

NOTICE OF MEETING – COMMISSIONERS COURT

RAINS COUNTY, TEXAS

FILED FOR RECORD

2025 JAN -8 PM 3:45

Notice is hereby given that a **SPECIAL MEETING** of the Rains County Commissioners court will be held at 10:00 a.m. on Tuesday, January 14, 2025 in the Rains County Courthouse Courtroom. The subjects to be discussed or considered or upon which any formal action may be taken are as follows:

- I. OPENING – CALL TO ORDER, PLEDGES OF ALLEGIANCE & INVOCATION *M. Lopez*
- II. OPEN FORUM
- III. PRESENTATIONS
- IV. ITEMS FOR DISCUSSION and/or ACTION
  - A. Departmental Reports
    1. Road & Bridge Department
      - a. Monthly Report
      - b. Permits/Right-of-Way (ROW)
    2. Environmental Enforcement and Emergency Management
    3. Veterans' Services
    4. AgriLife Extension
    5. Indigent Healthcare
    6. Public Library
    7. Grant Development
  - B. Elected Official's and Finance Reports
    1. Financial Report
      - a. Line item transfers/budget amendments
      - b. Payment of accounts
      - c. Monthly Financial
      - d. Payroll and Personnel
    2. Sheriff's Reports
    3. District Clerk's Monthly Report
    4. County Clerk's Monthly Report
    5. Justice of the Peace's Monthly Report
    6. Constable's Monthly Report
  - C. Discuss/take action regarding accepting the Commissioners Court minutes from the prior Regular and or Special meeting.
  - D. Discuss/take action regarding approving the Western Surety Company Official Bond and Oath for Allen Wayne Davis II, Rains County Constable.
  - E. Discuss/take action regarding approving the Western Surety Company Official Bond and Oath for Jeremy Cook, Rains County Commissioner, Precinct 1.
  - F. Discuss/take action regarding approving the Western Surety Company Official Bond and Oath for Korey Young, Rains County Commissioner, Precinct 3.
  - G. Discuss/take action regarding approving the Western Surety Company Bond and Oath for Sheila Floyd, Rains County Tax Assessor/Collector.
  - H. Discuss/take action regarding approving the Western Surety Company Official Bond and Oath for Jennifer Trevino, Rains County Treasurer.
  - I. Discuss/take action regarding approving the Western Surety Company Official Bond and Oath for Robert Vititow, Rains County Attorney.
  - J. Discuss/take action regarding approving the Western Surety Company Rider and Official Bond and Oath for Michael Hopkins, Rains County Sheriff.
  - K. Discuss/take action regarding accepting the following items donated to the Sheriff's Department by a Citizen with a value of \$3,927.34: 1. Keurig Coffee Maker w/3 boxes of coffee. 2. 10,000 rounds of 9mm ammo. 3. 10,000 rounds of .556 ammo. 4. Targets for marksmanship. 5. One steel target and target holder with spray paint. 6. Clips for holding target on stand, with spray adhesive. 7. Cover markers (stickers) to cover holes on target.
  - L. Discuss/take action regarding accepting into the Minutes the Rains County Appraisal District Audit performed by Mike Ward Accounting and Financial Consulting, PLLC, for the year 2023.
  - M. Discuss/take action regarding applying for the T-Mobile Hometown grant for \$45,901.82 to install directional, building, and exterior office signage on Rains County buildings.

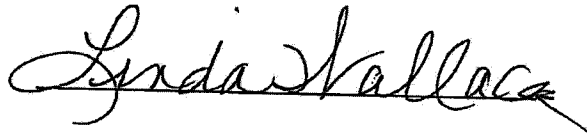
4-11-11

- N. Discuss/take action regarding adding the Scion Precision Thermal Monocular to the MVCPA grant for \$2,883 with a match of \$576.
- O. Discuss/take action regarding obtaining new speakers for the Courthouse Courtroom.

#### Administrative Court Activities and Comments

During the course of the meeting covered by this notice, should the court determine that a closed or executive meeting or session of the Court be required, then such closed or executive meeting or session as authorized by Section 551.071 through 551.076 of the Texas Government code shall be held by the Court at the date, hour, and place given in this notice or shortly thereafter. Sections (551.071 – Consult With an Attorney); (551.072 – Real Property); (551.073 – Prospective Gifts); (551.074 – Personnel Matters); (551.075 – Conference Relating to Investments); (551.076 – Security Devices).

Note: Notice posted in compliance with the Texas Open Meetings Act, Chapter 551 of the Texas Government Code

A handwritten signature in black ink, appearing to read "Linda Wallace", with a long horizontal flourish extending to the right.

County Judge Linda Wallace





**Addendum**

**Notice of Meeting--Commissioners Court  
Rains County, Texas**

FILED FOR RECORD

2025 JAN -8 PM 3:45

MANDY SAWYER  
COUNTY CLERK

BY *m. duncan*

Notice is hereby given that an addendum of the Rains County Commissioners Court will be held at 10:00 am on **Tuesday, January 14, 2025** in the Rains County Courthouse Courtroom. The subject to be discussed or considered or upon which any formal action may be taken are as follows:

1. Discuss/take action regarding opening the bids for an Outside Auditor and select the Outside Auditor.

**Administrative Court Activities and Comments**

During the course of the meeting covered by this notice, should the court determine that a closed or executive meeting or session of the Court be required, then such closed or executive meeting or session as authorized by Section 551.071 through 551.076 of the Texas Government code shall be held by the Court at the date, hour, and place given in this notice or shortly thereafter. Sections (551.071 – Consult With an Attorney); (551.072 – Real Property); (551.073 – Prospective Gifts); (551.074 – Personnel Matters); (551.075 – Conference Relating to Investments); (551.076 – Security Devices).

Note: Notice posted in compliance with the Texas Open Meetings Act, Chapter 551 of the Texas Government Code

  
County Judge Linda Wallace

10-11-11

THE STATE OF TEXAS

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§  
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RAINS COUNTY

COMMISSIONERS

COUNTY OF RAINS

COURT

**January 14, 2025**

Be it remembered, the Commissioners Court of Rains County, Texas, being convened in its regular session in the Rains County Courthouse, on **Tuesday, the 14th day of January 2025, at 10:00 a.m.** with the following members of the court being present:

**County Judge Linda Wallace  
County Commissioner Mike Willis  
County Commissioner Jeremy Cook  
County Commissioner Korey Young  
County Commissioner Lori Northcutt**

Taped proceedings of court duly transcribed by:

**Mandy Sawyer  
County Clerk/Court Ex-Officio**

The agenda was prepared by the Judge's office announcing a meeting to be held by the Commissioners at **10:00 a.m. on Tuesday, January 14, 2025.**

The posted meeting of the Commissioners Court was held at **10:00 a.m. on Tuesday, the 14th day of January, 2025.**

**I. OPENING – CALL TO ORDER, PLEDGES OF ALLEGIANCE & INVOCATION**

The meeting was called to order by Judge Linda Wallace.

With members of the Court being present there was a quorum.

Commissioner Korey Young led the Court with the Pledge of Allegiance to the United States of America Flag and the Pledge of Allegiance to the Texas Flag, Brother Robert Burns led the invocation.

**II. OPEN FORUM**

**III. PRESENTATIONS**

**IV. ITEMS FOR DISCUSSION and/or ACTION.**

**A. Departmental Reports**

**1. Road & Bridge Department**

**a. Permits/Right-of-Way (ROW)**

**2. Environmental Enforcement and Emergency Management<sup>1</sup>**

**3. Veterans' Services<sup>2</sup>**

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<sup>1</sup> Environmental Enforcement Monthly Report

<sup>2</sup> Veterans Services Monthly Report



4. **AgriLife Extension<sup>3</sup>**
5. **Indigent Health Care Program<sup>4</sup>**
6. **Library<sup>5</sup>**
- B. **Elected Official's and Finance Reports**
  1. **Financial Report**
    - a. **Line-Item transfers/budget amendment.**
    - b. **Payment of accounts <sup>6</sup>**

Moved by Commissioner Lori Northcutt, duly seconded by Commissioner Korey Young to approve payment of account in the amount of \$246,001.94.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Korey Young, Lori Northcutt and Linda Wallace.

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

**c. Monthly/Quarterly Report (If present)**

Moved by Commissioner Mike Willis, duly seconded by Commissioner Korey Young to approve and accept the Monthly/ Quarterly Report into the meeting minutes.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Korey Young, Lori Northcutt and Linda Wallace.

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

**d. Payroll & Personnel <sup>7</sup>**

Moved by Commissioner Korey Young, duly seconded by Commissioner Jeremy Cook to approve payroll and personnel changes.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Korey Young, Lori Northcutt and Linda Wallace.

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

2. **Sheriff's Report<sup>8</sup>**
3. **District Clerks Report<sup>9</sup>**
4. **County Clerks Report<sup>10</sup>**

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- |    |                                     |
|----|-------------------------------------|
| 3  | AgriLife Monthly Report             |
| 4  | Indigent Health Care Monthly Report |
| 5  | Library Monthly Report              |
| 6  | Payment of Accounts                 |
| 7  | Payroll & Personnel changes         |
| 8  | Sheriff's Monthly Report            |
| 9  | District Clerk Monthly Report       |
| 10 | County Clerk Monthly Report         |



**5. Justice of the Peace Report<sup>11</sup>**

**6. Constable Report<sup>12</sup>**

Moved by Commissioner Mike Willis, duly seconded by Commissioner Lori Northcutt to accept all Elected Officials and Finance Reports into meeting minutes.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Korey Young, Lori Northcutt and Linda Wallace.

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

**C. Discuss/take action regarding accepting the Commissioners Court minutes from the prior regular and or special meeting.**

N/A

**D. Discuss/take action regarding approving the Western Surety Company Official Bond and Oath for Allen Wayne Davis II, Rains County Constable.<sup>13</sup>**

Moved by Commissioner Mike Willis, duly seconded by Commissioner Korey Young to approve the Western Surety Company Official Bond and Oath for Allen Wayne Davis II, Rains County Constable and accept into the meeting minutes.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Korey Young, Lori Northcutt and Linda Wallace.

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

**E. Discuss/take action regarding approving the Western Surety Company Official Bond and Oath for Jeremy Cook, Rains County Commissioner, Precinct 1.<sup>14</sup>**

Moved by Commissioner Mike Willis, duly seconded by Commissioner Korey Young to approve the Western Surety Company Official Bond and Oath for Jeremy Cook, Rains County Commissioner, Precinct 1 and accept into the meeting the minutes.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Korey Young, Lori Northcutt and Linda Wallace.

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

**F. Discuss/take action regarding approving the Western Surety Company Official Bond and Oath for Korey Young, Rains County Commissioner, Precinct 3.<sup>15</sup>**

Moved by Commissioner Mike Willis, duly seconded by Commissioner Jeremy Cook to approve the Western Surety Company Official Bond and

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11 JP Monthly Report

12 Constable Monthly Report

13 Western Surety Company Official Bond, Allen Davis

14 Western Surety Company Official Bond, Jeremy Cook

15 Western Surety Company Official Bond, Korey Young





Oath for Korey Young, Rains County Commissioner, Precinct 3 and accept into the meeting the minutes.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Korey Young, Lori Northcutt and Linda Wallace.

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

**G. Discuss/take action regarding approving the Western Surety Company Official Bond and Oath for Shelia Floyd, Rains County Tax Assessor/Collector. <sup>16</sup>**

Moved by Commissioner Lori Northcutt, duly seconded by Commissioner Kori Young to approve the Western Surety Company Official Bond and Oath for Shelia Floyd, Rains County Tax Assessor/ Collector and accept into the meeting the minutes.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Korey Young, Lori Northcutt and Linda Wallace.

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

**H. Discuss/take action regarding approving the Western Surety Company Official Bond and Oath for Jennifer Trevino, Rains County Treasurer.<sup>17</sup>**

Moved by Commissioner Korey Young, duly seconded by Commissioner Mike Willis to approve the Western Surety Company Official Bond and Oath for Jennifer Trevino, Rains County Treasurer and accept into the meeting minutes.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Korey Young, Lori Northcutt and Linda Wallace.

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

**I. Discuss/take action regarding approving the Western Surety Company Official Bond and Oath for Robert Vititow, Rains County Attorney.<sup>18</sup>**

Moved by Commissioner Lori Northcutt, duly seconded by Commissioner Korey Young to approve the Western Surety Company Official Bond and Oath for Robert Vititow, Rains County Attorney and accept into the meeting minutes.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Korey Young, Lori Northcutt and Linda Wallace.

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

**J. Discuss/take action regarding approving the Western Surety Company Official Bond**

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16 Western Surety Company Official Bond, Shelia Floyd

17 Western Surety Company Official Bond, Jennifer Trevino

18 Western Surety Company Official Bond, Robert Vititow



**and Oath for Michael Hopkins, Rains County Sheriff.<sup>19</sup>**

Moved by Commissioner Mike Willis, duly seconded by Commissioner Korey Young to approve the Western Surety Company Official Bond and Oath for Michael Hopkins, Rains County Sheriff and accept into the meeting minutes.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Korey Young, Lori Northcutt and Linda Wallace.

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

**K. Discuss/take action regarding accepting the following items donated to the Sheriff's Department by a citizen with a value of \$3,927.34: 1. Keurig Coffee Maker w/3 boxes of coffee. 2. 10,000 rounds of ammo. 3. 10,000 rounds of .556 ammo. 4. Targets for marksmanship 5. One steel target and target holder with spray paint. 6. Clips for holding target on stand, with spray adhesive. 7. Cover markers (stickers) to cover holes on target.**

Moved by Commissioner Jeremy Cook, duly seconded by Commissioner Lori Northcutt to accept the following items donated to the Sheriff's Department by a citizen with a value of \$3,927.34: 1. Keurig Coffee Maker w/3 boxes of coffee. 2. 10,000 rounds of ammo. 3. 10,000 rounds of .556 ammo. 4. Targets for marksmanship 5. One steel target and target holder with spray paint. 6. Clips for holding target on stand, with spray adhesive. 7. Cover markers (stickers) to cover holes on target.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Korey Young, Lori Northcutt and Linda Wallace.

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

**L. Discuss/take action regarding accepting into the minutes the Rains County Appraisal District Audit performed by Mike Ward Accounting and Financial Consulting, PLLC, for the year 2023.<sup>20</sup>**

Moved by Commissioner Mike Willis, duly seconded by Commissioner Korey Young to accept into the minutes the Rains County Appraisal District Audit performed by Mike Ward Accounting and Financial Consulting, PLLC, for the year 2023.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Korey Young, Lori Northcutt and Linda Wallace.

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

**M. Discuss/take action regarding applying for the T-Mobile Hometown grant for \$45,901.82 to install directional, building and exterior office signage on Rains County Buildings.**

Moved by Commissioner Mike Willis, duly seconded

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<sup>19</sup> Western Surety Company Official Bond, Michael Hopkins

<sup>20</sup> RCAD Audit for 2023



by Commissioner Lori Northcutt to approve applying for the T-Mobile Hometown grant for \$45,901.82 to install directional, building and exterior office signage on Rains County Buildings.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Korey Young, Lori Northcutt and Linda Wallace.

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

**N. Discuss/take action regarding adding the Scion Precision Thermal Monocular to the MVCPA grant for \$2,883 with a match of \$576.**

Moved by Commissioner Mike Willis, duly seconded by Commissioner Korey Young to approve the adding the Scion Precision Thermal Monocular to the MVCPA grant for \$2,883 with a match of \$576.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Korey Young, Lori Northcutt and Linda Wallace.

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

**O. Discuss/take action regarding obtaining new speakers for the Courthouse Courtroom.**

N/A

**\*\*Addendum\*\***

**1. Discuss/take action regarding opening the bids for an outside auditor and select the outside auditor.**

Moved by Commissioner Mike Willis, duly seconded by Commissioner Lori Northcutt to table this agenda item for the next commissioner court agenda.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Korey Young, Lori Northcutt and Linda Wallace.

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

**V. Administrative Court Activities and Comments.**

Moved by Commissioner Jeremy Cook, duly seconded by Commissioner Korey Young to adjourn.

Court Members Voting Aye: Lori Northcutt, Korey Young, Jeremy Cook, Mike Willis, and Linda Wallace.

Court Members Voting No: None

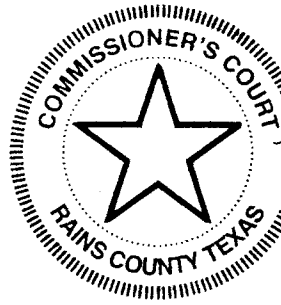
Court Members Abstaining: None

Motion Carried

With no further business to be considered by the Court at **10:54 am.**, Judge Linda Wallace declared Commissioners Court adjourned.

On this the 14th day of January, 2025, I, Mandy Sawyer, attest to the accuracy of this record.





*Mandy Sawyer*  
Mandy Sawyer, County Clerk and  
ex-officio of Commissioners Court





# ***Environmental Enforcement***

## ***Emergency Management***

### **Commissioner's Court Report**

**For the Month of December, 2024**

#### **Environmental:**

#### **OSSF Details: New Applications Received and Permits Issued**

<b>Fees:</b>	<b>10 Acre Exempt</b>	<b>Non – Exempt</b>	<b>Commercial</b>	<b>Total</b>
<b>Month: December, 2024</b>				
<b>10 Acre</b>	<b>(\$0) 4</b>	<b>(\$400.00) 10</b>	<b>(\$600.00) 0</b>	
<b>Yearly-to-Date</b>	<b>OSSF Details</b>			
January	1	4	0	\$1,600.00
February	7	4	0	\$1,600.00
March	4	7	0	\$2,800.00
April	0	6	1	\$3,000.00
May	0	4	0	\$1,600.00
June	0	12	0	\$4,800.00
July	3	8	0	\$3,200.00
August	4	10	0	\$4,000.00
September	3	5	3	\$3,800.00
October	5	7	4	\$5,200.00
November	5	8	0	\$3,200.00
December	1	7	0	\$2,800.00
<b>2024 Totals</b>	<b>33</b>	<b>82</b>	<b>8</b>	<b>123</b>
<b>Annual Total:</b>				<b>\$37,600.00</b>

**Next Dumpster Day: January 18<sup>th</sup> 2025**



## Recap since last Month's report:

### Environmental Enforcement

1. We had a total of **8** new OSSF Applications in December
2. **New OSSF applications for December total of 8, with 7 Paid Residential, 1 Free 10 Acre and 0 Commercial systems.** We had 11 OSSF installations in December. We Currently have **21** applications approved for construction and awaiting installation and final inspection.
3. December OSSF quantity application updates to TECQ have been filed. We are up to date and on schedule with them.
4. Received **5** complaints of possible violations, illegal trash, Health and Safety Nuisance violations, OSSF Bootlegged, All incidents have been investigated. 1 violation / correction notices written.
5. We had a total revenue of **0** from **metal revenue** (now loading Metal in separate dumpster until full, then empty). **Standard Bulk Trash revenue** collection was \$342.00 + **\$231.00 = \$573.00** for a Total of **\$573.00** Revenue for **December**.
6. We **FINALLY** received our approval letter to **PROCEED** with the process of updating some of our OSSF Rules with TCEQ and removing the 10 acre rule. We will be bringing that to the Court at the (1-23-2025) next court date. For approval. The existing 10 acre rule cost the county \$13,200.00 in lost revenue in 2024
7. We finished 2024 with 123 new OSSF applications, which is on par with 2023.
8. Glenda is doing a great job organizing our past OSSF files and entering new application data into our SAFE system as we continue to refine the system to fit our needs.
9. Now that Lucas has moved positions to Courthouse Security, we are awaiting the final details to be worked out for Marco Garrett to come aboard. The Sheriff's department has cleared his background and he will take his drug test and Psyc. Evaluation which hopefully can be completed by this court date. Hopefully to be aboard within 2 weeks
10. Now with an experienced Environmental Enforcement officer on board, we will be presenting new plans to the Court for consideration very soon.
11. I am pleased to announce that our experiment with Gaston Sanitation providing a roll-off dumpster to a much-needed location for the purpose of Assisting them to remove the extreme amount of trash build up on their property. They were able to fill the 15 yard roll-off with trash for removal. The homeowner was extremely grateful, as well as his neighbors.
12. We were approved by ETCOG for our Tire Bulk Trash Grant (\$2,350.00), as well as our Illegal Dumping Game Camera grant (\$1,963.81. We will schedule the Tire clean-up in February or March and begin the game camera purchase within the next month once funds are available.



## **Emergency Management:**

1. Think positive about a NEW Justice Center.
2. I want to start by apologizing for my report last month. After reading through it again as I prepare this month's report, I do not like the way I worded it. Although I am very excited about the \$600,000.00 SIRI Grant, the Justice Grant for \$57,441.50, the Homeland Security Grant for \$85,121.00 and the LEPC grant for \$26,000.00, I feel like I gave the impression that I was responsible for securing these grants. Nothing could be farther from the truth. All of this has been a collaborative effort with everyone, including Motorola, ETCOG and TXDOT, doing their part to get these grants approved. This will be a BIG step for Rains County toward improving our communication equipment for years to come. Michael, Jeremy, and Kristi are leading the charge. Donetta Miller with ETCOG is on a mission to assist us in Rains County finally move into the next Century. I certainly did not want to sound boastful; I just want to sound grateful to be associated with the movement effort.
3. As you all heard in the Motorola presentation last court, this is a bold step the county is taking. However, if you had not taken this step in financial support, this opportunity with this much grant money would very likely not have been available in the future. So, I thank you and appreciate your support.
4. I look forward to having Marco on board, getting him trained and hopefully attending the TCEQ DR school in late January.
5. Not to speak too quickly or jinx anything, but it certainly appears that good things are beginning to happen in 2025 for Rains County.

Please let me know if you have any questions.

Thank you for your support.

Respectfully,

*Joe Parker*

**Rains County Environmental Enforcement &**

***Emergency Management Coordinator***





# COUNTY OF RAINS

**David Harvey**  
Veterans Service Officer  
189 E. North St.  
Emory, Texas 75440

Tel: (903) 473-5055

Fax: (903) 953-0008



## Activity Report December 2024

**1. NUMBER OF DAYS IN OFFICE:** Nine

**2. TOTAL CLIENTS SERVED:** 26 in office and 32 via phone

**3. OTHER MATTERS:**

- a. I attended Advanced Training in Brownsville 12/3/24 till 12/5/24. The drive was long but the training was good.
- b. Veteran Volunteers: 4 volunteers drove 4 veterans to VA medical appointments. They drove 720 miles giving 28 volunteers hours.
- c. Total numbers for Transportation since inception in March 2011 is 1,639 volunteers drove 1,751 veterans to VA medical appointments giving 12,588 hours. Ending mileage on Veteran Transportation Van is 27,335 miles.

David Harvey  
Rains County Veteran Service Officer

*Serving those who served*





## AGRICULTURE & NATURAL RESOURCES

Stephen Gowin - Extension Agent - Agriculture & Natural Resources

- **Major Show Entries** - Agent worked with 4-H Families to fill out entry forms for those going to major shows.
- **ANR Engagements** - Agent worked with local producers to address AG/NR questions and concerns.
- **Retirement** - ANR Agent retired on December 31, 2024.

## FAMILY & COMMUNITY HEALTH

Sarah Latham - Extension Agent - Family & Community Health

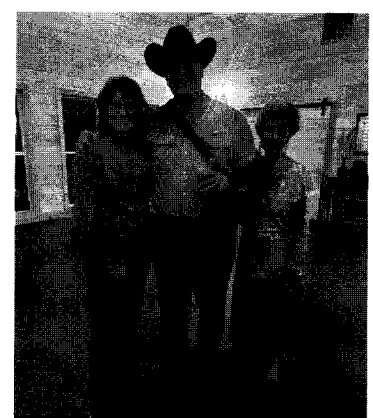
- **District IV 4-H Photography Judging** - Agent judged photo entries in District IV 4-H contest.
- **4-H Poinsettia Fundraiser** - Agent and staff distributed poinsettias from annual fundraising campaign.
- **Rains TEEA** - Craft Ladies and Piecemakers met for monthly meetings/Christmas Parties. 22 members in attendance.
- **FCH Engagements** - Agent provided health information, social media posts, and answered FCH questions.
- **Office Conference** - Office staff met to discuss upcoming events and additional information.
- **Newspaper Articles** - Agents rotate weekly articles for the Rains County Leader; articles address local and emerging issues.

## 4-H & YOUTH DEVELOPMENT

Stephen Gowin & Sarah Latham

- **Current Membership** - 90 Enrolled Members
- **4-H Sew Day** - Rains County Sewing Project meeting; 6 youth and 4 volunteers
- **District Photography Contest** - Rains 4-H members entered 10 photos in the District Photo contest.

## GOWIN RETIREMENT PARTY



**Stephen Gowin**  
Agricultural & Natural Resources Agent

**Sarah Latham-Staton**  
Family & Community Health Agent



**Texas A&M AgriLife Extension**

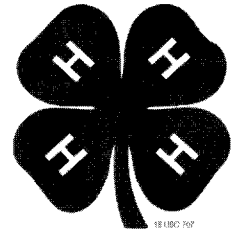
P.O. Box 278  
Emory, Texas 75440  
(903) 473-4580  
rains.agrilife.org



JANUARY 2025

# THE 4-H TIMES

*The Monthly Newsletter of the Rains 4-H Club*



## WELCOME 2025

Once again we welcome a new year. We are very proud of the successes our club has achieved since we started the new 4-Year in August, and are looking forward to 2025. We strongly encourage our members and parents to get involved in our club! This means **attending the monthly meetings**, reading the 4-H Times and Monday Memos, and participating in the various projects and activities.

We need parent volunteers and members who want to get involved. Our club is only as strong as its members.

We look forward to working with all of you as the Rains 4-H Club continues to grow and prosper in our county.

## Martin Luther King Jr. Holiday

Our office will be closed on **Monday, January 20, 2025** to celebrate Martin Luther King Jr. Holiday. We will reopen on Tuesday, January 21, 2025 at 7:30 A.M.

### IN THIS ISSUE

WELCOME 2025

MARTIN L. KING DAY HOLIDAY

4-H CLUB MEETING

4-H CLUB SEW DAYS PROJECT

2025 FOOD SHOW CONTEST /  
PROJECT MEETING

DISTRICT IV FOOD SHOW

SHOTGUN / ARCHERY PROJECTS



JANUARY 2025

## **4-H Club January Meeting**

The next 4-H Club Meeting will be held on **Thursday, January 23, 2025** at 6:00 P.M. at the Texas A&M AgriLife Extension & Conference Center.

## **Rains 4-H Sew Days Project**

The Sew Days Project will meet **Friday, January 10, 2025** from 9:00 A.M. - 12:00 Noon at the Texas A&M AgriLife Extension & Conference Center.

## **2025 Food Show Contest / Project Meeting**

**Rains County 4-H Food Show\*** - January 7-10, 2025. Individual presentation time slots. Select a presentation time slot: **<https://bit.ly/RainsFoodShow>**

**\*You must be present at the county contest to advance to the District Contest.**

**Food Show Project Meeting** - Thursday, January 2, 2025 - 5:00 P.M.

## **District IV Food Show**

The Food Show will be held on **Saturday, February 8, 2025** at North Central Texas College (NCTC) in Gainesville.

If you are interested in participating in the Food Show, please email [sarah.latham@ag.tamu.edu](mailto:sarah.latham@ag.tamu.edu).



JANUARY 2025

## Shotgun Project and Archery Project

If you are interested in participating in the **Shotgun Project**, you are requested to complete a Sign-Up form (available on our website) and return it to our office by **January 24, 2025**.

Anyone interested in participating in the **Archery Project**, please contact Sue by **January 24th** to let her know.



County Extension Agent  
Family & Consumer Sciences  
Rains County

TEXAS A&M  
**AGRILIFE**  
EXTENSION

P.O. Box 278  
410 Tawakoni Drive  
Emory TX 75440  
903-473-4580  
[rainsagrilife.org](http://rainsagrilife.org)







# JANUARY 2025

## Schedule of Events

SUN	MON	TUE	WED	THU	FRI	SAT
			1 New Years Day Holiday - Office Closed	2 Food Show Project Meeting - 5:00 PM	3	4
5	6	7	8	9	10 4-H Sew Day - 9:00 A.M. - Noon	11
12	13	14	15	16	17	18
19	20 Martin Luther King, Jr. Holiday - Office Closed	21	22	23 4-H Club Meeting 6:00 P.M.	24 Sign up date for Archery AND Shotgun Projects	25
26	27	28	29	30	31	

### JANUARY 2025

- 1 - New Years Day Holiday - Office Closed
  - 2 - Food Show Project Meeting - 5:00 P.M.
  - 10 - 4-H Sew Day - 9:00 AM - Noon
  - Jan. 17 - Feb. 8 - Fort Worth Livestock Show & Rodeo
  - 23 - 4-H Club Meeting - 6:00 P.M.
  - 24 - Sign-up date for Shotgun Project
  - 24 - Sign-up date for Archery Project
  - 20 - Martin Luther King, Jr. Holiday - Office Closed
- ### FEBRUARY 2025
- 1-16 - San Angelo Livestock Show
  - 6-23 - San Antonio Livestock Show
  - 15 - Texas 4-H Scholarship Applications Due Online
  - 17 - Presidents Day Holiday - Office Closed
  - 2/27-3/17 - Houston Livestock Show
  - 27 - 4-H Monthly Meeting - 6:00 P.M.



P. O. Box 278  
Emory, Texas 75440  
903-473-4580 (Phone)  
903-473-0252 (Fax)  
<http://rains-tx.tamu.edu>

<http://rains-tx.tamu.edu/>  
903/473-4580





County Indigent Health Care Program (CIHCP)  
**Monthly Financial Report**

County Name: Rains Co. Indigent Health Report for (Month/Year): December 2024  
or

Amendment of the Report for (Month/Year): \_\_\_\_\_

**I. Reimbursable Expenditures During This Report Month**

Physician Services	1.	\$2,296.43	
Prescription Drugs	2.	\$1,058.62	
Hospital, Inpatient Services	3.	\$0.00	
Hospital, Outpatient Services	4.	\$0.00	
Laboratory/X-Ray Services	5.	\$648.07	
Skilled Nursing Facility Services	6.	\$0.00	
Family Planning Services	7.	\$0.00	
Rural Health Clinic Services	8.	\$0.00	
State Hospital Contracts	9.		
Optional Health Care Services	10.	\$0.00	
Amount of Intergovernmental Transfer	11.	\$0.00	
Total Expenditures (Add #1 through #11.)			12. \$4,003.12
Reimbursements Received (Do not include State Assistance.)	13.	\$0.00	
6% Eligibility System Review Findings (\$ in error)	14.		
Total to be Deducted (Add #13 + #14.)			15. \$0.00
Applied to State Assistance Eligibility/Reimbursement (#12 minus #15)			16. \$4,003.12

**II. Expenditure Tracking for State Assistance Funds Eligibility/Reimbursement**

Total Expenditures for Current State Fiscal Year (9/1 - 8/31):	24,593.64
General Revenue Tax Levy GRTL:	7,095,971.00
4% of GRTL:	283,838.84
6% of GRTL:	425,758.26
8% of GRTL:	567,677.68

Glenda Harder  
Signature of Person Submitting Form 105

01/02/2025  
Date



Rains County Public Library Performance Measures 2024-25																		
	Oct	Nov	Dec	Jan	Feb	Mar	April	May	Jun	Jul	Aug	Sep	YTD	2023 YTD	2023	% +/- from previous year		
Cards Issued	33	18	11										62	317		-80.44%		
Cards withdrawn	3	1	4										8	47		-82.98%		
Total Registered Users	9897	9914	9921		9921	9921	9921	9921	9921	9921	9921	9921	9921	9921	9867	0.55%		
% of county w/library card	90.68%	90.84%	90.90%	90.90%	90.90%	90.90%	90.90%	90.90%	90.90%	90.90%	90.90%	90.90%	90.90%	90.90%		0.55%		
Visits	1321	971	837	0	0	0	0	0	0	0	0	0	3129	15204		-79.42%		
Collection Use																		
Total Collection Use	2090	1673	1649	0	0	0	0	0	0	0	0	0	5412	22489		-75.93%		
Checkouts																		
Adult	557	444	423										1424	7183		-80.18%		
Young Adult	28	13	10										51	353		-85.55%		
Juvenile	501	373	281										1155	4767		-75.77%		
Renewals	494	415	490										1399	5186		-73.02%		
DVDs	210	209	244										663	2575		-74.25%		
ebooks	300	219	201										720	3850		-81.30%		
Holds Placed	40	27	23										90	348		-74.14%		
Holds Filled	26	17	21										64	244		-73.77%		
Overdues	46	41	43										130	845		-84.62%		
Reference Transactions																		
Interlibrary Loan Transactions	60	41	44										145	729		-80.11%		
Total requests	0	3	2										5	83		-93.98%		
Total filled	0	0	0										0	0		#DIV/0!		
Total Patron Sessions	101	83	82										266	1519		-82.49%		
wifi usage	108	97	87										292	2400		-87.83%		
Total Usage	209	180	169	0	0	0	0	0	0	0	0	0	558	4060		-86.26%		









**Grant Development**  
**January 9, 2025**

**Grant Opportunities:**

Name: Ben & Maytee Fisch Foundation      Amount: Entry \$10,000 - \$15,000  
Date: Open quarterly      Item: TBD  
Notes: Open for consideration; can be applied for annually

Name: BJA Edward Byrne JAG      Amount: \$70,469.97  
Date: Opens in December      Item: Taser 10  
Notes: Taser 10 (15 units); Body-worn cameras for the jail (6 units)

Name: DJ      Amount: TBD  
Date: Due February 13      Item: Radios & Consoles  
Notes: ETCOG workshop on January 7

Name: FEMA DR-4181      Amount: TBD  
Date: Opens February      Item: Bridge replacements  
Notes: Talk with Road & Bridge and GrantWorks about options

Name: FEMA DR-4798      Amount: TBD  
Date: Opens February      Item: Bridge replacements  
Notes: Talk with Road & Bridge and GrantWorks about

Name: Homeland Security      Amount: \$55,000  
Date: Due February 13      Item: 2 vehicles & upfitting  
Notes: Can apply for 2 vehicles (no Tahoes) at a maximum of \$25,000 per vehicle and \$2,500 per up-fitting; attended ETCOG workshop on December 18

Name: Louis & Peaches Owen Foundation      Amount: Entry \$5,000  
Date: Open quarterly      Item: TBD  
Notes: Open for consideration; can be applied for annually

Name: Meadows Foundation      Amount: TBD (*50% match*)  
Date: Open quarterly      Item: TBD  
Notes: Open for consideration; can be applied for annually

Name: MVCPA      Amount: \$2,883 (\$576 match)  
Date: Add at January 16 meeting      Item: Scion PTM  
Notes: LPR cameras already approved; present on January 16 in San Antonio



Name: Texas Historical Commission	Amount: Open (50% match)
Date: Biannual	Item: Emergency courthouse repairs
Notes: James Malanaphy; (512) 475-3285; james.malanaphy@thc.texas.gov	
Name: Texas Parks and Wildlife Dept.	Amount: Up to \$250,000 (10% match)
Date: Due February 3	Item: Gun range
Notes: Looking for possible locations	
Name: USDA	Amount: 55% at a cap of \$50,000
Date: Waiting for a budget	Item: Tasers are eligible, equipment
Notes: Call back after January 6; Taser 10 at 15 units is \$70,469.97 (grant at \$38,758.48 and match at \$31,711.49)	

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### **Grants Submitted:**

Name: T-Mobile Hometown Grant Program	Amount: Max \$45,901.82
Date: Submitted December 30	Item: Signage
Notes: Notification mid-February	
Name: Community Dev. Block Grant	Amount: \$750,000
Date: Submitted December 4	Item: Road improvements
Notes: Notification by January 6	
Name: FEMA Post Fire Mitigation Grant	Amount: \$600,000
Date: Submitted	Item: 4 bridge replacements
Notes: County Roads 1307, 2110, 2350, and 4370; Notification by January 13	
Name: Firehouse Subs	Amount: \$22,095
Date: Submitted October 10	Item: AEDs and Trauma Kits
Notes: Notification by January 8	

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### **Grants Approved:**

Name: Texas Indigent Defence Comm.	Amount: \$19,268
Date: Submitted November 14	Item: Indigent allowable expenses
Notes: Uploaded resolution	
Name: MVCPA	Amount: \$20,000 (\$4,000 match)
Date: Submitted November 8	Item: 8 License plate readers (LPR)



Notes: Present on January 16 in San Antonio

Name: DJ and Homeland Amount: \$140,018.44  
Date: Approved October 28 Item: Radios & Consoles  
Notes: Donetta Miller (ETCOG) requested an itemization on a portion of George Arnold's (Motorola) quote (Completion required 1 year from 10/1)

Name: LEPC (TCEQ) Amount: \$21,822.72  
Date: Submitted October 9 Item: Equip diesel vehicle  
Notes: Everything funded except wrap

Name: Municipal Solid Waste Grant Amount: \$2,350  
Date: Approved October 29 Item: Recycling tires  
Notes: 53-foot trailer for the tire recycling event in February

Name: Municipal Solid Waste Grant Amount: \$2,116.05  
Date: Approved October 29 Item: Illegal dumping, cameras  
Notes: 4 license plate reading, night vision game cameras, 4 steel cases, 4 cable locks, 8 SD cards, 4 SD card readers, batteries

Name: SB 22 Amount: \$350,000  
Date: Approved October 24 Item: Salary supplement; vehicle  
Notes: Deputy and Jailer salary increases and one patrol vehicle; possible additional equipment

Name: Siri Amount: \$600,000  
Date: Approved October 1 Item: Tower  
Notes: Gordon Harkey (TxDot) is working on the quote and paperwork for the tower and equipment agreement (Completion required 2 years from 10/1)

Name: Feral Hog Grant Amount: \$9,767.67  
Date: Approved September 20 Item: 3 Pig Brig traps, posts, drivers  
Notes: Granted; ordered (can reapply on 8/1/2025)

Name: Spirit of Blue Foundation Amount: \$2,506.35  
Date: Approved September 12 Item: 15 NAR trauma kits  
Notes: Granted; received (can reapply on 9/12/25)

Name: US Deputy Sheriff's Association Amount: \$1,086.70  
Date: Approved May 1 Item: 2 Double spike strips  
Notes: Granted; received (can reapply on 5/1/25)



Name: Opioid Abatement Funds  
Date: Distributed April 18  
Notes: Granted; received (formula)

Amount: \$3,248.37  
Item: Opioid remediation efforts

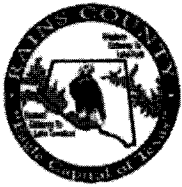
Name: Tobacco Settlement Funds  
Date: Distributed April 30

Amount: \$2,658.36  
Item: Unreimbursed healthcare expenditures

Notes: Granted; received (reapply due 4/30/25); check if the following are included in the report  
Texas Administrative Code







Rains County, TX

## Payables Report 01-14-2025

By Vendor Name

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: 00091 - ACTION CLEANING SYSTEMS INC.</b>					
ACTION CLEANING SYSTEMS I	D48008	01/09/2025	R&B- SHOP 55GAL TOP GUN S	010-1150-51160	373.00
<b>Vendor 00091 - ACTION CLEANING SYSTEMS INC. Total:</b>					<b>373.00</b>
<b>Vendor: 00191 - ANDREWS CENTER</b>					
ANDREWS CENTER	0125c	01/14/2025	Hith&Welf-Cash Request	002-1113-56110	666.66
ANDREWS CENTER	Inmate Health 1/25	01/14/2025	INMATE HEALTH CARE	002-1005-55320	94.00
<b>Vendor 00191 - ANDREWS CENTER Total:</b>					<b>760.66</b>
<b>Vendor: 04237 - ARCOSA CRUSHED CONCRETE</b>					
ARCOSA CRUSHED CONCRETE	INV-105-1847	01/09/2025	R&B- 2110 OVERSIZE ROCK 72	010-1150-52320	2,019.08
ARCOSA CRUSHED CONCRETE	INV-105-1848	01/09/2025	R&B- YARD4 RAP 96.81TN TKI	010-1150-52320	1,936.20
ARCOSA CRUSHED CONCRETE	INV-105-3025	01/09/2025	R&B- YARD2 RAP 93.81TN INV	010-1150-52320	1,782.39
ARCOSA CRUSHED CONCRETE	INV-105-3200	01/09/2025	R&B- YARD2 RAP 75.66TN INV	010-1150-52320	1,437.54
ARCOSA CRUSHED CONCRETE	INV-105-2830	01/09/2025	R&B- FLEXBASE 100.7TN TKIN	010-1150-52320	2,114.70
ARCOSA CRUSHED CONCRETE	INV-105-2901	01/09/2025	R&B- FLEXBASE 292.95TN TKI	010-1150-52320	6,151.95
ARCOSA CRUSHED CONCRETE	INV-105-3238	01/09/2025	R&B-YARD 2 RAP 140.6 TONS	010-1150-52320	2,671.40
ARCOSA CRUSHED CONCRETE	INV-105-3117	12/31/2024	R&B- YARD 2 RAP 95.15TN IN	010-1150-52320	1,807.85
<b>Vendor 04237 - ARCOSA CRUSHED CONCRETE Total:</b>					<b>19,921.11</b>
<b>Vendor: 14418 - AT&amp;T MOBILITY</b>					
AT&T MOBILITY	287319219015X12232024	01/14/2025	SHRF-Phones,Hotspot	002-1110-57210	1,122.76
AT&T MOBILITY	287339571419 12/2024	01/14/2025	Env. Mobile Phone & Hotspot	002-1115-57210	71.87
AT&T MOBILITY	287339571419 12/24	01/14/2025	Em. Mgmt. Mobile Phone & H	002-1116-57210	111.22
<b>Vendor 14418 - AT&amp;T MOBILITY Total:</b>					<b>1,305.85</b>
<b>Vendor: 00428 - BRIGHT STAR SALEM SUD</b>					
BRIGHT STAR SALEM SUD	592-12/24	01/09/2025	R&B- PCT2 WATER 12/27/202	010-1150-51220	39.00
<b>Vendor 00428 - BRIGHT STAR SALEM SUD Total:</b>					<b>39.00</b>
<b>Vendor: 00453 - BUDGET BUSINESS SYSTEMS</b>					
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1002-51110	0.04
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1003-51110	0.04
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1010-51110	2.87
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1030-51110	4.02
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1065-51110	5.12
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1070-51110	9.91
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1070-51110	0.03
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1075-51110	0.03
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1080-51110	3.50
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1085-51110	0.36
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1090-51110	8.35
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1100-51110	3.08
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1109-51110	21.59
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1110-51110	43.87
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1114-51110	0.32
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1115-51110	0.32
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1116-51110	0.32
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1121-51110	0.32
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1122-51110	0.32
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1123-51110	0.32
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	002-1124-51110	0.32
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	010-1150-51110	14.38
BUDGET BUSINESS SYSTEMS	058185	01/14/2025	MultDept-Copier Usage	034-1125-51110	25.41
<b>Vendor 00453 - BUDGET BUSINESS SYSTEMS Total:</b>					<b>144.84</b>



**Payables Report 01-14-2025**

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: 00626 - CINTAS CORPORATION</b>					
CINTAS CORPORATION	5239315404	01/09/2025	R&B- MEDICAL SUPPLIES 523	010-1150-51165	96.13
<b>Vendor 00626 - CINTAS CORPORATION Total:</b>					<b>96.13</b>
<b>Vendor: 00638 - CITY OF EMORY</b>					
CITY OF EMORY	Acct 108 12/24	01/14/2025	CLARK BLDG WATER	002-1006-51220	58.32
CITY OF EMORY	Acct 111 12/24	01/14/2025	SHRF/JAIL WATER	002-1109-51220	306.09
CITY OF EMORY	Acct 111 12/24	01/14/2025	SHRF/JAIL WATER	002-1110-51220	306.09
CITY OF EMORY	Acct 761 12/24	01/14/2025	AGRILIFE WATER	002-1010-51220	120.77
CITY OF EMORY	Acct 764 12/24	01/14/2025	ARR BLDG WATER	002-1085-51220	9.66
CITY OF EMORY	Acct 764 12/24	01/14/2025	ARR BLDG WATER	002-1114-51220	7.23
CITY OF EMORY	Acct 764 12/24	01/14/2025	ARR BLDG WATER	002-1115-51220	7.25
CITY OF EMORY	Acct 764 12/24	01/14/2025	ARR BLDG WATER	002-1116-51220	7.25
CITY OF EMORY	Acct 764 12/24	01/14/2025	ARR BLDG WATER	002-1121-51220	7.25
CITY OF EMORY	Acct 764 12/24	01/14/2025	ARR BLDG WATER	002-1122-51220	7.25
CITY OF EMORY	Acct 764 12/24	01/14/2025	ARR BLDG WATER	002-1123-51220	7.25
CITY OF EMORY	Acct 764 12/24	01/14/2025	ARR BLDG WATER	002-1124-51220	7.25
CITY OF EMORY	Acct 295 12/24	01/14/2025	LIBRARY WATER	034-1125-51220	169.85
CITY OF EMORY	Acct 611 12/24	01/14/2025	CRTHSE WATER	002-1006-51220	268.20
CITY OF EMORY	Acct 611 12/24	01/14/2025	CRTHSE WATER	002-1070-51220	82.53
CITY OF EMORY	Acct 611 12/24	01/14/2025	CRTHSE WATER	002-1090-51220	82.53
CITY OF EMORY	Acct 611 12/24	01/14/2025	CRTHSE WATER	002-1100-51220	82.53
CITY OF EMORY	Acct 836 12/24	01/14/2025	ANNEX WATER	002-1002-51220	37.50
CITY OF EMORY	Acct 836 12/24	01/14/2025	ANNEX WATER	002-1003-51220	37.50
CITY OF EMORY	Acct 836 12/24	01/14/2025	ANNEX WATER	002-1006-51220	37.50
CITY OF EMORY	Acct 836 12/24	01/14/2025	ANNEX WATER	002-1007-51220	37.50
CITY OF EMORY	Acct 836 12/24	01/14/2025	ANNEX WATER	002-1030-51220	56.27
CITY OF EMORY	Acct 836 12/24	01/14/2025	ANNEX WATER	002-1060-51220	56.25
CITY OF EMORY	Acct 836 12/24	01/14/2025	ANNEX WATER	002-1065-51220	56.25
CITY OF EMORY	Acct 836 12/24	01/14/2025	ANNEX WATER	002-1075-51220	37.50
CITY OF EMORY	Acct 836 12/24	01/14/2025	ANNEX WATER	002-1080-51220	18.75
CITY OF EMORY	Acct 781 12/24	01/14/2025	CHILD ADVOCACY WATER	002-1006-51220	111.45
<b>Vendor 00638 - CITY OF EMORY Total:</b>					<b>2,023.77</b>
<b>Vendor: 04217 - CLAY JOHNSON LAW P.C.</b>					
CLAY JOHNSON LAW P.C.	Derrick #6216/6394	01/14/2025	8thDist-ATTORNEY CLAIM FOR	002-1002-54100	400.00
CLAY JOHNSON LAW P.C.	Hagen #6653	01/14/2025	8thDist-ATTORNEY CLAIM FOR	002-1002-54100	350.00
CLAY JOHNSON LAW P.C.	Santacruz #6551	01/14/2025	8thDist-ATTORNEY CLAIM FOR	002-1002-54100	350.00
CLAY JOHNSON LAW P.C.	Bragg #6610	01/14/2025	8th Dist-CAUSE#6610 - BRAG	002-1002-54100	350.00
<b>Vendor 04217 - CLAY JOHNSON LAW P.C. Total:</b>					<b>1,450.00</b>
<b>Vendor: 00937 - CNA SURETY</b>					
CNA SURETY	Bond #66430359 12/24	01/14/2025	BOND-M.HOPKINS 10/2024--	002-1110-51330	81.22
CNA SURETY	Bond #72697631	01/14/2025	BOND-J.TREVINO 12/24--01/2	002-1080-51330	675.00
<b>Vendor 00937 - CNA SURETY Total:</b>					<b>756.22</b>
<b>Vendor: 00770 - COUNTY INFORMATION RESOURCE AGENCY</b>					
COUNTY INFORMATION RESO	INV993204198	01/09/2025	IT DEC 2024 MICROSOFT 365	002-1175-57130	547.82
<b>Vendor 00770 - COUNTY INFORMATION RESOURCE AGENCY Total:</b>					<b>547.82</b>
<b>Vendor: 14404 - CROSSROAD COMMUNICATIONS INC.</b>					
CROSSROAD COMMUNICATIO	15052	01/09/2025	R&B-TOWER RENT AND SERVI	010-1150-51415	300.00
<b>Vendor 14404 - CROSSROAD COMMUNICATIONS INC. Total:</b>					<b>300.00</b>
<b>Vendor: 00892 - DAVID B BROOKS ATTY</b>					
DAVID B BROOKS ATTY	DECEMBER 2024 CONSULT	01/14/2025	CH JUDGE LEGAL CONSUL SVS	002-1070-54230	100.00
<b>Vendor 00892 - DAVID B BROOKS ATTY Total:</b>					<b>100.00</b>
<b>Vendor: 04006 - DAVID'S TIRE SHOP</b>					
DAVID'S TIRE SHOP	2000395	01/09/2025	R&B- 704 TIRE SWAP 2000395	010-1150-52220	55.00
DAVID'S TIRE SHOP	1686086	01/14/2025	VEH MAINT	002-1110-52225	30.00
DAVID'S TIRE SHOP	1686087	01/14/2025	SHRF-Rotation,Patch	002-1110-52225	30.00
DAVID'S TIRE SHOP	1686088	01/14/2025	SHRF-Rotation,Patch	002-1110-52225	80.00
<b>Vendor 04006 - DAVID'S TIRE SHOP Total:</b>					<b>195.00</b>



**Payables Report 01-14-2025**

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: 24486 - DISCOUNT CULVERTS LLC</b>					
DISCOUNT CULVERTS LLC	RAINS-122524	01/09/2025	R&B- 3325 18X20 CULVERTS A	010-1150-52351	365.00
<b>Vendor 24486 - DISCOUNT CULVERTS LLC Total:</b>					<b>365.00</b>
<b>Vendor: 01254 - DUKO OIL CO</b>					
DUKO OIL CO	D43348	01/09/2025	R&B- 120 FUEL 4GAL D43348	010-1150-52200	10.54
DUKO OIL CO	D43349	01/09/2025	R&B- 207 SEAFOAM D43349	010-1150-52200	7.65
DUKO OIL CO	D43350	01/09/2025	R&B- 103 FUEL 29.10GAL D43	010-1150-52200	76.70
DUKO OIL CO	D43351	01/09/2025	R&B- 122 FUEL 25GAL D4335	010-1150-52200	65.89
DUKO OIL CO	D43355	01/09/2025	R&B- 121 FUEL 49.40GAL D43	010-1150-52200	130.20
DUKO OIL CO	D43357	01/09/2025	R&B-FUEL 61.00GAL 101 D43	010-1150-52200	160.78
DUKO OIL CO	D43358	01/09/2025	R&B-FUEL 62.00GAL 111 D43	010-1150-52200	163.41
DUKO OIL CO	D43359	01/09/2025	R&B-FUEL 12.80GAL DYED DIE	010-1150-52200	137.78
DUKO OIL CO	218321	01/09/2025	R&B- YARD 4 DD300GAL 1 PRI	010-1150-52200	737.09
DUKO OIL CO	D43361	01/09/2025	R&B 122 FUEL D43361	010-1150-52200	66.00
DUKO OIL CO	D43362	01/09/2025	R&B- 129 FUEL 25.60 DD 40G	010-1150-52200	165.39
DUKO OIL CO	D43365	01/09/2025	R&B- 101 FUEL 66GAL D4336	010-1150-52200	174.24
DUKO OIL CO	D43366	01/09/2025	R&B- 111 FUEL 73GAL D4336	010-1150-52200	192.72
DUKO OIL CO	D43367	01/09/2025	R&B- 122 FUEL D43367	010-1150-52200	60.72
DUKO OIL CO	D43373	01/09/2025	R&B- YARD 1 20 DEF 16 50:1	010-1150-52200	537.76
DUKO OIL CO	D43374	01/09/2025	R&B- 110 FUEL 18GAL D4337	010-1150-52200	47.44
DUKO OIL CO	D43377	01/09/2025	R&B- 121 FUEL 25GAL D4337	010-1150-52200	65.89
DUKO OIL CO	D43378	01/09/2025	R&B- 420 DD 33.90GAL D433	010-1150-52200	82.60
DUKO OIL CO	D43379	01/09/2025	R&B- 114 FUEL 18.50GAL D43	010-1150-52200	46.59
DUKO OIL CO	D43380	01/09/2025	R&B- 120 FUEL 23GAL 2.70GA	010-1150-52200	66.45
DUKO OIL CO	D43381	01/09/2025	R&B- 101 FUEL 57GAL D4338	010-1150-52200	150.23
DUKO OIL CO	D43383B	01/09/2025	R&B-107 FUEL 20.00 GAL TK	010-1150-52200	50.36
DUKO OIL CO	D43385	01/09/2025	R&B-122 DIESEL 28.00 GAL TK	010-1150-52200	73.80
<b>Vendor 01254 - DUKO OIL CO Total:</b>					<b>3,270.23</b>
<b>Vendor: 14407 - EAST TEXAS ALARM</b>					
EAST TEXAS ALARM	1575894	01/14/2025	Fire Alarm Monitoring	002-1175-57120	104.00
<b>Vendor 14407 - EAST TEXAS ALARM Total:</b>					<b>104.00</b>
<b>Vendor: 24623 - EAST TEXAS CODE CONSULTANTS</b>					
EAST TEXAS CODE CONSULTA	12262024	01/14/2025	ADA FINAL INSP 140 W.QUIT	051-1001-58200	450.00
<b>Vendor 24623 - EAST TEXAS CODE CONSULTANTS Total:</b>					<b>450.00</b>
<b>Vendor: 01455 - FEC ELECTRIC</b>					
FEC ELECTRIC	3332272200 12/24	01/14/2025	RB-Electricity	010-1150-51200	25.00
FEC ELECTRIC	3332615200 12/24	01/14/2025	RB-Electricity	010-1150-51200	9.55
FEC ELECTRIC	3341308800 12/24	01/14/2025	RB-Electricity	010-1150-51200	25.00
FEC ELECTRIC	334145601 12/24	01/14/2025	AgriLife-Electricity	002-1010-51200	522.66
FEC ELECTRIC	3353272600 12/24	01/14/2025	Crthse-Electricity	002-1006-51200	540.69
FEC ELECTRIC	3353272600 12/24	01/14/2025	Crthse-Electricity	002-1070-51200	166.36
FEC ELECTRIC	3353272600 12/24	01/14/2025	Crthse-Electricity	002-1090-51200	166.36
FEC ELECTRIC	3353272600 12/24	01/14/2025	Crthse-Electricity	002-1100-51200	166.36
FEC ELECTRIC	3361308300 12/24	01/14/2025	RB-Electricity	010-1150-51200	9.55
FEC ELECTRIC	3361650400 12/24	01/14/2025	RB-Electricity	010-1150-51200	25.00
<b>Vendor 01455 - FEC ELECTRIC Total:</b>					<b>1,656.53</b>
<b>Vendor: 01502 - FUELMAN</b>					
FUELMAN	2083014 12/24	01/14/2025	Maint/EmgMgt-Fuel	002-1006-52200	51.10
FUELMAN	2083014 12/24	01/14/2025	Maint/EmgMgt-Fuel	002-1115-52200	132.99
FUELMAN	2083014 12/24	01/14/2025	Maint/EmgMgt-Fuel	002-1116-52200	132.99
FUELMAN	1672518 1/25	01/14/2025	RB-Fuel	010-1150-52200	1,531.78
FUELMAN	1740258 1/25	01/14/2025	SHRF-Fuel	002-1110-52200	5,324.85
FUELMAN	2083012 1/25	01/14/2025	Constable-Fuel	002-1055-52200	192.40
FUELMAN	2083016 1/25	01/14/2025	VA-Fuel	002-1114-52200	86.98
<b>Vendor 01502 - FUELMAN Total:</b>					<b>7,453.09</b>
<b>Vendor: 01565 - GHS LIMITED</b>					
GHS LIMITED	COL005 1/25	01/14/2025	JP-Dec Collection Fees	002-22470	282.72
<b>Vendor 01565 - GHS LIMITED Total:</b>					<b>282.72</b>



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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: 01762 - HOOTEN'S LAWN &amp; TREE SERVICE LLC</b>					
HOOTEN'S LAWN & TREE SER	34266	01/14/2025	LAWN CARE	002-1006-52110	2,158.33
<b>Vendor 01762 - HOOTEN'S LAWN &amp; TREE SERVICE LLC Total:</b>					<b>2,158.33</b>
<b>Vendor: 01763 - HOOTEN'S LLC</b>					
HOOTEN'S LLC	2412-210966	01/14/2025	Maint-Toilet Repair,Door Stop	002-1006-52100	35.28
HOOTEN'S LLC	2412-219488	01/14/2025	Maint-Plunger/Brush Combo	002-1006-51135	15.99
HOOTEN'S LLC	2412-222169	01/09/2025	R&B- CHAINSAW REPAIR 2412	010-1150-52220	78.98
HOOTEN'S LLC	2412-222295	01/14/2025	Maint-Plunger/Brush Combo	002-1006-51135	15.99
HOOTEN'S LLC	2501-224160	01/14/2025	Maint-Plunger/Brush Combo	002-1006-51135	15.99
<b>Vendor 01763 - HOOTEN'S LLC Total:</b>					<b>162.23</b>
<b>Vendor: 00970 - HOPKINS COUNTY FIRE EXTINGUISHER CO.</b>					
HOPKINS COUNTY FIRE EXTIN	57341	01/14/2025	AgriLife-Fire Ext Inspection	002-1006-52100	62.50
<b>Vendor 00970 - HOPKINS COUNTY FIRE EXTINGUISHER CO. Total:</b>					<b>62.50</b>
<b>Vendor: 01775 - HOPKINS COUNTY</b>					
HOPKINS COUNTY	Monthly Payment 1/25	01/14/2025	8th Dist-Monthly Payment	002-1002-54130	2,379.17
HOPKINS COUNTY	Monthly Payment 1/25	01/14/2025	8th Dist-Monthly Payment	002-1002-54200	2,450.25
HOPKINS COUNTY	Monthly Payment 1/25	01/14/2025	8th Dist-Monthly Payment	002-1002-54210	2,344.00
HOPKINS COUNTY	Monthly Payment 1/25	01/14/2025	8th Dist-Monthly Payment	002-1002-54220	1,148.58
<b>Vendor 01775 - HOPKINS COUNTY Total:</b>					<b>8,322.00</b>
<b>Vendor: 24743 - HUNT REGIONAL MEDICAL CENTER</b>					
HUNT REGIONAL MEDICAL CE	Indigent Health 1/25	01/14/2025	INDIGENT HEALTH TREATMEN	002-1005-56200	47.68
HUNT REGIONAL MEDICAL CE	Inmate Health 1/25	01/14/2025	INMATE HEALTH CARE	002-1005-55320	1,227.76
<b>Vendor 24743 - HUNT REGIONAL MEDICAL CENTER Total:</b>					<b>1,275.44</b>
<b>Vendor: 01806 - HUNT REGIONAL MEDICAL PARTNERS #33</b>					
HUNT REGIONAL MEDICAL PA	Indigent Health 1/25	01/14/2025	INDIGENT HEALTH TREATMEN	002-1005-56200	77.79
<b>Vendor 01806 - HUNT REGIONAL MEDICAL PARTNERS #33 Total:</b>					<b>77.79</b>
<b>Vendor: 01808 - HUNT COUNTY</b>					
HUNT COUNTY	Monthly Payment 1/25	01/14/2025	354thDist-Monthly Payment	002-1003-54130	557.06
HUNT COUNTY	Monthly Payment 1/25	01/14/2025	354thDist-Monthly Payment	002-1003-54210	231.32
<b>Vendor 01808 - HUNT COUNTY Total:</b>					<b>788.38</b>
<b>Vendor: 01816 - HUNT MEMORIAL HOSPITAL DISTRICT</b>					
HUNT MEMORIAL HOSPITAL	Indigent Health 1/25	01/14/2025	INDIGENT HEALTH TREATMEN	002-1005-56200	850.62
HUNT MEMORIAL HOSPITAL	Inmate Health 1/25	01/14/2025	INMATE HEALTH CARE	002-1005-55320	14,978.43
<b>Vendor 01816 - HUNT MEMORIAL HOSPITAL DISTRICT Total:</b>					<b>15,829.05</b>
<b>Vendor: 01847 - INDIGENT HEALTHCARE SOLUTIONS LTD</b>					
INDIGENT HEALTHCARE SOLU	79142	01/14/2025	CH JUDGE PROF SVS MONTH	002-1005-57180	945.00
<b>Vendor 01847 - INDIGENT HEALTHCARE SOLUTIONS LTD Total:</b>					<b>945.00</b>
<b>Vendor: 04179 - INTEGRATED PRESCRIPTION MANAGEMENT CORP</b>					
INTEGRATED PRESCRIPTION	Ind/Inmate Health 1/25	01/14/2025	INDIGENT PRESCRIPTIONS	002-1005-55320	694.07
INTEGRATED PRESCRIPTION	Ind/Inmate Health 1/25	01/14/2025	INDIGENT PRESCRIPTIONS	002-1005-56200	55.95
<b>Vendor 04179 - INTEGRATED PRESCRIPTION MANAGEMENT CORP Total:</b>					<b>750.02</b>
<b>Vendor: 01886 - J &amp; R DISCOUNT AUTO SUPPLY</b>					
J & R DISCOUNT AUTO SUPPLY	Q1NVO29192	01/09/2025	R&B- YARD 1 12FT RATCHET S	010-1150-58130	13.08
<b>Vendor 01886 - J &amp; R DISCOUNT AUTO SUPPLY Total:</b>					<b>13.08</b>
<b>Vendor: 24513 - JARRETT COMMERCIAL PROPERTIES LLC</b>					
JARRETT COMMERCIAL PROP	110	01/14/2025	Alexander Plat Review	002-1070-53100	300.00
<b>Vendor 24513 - JARRETT COMMERCIAL PROPERTIES LLC Total:</b>					<b>300.00</b>
<b>Vendor: 00008 - KELLY BURNS</b>					
KELLY BURNS	647827	01/14/2025	Maint-Replaced limit & hot su	002-1006-52100	285.00
<b>Vendor 00008 - KELLY BURNS Total:</b>					<b>285.00</b>
<b>Vendor: 24526 - LANGUAGE LINE SERVICES INC.</b>					
LANGUAGE LINE SERVICES IN	11497049	01/09/2025	SHRF-LANGUAGE LINE	002-1110-57180	4.64
<b>Vendor 24526 - LANGUAGE LINE SERVICES INC. Total:</b>					<b>4.64</b>
<b>Vendor: 02286 - LAW OFFICE OF RACHEL FLATT</b>					
LAW OFFICE OF RACHEL FLAT	Plese #6661/6662	01/14/2025	8thDist-ATTORNEY CLAIM FOR	002-1002-54100	400.00
LAW OFFICE OF RACHEL FLAT	Dell #6451	01/14/2025	8th Dist-CAUSE#6451 - DELL	002-1002-54100	300.00





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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
LAW OFFICE OF RACHEL FLAT	Spinato #6649	01/14/2025	CAUSE#6649 - SPINATO	002-1002-54100	350.00
LAW OFFICE OF RACHEL FLAT	Dotson #16028	01/14/2025	CCLERK-ATTNY CLAIM SERVIC	002-1075-54100	300.00
LAW OFFICE OF RACHEL FLAT	Huntley #16035	01/14/2025	CCLERK-ATTNY CLAIM SERVIC	002-1075-54100	300.00
LAW OFFICE OF RACHEL FLAT	McKenzie #16112	01/14/2025	CCLERK-ATTNY CLAIM SERVIC	002-1075-54100	300.00
LAW OFFICE OF RACHEL FLAT	Wallace #16053	01/14/2025	CCLERK-ATTNY CLAIM SERVIC	002-1075-54100	300.00
<b>Vendor 02286 - LAW OFFICE OF RACHEL FLATT Total:</b>					<b>2,250.00</b>
<b>Vendor: 02357 - LOCAL GOVERNMENT SOLUTIONS LP</b>					
LOCAL GOVERNMENT SOLUTI	72205	01/14/2025	CClerk-LGS	002-1175-57140	1,838.00
LOCAL GOVERNMENT SOLUTI	72206	01/14/2025	Catty-LGS	002-1175-57140	1,359.00
LOCAL GOVERNMENT SOLUTI	72207	01/14/2025	DClerk-LGS	002-1175-57140	1,355.00
<b>Vendor 02357 - LOCAL GOVERNMENT SOLUTIONS LP Total:</b>					<b>4,552.00</b>
<b>Vendor: 02469 - MARTIN BRADY</b>					
MARTIN BRADY	White #6036	01/14/2025	8thDist-ATTORNEY CLAIM FOR	002-1002-54100	300.00
MARTIN BRADY	Lawson #4680	01/14/2025	8th Dist-CAUSE#4680 - LAWS	002-1002-54100	350.00
MARTIN BRADY	Flores #16089	01/14/2025	CCLERK-ATTNY CLAIM SERVIC	002-1075-54100	300.00
MARTIN BRADY	Heathcock #16068	01/14/2025	CCLERK-ATTNY CLAIM FOR SE	002-1075-54100	300.00
<b>Vendor 02469 - MARTIN BRADY Total:</b>					<b>1,250.00</b>
<b>Vendor: 02426 - MITCHELL WELDING SUPPLY CO</b>					
MITCHELL WELDING SUPPLY C	00087104	01/09/2025	R&B- YARD 1 CYLINDER RENT	010-1150-51160	60.20
<b>Vendor 02426 - MITCHELL WELDING SUPPLY CO Total:</b>					<b>60.20</b>
<b>Vendor: 02704 - NET DATA</b>					
NET DATA	CAS017 1/25	01/14/2025	JP-December iTicket Fees	002-1090-57180	72.00
<b>Vendor 02704 - NET DATA Total:</b>					<b>72.00</b>
<b>Vendor: 02710 - NEW BENEFITS LTD.</b>					
NEW BENEFITS LTD.	INV0000358	12/11/2024	PY Teladoc Deduction	002-21218	147.60
NEW BENEFITS LTD.	INV0000358	12/11/2024	PY Teladoc Deduction	010-21218	7.38
NEW BENEFITS LTD.	INV0000358	12/11/2024	PY Teladoc Deduction	034-21218	7.38
NEW BENEFITS LTD.	INV0000388	12/24/2024	PY Teladoc Deduction	002-21218	172.20
NEW BENEFITS LTD.	INV0000388	12/24/2024	PY Teladoc Deduction	010-21218	8.61
NEW BENEFITS LTD.	INV0000388	12/24/2024	PY Teladoc Deduction	034-21218	8.61
<b>Vendor 02710 - NEW BENEFITS LTD. Total:</b>					<b>351.78</b>
<b>Vendor: 02761 - NORTHSTAR ANESTHESIA PA</b>					
NORTHSTAR ANESTHESIA PA	Indigent Health 1/25	01/14/2025	INDIGENT HEALTH TREATMEN	002-1005-56200	119.17
<b>Vendor 02761 - NORTHSTAR ANESTHESIA PA Total:</b>					<b>119.17</b>
<b>Vendor: 02748 - NTTA</b>					
NTTA	2026552875 12/24	01/14/2025	Em Mgmt Toll Charges to Sem	002-1116-51300	18.72
<b>Vendor 02748 - NTTA Total:</b>					<b>18.72</b>
<b>Vendor: 02776 - O'REILLY AUTO PARTS</b>					
O'REILLY AUTO PARTS	5658-112849	01/14/2025	VEH MAINT	002-1110-52225	198.14
<b>Vendor 02776 - O'REILLY AUTO PARTS Total:</b>					<b>198.14</b>
<b>Vendor: 02875 - PAUL BANNER</b>					
PAUL BANNER	11/25/24 Service	01/14/2025	CCourt-Replacement Judge	002-1075-54120	79.33
<b>Vendor 02875 - PAUL BANNER Total:</b>					<b>79.33</b>
<b>Vendor: 02912 - PETTY CASH</b>					
PETTY CASH	Jury Pay Petty Cash	01/14/2025	JURY PAY PETTY CASH	002-11400	3,000.00
<b>Vendor 02912 - PETTY CASH Total:</b>					<b>3,000.00</b>
<b>Vendor: 02967 - POTTS FEED STORE</b>					
POTTS FEED STORE	1282630	01/14/2025	R&B-BOOTS BRODERICK	010-1150-51315	113.66
POTTS FEED STORE	1282632	12/20/2024	Tax Credit	010-1150-51315	-8.66
POTTS FEED STORE	1282673	01/14/2025	R&B-BOOTS RODREIN	010-1150-51315	75.00
POTTS FEED STORE	1282680	01/14/2025	R&B-BOOTS OLTON	010-1150-51315	105.00
POTTS FEED STORE	1282711	01/14/2025	R&B-BOOTS JASON & JOHN	010-1150-51315	200.00
<b>Vendor 02967 - POTTS FEED STORE Total:</b>					<b>485.00</b>
<b>Vendor: 02968 - POTTS GAS CO INC</b>					
POTTS GAS CO INC	1709717	01/14/2025	R&B- YARD 1 PROPANE	010-1150-51210	487.89
<b>Vendor 02968 - POTTS GAS CO INC Total:</b>					<b>487.89</b>



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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: 03062 - R. K. HALL LLC</b>					
R. K. HALL LLC	446827	01/09/2025	R&B- 4252 TYPE D 84.73TN TK	010-1150-52320	7,032.59
R. K. HALL LLC	447267	01/09/2025	R&B-TYPE-D 141.34 HIGH-P 6.	010-1150-52320	12,737.62
R. K. HALL LLC	447330	01/09/2025	R&B- 4252 TYPE D 141.83TN T	010-1150-52320	11,771.89
<b>Vendor 03062 - R. K. HALL LLC Total:</b>					<b>31,542.10</b>
<b>Vendor: 03097 - RAINS COUNTY LEADER</b>					
RAINS COUNTY LEADER	RCL #1986	01/14/2025	CH JUDGE RAINS CO LEADER	002-1070-51130	28.00
<b>Vendor 03097 - RAINS COUNTY LEADER Total:</b>					<b>28.00</b>
<b>Vendor: 04280 - RICK'S OIL DEPOT</b>					
RICK'S OIL DEPOT	485468	01/14/2025	SHRF-Oil Change	002-1110-52225	36.99
RICK'S OIL DEPOT	485647	01/14/2025	SHRF-Oil Change	002-1110-52225	36.99
RICK'S OIL DEPOT	484744	01/14/2025	SHRF-Oil Change	002-1110-52225	36.99
<b>Vendor 04280 - RICK'S OIL DEPOT Total:</b>					<b>110.97</b>
<b>Vendor: 24562 - RINGCENTRAL INC.</b>					
RINGCENTRAL INC.	CD_000994250	01/14/2025	IT-Telephone	002-1175-57200	1,910.05
<b>Vendor 24562 - RINGCENTRAL INC. Total:</b>					<b>1,910.05</b>
<b>Vendor: 14360 - ROBERT JENKINS FRANKLIN</b>					
ROBERT JENKINS FRANKLIN	December 2024 Travel	01/14/2025	JP-December Travel Expense	002-1090-51320	146.19
<b>Vendor 14360 - ROBERT JENKINS FRANKLIN Total:</b>					<b>146.19</b>
<b>Vendor: 14431 - ROPER &amp; WHITE ATTORNEYS AT LAW</b>					
ROPER & WHITE ATTORNEYS	Briggs #6588	01/14/2025	8thDist- ATTORNEY CLAIM FOR	002-1002-54100	350.00
ROPER & WHITE ATTORNEYS	McDaniel #6555	01/14/2025	CAUSE#6555 - MCDANIEL	002-1002-54100	300.00
<b>Vendor 14431 - ROPER &amp; WHITE ATTORNEYS AT LAW Total:</b>					<b>650.00</b>
<b>Vendor: 00019 - SARAH LATHAM-STATON</b>					
SARAH LATHAM-STATON	DEC 2024 TRAVEL	01/14/2025	December 2024 Travel Payme	002-1010-51320	146.73
<b>Vendor 00019 - SARAH LATHAM-STATON Total:</b>					<b>146.73</b>
<b>Vendor: 24482 - SECURE SHREDDING &amp; RECYCLING</b>					
SECURE SHREDDING & RECYC	98886	01/14/2025	Env. Shredding Service	002-1115-51155	65.00
<b>Vendor 24482 - SECURE SHREDDING &amp; RECYCLING Total:</b>					<b>65.00</b>
<b>Vendor: 03493 - SOUTH RAINS SUD</b>					
SOUTH RAINS SUD	ACCT 316- 12/24	01/14/2025	R&B-WATER YARD-1	010-1150-51220	50.80
<b>Vendor 03493 - SOUTH RAINS SUD Total:</b>					<b>50.80</b>
<b>Vendor: 14346 - SPARKLETTS</b>					
SPARKLETTS	22078359 123024	01/14/2025	ArrBldg Water	002-1085-51220	1.58
SPARKLETTS	22078359 123024	01/14/2025	ArrBldg Water	002-1114-51220	1.20
SPARKLETTS	22078359 123024	01/14/2025	ArrBldg Water	002-1115-51220	1.20
SPARKLETTS	22078359 123024	01/14/2025	ArrBldg Water	002-1116-51220	1.20
SPARKLETTS	22078359 123024	01/14/2025	ArrBldg Water	002-1121-51220	1.20
SPARKLETTS	22078359 123024	01/14/2025	ArrBldg Water	002-1122-51220	1.20
SPARKLETTS	22078359 123024	01/14/2025	ArrBldg Water	002-1123-51220	1.20
SPARKLETTS	22078359 123024	01/14/2025	ArrBldg Water	002-1124-51220	1.20
SPARKLETTS	22083757 123024	01/14/2025	SHRF/Jail Water	002-1109-51220	51.13
SPARKLETTS	22083757 123024	01/14/2025	SHRF/Jail Water	002-1110-51220	50.14
SPARKLETTS	22084592 123024	01/14/2025	Annex Water	002-1002-51220	0.55
SPARKLETTS	22084592 123024	01/14/2025	Annex Water	002-1003-51220	0.55
SPARKLETTS	22084592 123024	01/14/2025	Annex Water	002-1007-51220	1.10
SPARKLETTS	22084592 123024	01/14/2025	Annex Water	002-1030-51220	2.75
SPARKLETTS	22084592 123024	01/14/2025	Annex Water	002-1060-51220	2.20
SPARKLETTS	22084592 123024	01/14/2025	Annex Water	002-1065-51220	2.20
SPARKLETTS	22084592 123024	01/14/2025	Annex Water	002-1075-51220	0.55
SPARKLETTS	22084592 123024	01/14/2025	Annex Water	002-1080-51220	1.10
SPARKLETTS	22084937 123024	01/14/2025	AgriLife Water	002-1010-51220	5.00
<b>Vendor 14346 - SPARKLETTS Total:</b>					<b>127.25</b>
<b>Vendor: 24637 - STAR D CONSTRUCTION LLC</b>					
STAR D CONSTRUCTION LLC	138800	01/14/2025	Clark Bldg Remodel	051-1001-58200	17,340.00
STAR D CONSTRUCTION LLC	138820	01/14/2025	Clark Bldg Remodel	051-1001-58200	1,158.00
<b>Vendor 24637 - STAR D CONSTRUCTION LLC Total:</b>					<b>18,498.00</b>



**Payables Report 01-14-2025**

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: 03680 - TCDRS</b>					
TCDRS	INV0000357	12/11/2024	PY TCDRS - Retirement Emplo	002-21209	23,144.56
TCDRS	INV0000357	12/11/2024	PY TCDRS - Retirement Emplo	010-21209	3,512.60
TCDRS	INV0000357	12/11/2024	PY TCDRS - Retirement Emplo	034-21209	578.47
TCDRS	INV0000387	12/24/2024	PY TCDRS - Retirement Emplo	002-21209	21,849.22
TCDRS	INV0000387	12/24/2024	PY TCDRS - Retirement Emplo	010-21209	3,595.11
TCDRS	INV0000387	12/24/2024	PY TCDRS - Retirement Emplo	034-21209	569.16
<b>Vendor 03680 - TCDRS Total:</b>					<b>53,249.12</b>
<b>Vendor: 01057 - TDCA MEMBERSHIP</b>					
TDCA MEMBERSHIP	Rains County 2025 Dues	01/14/2025	DClerk-2025 MEMBERSHIP/RE	002-1065-51310	50.00
<b>Vendor 01057 - TDCA MEMBERSHIP Total:</b>					<b>50.00</b>
<b>Vendor: 03638 - TEXAS ASSOCIATION OF COUNTIES UNEMPLOYMENT FUND</b>					
TEXAS ASSOCIATION OF COU	INV0000215	10/02/2024	PY Unemployment Deduction	002-21300	297.91
TEXAS ASSOCIATION OF COU	INV0000215	10/02/2024	PY Unemployment Deduction	010-21300	62.76
TEXAS ASSOCIATION OF COU	INV0000215	10/02/2024	PY Unemployment Deduction	034-21300	10.88
TEXAS ASSOCIATION OF COU	INV0000244	10/16/2024	PY Unemployment Deduction	002-21300	316.01
TEXAS ASSOCIATION OF COU	INV0000244	10/16/2024	PY Unemployment Deduction	010-21300	57.97
TEXAS ASSOCIATION OF COU	INV0000244	10/16/2024	PY Unemployment Deduction	034-21300	10.71
TEXAS ASSOCIATION OF COU	INV0000271	10/30/2024	PY Unemployment Deduction	002-21300	295.35
TEXAS ASSOCIATION OF COU	INV0000271	10/30/2024	PY Unemployment Deduction	010-21300	60.16
TEXAS ASSOCIATION OF COU	INV0000271	10/30/2024	PY Unemployment Deduction	034-21300	10.81
TEXAS ASSOCIATION OF COU	INV0000304	11/13/2024	PY Unemployment Deduction	002-21300	298.12
TEXAS ASSOCIATION OF COU	INV0000304	11/13/2024	PY Unemployment Deduction	010-21300	59.69
TEXAS ASSOCIATION OF COU	INV0000304	11/13/2024	PY Unemployment Deduction	034-21300	10.41
TEXAS ASSOCIATION OF COU	INV0000334	11/27/2024	PY Unemployment Deduction	002-21300	314.54
TEXAS ASSOCIATION OF COU	INV0000334	11/27/2024	PY Unemployment Deduction	010-21300	66.09
TEXAS ASSOCIATION OF COU	INV0000334	11/27/2024	PY Unemployment Deduction	034-21300	10.41
TEXAS ASSOCIATION OF COU	INV0000367	12/11/2024	PY Unemployment Deduction	002-21300	359.69
TEXAS ASSOCIATION OF COU	INV0000367	12/11/2024	PY Unemployment Deduction	010-21300	63.88
TEXAS ASSOCIATION OF COU	INV0000367	12/11/2024	PY Unemployment Deduction	034-21300	10.51
TEXAS ASSOCIATION OF COU	INV0000396	12/24/2024	PY Unemployment Deduction	002-21300	336.20
TEXAS ASSOCIATION OF COU	INV0000396	12/24/2024	PY Unemployment Deduction	010-21300	65.37
TEXAS ASSOCIATION OF COU	INV0000396	12/24/2024	PY Unemployment Deduction	034-21300	10.34
<b>Vendor 03638 - TEXAS ASSOCIATION OF COUNTIES UNEMPLOYMENT FUND Total:</b>					<b>2,727.81</b>
<b>Vendor: 14442 - TEXAS ASSOCIATION OF COUNTIES</b>					
TEXAS ASSOCIATION OF COU	360216	01/14/2025	DClerk-2025 WINTER CONFER	002-1065-51300	200.00
TEXAS ASSOCIATION OF COU	248863	01/14/2025	DClerk-MEMBERSHIP DUES	002-1065-51310	150.00
<b>Vendor 14442 - TEXAS ASSOCIATION OF COUNTIES Total:</b>					<b>350.00</b>
<b>Vendor: 03800 - TEXAS JUSTICE COURT JUDGES ASSOC.</b>					
TEXAS JUSTICE COURT JUDGE	23242	01/14/2025	2025 Member Dues	002-1090-51310	75.00
TEXAS JUSTICE COURT JUDGE	23782	01/14/2025	2025 Member Dues	002-1090-51310	75.00
<b>Vendor 03800 - TEXAS JUSTICE COURT JUDGES ASSOC. Total:</b>					<b>150.00</b>
<b>Vendor: 14332 - TYLER TECHNOLOGIES INC.</b>					
TYLER TECHNOLOGIES INC.	025-490156	01/14/2025	ERP-TIME & ATTENDANCE PR	002-1175-57180	1,850.00
<b>Vendor 14332 - TYLER TECHNOLOGIES INC. Total:</b>					<b>1,850.00</b>
<b>Vendor: 03985 - U.S. BANK EQUIPMENT FINANCE</b>					
U.S. BANK EQUIPMENT FINAN	545671638	01/14/2025	CClerk-Copier Lease	014-1060-51110	281.00
U.S. BANK EQUIPMENT FINAN	545909384	01/14/2025	JP-Copier Lease	002-1090-51110	57.79
<b>Vendor 03985 - U.S. BANK EQUIPMENT FINANCE Total:</b>					<b>338.79</b>
<b>Vendor: 01532 - WASTE CONNECTIONS LONE STAR INC.</b>					
WASTE CONNECTIONS LONE S	8334738V174	01/14/2025	RB/EnvEnf-Dumpsters	002-1115-51175	2,450.00
WASTE CONNECTIONS LONE S	8334738V174	01/14/2025	RB/EnvEnf-Dumpsters	010-1150-51175	76.00
<b>Vendor 01532 - WASTE CONNECTIONS LONE STAR INC. Total:</b>					<b>2,526.00</b>
<b>Vendor: 04091 - WELLS FARGO</b>					
WELLS FARGO	5032524127	01/14/2025	RB-Copier Lease & Property T	010-1150-51110	91.07
<b>Vendor 04091 - WELLS FARGO Total:</b>					<b>91.07</b>
<b>Grand Total:</b>					<b>200,100.54</b>



# 01/14/2025 Liability Payables

Vendor	Type	Check Date/ACH Date	Account	Amount
Liberty National	ACH payment	1/17/2025	002-21225 HR Insurance Payable	\$674.38
Office of the Attorney General	ACH payment	1/17/2025	2-0228 Child Support Pay	\$1,028.01
United States Treasury	ACH payment	1/8/2025	2-0222 Payroll W/H & 2-0210 FICA	\$44,199.01
				\$45,901.40

+ \$ 200,100.54

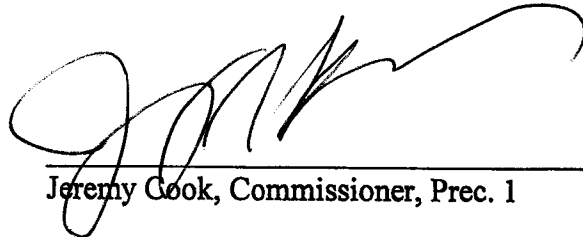
= \$ 246,001.94





The Rains County Commissioners Court Approved and Signed the Payment of Accounts  
this 14<sup>th</sup> day of January, 20 25.


  
Linda Wallace, County Judge

  
Jeremy Cook, Commissioner, Prec. 1

  
Mike Willis, Commissioner, Prec. 2

  
Korey Young, Commissioner, Prec. 3

  
Lori Northcutt, Commissioner, Prec 4

  
Tammi L. Byrd, County Auditor



**Involuntary/Voluntary Terminations**

Employee	Department	Termination Date
Jeremy Aldridge	Road & Bridge	1/16/2025

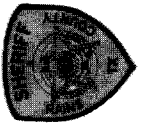
**New Hires**

Employee	Department	Hire Date	Pay Rate	Classification
Katherine Adams	Treasurer	1/13/2025	\$16.00	Full Time

**Position/Pay Changes**

**Jordan Aly** - Deputy pay increased from \$20.84 (+\$1.78 grant) to \$23.37 (+\$1.78 grant) totaling \$25.15 on 1/3/25, for promotion to Sergeant. Already budgeted.





ARREST REGISTER MEDIA REPORT  
RAINS COUNTY SHERIFF'S OFFICE

TX19000000

Address: 313 NORTH ST 75440 TX

(18) ARREST DETAILS FOR: 12/01/2024 - 12/31/2024

Person Details		Arrest Details
1	ARAGON-SANDOVAL, ISIDRA ALICIA (44) 4937 HIGHWAY 19 LOT #16 HWYEMORY TX 75440	800 Blk NHIGHWAY 19 ST at 12/24/2024 10:36 PM
Charges		
TRAFFIC OFFENSE CLASS C		
2	AYMOND, TRAVIS SCOTT (28) 4587 S DORIS STWICHITA KS 67215	300 Blk WNORTH ST at 12/06/2024 06:43 AM
Charges		
26990116 MISAPP TRUST FUND > =\$500 DEFRAUD		
3	BEVILL, BODIE RAY (19) 335 COUNTY ROAD 1885 YANTIS TX 75497	49300 Blk NTX 19 HWY at 12/12/2024 09:04 PM
Charges		
SEXUAL ASSAULT CHILD		
4	CROLEY, ZACHARY SEAN (29) 160 E FM 2795 EMORY TX 75440	500 Blk FM 5151 RD at 12/28/2024 10:00 PM
Charges		
LIQUOR VIOLATION CLASS C		
5	DELL, BRYAN JAMES (24) 319 NORTHCUTT ADDITION RDPOINT TX 75472	200 Blk ELAINE ST at 12/20/2024 11:23 PM
Charges		
13990082 ASSAULT PEACE OFFICER/JUDGE		
6	ELMORE, DENNIS RAY (73)	900 Blk ELENNON DR at 12/30/2024 10:16 PM
Charges		
DRIVING WHILE INTOXICATED 2ND		
7	FINKE, CHRISTINA ALICE (47)	300 Blk WNORTH ST at 12/07/2024 06:44 PM

Printed by: PWILSON

Printed on: 01/06/2025 10:15:03





ARREST REGISTER MEDIA REPORT  
RAINS COUNTY SHERIFF'S OFFICE

TX19000000

Address: 313 NORTH ST 75440 TX

	Charges		
	INJURY CHILD/ELDERLY/DISABLE W/INT SBI/MENTAL		
8	FULLER, HAYDEN KEITH (19) 6605 FM 514 STPOINT TX 75472	300 Blk WNORTH ST at 12/20/2024 06:43 AM	
	Charges		
	POSS CS PG2 1G<4G		
9	HARVEY, BRANDIE MARRIE (47) 2290 N FM 2946 RDEMORY TX 75440	22900 Blk NFM 2946 RD at 12/13/2024 10:56 PM	
	Charges		
	AGG ASSAULT DATE/FAMILY/HOUSE		
10	KELLY, JOSHUA SETH (38) 2385 FM 724 RDTYLER TX 75704	100 Blk DORIS BRIGGS ST at 12/05/2024 09:25 PM	
	Charges		
	ONLINE SOLICIT OF A MINOR SEXUAL CONDUCT		
11	MCDANIEL, CHASTA ANN (26) 2013 COUNTY ROAD 3150 RDEMORY TX 75440	400 Blk HIGHWAY 276 HWY at 12/15/2024 12:02 AM	
	Charges		
	TAMPER/FABRICATE PHYS EVID W/INTENT TO IMPAIR		
12	NEVILLE, RYAN GLEN (29) 4632 HWY 182 STQUITMAN TX 75783	300 Blk ENORTH STREET ST at 12/12/2024 10:15 AM	
	Charges		
	13990042 INJ CHILD/ELDERLY/DISABLED RECKLESS BI/MENTAL		
13	ROGERS, ASHLEY LEIGHANN (31) 552 RSCR 4525 POINT TX 75472	500 Blk RSCR 4525 RD at 12/29/2024 07:39 PM	
	Charges		
	ASSAULT CLASS C		







ARREST REGISTER MEDIA REPORT  
RAINS COUNTY SHERIFF'S OFFICE

TX19000000

Address: 313 NORTH ST 75440 TX

14	SANTACRUZ, JESUS MANUEL (36)	2560 E MEADOWS BLVD. MESQUITE 75150	200 Blk W QUITMAN S ST at 12/05/2024 10:30 AM
	Charges		
	POSS CS PG 1 >=1G<4G		
15	STUART, MARK RAYBURN (37)	320 W MAIN ST CUMBY 75433	. Blk TX 276 HWY at 12/04/2024 05:47 AM
	Charges		
	PUBLIC PEACE CLASS C		
16	TAYLOR, TRACY ANN (55)	178 PRIVATE ROAD 5505 RDPOINT TX 75472	100 Blk PRIVATE ROAD 5505 RD at 12/15/2024 09:08 PM
	Charges		
	ASSAULT CLASS C		
17	YARBROUGH, WILLIAM LAWRENCE (38)	1300 HACKMORE STMESQUITE TX 75149	400 Blk HIGHWAT 276 HWY at 12/15/2024 12:02 AM
	Charges		
	POSS MARIJ <2OZ		







17

Total Arrest



722

Total Calls



6455



Handwritten notes on lined paper, mostly illegible due to blurring and low contrast.

Time 6:30 AM



MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)  
LAURA PATE, RAINS DISTRICT CLERK - RAN ON 01/02/2025 AT 03:21pm  
12/01/2024 THRU 12/31/2024 - PAGE 1

**CIVIL DISTRIBUTIONS**

COURT REPORTER/STENO SERVICES	002-0000-42160	225.00
CONSTABLE/DEPARTMENT REVENUES	002-1055-41100	100.00
CLERK FEE/DEPARTMENT REVENUE	002-1065-41100	852.00
CONSOLIDATED COURT COST (CVL)	002-22130	351.00
STATEWIDE ELECTRONIC FILING SYSTEM	002-22130	135.00
LANGUAGE ACCESS FUND	002-22250	27.00
APPELLATE JUDICIAL SYSTEM FUND	002-22430	45.00
COURTHOUSE SECURITY/DEPARTMENT REVE	006-1065-41100	180.00
COURT FACILITY FEE FUND	006-1230-42120	180.00
PUBLIC PROBATE ADMINISTRATOR FUND	011-1065-40170	10.00
COUNTY RECORDS MGMT & PRESERVATION	013-1065-41100	275.00
DC RECORDS MANAGEMENT	013-1065-41100	100.00
COURT INITIATED GUARDIANSHIP FUND	025-1065-40025	20.00
LAW LIBRARY/DEPARTMENT REVENUE	038-1065-41100	315.00
		<b>2,815.00</b>

**CRIMINAL DISTRIBUTIONS**

COURT APPTD REIMBURSEMENT FEES	002-1002-41120	159.76
CLERK FEE/DEPARTMENT REVENUE	002-1065-41100	181.71
JUDICIAL SUPPORT COUNTY	002-1065-41100	0.04
FINE/COURT FINE	002-1065-41110	1,406.08
SHERIFF/DEPARTMENT REVENUES	002-1110-41100	124.00
CHILD ABUSE PREVENTION	002-22120	2.88
DNA	002-22120	8.65
INDIGENT DEFENSE FUND	002-22120	0.15
JUDICIAL SUPPORT	002-22120	0.41
JURY REIMBURSE FEE	002-22120	0.27
TIME PAY	002-22120	38.27
CONSOLIDATED COURT COST (CVL)	002-22130	510.41
STATEWIDE ELECTRONIC FILING SYSTEM	002-22130	0.25
RESTITUTION (TO BE PAID OUT)	002-22213	177.28
SPECIALTY COURT PROGRAM	002-22248	0.34
COUNTY RECORDS MANAGEMENT	004-1065-41100	69.24
COURTHOUSE SECURITY/DEPARTMENT REVE	006-1065-41100	27.44
DC RECORDS MANAGEMENT	013-1065-41100	0.16
DISTRICT COURT TECHNOLOGY FUND/DEPA	024-1065-41100	11.14
		<b>2,718.48</b>

**GENERAL DISTRIBUTIONS**

CLERK FEE/DEPARTMENT REVENUE	002-1065-41100	1,970.60
		<b>1,970.60</b>

TOTAL DISBURSEMENTS:	7,504.08
DIRECT DEPOSIT TRANSACTIONS:	(10.10)
CREDIT CARD CHARGES:	(2,013.00)
EFILING CC CHARGES:	(1,584.00)
EFILING CHECK CHARGES:	(0.00)
ERECORDING CC CHARGES:	(0.00)
ESCROW CHARGES 2-9999:	(0.00)
ESCROW PAYMENTS 3-9999:	0.00
REIMBURSEMENT 1-9999:	0.00

TOTAL DEPOSIT:	<b>3,896.98</b>
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MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)  
LAURA PATE, RAINS DISTRICT CLERK - RAN ON 01/02/2025 AT 03:21pm  
12/01/2024 THRU 12/31/2024 - PAGE 2

TOTAL RECEIVED: 3,896.98

SUMMARY BREAKDOWN

TOTAL FINE 1,406.08  
TOTAL ALL OTHER FEES 6,098.00  
TOTAL 7,504.08

OVER/SHORT

\$ \_\_\_\_\_

CHECKS 3,503.98  
CASH 393.00  
CASH REFUND (0.00)  
MONEY ORDER 0.00  
CREDIT CARD 2,013.00  
EFILING COLL CC 1,584.00  
EF UNCOLLECTED 1,092.00  
EFILE TOTAL 2,676.00  
EFILING CHECK 0.00  
ERECORDING CC 0.00  
DIRECT DEPOSIT 10.10  
CASHIER'S CHECK 0.00  
TOTAL 7,504.08

RECEIPT NO. 234263 TO 234385

EXCLUDING TS/WF/NC/UN RECEIPT NO. 234273

ALL RECEIPT NO. 234263 TO 234385

PAY TYPE SECTION

Credit Card Payments

002-0000-42160 - COURT REPORTER/STENO SERV 75.00  
002-1055-41100 - CONSTABLE/DEPARTMENT REVE 75.00  
002-1065-41100 - CLERK FEE/DEPARTMENT REVE 1,168.00  
002-22130 - CONSOLIDATED COURT COST ( 356.00  
002-22250 - LANGUAGE ACCESS FUND 9.00  
002-22430 - APPELLATE JUDICIAL SYSTEM 15.00  
006-1065-41100 - COURTHOUSE SECURITY/DEPAR 60.00  
006-1230-42120 - COURT FACILITY FEE FUND 60.00  
013-1065-41100 - COUNTY RECORDS MGMT & PRE 90.00  
038-1065-41100 - LAW LIBRARY/DEPARTMENT RE 105.00  
TOTAL 2,013.00

Cash, Checks, and Money Orders Collected

002-1002-41120 - COURT APPTD REIMBURSEMENT 159.76  
002-1065-41100 - CLERK FEE/DEPARTMENT REVE 1,320.25  
002-1065-41110 - FINE/COURT FINE 1,406.08  
002-1110-41100 - SHERIFF/DEPARTMENT REVENUE 124.00  
002-22120 - TIME PAY 50.63  
002-22130 - CONSOLIDATED COURT COST ( 550.66  
002-22213 - RESTITUTION (TO BE PAID O 177.28  
002-22248 - SPECIALTY COURT PROGRAM 0.34  
004-1065-41100 - COUNTY RECORDS MANAGEMENT 69.24  
006-1065-41100 - COURTHOUSE SECURITY/DEPAR 27.44  
013-1065-41100 - DC RECORDS MANAGEMENT 0.16  
024-1065-41100 - DISTRICT COURT TECHNOLOGY 11.14  
TOTAL 3,896.98

Direct Deposit Payments

002-1065-41100 - CLERK FEE/DEPARTMENT REVE 10.10



MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)  
LAURA PATE, RAINS DISTRICT CLERK - RAN ON 01/02/2025 AT 03:21pm  
12/01/2024 THRU 12/31/2024 - PAGE 3

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**TOTAL** 10.10

**Efiled Transactions Collected**

002-0000-42160	- COURT REPORTER/STENO SERV	150.00
002-1055-41100	- CONSTABLE/DEPARTMENT REVE	25.00
002-1065-41100	- CLERK FEE/DEPARTMENT REVE	506.00
002-22130	- STATEWIDE ELECTRONIC FILI	90.00
002-22250	- LANGUAGE ACCESS FUND	18.00
002-22430	- APPELLATE JUDICIAL SYSTEM	30.00
006-1065-41100	- COURTHOUSE SECURITY/DEPAR	120.00
006-1230-42120	- COURT FACILITY FEE FUND	120.00
011-1065-40170	- PUBLIC PROBATE ADMINISTRA	10.00
013-1065-41100	- COUNTY RECORDS MGMT & PRE	285.00
025-1065-40025	- COURT INITIATED GUARDIANS	20.00
038-1065-41100	- LAW LIBRARY/DEPARTMENT RE	210.00
<b>TOTAL</b>		<b>1,584.00</b>

**No Charge, Time Served and Waived Fee**

002-1002-41120	- COURT APPTD REIMBURSEMENT	300.00
002-1110-41100	- SHERIFF/DEPARTMENT REVENU	50.00
<b>TOTAL</b>		<b>350.00</b>

**REPORT TOTAL** 7,854.08



**MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)**  
**LAURA PATE, RAINS DISTRICT CLERK - RAN ON 01/02/2025 AT 03:21pm**  
**12/01/2024 THRU 12/31/2024 - PAGE 4**  
**ACCOUNT DETAIL SECTION**

ACCOUNT.DETAIL.SECTION

**CIVIL DETAIL FOR COURT REPORTER/STENO SERVICES 002-0000-42160**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234268	12/04/2024	25.00	CC	433.00	NAVAS, MAURICIO	3282TX
234270	12/04/2024	25.00	EF	366.00	PHILIP D. ALEXANDER	11744
234276	12/09/2024	25.00	EF	350.00	AARON LILLY	11750
234334	12/10/2024	25.00	CC	350.00	HUGHES, JESSE	11751
234352	12/13/2024	25.00	EF	358.00		11754
234356	12/17/2024	25.00	EF	366.00	RAYMON TODD ELIAS	11755
234371	12/27/2024	25.00	EF	358.00	SEXTON, MARK	11756
234372	12/27/2024	25.00	EF	358.00	KELLI BROWN	11757
234376	12/27/2024	25.00	CC	344.00	BALLARD, ASHLEY	11709
		225.00				

**CIVIL DETAIL FOR CONSTABLE/DEPARTMENT REVENUES 002-1055-41100**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234331	12/10/2024	-25.00	EF	-153.00	JEFF WOLFF	11358
234332	12/10/2024	25.00	EF	153.00	JEFF WOLFF	11358
234366	12/20/2024	25.00	EF	33.00	CALVIN DON CLAYTON	9182
234376	12/27/2024	75.00	CC	344.00	BALLARD, ASHLEY	11709
		100.00				

**CIVIL DETAIL FOR CLERK FEE/DEPARTMENT REVENUE 002-1065-41100**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234263	12/02/2024	28.00	CA	28.00	HOLLAND, LINDA	11738
234266	12/04/2024	139.00	EF	139.00	PHILIP D. ALEXANDER	11144
234268	12/04/2024	10.00	CC	433.00	NAVAS, MAURICIO	3282TX
234268	12/04/2024	8.00	CC	433.00	NAVAS, MAURICIO	3282TX
234268	12/04/2024	75.00	CC	433.00	NAVAS, MAURICIO	3282TX
234268	12/04/2024	50.00	CC	433.00	NAVAS, MAURICIO	3282TX
234270	12/04/2024	16.00	EF	366.00	PHILIP D. ALEXANDER	11744
234270	12/04/2024	10.00	EF	366.00	PHILIP D. ALEXANDER	11744
234270	12/04/2024	50.00	EF	366.00	PHILIP D. ALEXANDER	11744
234271	12/04/2024	-139.00	EF	-139.00	PHILIP D. ALEXANDER	11144
234272	12/04/2024	15.00	EF	139.00	PHILIP ALEXANDER	11144
234272	12/04/2024	15.00	EF	139.00	PHILIP ALEXANDER	11144
234272	12/04/2024	9.00	EF	139.00	PHILIP ALEXANDER	11144
234276	12/09/2024	10.00	EF	350.00	AARON LILLY	11750
234276	12/09/2024	50.00	EF	350.00	AARON LILLY	11750
234331	12/10/2024	-8.00	EF	-153.00	JEFF WOLFF	11358
234331	12/10/2024	-120.00	EF	-153.00	JEFF WOLFF	11358
234332	12/10/2024	8.00	EF	153.00	JEFF WOLFF	11358
234332	12/10/2024	40.00	EF	153.00	JEFF WOLFF	11358
234333	12/10/2024	15.00	EF	80.00	DHALIWAL, JASMIT	11676
234334	12/10/2024	10.00	CC	350.00	HUGHES, JESSE	11751
234334	12/10/2024	50.00	CC	350.00	HUGHES, JESSE	11751
234335	12/11/2024	2.00	EF	2.00	KYLE G WAGGONER	9994
234340	12/12/2024	6.00	EF	6.00	KYLE G WAGGONER	9994
234341	12/12/2024	-2.00	EF	-2.00	KYLE G WAGGONER	9994
234342	12/12/2024	2.00	EF	2.00	KYLE G WAGGONER	9994
234343	12/12/2024	-6.00	EF	-6.00	KYLE G WAGGONER	9994
234344	12/12/2024	6.00	EF	6.00	KYLE G WAGGONER	9994
234352	12/13/2024	8.00	EF	358.00		11754
234352	12/13/2024	10.00	EF	358.00		11754
234352	12/13/2024	50.00	EF	358.00		11754
234353	12/16/2024	15.00	EF	88.00	CHRISTINA PERRONE	10486
234353	12/16/2024	8.00	EF	88.00	CHRISTINA PERRONE	10486



**MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)**  
**LAURA PATE, RAINS DISTRICT CLERK - RAN ON 01/02/2025 AT 03:21pm**  
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**ACCOUNT DETAIL SECTION**

234356	12/17/2024	16.00	EF	366.00	RAYMON TODD ELIAS	11755
234356	12/17/2024	10.00	EF	366.00	RAYMON TODD ELIAS	11755
234356	12/17/2024	50.00	EF	366.00	RAYMON TODD ELIAS	11755
234358	12/17/2024	17.00	CC	22.00	REBER, MICHELE	9448
234358	12/17/2024	5.00	CC	22.00	REBER, MICHELE	9448
234359	12/19/2024	6.00	EF	6.00	KIMBERLY SMITH	11245
234361	12/19/2024	24.00	EF	24.00	AARON LILLY	11750
234364	12/20/2024	9.00	CC	14.00	GARRISON, MICHELLE	11716
234364	12/20/2024	5.00	CC	14.00	GARRISON, MICHELLE	11716
234366	12/20/2024	8.00	EF	33.00	CALVIN DON CLAYTON	9182
234371	12/27/2024	8.00	EF	358.00	SEXTON, MARK	11756
234371	12/27/2024	10.00	EF	358.00	SEXTON, MARK	11756
234371	12/27/2024	50.00	EF	358.00	SEXTON, MARK	11756
234372	12/27/2024	8.00	EF	358.00	KELLI BROWN	11757
234372	12/27/2024	10.00	EF	358.00	KELLI BROWN	11757
234372	12/27/2024	50.00	EF	358.00	KELLI BROWN	11757
234376	12/27/2024	10.00	CC	344.00	BALLARD, ASHLEY	11709
234376	12/27/2024	11.00	CC	344.00	BALLARD, ASHLEY	11709
234376	12/27/2024	8.00	CC	344.00	BALLARD, ASHLEY	11709
234376	12/27/2024	50.00	CC	344.00	BALLARD, ASHLEY	11709
234378	12/27/2024	15.00	EF	112.00	KATRINA M TILLEY	10565
234378	12/27/2024	16.00	EF	112.00	KATRINA M TILLEY	10565
234378	12/27/2024	16.00	EF	112.00	KATRINA M TILLEY	10565
234379	12/27/2024	-15.00	EF	-112.00	KATRINA M TILLEY	10565
234379	12/27/2024	-16.00	EF	-112.00	KATRINA M TILLEY	10565
234379	12/27/2024	-16.00	EF	-112.00	KATRINA M TILLEY	10565
234380	12/27/2024	15.00	EF	112.00	KATRINA M TILLEY	10565
234380	12/27/2024	16.00	EF	112.00	KATRINA M TILLEY	10565
234380	12/27/2024	16.00	EF	112.00	KATRINA M TILLEY	10565

852.00

**CIVIL DETAIL FOR CONSOLIDATED COURT COST (CVL) 002-22130**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234264	12/02/2024	0.00	EF	30.00	PHILIP D. ALEXANDER	11144
234264	12/02/2024	0.00	EF	30.00	PHILIP D. ALEXANDER	11144
234268	12/04/2024	137.00	CC	433.00	NAVAS, MAURICIO	3282TX
234270	12/04/2024	0.00	EF	366.00	PHILIP D. ALEXANDER	11744
234272	12/04/2024	0.00	EF	139.00	PHILIP ALEXANDER	11144
234272	12/04/2024	0.00	EF	139.00	PHILIP ALEXANDER	11144
234276	12/09/2024	0.00	EF	350.00	AARON LILLY	11750
234332	12/10/2024	0.00	EF	153.00	JEFF WOLFF	11358
234333	12/10/2024	0.00	EF	80.00	DHALIWAL, JASMIT	11676
234334	12/10/2024	137.00	CC	350.00	HUGHES, JESSE	11751
234352	12/13/2024	0.00	EF	358.00		11754
234353	12/16/2024	0.00	EF	88.00	CHRISTINA PERRONE	10486
234356	12/17/2024	0.00	EF	366.00	RAYMON TODD ELIAS	11755
234357	12/17/2024	40.00	CA	40.00	GRANT, JEROME	11515
234371	12/27/2024	0.00	EF	358.00	SEXTON, MARK	11756
234372	12/27/2024	0.00	EF	358.00	KELLI BROWN	11757
234376	12/27/2024	37.00	CC	344.00	BALLARD, ASHLEY	11709
234378	12/27/2024	0.00	EF	112.00	KATRINA M TILLEY	10565
234379	12/27/2024	0.00	EF	-112.00	KATRINA M TILLEY	10565
234380	12/27/2024	0.00	EF	112.00	KATRINA M TILLEY	10565

351.00

**CIVIL DETAIL FOR STATEWIDE ELECTRONIC FILING SYSTEM FUND (CVL) 002-22130**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
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**MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)**  
**LAURA PATE, RAINS DISTRICT CLERK - RAN ON 01/02/2025 AT 03:21pm**  
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**ACCOUNT DETAIL SECTION**

234268	12/04/2024	15.00	CC	433.00	NAVAS, MAURICIO	3282TX
234270	12/04/2024	15.00	EF	366.00	PHILIP D. ALEXANDER	11744
234276	12/09/2024	15.00	EF	350.00	AARON LILLY	11750
234334	12/10/2024	15.00	CC	350.00	HUGHES, JESSE	11751
234352	12/13/2024	15.00	EF	358.00		11754
234356	12/17/2024	15.00	EF	366.00	RAYMON TODD ELIAS	11755
234371	12/27/2024	15.00	EF	358.00	SEXTON, MARK	11756
234372	12/27/2024	15.00	EF	358.00	KELLI BROWN	11757
234376	12/27/2024	15.00	CC	344.00	BALLARD, ASHLEY	11709

135.00

**CIVIL DETAIL FOR LANGUAGE ACCESS FUND 002-22250**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234268	12/04/2024	3.00	CC	433.00	NAVAS, MAURICIO	3282TX
234270	12/04/2024	3.00	EF	366.00	PHILIP D. ALEXANDER	11744
234276	12/09/2024	3.00	EF	350.00	AARON LILLY	11750
234334	12/10/2024	3.00	CC	350.00	HUGHES, JESSE	11751
234352	12/13/2024	3.00	EF	358.00		11754
234356	12/17/2024	3.00	EF	366.00	RAYMON TODD ELIAS	11755
234371	12/27/2024	3.00	EF	358.00	SEXTON, MARK	11756
234372	12/27/2024	3.00	EF	358.00	KELLI BROWN	11757
234376	12/27/2024	3.00	CC	344.00	BALLARD, ASHLEY	11709

27.00

**CIVIL DETAIL FOR APPELLATE JUDICIAL SYSTEM FUND 002-22430**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234268	12/04/2024	5.00	CC	433.00	NAVAS, MAURICIO	3282TX
234270	12/04/2024	5.00	EF	366.00	PHILIP D. ALEXANDER	11744
234276	12/09/2024	5.00	EF	350.00	AARON LILLY	11750
234334	12/10/2024	5.00	CC	350.00	HUGHES, JESSE	11751
234352	12/13/2024	5.00	EF	358.00		11754
234356	12/17/2024	5.00	EF	366.00	RAYMON TODD ELIAS	11755
234371	12/27/2024	5.00	EF	358.00	SEXTON, MARK	11756
234372	12/27/2024	5.00	EF	358.00	KELLI BROWN	11757
234376	12/27/2024	5.00	CC	344.00	BALLARD, ASHLEY	11709

45.00

**CIVIL DETAIL FOR COURTHOUSE SECURITY/DEPARTMENT REVENUE 006-1065-41100**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234268	12/04/2024	20.00	CC	433.00	NAVAS, MAURICIO	3282TX
234270	12/04/2024	20.00	EF	366.00	PHILIP D. ALEXANDER	11744
234276	12/09/2024	20.00	EF	350.00	AARON LILLY	11750
234334	12/10/2024	20.00	CC	350.00	HUGHES, JESSE	11751
234352	12/13/2024	20.00	EF	358.00		11754
234356	12/17/2024	20.00	EF	366.00	RAYMON TODD ELIAS	11755
234371	12/27/2024	20.00	EF	358.00	SEXTON, MARK	11756
234372	12/27/2024	20.00	EF	358.00	KELLI BROWN	11757
234376	12/27/2024	20.00	CC	344.00	BALLARD, ASHLEY	11709

180.00

**CIVIL DETAIL FOR COURT FACILITY FEE FUND 006-1230-42120**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234268	12/04/2024	20.00	CC	433.00	NAVAS, MAURICIO	3282TX
234270	12/04/2024	20.00	EF	366.00	PHILIP D. ALEXANDER	11744
234276	12/09/2024	20.00	EF	350.00	AARON LILLY	11750



**MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)**  
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**ACCOUNT DETAIL SECTION**

234334	12/10/2024	20.00	CC	350.00	HUGHES, JESSE	11751
234352	12/13/2024	20.00	EF	358.00		11754
234356	12/17/2024	20.00	EF	366.00	RAYMON TODD ELIAS	11755
234371	12/27/2024	20.00	EF	358.00	SEXTON, MARK	11756
234372	12/27/2024	20.00	EF	358.00	KELLI BROWN	11757
234376	12/27/2024	20.00	CC	344.00	BALLARD, ASHLEY	11709

180.00

**CIVIL DETAIL FOR PUBLIC PROBATE ADMINISTRATOR FUND 011-1065-40170**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234332	12/10/2024	10.00	EF	153.00	JEFF WOLFF	11358

10.00

**CIVIL DETAIL FOR COUNTY RECORDS MGMT & PRESERVATION ACCOUNT 013-1065-41100**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234268	12/04/2024	30.00	CC	433.00	NAVAS, MAURICIO	3282TX
234270	12/04/2024	30.00	EF	366.00	PHILIP D. ALEXANDER	11744
234276	12/09/2024	30.00	EF	350.00	AARON LILLY	11750
234332	12/10/2024	5.00	EF	153.00	JEFF WOLFF	11358
234334	12/10/2024	30.00	CC	350.00	HUGHES, JESSE	11751
234352	12/13/2024	30.00	EF	358.00		11754
234356	12/17/2024	30.00	EF	366.00	RAYMON TODD ELIAS	11755
234371	12/27/2024	30.00	EF	358.00	SEXTON, MARK	11756
234372	12/27/2024	30.00	EF	358.00	KELLI BROWN	11757
234376	12/27/2024	30.00	CC	344.00	BALLARD, ASHLEY	11709

275.00

**CIVIL DETAIL FOR DC RECORDS MANAGEMENT 013-1065-41100**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234272	12/04/2024	20.00	EF	139.00	PHILIP ALEXANDER	11144
234272	12/04/2024	20.00	EF	139.00	PHILIP ALEXANDER	11144
234333	12/10/2024	20.00	EF	80.00	DHALIWAL, JASMIT	11676
234353	12/16/2024	20.00	EF	88.00	CHRISTINA PERRONE	10486
234378	12/27/2024	20.00	EF	112.00	KATRINA M TILLEY	10565
234379	12/27/2024	-20.00	EF	-112.00	KATRINA M TILLEY	10565
234380	12/27/2024	20.00	EF	112.00	KATRINA M TILLEY	10565

100.00

**CIVIL DETAIL FOR COURT INITIATED GUARDIANSHIP FUND 025-1065-40025**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234332	12/10/2024	20.00	EF	153.00	JEFF WOLFF	11358

20.00

**CIVIL DETAIL FOR LAW LIBRARY/DEPARTMENT REVENUE 038-1065-41100**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234268	12/04/2024	35.00	CC	433.00	NAVAS, MAURICIO	3282TX
234270	12/04/2024	35.00	EF	366.00	PHILIP D. ALEXANDER	11744
234276	12/09/2024	35.00	EF	350.00	AARON LILLY	11750
234334	12/10/2024	35.00	CC	350.00	HUGHES, JESSE	11751
234352	12/13/2024	35.00	EF	358.00		11754
234356	12/17/2024	35.00	EF	366.00	RAYMON TODD ELIAS	11755
234371	12/27/2024	35.00	EF	358.00	SEXTON, MARK	11756
234372	12/27/2024	35.00	EF	358.00	KELLI BROWN	11757
234376	12/27/2024	35.00	CC	344.00	BALLARD, ASHLEY	11709



MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)  
 LAURA PATE, RAINS DISTRICT CLERK - RAN ON 01/02/2025 AT 03:21pm  
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 ACCOUNT DETAIL SECTION

315.00

**CRIMINAL DETAIL FOR COURT APPTD REIMBURSEMENT FEES 002-1002-41120**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234288	12/09/2024	12.97	CK	29.00	HC PROBATION FBO ROB	6387
234304	12/09/2024	12.25	CK	21.00	HC PROBATION FBO WIL	6199
234306	12/09/2024	30.00	CK	31.00	HC PROBATION FBO SHE	6311
234314	12/09/2024	71.78	CK	80.00	HC PROBATION FBO HAM	6436
234324	12/09/2024	8.09	CK	30.00	TDCJ FBO BRITAIN, C	5096
234327	12/09/2024	3.65	CK	6.00	TDCJ FBO LILLYGREN,	5843
234328	12/09/2024	47.63	CK	117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-47.63	CK	-117.90	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	4.85	CK	12.00	TDCJ FBO TUCKER II,	5903
234336	12/12/2024	8.09	CK	30.00	TDCJ FBO BRITAIN, C	5096
234339	12/12/2024	8.08	CK	20.00	TDCJ FBO TUCKER II,	5903

159.76

**CRIMINAL DETAIL FOR CLERK FEE/DEPARTMENT REVENUE 002-1065-41100**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234287	12/09/2024	2.21	CK	16.00	HC PROBATION FBO GON	6373
234287	12/09/2024	0.06	CK	16.00	HC PROBATION FBO GON	6373
234287	12/09/2024	1.37	CK	16.00	HC PROBATION FBO GON	6373
234290	12/09/2024	4.83	CK	35.00	HC PROBATION FBO HAR	6423
234290	12/09/2024	0.12	CK	35.00	HC PROBATION FBO HAR	6423
234290	12/09/2024	3.01	CK	35.00	HC PROBATION FBO HAR	6423
234291	12/09/2024	4.83	CK	35.00	HC PROBATION FBO YOU	6487
234291	12/09/2024	0.12	CK	35.00	HC PROBATION FBO YOU	6487
234291	12/09/2024	3.01	CK	35.00	HC PROBATION FBO YOU	6487
234293	12/09/2024	40.00	CK	738.08	HC PROBATION FBO CAS	6525
234293	12/09/2024	1.00	CK	738.08	HC PROBATION FBO CAS	6525
234293	12/09/2024	25.00	CK	738.08	HC PROBATION FBO CAS	6525
234294	12/09/2024	12.97	CK	94.00	HC PROBATION FBO SHE	6626
234294	12/09/2024	0.32	CK	94.00	HC PROBATION FBO SHE	6626
234294	12/09/2024	8.10	CK	94.00	HC PROBATION FBO SHE	6626
234307	12/09/2024	2.21	CK	16.00	HC PROBATION FBO HOW	6378
234307	12/09/2024	0.06	CK	16.00	HC PROBATION FBO HOW	6378
234307	12/09/2024	1.37	CK	16.00	HC PROBATION FBO HOW	6378
234308	12/09/2024	3.59	CK	26.00	HC PROBATION FBO JOH	6397
234308	12/09/2024	0.09	CK	26.00	HC PROBATION FBO JOH	6397
234308	12/09/2024	2.23	CK	26.00	HC PROBATION FBO JOH	6397
234310	12/09/2024	1.93	CK	14.00	HC PROBATION FBO GAR	6421
234310	12/09/2024	0.05	CK	14.00	HC PROBATION FBO GAR	6421
234310	12/09/2024	1.21	CK	14.00	HC PROBATION FBO GAR	6421
234311	12/09/2024	2.21	CK	16.00	HC PROBATION FBO GAR	6422
234311	12/09/2024	0.06	CK	16.00	HC PROBATION FBO GAR	6422
234311	12/09/2024	1.37	CK	16.00	HC PROBATION FBO GAR	6422
234313	12/09/2024	2.90	CK	21.00	HC PROBATION FBO GRA	6433
234313	12/09/2024	0.07	CK	21.00	HC PROBATION FBO GRA	6433
234313	12/09/2024	1.81	CK	21.00	HC PROBATION FBO GRA	6433
234315	12/09/2024	5.24	CK	38.00	HC PROBATION FBO BRO	6439
234315	12/09/2024	0.13	CK	38.00	HC PROBATION FBO BRO	6439
234315	12/09/2024	3.28	CK	38.00	HC PROBATION FBO BRO	6439
234317	12/09/2024	4.41	CK	32.00	HC PROBATION FBO ROB	6476
234317	12/09/2024	0.11	CK	32.00	HC PROBATION FBO ROB	6476
234317	12/09/2024	2.76	CK	32.00	HC PROBATION FBO ROB	6476
234318	12/09/2024	6.62	CK	48.00	HC PROBATION FBO HAR	6523
234318	12/09/2024	0.15	CK	48.00	HC PROBATION FBO HAR	6523



**MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)**  
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**ACCOUNT DETAIL SECTION**

234318	12/09/2024	4.14	CK	48.00	HC PROBATION FBO HAR	6523
234319	12/09/2024	2.05	CK	25.00	HC PROBATION FBO VAZ	6524
234319	12/09/2024	0.01	CK	25.00	HC PROBATION FBO VAZ	6524
234319	12/09/2024	1.35	CK	25.00	HC PROBATION FBO VAZ	6524
234320	12/09/2024	2.76	CK	20.00	HC PROBATION FBO BUS	6526
234320	12/09/2024	0.07	CK	20.00	HC PROBATION FBO BUS	6526
234320	12/09/2024	1.72	CK	20.00	HC PROBATION FBO BUS	6526
234321	12/09/2024	5.79	CK	42.00	HC PROBATION FBO KAR	6564
234321	12/09/2024	0.14	CK	42.00	HC PROBATION FBO KAR	6564
234321	12/09/2024	3.62	CK	42.00	HC PROBATION FBO KAR	6564
234322	12/09/2024	3.72	CK	27.00	HC PROBATION FBO HAN	6565
234322	12/09/2024	0.09	CK	27.00	HC PROBATION FBO HAN	6565
234322	12/09/2024	2.33	CK	27.00	HC PROBATION FBO HAN	6565
234324	12/09/2024	0.22	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234324	12/09/2024	0.11	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234325	12/09/2024	0.20	CK	20.00	TDCJ FBO SMALL, JACK	5093
234326	12/09/2024	0.34	CK	49.90	TDCJ FBO SMITH, GRAY	5744
234327	12/09/2024	0.22	CK	6.00	TDCJ FBO LILLYGREN,	5843
234328	12/09/2024	4.23	CK	117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-4.23	CK	-117.90	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	0.43	CK	12.00	TDCJ FBO TUCKER II,	5903
234336	12/12/2024	0.22	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234336	12/12/2024	0.11	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234337	12/12/2024	0.20	CK	20.00	TDCJ FBO SMALL, JACK	5093
234338	12/12/2024	0.34	CK	49.50	TDCJ FBO SMITH, GRAY	5744
234339	12/12/2024	0.72	CK	20.00	TDCJ FBO TUCKER II,	5903

181.71

**CRIMINAL DETAIL FOR JUDICIAL SUPPORT COUNTY 002-1065-41100**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234326	12/09/2024	0.01	CK	49.90	TDCJ FBO SMITH, GRAY	5744
234328	12/09/2024	0.06	CK	117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-0.06	CK	-117.90	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	0.01	CK	12.00	TDCJ FBO TUCKER II,	5903
234338	12/12/2024	0.01	CK	49.50	TDCJ FBO SMITH, GRAY	5744
234339	12/12/2024	0.01	CK	20.00	TDCJ FBO TUCKER II,	5903

0.04

**CRIMINAL DETAIL FOR FINE/COURT FINE 002-1065-41110**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234277	12/09/2024	25.00	CK	25.00	SATTERFIELD, SHARON	5214
234278	12/09/2024	100.00	CK	100.00	HC PROBATION FBO WEB	5920
234279	12/09/2024	88.00	CK	88.00	HC PROBATION FBO WEB	5921
234280	12/09/2024	112.00	CK	112.00	HC PROBATION FBO RYA	6071
234281	12/09/2024	40.00	CK	40.00	HC PROBATION FBO BUR	6176
234282	12/09/2024	40.00	CK	40.00	HC PROBATION FBO BUR	6176
234283	12/09/2024	-40.00	CK	-40.00	HC PROBATION FBO BUR	6176
234284	12/09/2024	38.00	CK	38.00	HC PROBATION FBO LED	6221
234285	12/09/2024	33.00	CK	33.00	HC PROBATION FBO PRU	6234
234286	12/09/2024	132.00	CK	132.00	HC PROBATION FBO HAZ	6301
234289	12/09/2024	20.00	CK	20.00	HC PROBATION FBO MOS	6389
234292	12/09/2024	93.00	CK	93.00	HC PROBATION FBO VAN	6491
234293	12/09/2024	358.08	CK	738.08	HC PROBATION FBO CAS	6525
234296	12/09/2024	20.00	CK	20.00	HC PROBATION FBO WHI	5937
234297	12/09/2024	30.00	CK	30.00	HC PROBATION FBO CRE	5978
234298	12/09/2024	50.00	CK	50.00	HC PROBATION FBO HAR	6046
234299	12/09/2024	27.00	CK	27.00	HC PROBATION FBO MCC	6057





**MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)**  
**LAURA PATE, RAINS DISTRICT CLERK - RAN ON 01/02/2025 AT 03:21pm**  
**12/01/2024 THRU 12/31/2024 - PAGE 10**  
**ACCOUNT DETAIL SECTION**

234300	12/09/2024	27.00	CK	27.00	HC PROBATION FBO GRE	6132
234301	12/09/2024	13.00	CK	13.00	HC PROBATION FBO GRE	6132
234302	12/09/2024	26.00	CK	26.00	HC PROBATION FBO YAT	6196
234305	12/09/2024	50.00	CK	50.00	HC PROBATION FBO CAM	6232
234309	12/09/2024	40.00	CK	40.00	HC PROBATION FBO EDW	6408
234312	12/09/2024	34.00	CK	46.00	HC PROBATION FBO BRI	6430
234316	12/09/2024	50.00	CK	50.00	HC PROBATION FBO WIE	6443

1,406.08

**CRIMINAL DETAIL FOR SHERIFF/DEPARTMENT REVENUES 002-1110-41100**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234288	12/09/2024	7.26	CK	29.00	HC PROBATION FBO ROB	6387
234288	12/09/2024	3.63	CK	29.00	HC PROBATION FBO ROB	6387
234288	12/09/2024	3.63	CK	29.00	HC PROBATION FBO ROB	6387
234288	12/09/2024	0.39	CK	29.00	HC PROBATION FBO ROB	6387
234293	12/09/2024	5.00	CK	738.08	HC PROBATION FBO CAS	6525
234293	12/09/2024	5.00	CK	738.08	HC PROBATION FBO CAS	6525
234293	12/09/2024	50.00	CK	738.08	HC PROBATION FBO CAS	6525
234293	12/09/2024	10.00	CK	738.08	HC PROBATION FBO CAS	6525
234293	12/09/2024	5.00	CK	738.08	HC PROBATION FBO CAS	6525
234303	12/09/2024	5.65	CK	17.00	HC PROBATION FBO WIL	6198
234303	12/09/2024	0.34	CK	17.00	HC PROBATION FBO WIL	6198
234303	12/09/2024	0.34	CK	17.00	HC PROBATION FBO WIL	6198
234303	12/09/2024	0.34	CK	17.00	HC PROBATION FBO WIL	6198
234303	12/09/2024	6.75	CK	17.00	HC PROBATION FBO WIL	6198
234304	12/09/2024	0.35	CK	21.00	HC PROBATION FBO WIL	6199
234304	12/09/2024	0.18	CK	21.00	HC PROBATION FBO WIL	6199
234304	12/09/2024	0.18	CK	21.00	HC PROBATION FBO WIL	6199
234304	12/09/2024	0.18	CK	21.00	HC PROBATION FBO WIL	6199
234304	12/09/2024	3.51	CK	21.00	HC PROBATION FBO WIL	6199
234306	12/09/2024	1.00	CK	31.00	HC PROBATION FBO SHE	6311
234314	12/09/2024	2.05	CK	80.00	HC PROBATION FBO HAM	6436
234314	12/09/2024	1.03	CK	80.00	HC PROBATION FBO HAM	6436
234314	12/09/2024	1.03	CK	80.00	HC PROBATION FBO HAM	6436
234314	12/09/2024	1.03	CK	80.00	HC PROBATION FBO HAM	6436
234319	12/09/2024	1.25	CK	25.00	HC PROBATION FBO VAZ	6524
234319	12/09/2024	1.25	CK	25.00	HC PROBATION FBO VAZ	6524
234319	12/09/2024	2.50	CK	25.00	HC PROBATION FBO VAZ	6524
234319	12/09/2024	1.25	CK	25.00	HC PROBATION FBO VAZ	6524
234324	12/09/2024	0.27	CK	30.00	TDCJ FBO BRITAIN, C	5096
234324	12/09/2024	0.03	CK	30.00	TDCJ FBO BRITAIN, C	5096
234324	12/09/2024	0.03	CK	30.00	TDCJ FBO BRITAIN, C	5096
234324	12/09/2024	0.03	CK	30.00	TDCJ FBO BRITAIN, C	5096
234325	12/09/2024	0.25	CK	20.00	TDCJ FBO SMALL, JACK	5093
234325	12/09/2024	0.02	CK	20.00	TDCJ FBO SMALL, JACK	5093
234325	12/09/2024	0.02	CK	20.00	TDCJ FBO SMALL, JACK	5093
234325	12/09/2024	0.02	CK	20.00	TDCJ FBO SMALL, JACK	5093
234326	12/09/2024	0.04	CK	49.90	TDCJ FBO SMITH, GRAY	5744
234326	12/09/2024	0.04	CK	49.90	TDCJ FBO SMITH, GRAY	5744
234326	12/09/2024	0.04	CK	49.90	TDCJ FBO SMITH, GRAY	5744
234327	12/09/2024	0.06	CK	6.00	TDCJ FBO LILLYGREN,	5843
234327	12/09/2024	0.28	CK	6.00	TDCJ FBO LILLYGREN,	5843
234327	12/09/2024	0.03	CK	6.00	TDCJ FBO LILLYGREN,	5843
234327	12/09/2024	0.03	CK	6.00	TDCJ FBO LILLYGREN,	5843
234327	12/09/2024	0.03	CK	6.00	TDCJ FBO LILLYGREN,	5843
234328	12/09/2024	5.30	CK	117.90	TDCJ FBO TUCKER II,	5903
234328	12/09/2024	0.53	CK	117.90	TDCJ FBO TUCKER II,	5903
234328	12/09/2024	0.53	CK	117.90	TDCJ FBO TUCKER II,	5903



**MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)**  
**LAURA PATE, RAINS DISTRICT CLERK - RAN ON 01/02/2025 AT 03:21pm**  
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**ACCOUNT DETAIL SECTION**

234328	12/09/2024	0.53	CK	117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-5.30	CK	-117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-0.53	CK	-117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-0.53	CK	-117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-0.53	CK	-117.90	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	0.56	CK	12.00	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	0.05	CK	12.00	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	0.05	CK	12.00	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	0.05	CK	12.00	TDCJ FBO TUCKER II,	5903
234336	12/12/2024	0.27	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234336	12/12/2024	0.03	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234336	12/12/2024	0.03	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234336	12/12/2024	0.03	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234337	12/12/2024	0.25	CK	20.00	TDCJ FBO SMALL, JACK	5093
234337	12/12/2024	0.02	CK	20.00	TDCJ FBO SMALL, JACK	5093
234337	12/12/2024	0.02	CK	20.00	TDCJ FBO SMALL, JACK	5093
234337	12/12/2024	0.02	CK	20.00	TDCJ FBO SMALL, JACK	5093
234338	12/12/2024	0.04	CK	49.50	TDCJ FBO SMITH, GRAY	5744
234338	12/12/2024	0.04	CK	49.50	TDCJ FBO SMITH, GRAY	5744
234338	12/12/2024	0.04	CK	49.50	TDCJ FBO SMITH, GRAY	5744
234339	12/12/2024	0.89	CK	20.00	TDCJ FBO TUCKER II,	5903
234339	12/12/2024	0.09	CK	20.00	TDCJ FBO TUCKER II,	5903
234339	12/12/2024	0.09	CK	20.00	TDCJ FBO TUCKER II,	5903
234339	12/12/2024	0.09	CK	20.00	TDCJ FBO TUCKER II,	5903

124.00

**CRIMINAL DETAIL FOR CHILD ABUSE PREVENTION 002-22120**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234328	12/09/2024	10.58	CK	117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-10.58	CK	-117.90	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	1.08	CK	12.00	TDCJ FBO TUCKER II,	5903
234339	12/12/2024	1.80	CK	20.00	TDCJ FBO TUCKER II,	5903

2.88

**CRIMINAL DETAIL FOR DNA 002-22120**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234324	12/09/2024	0.18	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234325	12/09/2024	0.17	CK	20.00	TDCJ FBO SMALL, JACK	5093
234326	12/09/2024	0.29	CK	49.90	TDCJ FBO SMITH, GRAY	5744
234327	12/09/2024	0.19	CK	6.00	TDCJ FBO LILLYGREN,	5843
234328	12/09/2024	26.46	CK	117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-26.46	CK	-117.90	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	2.69	CK	12.00	TDCJ FBO TUCKER II,	5903
234336	12/12/2024	0.18	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234337	12/12/2024	0.17	CK	20.00	TDCJ FBO SMALL, JACK	5093
234338	12/12/2024	0.29	CK	49.50	TDCJ FBO SMITH, GRAY	5744
234339	12/12/2024	4.49	CK	20.00	TDCJ FBO TUCKER II,	5903

8.65

**CRIMINAL DETAIL FOR INDIGENT DEFENSE FUND 002-22120**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234324	12/09/2024	0.01	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234325	12/09/2024	0.01	CK	20.00	TDCJ FBO SMALL, JACK	5093
234326	12/09/2024	0.02	CK	49.90	TDCJ FBO SMITH, GRAY	5744
234327	12/09/2024	0.01	CK	6.00	TDCJ FBO LILLYGREN,	5843
234328	12/09/2024	0.21	CK	117.90	TDCJ FBO TUCKER II,	5903



**MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)**  
**LAURA PATE, RAINS DISTRICT CLERK - RAN ON 01/02/2025 AT 03:21pm**  
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**ACCOUNT DETAIL SECTION**

234329	12/10/2024	-0.21	CK	-117.90	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	0.02	CK	12.00	TDCJ FBO TUCKER II,	5903
234336	12/12/2024	0.01	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234337	12/12/2024	0.01	CK	20.00	TDCJ FBO SMALL, JACK	5093
234338	12/12/2024	0.02	CK	49.50	TDCJ FBO SMITH, GRAY	5744
234339	12/12/2024	0.04	CK	20.00	TDCJ FBO TUCKER II,	5903

0.15

**CRIMINAL DETAIL FOR JUDICIAL SUPPORT 002-22120**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234324	12/09/2024	0.03	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234325	12/09/2024	0.03	CK	20.00	TDCJ FBO SMALL, JACK	5093
234326	12/09/2024	0.05	CK	49.90	TDCJ FBO SMITH, GRAY	5744
234327	12/09/2024	0.03	CK	6.00	TDCJ FBO LILLYGREN,	5843
234328	12/09/2024	0.57	CK	117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-0.57	CK	-117.90	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	0.06	CK	12.00	TDCJ FBO TUCKER II,	5903
234336	12/12/2024	0.03	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234337	12/12/2024	0.03	CK	20.00	TDCJ FBO SMALL, JACK	5093
234338	12/12/2024	0.05	CK	49.50	TDCJ FBO SMITH, GRAY	5744
234339	12/12/2024	0.10	CK	20.00	TDCJ FBO TUCKER II,	5903

0.41

**CRIMINAL DETAIL FOR JURY REIMBURSE FEE 002-22120**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234324	12/09/2024	0.02	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234325	12/09/2024	0.02	CK	20.00	TDCJ FBO SMALL, JACK	5093
234326	12/09/2024	0.03	CK	49.90	TDCJ FBO SMITH, GRAY	5744
234327	12/09/2024	0.02	CK	6.00	TDCJ FBO LILLYGREN,	5843
234328	12/09/2024	0.42	CK	117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-0.42	CK	-117.90	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	0.04	CK	12.00	TDCJ FBO TUCKER II,	5903
234336	12/12/2024	0.02	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234337	12/12/2024	0.02	CK	20.00	TDCJ FBO SMALL, JACK	5093
234338	12/12/2024	0.03	CK	49.50	TDCJ FBO SMITH, GRAY	5744
234339	12/12/2024	0.07	CK	20.00	TDCJ FBO TUCKER II,	5903

0.27

**CRIMINAL DETAIL FOR TIME PAY 002-22120**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234288	12/09/2024	1.12	CK	29.00	HC PROBATION FBO ROB	6387
234293	12/09/2024	15.00	CK	738.08	HC PROBATION FBO CAS	6525
234303	12/09/2024	1.01	CK	17.00	HC PROBATION FBO WIL	6198
234304	12/09/2024	0.53	CK	21.00	HC PROBATION FBO WIL	6199
234312	12/09/2024	12.00	CK	46.00	HC PROBATION FBO BRI	6430
234314	12/09/2024	3.08	CK	80.00	HC PROBATION FBO HAM	6436
234319	12/09/2024	3.75	CK	25.00	HC PROBATION FBO VAZ	6524
234324	12/09/2024	0.13	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234325	12/09/2024	0.12	CK	20.00	TDCJ FBO SMALL, JACK	5093
234326	12/09/2024	0.21	CK	49.90	TDCJ FBO SMITH, GRAY	5744
234327	12/09/2024	0.14	CK	6.00	TDCJ FBO LILLYGREN,	5843
234328	12/09/2024	2.65	CK	117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-2.65	CK	-117.90	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	0.27	CK	12.00	TDCJ FBO TUCKER II,	5903
234336	12/12/2024	0.13	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234337	12/12/2024	0.12	CK	20.00	TDCJ FBO SMALL, JACK	5093



**MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)**  
**LAURA PATE, RAINS DISTRICT CLERK - RAN ON 01/02/2025 AT 03:21pm**  
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**ACCOUNT DETAIL SECTION**

234338	12/12/2024	0.21	CK	49.50	TDCJ FBO SMITH, GRAY	5744
234339	12/12/2024	0.45	CK	20.00	TDCJ FBO TUCKER II,	5903

38.27

**CRIMINAL DETAIL FOR CONSOLIDATED COURT COST (CVL) 002-22130**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234287	12/09/2024	10.21	CK	16.00	HC PROBATION FBO GON	6373
234290	12/09/2024	22.33	CK	35.00	HC PROBATION FBO HAR	6423
234291	12/09/2024	22.33	CK	35.00	HC PROBATION FBO YOU	6487
234293	12/09/2024	185.00	CK	738.08	HC PROBATION FBO CAS	6525
234294	12/09/2024	59.97	CK	94.00	HC PROBATION FBO SHE	6626
234307	12/09/2024	10.21	CK	16.00	HC PROBATION FBO HOW	6378
234308	12/09/2024	16.59	CK	26.00	HC PROBATION FBO JOH	6397
234310	12/09/2024	8.93	CK	14.00	HC PROBATION FBO GAR	6421
234311	12/09/2024	10.21	CK	16.00	HC PROBATION FBO GAR	6422
234313	12/09/2024	13.40	CK	21.00	HC PROBATION FBO GRA	6433
234315	12/09/2024	24.24	CK	38.00	HC PROBATION FBO BRO	6439
234317	12/09/2024	20.42	CK	32.00	HC PROBATION FBO ROB	6476
234318	12/09/2024	30.63	CK	48.00	HC PROBATION FBO HAR	6523
234319	12/09/2024	9.55	CK	25.00	HC PROBATION FBO VAZ	6524
234320	12/09/2024	12.76	CK	20.00	HC PROBATION FBO BUS	6526
234321	12/09/2024	26.80	CK	42.00	HC PROBATION FBO KAR	6564
234322	12/09/2024	17.23	CK	27.00	HC PROBATION FBO HAN	6565
234324	12/09/2024	0.72	CK	30.00	TDCJ FBO BRITAIN, C	5096
234325	12/09/2024	0.66	CK	20.00	TDCJ FBO SMALL, JACK	5093
234326	12/09/2024	1.14	CK	49.90	TDCJ FBO SMITH, GRAY	5744
234327	12/09/2024	0.75	CK	6.00	TDCJ FBO LILLYGREN,	5843
234328	12/09/2024	14.08	CK	117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-14.08	CK	-117.90	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	1.43	CK	12.00	TDCJ FBO TUCKER II,	5903
234336	12/12/2024	0.72	CK	30.00	TDCJ FBO BRITAIN, C	5096
234337	12/12/2024	0.66	CK	20.00	TDCJ FBO SMALL, JACK	5093
234338	12/12/2024	1.13	CK	49.50	TDCJ FBO SMITH, GRAY	5744
234339	12/12/2024	2.39	CK	20.00	TDCJ FBO TUCKER II,	5903

510.41

**CRIMINAL DETAIL FOR STATEWIDE ELECTRONIC FILING SYSTEM FUND (CVL) 002-22130**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234326	12/09/2024	0.04	CK	49.90	TDCJ FBO SMITH, GRAY	5744
234327	12/09/2024	0.03	CK	6.00	TDCJ FBO LILLYGREN,	5843
234328	12/09/2024	0.53	CK	117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-0.53	CK	-117.90	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	0.05	CK	12.00	TDCJ FBO TUCKER II,	5903
234338	12/12/2024	0.04	CK	49.50	TDCJ FBO SMITH, GRAY	5744
234339	12/12/2024	0.09	CK	20.00	TDCJ FBO TUCKER II,	5903

0.25

**CRIMINAL DETAIL FOR RESTITUTION (TO BE PAID OUT) 002-22213**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234303	12/09/2024	2.57	CK	17.00	HC PROBATION FBO WIL	6198
234304	12/09/2024	3.82	CK	21.00	HC PROBATION FBO WIL	6199
234324	12/09/2024	19.95	CK	30.00	TDCJ FBO BRITAIN, C	5096
234325	12/09/2024	18.32	CK	20.00	TDCJ FBO SMALL, JACK	5093
234326	12/09/2024	47.37	CK	49.90	TDCJ FBO SMITH, GRAY	5744
234336	12/12/2024	19.95	CK	30.00	TDCJ FBO BRITAIN, C	5096
234337	12/12/2024	18.32	CK	20.00	TDCJ FBO SMALL, JACK	5093





**MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)**  
**LAURA PATE, RAINS DISTRICT CLERK - RAN ON 01/02/2025 AT 03:21pm**  
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**ACCOUNT DETAIL SECTION**

234338	12/12/2024	46.98	CK		49.50	TDCJ FBO SMITH, GRAY	5744
		177.28					

**CRIMINAL DETAIL FOR SPECIALTY COURT PROGRAM 002-22248**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234327	12/09/2024	0.34	CK	6.00	TDCJ FBO LILLYGREN,	5843
		0.34				

**CRIMINAL DETAIL FOR COUNTY RECORDS MANAGEMENT 004-1065-41100**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234287	12/09/2024	1.38	CK	16.00	HC PROBATION FBO GON	6373
234290	12/09/2024	3.02	CK	35.00	HC PROBATION FBO HAR	6423
234291	12/09/2024	3.02	CK	35.00	HC PROBATION FBO YOU	6487
234293	12/09/2024	25.00	CK	738.08	HC PROBATION FBO CAS	6525
234294	12/09/2024	8.10	CK	94.00	HC PROBATION FBO SHE	6626
234307	12/09/2024	1.38	CK	16.00	HC PROBATION FBO HOW	6378
234308	12/09/2024	2.24	CK	26.00	HC PROBATION FBO JOH	6397
234310	12/09/2024	1.21	CK	14.00	HC PROBATION FBO GAR	6421
234311	12/09/2024	1.38	CK	16.00	HC PROBATION FBO GAR	6422
234313	12/09/2024	1.81	CK	21.00	HC PROBATION FBO GRA	6433
234315	12/09/2024	3.28	CK	38.00	HC PROBATION FBO BRO	6439
234317	12/09/2024	2.76	CK	32.00	HC PROBATION FBO ROB	6476
234318	12/09/2024	4.14	CK	48.00	HC PROBATION FBO HAR	6523
234319	12/09/2024	1.24	CK	25.00	HC PROBATION FBO VAZ	6524
234320	12/09/2024	1.72	CK	20.00	HC PROBATION FBO BUS	6526
234321	12/09/2024	3.62	CK	42.00	HC PROBATION FBO KAR	6564
234322	12/09/2024	2.33	CK	27.00	HC PROBATION FBO HAN	6565
234324	12/09/2024	0.12	CK	30.00	TDCJ FBO BRITAIN, C	5096
234325	12/09/2024	0.11	CK	20.00	TDCJ FBO SMALL, JACK	5093
234326	12/09/2024	0.19	CK	49.90	TDCJ FBO SMITH, GRAY	5744
234327	12/09/2024	0.13	CK	6.00	TDCJ FBO LILLYGREN,	5843
234328	12/09/2024	2.38	CK	117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-2.38	CK	-117.90	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	0.24	CK	12.00	TDCJ FBO TUCKER II,	5903
234336	12/12/2024	0.12	CK	30.00	TDCJ FBO BRITAIN, C	5096
234337	12/12/2024	0.11	CK	20.00	TDCJ FBO SMALL, JACK	5093
234338	12/12/2024	0.19	CK	49.50	TDCJ FBO SMITH, GRAY	5744
234339	12/12/2024	0.40	CK	20.00	TDCJ FBO TUCKER II,	5903
		69.24				

**CRIMINAL DETAIL FOR COURTHOUSE SECURITY/DEPARTMENT REVENUE 006-1065-41100**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234287	12/09/2024	0.55	CK	16.00	HC PROBATION FBO GON	6373
234290	12/09/2024	1.21	CK	35.00	HC PROBATION FBO HAR	6423
234291	12/09/2024	1.21	CK	35.00	HC PROBATION FBO YOU	6487
234293	12/09/2024	10.00	CK	738.08	HC PROBATION FBO CAS	6525
234294	12/09/2024	3.24	CK	94.00	HC PROBATION FBO SHE	6626
234307	12/09/2024	0.55	CK	16.00	HC PROBATION FBO HOW	6378
234308	12/09/2024	0.90	CK	26.00	HC PROBATION FBO JOH	6397
234310	12/09/2024	0.48	CK	14.00	HC PROBATION FBO GAR	6421
234311	12/09/2024	0.55	CK	16.00	HC PROBATION FBO GAR	6422
234313	12/09/2024	0.72	CK	21.00	HC PROBATION FBO GRA	6433
234315	12/09/2024	1.31	CK	38.00	HC PROBATION FBO BRO	6439
234317	12/09/2024	1.10	CK	32.00	HC PROBATION FBO ROB	6476
234318	12/09/2024	1.66	CK	48.00	HC PROBATION FBO HAR	6523
234319	12/09/2024	0.54	CK	25.00	HC PROBATION FBO VAZ	6524



**MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)**  
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**ACCOUNT DETAIL SECTION**

234320	12/09/2024	0.69	CK	20.00	HC PROBATION FBO BUS	6526
234321	12/09/2024	1.45	CK	42.00	HC PROBATION FBO KAR	6564
234322	12/09/2024	0.93	CK	27.00	HC PROBATION FBO HAN	6565
234324	12/09/2024	0.03	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234325	12/09/2024	0.02	CK	20.00	TDCJ FBO SMALL, JACK	5093
234326	12/09/2024	0.04	CK	49.90	TDCJ FBO SMITH, GRAY	5744
234327	12/09/2024	0.03	CK	6.00	TDCJ FBO LILLYGREN,	5843
234328	12/09/2024	0.53	CK	117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-0.53	CK	-117.90	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	0.05	CK	12.00	TDCJ FBO TUCKER II,	5903
234336	12/12/2024	0.03	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234337	12/12/2024	0.02	CK	20.00	TDCJ FBO SMALL, JACK	5093
234338	12/12/2024	0.04	CK	49.50	TDCJ FBO SMITH, GRAY	5744
234339	12/12/2024	0.09	CK	20.00	TDCJ FBO TUCKER II,	5903
		27.44				

**CRIMINAL DETAIL FOR DC RECORDS MANAGEMENT 013-1065-41100**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234324	12/09/2024	0.01	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234325	12/09/2024	0.01	CK	20.00	TDCJ FBO SMALL, JACK	5093
234326	12/09/2024	0.02	CK	49.90	TDCJ FBO SMITH, GRAY	5744
234327	12/09/2024	0.01	CK	6.00	TDCJ FBO LILLYGREN,	5843
234328	12/09/2024	0.26	CK	117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-0.26	CK	-117.90	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	0.03	CK	12.00	TDCJ FBO TUCKER II,	5903
234336	12/12/2024	0.01	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234337	12/12/2024	0.01	CK	20.00	TDCJ FBO SMALL, JACK	5093
234338	12/12/2024	0.02	CK	49.50	TDCJ FBO SMITH, GRAY	5744
234339	12/12/2024	0.04	CK	20.00	TDCJ FBO TUCKER II,	5903
		0.16				

**CRIMINAL DETAIL FOR DISTRICT COURT TECHNOLOGY FUND/DEPARTMENT REVENUE 024-1065-41100**

RECEIPT #	REC DATE	TRANS TOT	PAY TYPES	REC TOT	WHO PAID	CAUSE NO
234287	12/09/2024	0.22	CK	16.00	HC PROBATION FBO GON	6373
234290	12/09/2024	0.48	CK	35.00	HC PROBATION FBO HAR	6423
234291	12/09/2024	0.48	CK	35.00	HC PROBATION FBO YOU	6487
234293	12/09/2024	4.00	CK	738.08	HC PROBATION FBO CAS	6525
234294	12/09/2024	1.30	CK	94.00	HC PROBATION FBO SHE	6626
234307	12/09/2024	0.22	CK	16.00	HC PROBATION FBO HOW	6378
234308	12/09/2024	0.36	CK	26.00	HC PROBATION FBO JOH	6397
234310	12/09/2024	0.19	CK	14.00	HC PROBATION FBO GAR	6421
234311	12/09/2024	0.22	CK	16.00	HC PROBATION FBO GAR	6422
234313	12/09/2024	0.29	CK	21.00	HC PROBATION FBO GRA	6433
234315	12/09/2024	0.52	CK	38.00	HC PROBATION FBO BRO	6439
234317	12/09/2024	0.44	CK	32.00	HC PROBATION FBO ROB	6476
234318	12/09/2024	0.66	CK	48.00	HC PROBATION FBO HAR	6523
234319	12/09/2024	0.26	CK	25.00	HC PROBATION FBO VAZ	6524
234320	12/09/2024	0.28	CK	20.00	HC PROBATION FBO BUS	6526
234321	12/09/2024	0.58	CK	42.00	HC PROBATION FBO KAR	6564
234322	12/09/2024	0.37	CK	27.00	HC PROBATION FBO HAN	6565
234324	12/09/2024	0.02	CK	30.00	TDCJ FBO BRITTAIN, C	5096
234325	12/09/2024	0.02	CK	20.00	TDCJ FBO SMALL, JACK	5093
234326	12/09/2024	0.03	CK	49.90	TDCJ FBO SMITH, GRAY	5744
234327	12/09/2024	0.02	CK	6.00	TDCJ FBO LILLYGREN,	5843
234328	12/09/2024	0.42	CK	117.90	TDCJ FBO TUCKER II,	5903
234329	12/10/2024	-0.42	CK	-117.90	TDCJ FBO TUCKER II,	5903
234330	12/10/2024	0.04	CK	12.00	TDCJ FBO TUCKER II,	5903







## ACCOUNT DETAIL SECTION

[illegible]





MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)  
 LAURA PATE, RAINS DISTRICT CLERK - RAN ON 01/02/2025 AT 03:21pm  
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234355	12/16/2024	15.00	CK	50.00	MCCALL, SHERRI	
234355	12/16/2024	35.00	CK	50.00	MCCALL, SHERRI	
234360	12/19/2024	60.00	CK	200.00	HOLLINQUEST, JOE	
234360	12/19/2024	140.00	CK	200.00	HOLLINQUEST, JOE	
234362	12/20/2024	30.00	CC	30.00	JONES, STEVEN	
234363	12/20/2024	30.00	CA	30.00	VERDE, PETER	
234365	12/20/2024	30.00	CC	135.00	MARTINEZ, MARICELA	
234365	12/20/2024	105.00	CC	135.00	MARTINEZ, MARICELA	
234367	12/23/2024	15.00	CC	50.00	TELLO MOROS, JESSICA	
234367	12/23/2024	35.00	CC	50.00	TELLO MOROS, JESSICA	
234368	12/23/2024	30.00	CA	100.00	PEREZ, ROGELIO	
234368	12/23/2024	70.00	CA	100.00	PEREZ, ROGELIO	
234369	12/23/2024	15.00	CC	50.00	JONES, CLINTON	
234369	12/23/2024	35.00	CC	50.00	JONES, CLINTON	
234370	12/27/2024	35.00	CK	50.00	SAMPLES, CALEB	SAMPLES, CALEB
234370	12/27/2024	15.00	CK	50.00	SAMPLES, CALEB	SAMPLES, CALEB
234373	12/27/2024	35.00	CC	50.00	JONES, CLINTON T	JONES, CLINTON
234373	12/27/2024	15.00	CC	50.00	JONES, CLINTON T	JONES, CLINTON
234374	12/27/2024	30.00	CC	30.00	DOUD, RONALD	DOUD, RONALD
234375	12/27/2024	70.00	CC	70.00	ENRIGHT, CRAIG ALAN	ENRIGHT, TOCIA
234377	12/27/2024	35.00	CK	50.00	LOVELL, CHARLIE	LOVELL, CHARLIE
234377	12/27/2024	15.00	CK	50.00	LOVELL, CHARLIE	LOVELL, CHARLIE
234381	12/30/2024	140.00	CK	200.00	ROBB, JANICE	ROBB, JANICE
234381	12/30/2024	60.00	CK	200.00	ROBB, JANICE	ROBB, JANICE
234382	12/31/2024	15.00	CA	50.00	HUTCHINS, LORI	
234382	12/31/2024	35.00	CA	50.00	HUTCHINS, LORI	
234383	12/31/2024	15.00	CC	50.00	RATCLIFF, JOHN	
234383	12/31/2024	35.00	CC	50.00	RATCLIFF, JOHN	
234384	12/31/2024	35.00	CC	35.00	SMITH, GAIL	
234385	12/31/2024	15.00	CA	50.00	GARAY RENTERIA	
234385	12/31/2024	35.00	CA	50.00	GARAY RENTERIA	

1,970.60



**MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)**  
**MANDY SAWYER, RAINS COUNTY CLERK - RAN ON 01/06/2025 AT 08:19am**  
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**CIVIL DISTRIBUTIONS**

COUNTY JURY FUND	002-0000-40150	20.00
COURT REPORTER SERVICES FUND	002-0000-40160	50.00
CLERK OF THE COURT ACCOUNT	002-1060-40025	100.00
COUNTY CLERK	002-1060-41100	23.00
COUNTY DISPUTE RESOLUTION FUND	002-20247	30.00
LANGUAGE ACCESS FUND	002-20250	6.00
APPELLATE JUDICIAL SYSTEM FUND	002-20430	10.00
COUNTY RECORDS MGMT & PRESERVATION	004-1200-40025	60.00
COURTHOUSE SECURITY FUND	006-1230-40025	40.00
COURT FACILITY FEE FUND	006-1230-40028	40.00
COUNTY LAW LIBRARY FUND	038-1700-40025	70.00

**449.00**

**CRIMINAL DISTRIBUTIONS**

JUDGE	002-1060-40025	36.01
LCCC - COURT REPORTER FUND (2020)	002-1060-40025	5.14
LCCC- COUNTY SPECIALTY COURT (2020)	002-1060-40025	34.31
FINE COURT	002-1060-40027	623.00
LCCC-CLERK OF THE COURT	002-1060-41100	68.59
EMS	002-20260	10.00
CCC	002-22120	252.08
RECORDS PRESERVATION	004-1200-41100	42.87
COURTHOUSE SECURITY	006-1230-41100	17.14
CC TECHNOLOGY FUND	033-1060-41100	6.86

**1,096.00**

**GENERAL DISTRIBUTIONS**

CONSTABLE SERVICE	002-1055-41100	200.00
COPIES ELECTRONIC	002-1060-40025	0.10
COUNTY CLERK	002-1060-41100	1,856.39
SEPTIC PERMITS	002-1115-40110	1,760.00
BIRTH STATE	002-20130	84.60
TCEQ SEPTIC PERMIT FEE	002-20330	40.00
MARRIAGE STATE	002-22130	180.00
BC STATE REMOTE	002-22140	86.01
COURTHOUSE SECURITY	006-1230-41100	1.00
RECORDS ARCHIVE	014-1060-41100	70.00
VITALS ARCHIVE	021-1060-41100	61.00

**4,339.10**

**PROBATE DISTRIBUTIONS**

COUNTY JURY FUND	002-0000-42140	70.00
COURT REPORTER SERVICES FUND	002-0000-42160	175.00
CONSTABLE SERVICE	002-1055-41100	300.00
ADMIN OATH OR AFF WITH CERT-SEAL	002-1060-40025	2.00
ANNUAL OR FINAL ACCOUNT FEE OR INVE	002-1060-40025	25.00
PROPOSED ORDER	002-1060-40025	10.00
CLERK OF THE COURT ACCOUNT	002-1060-41100	280.00
COUNTY CLERK	002-1060-41100	50.00
STATE CONSOLIDATED FEE	002-20130	137.00
COUNTY DISPUTE RESOLUTION FUND	002-22247	105.00
LANGUAGE ACCESS FUND	002-22250	21.00
APPELLATE JUDICIAL SYSTEM FUND	002-22430	35.00
RECORDS MANAGEMENT & PRESERVATION F	004-1060-41100	105.00
COURT FACILITY FEE FUND	006-1230-41100	140.00
COURTHOUSE SECURITY FUND	006-1230-41100	140.00



MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)  
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JUDICIAL EDUCATION & SUPPORT FUND	011-1060-41100	35.00
PUBLIC PROBATE ADMINISTRATOR FUND	011-1060-42170	70.00
COURT INITIATED GUARDIANSHIP FUND	025-1060-41100	140.00
COUNTY LAW LIBRARY FUND	038-1060-41100	245.00

**2,085.00**

**PROPERTY DISTRIBUTIONS**

COUNTY CLERK	002-1060-41100	4,531.25
SEPTIC PERMITS	002-1115-40110	1,170.00
TCEQ SEPTIC PERMIT FEE	002-20330	30.00
RECORDS ARCHIVE	014-1060-41100	2,100.00

**7,831.25**

<b>TOTAL DISBURSEMENTS:</b>	<b>15,800.35</b>
<b>DIRECT DEPOSIT TRANSACTIONS:</b>	<b>(30.00)</b>
<b>CREDIT CARD CHARGES:</b>	<b>(1,441.00)</b>
<b>EFILING CC CHARGES:</b>	<b>(2,172.00)</b>
<b>EFILING CHECK CHARGES:</b>	<b>(0.00)</b>
<b>ERECORDING CC CHARGES:</b>	<b>(3,097.25)</b>
<b>ESCROW CHARGES :</b>	<b>(497.00)</b>
<b>ESCROW PAYMENTS :</b>	<b>593.00</b>
<b>REIMBURSEMENT :</b>	<b>0.00</b>
<b>TOTAL DEPOSIT:</b>	<b>9,156.10</b>

**NON-DISBURSED FEES**

CASH BOND-CRIM:	1,500.00
PRESERVATION:	60.00
(PAYMENTS BY C.C. ONLY) PRESERVATION:	10.00
BEER & WINE RECORDS MANAGEMENT:	5.00
MANAGEMENT:	1,870.00
MANAGEMENT - CCRMF:	110.00
(PAYMENTS BY C.C. ONLY) MANAGEMENT:	110.00
(PAYMENTS BY C.C. ONLY) MANAGEMENT - CCRMF:	50.00
<b>TOTAL RECEIVED:</b>	<b>12,871.10</b>

**SUMMARY BREAKDOWN**

TOTAL FINE	623.00
TOTAL ALL OTHER FEES	15,177.35
<b>TOTAL</b>	<b>15,800.35</b>

OVER/SHORT

\$ \_\_\_\_\_.

CHECKS	11,797.10
CASH	1,074.00
CASH REFUND	(0.00)
MONEY ORDER	0.00
CREDIT CARD	1,441.00
EFILING COLL CC	2,172.00
EF UNCOLLECTED	1,096.00
EFILE TOTAL	3,268.00
EFILING CHECK	0.00
ERECORDING CC	3,097.25



MONTHLY DISTRIBUTION BY CATEGORY BY GL CODE (DETAIL REPORT)  
MANDY SAWYER, RAINS COUNTY CLERK - RAN ON 01/06/2025 AT 08:19am  
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DIRECT DEPOSIT	30.00
CASHIER'S CHECK	0.00
TOTAL	19,611.35
RECEIPT NO. 255919 TO 256198	
EXCLUDING TS/WF/NC/UN RECEIPT NO. 256166	
ALL RECEIPT NO. 255919 TO 256198	





**JUDGE R. JENKINS FRANKLIN**

**JUSTICE OF THE PEACE  
RAINS COUNTY, TEXAS**

903-473-5050-Phone  
903-473-5090-Fax

167 E. Quitman St. Suite 101  
Emory, Texas 75440

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**December, 2024**

**Criminal:**

Magistrate Warnings: 43

Juvenile Magistration: 0

Bond Conditions: 2

Interlock Devices: 0

Emergency Protective Orders: 2

Emergency Detention Orders: 0

Search Warrants: 0

Felony Warrants: 0

Misdemeanor Warrants: 1

Class C Misdemeanor Citations: 42

Driver's Safety Course: 0

Deferrals Approved: 2

Payment Plans: 5

Community Service: 0



**Civil:**

Evictions Filed: 4

Small Claims Filed: 4

Debt Claims Filed: 0

Occupational Driver's License Hearings: 1

Other Administrative Hearings: 0

Inquests: 2

Autopsies Ordered: 0

Weddings: 3

**Citations/Writs Issued:**

Constable's Office: 0 Citations/1 Writs

Sheriff's Office: 7 Citations

**Citations/Writs Returned/Executed:**

Constable's Office: 0 Citations/0 Writs

Sheriff's Office: 7 Citations

Civil Collected: \$1,157.00

Criminal Collected: \$4,528.05

Parks and Wildlife Collected: \$308.55





## **RAINS COUNTY CONSTABLE**

**Allen Davis**

**140 W. QUITMAN ST. EMORY, TEXAS 75440**

**OFFICE: 903-473-5061**

**EMAIL: rains.constable@co.rains.tx.us**



Constables Office activity for December 1 to 31, 2024

Number of citations and writs received 5

Number of citations and writs served 9

### **Fees**

Citations and fees are collected by offices where filed.

The Justice of the peace, County Clerk and District Clerk all collect fees on behalf of the Constables office and forward those payments directly to the Treasurer's Office. This report does not reflect those payments made to the Constables office.

Citation and Writ fees collected \$0



# Western Surety Company

## POWER OF ATTORNEY

### KNOW ALL MEN BY THESE PRESENTS:

That WESTERN SURETY COMPANY, a corporation organized and existing under the laws of the State of South Dakota, and authorized and licensed to do business in the States of Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming, and the United States of America, does hereby make, constitute and appoint

Larry Kasten of Sioux Falls  
State of South Dakota, its regularly elected Vice President  
as Attorney-in-Fact, with full power and authority hereby conferred upon him to sign, execute, acknowledge and deliver for and on its behalf as Surety and as its act and deed, the following bond:

One Tax Assessor/Collector

bond with bond number 71354349

for Sheila Floyd

as Principal in the penalty amount not to exceed: \$ 76,000.00

Western Surety Company further certifies that the following is a true and exact copy of Section 7 of the by-laws of Western Surety Company duly adopted and now in force, to-wit:

Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys-in-Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile.

This Power of Attorney may be signed by digital signature and sealed by a digital or otherwise electronic-formatted corporate seal under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 27th day of April, 2022:

"RESOLVED: That it is in the best interest of the Company to periodically ratify and confirm any corporate documents signed by digital signatures and to ratify and confirm the use of a digital or otherwise electronic-formatted corporate seal, each to be considered the act and deed of the Company."

In Witness Whereof, the said WESTERN SURETY COMPANY has caused these presents to be executed by its  
Vice President with the corporate seal affixed this 7th day of December,  
2024

ATTEST

L. Bauder

L. Bauder, Assistant Secretary

WESTERN SURETY COMPANY

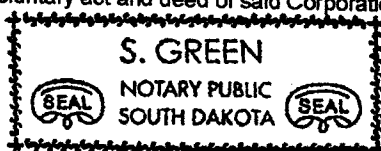
Larry Kasten

Larry Kasten, Vice President

STATE OF SOUTH DAKOTA }  
COUNTY OF MINNEHAHA } ss

On this 7th day of December, 2024, before me, a Notary Public, personally appeared  
Larry Kasten and L. Bauder

who, being by me duly sworn, acknowledged that they signed the above Power of Attorney as Vice President  
and Assistant Secretary, respectively, of the said WESTERN SURETY COMPANY, and acknowledged said instrument to be the  
voluntary act and deed of said Corporation.



My Commission Expires February 12, 2027

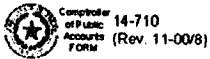
Notary Public

To validate bond authenticity, go to [www.cnasurety.com](http://www.cnasurety.com) > Owner/Obligee Services > Validate Bond Coverage.









**BOND OF TAX ASSESSOR AND COLLECTOR**  
(Required by TEX. TAX CODE ANN. sec. 6.28)

STATE OF TEXAS

Bond number 71354349

COUNTY RAINS

PRINCIPAL: Sheila Floyd

Social Security number \_\_\_\_\_

Assessor and Collector of Taxes for the County of RAINS

☒ elected ☐ appointed on \_\_\_\_\_

January 1st, 2025

Federal Employers Identification number

46-0204900

SURETY:

WESTERN SURETY COMPANY

authorized and qualified to do business as a surety company in the State of Texas.

Surety's mailing address: 101 S. Reid St., Ste. 300

Sioux Falls, SD 57117-5077

AMOUNT OF BOND: Seventy Six Thousand and 00/100

dollars (\$ 76,000.00 )

CONDITIONS: We, the Principal and Surety shown above, and our heirs, executors, successors and assigns, jointly and severally, are responsible to the Governor of the State of Texas, and successors in office, for the amount of this bond payable at the Comptroller of Public Accounts in the City of Austin.

If the Principal performs all the duties of the office of Tax Assessor and Collector and honestly accounts for all money that comes into the office during the Principal's full term of office, then this obligation shall be null and void. Otherwise, the obligation shall remain in full force for the full term.

An additional bond may be demanded if the Comptroller of Public Accounts determines that the amount of this bond is insufficient. The demand for additional bond shall not affect the validity of this or any other bond given by the Principal.

This bond shall be continuous for the full term of office and is executed according to the provisions of TEX. TAX CODE ANN. sec. 6.28.

SIGNATURES: Signature and seal of office of the Principal affixed:

sign  
here

Sheila Floyd

Date

1-2-25

Signature of a duly authorized officer of the Surety and Corporate seal affixed:

sign  
here

Larry Kasten

Date

December 7th, 2024

Title

Larry Kasten, Vice President

ACKNOWLEDGEMENTS: (Acknowledgements are necessary BEFORE this bond is filed for approval.)

**ASSESSOR - COLLECTOR**

STATE OF TEXAS, County of RAINS

Before me, the undersigned authority, on this day personally appeared Sheila Floyd

Principal, and acknowledged to me that this bond was executed for the purposes and considerations therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this 2nd day of January, 2025.

Notary Public

My commission expires on

(Seal)

sign  
here

Linda Wallace

Rains County Judge

**SURETY COMPANY**

STATE OF South Dakota, County of Minnehaha

Before me, the undersigned authority, on this day personally appeared Larry Kasten

known to me to be the person whose name is subscribed to this bond, and acknowledged to me that this bond was executed as the act and deed of WESTERN SURETY COMPANY and as the Vice President thereof, and for the purposes and considerations therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this 7th day of December, 2024.

Notary Public

My commission expires on

August 11, 2028





# OATH OF OFFICE

I, Sheila Floyd, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of County Tax Assessor - Collector 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; and I furthermore solemnly swear (or affirm), that I have not directly nor indirectly paid, offered, or promised to pay, contributed, nor promised to contribute any money, or valuable thing, or promised any public office or employment, as a reward

- ☐ for the purpose of obtaining a vote of the election at which I was ELECTED.  
☐ pursuant to my APPOINTMENT or the confirmation thereof.

Assessor - Collector

sign  
here

Sheila Floyd

Sworn and subscribed before me this the

2nd

day of

January

2025

sign  
here

Linda Wallace

## BOND AND OATH

OF

ASSESSOR and COLLECTOR OF

Rains

COUNTY

APPROVED IN OPEN COMMISSIONERS' COURT

sign  
here

January 14, 2025

sign  
here

Linda Wallace

County Judge

Rains

County

RECORDED BY COUNTY CLERK

County of Rains TX

Volume

2025-121

Page

sign  
here

Linda Wallace

County Clerk

Rains

County

## INSTRUCTIONS FOR COMPLETING BOND

**BOND REQUIREMENT:** Each person elected or appointed Assessor-Collector must make a bond to the state within twenty days after receiving notice of election or appointment.

• **ELECTED ASSESSOR-COLLECTOR** - Bond must be executed after the Commissioners' Court has canvassed the general election returns and Assessor-Collector has received notice of election.

• **APPOINTED ASSESSOR-COLLECTOR** - Bond must be executed after official appointment.

**BOND AMOUNT:** Bond must be made for an amount equal to 5% of the net total of state motor vehicle sales and use tax and motor vehicle registration fees collected in the county during the twelve-month period ending August 31 immediately prior to the date the bond is executed. However, the bond shall not exceed \$100,000 nor be less than \$2,500.

**SIGNATURES:** The Assessor-Collector must sign the bond as Principal after the election or appointment. A duly authorized agent of the surety company must sign the bond for the surety company after the election or appointment.

**ACKNOWLEDGEMENTS:** The acknowledgement for the Assessor-Collector must be completed after the Assessor-Collector has signed as Principal. The acknowledgement for the surety company must be completed after the agent has signed as the surety.

**OATH OF OFFICE:** The oath of office must be completed after the election or appointment but before the bond is approved by the Commissioners' Court. Check the applicable box.

**APPROVAL BY COMMISSIONERS' COURT:** The bond must be approved by the Commissioners' Court and signed by the County Judge after the signatures, acknowledgements and the oath of office are completed.

**RECORDING BY THE COUNTY CLERK:** The bond must be recorded by the County Clerk after it has been approved by the Commissioners' Court and signed by the County Judge.

**APPROVED BY THE COMPTROLLER OF PUBLIC ACCOUNTS:** The completed bond should be sent to the Comptroller of Public Accounts for approval.

Send to:

COMPTROLLER OF PUBLIC ACCOUNTS  
 Account Maintenance Division  
 111 E. 17th Street  
 Austin, Texas 78774-0100

2025-121

MANDY SAWYER  
 COUNTY CLERK

2025 Jan 14 at 11:47 AM  
 RAINS COUNTY, TEXAS

By: M. Anderson, DEPUTY



FILED ON: Jan 15, 2025 at 09:24:00 AM

Texas



# Western Surety Company

## OFFICIAL BOND AND OATH

THE STATE OF TEXAS

County of Rains

ss

KNOW ALL PERSONS BY THESE PRESENTS:

BOND No. 65309980

That we, Jeremy Cook, as Principal, and WESTERN SURETY COMPANY, a corporation duly licensed to do business in the State of Texas, as Surety, are held and bound unto <sup>1</sup>Rains County Treasurer, his successors in office, in the sum of <sup>2</sup>Three Thousand and 00/100 DOLLARS (\$3,000.00), for the payment of which we hereby bind ourselves and our heirs, executors and administrators, jointly and severally, by these presents.

Dated this 7th day of December, 2024.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That whereas, the above bounden Principal was on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, duly Elected (Elected—Appointed) to the office of County Commissioner in and for <sup>3</sup>Rains County, State of Texas, for a term of four year s commencing on the 1st day of January, 2025.

NOW THEREFORE, if the said Principal shall well and faithfully perform and discharge all the duties required of him by law as the aforesaid officer, and shall <sup>4</sup>

faithfully perform the commissioner's official duties and reimburse the county for all county funds illegally paid to him and will not vote or consent to make a payment of county funds except for a lawful purpose.

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

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

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

Principal

WESTERN SURETY COMPANY

By

Larry Kasten, Vice President



THE STATE OF TEXAS }  
County of \_\_\_\_\_ } ss

The foregoing bond of \_\_\_\_\_ as  
\_\_\_\_\_ in and for \_\_\_\_\_ County and State of Texas, this day  
approved in open Commissioner's Court.

ATTEST:

Date \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
County Court \_\_\_\_\_ County

\_\_\_\_\_  
County Judge,

County Court \_\_\_\_\_ County

\_\_\_\_\_  
County, Texas

THE STATE OF TEXAS }  
County of \_\_\_\_\_ } ss

I, \_\_\_\_\_, County Clerk, in and for said County, do hereby certify  
that the foregoing Bond dated the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, with its certificates of  
authentication, was filed for record in my office the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, at  
\_\_\_\_\_ o'clock \_\_\_\_ M., and duly recorded the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, at  
\_\_\_\_\_ o'clock \_\_\_\_ M., in the Records of Official Bonds of said County in Volume \_\_\_\_\_, on page  
\_\_\_\_\_.

WITNESS my hand and the seal of the County Court of said County, at office in \_\_\_\_\_,  
Texas, the day and year last above written.

\_\_\_\_\_  
Clerk

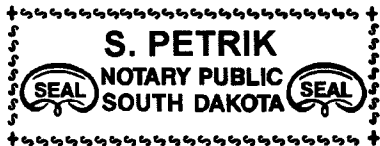
By \_\_\_\_\_ Deputy

County Court \_\_\_\_\_ County

ACKNOWLEDGMENT OF SURETY  
(Corporate Officer)

STATE OF SOUTH DAKOTA }  
County of Minnehaha } ss

Before me, a Notary Public, in and for said County and State on this 7th day of December,  
2024, personally appeared Larry Kasten to me known to be the identical  
person who subscribed the name of WESTERN SURETY COMPANY, Surety, to the foregoing instrument as the  
aforesaid officer and acknowledged to me that he executed the same as his free and voluntary act and deed, and as the  
free and voluntary act and deed of such corporation for the uses and purposes therein set forth.



My Commission Expires August 11, 2028

S. Petrik

Notary Public





Figure: 28 TAC § 1.601(a)(2)(B)

### Have a complaint or need help?

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

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

### **Western Surety Company, Surety Bonding Company of America or Universal Surety of America**

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

Call: Customer Service at **1-605-336-0850**

Toll-free: **1-800-331-6053**

Email: [uwservices@cnasurety.com](mailto:uwservices@cnasurety.com)

Mail: P.O. Box 5077, Sioux Falls, SD 57117-5077

### The Texas Department of Insurance

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

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

File a complaint: [www.tdi.texas.gov](http://www.tdi.texas.gov)

Email: [ConsumerProtection@tdi.texas.gov](mailto:ConsumerProtection@tdi.texas.gov)

Mail: Consumer Protection, MC: CO-CP, Texas Department of Insurance, P.O. Box 12030, Austin, TX 78711-2030

### Tiene una queja o necesita ayuda?

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

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

### **Western Surety Company, Surety Bonding Company of America or Universal Surety of America**

Para obtener informacion o para presentar una queja ante su compania de seguros o HMO:

Llame a: Servicio al Cliente al **1-605-336-0850**

Telefono gratuito: **1-800-331-6053**

Correo electronico: [uwservices@cnasurety.com](mailto:uwservices@cnasurety.com)

Direccion postal: P.O. Box 5077, Sioux Falls, SD 57117-5077

### El Departamento de Seguros de Texas

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

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

Presente una queja en: [www.tdi.texas.gov](http://www.tdi.texas.gov)

Correo electronico: [ConsumerProtection@tdi.texas.gov](mailto:ConsumerProtection@tdi.texas.gov)

Direccion postal: Consumer Protection, MC: CO-CP, Texas Department of Insurance, P.O. Box 12030, Austin, TX 78711-2030



FILED ON: Jan 13, 2025 10:24 AM

Texas



# Western Surety Company

## OFFICIAL BOND AND OATH

THE STATE OF TEXAS

County of Rains

} ss

KNOW ALL PERSONS BY THESE PRESENTS:

BOND No. 65307786

That we, Korey Young, as Principal, and  
WESTERN SURETY COMPANY, a corporation duly licensed to do business in the State of Texas, as Surety, are held  
and bound unto <sup>1</sup>County Treasurer, his successors in office,  
in the sum of Three Thousand and 00/100 DOLLARS (\$3,000.00),  
for the payment of which we hereby bind ourselves and our heirs, executors and administrators, jointly and severally, by  
these presents.

Dated this 7th day of December, 2024.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That whereas, the above bounden Principal was on  
the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, duly Elected  
(Elected—Appointed)  
to the office of County Commissioner in and for <sup>3</sup>Rains County, State of Texas, for  
a term of Four years commencing on the 1st day of January, 2025.

NOW THEREFORE, if the said Principal shall well and faithfully perform and discharge all the duties required of  
him by law as the aforesaid officer, and shall <sup>4</sup>

faithfully perform the commissioner's official duties and reimburse the county for all  
county funds illegally paid to him and will not vote or consent to make a payment of  
county funds except for a lawful purpose.

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

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

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

Principal  
WESTERN SURETY COMPANY  
By Larry Kasten  
Larry Kasten, Vice President



THE STATE OF TEXAS }  
County of \_\_\_\_\_ } ss

The foregoing bond of \_\_\_\_\_ as  
\_\_\_\_\_ in and for \_\_\_\_\_ County and State of Texas, this day  
approved in open Commissioner's Court.

ATTEST:

Date \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_, Clerk

\_\_\_\_\_, County Judge,

County Court \_\_\_\_\_ County

\_\_\_\_\_, County, Texas

THE STATE OF TEXAS }  
County of \_\_\_\_\_ } ss

I, \_\_\_\_\_, County Clerk, in and for said County, do hereby certify  
that the foregoing Bond dated the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, with its certificates of  
authentication, was filed for record in my office the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, at  
\_\_\_\_\_ o'clock \_\_\_\_ M., and duly recorded the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, at  
\_\_\_\_\_ o'clock \_\_\_\_ M., in the Records of Official Bonds of said County in Volume \_\_\_\_\_, on page  
\_\_\_\_\_.

WITNESS my hand and the seal of the County Court of said County, at office in \_\_\_\_\_,  
Texas, the day and year last above written.

\_\_\_\_\_, Clerk

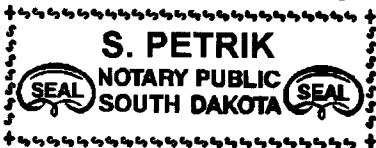
By \_\_\_\_\_ Deputy

County Court \_\_\_\_\_ County

ACKNOWLEDGMENT OF SURETY  
(Corporate Officer)

STATE OF SOUTH DAKOTA }  
County of Minnehaha } ss

Before me, a Notary Public, in and for said County and State on this 7th day of December,  
2024, personally appeared Larry Kasten to me known to be the identical  
person who subscribed the name of WESTERN SURETY COMPANY, Surety, to the foregoing instrument as the  
aforesaid officer and acknowledged to me that he executed the same as his free and voluntary act and deed, and as the  
free and voluntary act and deed of such corporation for the uses and purposes therein set forth.



My Commission Expires August 11, 2028

*S. Petrik*

Notary Public



Figure: 28 TAC § 1.601(a)(2)(B)

**Have a complaint or need help?**

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

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

**Western Surety Company, Surety Bonding Company of America or Universal Surety of America**

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

Call: Customer Service at **1-605-336-0850**

Toll-free: **1-800-331-6053**

Email: [uwservices@cnasurety.com](mailto:uwservices@cnasurety.com)

Mail: P.O. Box 5077, Sioux Falls, SD 57117-5077

The Texas Department of Insurance

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

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

File a complaint: [www.tdi.texas.gov](http://www.tdi.texas.gov)

Email: [ConsumerProtection@tdi.texas.gov](mailto:ConsumerProtection@tdi.texas.gov)

Mail: Consumer Protection, MC: CO-CP, Texas Department of Insurance, P.O. Box 12030, Austin, TX 78711-2030

**Tiene una queja o necesita ayuda?**

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

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

**Western Surety Company, Surety Bonding Company of America or Universal Surety of America**

Para obtener informacion o para presentar una queja ante su compania de seguros o HMO:

Llame a: Servicio al Cliente al **1-605-336-0850**

Telefono gratuito: **1-800-331-6053**

Correo electronico: [uwservices@cnasurety.com](mailto:uwservices@cnasurety.com)

Direccion postal: P.O. Box 5077, Sioux Falls, SD 57117-5077

El Departamento de Seguros de Texas

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

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

Presente una queja en: [www.tdi.texas.gov](http://www.tdi.texas.gov)

Correo electronico: [ConsumerProtection@tdi.texas.gov](mailto:ConsumerProtection@tdi.texas.gov)

Direccion postal: Consumer Protection, MC: CO-CP, Texas Department of Insurance, P.O. Box 12030, Austin, TX 78711-2030





Texas



# Western Surety Company

## OFFICIAL BOND AND OATH

THE STATE OF TEXAS

County of Rains }

ss

KNOW ALL PERSONS BY THESE PRESENTS:

BOND No. 72697631

That we, Jennifer Trevino, as Principal, and  
WESTERN SURETY COMPANY, a corporation duly licensed to do business in the State of Texas, as Surety, are held  
and bound unto Rains County Judge, his successors in office,  
in the sum of Fifty Thousand and 00/100 DOLLARS (\$50,000.00),  
for the payment of which we hereby bind ourselves and our heirs, executors and administrators, jointly and severally, by  
these presents.

Dated this 21st day of December, 2024.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That whereas, the above bounden Principal was on  
the \_\_\_\_\_ day of \_\_\_\_\_, duly Elected  
to the office of Treasurer in and for Rains County, State of Texas, for  
a term of four year s commencing on the 20th day of December, 2024  
(Elected - Appointed)

NOW THEREFORE, if the said Principal shall well and faithfully perform and discharge all the duties required of  
him by law as the aforesaid officer, and shall <sup>4</sup>  
faithfully execute the duties of office.

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

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

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

Principal  
WESTERN SURETY COMPANY  
By Larry Kasten  
Larry Kasten, Vice President



ACKNOWLEDGMENT OF PRINCIPAL

THE STATE OF TEXAS

County of \_\_\_\_\_

} ss

Before me, \_\_\_\_\_ on this day personally appeared \_\_\_\_\_, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purposes and consideration therein expressed.

Given under my hand and seal of office at \_\_\_\_\_, Texas, this \_\_\_\_\_ day of \_\_\_\_\_.

SEAL

\_\_\_\_\_ County, Texas

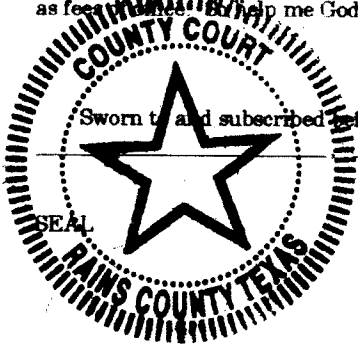
OATH OF OFFICE  
(COUNTY COMMISSIONERS and COUNTY JUDGE)

I, \_\_\_\_\_, do solemnly swear (or affirm) that I will faithfully execute the duties of the office of \_\_\_\_\_, 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; and I furthermore solemnly swear (or affirm) that I have not directly nor indirectly paid, offered, or promised to pay, contributed, nor promised to contribute any money, or valuable thing, or promised any public office or employment, as a reward for the giving or withholding a vote at the election at which I was elected; and I furthermore solemnly swear (or affirm) that I will not be, directly or indirectly, interested in any contract with or claim against the County, except such contracts or claims as are expressly authorized by law and except such warrants as may issue to me as fees or expenses. So help me God.

Signed \_\_\_\_\_

Sworn to and subscribed before me at \_\_\_\_\_, Texas, this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_ County, Texas



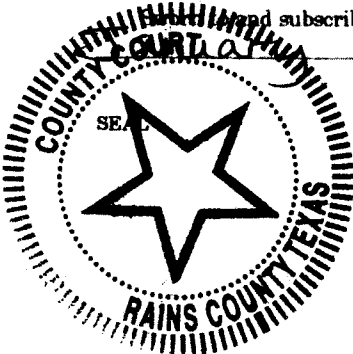
OATH OF OFFICE  
(General)

I, Jennifer Trevino, do solemnly swear (or affirm) that I will faithfully execute the duties of the office of Rains County Treasurer, 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; and I furthermore solemnly swear (or affirm) that I have not directly nor indirectly paid, offered, or promised to pay, contributed, nor promised to contribute any money, or valuable thing, or promised any public office or employment, as a reward for the giving or withholding a vote at the election at which I was elected. So help me God.

Signed Jennifer Trevino

Sworn to and subscribed before me at Emory, Texas, this 2nd day of 2025

Linda Wallace  
Rains County, Texas





THE STATE OF TEXAS }  
County of \_\_\_\_\_ } ss

The foregoing bond of \_\_\_\_\_ as  
\_\_\_\_\_ in and for \_\_\_\_\_ County and State of Texas, this day  
approved in open Commissioner's Court.

ATTEST: \_\_\_\_\_ Date \_\_\_\_\_  
\_\_\_\_\_ Clerk \_\_\_\_\_ County Judge,  
County Court \_\_\_\_\_ County \_\_\_\_\_ County, Texas

THE STATE OF TEXAS }  
County of \_\_\_\_\_ } ss

I, \_\_\_\_\_, County Clerk, in and for said County, do hereby certify  
that the foregoing Bond dated the \_\_\_\_\_ day of \_\_\_\_\_, with its certificates of  
authentication, was filed for record in my office the \_\_\_\_\_ day of \_\_\_\_\_, at  
\_\_\_\_\_ o'clock \_\_\_\_\_ M., and duly recorded the \_\_\_\_\_ day of \_\_\_\_\_, at  
\_\_\_\_\_ o'clock \_\_\_\_\_ M., in the Records of Official Bonds of said County in Volume \_\_\_\_\_, on page  
\_\_\_\_\_.

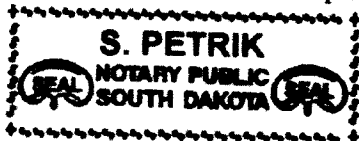
WITNESS my hand and the seal of the County Court of said County, at office in \_\_\_\_\_,  
Texas, the day and year last above written.

By \_\_\_\_\_ Deputy \_\_\_\_\_ Clerk  
County Court \_\_\_\_\_ County

ACKNOWLEDGMENT OF SURETY  
(Corporate Officer)

STATE OF SOUTH DAKOTA }  
County of Minnehaha } ss

Before me, a Notary Public, in and for said County and State on this 21st day of December,  
2024, personally appeared Larry Kasten to me known to be the identical  
person who subscribed the name of WESTERN SURETY COMPANY, Surety, to the foregoing instrument as the  
aforesaid officer and acknowledged to me that he executed the same as his free and voluntary act and deed, and as the  
free and voluntary act and deed of such corporation for the uses and purposes therein set forth.



My Commission Expires August 11, 2028

S. Petrik  
Notary Public



# Western Surety Company

## POWER OF ATTORNEY

### KNOW ALL MEN BY THESE PRESENTS:

That WESTERN SURETY COMPANY, a corporation organized and existing under the laws of the State of South Dakota, and authorized and licensed to do business in the States of Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming, and the United States of America, does hereby make, constitute and appoint

Larry Kasten of Sicou Falls  
State of South Dakota, its regularly elected Vice President  
as Attorney-in-Fact, with full power and authority hereby conferred upon him to sign, execute, acknowledge and deliver for and on its behalf as Surety and as its act and deed, the following bond:

One Treasurer County of Rains

bond with bond number 72697631

for Jennifer Trevino

as Principal in the penalty amount not to exceed: \$ 50,000.00

Western Surety Company further certifies that the following is a true and exact copy of Section 7 of the by-laws of Western Surety Company duly adopted and now in force, to-wit:

Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys-in-Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile.

This Power of Attorney may be signed by digital signature and sealed by a digital or otherwise electronic-formatted corporate seal under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 27th day of April, 2022:

"RESOLVED: That it is in the best interest of the Company to periodically ratify and confirm any corporate documents signed by digital signatures and to ratify and confirm the use of a digital or otherwise electronic-formatted corporate seal, each to be considered the act and deed of the Company."

In Witness Whereof, the said WESTERN SURETY COMPANY has caused these presents to be executed by its Vice President with the corporate seal affixed this 21st day of December, 2024.

ATTEST

L. Bauder  
L. Bauder, Assistant Secretary

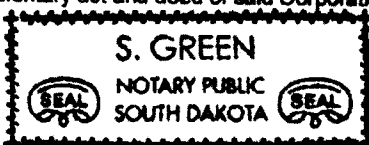
WESTERN SURETY COMPANY

Larry Kasten  
Larry Kasten, Vice President

STATE OF SOUTH DAKOTA }  
COUNTY OF MINNEHAHA } ss

On this 21st day of December, 2024, before me, a Notary Public, personally appeared Larry Kasten and L. Bauder

who, being by me duly sworn, acknowledged that they signed the above Power of Attorney as Vice President and Assistant Secretary, respectively, of the said WESTERN SURETY COMPANY, and acknowledged said instrument to be the voluntary act and deed of said Corporation.



My Commission Expires February 12, 2027

To validate bond authenticity, go to [www.cnasurety.com](http://www.cnasurety.com) > Owner/Obligee Services > Validate Bond

Form F9701

2025-134  
MANDY SAWYER  
COUNTY CLERK  
2025 Jan 15 at 09:24 AM  
RAINS COUNTY, TEXAS

M. Sawyer  
DEPUTY





Figure: 28 TAC § 1.601(a)(2)(B)

**Have a complaint or need help?**

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

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

**Western Surety Company, Surety Bonding Company of America or Universal Surety of America**

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

Call: Customer Service at 1-805-336-0850

Toll-free: 1-800-331-6053

Email: [uwservices@cnsurety.com](mailto:uwservices@cnsurety.com)

Mail: P.O. Box 5077, Sioux Falls, SD 57117-5077

**The Texas Department of Insurance**

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

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

File a complaint: [www.tdi.texas.gov](http://www.tdi.texas.gov)

Email: [ConsumerProtection@tdi.texas.gov](mailto:ConsumerProtection@tdi.texas.gov)

Mail: Consumer Protection, MC: CO-CP, Texas Department of Insurance, P.O. Box 12030, Austin, TX 78711-2030

**Tiene una queja o necesita ayuda?**

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

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

**Western Surety Company, Surety Bonding Company of America or Universal Surety of America**

Para obtener informacion o para presentar una queja ante su compania de seguros o HMO:

Llame a: Servicio al Cliente al 1-805-336-0850

Telefono gratuito: 1-800-331-6053

Correo electronico: [uwservices@cnsurety.com](mailto:uwservices@cnsurety.com)

Direccion postal: P.O. Box 5077, Sioux Falls, SD 57117-5077

**El Departamento de Seguros de Texas**

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

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

Presente una queja en: [www.tdi.texas.gov](http://www.tdi.texas.gov)

Correo electronico: [ConsumerProtection@tdi.texas.gov](mailto:ConsumerProtection@tdi.texas.gov)

Direccion postal: Consumer Protection, MC: CO-CP, Texas Department of Insurance, P.O. Box 12030, Austin, TX 78711-2030



FILED ON: Jan 15, 2025 at 09:24:00 AM

Texas



# Western Surety Company

## OFFICIAL BOND AND OATH

THE STATE OF TEXAS }  
County of Rains } ss

KNOW ALL PERSONS BY THESE PRESENTS:

BOND No. 15853002

That we, Robert Vititow, as Principal, and  
WESTERN SURETY COMPANY, a corporation duly licensed to do business in the State of Texas, as Surety, are held  
*and Michael M. Negro, as surety, also held*  
and bound unto Governor of Texas, his successors in office,

in the sum of Two Thousand Five Hundred and 00/100 DOLLARS (\$2,500.00),  
for the payment of which we hereby bind ourselves and our heirs, executors and administrators, jointly and severally, by  
these presents.

Dated this 31st day of December, 2024.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That whereas, the above bounden Principal was on  
the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, duly elected  
(Elected—Appointed)  
to the office of County Attorney in and for Rains County, State of Texas, for  
a term of Four years commencing on the 31st day of December, 2024.

NOW THEREFORE, if the said Principal shall well and faithfully perform and discharge all the duties required of  
him by law as the aforesaid officer, and shall <sup>4</sup>

faithfully pay over in the manner prescribed by law all money that he collects or receives  
for any county or the state.

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

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

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

*Michael M. Negro*  
Michael M. Negro, Surety

*Robert Vititow*  
Principal  
WESTERN SURETY COMPANY  
By *Larry Kasten*  
Larry Kasten, Vice President



ACKNOWLEDGMENT OF PRINCIPAL

THE STATE OF TEXAS

County of Hopkins } ss

Before me, 8th Judicial District Judge, Eddie Northcutt on this day, personally appeared Robert Vititow, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purposes and consideration therein expressed.

Given under my hand and seal of office at Sulphur Springs, Hopkins County, Texas, this 1st day of January, 2025.

SEAL Eddie Northcutt  
8th Judicial District Judge,  
Eddie Northcutt  
Hopkins County, Texas

OATH OF OFFICE  
(COUNTY COMMISSIONERS and COUNTY JUDGE)

I, \_\_\_\_\_, do solemnly swear (or affirm) that I will faithfully execute the duties of the office of \_\_\_\_\_, 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; and I furthermore solemnly swear (or affirm) that I have not directly nor indirectly paid, offered, or promised to pay, contributed, nor promised to contribute any money, or valuable thing, or promised any public office or employment, as a reward for the giving or withholding a vote at the election at which I was elected; and I furthermore solemnly swear (or affirm) that I will not be, directly or indirectly, interested in any contract with or claim against the County, except such contracts or claims as are expressly authorized by law and except such warrants as may issue to me as fees of office. So help me God.

Signed \_\_\_\_\_

Sworn to and subscribed before me at \_\_\_\_\_, Texas, this \_\_\_\_\_ day of \_\_\_\_\_

SEAL \_\_\_\_\_ County, Texas

OATH OF OFFICE  
(General)

I, Robert Vititow, do solemnly swear (or affirm) that I will faithfully execute the duties of the office of County Attorney, 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; and I furthermore solemnly swear (or affirm) that I have not directly nor indirectly paid, offered, or promised to pay, contributed, nor promised to contribute any money, or valuable thing, or promised any public office or employment, as a reward for the giving or withholding a vote at the election at which I was elected. So help me God.

Signed 8th Judicial District Judge, Eddie Northcutt  
Sulphur Springs, Texas, this 1st day of \_\_\_\_\_  
Eddie Northcutt  
Hopkins County, Texas



Sworn to and subscribed before me at Sulphur Springs, January, 2025



THE STATE OF TEXAS

County of Rains } ss

The foregoing bond of Robert Vititow  
County Attorney in and for Rains County and State of Texas, this day  
approved in open Commissioner's Court.

ATTEST:

Date 2025

\_\_\_\_\_  
Clerk

County Court Rains County

\_\_\_\_\_  
County Judge,

Rains County, Texas

THE STATE OF TEXAS

County of Rains } ss

I, Mandy Sawyer, County Clerk, in and for said County, do hereby certify  
that the foregoing Bond dated the 4th day of December, 2024, with its certificates of  
authentication, was filed for record in my office the \_\_\_\_\_ day of \_\_\_\_\_, 2025, at  
\_\_\_\_\_ o'clock \_\_\_\_\_ M., and duly recorded the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, at  
\_\_\_\_\_ o'clock \_\_\_\_\_ M., in the Records of Official Bonds of said County in Volume \_\_\_\_\_, on page  
\_\_\_\_\_.

WITNESS my hand and the seal of the County Court of said County, at office in \_\_\_\_\_,  
Texas, the day and year last above written.

\_\_\_\_\_  
Clerk

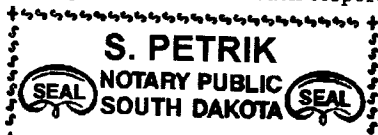
By \_\_\_\_\_ Deputy

County Court Rains County

ACKNOWLEDGMENT OF SURETY  
(Corporate Officer)

STATE OF SOUTH DAKOTA }  
County of Minnehaha } ss

Before me, a Notary Public, in and for said County and State on this 4th day of December,  
2024, personally appeared Larry Kasten to me known to be the identical  
person who subscribed the name of WESTERN SURETY COMPANY, Surety, to the foregoing instrument as the  
aforesaid officer and acknowledged to me that he executed the same as his free and voluntary act and deed, and as the  
free and voluntary act and deed of such corporation for the uses and purposes therein set forth.



My Commission Expires August 11, 2028

S. Petrik

Notary Public





# Western Surety Company

## POWER OF ATTORNEY

### KNOW ALL MEN BY THESE PRESENTS:

That WESTERN SURETY COMPANY, a corporation organized and existing under the laws of the State of South Dakota, and authorized and licensed to do business in the States of Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming, and the United States of America, does hereby make, constitute and appoint

Larry Kasten of Sioux Falls,  
State of South Dakota, its regularly elected Vice President,  
as Attorney-in-Fact, with full power and authority hereby conferred upon him to sign, execute, acknowledge and deliver for and on its behalf as Surety and as its act and deed, the following bond:

One County Attorney County of Rains

bond with bond number 15853002

for Robert Vititow

as Principal in the penalty amount not to exceed: \$ 2,500.00

Western Surety Company further certifies that the following is a true and exact copy of Section 7 of the by-laws of Western Surety Company duly adopted and now in force, to-wit:

Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys-in-Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile.

This Power of Attorney may be signed by digital signature and sealed by a digital or otherwise electronic-formatted corporate seal under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 27th day of April, 2022:

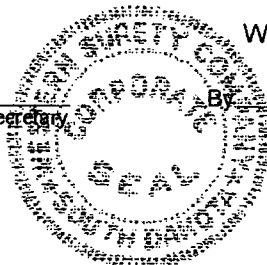
"RESOLVED: That it is in the best interest of the Company to periodically ratify and confirm any corporate documents signed by digital signatures and to ratify and confirm the use of a digital or otherwise electronic-formatted corporate seal, each to be considered the act and deed of the Company."

In Witness Whereof, the said WESTERN SURETY COMPANY has caused these presents to be executed by its  
Vice President with the corporate seal affixed this 4th day of December,  
2024.

ATTEST

L. Bauder

L. Bauder, Assistant Secretary



WESTERN SURETY COMPANY

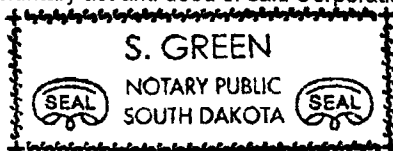
Larry Kasten

Larry Kasten, Vice President

STATE OF SOUTH DAKOTA }  
COUNTY OF MINNEHAHA } ss

On this 4th day of December, 2024, before me, a Notary Public, personally appeared  
Larry Kasten and L. Bauder

who, being by me duly sworn, acknowledged that they signed the above Power of Attorney as Vice President and Assistant Secretary, respectively, of the said WESTERN SURETY COMPANY, and acknowledged said instrument to be the voluntary act and deed of said Corporation.



My Commission Expires February 12, 2027

**MANDY SAWYER**  
**COUNTY CLERK**

2025 Jan 15 at 09:24 AM  
RANKS COUNTY, TEXAS

S. Green

By: M. Sawyer, Notary Public, DEPUTY

To validate bond authenticity, go to [www.cnasurety.com](http://www.cnasurety.com) > Owner/Obligee Services > Validate Bond Coverage.







# Western Surety Company

## RIDER

To be attached to and form part of Bond No. 66430359

It is hereby mutually agreed and understood by and between Western Surety Company and **Michael Hopkins**

that instead of as originally written; the bond is changed or revised in the particulars checked below:

- ☐ Principal Name changed to:
- ☐ Principal Address changed to:
- ☐ Vehicle/Vessel/Hull Information changed to:
- ☐ Lost Instrument Information changed to:
- ☐ Identification Number changed to:
- ☐ Penalty Amount changed to:
- ☐ Additional or Event Location:
- ☐ Effective Date changed to:
- ☒ Expiration Date changed to: **January 1st, 2029**
- ☐ The following bond information changed:

But in no event shall Western Surety Company's total liability for all locations exceed the aggregate amount set forth in the bond, regardless of the number of years this bond remains in force, the number of claims made, or the number of renewal premiums payable or paid.

It is further understood and agreed that all other terms and conditions of this bond shall remain unchanged.

This Rider becomes effective on the 1st day of January, 2025  
~~30th~~ ~~December~~ ~~2024~~

Signed this 1st day of January, 2025  
~~31st~~ ~~December~~ ~~2024~~

WESTERN SURETY COMPANY

By: Larry Kasten  
Larry Kasten, Vice President





# Western Surety Company

## POWER OF ATTORNEY

### KNOW ALL MEN BY THESE PRESENTS:

That WESTERN SURETY COMPANY, a corporation organized and existing under the laws of the State of South Dakota, and authorized and licensed to do business in the States of Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming, and the United States of America, does hereby make, constitute and appoint

Larry Kasten of Sioux Falls  
State of South Dakota, its regularly elected Vice President,  
as Attorney-in-Fact, with full power and authority hereby conferred upon him to sign, execute, acknowledge and deliver for and on its behalf as Surety and as its act and deed, the following bond:

One Sheriff County of Rains

bond with bond number 66430359

for Michael Hopkins

as Principal in the penalty amount not to exceed: \$5,000.00

Western Surety Company further certifies that the following is a true and exact copy of Section 7 of the by-laws of Western Surety Company duly adopted and now in force, to-wit:

Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys-in-Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile.

This Power of Attorney may be signed by digital signature and sealed by a digital or otherwise electronic-formatted corporate seal under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 27th day of April, 2022:

"RESOLVED: That it is in the best interest of the Company to periodically ratify and confirm any corporate documents signed by digital signatures and to ratify and confirm the use of a digital or otherwise electronic-formatted corporate seal, each to be considered the act and deed of the Company."

In Witness Whereof, the said WESTERN SURETY COMPANY has caused these presents to be executed by its  
Vice President with the corporate seal affixed this 31st day of December,  
2024.

ATTEST

L. Bauder

L. Bauder, Assistant Secretary

WESTERN SURETY COMPANY

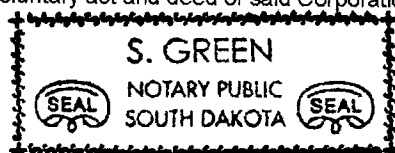
Larry Kasten

Larry Kasten, Vice President

STATE OF SOUTH DAKOTA }  
COUNTY OF MINNEHAHA } ss

On this 31st day of December, 2024, before me, a Notary Public, personally appeared  
Larry Kasten and L. Bauder

who, being by me duly sworn, acknowledged that they signed the above Power of Attorney as Vice President  
and Assistant Secretary, respectively, of the said WESTERN SURETY COMPANY, and acknowledged said instrument to be the  
voluntary act and deed of said Corporation.



My Commission Expires February 12, 2027

Notary Public

To validate bond authenticity, go to [www.cnasurety.com](http://www.cnasurety.com) > Owner/Obligee Services > Validate Bond Coverage.





Texas



# Western Surety Company

## OFFICIAL BOND AND OATH

THE STATE OF TEXAS

County of Rains } ss

KNOW ALL PERSONS BY THESE PRESENTS:

BOND No. 66430359

That we, Michael Hopkins, as Principal, and WESTERN SURETY COMPANY, a corporation duly licensed to do business in the State of Texas, as Surety, are held and bound unto 1 Governor, his successors in office, in the sum of 2 Five Thousand and 00/100 DOLLARS (\$5,000.00), for the payment of which we hereby bind ourselves and our heirs, executors and administrators, jointly and severally, by these presents.

Dated this 19th day of October, 2022.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That whereas, the above bounden Principal was on the 24th day of October, 2022, duly Appointed (Elected—Appointed) to the office of Sheriff in and for 3 Rains County, State of Texas, for a term of 2 year s commencing on the 24th day of October, 2022.

NOW THEREFORE, if the said Principal shall well and faithfully perform and discharge all the duties required of him by law as the aforesaid officer, and shall <sup>4</sup>

faithfully perform the duties of office established by law; account for and pay to the person authorized by law to receive them the fines, forfeitures, and penalties the sheriff collects for the use of the state or a county; execute and return when due the process and precepts lawfully directed to the sheriff, and pay to the person to whom they are due or to the person's attorney the funds collected by virtue of the process or precept; and pay to the county any funds illegally paid, voluntarily or otherwise, to the sheriff from county funds.

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

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

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

Michael Hopkins Principal  
WESTERN SURETY COMPANY  
By Paul T. Bruffat  
Paul T. Bruffat, Vice President





ACKNOWLEDGMENT OF PRINCIPAL

THE STATE OF TEXAS

County of \_\_\_\_\_ } ss

Before me, \_\_\_\_\_ on this day, personally appeared \_\_\_\_\_, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purposes and consideration therein expressed.

Given under my hand and seal of office at \_\_\_\_\_, Texas, this \_\_\_\_\_ day of \_\_\_\_\_.

SEAL

\_\_\_\_\_ County, Texas

OATH OF OFFICE  
(COUNTY COMMISSIONERS and COUNTY JUDGE)

I, \_\_\_\_\_, do solemnly swear (or affirm) that I will faithfully execute the duties of the office of \_\_\_\_\_, 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; and I furthermore solemnly swear (or affirm) that I have not directly nor indirectly paid, offered, or promised to pay, contributed, nor promised to contribute any money, or valuable thing, or promised any public office or employment, as a reward for the giving or withholding a vote at the election at which I was elected; and I furthermore solemnly swear (or affirm) that I will not be, directly or indirectly, interested in any contract with or claim against the County, except such contracts or claims as are expressly authorized by law and except such warrants as may issue to me as fees of office. So help me God.

Signed \_\_\_\_\_

Sworn to and subscribed before me at \_\_\_\_\_, Texas, this \_\_\_\_\_ day of \_\_\_\_\_.

SEAL

\_\_\_\_\_ County, Texas

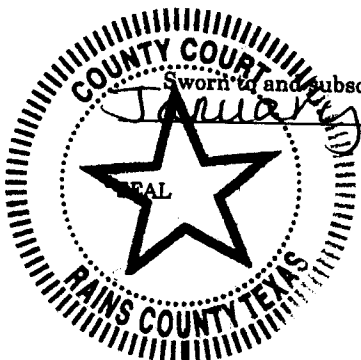
OATH OF OFFICE  
(General)

I, Michael Hopkins, do solemnly swear (or affirm) that I will faithfully execute the duties of the office of Rains County Sheriff, of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State; and I furthermore solemnly swear (or affirm) that I have not directly nor indirectly paid, offered, or promised to pay, contributed, nor promised to contribute any money, or valuable thing, or promised any public office or employment, as a reward for the giving or withholding a vote at the election at which I was elected. So help me God.

Signed [Signature]

Sworn to and subscribed before me at Emory, Texas, this 2nd day of January, 2025

[Signature]  
Rains County, Texas





THE STATE OF TEXAS }  
County of \_\_\_\_\_ } ss

The foregoing bond of \_\_\_\_\_ as  
\_\_\_\_\_ in and for \_\_\_\_\_ County and State of Texas, this day  
approved in open Commissioner's Court.

ATTEST:

Date \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
Clerk

\_\_\_\_\_  
County Judge,

County Court \_\_\_\_\_ County

\_\_\_\_\_  
County, Texas

THE STATE OF TEXAS }  
County of \_\_\_\_\_ } ss

I, \_\_\_\_\_, County Clerk, in and for said County, do hereby certify  
that the foregoing Bond dated the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, with its certificates of  
authentication, was filed for record in my office the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, at  
\_\_\_\_\_ o'clock \_\_\_\_ M., and duly recorded the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, at  
\_\_\_\_\_ o'clock \_\_\_\_ M., in the Records of Official Bonds of said County in Volume \_\_\_\_\_, on page  
\_\_\_\_\_.

WITNESS my hand and the seal of the County Court of said County, at office in \_\_\_\_\_,  
Texas, the day and year last above written.

\_\_\_\_\_  
Clerk

By \_\_\_\_\_ Deputy

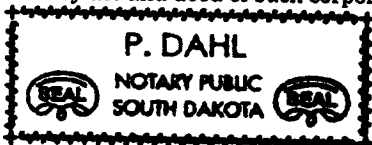
County Court \_\_\_\_\_ County

#### ACKNOWLEDGMENT OF SURETY

(Corporate Officer)

STATE OF SOUTH DAKOTA }  
County of Minnehaha } ss

Before me, a Notary Public, in and for said County and State on this 19th day of October,  
2022, personally appeared Paul T. Bruflat to me known to be the identical  
person who subscribed the name of WESTERN SURETY COMPANY, Surety, to the foregoing instrument as the  
aforesaid officer and acknowledged to me that he executed the same as his free and voluntary act and deed, and as the  
free and voluntary act and deed of such corporation for the uses and purposes therein set forth.



My Commission Expires June 18, 2025

P. Dahl

Notary Public



# Western Surety Company

## POWER OF ATTORNEY

### KNOW ALL MEN BY THESE PRESENTS:

That WESTERN SURETY COMPANY, a corporation organized and existing under the laws of the State of South Dakota, and authorized and licensed to do business in the States of Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming, and the United States of America, does hereby make, constitute and appoint

Paul T. Bruflat of Sioux Falls,  
State of South Dakota, its regularly elected Vice President,  
as Attorney-in-Fact, with full power and authority hereby conferred upon him to sign, execute, acknowledge and deliver for and on its behalf as Surety and as its act and deed, the following bond:

One Sheriff County of Rains

bond with bond number 66430359

for Michael Hopkins

as Principal in the penalty amount not to exceed: \$ 5,000.00

Western Surety Company further certifies that the following is a true and exact copy of Section 7 of the by-laws of Western Surety Company duly adopted and now in force, to-wit:

Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys-in-Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile.

In Witness Whereof, the said WESTERN SURETY COMPANY has caused these presents to be executed by its  
Vice President with the corporate seal affixed this 19th day of October,  
2022.

ATTEST

P. Leitheiser  
P. Leitheiser, Assistant Secretary

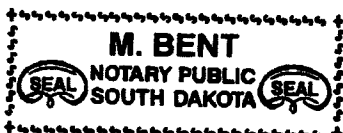
WESTERN SURETY COMPANY  
By Paul T. Bruflat  
Paul T. Bruflat, Vice President



STATE OF SOUTH DAKOTA }  
COUNTY OF MINNEHAHA } ss

On this 19th day of October, 2022, before me, a Notary Public, personally appeared  
Paul T. Bruflat and P. Leitheiser

who, being by me duly sworn, acknowledged that they signed the above Power of Attorney as Vice President  
and Assistant Secretary, respectively, of the said WESTERN SURETY COMPANY, and acknowledged said instrument to be the  
voluntary act and deed of said Corporation.



My Commission Expires March 2, 2026

MANDY SAWYER  
COUNTY CLERK

2022 Jan 15 at 09:24 AM  
MINNEHAHA COUNTY, TEXAS

By: M. Bent Notary Public, DEPUTY

To validate bond authenticity, go to [www.cnasurety.com](http://www.cnasurety.com) > Owner/Obligee Services > Validate Bond Coverage.





Rains County Appraisal District

P.O. Box 77

Emory, Texas 75601

803-473-2391 or 803-473-0000

Rains County

December 20, 2024

Dear Entity,

Enclosed is the Rains County Appraisal District Audit performed by Mike Ward Accounting and Financial Consulting, PLLC. for the year 2023.

*As required by Texas Tax Code 6.063 (a) At least once each year, the board of directors of an appraisal district shall have prepared an audit of its affairs by an independent certified public accountant or a firm of independent certified public accountants*

*(b) The report of the audit is a public record. A copy of the report shall be delivered to the presiding officer of the governing body of each taxing unit eligible to vote on the appointment of district directors, and a reasonable number of copies shall be available for inspection at the appraisal office.*

Please do not hesitate if you have any questions, to contact us.

Respectfully submitted,

*Sherri McCall* 

Chief Appraiser for Rains Central Appraisal District





Rains County Appraisal District

PLLC

Emory, Texas 75601

Phone: 409-473-2391 Fax: 409-473-2392

Rate: \$100.00

December 20, 2024

Dear Entity,

Enclosed is the Rains County Appraisal District Audit performed by Mike Ward Accounting and Financial Consulting, PLLC. for the year 2023.

*As required by Texas Tax Code 6.063 (a) At least once each year, the board of directors of an appraisal district shall have prepared an audit of its affairs by an independent certified public accountant or a firm of independent certified public accountants*

*(b) The report of the audit is a public record. A copy of the report shall be delivered to the presiding officer of the governing body of each taxing unit eligible to vote on the appointment of district directors, and a reasonable number of copies shall be available for inspection at the appraisal office.*

Please do not hesitate if you have any questions, to contact us.

Respectfully submitted,

*Sherril McCall* 

Chief Appraiser for Rains Central Appraisal District



**ANNUAL FINANCIAL REPORT**  
**OF**  
**RAINS COUNTY APPRAISAL DISTRICT**  
**FOR THE**  
**YEAR ENDED**  
**December 31, 2023**







**RAINS COUNTY APPRAISAL DISTRICT  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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## FINANCIAL SECTION



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## Mike Ward Accounting & Financial Consulting, PLLC

Mike Ward, CPA  
266 RCR 1397  
Point, Texas 75472

(903) 269-6211  
[mward@mikewardcpa.com](mailto:mward@mikewardcpa.com)

### INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Rains County Appraisal District

Members of the Board of Directors:

#### Opinions

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rains County Appraisal District ("District") as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise District's basic financial statements as listed in the table of contents.

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

#### Basis of Opinions

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

#### Responsibilities of Management for the Financial Statements

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

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

#### Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher



than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Rains County Appraisal District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Rains County Appraisal District's ability to continue as a going concern for a reasonable period of time.

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

#### **Required Supplementary Information**

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

Respectfully Submitted,

*Mike Ward Accounting & Financial Consulting, PLLC*

**Mike Ward Accounting & Financial Consulting, PLLC**

Point, Texas  
December 18, 2024





**RAINS COUNTY APPRAISAL DISTRICT**  
**MANAGEMENT DISCUSSION AND ANALYSIS**

**December 31, 2023**

As management of the Rains County Appraisal District, (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2023. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the District's financial statements, which follow this narrative.

**Financial Highlights**

- The assets of the District exceeded its liabilities at the close of the fiscal year by \$121,142 (net position). Of this amount, \$33,707, or 28% is considered unrestricted and may therefore be used to meet the District's on-going obligations to residents and creditors. \$87,435, or 72%, is invested in capital assets, net of related debt, which does not directly generate revenue and is not available for future spending.
- The District's total net position increased \$9,598, or 15%, for the fiscal year.
- As of the close of the current fiscal year, the District's governmental funds reported an ending fund balance of \$314,421. Of this amount, \$179,312 is available for spending at the District's discretion (unassigned fund balance).
- As of December 31, 2023, the unassigned fund balance for the General Fund of \$179,312 represents approximately 26% percent of total general fund expenditures for the fiscal year.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Rains County Appraisal District's basic financial statements. The District's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the District through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the District.



**RAINS COUNTY APPRAISAL DISTRICT  
MANAGEMENT DISCUSSION AND ANALYSIS (continued)  
DECEMBER 31, 2023**

**Financial Analysis of the Rains County Appraisal District's Funds**

As noted earlier, the Rains County Appraisal District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds** - The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the District's financing requirements. Specifically, unassigned fund balance can be a useful measure of a government's net resources available for spending.

The General Fund is the only fund of the District and reported an ending fund balance of \$314,421, which is a 15% increase in comparison to the prior year's total ending fund balance.

**General Fund Budgetary Highlights:** Generally, budget amendments fall into one of three categories: (1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; (2) amendments made to recognize new funding amounts from external sources, such as federal and state grants; and (3) increases in appropriations that become necessary to maintain services.

During the 2023 fiscal year, revenues were more than budgeted and expenditures were less than budgeted.

**Requests for Information**

This report is designed to provide a general overview of the District's finances for those with an interest in District's finances. Questions concerning any of the information provided in this report or requests for financial information should be addressed to the Rains County Appraisal District, 145 Doris Briggs Pkwy, Emory, Texas 75440.



**RAINS COUNTY APPRAISAL DISTRICT  
MANAGEMENT DISCUSSION AND ANALYSIS (continued)  
DECEMBER 31, 2023**

**Capital Assets** - The District's investment in capital assets for its governmental activities, as of December 31, 2023, totals \$87,435 (net of accumulated depreciation).

**Rains County Appraisal District  
Capital Assets  
as of December 31, 2023  
(net of accumulated depreciation)**

	<b>Governmental 2023</b>
Buildings & Improvements	176,861
Furniture and Equipment	273,652
Leased Equipment	70,349
Less: Acc. Depreciation and Amortization	(433,427)
<b>Total</b>	<b>\$ 87,435</b>

More detailed information about the District's capital assets is presented in Note G to the financial statements.



**RAINS COUNTY APPRAISAL DISTRICT  
MANAGEMENT DISCUSSION AND ANALYSIS (continued)  
DECEMBER 31, 2023**

**Net Position**

	Governmental Activities 2023	Governmental Activities 2022
Current and other assets	\$ 508,681	\$ 431,750
Capital assets	87,435	126,463
<b>Total assets</b>	<b>596,116</b>	<b>558,213</b>
 Deferred outflows-pension	 291,166	 106,831
 Other liabilities	 9,021	 12,582
Long-term debt	335,721	55,289
<b>Total liabilities</b>	<b>344,742</b>	<b>67,871</b>
 Deferred inflows-pension	 231,425	 297,537
Unavailable revenue	189,973	188,092
<b>Total deferred inflows of resources</b>	<b>421,398</b>	<b>485,629</b>
 <b>Net position:</b>		
Net investment in capital assets	87,435	126,461
Unrestricted	33,707	(14,917)
<b>Total net position</b>	<b>\$ 121,142</b>	<b>\$ 111,544</b>

As noted earlier, net position may serve over time as one useful indicator of a District's financial condition. The net position of the District was \$121,142 as of December 31, 2023. The District's net position increased by \$9,598 for the fiscal year ended December 31, 2023.

*Net investment in capital assets:*

The largest portion of the District's net position, \$87,435 or, 72%, reflects the investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt still outstanding that was issued to acquire those items. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of outstanding related debt, the resources needed to repay that debt must be provided by other sources since the capital assets cannot be used to liquidate these liabilities.

*Unrestricted net position:*

Unrestricted net position of \$33,707, or 28%, is available to fund District programs to citizens and debt obligations to creditors.





**RAINS COUNTY APPRAISAL DISTRICT  
MANAGEMENT DISCUSSION AND ANALYSIS (continued)  
DECEMBER 31, 2023**

	<b>Changes in Net Position</b>	
	<b>Governmental</b>	
	<b>Activities</b>	
	<b>2023</b>	<b>2022</b>
<b>REVENUE:</b>		
Program Revenues		
Charges for Services	\$ 779,779	\$ 678,883
General Revenues:		
Investment Income	547	531
Miscellaneous	18,226	1,815
<b>Total Revenues</b>	<b>798,552</b>	<b>681,229</b>
<b>EXPENSES:</b>		
Appraisal	711,719	528,189
Collections	74,607	99,880
Interest and fiscal charges	2,628	2,614
<b>Total Expenses</b>	<b>788,954</b>	<b>630,683</b>
<b>Change in Net Position</b>	<b>9,598</b>	<b>50,546</b>
<b>Net Position - beginning of year</b>	<b>111,544</b>	<b>60,998</b>
<b>Net Position - end of year</b>	<b>\$ 121,142</b>	<b>\$ 111,544</b>

**Financial Analysis of the Government-Wide Statements:**

The combined net position of the District's activities increased from \$111,544 to \$121,142 during 2023. Unrestricted net the part of the net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements was \$33,707.

**Financial Analysis of the Districts Funds:**

As the District completed the year, its governmental funds reported fund balances of \$314,421, an increase of \$100,731 last year.



## BASIC FINANCIAL STATEMENTS



**RAINS COUNTY APPRAISAL DISTRICT  
STATEMENT OF NET POSITION  
DECEMBER 31, 2023**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 476,383
Due from other funds	31,915
Accounts receivable	383
Capital assets, net	87,435
<b>Total Assets</b>	<b>596,116</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows-related to pension	291,166
<b>Total Deferred Outflows of Resources</b>	<b>291,166</b>
<b>LIABILITIES</b>	
Accrued expenses	4,288
Compensated absences liability	4,733
Net pension liability	297,221
Lease obligations - due in one year	15,034
Lease obligations - due in more than one year	23,466
<b>Total Liabilities</b>	<b>344,742</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue-collection and appraisal fees	189,973
Deferred inflows-related to pensions	231,425
<b>Total Deferred Inflows of Resources</b>	<b>421,398</b>
<b>NET POSITION</b>	
Net investment in capital assets	87,435
Unrestricted	33,707
<b>Total Net Position</b>	<b>\$ 121,142</b>

The accompanying notes to the basic financial statements are an integral part of this financial statement.



RAINS COUNTY APPRAISAL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023

Function/Program Activities	Program Revenues				Net (Expense) Revenue & Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Governmental Activities
Primary Government					
Governmental Activities:					
Appraisal	711,719	671,423	\$ -	\$ -	\$ (40,296)
Collection	74,607	108,356	-	-	33,749
Interest and fiscal charges	2,628	-	-	-	(2,628)
Total Governmental Activities	\$ 788,954	\$ 779,779	\$ -	\$ -	\$ (9,175)

General Revenues:	
Interest	\$ 547
Other income	18,226
Total General Revenues	18,773
Change in Net Position	9,598
Net Position - beginning	111,544
Net Position - ending	\$ 121,142

The accompanying notes to the basic financial statements are an integral part of this financial statement.





**RAINS COUNTY APPRAISAL DISTRICT  
BALANCE SHEET - GOVERNMENTAL FUNDS  
DECEMBER 31, 2023**

	<b>General Fund</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 476,383	\$ 476,383
Due from other funds	31,915	31,915
Accounts receivable	383	383
<b>Total Assets</b>	<b>508,681</b>	<b>508,681</b>
<b>LIABILITIES</b>		
Accrued expenses	4,287	4,287
<b>Total Liabilities</b>	<b>4,287</b>	<b>4,287</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenues - collection and appraisal fees	189,973	189,973
<b>Total Deferred Inflows of Resources</b>	<b>189,973</b>	<b>189,973</b>
<b>FUND BALANCE</b>		
Nonspendable:		
Due from agency funds	31,915	31,915
Assigned for:		
Building repairs and computer maintenance	103,194	103,194
Unassigned	179,312	179,312
<b>Total Fund Balance</b>	<b>\$ 314,421</b>	<b>\$ 314,421</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 508,681</b>	<b>\$ 508,681</b>

The accompanying notes to the basic financial statements are an integral part of this financial statement.



**RAINS COUNTY APPRAISAL DISTRICT  
RECONCILIATION OF THE BALANCE SHEET OF THE GOVERNMENTAL FUND  
TO THE STATEMENT OF NET POSITION  
December 31, 2023**

<b>Total fund balance - governmental funds balance sheet</b>	<b>\$ 314,421</b>
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	520,861
Accumulated depreciation is not included in the governmental fund financial statements.	(433,427)
Accrued vacation time is recorded as accrued in the statement of net position but do not become a liability on the fund statements until the date due.	(4,733)
Long-term leased assets and long-term liabilities related to lease obligations and not recorded in the funds.	(38,500)
Long-term liability for the net pension liability is not recorded in the funds, and the related deferred inflows and deferred outflows of resources are not available to pay current period expenditures and therefore are not recorded in the funds.	(237,480)
<b>Net position of governmental activities - statement of net assets</b>	<b><u>\$ 121,142</u></b>

The accompanying notes to the basic financial statements are an integral part of this financial statement.



**RAINS COUNTY APPRAISAL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<b>General Fund</b>	<b>Total Governmental Funds</b>
<b>REVENUE</b>		
Appraisal fees	\$ 671,423	\$ 671,423
Collection fees	108,356	108,356
Interest	547	547
Miscellaneous income	18,226	18,226
<b>Total Revenues</b>	<u>798,552</u>	<u>798,552</u>
<b>EXPENDITURES</b>		
Current:	612,898	612,898
Appraisal	65,506	65,506
Collection	16,789	16,789
Principal	2,628	2,628
Interest	<u>697,821</u>	<u>697,821</u>
<b>Total Expenditures</b>		
	<u>100,731</u>	<u>100,731</u>
<b>Net Change in Fund Balance</b>		
	213,690	213,690
<b>Fund Balance, January 1</b>	<u>\$ 314,421</u>	<u>\$ 314,421</u>
<b>Fund Balance, December 31</b>		

The accompanying notes to the basic financial statements are an integral part of this financial statement.



**RAINS COUNTY APPRAISAL DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**Net change in fund balance - total governmental funds** **\$ 100,731**

Amounts reported for governmental activities in the statement of activities are different because:

Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The effect of recording the current year's depreciation is to decrease net position. (39,027)

Changes in the long term amounts for the net pension liability and the related deferred outflows and inflows of resources related to pensions are not recorded in the funds. (68,895)

Principal paid on long-term debt is reported as one expenditure in the fund statement. Principal payments reduce liabilities in the Statement of Net Assets. 16,789

**Change in net position of governmental activities - statement of activities** \$ 9,598

The accompanying notes to the basic financial statements are an integral part of this financial statement.





**RAINS COUNTY APPRAISAL DISTRICT  
STATEMENT OF FIDUCIARY NET POSITION  
AGENCY FUND  
DECEMBER 31, 2023**

	<b>Agency Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 61,577
<b>Total Assets</b>	<b>61,577</b>
<b>LIABILITIES</b>	
<b>Current Liabilities:</b>	
Due to taxing jurisdictions	29,662
Due to other funds	31,915
<b>Total Current Liabilities</b>	<b>61,577</b>

The accompanying notes to the basic financial statements are an integral part of this financial statement.



**RAINS COUNTY APPRAISAL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN NET POSITION  
AGENCY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Agency Fund</u>
<b>ADDITIONS</b>	
Property taxes and other fees collected	<u>\$ 16,826,801</u>
<b>Total additions</b>	<u><b>16,826,801</b></u>
<b>DEDUCTIONS</b>	
Property taxes and other fees distributed	<u>16,826,801</u>
<b>Total Deductions</b>	<u><b>16,826,801</b></u>
<b>Change in net position</b>	<u><u>-</u></u>
<b>Net position, January 1</b>	
<b>Net position, December 31</b>	<u><u>\$ -</u></u>

The accompanying notes to the basic financial statements are an integral part of this financial statement.



**RAINS COUNTY APPRAISAL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Rains County Appraisal District ("District") have been prepared in accordance with generally accepted accounting principles in the United States of America ("GAAP"), applicable to state and local governments. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The accounting and reporting framework and the more significant accounting principles and practices of the District are discussed in the subsequent sections of this note. The remainder of the notes are organized to provide explanations, including required disclosures, of the District's financial activities for the year ending December 31, 2023.

**A. Reporting Entity and Related Organizations**

The District is established under Section 6, Subchapter A of the Texas Property Tax Code as a political subdivision of the state responsible for appraising in Rains County, Texas, for ad valorem tax purposes for each taxing unit that imposes ad valorem taxes on property in the County. The District is governed by a five member Board of Directors. The District provides collections and appraisal services in Rains County to each taxing unit participating in the District.

The District's Board of Directors has the authority to make decisions, appoint administrators and managers, significantly influence operations; and has the primary accountability for fiscal matters. The District is not included in any other governmental "reporting entity" as defined in Section 2100, codification of Governmental Accounting and Financial Reporting Standards.

The criteria used by the District for including activities in preparing its financial statements is in conformity with Government Accounting Standards Board Statements 14 and 39 as amended by GASB Statement 61 "The Financial Reporting Entity: Omnibus". Based on these criteria the District does not have any component units at December 31, 2023.

**B. Financial Statement Presentation**

The basic financial statements are prepared in conformity with GAAP which requires the government-wide financial statements to be prepared using the accrual basis of accounting and the economic resources measurement focus. Government-wide financial statements do not provide information by fund. Significantly, the District's Statement of Net Position includes both noncurrent assets and noncurrent liabilities.

In addition to the government-wide financial statements, the District has prepared fund financial statements, which uses the modified accrual basis of accounting and a current financial resources measurement focus.

Management's Discussion and Analysis provides an analytical overview of the District's financial activities.

**a. Basis of Presentation**

The basic financial statements include both government-wide (based on the District as a whole) and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) reports information on all of the District's primary government entities. Governmental activities are supported by taxes and intergovernmental revenues.

The government-wide statement of activities demonstrates the degree to which the direct expenses of a functional category (i.e., collections, appraisal, etc.) or program are offset by program revenues. Direct expenses are those that are clearly identifiable within specific functions or programs. Program revenues include: a) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or program, b) grants and contributions that are restricted to meeting the operational requirements of a particular function or program, or c) grants and contributions that are restricted to meeting the capital requirements of a particular function or program. Interest income and other items not properly included among program revenues are reported instead as general revenues. Internally dedicated resources are also reported as general revenues rather than as program revenues.

When both restricted and unrestricted resources are available for use, the District uses restricted funds first, then unrestricted resources as they are needed.



**RAINS COUNTY APPRAISAL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**b. Fund Types and Major Funds**

***Governmental Funds***

The District reports the following major governmental fund:

**General Fund** - reports as the primary operating fund of the District. This fund is used to account for all financial resources used to operate the district.

***Fiduciary Fund Type***

The District reports the following fiduciary fund:

**Agency fund** - used to account for assets held by the District in a fiduciary capacity as custodian or agent for other governmental units.

**C. Financial Statement Amounts**

**a. Cash and Cash Equivalents**

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

**b. Capital Assets**

Capital assets, which include land, buildings, equipment, and infrastructure, purchased or acquired, are reported in the government-wide financial statements. The District defines capital assets as assets with an initial individual cost of more than \$100 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost, if historical cost is not available. Contributed assets are recorded at fair market value, as of the date donated. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed.

Capital assets will be depreciated using the straight-line method using the following estimated lives.

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings and improvements	15-39 years
Furniture, machinery, and equipment	3-7 years

**c. Fund Equity**

In the fund financial statements, the General Fund reports fund balance as nonspendable, restricted, committed, (assigned or unassigned) based primarily on the extent to which the District is bound to honor constraints on how specific amounts can be spent.

- **Nonspendable fund balance** - includes amounts not in spendable form, such as inventory or amounts required to be maintained intact legally or contractually (principal endowment).
- **Restricted fund balance** - includes amounts constrained for a specific purpose by external parties (e.g. Debt Service, Capital Projects, State and Federal Grant Funds).
- **Committed fund balance** - includes amounts constrained for a specific purpose by the board using its highest level of decision making authority (e.g. Major Maintenance, Capital Replacement Reserve, Land, etc). Commitments may be changed or lifted only by the board taking the same formal action that originally imposed the constraint.
- **Assigned fund balance** - includes general fund amounts constrained for a specific purpose by the board. Assignments of fund balance are much less formal than commitments.
- **Unassigned fund balance** - is the residual classification for the general fund. Unassigned amounts are technically available for any purpose. Negative residual amounts for all other governmental funds are reported in this classification.





**RAINS COUNTY APPRAISAL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**d. Restricted Assets**

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation. There were no restricted assets in the current fiscal year.

**e. Pensions**

For purposes of measuring the net pension liability, deferred outflows or resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas County & District Retirement System (TCDRS) and additions to/deductions from TCERS's Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**f. Compensated Absences**

Full-time employees earn vacation leave for each month of work performed. Progressive accrual of vacation leave is based on the number of years the individual is employed by the District. After completion of a probationary period of employment, accrued leave is paid upon termination of employment.

Full-time employees also earn sick leave time. Unused sick leave is not paid upon termination of employment.

Compensated absences are reported as accrued in the government-wide financial statements. Governmental funds report only matured compensated absences payable to currently terminating employees and are included in wages and benefits payable.

**g. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. The separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditures) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**h. GASB 87 Leases**

The District has implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. GASB 87 provides better information to the users of the financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources based on the payment provisions of the contract. Under this Statement, a lease is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The District recognizes a right-to-use lease asset, an intangible asset, and a corresponding lease obligation at the commencement of the lease term when the leased asset is placed into service. The lease obligation is initially measured at the present value of lease payments expected to be made during the lease term. Future lease payments are discounted using the estimated incremental borrowing rate for the District. The District recognizes amortization of the principal payment on the lease liability as an outflow of resources.

**i. Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disaster. The District is a participant in the Texas Municipal League Joint Self-Insurance Fund (Property-Liability Fund), a public entity risk pool operated by the Texas Municipal League Board for the benefit of individual governmental units located within Texas. The agreement provides that the trust established by TML will be self-sustaining through member premiums. The District pays annual premiums to TML for worker's compensation, general and auto liability, property damage, employee dishonesty, and public officials liability coverage. The District does not anticipate any material additional insurance cost assessments as a result of participation in this risk management pool. There were no reductions in insurance coverage during any of the past three fiscal years.



**RAINS COUNTY APPRAISAL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**j. Net Position Flow Assumption**

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

**k. Fund Balance Flow Assumption**

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report as restricted committed, assigned or unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources considered are to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**l. Use of Estimates**

The preparation of financial statements, in conformity with GAAP, requires the use of management's estimates.

**D. DEPOSITS AND INVESTMENTS**

**Cash Deposits**

At December 31, 2023, the carrying amount of the District's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$476,383 and the bank balance was \$2,076,452. The District's cash deposits at December 31, 2023, and during the year ended December 31, 2023, were entirely covered by FDIC or pledged securities.

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits, or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in possession of another party. The Public Funds Act does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The Public Funds Investment Act requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least the bank balance, less the FDIC insurance, at all times. As of December 31, 2023, the District's deposits were entirely covered by FDIC or pledged securities.

**E. Budgetary Information**

The District's Chief Appraiser submits an annual budget to the District Board of Directors and each taxing unit participating in the District in accordance with the laws of the State of Texas. The budget is presented to the District Board of Directors for review, budget workshops are held with the various District department officials, and public hearings are held to address priorities and the allocation of resources. Generally in August, the District Board of Directors adopts the annual fiscal year budgets for all District operating funds. Once approved, the District Board of Directors may amend the legally adopted budget when unexpected modifications are required in estimated revenues and appropriations.

The budget for the General Fund is prepared on a detailed line item basis. Revenues are budgeted by source. Expenditures are budgeted by department and class as follows: personnel services and related fringe benefits, supplies, and other services and charges, capital outlay, transfers, and debt service. Expenditures may not exceed appropriations at the department level. Within this control level, management may transfer appropriations between line items. Budget revisions and line item transfers are subject to final review by the District Board of Directors.

The budgets for the operating funds are prepared on the cash and expenditure basis. Revenues are budgeted in the year receipt is expected; and expenditures, which do not include encumbrances, are budgeted in the year that the liability is to be incurred. The budget and actual required supplementary information is presented on these bases. Unexpected appropriations for annually budgeted funds lapse at fiscal year-end.



**RAINS COUNTY APPRAISAL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**F. Deferred Inflows of Resources-Collection and Appraisal Fees**

Deferred inflows of resources include payments from participating jurisdictions prior to the beginning of the budget year for which these payments apply. Items recorded as deferred inflows of resources for collection and appraisal fees will be recognized as revenue in the appropriate accounting period. Current year deferred inflows of resources related to collection and appraisal fees is \$189,973.

**G. CAPITAL ASSETS**

Capital asset activity for the period ended December 31, 2023 were as follows:

	<u>Beginning Balances</u>	<u>Transfers</u>	<u>Additions</u>	<u>Decreases</u>	<u>Ending Balances</u>
<b>Governmental activities:</b>					
Capital assets, being depreciated:					
Buildings & Other Improvements	179,882	(3,022)	-	-	176,860
Furniture & Equipment	270,631	3,022	-	-	273,653
Leased Equipment	70,349	-	-	-	70,349
<b>Total capital assets being depreciated</b>	<b>520,862</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>520,862</b>
Less accumulated depreciation/ amortization	(394,399)	-	(39,028)	-	(433,427)
<b>Governmental activities capital assets, net</b>	<b>126,463</b>	<b>-</b>	<b>(39,028)</b>	<b>-</b>	<b>87,435</b>

**H. LONG-TERM LIABILITIES**

The District has entered into lease agreements under GASB Statement No. 87 for equipment with total combined monthly payments ranging from \$1,591 per month in fiscal year 2023 down to \$1,840 per month in fiscal year 2027, with an estimated incremental borrowing rate of 5.5%. Terms of existing agreements expire on various dates through April 2027.

There were no material variable payments that were not included in the measurement of the lease liability. Also, there are no material residual value guarantees or termination penalties that were not previously included in the measurement of the lease liability.

The following is a summary of changes in long-term liabilities for the year ended December 31, 2023:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities</b>					
Compensated absences	\$ 55,289	\$ -	\$ (16,789)	\$ 38,500	\$ 15,034
Lease obligations	4,733	-	-	4,733	4,733
<b>Total governmental activities</b>	<b>\$ 60,022</b>	<b>\$ -</b>	<b>\$ (16,789)</b>	<b>\$ 43,233</b>	<b>\$ 19,767</b>

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 15,034	\$ 755	\$ 15,789
2025	15,186	907	16,093
2026	6,322	310	6,632
2027	1,958	24	1,982
<b>Total</b>	<b>\$ 38,500</b>	<b>\$ 1,996</b>	<b>\$ 40,496</b>



**RAINS COUNTY APPRAISAL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**I. PENSION PLAN**

The District provides retirement, disability, and survivor benefits for all its regular full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer retirement system. TCDRS issues a comprehensive annual financial report ("CAFR") on a calendar year basis. The CAFR is available on their website at [www.TCDRS.org](http://www.TCDRS.org).

Each employer has a defined benefit plan that functions similarly to a cash balance plan. The assets of the plan are pooled for investment purposes but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended that the plan be constructed and administered in a manner that the retirement system will be considered qualified under Section 401(a) of the Internal Revenue Code. All full-time and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

TCDRS does not receive funding from the State of Texas. Each plan is funded by employers, members, and investment earnings. TCDRS is administered by a nine-person board of trustees appointed by the governor and confirmed by the Texas Senate. The board appoints a director, who is responsible for the day-to-day operations, and a chief investment officer, who oversees investment operations.

**Benefits Provided**

TCDRS provides retirement, disability, and survivor benefits. Benefit provisions are adopted by the governing body of the District, within the options available in the state statutes governing TCDRS.

At retirement, retirees elect to receive their monthly lifetime benefit by choosing from one of the seven payment options. Employers may allow partial lump-sum payments. This allows for the retiring member to receive an immediate lump-sum payment not to exceed their account balance, and choose a reduced lifetime benefit from the payment options.

Plan provisions for the District were as follows:

	Plan Year 2022
Employee deposit rate	7.00%
Matching ratio (District to Employee)	2.25 to 1
Years required for vesting	8
Retirement eligibility rule	75 Age plus years of service
Service years for retirement of any age	30
Partial lump-sum payment option	No employees eligible

**Plan Membership**

At the December 31, 2022 valuation and measurement date, the following number of employees were covered by the benefit terms.

Inactive employees or beneficiaries currently receiving benefits	8
Inactive employees entitled to but not yet receiving	7
Active employees	6
<b>Total</b>	<b>21</b>

**Contributions**

The contribution rates for employees in TCDRS is 7% of employee's gross earnings, and the District is required by law, to contribute at actuarially determined rates that are determined annually. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

**Net Pension Liability**

The District's Net Pension Liability (NPL) was measured as of December 31, 2022, and the total pension liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.





**RAINS COUNTY APPRAISAL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**Actuarial Assumptions**

The Total Pension Liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

TCDRS system-wide economic assumptions:	
Real rate of return	5.00%
Inflation	2.50%
Long-term investment return	7.50%
Employer-specific economic assumptions:	
Growth in membership	0.0%
Payroll growth for funding calculations	2.25%

The District has no automatic cost of living adjustment ("COLA") and one is not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculation or in the following valuation.

The annual salary increase rates for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.7% per year for a career employee. Salary increases were based on a service-related table.

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Table for Males and 120% Pub-2010 General Employees-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Employees Amount-Weighted Table for Males and 120% Pub-2010 General Employees-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

The actuarial cost method was Entry Age Normal, as required by GASB 68. The amortization method was a level percentage of payroll, closed.

The demographic assumptions were developed from an actuarial experience investigation of TCDRS over the years 2017-2020. They were recommended by Milliman and adopted by the TCDRS Board of Trustees in December 2021. All economic assumptions were recommended by Milliman and adopted by TCDRS Board of Trustees in March 2021. These assumptions, except where required to be different by GASB 68, are used to determine the total pension liability as of December 31, 2022. These assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation of expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2023 information for a 10 year time horizon.

The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a long-term horizon. The most recent analysis was performed in 2017. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.



**RAINS COUNTY APPRAISAL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected Minus Inflation)
US Equities	11.50%	4.95%
Private Equity	25.00%	7.95%
Global Equities	2.50%	4.95%
International Equities-Developed	5.00%	4.95%
International Equities-Emerging	6.00%	4.95%
Investment-Grade Bonds	3.00%	2.40%
Strategic Credit	9.00%	3.39%
Direct Lending	16.00%	6.95%
Distressed Debt	4.00%	7.60%
REIT Equities	2.00%	4.15%
Master Limited Partnerships	2.00%	5.30%
Private Real Estate Partnerships	6.00%	5.70%
Hedge Funds	6.00%	2.90%
Cash equivalents	2.00%	0.20%
<b>Total</b>	<b>100.00%</b>	

**Discount Rate**

The discount rate used to measure the Total Pension Liability was 7.60%. This rate reflected the long-term rate of return funding valuation assumption of 7.50% plus 0.10% adjustment to be gross of administrative expense as required by GASB 68.

The projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years. The discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes.

**Sensitivity Analysis**

The following presents the net pension liability of the District, calculated using the rate of 7.60%, as well as what the District's net position liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	1% Decrease in Discount Rate 6.60%	Discount Rate 7.60%	1% Increase in Discount Rate 8.60%
Total pension liability	\$ 2,981,606	\$ 2,673,172	\$ 2,410,317
Fiduciary net position	2,375,951	2,375,951	2,375,951
Net pension liability/(asset)	<u>\$ 605,655</u>	<u>\$ 297,221</u>	<u>\$ 34,366</u>



**RAINS COUNTY APPRAISAL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**Change in Net Pension Liability**

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/21	\$ 2,571,978	\$ 2,594,097	\$ (22,119)
Changes for the year:			
Service cost	39,233	-	39,233
Interest on total pension liability	193,407	-	193,407
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	3,803	-	3,803
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	-	-	-
Benefit payments	(135,249)	(135,249)	-
Administrative expenses	-	(1,392)	1,392
Member contributions	-	15,665	(15,665)
Net investment income	-	(146,669)	146,669
Employer contributions	-	56,248	(56,248)
Other	-	(6,749)	6,749
Net Changes	101,194	(218,146)	319,340
Balance at 12/31/22	\$ 2,673,172	\$ 2,375,951	\$ 297,221

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in a separately-issued TCDRS financial report. This report may be obtained on the TCDRS website at [www.TCDRS.org](http://www.TCDRS.org).

**Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions**

For the year ended December 31, 2023, the District recognized pension expense of \$84,225.

At December 31, 2022, the District reported deferred outflows and inflows related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual economic experience	\$ 2,912	\$ -
Changes in actuarial assumptions	-	2,529
Differences between projected and actual investment earnings	44,027	-
Contributions subsequent to the measurement date of December 31, 2022	15,331	-
Total	\$ 62,270	\$ 2,529

District contributions subsequent to the measurement date of \$15,331 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ending December 31, 2023. Other amounts reported as deferred outflow of resources related to pensions will be recognized in pension expense as follows:

<b>Year ended December 31:</b>	
2023	(30,485)
2024	(371)
2025	7,036
2026	68,230
2027	-
Thereafter	-
<b>Total</b>	<b>\$ 44,410</b>

**J. SUBSEQUENT EVENTS**

The District has evaluated all events and transactions that occurred after December 31, 2023 up through December 18, 2024 the date the financial statements were available to be issued. During this time, management is not aware of any events requiring financial statement disclosure other than those mentioned within the report.



REQUIRED SUPPLEMENTARY INFORMATION





**RAINS COUNTY APPRAISAL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET TO ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Budget		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUE</b>				
Appraisal fees	\$ 654,288	\$ 654,288	\$ 671,423	\$ 17,135
Collection fees	105,604	105,604	108,356	2,752
Interest income	-	-	547	547
Other income	-	-	18,226	18,226
<b>Total Revenues</b>	<u>759,892</u>	<u>759,892</u>	<u>798,552</u>	<u>38,660</u>
<b>EXPENDITURES</b>				
Current:				
Appraisal	654,288	654,288	612,898	41,390
Collections	105,604	105,604	65,506	40,098
Principal	-	-	16,789	(16,789)
Interest	-	-	2,628	(2,628)
<b>Total Expenditures</b>	<u>759,892</u>	<u>759,892</u>	<u>697,821</u>	<u>62,071</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	-	-	100,731	100,731
<b>Net Change in Fund Balance</b>	-	-	100,731	100,731
<b>Fund Balances/Equity, October 1</b>	213,690	213,690	213,690	
<b>Fund Balances/Equity, September 30</b>	<u>\$ 213,690</u>	<u>\$ 213,690</u>	<u>\$ 314,421</u>	



**RAINS COUNTY APPRAISAL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**SCHEDULE OF CONTRIBUTIONS  
LAST FIVE FISCAL YEARS (UNAUDITED)**

	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018
Actuarially determined contribution	\$ 50,082	\$ 47,785	\$ 46,277	\$ 41,780	\$ 34,230
Contributions in relation to the actuarially determined contribution	\$ 56,248	\$ 59,790	\$ 46,277	\$ 41,780	\$ 34,230
Contributions deficiency (excess)	\$ (6,166)	\$ (12,005)	\$ -	\$ -	\$ -
Covered employee payroll	\$ 223,781	\$ 239,165	\$ 237,933	\$ 227,429	\$ 222,129
Contributions as a percentage of covered-employee payroll	25.14%	25.00%	19.45%	18.37%	15.41%

	12/31/2017	12/31/2016	12/31/2015	12/31/2014	12/31/2013
Actuarially determined contribution	\$ 31,305	\$ 29,751	\$ 30,601	\$ 29,759	\$ 28,681
Contributions in relation to the actuarially determined contribution	\$ 32,341	\$ 45,793	\$ 30,601	\$ 29,759	\$ 28,681
Contributions deficiency (excess)	\$ (1,036)	\$ (16,042)	\$ (31,723)	\$ -	\$ -
Covered employee payroll	\$ 220,453	\$ 248,130	\$ 246,589	\$ 241,749	\$ 253,368
Contributions as a percentage of covered-employee payroll	14.67%	18.46%	12.41%	12.31%	11.32%

**NOTES TO SCHEDULE OF CONTRIBUTIONS**

Valuation Date:

Notes

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported.

**Methods and Assumptions Used to Determine Contribution Rates:**

Actuarial Cost Method Entry Age (level percentage of pay)  
Amortization Method Level Percentage of Payroll, Closed  
Remaining Amortization Period 16.8 years (based on contribution rate calculated in 12/31/2022 valuation)  
Asset Valuation Method 5-year smoothed market  
Inflation 2.50%  
Salary Increases Varies by age and service, 4.7% average over career, including inflation.  
Investment Rate of Return 7.50%, net of administrative and investment expenses, including inflation  
Retirement Age Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.

Mortality 135% of the PUB-2010 General Retirees Table for Males and 120% of the PUB-2010 General Retirees Table for Females, both projected with 100% of the MP-2021 Ultimate Scale after 2010.

Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions  
2015: New inflation mortality and other assumptions were reflected.  
2017: New mortality assumptions were reflected.  
2019: New inflation, mortality and other assumptions were reflected.

Changes in Plan Provisions Reflected in the Schedule of Employer Contributions  
2015: No changes in plan provisions were reflected in the Schedule.  
2016: No Changes in plan provisions were reflected in the Schedule.  
2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.  
2018: No changes in plan provisions were reflected in the Schedule.  
2019: No changes in plan provisions were reflected in the Schedule.  
2020: No changes in plan provisions were reflected in the Schedule.  
2021: No changes in plan provisions were reflected in the Schedule.  
2022: No changes in plan provisions were reflected in the Schedule.



**RAINS COUNTY APPRAISAL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY  
AND RELATED RATIOS-TCDRS**

	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016	12/31/2015	12/31/2014
<b>Total Pension Liability</b>									
Service cost	\$ 39,233	\$ 39,401	\$ 34,479	\$ 33,523	\$ 31,591	\$ 41,463	\$ 42,989	\$ 37,756	\$ 39,696
Interest (on the Total Pension Liability)	193,407	185,067	173,839	162,399	152,265	140,775	127,181	115,294	104,637
Effect of plan changes	-	-	-	-	-	-	-	(3,564)	-
Effect of assumption changes or inputs	-	(7,587)	135,635	-	-	17,661	-	24,396	-
Effect of economic/demographic (gains) or losses	-	1,131	13,852	11,395	6,311	3,834	3,335	(5,426)	(7,979)
Benefit payments, including refunds of employee contributions	(135,248)	(81,952)	(65,842)	(68,196)	(65,867)	(38,608)	(14,051)	(14,052)	(14,051)
<b>Net Change in Total Pension Liability</b>	<b>101,195</b>	<b>136,060</b>	<b>291,963</b>	<b>139,121</b>	<b>124,300</b>	<b>165,125</b>	<b>159,454</b>	<b>154,404</b>	<b>122,303</b>
<b>Total Pension Liability - Beginning</b>	<b>2,571,977</b>	<b>2,435,917</b>	<b>2,143,954</b>	<b>2,004,833</b>	<b>1,880,533</b>	<b>1,715,408</b>	<b>1,555,954</b>	<b>1,401,550</b>	<b>1,279,247</b>
<b>Total Pension Liability - Ending</b>	<b>\$ 2,673,172</b>	<b>\$ 2,571,977</b>	<b>\$ 2,435,917</b>	<b>\$ 2,143,954</b>	<b>\$ 2,004,833</b>	<b>\$ 1,880,533</b>	<b>\$ 1,715,408</b>	<b>\$ 1,555,954</b>	<b>\$ 1,401,550</b>
<b>Plan Fiduciary Net Position</b>									
Contribution - employer	\$ 56,248	\$ 59,790	\$ 46,277	\$ 41,780	\$ 34,230	\$ 32,341	\$ 45,793	\$ 30,601	\$ 29,759
Contribution - employee	15,665	16,742	16,655	15,920	15,549	15,432	17,369	17,261	16,922
Net investment income	(146,669)	467,819	200,093	274,927	(32,300)	218,699	99,642	(27,390)	82,127
Benefit payments, including refunds of employee contributions	(135,249)	(81,952)	(65,842)	(68,197)	(65,867)	(38,608)	(14,051)	(14,051)	(14,051)
Administrative expense	(1,392)	(1,403)	(1,561)	(1,476)	(1,345)	(1,147)	(1,063)	(967)	(989)
Other	(6,749)	434	106	(87)	(306)	111	4,711	1,342	1,097
<b>Net Change in Plan Fiduciary Net Position</b>	<b>(218,146)</b>	<b>461,430</b>	<b>195,728</b>	<b>262,867</b>	<b>(50,039)</b>	<b>226,828</b>	<b>152,381</b>	<b>6,796</b>	<b>114,865</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>2,594,097</b>	<b>2,132,667</b>	<b>1,936,939</b>	<b>1,674,072</b>	<b>1,724,111</b>	<b>1,497,283</b>	<b>1,344,902</b>	<b>1,338,106</b>	<b>1,223,241</b>
<b>Plan Fiduciary Net Position - Ending</b>	<b>\$ 2,375,951</b>	<b>\$ 2,594,097</b>	<b>\$ 2,132,667</b>	<b>\$ 1,936,939</b>	<b>\$ 1,674,072</b>	<b>\$ 1,724,111</b>	<b>\$ 1,497,283</b>	<b>\$ 1,344,902</b>	<b>\$ 1,338,106</b>
<b>Net Pension Liability - Ending</b>	<b>\$ 297,221</b>	<b>\$ (22,120)</b>	<b>\$ 303,250</b>	<b>\$ 207,015</b>	<b>\$ 330,761</b>	<b>\$ 156,422</b>	<b>\$ 218,125</b>	<b>\$ 211,052</b>	<b>\$ 63,444</b>
<b>Plan Fiduciary Net Position as a percentage of Total Pension Liability</b>	<b>88.88%</b>	<b>100.86%</b>	<b>87.55%</b>	<b>90.34%</b>	<b>83.50%</b>	<b>91.68%</b>	<b>87.28%</b>	<b>86.44%</b>	<b>95.47%</b>
<b>Covered employee payroll</b>	<b>\$ 223,781</b>	<b>\$ 239,165</b>	<b>\$ 237,933</b>	<b>\$ 227,429</b>	<b>\$ 222,129</b>	<b>\$ 220,456</b>	<b>\$ 248,130</b>	<b>\$ 246,589</b>	<b>\$ 241,749</b>
<b>Net Pension Liability as a percentage of covered employee payroll</b>	<b>132.82%</b>	<b>-9.25%</b>	<b>127.45%</b>	<b>91.02%</b>	<b>148.90%</b>	<b>70.95%</b>	<b>87.91%</b>	<b>85.59%</b>	<b>26.24%</b>

Note: Years will be added until there are 10 years of comparison



**RAINS COUNTY SIGNATURE PAGE**

**RFP # 2025-001**

**REQUEST FOR PROPOSALS  
FOR FINANCIAL AUDIT SERVICES**

**Vendor must meet or exceed specifications**

**Please submit 5 sets of submission documents**

**\*\*THIS MUST BE THE FIRST PAGE ON THE RFP RESPONSE\*\***

BrooksWatson & Co., PLLC

**Company**

45-4331898

**Federal Tax Identification No.**

Michael Brooks CPA, Audit Partner

**Representative Name & Title**



**Signature**

01/06/2025

**Date**

14950 Heathrow Forest Pkwy Ste. 530

**Mailing Address**

Houston, TX 77032

**City, State, Zip Code**

281-907-9223

**Phone Number**

mbrooks@brookswatsoncpa.com

**Email**





BROOKSWATSON & CO., PLLC  
Certified Public Accountants

A black and white photograph of a window with a grid of diagonal bars, creating a geometric pattern. The text is overlaid on a white rectangular area.

# Proposal for Professional Audit Services

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## Rains County, TX

### Address

Houston Office:  
14950 Heathrow Forest Pkwy  
Ste 530 | Houston, Texas 77032

### Tel.

281.907.8788 main  
281.907.9223 direct

### Email / Web

MBrooks@BrooksWatsonCPA.com  
[www.BrooksWatsonCPA.com](http://www.BrooksWatsonCPA.com)

Fort Worth Office:  
777 Main St., Suite 600  
Fort Worth, Texas 76102



PROPOSAL FOR PROFESSIONAL AUDITING SERVICES  
FOR RAINS COUNTY, TEXAS  
JANUARY 8, 2025

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**BrooksWatson & Co., PLLC**

Houston Office

14950 Heathrow Forest Parkway, Ste 530  
Houston, TX 77032

Fort Worth Office

777 Main Street, Ste 600  
Fort Worth, Texas 76102

281.907.8788 main | 281.907.9223 direct

[MBrooks@BrooksWatsonCPA.com](mailto:MBrooks@BrooksWatsonCPA.com)

[www.BrooksWatsonCPA.com](http://www.BrooksWatsonCPA.com)

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# Letter of Transmittal

Rains County, Texas  
167 Quitman St. Ste. 102  
Emory, TX 75440

Dear Rains County,

On behalf of BrooksWatson & Co., PLLC, we are pleased to have the opportunity to submit the following proposal and provide professional auditing services to the County. As you will find, we strive to exceed our clients' expectations at every opportunity and have prepared the following proposal to outline our experience and services to be provided. If selected to be the County's independent auditor for the years noted, We will perform the work stated in the following proposal with those services conforming in all aspects to the requirements stated therein.

BrooksWatson & Co., PLLC was created with the belief that audit services can be provided in a more efficient and cost effective manner by limiting the firm's staff to include only experienced professionals while leveraging the most recent technology. Our partners have extensive experience auditing governments of all sizes.

We believe that we are the right choice to be the County's auditor for the following reasons;

- **Timeline** – Our firm focuses solely on performing audits and is not burdened with a tax season, which can often cause delays in the issuance of audit reports. Once we establish a timeframe for your audit, report delivery, and presentation, we honor our commitment. Our firm believes in working the hours necessary to serve our clients and meet the audit schedule as further detailed in this proposal.

- **Experience** - The partners of BrooksWatson & Co., PLLC have performed over 500 audit engagements of approximately 150 different governmental entities. We understand the challenges governmental entities face and developed our audit approach around these challenges.
- **Quality** - When you engage BrooksWatson & Co., PLLC, you know that experienced professionals are performing every step of the engagement and that you will have easy access to a decision maker within the firm at all times. No interns or recent college graduates will be performing your audit.
- **Customer Service** - Our customer service based audit approach has allowed us to form long lasting relationships with our clients that often extend well beyond the term of our initial engagement. Unlike other firms, we pride ourselves on the ability to provide a personal and unique audit experience unmatched by our peers. The County will have direct access to our highest level of expertise throughout the term of the relationship; before, during, and after the audit is complete.

This proposal is a firm and irrevocable offer ending 90 days subsequent to the date specified for opening the proposals. If you have any questions regarding this proposal, please contact Mike Brooks at [MBrooks@BrooksWatsonCPA.com](mailto:MBrooks@BrooksWatsonCPA.com).

Sincerely,



Mike Brooks, CPA  
Audit Partner  
BrooksWatson & Co., PLLC  
14950 Heathrow Forest Parkway, Ste 530  
Houston, TX 77032 | (281) 907-8788



# Executive Summary

BrooksWatson and Company, PLLC is headquartered in Houston, Texas and was founded by Certified Public Accountants that are dedicated to performing governmental audits. The partners of BrooksWatson & Co., PLLC have performed approximately 500 audit engagements of approximately 150 different governmental entities, including 75 different counties, cities and special purpose governments. Specializing in governmental and not-for-profit auditing, we understand the unique environment and regulatory challenges governments face. We strive for excellence in our methods and operating principles and have built our client relationships on the foundation of quality results.

## WHY WE ARE DIFFERENT

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Our firm was created with the belief that our clients deserve exceptional auditing services while still being cost effective. We feel a "traditional" engagement team utilizing inexperienced staff auditors is outdated and ineffective. Unlike most firms, we seek to eliminate the inexperience of the middleman and connect the County with our highest level of expertise in an effort to gain efficiency and increase quality in every engagement. Our partners insist on being involved in every aspect of your audit.

## CUSTOMER SERVICE

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Our goal with every audit is to provide exceptional customer service through accessibility, efficiency, quality and knowledge of our clients on a personal level. At BrooksWatson & Co., PLLC we believe that establishing and maintaining positive long-term relationships is essential to a successful audit and strive to achieve this in every engagement. We understand that no two governments are the same. With an appreciation for the unique challenges our governmental clients face, we approach every audit with an individual view and tailor our procedures to meet your specific needs.

Our team makes themselves available throughout the year for questions, general or otherwise, that may arise. We understand that a well-informed client is a better client and encourage everyone we do business with to contact us whenever they feel we may be of assistance. Your job does not end when the audit reports are presented and neither does ours.

## QUALITY

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Our partner involvement through each step of the audit process allows us to gain a profound understanding of your operations and enables us to provide the finest tailored services and recommendations possible. Unlike larger firms, we seek to eliminate the inexperience of the middleman and connect the County with our highest level of expertise in an effort to streamline every engagement.

The partners at BrooksWatson & Co., PLLC have dedicated their practice to serving the needs of governments across Texas. We are not the largest firm around, but we consider ourselves to be the best at what we do. Our unique firm structure allows us to go the extra mile and spend the extra time on our clients, ensuring timely delivery of reports and useful recommendations that serve to strengthen the County's internal controls and operations. Our goal is to deliver each and every client with the best audit they've ever received. To us, you are more than a dollar sign, you are our reputation and if we fail you, we fail ourselves.

# Quality Control and Peer Review

BrooksWatson & Co., PLLC participates in the Texas State Board of Public Accounting's peer review program. Firms can receive a rating of pass; pass with deficiency (ies) or fail. The firm underwent peer review according to the Statement on Quality Control Standards No. 8, A Firm's System of Quality Control, for the year ended November 30, 2021. BrooksWatson & Co., PLLC received the highest rating possible under the program.

## System Review Report



Jason F. Clausen, P.C.  
CERTIFIED PUBLIC ACCOUNTANT

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

November 30, 2021

To the Principals of Brooks Watson & Co., PLLC, and the Peer Review Committee of the Texas Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Accurso & Associates, P.C. (the firm) in effect for the year ended May 31, 2021. 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 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 a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with 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 in conformity with 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 the system of quality control and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included an engagement performed under Government Auditing Standards, including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

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 Brooks Watson & Co., PLLC, in effect for the year ended May 31, 2021, 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. Brooks Watson & Co., PLLC has received a peer review rating of pass.

Jason F. Clausen, P.C.

## STATEMENT OF REPRIMAND AND DISCIPLINARY ACTION

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BrooksWatson & Co., PLLC has never been under terms of a public or private reprimand by the Texas State Board of Public Accountancy, SEC or State Society nor have we been the object of any disciplinary action.

**RAINS COUNTY, TEXAS  
REQUEST FOR PROPOSALS  
FINANCIAL AUDIT SERVICES  
COST ESTIMATE SHEET  
THIS FORM MUST BE RETURNED WITH YOUR PROPOSAL**

**OFFEROR:** BrooksWatson & Co., PLLC

**RAINS COUNTY AUDIT**

Maximum Fee:	Fiscal Year ending September 30, 2024	<u>\$39,500</u>
	Fiscal Year ending September 30, 2025	<u>\$40,685</u>
	Fiscal Year ending September 30, 2026	<u>\$41,905</u>

Indicate the methods that would be used to calculate costs for future optional terms. Include detail of price including the number of staff and staff hours that will be committed to the audit.

The fees listed include the financial statement audit of the Rains County,  
preparation of the AFR, & unlimited technical assistance throughout the year.

ESTIMATED DATE AVAILABLE FOR FY24 AUDIT ending 9/30/24 February 3, 2025

**NOTE: Proposals not accompanied by this Cost Estimate form will not be considered.**

# Cost Proposal

## TOTAL ALL-INCLUSIVE MAXIMUM PRICE

Name of Firm: BrooksWatson & Co., PLLC

Certification that the person signing this proposal is entitled to represent the Firm and authorized to sign a contract with the Rains County, Texas

So Certified,

Name: Mike Brooks, CPA

Title: Partner

Signature:



Total estimated fees for financial audit statement:

Financial Statement Audit - 2024	Financial Statement Audit - 2025	Financial Statement Audit - 2026	Financial Statement Audit - 2027	Financial Statement Audit - 2028
<b>\$39,500</b>	<b>\$40,685</b>	<b>\$41,905</b>	<b>\$43,165</b>	<b>\$44,450</b>

## SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

We understand that cost is not the only factor considered when making your auditor selection, but we also understand the budgetary constraints affecting most governments during the current economic environment. As you are aware, we see the Rains County as an important client and one that we would like to do business with into the future. As such, we will offer unlimited technical assistance and guidance at no cost throughout the year. The fee below includes the financial statement audit of Rains County, preparation of the AFR, & unlimited technical assistance throughout the year.

Financial Audits	Financial Reporting Manager	Audit Associate (Hours)	Audit Senior/Manager (Hours)	Engagement Partner (Hours)	Engagement Quality Review Partner (Hours)	Total Hours
Risk Assessment Control Evaluation & Planning	-	18	18	13	3	52
Cash & Investments	-	10	5	5	1	21
Receivables & Revenues	-	25	20	15	2	62
Capital Assets	-	20	20	4	1	45
Accounts Payable and Accrued Expenditures	-	25	20	15	2	62
Long-Term Liabilities (Including Pensions)	-	13	13	8	1	35
Deferred Revenue	-	8	5	2	1	16
Financial Statement Preparation	30	-	8	4	2	44
<b>Total</b>	<b>30</b>	<b>119</b>	<b>109</b>	<b>66</b>	<b>13</b>	<b>337</b>
Quoted Hourly Rates	\$115	\$90	\$125	\$195	\$195	
Extended Fees at Quoted	\$3,450	\$10,710	\$13,625	\$12,870	\$2,535	<b>\$43,190</b>
Discount*						<b>(\$3,690)</b>
Estimated (Total Not to Exceed Cost)	<b>\$39,500</b>					

Single Audit Fee	<b>\$5,500</b>
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*\*Discount offered as an investment in building a long-term relationship with the County.*

# Additional Cost Information

01

## RATES FOR ADDITIONAL PROFESSIONAL SERVICES

If it should become necessary for the County to request the auditor to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an additional contract between Rains County and the firm. Any such additional work agreed to by the County and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in this proposal.

02

## SINGLE AUDIT

We will work with you to identify any federal awards that might meet the criteria for an (OMB) Uniform Guidance Single Audit. Should you require a single audit, we will charge a flat rate of \$5500 for the single audit procedures including the audit of one major program (>\$750,000 in federal grant expenditures) and \$1750 for each additional major program audit of one major program.

03

## MANNER OF PAYMENT

BrooksWatson & Co., PLLC will bill hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost fee proposal.



# Specific Audit Approach

BrooksWatson uses a knowledge-based audit methodology to efficiently and effectively perform financial statement audits of governmental entities in accordance with auditing standards generally accepted in the United States of America (GAAS). This is accomplished by obtaining an understanding of the County and its environment to sufficiently assess the risk of material misstatement. Audit procedures are then designed and performed in response to the risk of material misstatement.

All audit procedures performed will be done so by the professionals of BrooksWatson & Co., PLLC who are dedicated to maintaining a presence throughout the audit process. Their goal in this is to reduce the burden on County staff while adhering to the established budget and timeline. These procedures are more fully detailed in the Audit Approach section of this proposal and will be conducted in accordance with the following standards:

- Generally Accepted Auditing Standards established by the American Institute of Certified Public Accountants.
- Financial Audit Standards established by the General Accounting Office's Government Auditing Standards.
- All provisions of the Uniform Guidance and the U.S. Office of Management and Budget (OMB) single audits of states, local governments and not-for-profit organizations.



## PLANNING

---

The planning phase involves developing the overall audit strategy for the expected activities, organization, and staffing of the audit. We will plan the audit to respond to the assessment of the risk of material misstatement based on our understanding of the County, its environment, and internal controls.

Our understanding of the County and its environment will include the following:

- Economic, regulatory, and other external factors;
- Nature of the County;
- Objectives, strategies and related risks that may cause material misstatement of the financial statements;
- Measurement and review of the County's financial performance;
- Internal controls

Prior to our first day of field work, we will schedule a meeting to discuss the desired timeframe, estimated report delivery, and extent of management and auditor responsibilities as it relates to the audit. We will also provide a detailed list of requests, "PBC List", that will provide the items needed for the audit, and a link to our secure file sharing system where those items can be uploaded. This streamlines the audit approach and allows us to get information in the most efficient manner possible.

## **INTERNAL CONTROL EVALUATION**

---

Audit standards require that we obtain an understanding of the County sufficient to evaluate the design of the internal controls and to determine whether they have been implemented. Our understanding of the County's internal controls will include the control environment, risk assessment, information and communication systems, control activities, and monitoring controls. Our risk assessment and control evaluation will include:

- Conducting interviews of selected management and staff;
- Evaluating the County's financial reporting and management policies, budget documents and process, and informational systems;
- Documenting our understanding of the County's entity wide control environment and activity level controls;
- Testing the design and implementation of selected key controls by performing a walk-through of the selected transaction class;
- Testing the operating effectiveness of selected controls were deemed appropriate.
- Evaluate the County's IT systems for areas of potential risk and where data management may affect financial statements and related disclosures.

The results of our inherent and internal controls risk assessments will allow us to identify and assess the risk of material misstatement within the County to form our overall audit plan and design the extent, nature, and timing of substantive audit procedures to mitigate that risk to an acceptable level. Any control deficiencies identified during the planning phase internal control evaluation phase will be communicated to management immediately.

## **FIELDWORK AND SUBSTANTIVE TESTING**

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Based on the results of our risk assessment and internal control evaluation, a specific audit plan will be designed to focus expanded procedures on areas with the greatest risk of material misstatement, error, and fraud. We will use tests of details

substantive analytical procedures, or a combination of the two to conclude on the reasonableness of the given transaction class or account balance.

By utilizing a blend of substantive testing (vouching underlying transactions to support), and substantive analytical testing (testing data through overall and stratified analysis), we are able to cover significant ground while still getting a quality level of detailed depth to our testing. Striking a good balance and not overlying on one type of testing over the other is integral to a thorough and efficient audit. Typical substantive procedures include:

- Agreeing the financial statement elements to the underlying accounting records including year-end account balances and transaction activity occurring throughout the year;
- Confirming cash held in bank and investment accounts, accounts receivable, inventory held by others, material grants and long term debt balances

Substantive procedures are an integral part of a competent and thorough audit. Significant transactions must be supported evidentially, and when they cannot be supported that may be a symptom of a potential material misstatement or other systematic issue. Typically, the "proof is in the pudding", so to speak, and in many cases the best way to test something is by verifying the ingredients that make it up.

Typical analytical procedures include:

- Compare financial information with comparable prior periods. Are changes consistent with our expectations based on our understanding of the County and environment?
- Compare operating results with consumption or usage type reports. Do results align with these operating figures where applicable?
- Compare ratios of correlating accounts year over year. Are ratios consistent with our expectations based on our understanding of the County and environment?
- Compare results to budget and determine reasons for any significant variances between budget to actual results.

In developing expectations based on thorough investigation of the County and its environment, this allows us to form quality expectations to compare results to. When results don't align with our expectations we investigate further to obtain sufficient evidence to conclude whether there is a valid reason for the deviation or if not, determine the root of the issue causing the variance. This is a great method for identifying systemic and significant issues and/or material misstatements.

## **STATISTICAL SAMPLING AND SAMPLE SIZES**

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We utilize the AICPA Audit guide over audit sampling, the objective of which, is to provide a reasonable basis for the auditor to draw conclusions about the population from which the sample is selected. This guide is derived from the AICPA professional standard, SAS No. 122/AU-C section 530, Audit Sampling. A standard audit may incorporate a variety of sampling techniques including statistical, judgmental, & random selection. Statistical sampling explicitly measures the sampling risk associated with the sampling procedure by providing for a level of sampling risk (confidence factor and precision). Nonstatistical sampling methods requires the auditor to rely on professional judgment, in combination with nonstatistical sampling guidance and knowledge underlying statistical concepts, to design and evaluate audit samples. The extent to which sampling will be used and related sample sizes will be determined based on the results of our control and risk assessments, materiality, and overall population of the audit area.

Tests of controls over compliance and compliance with requirements of major federal programs are based on the guidance included in the AICPA Audit Guide Government Auditing Standards and Single Audits which is devoted to audit sampling in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) compliance audits.

## **TECHNOLOGY AND ELECTRONIC DATA PROCESSING**

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BrooksWatson & Co., PLLC will utilize data analytical software to complete your audit. Electronic data processing will be used throughout the audit to extract data from your County's accounting software. The data will be processed with our audit software to ensure the efficiency of your audit, enhance the level of detail examined, and assist in identifying anomalies, trends or patterns. By leveraging the utilization of current technology, we are able to increase the level of insight we can provide as well as give you more peace of mind.

## **ANALYTICAL PROCEDURES**

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BrooksWatson & Co., PLLC will utilize the AICPA professional standards AU-C Section 520, Analytical Procedures, which provides guidance for analytical procedures performed as substantive procedures and performed as part of the audit. We also utilize AICPA standard AU-C Section 315, "Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement", which provides guidance for analytical procedures performed as risk assessment procedures during the planning phase of the audit. Analytical procedures include an evaluation of financial information through analysis of plausible relationships among both financial and nonfinancial data. Analytical procedures also encompass such investigation, as is necessary, of identified fluctuations or relationships that are inconsistent with other relevant information or that differ from expected values by a significant amount.

Analytical procedures involve comparisons of recorded amounts, or ratios developed from recorded amounts, to expectations developed by your auditor. When performing analytic procedures, we take into account the assessed risks of material misstatement and tests of details, if any, for the audit assertions we are substantiating. We will evaluate the reliability of data utilized, taking into account the source, comparability, and nature and relevance of information available and controls over preparation of that data. Next we will develop an expectation of recorded amounts or ratios and evaluate whether the expectation is sufficiently precise to identify a misstatement that, individually or when aggregated with other misstatements, may cause the financial statements to be materially misstated. A comparison of our results to the actual balances are then made and a conclusion is reached.

## **COMPLETION**

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At the conclusion of every audit, we will decide whether sufficient audit evidence has been accumulated to warrant the conclusion that the financial statements are fairly stated in accordance with generally accepted accounting principles (GAAP). Prior to issuing our audit report we will perform the following procedures:

- Evaluate the sufficiency and appropriateness of audit evidence obtained;
- Perform an overall analytical review;
- Evaluate and conclude on the results of audit procedures, adjustments, and unadjusted misstatements;
- Provide all adjusting entries noted during the audit to the Commissioners Court and management;
- Prepare or assist in the preparation of the County's Annual Comprehensive Financial Report;
- Communicate any audit findings and issues with management and those charged with governance.

## **COMPLIANCE WITH LAWS AND REGULATIONS AND APPROACH TO COMPLIANCE TESTING**

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Compliance with laws and regulations, including, but not limited to the Public Funds Investment Act, Texas State Government Code and grants received. Compliance testing will be performed as required by OMB Uniform Guidance and Single Audit Act, grant agreements, financing agreements, or any other compliance requirements as applicable.

## **EXPECTATIONS FROM COUNTY STAFF**

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We will expect the County to provide commonly requested schedules such as a schedule of receivables due at year end, a schedule of capital assets that includes additions and disposals, a schedule of cash accounts, a schedule of prepaid insurance and a long-term debt schedule as applicable. We will also expect assistance with the preparation of confirmations to banks, attorneys, debt holders, etc.

## **PROGRESS MEETINGS**

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Prior to beginning fieldwork, BrooksWatson will schedule an initial planning meeting with management to discuss the anticipated time frame, audit requests, and client involvement needed to accomplish our goal. During the fieldwork, we anticipate having additional meetings to discuss the audit progress to date, as needed. In addition, we will immediately schedule a consultation should unforeseen issues and audit findings come to our attention. Prior to the conclusion of the audit, we will provide management a copy of any draft findings and welcome client feedback before final issuance of our report and management letter.

## **IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS**

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We do not anticipate any potential audit problems during our proposed engagement.

## **QUALITY CONTROL PROCEDURES**

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Every audit engagement undergoes an initial partner and second partner review process. We have structured our firm around audit quality and take great pride in our ability to offer our clients accurate, efficient, and timely audits. We do not employ any inexperienced staff auditors. Your audit will be performed by an experienced and well seasoned audit team from top to bottom. With this approach, we are able to minimize mistakes, address issues immediately, and give our clients access to the most experienced personnel in our firm, should they have any questions or concerns. Prior to issuance, our clients are provided with the draft financial report and letters for review.



# Proposed Timeline

Final timeline will be based upon client expectations and developed through collaboration with County management on an annual basis.

## Financial Statement Audits

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## Proposed Schedule

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**INTERIM AUDIT WORK CONCLUDED**

Prior to September 30th of each year

**DEVELOPMENT OF AN AUDIT PLAN AND  
PBC SCHEDULES**

Prior to September 30th of each year

**BEGIN AUDIT FIELDWORK**

First week of February of each year

**COMPLETE AUDIT FIELDWORK**

Prior to April 30th of each year

**DRAFT AUDIT REPORTS AND MANAGEMENT  
LETTERS**

Prior to May 30th of each year

**FINAL PRESENTATION TO COMMISSIONERS  
COURT**

To Be Determined by County

# AUDIT SEGMENTATION AND STAFF HOURS

Financial Audits	Financial Reporting Manager	Audit Associate (Hours)	Audit Senior/Manager (Hours)	Engagement Partner (Hours)	Engagement Quality Review Partner (Hours)	Total Hours
Risk Assessment Control Evaluation & Planning	-	18	18	13	3	52
Cash & Investments	-	10	5	5	1	21
Receivables & Revenues	-	25	20	15	2	62
Capital Assets	-	20	20	4	1	45
Accounts Payable and Accrued Expenditures	-	25	20	15	2	62
Long-Term Liabilities (Including Pensions)	-	13	13	8	1	35
Deferred Revenue	-	8	5	2	1	16
Financial Statement Preparation	30	-	8	4	2	44
Total	30	119	109	66	13	337

# What We Do

BrooksWatson & Co., PLLC offers a wide range of Audit, Consulting & Accounting services throughout Texas and the Gulf Coast region. We feel that our technical expertise is matched only by our dedication to customer service. We would love the opportunity to meet with you personally and discuss how our firm can meet your specific needs.

## AUDIT AND ACCOUNTING

### Financial Statement Audits

Knowledge-based audit methodology to efficiently and effectively perform financial statement audits in accordance with auditing standards generally accepted in the United States of America (GAAS).

### Fieldwork and Substantive Testing

Understanding risk is integral to quality fieldwork and properly applying substantive tests. This testing commonly consists of procedures including: confirmations with outside parties, analytical procedures, physical observation and reviews of underlying evidence.

### Planning

Planning involves developing the overall audit strategy for the expected activities, organization, and staffing of the audit.

### Internal Control Evaluation

Understanding of the Organization's internal controls will include the control environment, risk assessment, information and communication systems, control activities, and monitoring controls.

### Services Offered

- ACFR preparation
- Yellow Book Audits
- Single Audits
- Annual Financial Statement Audits
- Franchise Tax Audits
- Hotel/Motel Tax Audits
- Fraud Examinations/ Investigations
- Sales Tax Allocation Audits
- GASB 54 through 82 Implementation

## COMPILATION AND REVIEW

### Financial Statement Review

Procedures performed would primarily consist of inquiry and analytical procedures in addition to the preparation of the financial statements.

### Compilation

The role of our firm in a compilation engagement is to assist the client in taking its financial data and formatting it into a properly structured set of financial statements.

## CONSULTING

### Internal Control Reviews

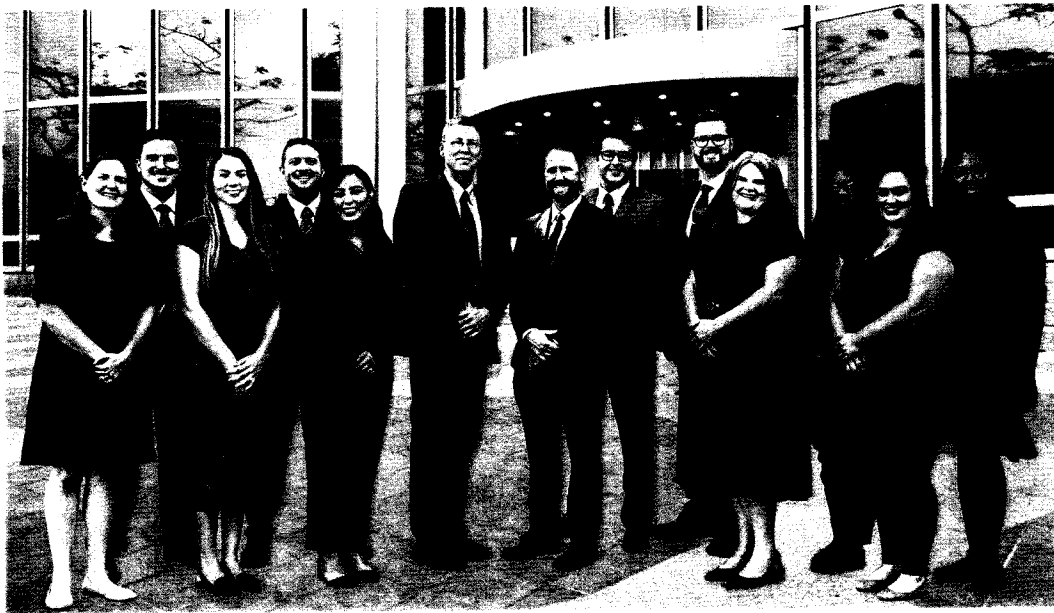
We can offer a more specialized, in-depth internal control and fraud review which assesses the operating effectiveness of specific controls and systems.

### Agreed Upon Procedures

An agreed-upon procedures engagement is one in which our firm is engaged to issue a report of findings based on specific procedures performed on subject matter.

# About Us

BrooksWatson & Co., PLLC was created with the belief that audit services can be provided efficiently while still being cost effective and maintained on a personal level. It is this conviction that sets us apart from our peers. While serving clients throughout Texas, we have performed audits for numerous governments and have experienced the unique challenges each of our clients face. With an appreciation for these distinct issues, we approach every assignment with an individual view and adapt our methods to meet the specific needs of each of our clients.



When you engage BrooksWatson & Co, PLLC, you can be confident that experienced professionals will perform each step of the audit process, giving you and your staff direct access to our highest level of expertise. **We keep overhead low and quality high by eliminating inexperienced staff and connecting the County directly to our partners.**

# FIRM PROFILE

BrooksWatson & Co., PLLC is headquartered in Houston, Texas. The County's assigned engagement team will consist of a lead partner, audit manager, senior auditor, experienced audit associate, reporting manager and second partner, who will work both on-site, at the County's location, and at the firm headquarters for the duration of interim and final audit fieldwork. No inexperienced auditors will be utilized on the County's engagement.

We believe in the power of collaboration to drive innovation and deliver exceptional results for our clients. Our team is composed of seasoned professionals with diverse backgrounds and expertise, each bringing a unique perspective to the table. When you partner with us, you're not just getting a service provider; you're gaining a dedicated team of professionals committed to your success.

## Recognized as One of the Best Firms to Work For

We take pride in our commitment to fostering a supportive and inclusive work environment, which has been recognized by AccountingToday. In 2024, BrooksWatson & Co. PLLC was once again honored as one of the best firms to work for. This achievement underscores our dedication to employee satisfaction, professional development, and work-life balance.

### Why It Matters to You

Partnering with a firm that prioritizes its employees' well-being and professional growth can directly benefit you, our valued client. Here's why:

accountingTODAY

**Best Firms  
to Work For**

1. Highly Engaged Team: Our team members are not just skilled professionals; they are deeply engaged and motivated to deliver outstanding results. This translates into proactive problem-solving, innovative ideas, and a genuine commitment to exceeding your expectations.
2. Retention of Top Talent: Being recognized as a great place to work enables us to attract and retain top talent in the industry. You can rest assured knowing that your project will be handled by experienced professionals who are invested in your success for the long term.
3. Culture of Excellence: A positive work environment fosters a culture of excellence, where creativity flourishes, and teamwork thrives. By choosing BrooksWatson & Co., you're not just hiring a service provider; you're joining forces with a team that is passionate about delivering excellence in every aspect of our work. Partnering with BrooksWatson & Co., PLLC means more than just accessing our expertise; it means becoming part of a collaborative and supportive community dedicated to achieving success together.

## PUBLIC SECTOR AND GOVERNMENTAL EXPERIENCE

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BrooksWatson & Co., PLLC has dedicated professionals knowledgeable in government accounting, audit and financial reporting. With numerous years of experience in the public sector, our auditors possess the knowledge and capability to support your government's auditing and assurance needs. Our support structure, resources and training are devoted to providing governments with accurate, prompt, and efficient audits and financial related services. With an in depth knowledge of single audits, the latest GASB pronouncements, Annual Comprehensive Financial Reports and state and federal regulations we aim to provide each of our clients with the most efficient audit and long-term guidance possible. Our focus lies on exceptional customer service which we accomplish through accessibility, efficiency, quality and knowledge.

Current governmental clientele includes approximately 65 cities, approximately 45 economic development districts, and 30 other governmental entities.

## SINGLE AUDIT

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All government and non-profit entities that spend more than \$750,000 a year in federal funds are required by the Office of Management and Budget (OMB) to submit to a single audit. Our partners have extensive experience with (OMB) single audit and have performed yellow book and single audits for numerous governments on a variety of federal grant programs.

We will review the County's accounting records and determine the need for a single audit meeting the criteria noted above. As part of our single audit, we will evaluate the County's internal controls over grant compliance and the financial statements. We will develop a risk based audit program and determine if the County is meeting all compliance and financial requirements associated with their federal grants. Once complete, we will assist the County with the submission of their single audit reporting package to the Federal Audit Clearinghouse or other required authoritative body. We will provide the County with a bound single audit report which will include our findings, schedule of expenditures of federal awards, and Auditor's opinion over the OMB Uniform Guidance, Governmental Auditing Standards.

## CLIENT ASSISTANCE

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We recognize that a well-informed client is a better client. Therefore, our approach is to provide our clients with current accounting news, updates, and training over new pronouncements and relevant financial activities. When new accounting guidance is issued, we will first inform you well in advance of the effective date in order to provide enough time to plan for and accommodate any financial impact. Once adopted, we will work with you to assist in the preparation of any new financial policies and/or related journal entries. In addition we offer CPE to our staff and our clients on relevant accounting topics.

Our firm is highly focused on customer service and make a point to respond to all client emails, phone calls and other inquires in an expedited manner . It would be unusual not to receive a response within the same day of the request being made.

In addition to being regularly available to discuss and address any concerns of the client, upon completion of the audit we ask our clients to complete a survey that enables us to regularly evaluate client satisfaction within various aspects of our service.

In an effort to simplify your efforts in providing PBC items and any other audit requests, we utilize a secure online portal to be used throughout the audit process. This allows us to support our initiative to be paperless, as well as enables all parties involved in the audit process to know what items have been provided and eliminates duplicate requests.

## PARTICIPATION IN PROFESSIONAL ORGANIZATIONS

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We believe that it is essential to participate in professional organizations to stay abreast of industry trends and changes. Our firm's commitment to the public sector is evidenced through our active participation/memberships in the following professional organizations:

- AICPA -American Institute of Certified Public Accountants
- TSCPA -Texas Society of Certified Public Accountants
- ACFE -Association of Certified Fraud Examiners
- GFOA -Government Finance Officers Association
- TML – Texas Municipal League
- GAQC - Governmental Audit Quality Center

We are members of the GFOA Special Review Committee, encouraging and assisting local governments to go beyond the minimum requirement of generally accepted accounting principles. We are also voluntary members of the Governmental Audit Quality Center (GAQC), a center that serves as a comprehensive resource for member firms and state audit organizations supporting various entities with their governmental audits.



# CONTINUING PROFESSIONAL EDUCATION

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BrooksWatson & Co., PLLC is registered and approved to provide continuing professional education by the Texas State Board of Public Accountancy ("TSBPA"). This approval and monitoring process assures that we adhere to the standards set by the board for providing high-quality continuing professional education for Texas CPA's. Through providing accredited TSBPA courses to both our employees and clients that wish to participate, this lays the foundation for an environment that is ripe for high quality governmental accounting and audits.

We compliment our internal CPE trainings with external trainings offered through Checkpoint Learning by Thomson Reuters, and other supplemental courses, as deemed appropriate. This allows us to provide a robust and well-rounded continuing education curriculum to our professionals.

Each of our professionals are in compliance with the CPE requirements of the AICPA, Texas State Board of Public Accountancy and Generally Accepted Government Auditing Standards (Yellow Book), which requires each professional receives a minimum of 40 hours of continuing education credits annually with at least 24 hours of governmental specific training biennially through the firm's CPE program. In most cases, our professionals continuing education credits covering governmental accounting and auditing exceed the thresholds set by Generally Accepted Government Auditing Standards as we are continually monitoring and focusing our CPE curriculum to fit with those areas we encounter the most.

Our CPE records are open to our clients for review and will be made available upon request.

*\* This registration does not constitute an endorsement by the Board as to the quality of our CPE program.*

# CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

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As members of the GFOA (Government Finance Officers Association) Special Review Committee, we assist local governments in going beyond the minimum requirements of generally accepted accounting principles to achieve the Certificate of Achievement for Excellence in Financial Reporting. We understand the importance of this highly regarded award and will go to great lengths to work with the County to achieve this on an annual basis. The partners at BrooksWatson & Co., PLLC will prepare your ACFR and assist in the preparation of the County's response to all GFOA comments, if any. The following is a sample of current BrooksWatson audit clients who have recently submitted an ACFR to the Certificate of Achievement Program of the GFOA:

- City of Azle, Texas
- City of Dalworthington Gardens, Texas
- City of La Marque, Texas
- City of Heath, Texas
- City of Taylor, Texas
- City of Sealy, Texas
- City of Stephenville, Texas
- City of Mount Pleasant, Texas
- City of Seagoville, Texas
- City of Lockhart, Texas
- City of Cleveland, Texas
- City of Port Neches, Texas
- City of Denison, Texas
- Town of Trophy Club, Texas
- Town of Northlake, Texas
- City of Orange, Texas
- City of Sachse, Texas
- City of Hutto, Texas

# THE BROOKSWATSON & CO. TRANSITION

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Transitioning to BrooksWatson & Co. for your audit services ensures a seamless and straightforward process. Over the years, we have enabled many cities like yours to switch to our process confidently and seamlessly. We proactively manage communication with your previous audit firm and coordinate the review of critical audit procedures.

Our secure online client portal streamlines the exchange of audit-related information. Each team member receives a unique secure login, facilitating efficient access to provided audit items and eliminating duplicate requests. The portal is organized by audit area and account type, simplifying navigation, and promoting efficiency. By utilizing this portal, both parties can maintain clarity on the progress of the audit and expedite the delivery of audit deliverables.

Our Provided By Client (PBC) list and testing selection requests are meticulously formatted and organized, providing you with a sense of structure throughout the audit process. Each request is assigned a reference number corresponding to the portal's structure, reinforcing confidence in the audit's progression. Lastly, our dedicated BrooksWatson & Co. audit team is always accessible. We prioritize open communication, ensuring that any questions or concerns, whether during or outside the audit process, are promptly addressed. Throughout the audit, we maintain regular communication to keep you informed of pending matters and the status of your audit.

# License to Practice

The firm and all assigned key professional staff of BrooksWatson & Co., PLLC are properly licensed to practice in the State of Texas.

# Statement of Independence

The Texas State Board of Public Accountancy Rules of Professional Responsibility sec. 501.11 requires auditors to be independent in fact as well as appearance from each of their clients. BrooksWatson maintains this independence under both Generally Accepted Auditing Standards as well as the U.S. General Accounting Office's Government Auditing Standards and has had no professional relationships with Rains County or its agencies within the past five years that would constitute a conflict of interest.

## *Talented Auditors*

# Meet the Team



**Michael Brooks CPA**  
Audit Partner

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Mike began his career at a regional accounting firm that specializes in auditing governmental and not-for-profit entities. Throughout his career, Mike has completed or assisted in the completion of over 300 audits for governmental and non-profit clients. Mike later joined a leading SEC auditing firm where he specialized in public sector clients, small-cap publicly traded companies and other complex accounting issues while leading the firm's public sector practice.

### Professional Experience and Milestones

- 20 years of public accounting experience
- Focus of expertise over municipal audits and accounting
- Completed over 100 single audits in accordance with OMB Single Audits and the Uniform Guidance.
- Apart of engagement teams completing over 300 audits of governmental and non-profit clients
- Developed and oversaw the development of the public-sector practice at another public accounting firm prior to establishing BrooksWatson & Co.
- Established BrooksWatson & Co., and its quality controls and standards that have been approved and monitored by the AICPA through the AICPA's peer review process.
- Served as a special reviewer for the GFOA involved with determining Cities' qualifications for the Certificate of Achievement for Excellence in Financial Reporting awards.
- Compiled or reviewed over 100 annual reports for various cities receiving the Certificate of Achievement for Excellence in Financial Reporting award from the GFOA.
- Leads BrooksWatson & Co.'s governmental practice division.

### Representative Client Experience

- City of Denison, TX
- City of Orange, TX
- City of Heath, TX
- Liberty County, TX
- Lee County, TX
- City of Giddings, TX
- City of La Marque, TX
- City of Taylor, TX
- City of Dayton, TX
- San Jacinto County, TX
- City of Sealy, TX
- City of Vidor, TX
- City of Cleveland, TX
- City of Liberty, TX
- City of Freeport, TX

### Educational Background and Certifications

- Certified Public Accountant, State of Texas
- Bachelor of Business Administration, Accounting, Sam Houston State University
- Meets all standards for continuing education by generally accepted government auditing standards and the Texas State Board of Public Accountancy.

### Professional Organizations and Affiliations

- Government Finance Officers Association
- GFOA Special Review Committee
- American Institute of CPAs (AICPA)
- Texas State Board of Public Accountancy (TSBPA)

### Recent Accredited CPE Presentations

- "How to Use Accounting Research Manager IT Software Effectively" (*August 2018*)
- "Auditor Communication and Interaction with Audit Clients" (*September 2018*)
- "How to Properly Review a City CAFR" (*April 2019*)
- "Formal Audit Communications with Clients" (*May 2019*)
- How to conduct Single Audits in accordance with the Uniform Guidance (Oct 2022)
- Budgeting in the Governmental Sector (Oct 2023)
- GASB 87 -A deep dive into th new accounting standard over leases.
- GASB 96 -A deep dive into th new accounting standard over subscription based technology arrangements..



**Jonathan (Jon) Watson CPA**  
Audit Partner

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Jon is a licensed certified public accountant with over 15 years of experience in public accounting. Jon began his career at a local accounting firm based out of Houston, Texas where he worked on a variety of industries and was promoted to Associate Partner. Jon served as the firm's technical accounting partner and was heavily involved in the firm's annual PCAOB inspection prior to joining BrooksWatson. At BrooksWatson & Co., PLLC Jon focuses on auditing governmental entities including Cities, Counties, and Special Purpose Districts.

### Professional Experience and Milestones

- More than 15 years of public accounting experience
- Focus of expertise over municipal audits and accounting
- Apart of engagement teams completing over 200 audits of governmental and non-profit clients
- Led engagement teams and interactions with PCAOB with no findings, for another public accounting firm prior to establishing BrooksWatson & Co.
- Established BrooksWatson & Co., and its quality controls and standards that have been monitored and approved by the AICPA through the AICPA's peer review process.
- Compiled or reviewed over 50 annual reports for various cities receiving the Certificate of Achievement for Excellence in Financial Reporting award from the GFOA.
- Leads BrooksWatson & Co. professional development department providing high-quality and well-rounded accredited continuing professional education to Texas CPA's.



### Representative Client Experience

- City of Denison, TX
- City of Orange, TX
- City of Heath, TX
- Liberty County, TX
- Lee County, TX
- City of Giddings, TX
- City of Horseshoe Bay,
- City of Taylor, TX
- City of Magnolia, TX
- City of Willis, TX
- City of Sanger, TX
- City of Parker, TX
- City of Shenandoah, TX
- City of Trophy Club, TX
- City of Westover Hills, TX

### Educational Background and Certifications

- Certified Public Accountant, State of Texas
- Bachelor of Business Administration, Accounting, magna cum laude, Western State University, CO
- Meets all standards for continuing education by generally accepted government auditing standards and the Texas State Board of Public Accountancy.

### Professional Organizations and Affiliations

- Government Finance Officers Association
- American Institute of CPAs (AICPA)
- Texas State Board of Public Accountancy (TSBPA)

### Accredited CPE presentations

- "Enhancements to Audit Procedures & Reporting" (*October 2016*)
- "Audit Software Analytics and Utilization Training" (*January 2017*)
- "Yearend Audit Procedures; Substantive Testing and Analytics" (*October 2017*)
- "Governmental Revenue Recognition (Exchange & Nonexchange)" (*August 2018*)
- "Audit Documentation Standards and Enhancements" (*September 2018*)
- "In-Charge Auditor Reviewer Standards and Methods for Assuring a Quality Audit" (*July 2019*)
- "Component Units and Fiduciary Funds" (*October 2022*)



**Louis Breedlove**  
Senior Audit Manager

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Louis began his career at a regional accounting firm that specializes in auditing governmental and not-for-profit entities. Louis also has experience auditing public sector clients, small-cap publicly traded companies as well as large Fortune 500 and international companies while employed at PriceWaterhouseCoopers.

### **Professional Experience and Milestones**

- Approximately 15 years of public accounting experience
- Focus of expertise over accounting and audit services to municipalities, including extensive experience in Single Audits.
- Plans and performs audits in accordance with generally accepted auditing standards (GAAS). Generally accepted government auditing standards (GAGAS) and with Single Audit Act and Uniform Guidance, where applicable.
- Apart of engagement teams completing over 100 audits of governmental and non-profit clients
- Compiled or reviewed over 25 annual reports for various cities receiving the Certificate of Achievement for Excellence in Financial Reporting award from the GFOA.
- Advises clients on future accounting pronouncements and new standard implementation.
- Ensures that financial reporting deadlines from regulatory agencies are achieved
- Leads BrooksWatson & Co. employee retention and networking divisions.

### Representative Client Experience

- City of Denison, TX
- City of Sachse, TX
- City of Heath, TX
- City of Bellmead, TX
- Lee County, TX
- City of Granite Shoals, TX
- City of Canton, TX
- Town of Northlake, TX
- City of Magnolia, TX
- City Of McGregor, TX
- City of Piney Point Village, TX
- Town of Providence Village, TX
- City of Shenandoah, TX
- Town of Trophy Club, TX
- City of Diboll, TX

### Educational Background and Certifications

- Bachelor of Business Administration, Accounting, Southwestern Assemblies of God University, TX
- Meets all standards for continuing education by generally accepted government auditing standards and the Texas State Board of Public Accountancy.

### Professional Organizations and Affiliations

- Government Finance Officers Association
- GFOA Special Review Committee

### Accredited CPE Presentations

- "Update on Recent GASB Accounting Pronouncements" (*August 2018*)
- "Auditor Efficiency" (*September 2018*)
- "Interfund Issues and Audit Procedures" (*May 2019*)
- "Fraud: Case Studies and Fraud Considerations" (*October 2019*)
- "Evaluating the Design of Internal Controls" (*July 2020*)
- Long Term Debt - Accounting Practices and the Issuance or Refunding of Bonds" (October 2022)
- "Other Receivables and Deferred Revenue" (August 2023)
- "Understanding Financial Health Ratios and Indicators" (October 2023)



**Stefanie Hallock, CPA**  
Financial Reporting Manager

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Stefanie is a licensed certified public accountant with approximately 15 years of experience in public accounting. She began her career at a local accounting firm that specializes in auditing private and publicly traded companies. Stefanie gained additional audit experience at a regional accounting firm based out of Houston, Texas. She has experience in a wide variety of industries including governmental, not-for-profit, oilfield services, manufacturing, and construction. At BrooksWatson & Co, PLLC Stefanie spent several years auditing a variety of local governments while managing their financial report preparation. Stefanie later became the Financial Reporting Manager where she focuses solely on all aspects of the firm's Comprehensive Annual Financial Report and Financial Statement preparation.

#### **Professional Experience and Milestones**

- More than 10 years of public accounting experience
- Focus of expertise on city ACFR report preparation
- Apart of engagement teams completing over 75 audits of governmental and non-profit clients
- Developed the ACFR report preparation division at BrooksWatson & Co., and oversees this department today.
- Compiled over 50 ACFR reports for various cities receiving the Certificate of Achievement for Excellence in Financial Reporting award from the GFOA.
- Compiled over 60 city annual reports over the last three years.

### **Representative Client Experience**

- City of Denison, TX
- City of Canton, TX
- City of Heath, TX
- Lee County, TX
- Pilot Point, TX
- City of Azle, TX
- City of Horseshoe Bay, TX
- City of Giddings, TX
- City of Magnolia, TX
- City of Willis, TX
- City of Sanger, TX
- City of Parker, TX
- City of Shenandoah, TX
- City of Trophy Club, TX
- City of Westover Hills, TX

### **Educational Background and Certifications**

- Certified Public Accountant, State of Texas
- Bachelor of Business Administration, Accounting, Baylor University
- Meets all standards for continuing education by generally accepted government auditing standards and the Texas State Board of Public Accountancy.

### **Professional Organizations and Affiliations**

- Government Finance Officers Association
- American Institute of CPAs (AICPA)
- Texas State Board of Public Accountancy (TSBPA)

### **Accredited CPE presentations**

- "CAFR Report Preparation" (August 2018)

### VENDOR REFERENCES

Please list three (3) references of current clients who can verify the quality of service your company provides. The County prefers customers of similar size and scope of work to this proposal.

**THIS FORM MUST BE RETURNED WITH YOUR PROPOSAL.**

#### REFERENCE ONE

Government/Company Name: Lee County  
Address: 898 E. Richmond St., Room 107 Giddings, TX 78942  
Contact Person and Title: Jared Albrecht  
Phone: 979-542-3103 Fax: \_\_\_\_\_  
Contract Period: Year ended 9/30/2023  
Scope of Work: Financial Statement Audit

#### REFERENCE TWO

Government/Company Name: San Jacinto County  
Address: 1 State Hwy. 150 Coldspring, Texas 77331  
Contact Person and Title: Caroline Manthley - Weisingerr  
Phone: 936-653-4461 Fax: \_\_\_\_\_  
Contract Period: Year ended 9/30/2023  
Scope of Work: Financial Statement Audit

#### REFERENCE THREE

Government/Company Name: City of Quinlan  
Address: 105 W. Main Street, Quinlan, TX 75474  
Contact Person and Title: Laura Kennemer  
Phone: 903-356-3306 Fax: \_\_\_\_\_  
Contract Period: Year ended 9/30/2023  
Scope of Work: Financial Statement Audit

**NOTE: Proposals not accompanied by this Vendor References form will not be considered.**

# Similar County Engagements and References

The content in this section is proprietary and confidential information and is not to be distributed to any third party without the written consent of BrooksWatson & Co., PLLC. All references listed are for the purpose of verifying proposer's qualifying experience.

## Reference 1 – Government

	Scope of Work	CAFR/AFR	Date	Engagement Partners	Principal Client Contact
Lee County	Audit	AFR	9/30/2023	Mike Brooks Jon Watson	Jared Albrecht Lee County Auditor
					979.542.3103
					jared.albrecht@co.ll.tx.us

## Reference 2 – Government

	Scope of Work	ACFR/AFR	Date	Engagement Partners	Principal Client Contact
San Jacinto County	Audit	AFR	9/30/2023	Mike Brooks Jon Watson	Caroline Manthey-Weisinger County Auditor
					936.653.4461
					caroline@san-jac.us

## Reference 3 – Government

	Scope of Work	ACFR/AFR	Date	Engagement Partners	Principal Client Contact
City of Quinlan	Audit	AFR	9/30/2023	Mike Brooks Jon Watson	Laura Kennemer, TRMC City Secretary
					903.356.3306
					lkennemer@cityofquinlan.net

## SIMILAR ENGAGEMENTS

City	Service	# Years	GFOA award	Entity ACFT Prepared By
City of Azle, Texas	Audit	10	Yes	BrooksWatson & Co, PLLC
City of Benbrook, Texas	Audit	2	Yes	BrooksWatson & Co., PLLC
City of Canton, Texas	Audit	8	Yes	BrooksWatson & Co., PLLC
City of Cleveland	Audit	2	N/A	N/A
City of Cut and Shoot, Texas	Audit	7	N/A	N/A
City of Dalworthington Gardens, Texas	Audit	8	Yes	BrooksWatson & Co., PLLC
City of Dayton, Texas	Audit	2	N/A	N/A
City of Denison, Texas	Audit	8	Yes	BrooksWatson & Co, PLLC
City of Diboll, Texas	Audit	8	N/A	N/A
City of El Campo, Texas	Audit	3	Yes	BrooksWatson & Co., PLLC
City of Elgin, Texas	Audit	7	N/A	N/A
City of Farmersville, Texas	Audit	8	N/A	N/A
City of Giddings, Texas	Audit	6	N/A	N/A
City of Gonzales, Texas	Audit	8	Yes	BrooksWatson & Co., PLLC
City of Granite Shoals, Texas	Audit	7	N/A	N/A
City of Groves, Texas	Audit	5	N/A	N/A
City of Gunter, Texas	Audit	3	N/A	N/A
City of Heath, Texas	Audit	10	Yes	BrooksWatson & Co, PLLC
City of Horseshoe Bay, Texas	Audit	5	N/A	N/A
City of Hutchins, Texas	Audit	2	Yes	BrooksWatson & Co., PLLC
City of Hutto, Texas	Audit	2	Yes	BrooksWatson & Co., PLLC
City of La Marque, Texas	Audit	2	Yes	BrooksWatson & Co., PLLC
City of Lexington, Texas	Audit	8	N/A	N/A
City of Liberty, Texas	Audit	1	N/A	N/A

*\*ACFR issued and participating in the GFOA Certificate of Achievement for Excellence in Financial Report Program. All contents in this section is proprietary and confidential information.*



# APPENDIX

### BID PROPOSAL AFFIDAVIT

The undersigned certifies that the bid prices in this proposal have been carefully reviewed and are submitted as correct and final. He further certifies that the offeror agrees to furnish any and/or all items upon which prices are extended at the price(s) offered, and upon the conditions contained in the specifications of the Invitation to Bid. The period of acceptance of this bid proposal will be sixty (60) calendar days from the date of the bid opening.

STATE OF TEXAS §  
COUNTY OF Harris §

BEFORE ME, the undersigned authority, a Notary Public in and for the State of Texas, on this day personally appeared Michael Brooks, who, after being duly sworn, did depose and say: "I, Michael Brooks, am a duly authorized officer or agent for BrooksWatson & Company, PLLC, and have been authorized to execute the foregoing bid proposal on their behalf. I hereby certify that the foregoing proposal has not been prepared in collusion with any other bidder or other person or persons engaged in the same line of business prior to the official opening of this bid. Further, I certify that the bidder is not now, nor has he been for the past six (6) months, directly or indirectly concerned in any pool or agreement or combination, to control the price of the services or materials bid on, or to influence any person or persons to bid or not to bid thereon.

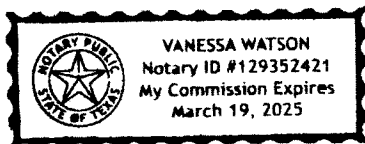
Name and Address of Offeror: Michael Brooks/BrooksWatson & Company, PLLC, 14950 Heathrow Forest Suite 530, Houston, Texas 77032

Telephone: (281) 907-9223

By: Michael Brooks Title: Partner  
(Type or Print Name)

Signature: Michael Brooks

SUBSCRIBED AND SWORN to before me by the above named on this the 1 day of January, 2025.



Vanessa Watson

Notary Public in and for the State of Texas

NOTE: Proposals not accompanied by this Affidavit will not be considered.

**RAINS COUNTY SIGNATURE PAGE**

**RFP # 2025-001**

**REQUEST FOR PROPOSALS  
FOR FINANCIAL AUDIT SERVICES**

**Vendor must meet or exceed specifications**

**Please submit 5 sets of submission documents**

**\*\*THIS MUST BE THE FIRST PAGE ON THE RFP RESPONSE\*\***

Mike Ward Accounting & Financial Consulting, PLLC      266 Rains CR 1397

**Company**

**Mailing Address**

82-3777835

Point, Texas 75472

**Federal Tax Identification No.**

**City, State, Zip Code**

Clarence "Mike" Ward, CPA

903-269-6211

**Representative Name & Title**

**Phone Number**

*Clarence Ward*

mward@mikewardcpa.com

**Signature**

**Email**

1/6/2025

**Date**



**RAINS COUNTY, TEXAS  
REQUEST FOR PROPOSALS  
FINANCIAL AUDIT SERVICES  
COST ESTIMATE SHEET  
THIS FORM MUST BE RETURNED WITH YOUR PROPOSAL**

**OFFEROR:** Mike Ward Accounting & Financial Consulting, PLLC

**RAINS COUNTY AUDIT**

**Maximum Fee:**

Fiscal Year ending September 30, 2024 \$25,000

Fiscal Year ending September 30, 2025 \$25,000

Fiscal Year ending September 30, 2026 \$25,000

Indicate the methods that would be used to calculate costs for future optional terms. Include detail of price including the number of staff and staff hours that will be committed to the audit.

Estimate of two weeks with 1 week of fieldwork.

**ESTIMATED DATE AVAILABLE FOR FY24 AUDIT ending 9/30/24** February 1, 2025

**NOTE: Proposals not accompanied by this Cost Estimate form will not be considered.**



### VENDOR REFERENCES

Please list three (3) references of current clients who can verify the quality of service your company provides. The County prefers customers of similar size and scope of work to this proposal.

**THIS FORM MUST BE RETURNED WITH YOUR PROPOSAL.**

#### REFERENCE ONE

Government/Company Name: Franklin County, Texas  
Address: 200 Kaufman Street, Mount Vernon, Texas 75457  
Contact Person and Title: Marla White-County Auditor  
Phone: 903-537-8333 Fax: 903-537-2418  
Contract Period: 2023-2024 (Past 4 years)  
Scope of Work: Audit

#### REFERENCE TWO

Government/Company Name: Camp County, Texas  
Address: 111 Dr. ML King Ave., Ste. G  
Contact Person and Title: Christie Davis-County Auditor  
Phone: 903-856-3772 Fax: 903-856-3078  
Contract Period: 2023-2024 (Past 4 years)  
Scope of Work: Audit

#### REFERENCE THREE

Government/Company Name: Delta County, Texas  
Address: 200 W Dallas Ave.  
Contact Person and Title: Tanner Crutcher-County Judge  
Phone: 903-395-4400 Fax: 903-395-2178  
Contract Period: 2023-2024 (Past 4 years)  
Scope of Work: Audit

**NOTE: Proposals not accompanied by this Vendor References form will not be considered.**





**BID PROPOSAL AFFIDAVIT**

The undersigned certifies that the bid prices in this proposal have been carefully reviewed and are submitted as correct and final. He further certifies that the offeror agrees to furnish any and/or all items upon which prices are extended at the price(s) offered, and upon the conditions contained in the specifications of the Invitation to Bid. The period of acceptance of this bid proposal will be sixty (60) calendar days from the date of the bid opening.

STATE OF TEXAS                    §  
COUNTY OF Rains                    §

BEFORE ME, the undersigned authority, a Notary Public in and for the State of Texas, on this day personally appeared Mike Ward, who, after being duly sworn, did depose and say: "I, Mike Ward, am a duly authorized officer or agent for Clarence Mike Ward, CPA, and have been authorized to execute the foregoing bid proposal on their behalf. I hereby certify that the foregoing proposal has not been prepared in collusion with any other bidder or other person or persons engaged in the same line of business prior to the official opening of this bid. Further, I certify that the bidder is not now, nor has he been for the past six (6) months, directly or indirectly concerned in any pool or agreement or combination, to control the price of the services or materials bid on, or to influence any person or persons to bid or not to bid thereon.

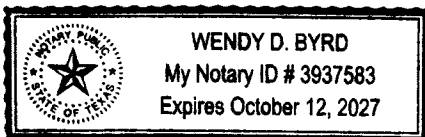
Name and Address of Offeror: Clarence "Mike" Ward

Telephone: 903-269-6211

By: Mike Ward Title: CPA  
(Type or Print Name)

Signature: 

SUBSCRIBED AND SWORN to before me by the above named on this the 6<sup>th</sup> day of January, 2025.



  
Notary Public in and for the State of Texas

**NOTE: Proposals not accompanied by this Affidavit will not be considered.**



# Mike Ward Accounting & Financial Consulting, PLLC

## Transmittal Letter

January 6, 2025

Rains County, Texas  
189 E North Street  
Emory, Texas 75440

Dear Audit Selection Team:

Thank you for considering Mike Ward Accounting & Financial Consulting, PLLC (AFC) for the annual audit needs of Rains County, Texas. I would like to take an opportunity to introduce myself, provide some details about my past audit experience, and state the audit approach to be used.

AFC was established to provide audit services to governmental, non-profit, and special utility districts. AFC focuses exclusively on providing audit services, without having the distraction of a yearly tax preparation season, or monthly bookkeeping cycle. AFC will provide outstanding service to its clients by having regular interaction with clients, and through a greater, and more focused continuing education/professional development process.

Prior to my entrance into governmental auditing, I served as the Chief Financial Officer of a \$6 billion Halliburton related asbestos trust. Prior to my Chief Financial Officer Position, I audited school districts and cities through another East Texas CPA practice. I am a licensed CPA in the State of Texas, License #081083, and I hold an MBA from Texas A&M University.

My name is Mike Ward, and I am the owner of Mike Ward Accounting & Financial Consulting, PLLC, and the individual authorized to make representations for the firm. My address is P.O. Box 325, Point, Texas 75472. My phone number is 903/269-6211.

I sincerely appreciate the opportunity to provide this proposal to your organization, and for your consideration.

Regards,

*Mike Ward, CPA*

Mike Ward, CPA  
Mike Ward Accounting & Financial Consulting, PLLC



### **Executive Summary:**

**Timing-Current Year:** If given the opportunity to audit Rains County, Texas for the year ending September 30, 2024, I would begin audit procedures, in February 2025, with an estimated completion in March 2025.

**Timing-Future Years:** If given the opportunity to audit Rains County, Texas in future years, I would like to perform various interim mid-year audit procedures. Such procedures help to facilitate a much smoother audit process by spreading out the audit fieldwork over time.

**Process:** The audit process would flow through the following five basic audit steps:

1. **Planning:** Client risk would be accessed, needed confirmations would be completed and signed by client. Various schedules would be prepared to assist in planning for the audit.
2. **Interim Procedures:** Examination of a selection of deposits, disbursements, and general ledger transactions.
3. **Audit Procedures:** Complete all necessary standard audit requirements at the client's location.
4. **Draft Report:** A draft report will be prepared and given to client in time to allow for a review before final report is issued.
5. **Final Report:** Final report is issued and presented to the County.

### **Proposal Pricing:**

The proposed fee for the 2024, and the subsequent three years, would be \$25,000 for a basic audit, and \$27,000 for a Single Audit.

### **References:**

Franklin County, Texas	Camp County, Texas	Delta County, Texas
200 Kaufman Street	111 Dr. M.L. King Ave., Ste. G	200 W. Dallas Ave
Mount Vernon, Texas 75457	Pittsburg, Texas 75686	Cooper, Texas 75432
Marla White 903-537-8333	Christie Davis 903-856-3772	Tanner Crutcher 903-395-4400

\*Many additional references are available by request.

