls over Purchasing

Status: Not Corrected. The District is currently in the process of developing written internal control policies, including policies over purchasing. Once completed, the District will hold initial training, and subsequent, recurring training, for all ESD board members, the Fire Marshall, and contracted VFD's to communicate these policies to ensure that all within the District understand their roles and responsibilities. Implementation is planned for January 2025. In addition, the District now requires all VFD's to submit original invoices for the payment of any expenses.

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TEXAS ASSOCIATION *of* COUNTIES RISK MANAGEMENT POOL

October 21, 2024

TOTAL LOSS OFFER - AUTO

VIA E-MAIL TO Jstacy@co.panola.tx.us

Ms. Jennifer Stacy
Panola County Auditor
& Risk Management Pool Coordinator
110 S Sycamore, Rm 213-A
Carthage, TX 75633

RE TAC RMP Claim #: APD20241537-1
Member: Panola County
DOL: 08/31/2024
Coverage #: CAS-1830-20240101-1
Vehicle: 2022 Ford Explorer
VIN#: 1FM5K8AB9NGA06534

Dear Ms. Stacy:

The Texas Association of Counties Risk Management Pool ("Pool") has reviewed the above-referenced claim. Our records show Panola County has designated you as the Pool Coordinator and as such, we are presenting this total loss offer to you as follows:

Total Loss Offer: 2022 Ford Explorer

Actual Cash Value: \$25,715.00
Less Deductible: (-\$2,500.00)
Less Initial Payment: (-\$11,035.33)
Tow Bill- Action Towing: \$125.00

Net Payment: \$12,304.67

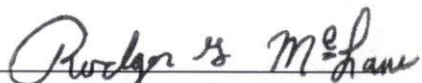
Please return this letter with the appropriate signature of the County Judge or designated member representative authorized to accept this offer on behalf of the County.

If you have any additional or new information that we should consider, please forward it to my attention at makaelahk@county.org or call me at (512) 615-8916.

Sincerely,



Makaelah Kaiser
Claims Examiner II
Texas Association of Counties
Risk Management Services


County Judge or Presiding Officer

NOV 05 2024

Date



KEN PAXTON

ATTORNEY GENERAL of TEXAS

CHAPTER 59 ASSET FORFEITURE REPORT BY ATTORNEY REPRESENTING THE STATE

Agency Information

Agency Information

Agency Name: [123rd Judicial District, District Attorney, Panola County](#)

City: Carthage

State: TX

Phone Number: (903) 693-0310

Agency Fiscal Ending Month: August

Agency Mailing Street:

108 S. Sycamore Room 301

ZIP: 75633

County: Panola

Agency Fiscal Beginning Month: September

I. Seized Funds

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

Seized Funds Pursuant to Chapter 59

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

A) Beginning Seized Funds Balance: \$158,978.00

B) Seizures During Reporting Period:

1) Amount seized by employees of your agency: \$4,655.00

2) Amount seized by other agencies: \$0.00

C) Total Amount of Forfeiture Petitions Filed for All Agencies You Represent: \$4,655.00

D) Total Amount of Forfeitures Pending for All Agencies You Represent: \$140,138.00

E) Interest Earned on Seized Funds During Reporting Period: \$5,568.00

F) Amount Returned to Defendants/Respondents: \$11,585.00

G) Amount Transferred to Forfeiture Account: \$17,478.00

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

Description:

I) Seized Funds Ending Balance - This field will be auto-calculated when you SAVE or switch sections: \$140,138.00

Ending Balance-Mailed Form:

II. Forfeited Funds

Forfeited Funds and Other Court Awards Pursuant to Chapter 59

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

A) Beginning Forfeited Funds Balance: \$43,176.00

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

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

1) Amount Forfeited and Transferred to all Agencies Covered by Local Agreement: \$9,789.00

2) Amount Forfeited and Received by Your Agency: \$7,689.00

3) Total Amount Forfeited and Transferred to all Agencies Covered by Local Agreement - This field will be auto-calculated when you hit save or switch sections: \$17,478.00

C) Interest Earned on Forfeited Funds During Reporting Period: \$1,506.00

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

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

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

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

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

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

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

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

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

3) Total Amount Awarded For
All Agencies You Represent
Pursuant to 59.023 - This field
will be auto-calculated when
you hit Save or switch
sections: \$0.00

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

G) Amount Returned to Crime
Victims: \$0.00

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

Description:

I) Total Expenditures of
Forfeited Funds During
Reporting Period - This field
will be auto-calculated based
on your answers in the
Expenditures section: \$7,712.00

J) Forfeited Funds Ending
Balance (balance will be
automatically calculated after
expenditures are entered): \$44,659.00

Total Expenditures from Mailed
Form:

Ending Balance from Mailed
Form:

III. Other Property

Other Property

List the number of cases filed, pending, or disposed for each category. List as "pending" only cases where a petition was filed. List as "seized" only those seizures where a seizure is made by a peace officer employed by your agency. If

property is sold, list under "Proceeds Received by Your Agency From Sale of Forfeited Property" in Section II (F) in the reporting year in which the proceeds are received. Please note - this should be a number not a currency amount. Example 4 cars seized, 3 cars forfeited and 0 cars put into use.

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

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

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

2) Seized by your agency during reporting period: 0

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

4) Forfeited to your agency during reporting period: 0

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

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

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

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

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

2) Seized by your agency during reporting period: 0

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

4) Forfeited to your agency during reporting period: 0

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

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

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

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

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

2) Seized by your agency during reporting period: 0

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

4) Forfeited to your agency during reporting period: 0

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

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

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

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

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

2) Seized by your agency during reporting period: 0

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

4) Forfeited to your agency during reporting period: 0

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

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

E) Other Property

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

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

IV. Forfeited Property Received

Forfeited Property Received From Another Agency

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

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

V. Forfeited Property Transferred/Loaned

Forfeited Property Transferred or Loaned From Another Agency

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

A) Motor Vehicles: 0

B) Real Property: 0

C) Computers: 0

D) Firearms: 0

E) Other: 0

VI. Expenditures: A - D

Expenditures

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

A) Salaries

1) Increase of Salary, Expense
or Allowance for Employees \$0.00
(Salary Supplements):

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

3) Number of Employees Paid 0
Using Forfeiture Funds:

4) TOTAL SALARIES PAID
OUT OF CHAPTER 59
FUNDS - This field will be auto-calculated once you hit
save or switch sections: \$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 - This field will be auto-calculated once you hit
save or switch sections: \$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: \$6,900.00

6) Maintenance Costs: \$0.00

7) Uniforms: \$0.00

8) K9 Related Costs: \$0.00

9) Visual Aid Equipment for
Litigation: \$0.00

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

Description:

11) TOTAL EQUIPMENT
PURCHASED WITH

CHAPTER 59 FUNDS - This field will be auto-calculated once you hit save or switch sections: \$6,900.00

Total Equipment from Mailed Form:

D) Supplies

- 1) Office Supplies: \$812.00
- 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 CHAPTER 59 FUNDS - This field will be auto-calculated once you hit save or switch sections: \$812.00

Total Supplies from Mailed Form:

VI. Expenditures: F - G

F) Training

- 1) Fees (Conferences, Seminars): \$0.00
- 2) Materials (Books, CDs, Videos, etc.): \$0.00
- 3) Other (Must provide detail in box below): \$0.00

Description:

4) TOTAL TRAINING PAID OUT OF CHAPTER 59

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

Total Training from Mailed Form:

G) Investigative Costs

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

Description:

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

Total Investigative Costs from Mailed Form:

VI. Expenditures: E

E) Travel

1) In State Travel

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

- e) Total In State Travel - This field will be auto-calculated once you hit save or switch sections: \$0.00

Total In State Travel from
Mailed Form:

2) Out of State Travel

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

- e) Total Out of State Travel: \$0.00

Total In State Travel from
Mailed Form:

3) Total Travel Paid Out of Chapter 59 Funds

Total Travel Paid Out of
Chapter 59 Funds - This field
will be auto-calculated once
you hit save or switch sections: \$0.00

Total Travel from Mailed Form:

VI. Expenditures: H - N

H) Prevention / Treatment Programs / Financial Assistance / Donation

1) Total Prevention/Treatment
Programs (pursuant to 59.06 (d-3(6), (h), (j)): \$0.00

2) Total Financial Assistance
(pursuant to Articles 59.06 (n) and (o)): \$0.00

3) Total Donations (pursuant to
Articles 59.06 (d-2)): \$0.00

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

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

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

I) Facility Costs

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

Description:

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

Total Investigative Costs from
Mailed Form:

J) Miscellaneous Fees

- 1) Court Costs: \$0.00
- 2) Filing Fees: \$0.00
- 3) Insurance: \$0.00
- 4) Witness Fees (including travel and security): \$0.00
- 5) Audit Costs and Fees (including audit preparation and professional fees): \$0.00
- 6) State Bar Dues and Legal Association Dues: \$0.00
- 7) Legal Library Supplies and Access Fees: \$0.00
- 8) Other (Must provide detail in box below): \$0.00

Description of Other Miscellaneous Fees:

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

Total Miscellaneous Costs
from Mailed Form:

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

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

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

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

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

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

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

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

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

TOTAL PAID TO

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

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

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

Description:

N) Total Expenditures

TOTAL EXPENDITURES -
This field will be \$7,712.00
auto-calculated once you hit
save or switch sections:

Total Expenditures from Mailed
Form:

Financial Professional Certification

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

Financial Professional
Acknowledge Terms: Yes

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

Title: Certified Public
Accountant

Additional Signature Instructions

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

Signature

Title

Date

Head of Agency Certification

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

Do you acknowledge the
above terms: : Yes

Year: 2024

NAME: Danny Buck
Davidson

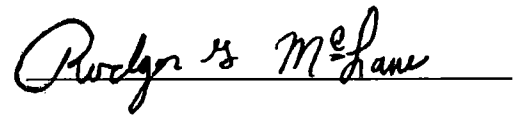
Panola County
TITLE: Criminal District
Attorney

DATE: 10/25/2024

Comments:

APPROVED 11-05-2024

Rodger G. McLane
County Judge



PANOLA COUNTY OFFICIAL/EMPLOYEE REQUEST FOR CONFERENCE
_____ ONLINE _____ X _____ IN PERSON

NAME: TONI HUGHES

POSITION: JUSTICE OF THE PEACE

DEPARTMENT: JUSTICE OF THE PEACE PCT 2 & 3

DATE: OCTOBER 22, 2024

CONFERENCE: JP SCHOOL

LOCATION: AUSTIN, TX

DATES: APRIL 17, 2024 – APRIL 19, 2024

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 3

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

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

How much of your requirements have been met already, not counting this conference? 90%

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 his 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.)

NEW STATE LAWS

REQUEST FOR TRAVEL ADVANCE

Name: Toni Hughes

Date: April 2, 2024

Destination: Austin, Texas

Purpose: Justice of the Peace Training

Departure date and time: April 17, 2024 at 10:00 am

Return date and time: April 19, 2024 5:00 pm

I request the following travel advance:

LODGING, MEALS, MISCELLANEOUS

\$30.00 per day for 3 days =

\$ 90.00

Rodger & McLane
\$ 90.00 *RM*

TOTAL TRAVEL ADVANCE REQUESTED

I agree that within 5 days of my return I will submit a Travel Reimbursement form and attach lodging and meal receipts. I understand that I cannot claim any amounts for lodging and meals for which I do not submit receipts, and that I will reimburse the county for any advances greater than my approved costs.

Toni Hughes
Employee Signature

April 2, 2024
Date

APPROVAL:

Toni Hughes
Department Head

April 2, 2024
Date

Rodger & McLane
County Judge

APR 04 2024
Date

100.457.54270

TRAVEL REIMBURSEMENT

Name: **TONI HUGHES**

Date: **04/22/2024**

Destination: **BEE CAVE, TX**

Purpose: **SCHOOL-FOR JP CIVIL**

Departure date and time: **04/17/24 @ 8:30 am**

Return date and time: **04/19/24 6:20 pm**

TRAVEL:

Mileage: **566** miles at \$0.67 per mile =

\$ 379.22

OR

Airline Fare: (attach copy of ticket) =

MEALS AND LODGING:

Attach receipts

\$ 34.32

of employees in room **one**

MISCELLANEOUS:

\$ _____
\$ _____
\$ _____

TOTAL MISCELLANEOUS

— 0 —

TOTAL EXPENSES

\$ 413.54

LESS TRAVEL ADVANCE

\$ (90.00)

TOTAL DUE (COUNTY) EMPLOYEE

\$ 323.54

I hereby certify that these were actual expenses incurred by me in the course of business for Panola County, Texas.

JH
RAA

EMPLOYEE'S SIGNATURE: _____

DEPARTMENT HEAD APPROVAL: *Toni Hughes*

Check # 512419

100-457-54270

4/17/24
Walgreens

#11272 12200 BEE CAVE PKWY
 BEE CAVE, TX 78738
 12-233-0573

205 2500 0022 04/17/2024 3:09 PM

(W)BAUDUCO CHOC WAFER 5.820Z
 8757540C831 1.25
 RETURN VAL IE 1.25
 MONSTER SF ABSOLUTELY ZERO 16OZ
 0708470C003 A 5.50
 2 @ 3.19 ea 2/5.50
 RETURN VAL IE 2.75 ea
 NICE! SESAME STICKS 5OZ
 04902204271 2.29
 RETURN VAL IE 2.29
 SUBTOTAL 9.04
 SALES TAX @ 8.25% 0.45
 TOTAL 9.49
 CASH 20.00
 CHANGE 10.51

THANK YOU FOR SHOPPING AT WALGREENS

YOU COULD HAVE SAVED ON YOUR PURCHASE AND EARNED WALGREENS CASH REWARDS BY USING YOUR MYWALGREENS MEMBERSHIP TODAY. RESTRICTIONS APPLY. FOR TERMS AND CONDITIONS, VISIT MYWALGREENS.COM.

NOT A MEMBER? JOIN NOW AT ANY REGISTER, OR GO TO MYWALGREENS.COM. ENROLLING IS QUICK, EASY AND FREE! REDEEM WALGREENS CASH REWARDS ON FUTURE PURCHASES.

RFN# 11272222-9007-2404-1703



HUNDREDS OF COVID-19 TESTS IF YOU

not a meal.

JB

4/17/24

Buy One Get One Any Sandwich (equal or lesser value) by visiting www.mcdvoice.com

Validation code: _____
 Expires in 30 days
 Survey Code: 08056-13970-41724-17177-00084-0

McDonald's Restaurant #8056
 12514 W. HWY 71
 BEE CAVE, TX 78738
 TEL# 512-263-8083

Thank You Valued Customer

KS# 13 04/17/2024 05:17 PM
 Side1 Order 97

1 Qtr Cheese Meal 7.56
 1 Qtr Pounder Cheese
 NO Slivered Onions
 1 L Sweet Iced Tea 0.20
 <Drink Upcharge>

Subtotal 7.76
 Tax 0.64
 Take-Out Total 8.40
 Cash Tended 20.00
 Change 11.60

Now Hiring!
 Text "TX206" to 38000
www.mcdonalds.com/careers

Sign up for MyMcDonald's rewards to earn points on future visits

Janithughes

lh

Janithughes

4/18/24

Buy One Get One Any Sandwich
(equal or lesser value)
by visiting www.mcdvoice.com
Validation code: _____
Expires in 30 days
Survey Code:
08056-13970-41824-17076-00085-4

McDonald's Restaurant #6056
12514 W HWY 71
BEE CAVE, TX 78008
TEL# 512 268 8023

Thank You Valued Customer

KS# 13 04/18/2024 05:07 PM
Side1 Order 97

1 Homestyle M1-Lrg 7.89
1 Homestyle Burger
ONLY Pickle
ONLY Mayonnaise
1 L Sweet Iced Tea

Subtotal 7.89
Tax 0.65
Take-Out Total 8.54

Cash Tendered 20.00
Change 11.46

Now Hiring!
Text "TX206" to 3800C
www.mcdonalds.com/careers

Sign up for MyMcDonald's rewards
to earn points on future visits

Jonitha

4/19/24

211

Buy One Get One Any Sandwich
(equal or lesser value)
by visiting www.mcdvoice.com
Validation code: _____
Expires in 30 days
Survey Code:
36657-02170-41924-17200-00078-9

McDonald's Restaurant #8657
4929 GATTIS LOOP
LUTHER, TX 76117
TEL# 512-990-7150

Thank You Valued Customer

KS# 2 04/19/2024 01:25 PM
Side1 Order 11

1 Homestyle Meal 7.29
1 Homestyle Burger
ONLY Pickle
ONLY Mayonnaise
1 M Coke

Subtotal 7.29
Tax 6.60
Take-Out Total 7.89

Cash Tendered 20.00
Change 12.11

McDonald's Restaurant

Sign up for MyMcDonald's rewards
to earn points on future visits

Jonitha

4/17

Buy One Get One Any Sandwich (equal or lesser value) by visiting www.mcdvotcs.com

Validation code: Expires in 30 days Survey Code: 08056-13970-41724-17177-00084-0

McDonald's Restaurant #6056 12514 W HWY 71 BEE CAVE, TX 78738 TEL# 512 263 8083

Thank You Valued Customer

KS# 13 04/17/2024 05:17 PM Side1 Order 97 1 Qtr Cheese Meal 7.56 1 Qtr Focaccia Cheese NO Shredded Onions 0.20 1 L Sweet Iced Tea <Print Charge> Subtotal 7.76 Tax 9.84 Take-Out Total 8.40 Cash Tended 20.00 Change 11.60

Now Hiring!

Text "TX206" to 38000 www.mcdonalds.com/jobs

Sign up for McDonald's rewards to earn points on future visits

4/19

211

Buy One Get One Any Sandwich (equal or lesser value) by visiting www.mcdvotcs.com

Validation code: Expires in 30 days Survey Code: 08056-13970-41724-17177-00084-0

McDonald's Restaurant #6056 12514 W HWY 71 BEE CAVE, TX 78738 TEL# 512 263 8083

Thank You Valued Customer

KS# 2 04/19/2024 04:02 PM Side1 Order 11 1 Homestyle Hlr 7.99 1 Homestyle Burger ONLY Pickle ONLY Mayonnaise 1 R Pickle Subtotal 7.79 Tax 0.60 Take-Out Total 7.69 Cash Tended 20.00 Change 12.31

COPY COPY

Walgreens

#11772 12200 BEE CAVE PKWY BEE CAVE, TX 78738 #12-233-0573

4-17 205 2500 0022 04/17/2024 3:08 PM (H)BAUDUCCO CHIC WAFER 5.8207 875754083! RETURN VALUE 1.25 MONSTER SE ABSOLUTELY ZERO 16OZ 0705470003 A 5.50 2 H 3.15 0- 2/5.50 RETURN VALUE 2.75 ea NICE! SESAME STICKS 5OZ 8490220427! RETURN VALUE 2.23 SUBTOTAL 9.04 SALES TAX @0.25% 0.45 TOTAL 9.49 CASH 20.00 CHANGE 10.51

THANK YOU FOR SHOPPING AT WALGREENS YOU COULD HAVE SAVED ON YOUR PURCHASE AND EARNED WALGREENS CASH REWARDS BY USING YOUR WALGREENS MEMBERSHIP TODAY. RESTRICTIONS APPLY. FOR TERMS AND CONDITIONS, VISIT MYWALGREENS.COM.

NOT A MEMBER? JOIN NOW AT ANY REGISTER, OR GO TO MYWALGREENS.COM. ENROLLING IS QUICK, EASY AND FREE! REDEEM WALGREENS CASH REWARDS ON FUTURE PURCHASES.

RFN# 1177-2222-9007-2404-1703



HUNDREDS OF PHARMACY PLANS STILL COVER COVID-19 ANTIGEN TEST KITS. ASK THE PHARMACY.

Copies Same as the originals attached

4-18

Buy One Get One Any Sandwich (equal or lesser value) by visiting www.mcdvotcs.com

Validation code: Expires in 30 days Survey Code: 08056-13970-41824-17076-00085-4

McDonald's Restaurant #6056 12514 W HWY 71 BEE CAVE, TX 78738 TEL# 512 263 8083

Thank You Valued Customer

KS# 13 04/18/2024 05:07 PM Side1 Order 97 1 Homestyle Hi-Lrg 7.99 1 Homestyle Burger ONLY Pickle ONLY Mayonnaise 1 L Sweet Iced Tea Subtotal 7.89 Tax 0.65 Take-Out Total 8.54 Cash Tended 20.00 Change 11.46

Now Hiring!

Text "TX206" to 38000 www.mcdonalds.com/jobs

Sign up for McDonald's rewards to earn points on future visits

TONI HUGHES Justice of the Peace Panola County, Pct 2

trip to Bee Cave, Tx (Austin)

4/17 to 4/19 2024

NAME: Toni Hughes

DATE/LOCATION: 4/17-19/24, Bee Cave, TX

CONFERENCE CHECKLIST

Request for attendance received

Conference attendance

- In person
- Online

Conference dues

- Mailing payment to conference
- Picking up check
- Paying with County Credit Card
- Paid out of pocket, submitting reimbursement

Date: 12/19/23

CK # 511314

Amount \$ 185

Vendor 1263

Includes logging

Hotel

- Mailing check to hotel
- Picking up check
- Paying with County Credit Card
- Paid out of pocket, submitting reimbursement

Date: _____

CK # _____

Amount \$ _____

Vendor _____

Travel Advance

- Yes
 - Date issued 4/9/24
 - Check # 512419
 - Amount \$ 90.00
- No

	Dates					
	4/17/2024	4/18/2024	04/19/20204			
Hotel Total	0					
Meals Total	34.32	8.4 9.49	8.54	7.89		
Misc.						
Daily Totals	34.32	17.89	8.54	7.89	0	0
Fuel/Mileage	379.22					
Travel Advance	<u>90</u>					
Total	323.54					

APPROVED 11-05-2024

Rodger G. McLane

County Judge

Rodger G. McLane

PANOLA COUNTY OFFICIAL/EMPLOYEE REQUEST FOR CONFERENCE

X ONLINE

IN PERSON

NAME: MARY SUE KIPER

POSITION: COURT CLERK

DEPARTMENT: JUSTICE OF THE PEACE PCT 2 & 3

DATE: OCTOBER 28, 2024

CONFERENCE: JP SCHOOL

LOCATION: VIRTUAL

DATES: MARCH 18, 2025 – MARCH 20, 2025

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 2

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

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

How much of your requirements have been met already, not counting this conference? 90%

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 his 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.)

NEW STATE LAWS

APPROVED 11-05-2024

Rodger G. McLane

County Judge

Rodger G. McLane

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

NAME: Clarissa Moon

POSITION: CEA-FCH

DEPARTMENT: AgriLife Extension

DATE: 10/23/2024

CONFERENCE: AgriLife Extension Winter Board Association Meetings

LOCATION: Brownwood, TX

DATES: December 3, 2024 to December 4, 2024

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 2

Does the conference meet your educational requirements for the year? n/a

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

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

How many days have you been away from your job this year for conferences, not counting this conference? 7

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.)

Represent District 5 ESP Association at winter board meetings with AgriLife Extension Leadership.

APPROVED 11-05-2024

Rodger G. McLane
County Judge

Rodger G. McLane

PANOLA COUNTY OFFICIAL / EMPLOYEE REQUEST FOR CONFERENCE

_____ ONLINE _____ IN PERSON

NAME: John Howard

POSITION: Detention Corporal

DEPARTMENT: Panola Co Sheriff's Office

DATE: October 24, 2024

CONFERENCE: Basic Peace Officer Course

LOCATION: Kilgore College - ETPA

DATES: October 7, 2024 TO March 28, 2025

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: _____

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

If not, how much of your requirements will be met by this conference? 1000 hours

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

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

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

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

Required for Peace officer license

APPROVED 11-05-2024

Rodger G. McLane
County Judge

Rodger G. McLane

PANOLA COUNTY OFFICIAL / EMPLOYEE REQUEST FOR CONFERENCE

_____ **ONLINE** **IN PERSON**

NAME: Bobbie Davis

POSITION: County Clerk

DEPARTMENT: County Clerk

DATE: 10/30/2024

CONFERENCE: Texas Vital Statistics Conference

LOCATION: Austin TX

DATES: 12/10/2024 TO 12/12/2024

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 3

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

If not, how much of your requirements will be met by this conference? 12± hours

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.)

This conference will cover issuance of
vital statistics records, AOP registration,
birth registration and death registration.

APPROVED 11-05-2024

Rodger G. McLane
County Judge

Rodger G. McLane

PANOLA COUNTY OFFICIAL / EMPLOYEE REQUEST FOR CONFERENCE

 ONLINE

 X IN PERSON

NAME: ABBY BOOKER

POSITION: CHIEF DEPUTY TREASURER

DEPARTMENT: COUNTY TREASURER

DATE: 10/28/2024

CONFERENCE: TAC WORKSHOP

LOCATION: LONGVIEW - HOLIDAY INN, 300 TUTTLE DRIVE

DATES: 12/10/2024 TO 12/10/2024

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? 0

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

Do you have sufficient funds in your budget for this conference? YES - NO COST

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

 The basics of important subjects, such as nepotism,
 discrimination, purchasing, open meetings, open records, budgeting
 and general employment law.