



December 28, 2025

Panola County Juvenile Probation Board  
Panola County Courthouse  
Carthage, TX 75633

Members of the Board:

We are pleased to confirm our understanding of the services we are to provide the Panola County Juvenile Probation Department for the year ended August 31, 2025. We understand that the financial statements will be presented in accordance with the regulatory basis of accounting required by the Texas Juvenile Justice Department. We will audit the financial statements of the Juvenile Probation Fund as of and for the year ended August 31, 2025, as required by the state regulations.

The objectives of our audit 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 our opinion. 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 auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

Supplementary information other than RSI will accompany Panola County Juvenile Probation Department's basic financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the supplementary information in relation to the basic financial statements as a whole.

### **Auditor Responsibilities**

We will conduct our audit in accordance with GAAS and in accordance with *Government Auditing Standards*. As part of an audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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 controls.
- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.<sup>2</sup> However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Panola County Juvenile Probation Department's ability to continue as a going concern for a reasonable period of time.

### **Auditor Responsibilities (continued)**

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and in accordance with *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

### **Compliance with Laws and Regulations**

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of Panola County Juvenile Probation Department's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Management Responsibilities**

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with the regulatory basis of accounting required by the Texas Juvenile Justice Department;
- b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit;
  - iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

### **Non-attest Services**

With respect to any non-attest services we perform, including drafting of the financial statements

We will not assume management responsibilities on behalf of Panola County Juvenile Probation Department. However, we will provide advice and recommendations to assist management of Panola County Juvenile Probation Department in performing its responsibilities.

### **Non-attest Services (continued)**

Panola County Juvenile Probation Department's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitoring the system of internal control.

### **Reporting**

We will issue a written report upon completion of our audit of Panola County Juvenile Probation Department's basic financial statements. Our report will be addressed to Panola County Juvenile Probation Board of Panola County Juvenile Probation Department. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

### **Other**

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

### **Provisions of Engagement Administration, Timing and Fees**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We understand that your employees will prepare all cash and other confirmations we request and will locate any invoices selected by us for testing.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to Panola County Juvenile Probation Board the following significant findings from the audit:

**Provisions of Engagement Administration, Timing and Fees (continued)**

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Gollob Morgan Peddy PC and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to state and federal regulators, or the U. S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gollob Morgan Peddy PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. (Fees for any meetings related to such inspections requests are in addition to the fee for audit service and will be invoiced based on the billing rates and time required for such meetings.)

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by any governmental agencies. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit as soon after year-end as the accounting records are complete and the year-end financial statements are available from the County Auditor's office. The audit fieldwork and audit reports should be complete within 120 days after year end in order to meet with state grant reporting requirements, barring any unforeseeable circumstances which we would discuss with you.

Kevin R. Cashion, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for the audit of the financial statements of Panola County Juvenile Probation Department will be based on the actual time spent at our standard hourly rates, plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of personnel assigned to your audit. We estimate our fee to be \$8,500 for the year ended August 31, 2025.

Our invoices for these fees will be rendered each month as work progresses. Payment of our services will be due within 30 days of each invoice date. A finance charge of 6% simple interest, calculated at 0.5% per month, will be assessed on any unpaid balance after deduction of current payments made within thirty days of the date of billing. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. All fee estimates are based on anticipated assistance and cooperation from the County Auditor's staff in completing requested work papers and schedules. In the unexpected circumstance that the County Auditor's office is not able to provide this assistance, the additional audit time will be billed based on

**Provisions of Engagement Administration, Timing and Fees (continued)**

the billing rate of the personnel who performed the services. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

We appreciate the opportunity to be of service to the Panola County Juvenile Probation Department and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

GMP Assurance PLLC

*Kevin R. Cashion*

Kevin R. Cashion, CPA

RESPONSE:

This letter correctly sets forth the understanding of Panola County Juvenile Probation Department:

By: *Priscilla A. M. Lee*

Title: County Judge

Date: January 13, 2026

## Report on the Firm's System of Quality Control

December 17, 2024

To the Owners of Gollob Morgan Peddy PC and the Peer Review Committee of the Texas Society of Certified Public Accountants,

We have reviewed the system of quality control for the accounting and auditing practice of Gollob Morgan Peddy PC (the firm) in effect for the year ended June 30, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Gollob Morgan Peddy PC in effect for the year ended June 30, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Gollob Morgan Peddy PC has received a peer review rating of pass.

*Condley and Company, L.L.P.*

Condley and Company, L.L.P.



December 28, 2025

Panola County Supervision and Corrections Department  
Panola County Courthouse  
Carthage, TX 75633

Members of the Department:

We are pleased to confirm our understanding of the services we are to provide the Panola County Supervision and Corrections Department for the year ended August 31, 2025. We understand that the financial statements will be presented in accordance with the regulatory basis of accounting required by the Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD). We will audit the financial statements of the Supervision and Corrections Fund as of and for the year ended August 31, 2025, as required by the state regulations.

The objectives of our audit 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 our opinion. 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 auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

Supplementary information other than RSI will accompany Panola County Supervision and Corrections Department's basic financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the supplementary information in relation to the basic financial statements as a whole.

### **Auditor Responsibilities**

We will conduct our audit in accordance with GAAS and in accordance with *Government Auditing Standards*. As part of an audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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 controls.
- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.<sup>2</sup> However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

### **Auditor Responsibilities (continued)**

- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Panola County Supervision and Corrections Department's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and in accordance with *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

### **Compliance with Laws and Regulations**

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of Panola County Supervision and Corrections Department's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Management Responsibilities**

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with the regulatory basis of accounting required by the TDCJ-CJAD;
- b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit;
  - iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

### **Non-attest Services**

With respect to any non-attest services we perform, including drafting of the financial statements

We will not assume management responsibilities on behalf of Panola County Supervision and Corrections Department. However, we will provide advice and recommendations to assist management of Panola County Supervision and Corrections Department in performing its responsibilities.

Panola County Supervision and Corrections Department's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitoring the system of internal control.

### **Reporting**

We will issue a written report upon completion of our audit of Panola County Supervision and Corrections Department's basic financial statements. Our report will be addressed to Panola County Supervision and Corrections Board of Panola County Supervision and Corrections Department. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

### **Other**

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

### **Provisions of Engagement Administration, Timing and Fees**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We understand that your employees will prepare all cash and other confirmations we request and will locate any invoices selected by us for testing.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

### Provisions of Engagement Administration, Timing and Fees (continued)

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to Panola County Supervision and Corrections Board the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Gollob Morgan Peddy PC and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to state and federal regulators, or the U. S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gollob Morgan Peddy PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. (Fees for any meetings related to such inspections requests are in addition to the fee for audit service and will be invoiced based on the billing rates and time required for such meetings.)

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by any governmental agencies. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit as soon after year-end as the accounting records are complete and the year-end financial statements are available from the County Auditor's office. The audit fieldwork and audit reports should be complete within 120 days after year end in order to meet with state grant reporting requirements, barring any unforeseeable circumstances which we would discuss with you.

Kevin R. Cashion, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for the audit of the financial statements of Panola County Supervision and Corrections Department will be based on the actual time spent at our standard hourly rates, plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of personnel assigned to your audit. We estimate our fee to be \$8,500 for the year ended August 31, 2025.

Our invoices for these fees will be rendered each month as work progresses. Payment of our services will be due within 30 days of each invoice date. A finance charge of 6% simple interest, calculated at 0.5% per month, will be assessed on any unpaid balance after deduction of current payments made within thirty days of the date of billing.

**Provisions of Engagement Administration, Timing and Fees (continued)**

In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. All fee estimates are based on anticipated assistance and cooperation from the County Auditor's staff in completing requested work papers and schedules. In the unexpected circumstance that the County Auditor's office is not able to provide this assistance, the additional audit time will be billed based on the billing rate of the personnel who performed the services. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

We appreciate the opportunity to be of service to the Panola County Supervision and Corrections Department and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

GMP Assurance PLLC

*Kevin R. Cashion*

Kevin R. Cashion, CPA

RESPONSE:

This letter correctly sets forth the understanding of Panola County Supervision and Corrections Department:

By: *Paula M. Lee*

Title: County Judge

Date: January 13, 2026

## Report on the Firm's System of Quality Control

December 17, 2024

To the Owners of Gollob Morgan Peddy PC and the Peer Review Committee of the Texas Society of Certified Public Accountants,

We have reviewed the system of quality control for the accounting and auditing practice of Gollob Morgan Peddy PC (the firm) in effect for the year ended June 30, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Gollob Morgan Peddy PC in effect for the year ended June 30, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Gollob Morgan Peddy PC has received a peer review rating of pass.

*Condley and Company, L.L.P.*

Condley and Company, L.L.P.



December 28, 2025

Honorable County Commissioners Court  
and Management of Panola County, Texas  
Panola County Courthouse  
Carthage, Texas 75633

The following represents our understanding of the services we will provide the Panola County, Texas (“the County”):

You have requested that we audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Panola County, Texas (County), as of December 31, 2025, and for the year then ended, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements as listed in the table of contents of the Annual Comprehensive Financial Report (ACFR).

The objectives of our audit 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 our opinion. 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 auditing standards generally accepted in the United States of America (GAAS) and in accordance with Government Auditing Standards, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that management’s discussion and analysis (MD&A), and other schedules, be presented to supplement the County’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management’s responses to our inquiries. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures, but will not be audited:

- 1) Management’s Discussion and Analysis.
- 2) Budgetary Information.
- 3) Schedule of Changes in the County’s Net Pension Liability and Related Ratios
- 4) Schedule of Employer Contributions
- 5) Schedule of Changes in the County’s Net OPEB Liability and Related Ratios – Health Plan
- 6) Schedule of Employer Contributions – Health Plan
- 7) Schedule of Changes in the County’s Net OPEB Liability and Related Ratios – Supplemental Death Benefits Plan
- 8) Schedule of Employer Contributions – Supplemental Death Benefits Plan
- 9) Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – General Fund
- 10) Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Road and Bridge Special Revenue Fund

Supplementary information other than RSI will accompany the County’s basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial

statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- 1) Combining Balance Sheets – Non-Major Governmental Funds, Non-Major Special Revenue Funds, and Non-Major Capital Projects Funds
- 2) Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds
- 3) Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Non-Major Governmental Funds
- 4) Combining Statement of Fiduciary Net Position – All Agency Funds
- 5) Combining Statement of Changes in Fiduciary Net Position – All Agency Funds

### **Auditor Responsibilities**

We will conduct our audit in accordance with GAAS and in accordance with Government Auditing Standards. As part of an audit in accordance with GAAS and in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We will also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about [Entity Name]'s ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and in accordance with Government Auditing Standards.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

## Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the County's compliance with the provisions of applicable laws, regulations, contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

## Management Responsibilities

Our audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement whether due to error, fraudulent financial reporting, misappropriation of assets or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit; and
  - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditors' report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

## Non-Attest Services

With respect to any non-attest services we perform,

At the end of the year, we agree to perform the following:

- Propose adjusting or correcting journal entries to be reviewed and approved by the County's management.
- Prepare the basic financials statements and related notes as identified on page one of this letter as well as the RSI and supplementary information.
- Consult with the County on implementation of any new GASB Standards.
- Assist the County with the recording of its capital assets for the year for the government wide presentation in the audit report and we will compute the annual depreciation on the County's capital assets for the year ended December 31, 2025 on software that is maintained on our server. As part of our internal safeguards to maintain independence, we will provide the County with a copy of all of our work papers related to capital assets and our deprecation schedule.

We will not assume management responsibilities on behalf of the County. However, we will provide advice and recommendations to assist management of the County in performing its responsibilities.

The County's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the non-attest services are as follows:

- We will perform the services in accordance with applicable professional standards
- The non-attest services are limited to the those identified above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

## Reporting

We will issue a written report upon completion of our audit of the County's basic financial statements. Our report will be addressed to the governing body of Panola County, Texas. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

## Fees and Timing

Upon acceptance of this engagement letter, we will meet with the County Auditor to map out a schedule for the audit. We expect to begin our audit as soon as mutually convenient after year-end (usually early April 2026) and to issue our reports no later than your first Commissioners Court meeting in June 2026. As part of our engagement, we will consult with you regarding a time during November or December 2025 to conduct interim field work. In addition to the normal audit procedures, we will also conduct a year-end observation and test counts (as necessary) of the physical inventory that includes all donated materials.

### **Fees and Timing (continued)**

Kevin R. Cashion, CPA is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Gollob Morgan Peddy PC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Based on our preliminary estimates, the fee for audit service related to the County's ACFR, including travel, should approximate \$66,000 and the services related to the assembly of the County's capital assets and recording of depreciation will be \$6,000. Our services will be invoiced monthly as the audit work progresses. Payment of our services will be due within 30 days of each invoice date. A finance charge of 6% simple interest, calculated at 0.5% per month, will be assessed on any unpaid balance after deduction of current payments made within thirty days of the date of billing. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the County's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

### **Other Matters**

We understand that your employees will prepare all confirmations we request and will locate any document or support for any other transactions we select for testing.

We will provide copies of our reports to management and the Commissioner's Court for Panola County, Texas; however, management is responsible for distribution of the reports and the basic financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection. If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The audit documentation for this engagement is the property of Gollob Morgan Peddy PC and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to federal agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gollob Morgan Peddy PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by certain federal agencies. If we are aware that a federal awarding agency, pass through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

**Other Matters (continued)**

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued

At the conclusion of our audit engagement, we will communicate to the County Commissioners the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Sincerely,

GMP Assurance PLLC

*Kevin R. Cashion*

Kevin R. Cashion, CPA

RESPONSE:

This letter correctly sets forth the understanding of Panola County, Texas

By: *[Signature]*

Title: County Judge

Date: January 13, 2026

## Report on the Firm's System of Quality Control

December 17, 2024

To the Owners of Gollob Morgan Peddy PC and the Peer Review Committee of the Texas Society of Certified Public Accountants,

We have reviewed the system of quality control for the accounting and auditing practice of Gollob Morgan Peddy PC (the firm) in effect for the year ended June 30, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Gollob Morgan Peddy PC in effect for the year ended June 30, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Gollob Morgan Peddy PC has received a peer review rating of pass.

*Condley and Company, L.L.P.*

Condley and Company, L.L.P.

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



STATEMENT OF OFFICER

FILED FOR RECORD  
IN MY OFFICE  
AT 8:15 O'CLOCK A M  
  
JAN 20 2016  
  
BOBBIE DAVIS  
COUNTY CLERK, PANOLA COUNTY, TEXAS  
BY B. Davis DEPUTY

**Statement**

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

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

**Execution**

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

Date: 12-31-25

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

Signature of Officer

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



OATH OF OFFICE

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

AT 8:15 O'CLOCK A M

JAN 20 2026

BOBBIE DAVIS  
COUNTY CLERK, PANOLA COUNTY, TEXAS

BY B. Davis DEPUTY

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,  
I, Ben Donald, do solemnly swear (or affirm), that I will faithfully  
execute the duties of the office of Panola County Airport Sharpe Field Advisory Board of  
the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws  
of the United States and of this State, so help me God.

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

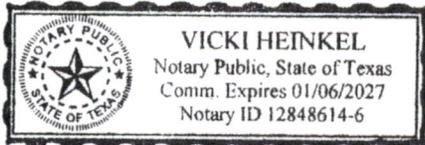
Signature of Officer

Certification of Person Authorized to Administer Oath

State of Texas  
County of Panola

Sworn to and subscribed before me on this 31st day of December, 2025.

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



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

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

Vicki Heinkel

Printed or Typed Name

# Donation Acceptance

I/we, being desirous to contribute a donation to Panola County for the Panola County Sheriff's Department and/or General Fund hereby donate the following:

\$3,000.00

This donation is to be used by the Panola County Sheriff's Department for miscellaneous purposes, and if no purpose is indicated, the purpose shall be determined by the Commissioners' Court. All purposes must be in accordance with current laws governing such funds. The Panola County Commissioners' Court according to Local Gov't. Code, Section 81.032, must accept this donation.

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

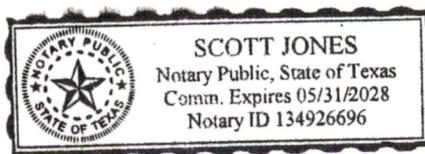
Date: 12-30-2025

Sabine Oil & Gas

(Signed) 

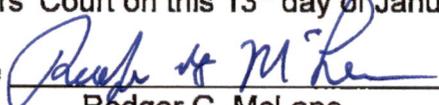
Sworn to and subscribed before me this 30 day of December

  
Notary Public, State of Texas  
My Commission Expires: 05-31-2028



## [Panola County Use Only]

This item was accepted/disapproved (strike one) at a meeting of the Panola County Commissioners' Court on this 13<sup>th</sup> day of January, 2026.

County Judge   
Rodger G. McLane

**Sabine Oil & Gas Corporation**

1415 Louisiana St., Suite 1600

Houston, TX 77002

Vendors: (832) 242-9573

Owners: (832) 242-9575

PAYEE NO. / PAYEE NAME	CHECK DATE	CHECK NUMBER	AMOUNT
48850 PANOLA COUNTY SHERIFF	Dec-10-2025	86479	\$3,000.00

Reference	Inv date	Invoice No.	Invoice Amt	Prior Pmt	Disc	Amount Paid
2512-AP-1128	12/10/25	CKREQ121125 DONATION	3000.00	0.00		3000.00

PAYEE: DETACH THIS STATEMENT BEFORE DEPOSITING

THIS CHECK HAS A COLORED FACE ON WHITE STOCK, CHEMICAL ALTERATION INDICATORS, INVISIBLE SECURITY FIBERS, AND AN ARTIFICIAL WATERMARK ON BACK

**Sabine Oil & Gas Corporation**

1415 Louisiana St., Suite 1600

Houston, TX 77002

Vendors: (832) 242-9573

Owners: (832) 242-9575

Wells Fargo Bank, N.A.

No. **86479**

35-382/412

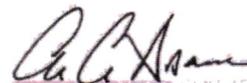
VOID AFTER 90 DAYS

CHECK NUMBER	DATE	PAY EXACTLY
86479	Dec-10-2025	\$3,000.00

PAY TO THE ORDER OF **\$3,000dols00cts**

PAY TO THE ORDER OF

**PANOLA COUNTY SHERIFF**  
314 WEST WELLINGTON STREET  
CARTHAGE, TX 76633



WARNING: THE BACK OF THIS CHECK CONTAINS A  
SIMULATED WATERMARK - HOLD AT 45° ANGLE TO VIEW

x

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE  
RESERVED FOR FINANCIAL INSTITUTION USE.

# PANOLA COUNTY SHERIFF'S OFFICE

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



314 W. Wellington  
Carthage, Texas 75633

January 06, 2026

**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 Aracely Aguero as a Detention Officer with the Panola County Sheriff's Department effective December, 31st 2025.

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/kc  
CC: Jennifer Stacy  
Abby Booker

**Honesty, Integrity, Service**

NOTICE OF PROPOSED INSTALLATION  
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

**TGNR EAST TEXAS II**

\_\_\_\_\_ proposes to place a  
(COMPANY NAME)

**12" (twelve)**

\_\_\_\_\_ line within the Right-of-Way  
(PIPE SIZE)

of County Road: **CR 301**  
\_\_\_\_\_ as follows:  
(NUMBER OF ROAD)

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

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

Construction of this line will begin on or after the **4th** day of  
**January 2026.**

FIRM: **TGNR EAST TEXAS II**  
BY: \_\_\_\_\_ Todd Wright \_\_\_\_\_  
TITLE: \_\_\_\_\_ Consultant \_\_\_\_\_  
ADDRESS: \_\_\_\_\_ 1749 US Hwy 79 S \_\_\_\_\_  
\_\_\_\_\_ Texas, 75633 \_\_\_\_\_  
PHONE: \_\_\_\_\_ 903.539.2903 \_\_\_\_\_

# APPROVAL

January 13, 2026

TO: TGNR East Texas II  
Attn: Todd Wright  
1749 US Hwy 79S  
Carthage, Tx. 75633

RE: **County Road #301**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **12" line** within the right-of-way of Panola County Road **#301**.

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

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

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

5. Parallel line will be installed as near the right-of-way lines as is possible and no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.
6. Operations along roadbeds shall be performed in such manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs to road surface, roadbed, structures or other right-of-way features as a direct result of this installation will be borne by the owner of this line.
7. Barricades, warning signs, lights, and flag man(men) when necessary shall be provided by the contractor or owner. One-half (1/2) of the traveled portion of the road must be open at all times.
8. Unless other arrangements are made with the designated Commissioner, no work will be performed on Saturday, Sunday, Holidays or hours other than standard working hours. (Monday - Friday)
9. Operations shall not be carried on when soil conditions are such that construction will cause rutting.

Approved:   
COUNTY JUDGE

COMMISSIONERS:

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



Temp Water Line Route  
for County Road 301

7877

Show search results for 7877

Basemap Gallery

Vantor es

32° 19' 54.2411 Degrees

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

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE TEXAS

Formal notice is hereby given that:

Fair Play Water Supply Corporation proposes to place a  
(COMPANY NAME)

2" casing with a 3/4" service line within the Right -of-Way  
(PIPE SIZE)

Of County Road 245 as follows:  
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.  
Installation shall be made by boring a total length of 40 line in Panola County.

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

Construction of this line will begin on or after the 20 day of  
November, 2025.

FRIM: Rural Water Service, LLC

BY: Debbie Allums

TITLE: Owner

ADDRESS: 227 County Road 212  
Beckville, Texas 75631

PHONE: 903-678-9073

# APPROVAL

January 13, 2026

TO: FairPlay Water Supply Corporation  
Attn: Debbie Allums  
227 County Road 212  
Beckville, Tx. 75631

RE: **County Road #245**

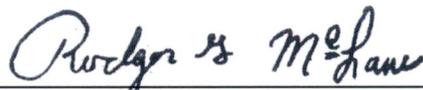
The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **2" casing with a 3/4" service line** within the right-of-way of Panola County Road **#245**.

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

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

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

5. Parallel line will be installed as near the right-of-way lines as is possible and no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.
6. Operations along roadbeds shall be performed in such manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs to road surface, roadbed, structures or other right-of-way features as a direct result of this installation will be borne by the owner of this line.
7. Barricades, warning signs, lights, and flag man(men) when necessary shall be provided by the contractor or owner. One-half (1/2) of the traveled portion of the road must be open at all times.
8. Unless other arrangements are made with the designated Commissioner, no work will be performed on Saturday, Sunday, Holidays or hours other than standard working hours. (Monday - Friday)
9. Operations shall not be carried on when soil conditions are such that construction will cause rutting.

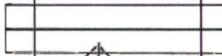
Approved:   
COUNTY JUDGE

COMMISSIONERS:

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

**CR 248**

1350'



Bore with 2" Casing and 3/4" service

**CR 245**

**Fair Play W.C.S**

220 County Road 212  
Beckville, Texas 75631

Date: November 20, 2025

**Panola County**

Drafted by: Debbie Allums

**CR 245**

Checked by:

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

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Spectrum Gulf Coast, LLC proposes to place a  
(COMPANY NAME)

Underground Conduit 1-2' HDPE line within the Right-of-Way  
(PIPE SIZE)

of County Road: 450 & 449 as follows:  
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet. Installation shall be made by boring a total length of 5,121' line in Panola County.

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

Construction of this line will begin on or after the 15th day of  
January, 2026.

FIRM: DFW Telecom  
BY: Kylie Lindsay  
TITLE: Project Coordinator  
ADDRESS: PO Box 450251, Garland, Texas  
75045  
PHONE: (405) 201-7089

# APPROVAL

January 13, 2026

TO: Spectrum Gulf Coast, LLC  
Attn: Kylie Lindsay  
P.O. Box 450251  
Garland, Tx. 75045

RE: **County Roads #450 & #449**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **Underground Conduit 1-2' HDPE lines** within the right-of-way of Panola County Roads **#450 & #449**.

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

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

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

5. Parallel line will be installed as near the right-of-way lines as is possible and no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.
6. Operations along roadbeds shall be performed in such manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs to road surface, roadbed, structures or other right-of-way features as a direct result of this installation will be borne by the owner of this line.
7. Barricades, warning signs, lights, and flag man(men) when necessary shall be provided by the contractor or owner. One-half (1/2) of the traveled portion of the road must be open at all times.
8. Unless other arrangements are made with the designated Commissioner, no work will be performed on Saturday, Sunday, Holidays or hours other than standard working hours. (Monday - Friday)
9. Operations shall not be carried on when soil conditions are such that construction will cause rutting.

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

  
COUNTY JUDGE

COMMISSIONERS:

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



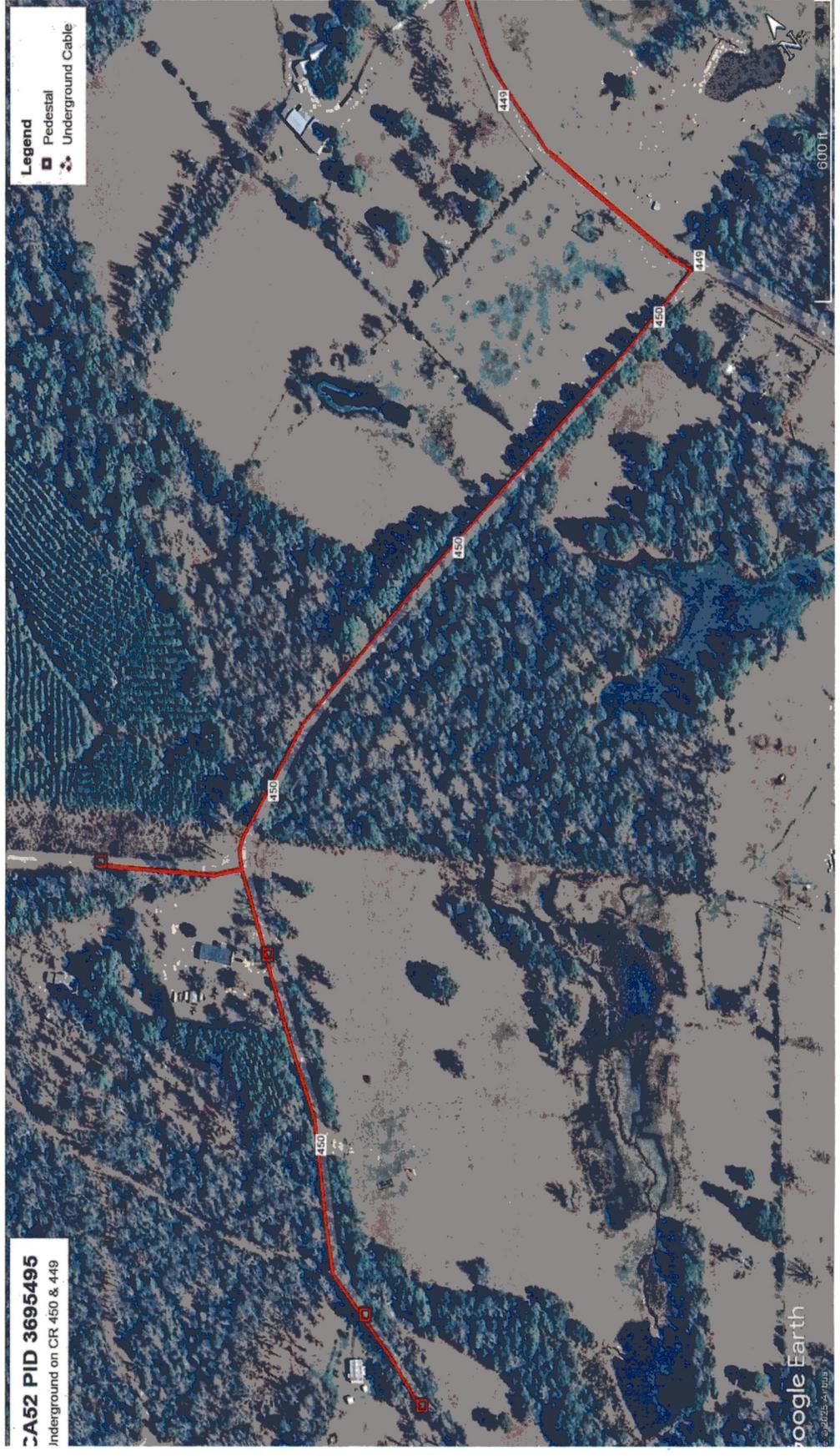
NOTE:  
CONTRACTOR IS RESPONSIBLE TO MAINTAIN TRAFFIC CONTROL DEVICES AS SET FORTH IN THE TEXAS MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES FOR STREETS AND HIGHWAYS

Panola County Road Overall

Project consist of approximately:

Underground: 5,121'

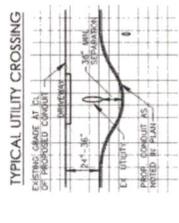
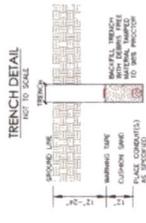
CA52 PID 3695495  
Underground on CR 450 & 449



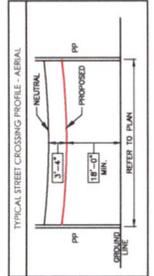
GENERAL CONSTRUCTION NOTES

1. ALL CONSTRUCTION WORK WITHIN THE PUBLIC RIGHT-OF-WAY SHALL BE DONE IN ACCORDANCE WITH THE ORDINANCES AND REGULATIONS OF THE MUNICIPALITY IN WHICH THE WORK IS TO BE PERFORMED.
2. EXISTING UTILITY LOCATIONS SHOWN ARE TAKEN FROM AVAILABLE RECORDS AND MAY NOT BE ALL INCLUSIVE. UTILITY LOCATIONS ARE GENERALLY SCHEMATIC IN NATURE AND MAY NOT ACCURATELY REFLECT THE SIZE AND LOCATION OF UTILITIES. THE CONTRACTOR SHALL VERIFY THE LOCATION AND DEPTH OF ALL UTILITIES PRIOR TO ANY ACTUAL LINE LOCATES IN THE FIELD AND THE PROTECTION OF ALL EXISTING UTILITIES WHETHER SHOWN OR NOT. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ANY DAMAGE TO UTILITIES THAT MAY OCCUR AS A DIRECT RESULT OF THE CONSTRUCTION ACTIVITIES WHETHER THE FACILITY IS SHOWN ON THE DRAWINGS OR NOT.
3. ALL UNDERGROUND UTILITIES SHALL BE PROTECTED AND MAINTAINED AT ALL TIMES THROUGHOUT THE CONSTRUCTION. THE CONTRACTOR SHALL BE RESPONSIBLE FOR CONDUCTING ALL INVESTIGATIONS WITHIN THE MUNICIPALITY AND THE UTILITY COMPANIES AT LEAST TWO WORKING DAYS PRIOR TO THE COMMENCEMENT OF WORK.  
CALL BEFORE YOU DIG  
811  
IT'S THE LAW
4. IT SHALL BE THE RESPONSIBILITY OF THE CONSTRUCTION CONTRACTOR TO: A) PREVENT DAMAGE TO PRIVATE AND PUBLIC PROPERTY; B) RESTORE ALL AREAS EFFECTED BY THE CONSTRUCTION TO ORIGINAL OR BETTER CONDITION.

5. BARRICADES AND TRAFFIC CONTROL SHALL BE THE RESPONSIBILITY OF THE CONSTRUCTION CONTRACTOR AND SHALL CONFORM TO THE TEXAS MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES. TRAFFIC FLOW AND ACCESS SHALL BE MAINTAINED DURING ALL PHASES OF CONSTRUCTION. THE CONSTRUCTION CONTRACTOR IS RESPONSIBLE FOR MAINTAINING ALL PHASES OF CONSTRUCTION. THE CONSTRUCTION CONTRACTOR SHALL BE RESPONSIBLE FOR ALL TRAFFIC CONTROL DEVICES FOR WORK ON THE PROJECT. THE WORK SITE SHALL BE SAFELY LIT AND BARRICADED AT NIGHT.
6. THE CONSTRUCTION CONTRACTOR SHALL ABIDE BY ALL APPLICABLE FEDERAL, STATE AND LOCAL LAWS GOVERNING EXCAVATION. THE CONSTRUCTION CONTRACTOR SHALL PROVIDE ALL TRAFFIC SAFETY SYSTEMS THAT COMPLY WITH ALL APPLICABLE LAWS. THE CONSTRUCTION CONTRACTOR SHALL BE SOLELY RESPONSIBLE FOR ALL ASPECTS OF WORK RELATED TO EXCAVATION.
7. ALL CONCRETE USED IN ANY ROADWAY SHALL BE IN COMPLIANCE WITH THE SPECIFIED CLASSES OF CONCRETE IN THE STANDARD SPECIFICATIONS 3.8 "PORTLAND CEMENT CONCRETE PAVEMENT" AND 7.4.5 "QUALITY OF CONCRETE IN CONSTRUCTION". ALL CONCRETE SHALL BE CLASS A CONCRETE. ALL CONCRETE SHALL BE PLACED AND FINISHED IN ACCORDANCE WITH THE STANDARD SPECIFICATIONS FOR PUBLIC WORKS.
8. ALL REINFORCING STEEL AND DOSEL BARS IN PAVEMENT SHALL BE SUPPORTED AND MAINTAINED AT THE CORRECT CLEARANCES BY THE USE OF BARE CHAINS OR OTHER APPROVED SUPPORT.
9. ALL CONDUIT MUST BE PLACED WITH A MINIMUM 42" OF COVER, UNLESS OTHERWISE SPECIFIED.
10. ALL BACKFILLING WILL BE MECHANICALLY TAMPED IN LIFTS TO A DENSITY OF 98% PROCTOR. THE REQUIRED DENSITY WILL BE OBTAINED BY USING TAMPERS, RAMMERS OR ROLLING EQUIPMENT. LIFTS MAY VARY ACCORDING TO THE TYPE OF EQUIPMENT USED TO OBTAIN THE REQUIRED DENSITY. SAND AND DEBRIS FREE MATERIAL WILL BE USED FOR BACKFILL.



UNDERGROUND CONDUIT 1-2" HDPE



# Spectrum



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

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Spectrum Gulf Coast, LLC proposes to place a  
(COMPANY NAME)

Underground Conduit 1-2' HDPE line within the Right-of-Way  
(PIPE SIZE)

of County Road: 446, 448, 4461 & 4465 as follows:  
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet. Installation shall be made by boring a total length of 10,178' line in Panola County.

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

Construction of this line will begin on or after the 15th day of  
January, 2026.

FIRM: DFW Telecom  
BY: Kylie Lindsay  
TITLE: Project Coordinator  
ADDRESS: PO Box 450251, Garland, Texas  
75045  
PHONE: (405) 201-7089

# APPROVAL

January 13, 2026

TO: Spectrum Gulf Coast, LLC  
Attn: Kylie Lindsay  
P.O. Box 450251  
Garland, Tx. 75045

RE: **County Roads #446, #448, #4461, & #4465**

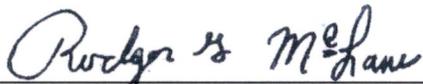
The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **Underground Conduit 1-2' HDPE lines** within the right-of-way of Panola County Roads **#446, #448, #4461, & #4465**.

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

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

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5. Parallel line will be installed as near the right-of-way lines as is possible and no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.
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8. Unless other arrangements are made with the designated Commissioner, no work will be performed on Saturday, Sunday, Holidays or hours other than standard working hours. (Monday - Friday)
9. Operations shall not be carried on when soil conditions are such that construction will cause rutting.

Approved:   
COUNTY JUDGE

COMMISSIONERS:

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



# Spectrum

**CA52 PID 3695495**  
Underground on CR 446, CR 448, CR 448, CR 448, CR 4481 & CR 4485



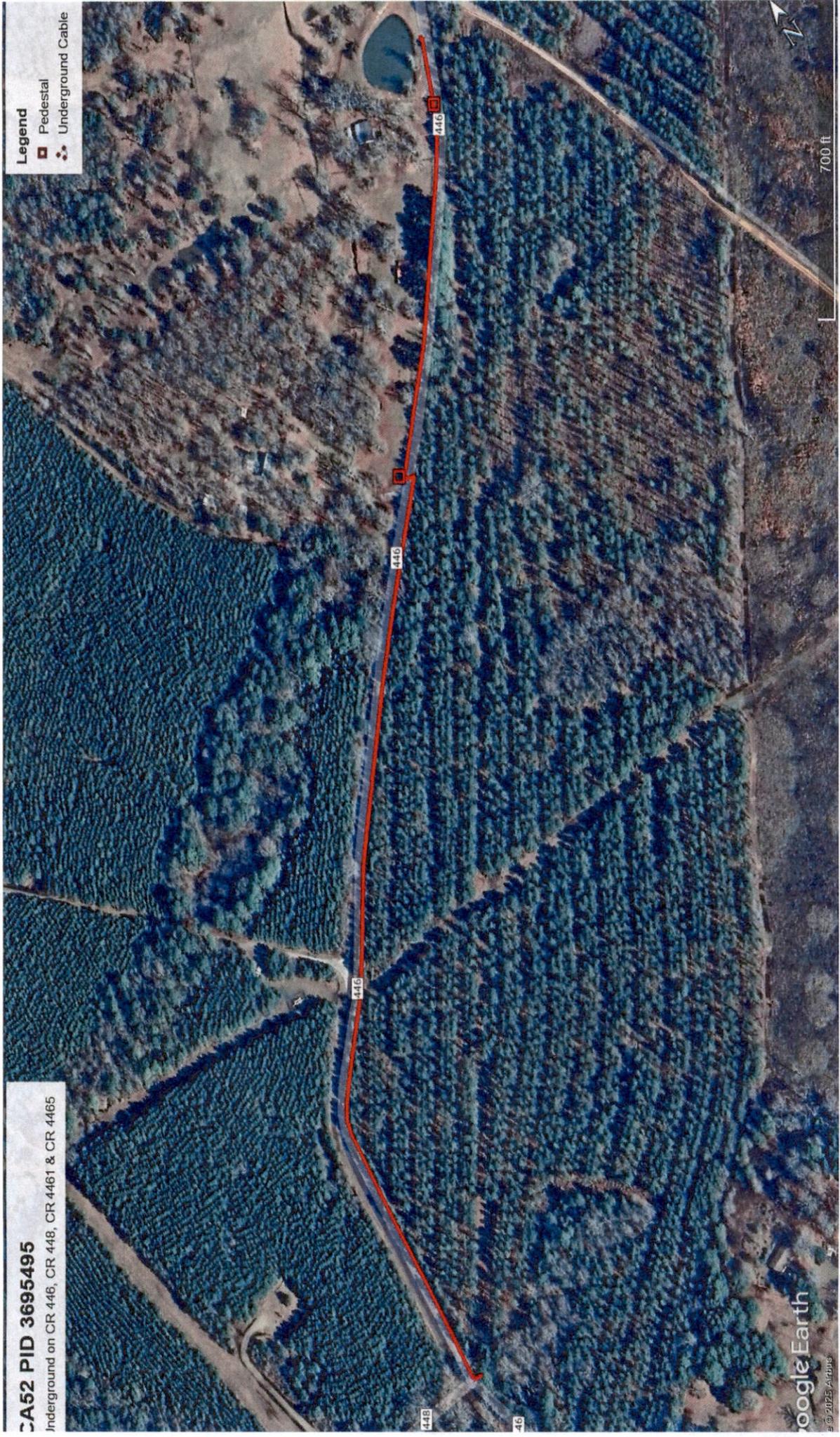
# Spectrum

**CA52 PID 3695495**  
Underground on CR 446, CR 448, CR 461 & CR 465



# Spectrum

CA52 PID 3695495  
Underground on CR 446, CR 448, CR 4461 & CR 4465



Google Earth  
© 2025 Airbus

# Spectrum

CA52 PID 3695495

Underground on CR 446, CR 448, CR 4461 & CR 4465

**Legend**

-  Pedestal
-  Underground Cable



Google Earth

# Spectrum

CA52 PID 3695495

Underground on CR 446, CR 448, CR 448, CR 448 & CR 4485



Google Earth  
4465  
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