

NOTICE OF MEETING – COMMISSIONERS COURT
RAINS COUNTY, TEXAS

Notice is hereby given that a **REGULAR MEETING** of the Rains County Commissions court will be held at 10:00 a.m. on **Thursday, February 22, 2024** 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
- 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)
 - B. Elected Official's and Finance Reports
 1. Financial Report
 - a. Line item transfers/budget amendments
 - b. Payment of accounts
 - c. Monthly/Quarterly Report (if presented)
 - d. Payroll & Personnel
 - C. Discuss/take action regarding accepting the Commissioners Court minutes from the prior Regular and or Special Meeting
 - D. Discuss/take action regarding accepting a Donation of 1000 Rounds of YTR 9mm Ammunition with a value of \$219.44 from an Anonymous Donor for the Sheriff's Department.
 - E. Discuss/take action regarding revising Resolution and Order #3-2024, Barrett Solar Project, LLC, to correct the dollar amount of \$11,720.00 to \$23,700.00.
 - F. Discuss/take action regarding approving a Letter of Engagement from Scott, Singleton, Fincher and Company, P.C. for the FY 2022-2023 audit.
 - G. Discuss/take action regarding accepting the 2023 County Investment Academy continuing education requirement Certificate for Commissioner Jeremy Cook.
 - H. Discuss/take action regarding accepting the Grantworks ARPA Status Report.
 - I. Discuss/take action regarding approving the Final Plat for Young Meadows.
 - J. Discuss/take action regarding the Chamber of Commerce wanting a Farmer's Market on the Courthouse Parking Lot.
- V. Administrative Court Activities and Comments

FILED FOR RECORD
2024 FEB 16 AM 9:58
JANISY SAMPY, CIP
CLERK
RAINS COUNTY, TEXAS

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

THE STATE OF TEXAS

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RAINS COUNTY

COMMISSIONERS

COUNTY OF RAINS

COURT

February 22, 2024

Be it remembered, the Commissioners Court of Rains County, Texas, being convened in its regular session in the Rains County Courthouse, on Thursday, the **22nd day of February 2024, 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**

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 Thursday, February 22, 2024.**

The posted meeting of the Commissioners Court was held at **10:00 a.m. on Thursday, the 22nd day of February, 2024.**

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, Commissioner Lori Northcutt absent, 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, Commissioner Mike Willis 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**
- 3. **Veterans’ Services**
- 4. **AgriLife Extension**
- 5. **Indigent Health Care Program**

B. Elected Official's and Finance Reports

1. Financial Report

a. Line-Item transfers/budget amendment.

b. Payment of accounts ¹

Moved by Commissioner Korey Young, duly seconded by Commissioner Jeremy Cook to approve payment of account in the amount of \$729,323.38.

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

Court Members Voting No: None
Court Members Abstaining: None
Motion Carried

b. Monthly/Quarterly Report (If present)

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

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

Court Members Voting No: None
Court Members Abstaining: None
Motion Carried

c. Payroll & Personnel ²

Moved by Commissioner Korey Young, duly seconded by Commissioner Mike Willis to accept the changes to payroll/personal into the meeting minutes.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Korey Young, 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.

Moved by Commissioner Korey Young duly seconded by Commissioner Jeremy Cook to accept the county clerks' minutes from the prior regular and or special meeting into the meeting minutes.

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

Court Members Voting No: None
Court Members Abstaining: None
Motion Carried

1 Payment of Accounts
2 Payroll and Personnel

D. Discuss/take action regarding accepting a donation of 1000 rounds of YTR 9mm ammunition with a value of \$219.44 from an anonymous doner for the Sheriff's Department.

Moved by Commissioner Mike Willis, duly seconded by Commissioner Korey Young to accept the anonymous donation of 1000 rounds of YTR 9mm ammunition with a value of \$219.44.

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

Court Members Voting No: None
Court Members Abstaining: None
Motion Carried

E. Discuss/take action regarding revising Resolution and Order #3-2024, Barrett Solar Project, LLC., to correct the dollar amount of \$11,720.00 to \$23,700.00.³

Moved by Commissioner Mike Willis duly seconded by Commissioner Jeremy Cook to approve the revision of Resolution and Order #3-2024, Barrett Solar Project, LLC., to correct the dollar amount of \$11,720.00 to \$23,700.00.

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

Court Members Voting No: None
Court Members Abstaining: None
Motion Carried

F. Discuss/take action regarding approving a Letter of Engagement from Scott, Singleton, Fincher and Company, PC for the FY 2022-2023 audit.⁴

Moved by Commissioner Mike Willis, duly seconded by Commissioner Jeremy Cook to approve the Letter of Engagement from Scott, Singleton, Fincher and Company, PC for the FY 2022-2023 audit.

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

Court Members Voting No: None
Court Members Abstaining: None
Motion Carried

G. Discuss/take action regarding accepting the 2023 County Investment Academy continuing education requirement certificate for Commissioner Jeremy Cook.⁵

Moved by Commissioner Mike Willis, duly seconded by Commissioner Korey Young to accept the 2023 County Investment Academy continuing education requirement certificate for Commissioner Jeremy Cook into the meeting minutes.

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

3 Resolution#3-2024
4 Letter of Engagement
5 2023 County Investment Academy certificate

Court Members Voting No: None
Court Members Abstaining: None
Motion Carried

H. Discuss/take action regarding accepting the Grant works ARPA Status Report.⁶

Moved by Commissioner Mike Willis, duly seconded by Commissioner Corey Young to accept the Grant works ARPA Status Report.
Court Members Voting Aye: Jeremy Cook, Mike Willis, Corey Young, and Linda Wallace.

Court Members Voting No: None
Court Members Abstaining: None
Motion Carried

I. Discuss/take action regarding approving the Final Plat for Young Meadows.

Moved by Commissioner Corey Young, duly seconded by Commissioner Jeremy Cook to approve the Final Plat for Young Meadows.
Court Members Voting Aye: Jeremy Cook, Mike Willis, Corey Young, and Linda Wallace.

Court Members Voting No: None
Court Members Abstaining: None
Motion Carried

J. Discuss/take action regarding the Chamber of Commerce wanting a Farmer's Market on the Courthouse parking lot.

N/A

V. Administrative Court Activities and Comments.

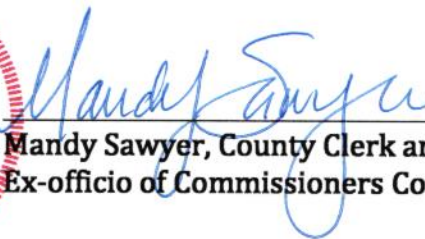
Moved by Commissioner Mike Willis, duly seconded by Commissioner Corey Young to adjourn.
Court Members Voting Aye: Jeremy Cook, Mike Willis, Corey Young, and Linda Wallace.

Court Members Voting No: None
Court Members Abstaining: None
Motion Carried

With no further business to be considered by the Court at **10:42 a.m.**, Judge Linda Wallace declared Commissioners Court adjourned.

On this the 22nd day of February, 2024, I, Mandy Sawyer, attest to the accuracy of this record.




Mandy Sawyer, County Clerk and
Ex-officio of Commissioners Court

PERMANENT SCHOOL FUND

Rains County
Invoice Register

2/20/2024 2:52 PM

Batch # 71892
Batch Description Permanent School Fund 2-22-24
Bank Account Name CASH IN BANK - PERM SCH FUND MM

Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
FIRST NATIONAL	Rains County CD	1/29/2024	PermSchFund-CD	026-0000-59997	Transfers Out	Manual Check 1007	500,000.00
Total							500,000.00

Rains County Invoice Register

2/20/2024 5:17 PM

Batch # 71895
Batch Description Payables 02-22-24
Bank Account Name Consolidated Cash

Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
3AM	100000476	2/1/2024	IT-SHRF Monthly S	002-1175-50603 IT/Website Ma	Check		1,150.00
3AM	100000480	2/1/2024	IT-Monthly Service	002-1175-50603 IT/Website Ma	Check		1,725.00
3AM	100000497	2/5/2024	IT-CyberSec. Rene	002-1175-50685 Computer Soft	Check		160.00
3AM	100000515	2/15/2024	IT-SHRF Cyber Sec	002-1175-50685 Computer Soft	Check		80.00
3AM HOLDINGS DBA POSTCOM Total:							3,115.00
AFLAC	PY272024	2/7/2024	AFLAC Cancer (pre-	002-20320 Aflac Premium Liabli	Check		116.58
AFLAC	PY272024	2/7/2024	AFLAC Life (taxable	010-20320 Aflac Premium Liabli	Check		18.63
AFLAC	PY272024	2/7/2024	AFLAC Accident (pr	002-20320 Aflac Premium Liabli	Check		142.45
AFLAC	PY272024	2/7/2024	AFLAC Spec Event	010-20320 Aflac Premium Liabli	Check		31.68
AFLAC	PY272024	2/7/2024	AFLAC Hospitalizati	034-20320 Aflac Premium Liabli	Check		16.20
AFLAC	PY272024	2/7/2024	AFLAC Accident (po	002-20320 Aflac Premium Liabli	Check		32.82
AFLAC	PY272024	2/7/2024	AFLAC Disability (ta	002-20320 Aflac Premium Liabli	Check		21.12
AFLAC	PY2212024	2/21/2024	AFLAC Cancer (pre-	002-20320 Aflac Premium Liabli	Check		5.94
AFLAC	PY2212024	2/21/2024	AFLAC Life (taxable	010-20320 Aflac Premium Liabli	Check		54.66
AFLAC	PY2212024	2/21/2024	AFLAC Accident (pr	002-20320 Aflac Premium Liabli	Check		116.58
AFLAC	PY2212024	2/21/2024	AFLAC Accident (pr	010-20320 Aflac Premium Liabli	Check		18.63
AFLAC	PY2212024	2/21/2024	AFLAC Accident (pr	002-20320 Aflac Premium Liabli	Check		31.32
AFLAC	PY2212024	2/21/2024	AFLAC Accident (pr	002-20320 Aflac Premium Liabli	Check		142.45
AFLAC	PY2212024	2/21/2024	AFLAC Accident (pr	010-20320 Aflac Premium Liabli	Check		31.68

Rains County Invoice Register

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Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
AFLAC	PY2212024	2/21/2024	AFLAC Spec Event	002-20320 Aflac Premium Liabli	Check		16.20
AFLAC	PY2212024	2/21/2024	AFLAC Hospitalizati	002-20320 Aflac Premium Liabli	Check		32.82
AFLAC	PY2212024	2/21/2024	AFLAC Accident (po	002-20320 Aflac Premium Liabli	Check		21.12
AFLAC	PY2212024	2/21/2024	AFLAC Disability (ta	002-20320 Aflac Premium Liabli	Check		5.94
						AFLAC Total:	942.80
ALLIED NATIONAL	PY272024	2/7/2024	Dental Insur (Empl	002-20225 HR Insurance Payabl	Check		1,920.00
				002-20225 HR Insurance Payabl	Check		33.14
				010-20225 HR Insurance Payabl	Check		352.00
				034-20225 HR Insurance Payabl	Check		32.00
ALLIED NATIONAL	PY272024	2/7/2024	Dependent Dental	002-20225 HR Insurance Payabl	Check		400.19
				010-20225 HR Insurance Payabl	Check		93.24
ALLIED NATIONAL	PY2212024	2/21/2024	Dependent Dental	002-20225 HR Insurance Payabl	Check		400.19
				010-20225 HR Insurance Payabl	Check		93.24
						ALLIED NATIONAL INSURANCE Total:	3,324.00
AMERICAN LIBRAR	2002132	2/15/2024	Library-Dues	034-1125-50295 Dues	Check		162.00
ANDREW LOWEN	Reimbursement	2/16/2024	SHRF-Inspection	002-1110-50287 Vehicle Rep &	Check		7.50
ARCOSA CRUSHED	A240753314	2/2/2024	RB-Crushed Concre	010-1150-50470 Road Material	Check		920.80
ARCOSA CRUSHED	A240753315	2/2/2024	RB-Crush Con,Over	010-1150-50470 Road Material	Check		975.80
ARCOSA CRUSHED	A240753474	2/5/2024	RB-Crushed Concre	010-1150-50470 Road Material	Check		408.60

Rains County Invoice Register

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Batch # 71895
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Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
ARCOSA CRUSHED	A240753591	2/6/2024	RB-Crushed Concre	010-1150-50470	Road Material	Check	470.40
ARCOSA CRUSHED	A240753729	2/7/2024	RB-Crushed Concre	010-1150-50470	Road Material	Check	917.20
ARCOSA CRUSHED	A240754006	2/9/2024	RB-Crushed Concre	010-1150-50470	Road Material	Check	456.60
ARCOSA CRUSHED	A240753861	2/8/2024	RB-Crushed Concre	010-1150-50470	Road Material	Check	928.60
ARCOSA CRUSHED	A240754224	2/13/2024	RB-Crushed Concre	010-1150-50470	Road Material	Check	444.80
ARCOSA CRUSHED	A240754341	2/14/2024	RB-Crushed Concre	010-1150-50470	Road Material	Check	949.40
ARCOSA CRUSHED	A240754342	2/14/2024	RB-Crushed Concre	010-1150-50470	Road Material	Check	429.20
ARCOSA CRUSHED	A240754457	2/15/2024	RB-Crushed Concre	010-1150-50470	Road Material	Check	436.60
ARCOSA CRUSHED	A240754460	2/15/2024	RB-Crushed Concre	010-1150-50470	Road Material	Check	854.20
ARCOSA CRUSHED	A240754456	2/15/2024	RB-Crushed Concre	010-1150-50470	Road Material	Check	962.40
ARCOSA CRUSHED	A240754459	2/15/2024	RB-Crushed Concre	010-1150-50470	Road Material	Check	462.80
ARCOSA CRUSHED	A240754458	2/15/2024	RB-Crushed Concre	010-1150-50470	Road Material	Check	1,357.60
ARCOSA CRUSHED CONCRETE Total:							10,975.00
ATMOS ENERGY	3021238810	2/8/2024	Annex-Gas	002-1002-50382	Gas	Check	38.91
				002-1003-50382	Gas	Check	38.91
				002-1006-50382	Gas	Check	38.91
				002-1007-50382	Gas	Check	38.91
				002-1030-50382	Gas	Check	58.36
				002-1060-50382	Gas	Check	58.36
				002-1065-50382	Gas	Check	58.36

Rains County Invoice Register

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Batch # 71895
 Batch Description Payables 02-22-24
 Bank Account Name Consolidated Cash

Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
ATMOS ENERGY	3021239006	2/8/2024	Arr Bldg-Gas	002-1075-50382 Gas	Check		38.91
				002-1080-50382 Gas	Check		19.46
				002-1085-50382 Gas	Check		36.44
				002-1114-50382 Gas	Check		36.44
				002-1115-50382 Gas	Check		37.09
				002-1121-50382 Gas	Check		36.44
				002-1122-50382 Gas	Check		36.44
				002-1123-50382 Gas	Check		36.44
				002-1124-50382 Gas	Check		36.44
ATMOS ENERGY	3044128717	2/8/2024	Driver Lic-Gas	002-1006-50382 Gas	Check		151.25
ATMOS ENERGY	3024945578	2/8/2024	Constable-Gas	002-1006-50382 Gas	Check		70.15
				002-1055-50382 Gas	Check		70.16
ATMOS ENERGY	3044145298	2/8/2024	SHRF/Jail-Gas	002-1109-50382 Gas	Check		595.04
				002-1110-50382 Gas	Check		595.04
ATMOS ENERGY	4037099191	2/8/2024	Library-Gas	034-1125-50382 Gas	Check		224.99
ATMOS ENERGY Total:							2,351.45
BEN E KEITH DFW	12401182	1/23/2024	Jail-Food,Cust Sup	002-1109-50288 Custodial Sup	Check		326.88
				002-1109-50436 Prisoner Food	Check		1,098.60
BEN E KEITH DFW	12417945	1/30/2024	Jail-Food,Cust Sup	002-1109-50288 Custodial Sup	Check		226.36
				002-1109-50436 Prisoner Food	Check		1,607.42

Rains County Invoice Register

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Batch # 71895
 Batch Description Payables 02-22-24
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Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
BEN E KEITH DFW	12434785	2/6/2024	Jail-Food,Cust Sup	002-1109-50288 Custodial Sup	Check		89.73
				002-1109-50436 Prisoner Food	Check		1,611.64
BEN E KEITH DFW	12452450	2/13/2024	Jail-Food,Cust Sup	002-1109-50288 Custodial Sup	Check		268.52
				002-1109-50436 Prisoner Food	Check		1,426.76
BEN E KEITH DFW Total:							6,655.91
BUDGET BUSINES	053132	1/2/2024	Mult Dept-Copier U	002-1010-50605 Copier Lease	Check		5.35
				002-1060-50605 Copier Lease	Check		23.82
				002-1065-50605 Copier Lease	Check		5.79
				002-1070-50605 Copier Lease	Check		9.95
				002-1080-50605 Copier Lease	Check		8.48
				002-1085-50605 Copier Lease	Check		0.77
				002-1090-50605 Copier Lease	Check		11.76
				002-1100-50605 Copier Lease	Check		6.10
				002-1109-50605 Copier Lease	Check		20.31
				002-1110-50605 Copier Lease	Check		23.30
				002-1114-50605 Copier Lease	Check		0.77
				002-1115-50605 Copier Lease	Check		0.77
				002-1121-50605 Copier Lease	Check		0.77
				002-1122-50605 Copier Lease	Check		0.77
				002-1123-50605 Copier Lease	Check		0.77

Rains County Invoice Register

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Batch # 71895
 Batch Description Payables 02-22-24
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Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
BUDGET BUSINES	053529	1/30/2024	Mult Dept-Copier U	002-1124-50605	Copier Lease	Check	0.77
				010-1150-50605	Copier Lease	Check	11.33
				034-1125-50605	Copier Lease	Check	30.31
				002-1002-50605	Copier Lease	Check	0.12
				002-1003-50605	Copier Lease	Check	0.12
				002-1010-50605	Copier Lease	Check	4.96
				002-1030-50605	Copier Lease	Check	0.20
				002-1060-50605	Copier Lease	Check	18.60
				002-1065-50605	Copier Lease	Check	4.46
				002-1070-50605	Copier Lease	Check	12.42
				002-1070-50605	Copier Lease	Check	0.11
				002-1075-50605	Copier Lease	Check	0.12
				002-1080-50605	Copier Lease	Check	5.72
				002-1085-50605	Copier Lease	Check	0.56
				002-1090-50605	Copier Lease	Check	16.94
				002-1100-50605	Copier Lease	Check	3.21
				002-1109-50605	Copier Lease	Check	15.13
				002-1110-50605	Copier Lease	Check	11.06
				002-1114-50605	Copier Lease	Check	0.55
				002-1115-50605	Copier Lease	Check	0.56

Rains County Invoice Register

2/20/2024 5:17 PM

Batch # 71895
Batch Description Payables 02-22-24
Bank Account Name Consolidated Cash

Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
				002-1121-50605	Copier Lease	Check	0.56
				002-1122-50605	Copier Lease	Check	0.56
				002-1123-50605	Copier Lease	Check	0.56
				002-1124-50605	Copier Lease	Check	0.56
				010-1150-50605	Copier Lease	Check	39.96
				034-1125-50605	Copier Lease	Check	22.86
BUDGET BUSINESS SYSTEMS Total:							321.79
CAPEX	1	2/6/2024	Tax Abatement	002-1001-50050	TAX ABATEME	Check	30,000.00
CD'S PARTS, LLC	2826	2/13/2024	RB-Diagnostic Kit	051-1150-50425	Equipment	Check	3,750.00
CD'S PARTS, LLC	2816	2/12/2024	RB-Oil Indicator	010-1150-50287	Vehicle Rep &	Check	35.00
CD'S PARTS, LLC Total:							3,785.00
CHRISTINA	Advance Travel	1/30/2024	SHRF-Seminar	002-1110-50370	Seminar Expe	Check	376.02
CINTAS	5197088397	2/9/2024	RB-Med Supplies	010-1150-50350	Office Supplies	Check	75.45
CITIBANK	3651564148	2/3/2024	Mult Dept-Credit C	002-20150	Citibank Purchase C	Check	10,522.29
CITY OF EMORY	Acct. 836	2/16/2024	Annex-Water	002-1002-50383	Water	Check	33.32
				002-1003-50383	Water	Check	33.32
				002-1006-50383	Water	Check	33.32
				002-1007-50383	Water	Check	33.32
				002-1030-50383	Water	Check	49.98
				002-1060-50383	Water	Check	49.98

Rains County Invoice Register

2/20/2024 5:17 PM

Batch # 71895
 Batch Description Payables 02-22-24
 Bank Account Name Consolidated Cash

Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
CITY OF EMORY	Acct. 111	2/16/2024	SHRF/Jail-Water	002-1065-50383 Water	Check		49.98
				002-1075-50383 Water	Check		33.32
				002-1080-50383 Water	Check		16.64
CITY OF EMORY	Acct. 111	2/16/2024	SHRF/Jail-Water	002-1109-50383 Water	Check		255.80
				002-1110-50383 Water	Check		255.79
CITY OF EMORY	Acct. 295	2/16/2024	Library-Water	034-1125-50383 Water	Check		151.47
CITY OF EMORY	Acct. 781	2/16/2024	Adv Ctr-Water	002-1006-50383 Water	Check		90.05
CITY OF EMORY	Acct. 761	2/16/2024	AgriLife-Water	002-1010-50383 Water	Check		107.67
CITY OF EMORY	Acct. 108	2/16/2024	Constable-Water	002-1006-50383 Water	Check		21.50
				002-1055-50383 Water	Check		21.50
CITY OF EMORY	Acct. 611	2/16/2024	Crths-Water	002-1006-50383 Water	Check		116.25
				002-1070-50383 Water	Check		35.76
				002-1090-50383 Water	Check		35.76
				002-1100-50383 Water	Check		35.76
CITY OF EMORY	Acct. 764	2/16/2024	Arr Bldg-Water	002-1085-50383 Water	Check		6.63
				002-1114-50383 Water	Check		6.63
				002-1115-50383 Water	Check		6.74
				002-1121-50383 Water	Check		6.63
				002-1122-50383 Water	Check		6.63
				002-1123-50383 Water	Check		6.63

Rains County Invoice Register

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Batch # 71895
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 Bank Account Name Consolidated Cash

Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
				002-1124-50383	Water	Check	6.63
							<u>1,507.01</u>
							CITY OF EMORY Total:
CLAY JOHNSON	Spigner #11574/	2/8/2024	8th Dist-Attorney	002-1002-50500	COURT APPOI	Check	250.00
COLLIN COUNTY	Cordova #3186	2/12/2024	DCIk-Service Fees	002-20213	Clerk Non-Disb Fees	Check	75.00
COLLIN COUNTY S	Hauf #3030	2/12/2024	DCIk-Service Fees	002-20213	Clerk Non-Disb Fees	Check	75.00
COUNTY	SOP018899	1/16/2024	IT-Email Accts	002-1175-50603	IT/Website Ma	Check	503.23
DANIELLE ALY	Advance Travel	1/12/2024	SHRF-Seminar	002-1110-50370	Seminar Expe	Check	234.00
DAVID BELL, PHD	000776	2/8/2024	SHRF/Jail-Psych Te	002-1109-50561	Employ Physic	Check	100.00
				002-1110-50561	Employ Physic	Check	100.00
							<u>200.00</u>
							DAVID BELL, PHD Total:
DAVID B BROOKS,	Jan 2024 Servic	1/29/2024	Judge-Legal Expen	002-1070-50564	Legal Expense	Check	100.00
DAVID'S TIRE	031899	2/13/2024	SHRF-Rotation/Flat	002-1110-50287	Vehicle Rep &	Check	30.00
DAVID'S TIRE	031898	2/5/2024	SHRF-Mount/Balan	002-1110-50287	Vehicle Rep &	Check	60.00
							<u>90.00</u>
							DAVID'S TIRE SHOP Total:
DEARBORN LIFE	PY272024	2/7/2024	DN Life & AD&D (E	002-20225	HR Insurance Payabl	Check	403.11
				002-20225	HR Insurance Payabl	Check	166.06
				010-20225	HR Insurance Payabl	Check	76.25
				034-20225	HR Insurance Payabl	Check	6.63
DEARBORN LIFE	PY272024	2/7/2024	Supp Life/AD&D-E	002-20225	HR Insurance Payabl	Check	431.91
				010-20225	HR Insurance Payabl	Check	69.05

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Batch # 71895
 Batch Description Payables 02-22-24
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Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
DEARBORN LIFE	PY272024	2/7/2024	Short Term Disabili	034-20225 HR Insurance Payabl	Check		11.98
DEARBORN LIFE	PY272024	2/7/2024	Supp Life/AD&D-Ch	002-20225 HR Insurance Payabl	Check		160.64
DEARBORN LIFE	PY272024	2/7/2024	Supp Life/AD&D-Ch	010-20225 HR Insurance Payabl	Check		58.75
DEARBORN LIFE	PY272024	2/7/2024	Supp Life/AD&D-Ch	002-20225 HR Insurance Payabl	Check		11.43
DEARBORN LIFE	PY272024	2/7/2024	Supp Life/AD&D-Ch	010-20225 HR Insurance Payabl	Check		1.27
DEARBORN LIFE	PY272024	2/7/2024	Supp Life/AD&D-Ch	034-20225 HR Insurance Payabl	Check		1.27
DEARBORN LIFE	PY272024	2/7/2024	Supp Life/AD&D-Ch	002-20225 HR Insurance Payabl	Check		69.21
DEARBORN LIFE	PY272024	2/7/2024	Long Term Disabilit	010-20225 HR Insurance Payabl	Check		5.99
DEARBORN LIFE	PY272024	2/7/2024	Long Term Disabilit	002-20225 HR Insurance Payabl	Check		13.66
DEARBORN LIFE	PY2212024	2/21/2024	Supp Life/AD&D-E	010-20225 HR Insurance Payabl	Check		50.63
DEARBORN LIFE	PY2212024	2/21/2024	Supp Life/AD&D-E	002-20225 HR Insurance Payabl	Check		431.91
DEARBORN LIFE	PY2212024	2/21/2024	Supp Life/AD&D-E	010-20225 HR Insurance Payabl	Check		69.05
DEARBORN LIFE	PY2212024	2/21/2024	Supp Life/AD&D-E	034-20225 HR Insurance Payabl	Check		11.98
DEARBORN LIFE	PY2212024	2/21/2024	Short Term Disabili	002-20225 HR Insurance Payabl	Check		160.64
DEARBORN LIFE	PY2212024	2/21/2024	Supp Life/AD&D-Ch	010-20225 HR Insurance Payabl	Check		59.20
DEARBORN LIFE	PY2212024	2/21/2024	Supp Life/AD&D-Ch	002-20225 HR Insurance Payabl	Check		11.43
DEARBORN LIFE	PY2212024	2/21/2024	Supp Life/AD&D-Ch	010-20225 HR Insurance Payabl	Check		1.27
DEARBORN LIFE	PY2212024	2/21/2024	Supp Life/AD&D-Ch	034-20225 HR Insurance Payabl	Check		1.27
DEARBORN LIFE	PY2212024	2/21/2024	Supp Life/AD&D-Ch	002-20225 HR Insurance Payabl	Check		69.21
DEARBORN LIFE	PY2212024	2/21/2024	Supp Life/AD&D-Ch	010-20225 HR Insurance Payabl	Check		5.99

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Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
DEARBORN LIFE	PY2212024	2/21/2024	Long Term Disabliit	002-20225	HR Insurance Payabl	Check	13.66
				010-20225	HR Insurance Payabl	Check	51.12
				DEARBORN LIFE INSURANCE COMPANY			2,424.57
DEMCO, INC.	7431819	2/2/2024	Library-Bags	034-1125-50350	Office Supplies	Check	296.87
DIGITAL	10604	2/14/2024	RB/Maint-Signs	002-1006-50475	Tools & Small	Check	45.75
				010-1150-50473	Road Signage	Check	1,703.00
				DIGITAL GRAPHICS LLC Total:			1,748.75
DUKO OIL CO	D49712	2/2/2024	RB-Veh. Fuel	010-1150-50440	Fuel & Oil	Check	285.28
DUKO OIL CO	D49711	2/2/2024	RB-Veh. Fuel	010-1150-50440	Fuel & Oil	Check	97.18
DUKO OIL CO	D49710	2/2/2024	RB-Veh. Fuel/DEF	010-1150-50440	Fuel & Oil	Check	60.06
DUKO OIL CO	D49721	2/7/2024	RB-Veh. Fuel	010-1150-50440	Fuel & Oil	Check	242.65
DUKO OIL CO	D49722	2/7/2024	RB-Veh. Fuel/DEF	010-1150-50440	Fuel & Oil	Check	124.66
DUKO OIL CO	D49726	2/9/2024	RB-Veh. Fuel/DEF	010-1150-50440	Fuel & Oil	Check	238.31
DUKO OIL CO	D49728	2/13/2024	RB-Veh. Fuel	010-1150-50440	Fuel & Oil	Check	247.66
DUKO OIL CO	D49731	2/13/2024	RB-Veh. Fuel/DEF	010-1150-50440	Fuel & Oil	Check	110.82
DUKO OIL CO	D49732	2/14/2024	RB-Dyed Diesel	010-1150-50440	Fuel & Oil	Check	119.08
DUKO OIL CO	D49733	2/14/2024	RB-Veh. Fuel/DEF	010-1150-50440	Fuel & Oil	Check	103.62
DUKO OIL CO	D49740	2/15/2024	RB-Veh. Fuel	010-1150-50440	Fuel & Oil	Check	172.42
DUKO OIL CO	D49739	2/15/2024	RB-Veh. Fuel	010-1150-50440	Fuel & Oil	Check	206.90
				DUKO OIL CO Total:			2,008.64

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Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
DUNN AND DUNN,	Lopez #11520	1/31/2024	354th Dist-Attorne	002-1003-50500	COURT APPOI	Check	277.50
EAST TEXAS COUN	1359	2/1/2024	Judge-Local Match	002-1070-50367	Econ Dev Adm	Check	3,333.33
EMORY DENTAL	Jail Inmate Hea	2/15/2024	IndHlth-Jail Health	002-1005-50311	Prisoner Healt	Check	100.00
FEC ELECTRIC	3361650400	2/14/2024	RB-Electricity	010-1150-50381	Electricity	Check	25.00
FRONTIER	903473429812011	2/1/2024	IT-Fax Lines	002-1175-50385	Telephone	Check	276.88
HARLEY MOORE	066349	2/5/2024	RB-Inspection	010-1150-50287	Vehicle Rep &	Check	80.00
HOOTEN'S LLC	2402-012311	2/8/2024	RB-Pin,Lynch Pin	010-1150-50286	Equipment Mai	Check	10.08
HOOTEN'S LLC	2402-014012	2/12/2024	RB-Concrete	010-1150-50470	Road Material	Check	55.90
HOOTEN'S LLC	2402-013971	2/12/2024	RB-Concrete	010-1150-50470	Road Material	Check	55.90
HOOTEN'S LLC	2402-012091	2/8/2024	Jail-Cam Install	002-1109-50286	Equipment Mai	Check	180.20
HOOTEN'S LLC	2402-010997	2/6/2024	Maint-CutOff Blade,	002-1006-50475	Tools & Small	Check	11.98
HOOTEN'S LLC	2402-011839	2/7/2024	Maint-Saw,Saw Bla	002-1006-50475	Tools & Small	Check	48.93
HOOTEN'S LLC	2402-017242	2/16/2024	Maint-Bolts,Blade	002-1006-50475	Tools & Small	Check	6.98
HUNT REGIONAL	Indigent/Jail I	2/15/2024	IndHlth-Ind/Jail He	002-1005-50310	Indigent Healt	Check	117.54
HUNT REGIONAL	1962	2/11/2024	Multi-Drug Screens	002-1109-50561	Employ Physic	Check	115.00
HUNT REGIONAL					HUNT REGIONAL MEDICAL PARTNERS		687.54
							25.00
							31.93
					HOOTEN'S LLC Total:		369.97

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Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
HUNT REGIONAL M Jail Inmate Hea		2/15/2024	IndHlth-Jail Health	002-1005-50311	Prisoner Health	Check	171.93
INDIGENT	77244	2/1/2024	IndHlth-Software M	002-1005-50685	Computer Soft	Check	945.00
J & R DISCOUNT A	01NV016830	2/5/2024	RB-Filters	010-1150-50286	Equipment Mai	Check	173.36
J & R DISCOUNT A	01NV016887	2/6/2024	RB-Relay	010-1150-50286	Equipment Mai	Check	7.35
J & R DISCOUNT A	01NV016899	2/6/2024	RB-Battery	010-1150-50286	Equipment Mai	Check	178.52
J & R DISCOUNT A	01NV016927	2/7/2024	RB-Hyd Filter	010-1150-50286	Equipment Mai	Check	132.83
J & R DISCOUNT A	01NV017034	2/9/2024	RB-Radiator,Wat Pu	010-1150-50287	Vehicle Rep &	Check	877.36
J & R DISCOUNT A	01NV017217	2/14/2024	RB-Radiator,Wat Pu	010-1150-50287	Vehicle Rep &	Check	768.63
J & R DISCOUNT A	01NV017243	2/15/2024	RB-Pliers,Antifreez	010-1150-50287	Vehicle Rep &	Check	32.70
				010-1150-50475	Tools & Small	Check	27.80
HUNT REGIONAL URGENT CARE Total:							171.93
J. J. KELLER &	9108709133	1/17/2024	RB-CDL Books	010-1150-50370	Seminar Expe	Check	44.46
JULIA ROBINSON	184667	1/31/2024	Jail-Sew Patches	002-1109-50455	Uniforms	Check	60.00
KAUFMAN COUNTY	Hauf #3030	2/12/2024	DCIk-Service Fees	002-20213	Clerk Non-Disb Fees	Check	200.00
LAW ENFORCEMEN	221546	2/2/2024	SHRF-Labels,Recei	002-1110-50350	Office Supplies	Check	148.00
LOCAL GOVERNME	68378	2/1/2024	IT-LGS Software	002-1175-50607	LGS/Imagetec	Check	1,838.00
LOCAL GOVERNME	68379	2/1/2024	IT-LGS Software	002-1175-50607	LGS/Imagetec	Check	1,309.00
LOCAL GOVERNME	68380	2/1/2024	IT-LGS Software	002-1175-50607	LGS/Imagetec	Check	1,355.00
LOCAL GOVERNME	68381	2/1/2024	IT-LGS Software	002-1175-50607	LGS/Imagetec	Check	2,127.00
J & R DISCOUNT AUTO SUPPLY Total:							2,198.55

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Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
LORD ABBETT -	PY272024	2/7/2024	Lord Abbott-After T	002-202226	Deferred Comp Liabi	Bank Draft / EFT	6,629.00
LORD ABBETT -	PY272024	2/7/2024	Lord Abbott Pre-Tax	002-202226	Deferred Comp Liabi	Bank Draft / EFT	82.69
LORD ABBETT -	PY272024	2/7/2024	Lord Abbott Def Co	002-202226	Deferred Comp Liabi	Bank Draft / EFT	100.00
LORD ABBETT -	PY2212024	2/21/2024	Lord Abbott-After T	002-202226	Deferred Comp Liabi	Bank Draft / EFT	65.00
LORD ABBETT -	PY2212024	2/21/2024	Lord Abbott Pre-Tax	002-202226	Deferred Comp Liabi	Bank Draft / EFT	82.69
LORD ABBETT -	PY2212024	2/21/2024	Lord Abbott Def Co	002-202226	Deferred Comp Liabi	Bank Draft / EFT	100.00
LOCAL GOVERNMENT SOLUTIONS, LP							
LORD ABBETT - 457 PLAN Total:							495.38
MIDWEST RADAR	174942	2/6/2024	SHRF-Radar Cert	002-11110-50287	Vehicle Rep &	Check	369.00
NICK MOORE	Reimbursement	2/5/2024	DPS-Keyboar	002-11111-50475	Tools & Small	Check	49.00
NORTH & EAST	202636	1/1/2024	Judge-Dues	002-1070-50295	Dues	Check	175.00
O'REILLY AUTO	5658-458037	2/8/2024	RB-Antifreeze	010-1150-50287	Vehicle Rep &	Check	39.98
O'REILLY AUTO	5658-458053	2/8/2024	RB-Start Bolts	010-1150-50287	Vehicle Rep &	Check	4.59
O'REILLY AUTO	5658-458891	2/14/2024	RB-Trans Line Tool	010-1150-50475	Tools & Small	Check	9.99
O'REILLY AUTO	5658-458036	2/8/2024	Jail-Starter	002-1109-50287	Vehicle Rep &	Check	150.00
O'REILLY AUTO PARTS Total:							204.56
PETTY CASH	Grand Jury 2/26	2/15/2024	8th Dist-Grand Jury	002-1002-50504	Dist Juror Exp	Check	720.00
PETTY CASH	JP Jury Selecti	2/16/2024	JP-Jury Selection	002-1090-50320	JP Juror Expen	Check	1,000.00
PETTY CASH Total:							1,720.00
PITNEY BOWES	3318744264	2/15/2024	Treas-Meter Lease	002-1080-50355	Postage & Box	Check	208.23

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Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
POTTS FEED STOR	1226072	2/5/2024	RB-Shovels	010-1150-50475 Tools & Small	Check		104.95
POTTS GAS CO, IN	276713	2/16/2024	RB-Propane	010-1150-50382 Gas	Check		22.00
POWER PLAN	T01541	2/6/2024	RB-Bucket	051-1150-50425 Equipment	Check		2,757.02
R. K. HALL, LLC	414880	2/15/2024	RB-Oil Sand	010-1150-50470 Road Material	Check		476.58
RELX INC.	3094943078	1/31/2024	CAtt-Software Subs	002-1030-50525 Law Library	Check		85.23
RICK'S OIL DEPOT	465177	2/5/2024	SHRF-Oil change	002-1110-50287 Vehicle Rep &	Check		36.99
RICK'S OIL DEPOT	465221	2/6/2024	SHRF-Oil change	002-1110-50287 Vehicle Rep &	Check		36.99
RICK'S OIL DEPOT Total:							73.98
ROMCO EQUIPMEN	PS05058081	2/7/2024	RB-Filters	010-1150-50286 Equipment Mai	Check		489.92
SAMUEL MAYER	OSSF Inspection	2/20/2024	Env Enf-Septic App	002-1115-50590 Contract Labor	Check		575.00
SHELL ENERGY	1990700	2/15/2024	Mult Dept-Electricit	002-1002-50381 Electricity	Check		67.27
				002-1003-50381 Electricity	Check		67.27
				002-1006-50381 Electricity	Check		43.67
				002-1006-50381 Electricity	Check		87.11
				002-1006-50381 Electricity	Check		322.71
				002-1006-50381 Electricity	Check		67.27
				002-1007-50381 Electricity	Check		67.27
				002-1030-50381 Electricity	Check		100.91
				002-1055-50381 Electricity	Check		43.68
				002-1060-50381 Electricity	Check		100.91

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Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount	
				002-1065-50381	Check		100.91	
				002-1075-50381	Check		67.27	
				002-1080-50381	Check		33.64	
				002-1085-50381	Check		20.25	
				002-1109-50381	Check		923.58	
				002-1109-50381	Check		16.21	
				002-1110-50381	Check		566.65	
				002-1110-50381	Check		16.21	
				002-1114-50381	Check		20.25	
				002-1115-50381	Check		20.58	
				002-1121-50381	Check		20.25	
				002-1122-50381	Check		20.25	
				002-1123-50381	Check		20.25	
				002-1124-50381	Check		20.25	
				010-1150-50381	Check		194.91	
				010-1150-50381	Check		15.91	
				034-1125-50381	Check		250.03	
				034-1125-50381	Check		14.91	
							<u>3,310.38</u>	
TAC HEBP	PY272024	2/7/2024	TAC Life & AD&D (E 002-20225 HR Insurance Payabl		Check		168.82	
			SHELL ENERGY SOLUTIONS Total:					3,310.38

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Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
TAC HEBP	PY272024	2/7/2024	Health Insur (Empl	010-20225 HR Insurance Payabl	Check		29.80
				034-20225 HR Insurance Payabl	Check		2.98
				002-20225 HR Insurance Payabl	Check		51,597.54
				002-20225 HR Insurance Payabl	Check		287.51
				010-20225 HR Insurance Payabl	Check		9,052.20
				034-20225 HR Insurance Payabl	Check		905.22
TAC HEBP	PY272024	2/7/2024	Health Insurance (002-20225 HR Insurance Payabl	Check		1,270.32
				010-20225 HR Insurance Payabl	Check		471.57
TAC HEBP	PY2212024	2/21/2024	Health Insurance (002-20225 HR Insurance Payabl	Check		1,270.32
				010-20225 HR Insurance Payabl	Check		471.57
							<u>65,527.85</u>
						TAC HEBP Total:	
TEXAS	NRCN-43573-WC5	2/15/2024	Multi Dept-Workers	002-1006-50613 Workers Comp	Check		160.25
				002-1007-50613 Workers Comp	Check		44.75
				002-1010-50613 Workers Comp	Check		39.50
				002-1030-50613 Workers Comp	Check		636.25
				002-1040-50613 Workers Comp	Check		28.75
				002-1055-50613 Workers Comp	Check		252.25
				002-1060-50613 Workers Comp	Check		84.00
				002-1065-50613 Workers Comp	Check		67.00
				002-1070-50613 Workers Comp	Check		84.50

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Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
				002-1080-50613	Workers Comp	Check	52.00
				002-1085-50613	Workers Comp	Check	39.75
				002-1090-50613	Workers Comp	Check	59.00
				002-1100-50613	Workers Comp	Check	126.50
				002-1109-50613	Workers Comp	Check	2,087.17
				002-1110-50613	Workers Comp	Check	3,709.17
				002-1114-50613	Workers Comp	Check	18.00
				002-1115-50613	Workers Comp	Check	44.25
				002-1121-50613	Workers Comp	Check	6.25
				002-1122-50613	Workers Comp	Check	6.25
				002-1123-50613	Workers Comp	Check	6.25
				002-1124-50613	Workers Comp	Check	6.25
				002-1230-50613	Workers Comp	Check	208.00
				010-1150-50613	Workers Comp	Check	2,000.67
				034-1125-50613	Workers Comp	Check	83.24
				TEXAS ASSOCIATION OF COUNTIES - RMP			9,850.00
TEXAS	88896	1/1/2024	Judge-Dues	002-1070-50295	Dues	Check	820.00
THE GOODYEAR	015-1185056	2/1/2024	SHRF-Tires	002-1110-50287	Vehicle Rep &	Check	2,450.05
THOMSON	849672807	2/1/2024	Catt-Software Subs	002-1030-50525	Law Library	Check	80.64
TRANSUNION RISK	5820931-202401-	2/1/2024	Catt-Software Subs	002-1030-50525	Law Library	Check	75.00

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TWELFTH COURT O	Sept-Dec 2023 F	2/15/2024	Appellate Fees	002-20430	APPELLATE FEE-12th	Check	280.00
TYLER	025-454183	1/31/2024	IT-Financials	002-1175-50685	Computer Soft	Check	1,500.00
U.S. BANK	521730010	2/5/2024	CClirk-Copier Lease	014-1060-50605	Copier Lease	Check	206.30
VERIZON WIRELES	9955522366	2/1/2024	Env Enf-Mobile Bro	002-1115-50443	Mobile Networ	Check	38.01
VERIZON WIRELES	9956373210	2/10/2024	VA-Cell Phone	002-1114-50606	Cell Phones	Check	46.25
VERIZON WIRELESS Total:							84.26
VISION SERVICE	PY272024	2/7/2024	Vision Insur (Emplo	002-20225	HR Insurance Payabl	Check	331.58
				002-20225	HR Insurance Payabl	Check	49.47
				010-20225	HR Insurance Payabl	Check	61.82
				034-20225	HR Insurance Payabl	Check	5.62
VISION SERVICE	PY272024	2/7/2024	Vision Insurance-Fa	002-20225	HR Insurance Payabl	Check	29.68
				010-20225	HR Insurance Payabl	Check	4.24
VISION SERVICE	PY272024	2/7/2024	Vision Insurance-C	002-20225	HR Insurance Payabl	Check	4.92
				010-20225	HR Insurance Payabl	Check	1.64
VISION SERVICE	PY272024	2/7/2024	Vision Insurance-S	002-20225	HR Insurance Payabl	Check	9.36
				010-20225	HR Insurance Payabl	Check	1.56
VISION SERVICE	PY2212024	2/21/2024	Vision Insurance-Fa	002-20225	HR Insurance Payabl	Check	29.68
				010-20225	HR Insurance Payabl	Check	4.24
VISION SERVICE	PY2212024	2/21/2024	Vision Insurance-C	002-20225	HR Insurance Payabl	Check	4.92
				010-20225	HR Insurance Payabl	Check	1.64

Rains County Invoice Register

2/20/2024 5:17 PM

Batch # 71895
 Batch Description Payables 02-22-24
 Bank Account Name Consolidated Cash

Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
VISION SERVICE	PY2212024	2/21/2024	Vision Insurance-S	002-20225 HR Insurance Payabl	Check		9.36
				010-20225 HR Insurance Payabl	Check		1.56
					VISION SERVICE PLAN Total:		551.29
WELLS FARGO	5028621926	2/7/2024	Mult Dept-Copier L	002-1010-50605 Copier Lease	Check		62.79
				002-1030-50605 Copier Lease	Check		62.79
				002-1065-50605 Copier Lease	Check		62.79
				002-1070-50605 Copier Lease	Check		62.79
				002-1080-50605 Copier Lease	Check		62.79
				002-1085-50605 Copier Lease	Check		8.97
				002-1100-50605 Copier Lease	Check		62.79
				002-1110-50605 Copier Lease	Check		62.79
				002-1110-50605 Copier Lease	Check		62.79
				002-1114-50605 Copier Lease	Check		8.96
				002-1115-50605 Copier Lease	Check		8.97
				002-1121-50605 Copier Lease	Check		8.97
				002-1122-50605 Copier Lease	Check		8.97
				002-1123-50605 Copier Lease	Check		8.97
				002-1124-50605 Copier Lease	Check		8.97
WELLS FARGO	5028655234	2/10/2024	Library-Copier Leas	034-1125-50605 Copier Lease	Check		88.00
					WELLS FARGO Total:		653.10

Rains County Invoice Register

2/20/2024 5:17 PM

Batch # 71895
 Batch Description Payables 02-22-24
 Bank Account Name Consolidated Cash

Vendor	Invoice Number	Invoice Date	Description	Account	Payment Method	Check Number	Amount
WOOD COUNTY	Hathcoat # 2999	2/12/2024	DCIk-Service Fees	002-20213 Clerk Non-Disb Fees	Check		100.00
WOOD COUNTY AS	10486	2/5/2024	RB-Oil Sand	010-1150-50470 Road Material	Check		2,076.14
WOOD COUNTY AS	10507	2/9/2024	RB-Oil Sand	010-1150-50470 Road Material	Check		2,083.46
WOOD COUNTY ASPHALT, LTD. Total:							4,159.60
ZACHRY CAGLE	Reimbursement	1/18/2024	Jail-Fuel	002-1109-50440 Fuel & Oil	Check		42.00
Total							195,182.11

02/22/2024 Liability Payables

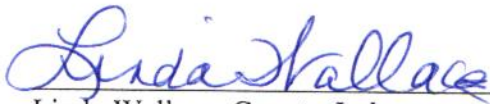
Vendor	Type	Check Date/ACH Date	Account	Amount
Liberty National	Liability Check	3/1/2024	2-0225 HR Insurance Payable	\$752.22
Office of the Attorney General	ACH payment	3/1/2024	2-0228 Child Support Pay	\$842.01
United States Treasury	ACH payment	2/23/2024	2-0222 Payroll W/H & 2-0210 FICA	\$32,547.04
				\$34,141.27

+ \$500,000.00

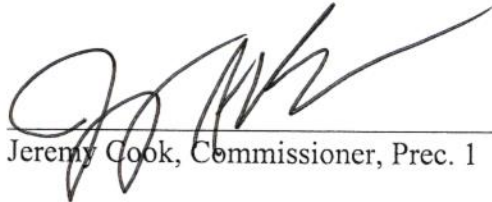
+ \$195,182.11

= \$729,323.38

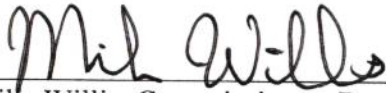
The Rains County Commissioners Court Approved and Signed the Payment of Accounts
this 22nd day of FEBRUARY, 2024.



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



RAINS COUNTY

RESOLUTION #3-2024

EXPRESSING UNANIMOUS SUPPORT OF THE BARRETT SOLAR PROJECT, LLC AND REQUESTING FINANCIAL ASSISTANCE FROM THE BARRETT SOLAR PROJECT, LLC FOR THE PURCHASE OF THERMAL DRONES IN THE JURISDICTION OF RAINS COUNTY, TEXAS

The Commissioners Court of Rains County, Texas, meeting on February 22, 2024, considered the following resolution:

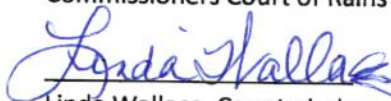
WHEREAS, the Commissioners Court of Rains County, Texas (the "County") desires to publicly proclaim the unanimous support of the Barrett Solar Project, LLC; and,

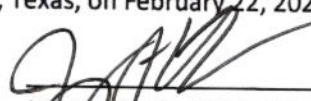
WHEREAS, the County desires to purchase thermal drone kits and wishes to request financial assistance from the Barrett Solar Project for said purchase.


NOW, THEREFORE, BE IT ORDERED, by the Commissioners Court of Rains County, that:


1. The County proclaims unanimous support of the Barrett Solar Project, LLC by all members of the Commissioners Court.
2. The County requests funding from the Barrett Solar Project, LLC for the purchase of thermal drones in the amount of \$23,700.00

The foregoing Resolution and Order was lawfully moved by Commissioner Mike Willis, duly seconded by Commissioner Jeremy Cook, and duly adopted by the unanimous support of the Commissioners Court of Rains County, Texas, on February 22, 2024.


Linda Wallace, County Judge


Jeremy Cook, Precinct 1


Mike Willis, Precinct 2


Corey Young, Precinct 3

Lori Northcutt, Precinct 4

The foregoing Resolution and Order is a true and correct copy of the Resolution and Order passed by the Commissioners Court in open and regular session on February 22, 2024.




County Clerk, Rains County, Texas

Night Vision Outfitters
 4100 Eldorado Pkwy.
 Suite 100-233
 McKinney, TX 75070



NIGHT VISION OUTFITTERS

www.nightvisionoutfitters.com
 sales@nightvisionoutfitters.com

Customer Billing
 Jeremy Cook
 Rains County Commissioner
 167 East Quitman St
 Emory, TX 75440

Invoice

Customer Shipping
 Jeremy Cook
 Rains County Commissioner
 167 East Quitman St
 Emory, TX 75440

Date
 12/12/23

Representative MM	Invoice No. 22097	Order No. PENDING	Shipping Method UPS	Payment Method PENDING
-----------------------------	-----------------------------	-----------------------------	-------------------------------	----------------------------------

Item Description	Quantity	Amount
DJI Matrice M30T Thermal Drone, Shield Plus Combo (M30T, DJI RC Plus Controller, Propellers, Cables, Hard Case, Tool Kit, BS30 Battery Station, Batteries Not Included) CP.EN.00000383.SP	2	19,299.98
DJI Matrice 30 Series TB30 Intelligent Flight Battery CP.EN.00000369.02	16	5,264.00
Night Vision Outfitters Stickers		0.00
Night Vision Outfitters Koozies		0.00
Night Vision Outfitters Truck Decal		0.00
DEPT / AGENCY DISCOUNT		-863.98
FREE SHIPPING		0.00
TERMS: TAX-EXEMPT AGENCY / DEPT PURCHASE		
TERMS: NET 15, PMT BY CHECK		

	Subtotal (Before Tax)	\$23,700.00
	Sales Tax (8.25%)	\$0.00
DEPT PURCHASE (TAX-EXEMPT)	Order Total	\$23,700.00
	Payments Received	\$0.00
	Remaining Balance	\$23,700.00

Export of Thermal Imaging or Night Vision Equipment, related accessories, or technical information is strictly regulated by the US Department of State in accordance with the guidelines of the International Traffic in Arms Regulations (ITAR). It is a major crime to ship or carry US manufactured Thermal or Night Vision devices outside the borders of the United States, punishable by fines and prison sentences. Also, it is illegal to allow a non-US Citizen to look through NV or Thermal Optics, even on US soil. By purchasing and accepting the above listed items, you attest that you will not attempt to export or carry this equipment outside the borders of the United States. Ignorance of these regulations will not hold up in court.

SCOTT, SINGLETON, FINCHER AND COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

4815-A KING STREET
TELEPHONE 903-455-4765
FAX 903-455-5312
GREENVILLE, TEXAS 75401

Member of:
AICPA Governmental
Audit Quality Center

Members of:
American Institute of
Certified Public Accountants

Texas Society of
Certified Public Accountants

February 15, 2024

To the Honorable County Judge and
Members of the Commissioner's Court
Rains County, Texas

We are pleased to confirm our understanding of the services we are to provide Rains County, Texas, for the year ended September 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Rains County, Texas, as of and for the year ended September 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Rains County, Texas' basic financial statements. Such information, 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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Rains County, Texas' RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedule – General Fund
- 3) Budgetary Comparison Schedule – Road and Bridge Fund
- 4) Schedule of Changes in Net Pension Liability and Related Ratios
- 5) Schedule of Pension Contributions
- 6) Schedule of Changes in Total OPEB Liability and Related Ratios

We have also been engaged to report on supplementary information other than RSI that accompanies Rains County, Texas' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Combining Balance Sheet – Non-Major Governmental Funds
- 2) Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Non-Major Governmental Funds

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1) Roster of Public Officials

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Rains County, Texas, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Net realizable value of accounts receivable and property tax receivables.
- Revenue recognition policies
- Accounting for grant awards
- Compliance with grant requirements

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Rains County, Texas' compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Attestation Services

We will perform an Alternative Compliance Examination of Rains County, Texas' compliance with the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program. The objective of this engagement will be to report on the County's compliance with the requirements of the CSLFRF grant program in accordance with the requirements specified in the OMB Compliance Supplement for Alternative Compliance Examination Engagements. Our examination will be conducted in accordance with the AICPA attestation standards as codified in the AICPA's *Professional Standards, AT-C section 315, Compliance Attestation*; *Government Auditing Standards*, issued by the Comptroller General of the United States; and with the Requirements for an Alternative CSLFRF Compliance Examination Engagement as set forth in the OMB 2023 Compliance Supplement. As part of our examination, we will perform procedures to obtain reasonable assurance about whether Rains County, Texas, complied, in all material respects, with the requirements of the CSLFRF program. The purpose of these procedures will be to express an opinion on the County's compliance applicable to the CSLFRF program in a separate written report issued pursuant to the requirements of the above standards. This report will be addressed to the Commissioner's Court and Management of Rains County. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the compliance audit or are unable to form or have

not formed an opinion on compliance, we may decline to express an opinion or issue a report, or we may withdraw from this compliance engagement. Our examination will not provide a legal determination of Rains County's compliance with the CSLFRF requirements.

Other Services

We will also assist in preparing the financial statements and related notes of Rains County, Texas, in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards.. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Commissioner's Court and Management of the Rains County, Texas; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Scott, Singleton, Fincher and Company, P.C., and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to applicable administrative agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Scott, Singleton, Fincher and Company, P.C., personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

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

Melissa Lynch is the engagement partner, and Tommy Nelson is the consulting partner. They are responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on mutually agreed upon dates and to issue our reports as soon as possible thereafter.

Our fee for the financial statement audit services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will range from \$29,500 to \$33,500. The number and extent of any required audit adjusting entries will have a direct bearing on the final cost specified above. Rains County, Texas will be required to adopt GASB Statement Number 96, *Subscription Based Information Technology Arrangements (SBITA)*, during 2023. Assistance, if any, provided to assist with compliance with this standard will be billed separately from the above audit fee at our standard hourly rates. The fee estimate for the Alternative Compliance Examination Engagement for the CSLFRF program will range between from \$5,000 to \$7,000, but we agree that our fee will not exceed \$7,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes thirty days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon

written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

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

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Rains County, Texas, is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

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

Very truly yours,

Scott, Singleton, Fincher and Company, PC

Scott, Singleton, Fincher and Company, PC

RESPONSE:

This letter correctly sets forth the understanding of Rains County, Texas.

Management signature: *Linda Wallace*

Title: *Rains County Judge*

Date: *February 23, 2024*

Governance signature: *Tommy L Beard*

Title: *County Auditor*

Date: *Feb 22, 2024*



Emmett & Miriam
McCoy
College of Business Administration

TEXAS ASSOCIATION OF COUNTIES
2023 Certificate of Membership
County Investment Academy

Hon. Jeremy Cook

Successfully completed investment education that satisfies Section 2256.008 of the Texas Public Funds Investment Act. This ongoing commitment to continuing education provides maximum benefit to

Rains County

Issued by the Texas Association of Counties the thirty-first day of December, 2023

A handwritten signature in cursive script, reading "Nathan Craddock".

Mr. Nathan Craddock, President

A handwritten signature in cursive script, reading "Susan M Redford".

Ms. Susan Redford, Executive Director

GrantWorks

Rains County

ARPA STATUS REPORT

Prepared by:

Glenn Greer

glenn.greer@grantworks.net

January 31, 2024

Rains County: ARPA STATUS REPORT

This Status Report is presented by the GrantWorks ARPA project management team to provide routine updates.

FINANCIAL SUMMARY			
Category	Dollars	Percent Complete	Comments
Total Estimated Budget	\$2,373,506.20		
Remaining Amount to Budget	\$57,191.80	98%	
Total Obligations	\$1,610,253.09		
Remaining Amount to Obligate	\$820,444.91	66%	11 Months Remaining Until the Obligation Deadline of 12/31/2024.
Total Expenditures	\$1,540,293.09		
Remaining Amount to Expend	\$890,404.91	63%	35 Months Remaining Until the Expenditure Deadline of 12/31/2026.

Estimated Expenditure Threshold Date	
25%	Q2 2023
50%	Q1 2024
75%	Q4 2024
100%	Q1 2025

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ARPA SELECTED PROJECTS

Contract No.: ARP-TX-21-063

Type: County/Metro<\$10mil

Total Allocation being Managed: \$2,430,698.00

Reports Required: Annually

Remaining Amount to Budget: \$57,191.80

Project ID	Project Type - Project Delivery - Project Title	Description (50 - 250 Words)	Expense Class - Expenditure Category	Identified Risks	Estimated Budget	Total Obligations	Remaining Amount to Obligate	Total Expenditures	Remaining Amount to Expend	Estimated Completion Date
Decision to Proceed: Yes										
2101	ARPA Recipient - Professional Services - Administrative Services	General Administrative services for the management and oversight of ARPA funded Programs and projects. Services provided by consultants, contractors and/or staff and may include public notices, accounting and audit support, disbursement of funds, monitoring, reporting, or any other general administrative or grant management services. Development of internal policies and procedures that are compliant with ARPA guidelines which may include procurement, financial management, labor monitoring, oversight of subrecipient awards, etc..	6. Revenue Replacement - 6.01 Provision of Government Services	N/A	\$132,000.00	\$132,000.00	\$0.00	\$62,040.00	\$69,960.00	06-30-2025
2102	ARPA Recipient - Equipment or Informal Purchase (only) - Veterans Van purchase	Rains County purchased a van for serving and assisting their veteran's. The County has garaged the van in Emory Texas and uses the van to provide veterans transportation to either the VA Veterans Hospital in Dallas, Texas or the VA Hospital in Bonham, Texas which are approximately 2 hours distance from Emory in one direction. The veterans service transports veterans to the hospital, doctor's office, pharmacy, stores, COVID-19 test centers and vaccine centers. Rains County has provided this service to Veterans since March 2011. Since inception, 1377 volunteers have transported 1528 Veterans to medical appointments and have donated 11,152 hours. The current van was purchased in 2011. Rains County indicates that mileage on the van is approximately 200,000 miles. The County used American Rescue Plan monies to purchase a replacement van under 2 CFR 200.320(c)(3)	6. Revenue Replacement - 6.01 Provision of Government Services	High Risk due to purchasing from TX Smart Buy (COOP) and using sole source procurement	\$49,412.94	\$49,412.94	\$0.00	\$49,412.94	\$0.00	11-09-2021



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Project ID	Project Type - Project Delivery - Project Title	Description (50 - 250 Words)	Expense Class - Expenditure Category	Identified Risks	Estimated Budget	Total Obligations	Remaining Amount to Obligate	Total Expenditures	Remaining Amount to Expend	Estimated Completion Date
		to justify noncompetitive procurement. The County purchased the special equipped van from the Texas Smart Buy Cooperative and according to them is a sole source since it is a specialty item. The reasoning they provided is that a (1) delay could affect the County's ability to transport Veterans to medical appointments, including appointments related to the current pandemic. (2) The age and mileage of the current vehicle make it more prone to mechanical failure resulting in downtime for repairs and (3) the vehicle that was purchased has been bid through Texas Smart Buy of which Rains County is a member.								
2203	ARPA Recipient - Equipment or Informal Purchase (only) - Road Maintenance Materials	This project is for materials purchase only. Rains County is maintaining and repairing many of the roads in the County over the next year. They are planning on going out to bid for materials recycled from an old bridge that has been destroyed and is being crushed and sold off as road materials. They are preemptively stocking up by purchasing a one time material load prior to price increases and prior to supply chain issues. They are also taking advantage of recycled materials and the volatile pricing market. Road repairs have not been done during the COVID pandemic and therefore there are many repairs that are needed now.	6. Revenue Replacement - 6.01 Provision of Government Services	N/A	\$434,337.90	\$434,337.90	\$0.00	\$434,337.90	\$0.00	09-01-2022
2207	ARPA Recipient - Equipment or Informal Purchase (only) - Sheriff EMS Vehicle	The County will use approximately \$60,000 in ARPA funds to buy a 2023 Chevrolet Tahoe I.S., 5.3L V8 engine, 4x4 vehicle with a Maitech upfit for the sheriff's department from Lake Country Chevrolet and the TIPS USA cooperative.	6. Revenue Replacement - 6.01 Provision of Government Services	TIPS COOP	\$50,221.60	\$50,221.60	\$0.00	\$50,221.60	\$0.00	12-30-2022
2208	ARPA Recipient - Equipment or Informal Purchase (only) - EM 2022 Ford F150 Vehicle	The County will use approximately \$50,000 in ARPA funds to buy a 2023 Ford F-150, 4-Door, 4x4 Emergency Management vehicle. They are using Brian Toliver Ford who is a subsidiary	6. Revenue Replacement - 6.01 Provision of Government Services	TIPS COOP	\$50,599.99	\$50,599.99	\$0.00	\$50,599.99	\$0.00	12-03-2022



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Project ID	Project Type - Project Delivery - Project Title	Description (50 - 250 Words)	Expense Class - Expenditure Category	Identified Risks	Estimated Budget	Total Obligations	Remaining Amount to Obligate	Total Expenditures	Remaining Amount to Expend	Estimated Completion Date
		of Silsbee Ford and the TIPS COOP Program. The vehicle has a V6 ECO engine which is better on fuel consumption and emission control. The new vehicle will replace a 2013 Ford Explorer AWD with over 180,000 miles that is at the end of its remaining service life.								
2309	ARPA Recipient - Equipment or Informal Purchase (only) - EM Vehicle Kit	The County is purchasing a vehicle from TIPS for the Emergency Management Team. The vehicle will need to be equipped with further emergency warning system. The vendor is Safety Pursuit which is a Buy board COOP company that will be doing the work. The work will be completed once the County receives the Vehicle from Silsbee Ford/Chevy.	6. Revenue Replacement - 6.01 Provision of Government Services	Buyboard	\$12,822.10	\$12,822.10	\$0.00	\$12,822.10	\$0.00	03-02-2023
2310	ARPA Recipient - Equipment or Informal Purchase (only) - Court House & Annex AV and Speaker Project	The County has used TIPS USA to install a speaker system that will allow people in the court to spread out and still hear what is being said by the Judge and Commissioners. At this time they do not have a central speaker AV system and has hired DELCOM to update, install, and add new ceiling speakers, gooseneck microphones, and amplifiers. Assisted listening system that is ADA compliant, which includes all necessary hardware for judge to be able to hear microphone sources in ear-piece loudspeaker.	6. Revenue Replacement - 6.01 Provision of Government Services	TIPS USA	\$19,744.27	\$19,744.27	\$0.00	\$19,744.27	\$0.00	04-05-2023
2311	ARPA Recipient - Equipment or Informal Purchase (only) - Constable Vehicle	Rains County is using ARPA funds to purchase a 2023 Ford Responder 4x4 with outfitting for the Constable's office. It will be replacing a vehicle with over 130,000 miles that has exceeded its useful life. The vehicle is being procured via TIPS from Silsbee Ford. It will be outfitted by Silsbee Ford with equipment purchased from Dana Safety Supply of Greensboro, NC.	6. Revenue Replacement - 6.01 Provision of Government Services	TIPS USA	\$60,641.00	\$0.00	\$60,641.00	\$0.00	\$60,641.00	06-25-2023
2312	ARPA Recipient - Equipment or Informal Purchase	Rains County is purchasing 15 Body worn cameras and 12 in car recording cameras with a 5 year subscription from Motorola	6. Revenue Replacement - 6.01 Provision of	TIPS USA	\$94,985.00	\$94,985.00	\$0.00	\$94,985.00	\$0.00	07-01-2023

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Project ID	Project Type - Project Delivery - Project Title	Description (50 - 250 Words)	Expense Class - Expenditure Category	Identified Risks	Estimated Budget	Total Obligations	Remaining Amount to Obligate	Total Expenditures	Remaining Amount to Expend	Estimated Completion Date
	(only) - Body Camera & in Car Recording System	Solutions. These will replace the current system that has reached the end of its life and can no longer be upgraded. The purchase will ensure Rains County Sheriff Office deputies are covered everyday as a loss of video at any time can be catastrophic.	Government Services							
2313	ARPA Recipient - Equipment or Informal Purchase (only) - Roads and Bridges project '22-23	Rains County is planning to conduct improvements on various roads and bridges in the county. They will be using their own staff for the work. The County is utilizing ARPA funds to purchase road and base materials. This is a materials only bid they go out for every year. Based on increase costs and inventory issues the county is using ARPA funds along with the county budget to get the road and base materials they need. Maintaining rural county roads is a normal government service and allows for safe access and emergency responses in sparsely populated areas.	6. Revenue Replacement - 6.01 Provision of Government Services		\$552,330.69	\$552,330.69	\$0.00	\$552,330.69	\$0.00	10-01-2023
2415	ARPA Recipient - Equipment or Informal Purchase (only) - Roads and Bridge project '23-24	Rains County is planning to conduct improvements on various roads and bridges in the county. They will be using their own staff for the work. The County is utilizing ARPA funds to purchase road and base materials. This is a materials only bid they go out for every year. Based on increase costs and inventory issues the county is using ARPA funds along with the county budget to get the road and base materials they need. Maintaining rural county roads is a normal government service and allows for safe access and emergency responses in sparsely populated areas.	6. Revenue Replacement - 6.01 Provision of Government Services		\$903,357.71	\$200,745.60	\$702,612.11	\$200,745.60	\$702,612.11	10-01-2024
2416	ARPA Recipient - Equipment or Informal Purchase (only) -	Rains County purchased a radar system for the sheriff's department using arpa funds	6. Revenue Replacement - 6.01 Provision of Government Services		\$13,053.00	\$13,053.00	\$0.00	\$13,053.00	\$0.00	
					\$2,373,506.20	\$1,610,253.09	\$763,253.11	\$1,540,293.09	\$833,213.11	

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COMPLETED TREASURY REPORTING

Report	Completion Status	Notes
Annual Planning & Expenditure Reporting	Completed April 13, 2022	
Annual Planning & Expenditure Reporting	Completed April 13, 2023	

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GENERAL NEXT STEPS FOR NEXT MONTH

- PM will provide any missing documents as stated in the "CLOSEOUT DOCUMENT CHECKLIST STATUS" section below
- Next Treasury Report due April 30, 2024

PROJECT COMPLIANCE & MONITORING FOLLOW-UP STEPS

- **Risk from COOP Solicitations:**

Local governments often prefer using Cooperative Purchasing (also called COOPS or 'buy boards' generally) to procure goods and services and as a means to ensure competition and speed of project delivery. However, COOPS frequently place ARPA Recipients at varying levels of risk of non-compliance when procuring with ARPA (or other Federal) funds because COOPS are not fully aligned with the specific terms and provisions of ARPA, the Federal Uniform Guidance (2 CFR 200), and/or specific local procurement policies and thresholds that would also ensure ARPA compliance. *As such, GrantWorks does not recommend using COOPs for ARPA procurements.*

- **General Guidance on COOP Solicitations:**

If you would still like to use a COOP for an ARPA procurement – GrantWorks requests the following:

- Provide the terms & conditions and general forms & contract documents used by the COOPs for review on level of compliance with ARPA requirements
- Include GrantWorks prior to solicitation so that a new solicitation with ARPA requirements can be issued with the COOP
- Require respondents to be registered in SAM.gov and to sign ARPA Addendum(s)

- **Next Steps on COOP Solicitations:**

- If you have already completed a procurement and expended funds – GrantWorks will complete a review of the procurement and provide a compliance summary.
- If you have already completed a procurement and have not yet expended funds – GrantWorks can provide an ARPA Addendum for inclusion in the contract.



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CLOSEOUT DOCUMENT CHECKLIST STATUS

I) Client Level Compliance

Checklist Document Name	Item Complete?	Item Notes
Transition Call Notes	Yes	Email from Keith is the only transition note available
Kickoff Agenda / Notes	Yes	
State Regulations for Procurement	Yes	
Federal Regulations for Procurement	Yes	
Client's Standards of Conduct with Conflict of Interest Policy		
PM Communications Plan - Client	N/A	
PM Communications Plan - ARPA Outreach	Yes	
Peer Report	N/A	
Supplemental Documentation	Yes	
Documentation of ARPA Public Meeting(s) & Stakeholder Engagement	N/A	
Client Background Review Form	No	
Lost Revenue Calculation	Yes	
Client Approved Project List		
Financial Management System/Plan	No	
Document Management & Retention Plan	No	
Anti-Fraud Waste & Abuse (AFWA) Policy	No	
Single Audit, or equivalent 2021	N/A	
Single Audit, or equivalent 2022	N/A	
Single Audit, or equivalent 2023		
Single Audit, or equivalent 2024		
Single Audit, or equivalent 2025		
Single Audit, or equivalent 2026		



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Checklist Document Name	Item Complete?	Item Notes
Client's Executed Terms & Conditions		
Client's Executed Title VI Form		
Client's Budget submitted to Treasury		
Interim Report	Yes	
P&E Annual Report - 2022	Yes	
P&E Annual Report - 2023	Yes	
P&E Annual Report - 2024		
P&E Annual Report - 2025		
P&E Annual Report - 2026		

II) Project Level Compliance

We will provide a Document Checklist for each project and review each of the document items with you. In the next month – we would like to schedule a time to review Document Checklists for the following Projects:

- a. Road and Bridge project 22-23
- b. Road and bridge project 23-24
- c. Sheriff Radar System

