

NOTICE OF MEETING – COMMISSIONERS COURT
RAINS COUNTY, TEXAS

Notice is hereby given that a **REGULAR MEETING** of the Rains County Commissioners court will be held at 10:00 a.m. on **Thursday, March 27, 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
- II. OPEN FORUM
- III. PRESENTATIONS: Present new badges to Andy Lowen and Lucas Edwards, Courthouse Security.
- 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 approving a Policy for the Use of Rains County Courthouse Grounds and Site.
 - E. Discuss/take action regarding the Scott, Singleton & Fincher Audit.
 - F. Discuss/take action regarding approving the Final Plat for JB Griffin Subdivision.
 - G. Discuss/take action regarding an amendment to the Subdivision rules pertaining to Flag Lots.
 - H. Discuss/take action regarding setting Permit fees for RV Parks.
 - I. Discuss/take action regarding adopting a Multiple Use Agreement between TxDOT and Rains County for the new radio tower to be constructed on TxDOT's land on Highway 69.
 - J. Discuss/take action regarding reviewing the Plans for The Hill and wording the Bids.

FILED FOR RECORD
2025 MAR 24 AM 9:19
CLERK OF COURT
RAINS COUNTY TEXAS
M. J. J. J.

Workshop for Future Items

V. 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

THE STATE OF TEXAS

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RAINS COUNTY

COMMISSIONERS

COUNTY OF RAINS

COURT

March 27, 2025

Be it remembered, the Commissioners Court of Rains County, Texas, being convened in its regular session in the Rains County Courthouse, on Thursday, the **27th day of March 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 Thursday, March 27, 2025.**

The posted meeting of the Commissioners Court was held at **10:00 a.m. on Thursday, the 27th day of March, 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, Commissioner Mike Willis led the invocation.

II. OPEN FORUM

Marvin Henson- Multi use agreement between TXDot & Rains County

III. PRESENTATIONS

IV. ITEMS FOR DISCUSSION and/or ACTION.

A. Departmental Reports

1. Road & Bridge Department

a. Permits/Right-of-Way (ROW)¹

Moved by Commissioner Mike Willis, duly

¹ Permits/ROW for CR 3232

seconded by Commissioner Korey Young to approve the Permits/Right-of Way (ROW) for CR 1150, FEC.

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

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

2. Environmental Enforcement and Emergency Management

3. Veterans' Services

4. AgriLife Extension

5. Indigent Health Care Program

6. Library

B. Elected Official's and Finance Reports

1. Financial Report

a. Line-Item transfers/budget amendment.

b. Payment of accounts ²

Moved by Commissioner Mike Willis, duly seconded by Commissioner Lori Northcutt to approve payment of account in the amount of \$335,616.16

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

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

b. Monthly/Quarterly Report (If present)

Payroll & Personnel ³

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

Court Members Voting Aye: Jeremy Cook, Mike Willis, Lori Northcutt, 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.

N/A

D. Discuss/take action regarding approving a policy for the use of the Rains County Courthouse grounds and site.

N/A

2 Payment of Accounts

3 Payroll and Personnel

E. Discuss/take action regarding the Scott, Singleton, & Fincher audit.⁴

Moved by Commissioner Mike Willis duly seconded by Commissioner Lori Northcutt to accept into the minutes the Rains County Annual Financial Report for year ended, September 30, 2023.

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

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

F. Discuss/take action regarding approving the final plat for JB Griffin Subdivision.

Moved by Commissioner Lori Northcutt, duly seconded by Commissioner Korey Young to approve the final plat for JB Griffin subdivision.

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

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

G. Discuss/take action regarding an amendment to the Subdivision rules pertaining to Flag Lots.

Moved by Commissioner Korey Young, duly seconded by Commissioner Mike Willis all lots are required to have minimum road frontage of 60 ft.

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

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

H. Discuss/take action regarding setting permit fees for RV parks.

Moved by Commissioner Lori Northcutt, duly seconded by Commissioner Korey Young to accept the amendments of raising the fees for each group spaces of \$500.00 and to approve to set the annual inspection to \$125.00 per year and to have the owners require an extended contract for annual on-site sewer service.

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

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

I. Discuss/take action regarding adopting a multiple use agreement between TxDOT and Rains County for the new radio tower to be constructed on

⁴ Representation Letter Scott, Singleton, Fincher & Co
Annual Financial Report YE September 30, 2023.

TxDOT's land on Highway 69.⁵

Moved by Commissioner Jeremy Cook, duly seconded by Commissioner Lori Northcutt to adopt the multiple use agreement between the County of Rains and State of Texas.

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

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

J. Discuss/take action regarding reviewing the plans for The Hill and wording bids.

Moved by Commissioner Mike Willis, duly seconded by Commissioner Korey Young to get a price for roofing repair on The Hill building.

Court Members Voting Aye: Jeremy Cook, Mike Willis, Lori Northcutt, Korey Young, 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 Lori Northcutt to adjourn.

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

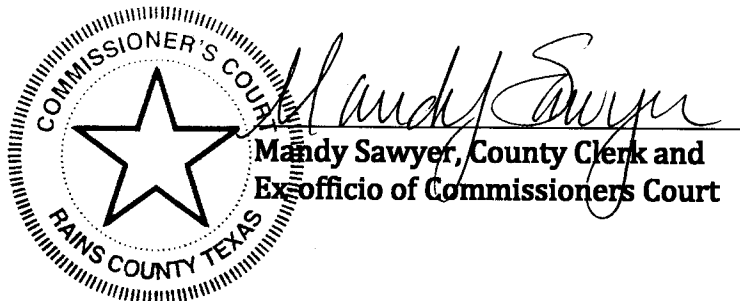
Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

With no further business to be considered by the Court at **11:47 a.m.**, Judge Linda Wallace declared Commissioners Court adjourned.

On this the 27th day of March, 2025, I, Mandy Sawyer, attest to the accuracy of this record.





2000 I-30 E
Greenville, TX 75402

Friday, March 21, 2025

County: Rains County

Farmers Electric Cooperative Member: Daniel Goff
Service Order Number: 2025034030

Greetings:

Farmers Electric Cooperative, Inc. is requesting permission to construct electrical power distribution facilities which will cross County Road 1308 at pole 079155 which is 582' N of CR 1150.

Site location map/construction sketches are attached. The construction sketch details the proposed work. The proposed electrical service will be constructed:

- ☒ Overhead - All road crossings will have a minimum vertical clearance of 22 feet.
☐ Underground - All underground bore crossings are PVC encased 4' of coverage from the lowest point of the Right of Way.


If you have any questions, please contact me at any time.

Sincerely,

Psalm Harper
pharper@farmerselectric.coop
Engineering Coordinator

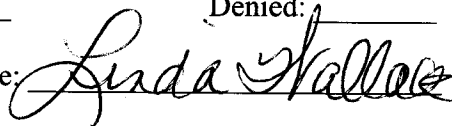
Enclosures

County Approval Section:

Approved: 

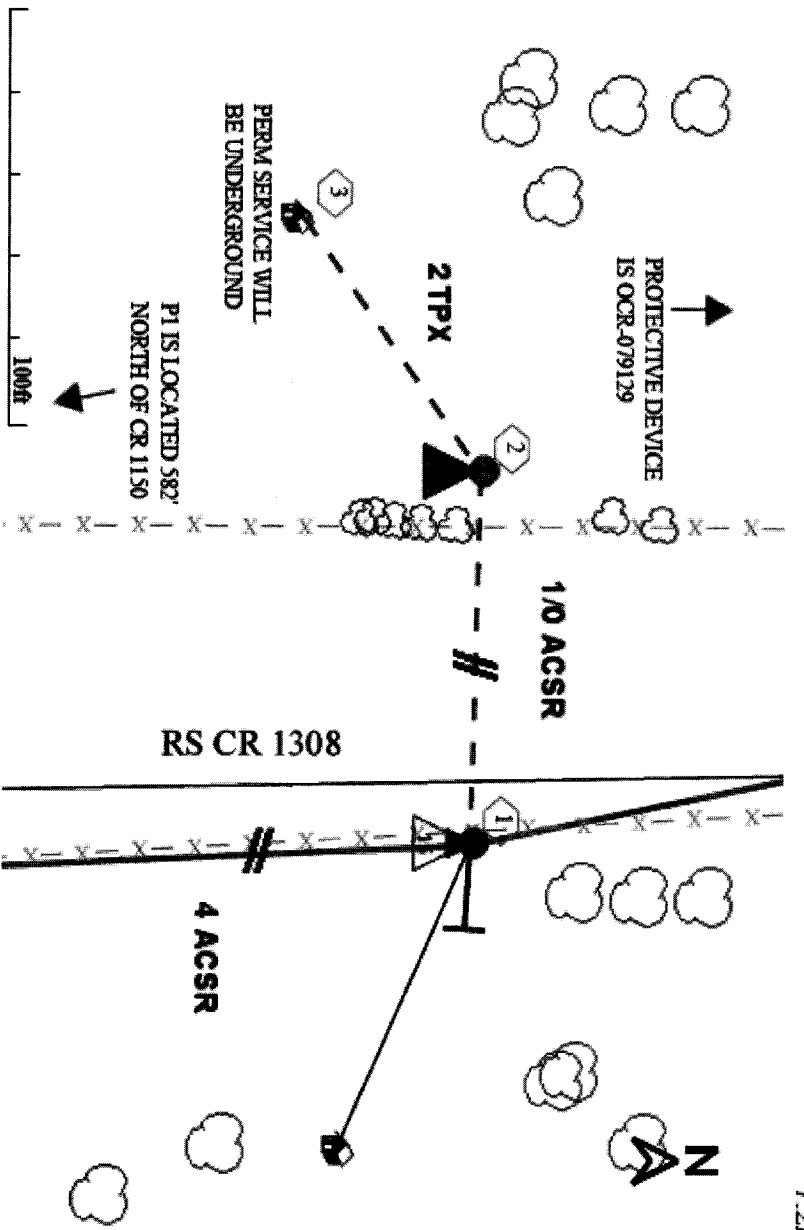
Denied: _____

Authorized Signature: _____



Date: 3-27-25

7.2KV





Rains County, TX

Payables Report 03-27-2025

By Purchased From Vendor

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Purchased From Vendor: 3AM HOLDINGS LLC					
3AM HOLDINGS LLC	100001505	03/27/2025	SHRF-IT Services	002-1175-57130	1,207.50
3AM HOLDINGS LLC	100001523	03/27/2025	IT Services	002-1175-57130	1,811.25
3AM HOLDINGS LLC	100001533	03/27/2025	Monthly Cyber Security	002-1175-57180	160.00
3AM HOLDINGS LLC	100001547	03/27/2025	SHRF-Cyber Security	002-1175-57180	80.00
Purchased From Vendor 3AM HOLDINGS LLC Total:					3,258.75
Purchased From Vendor: A & R COLLISION CENTER					
A & R COLLISION CENTER	012066	03/27/2025	SHRF-Repair patrol car	002-1110-52225	2,883.00
Purchased From Vendor A & R COLLISION CENTER Total:					2,883.00
Purchased From Vendor: AFLAC					
AFLAC	INV0000545	03/05/2025	PY AFLAC Accident (AfterTax)	002-21320	5.94
AFLAC	INV0000546	03/05/2025	PY AFLAC Accident (Pre-Tax) D	002-21320	206.83
AFLAC	INV0000546	03/05/2025	PY AFLAC Accident (Pre-Tax) D	010-21320	39.12
AFLAC	INV0000546	03/05/2025	PY AFLAC Accident (Pre-Tax) D	034-21320	16.20
AFLAC	INV0000547	03/05/2025	PY AFLAC Cancer (Pre-Tax) De	002-21320	172.37
AFLAC	INV0000547	03/05/2025	PY AFLAC Cancer (Pre-Tax) De	010-21320	18.63
AFLAC	INV0000548	03/05/2025	PY AFLAC Hospital (Pre-Tax) D	002-21320	94.80
AFLAC	INV0000549	03/05/2025	PY AFLAC Life (After Tax) Dedu	002-21320	31.32
AFLAC	INV0000550	03/05/2025	PY AFLAC Spec Event (Pre-Tax)	002-21320	84.78
AFLAC	INV0000578	03/19/2025	PY AFLAC Accident (AfterTax)	002-21320	5.94
AFLAC	INV0000579	03/19/2025	PY AFLAC Accident (Pre-Tax) D	002-21320	206.83
AFLAC	INV0000579	03/19/2025	PY AFLAC Accident (Pre-Tax) D	010-21320	39.12
AFLAC	INV0000579	03/19/2025	PY AFLAC Accident (Pre-Tax) D	034-21320	16.20
AFLAC	INV0000580	03/19/2025	PY AFLAC Cancer (Pre-Tax) De	002-21320	172.37
AFLAC	INV0000580	03/19/2025	PY AFLAC Cancer (Pre-Tax) De	010-21320	18.63
AFLAC	INV0000581	03/19/2025	PY AFLAC Hospital (Pre-Tax) D	002-21320	94.80
AFLAC	INV0000582	03/19/2025	PY AFLAC Life (After Tax) Dedu	002-21320	31.32
AFLAC	INV0000583	03/19/2025	PY AFLAC Spec Event (Pre-Tax)	002-21320	84.78
Purchased From Vendor AFLAC Total:					1,339.98
Purchased From Vendor: ALLIED NATIONAL INSURANCE					
ALLIED NATIONAL INSURANCE	INV0000551	03/05/2025	PY Dependant Dental Employ	002-21225	574.21
ALLIED NATIONAL INSURANCE	INV0000551	03/05/2025	PY Dependant Dental Employ	010-21225	76.16
ALLIED NATIONAL INSURANCE	INV0000552	03/05/2025	PY Dental Employer Portion	002-21225	2,261.14
ALLIED NATIONAL INSURANCE	INV0000552	03/05/2025	PY Dental Employer Portion	010-21225	347.87
ALLIED NATIONAL INSURANCE	INV0000552	03/05/2025	PY Dental Employer Portion	034-21225	34.79
ALLIED NATIONAL INSURANCE	CM0000036	03/19/2025	PY Dental Employer Portion	010-21225	-32.00
ALLIED NATIONAL INSURANCE	INV0000584	03/19/2025	PY Dependant Dental Employ	002-21225	574.21
ALLIED NATIONAL INSURANCE	INV0000584	03/19/2025	PY Dependant Dental Employ	010-21225	46.62
Purchased From Vendor ALLIED NATIONAL INSURANCE Total:					3,883.00
Purchased From Vendor: ANDREWS CENTER					
ANDREWS CENTER	Inmate Health 3/20/25	03/27/2025	INMATE HEALTH TREATMENT	002-1005-55320	438.00
Purchased From Vendor ANDREWS CENTER Total:					438.00
Purchased From Vendor: ARCOSA CRUSHED CONCRETE					
ARCOSA CRUSHED CONCRETE	INV-105-6039	03/27/2025	R&B-YARD1 CC 47.23TN INV-1	010-1150-52320	991.83
ARCOSA CRUSHED CONCRETE	INV-105-6150	03/27/2025	R&B-YARD1 CC 45.62TN INV-1	010-1150-52320	958.02
ARCOSA CRUSHED CONCRETE	INV-105-6272	03/27/2025	R&B-YARD1 CC 69.18TN INV-1	010-1150-52320	1,452.78
ARCOSA CRUSHED CONCRETE	INV-105-6370	03/27/2025	R&B-YARD1 CC 23.11TN INV-1	010-1150-52320	485.31
ARCOSA CRUSHED CONCRETE	INV-105-6531	03/27/2025	R&B-YARD1 CC 44.6TN INV-10	010-1150-52320	936.60
Purchased From Vendor ARCOSA CRUSHED CONCRETE Total:					4,824.54
Purchased From Vendor: AT&T MOBILITY					
AT&T MOBILITY	287339571419 3/25	03/27/2025	Mobile Phone & Hotspot w/ F	002-1115-57210	71.88

Payables Report 03-27-2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
AT&T MOBILITY	287339571419 3/25	03/27/2025	Mobile Phone & Hotspot w/ F	002-1116-57210	111.23
Purchased From Vendor AT&T MOBILITY Total:					183.11
Purchased From Vendor: ATMOS ENERGY					
ATMOS ENERGY	3021239006 3/25	03/27/2025	Arr Bldg-Gas	002-1085-51210	35.15
ATMOS ENERGY	3021239006 3/25	03/27/2025	Arr Bldg-Gas	002-1114-51210	33.63
ATMOS ENERGY	3021239006 3/25	03/27/2025	Arr Bldg-Gas	002-1115-51210	33.63
ATMOS ENERGY	3021239006 3/25	03/27/2025	Arr Bldg-Gas	002-1116-51210	33.63
ATMOS ENERGY	3021239006 3/25	03/27/2025	Arr Bldg-Gas	002-1121-51210	33.63
ATMOS ENERGY	3021239006 3/25	03/27/2025	Arr Bldg-Gas	002-1122-51210	33.63
ATMOS ENERGY	3021239006 3/25	03/27/2025	Arr Bldg-Gas	002-1123-51210	33.63
ATMOS ENERGY	3021239006 3/25	03/27/2025	Arr Bldg-Gas	002-1124-51210	33.63
ATMOS ENERGY	3024945578 3/25	03/27/2025	Clark Bldg-Gas	002-1006-51210	55.02
ATMOS ENERGY	3024945578 3/25	03/27/2025	Clark Bldg-Gas	002-1040-51210	27.51
ATMOS ENERGY	3024945578 3/25	03/27/2025	Clark Bldg-Gas	002-1120-51210	27.51
ATMOS ENERGY	3044128717 3/25	03/27/2025	DL Office-Gas	002-1006-51210	153.92
ATMOS ENERGY	3044145298 3/25	03/27/2025	SHRF/Jail-Gas	002-1109-51210	677.30
ATMOS ENERGY	3044145298 3/25	03/27/2025	SHRF/Jail-Gas	002-1110-51210	677.29
ATMOS ENERGY	4037099191 3/25	03/27/2025	Library-Gas	034-1125-51210	106.27
ATMOS ENERGY	3021238810 3/25	03/27/2025	Annex-Gas	002-1002-51210	31.44
ATMOS ENERGY	3021238810 3/25	03/27/2025	Annex-Gas	002-1003-51210	31.44
ATMOS ENERGY	3021238810 3/25	03/27/2025	Annex-Gas	002-1006-51210	31.44
ATMOS ENERGY	3021238810 3/25	03/27/2025	Annex-Gas	002-1007-51210	31.44
ATMOS ENERGY	3021238810 3/25	03/27/2025	Annex-Gas	002-1030-51210	47.17
ATMOS ENERGY	3021238810 3/25	03/27/2025	Annex-Gas	002-1060-51210	47.18
ATMOS ENERGY	3021238810 3/25	03/27/2025	Annex-Gas	002-1065-51210	47.17
ATMOS ENERGY	3021238810 3/25	03/27/2025	Annex-Gas	002-1075-51210	31.44
ATMOS ENERGY	3021238810 3/25	03/27/2025	Annex-Gas	002-1080-51210	15.72
Purchased From Vendor ATMOS ENERGY Total:					2,309.82
Purchased From Vendor: BEN E KEITH DFW					
BEN E KEITH DFW	13356239	03/27/2025	Custodial Supplies	002-1109-51135	104.45
BEN E KEITH DFW	13356239	03/27/2025	Jail-Prisoner Food,Cust Supp	002-1109-54310	2,205.90
BEN E KEITH DFW	13370863	03/27/2025	Jail-Prisoner Food	002-1109-54310	3,095.42
BEN E KEITH DFW	13387147	03/27/2025	Jail-Prisoner Food,Cust Supp	002-1109-51135	365.71
BEN E KEITH DFW	13387147	03/27/2025	Prisoner Food	002-1109-54310	3,344.69
BEN E KEITH DFW	13399040	03/27/2025	Jail-Prisoner Food,Cust Supp	002-1109-51135	441.59
BEN E KEITH DFW	13399040	03/27/2025	Prisoner Food	002-1109-54310	2,222.95
Purchased From Vendor BEN E KEITH DFW Total:					11,780.71
Purchased From Vendor: BIG STATE INDUSTRIAL SUPPLY INC.					
BIG STATE INDUSTRIAL SUPPL	1590489	03/27/2025	R&B-DRIVER GLOVES	010-1150-51165	356.40
Purchased From Vendor BIG STATE INDUSTRIAL SUPPLY INC. Total:					356.40
Purchased From Vendor: BRODART CO					
BRODART CO	654141	03/27/2025	Library-Book covering	034-1125-51100	126.46
Purchased From Vendor BRODART CO Total:					126.46
Purchased From Vendor: CDCAT - REGION VI					
CDCAT - REGION VI	Registration Laura Pate	03/27/2025	DClerk-REGISTRATION REGIO	002-1065-51300	40.00
Purchased From Vendor CDCAT - REGION VI Total:					40.00
Purchased From Vendor: CDW-G					
CDW-G	AD18818	03/27/2025	IT-HP COLOR PRINTER -CJ	051-1175-58120	544.83
Purchased From Vendor CDW-G Total:					544.83
Purchased From Vendor: CITY OF EMORY					
CITY OF EMORY	Acct 108 3/25	03/27/2025	CLARK BLDG WATER	002-1006-51220	28.13
CITY OF EMORY	Acct 108 3/25	03/27/2025	CLARK BLDG WATER	002-1040-51220	14.06
CITY OF EMORY	Acct 108 3/25	03/27/2025	CLARK BLDG WATER	002-1120-51220	14.06
CITY OF EMORY	Acct 111 3/25	03/27/2025	SHRF/JAIL WATER	002-1109-51220	311.27
CITY OF EMORY	Acct 111 3/25	03/27/2025	SHRF/JAIL WATER	002-1110-51220	311.26
CITY OF EMORY	Acct 761 3/25	03/27/2025	AGRILIFE WATER	002-1010-51220	124.91
CITY OF EMORY	Acct 764 3/25	03/27/2025	ARR BLDG WATER	002-1085-51220	9.84
CITY OF EMORY	Acct 764 3/25	03/27/2025	ARR BLDG WATER	002-1114-51220	7.37

Payables Report 03-27-2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
CITY OF EMORY	Acct 764 3/25	03/27/2025	ARR BLDG WATER	002-1115-51220	7.37
CITY OF EMORY	Acct 764 3/25	03/27/2025	ARR BLDG WATER	002-1116-51220	7.37
CITY OF EMORY	Acct 764 3/25	03/27/2025	ARR BLDG WATER	002-1121-51220	7.37
CITY OF EMORY	Acct 764 3/25	03/27/2025	ARR BLDG WATER	002-1122-51220	7.37
CITY OF EMORY	Acct 764 3/25	03/27/2025	ARR BLDG WATER	002-1123-51220	7.37
CITY OF EMORY	Acct 295 3/25	03/27/2025	LIBRARY WATER	002-1124-51220	7.37
CITY OF EMORY	Acct 611 3/25	03/27/2025	CRTHSE WATER	034-1125-51220	169.85
CITY OF EMORY	Acct 611 3/25	03/27/2025	CRTHSE WATER	002-1006-51220	132.26
CITY OF EMORY	Acct 611 3/25	03/27/2025	CRTHSE WATER	002-1070-51220	40.69
CITY OF EMORY	Acct 611 3/25	03/27/2025	CRTHSE WATER	002-1090-51220	40.69
CITY OF EMORY	Acct 611 3/25	03/27/2025	CRTHSE WATER	002-1100-51220	40.69
CITY OF EMORY	Acct 836 3/25	03/27/2025	ANNEX WATER	002-1002-51220	37.71
CITY OF EMORY	Acct 836 3/25	03/27/2025	ANNEX WATER	002-1003-51220	37.71
CITY OF EMORY	Acct 836 3/25	03/27/2025	ANNEX WATER	002-1006-51220	37.71
CITY OF EMORY	Acct 836 3/25	03/27/2025	ANNEX WATER	002-1007-51220	37.71
CITY OF EMORY	Acct 836 3/25	03/27/2025	ANNEX WATER	002-1030-51220	56.57
CITY OF EMORY	Acct 836 3/25	03/27/2025	ANNEX WATER	002-1060-51220	56.56
CITY OF EMORY	Acct 836 3/25	03/27/2025	ANNEX WATER	002-1065-51220	56.56
CITY OF EMORY	Acct 836 3/25	03/27/2025	ANNEX WATER	002-1075-51220	37.71
CITY OF EMORY	Acct 836 3/25	03/27/2025	ANNEX WATER	002-1080-51220	18.85
CITY OF EMORY	Acct 781 3/25	03/27/2025	CHILD ADVOCACY WATER	002-1006-51220	111.45
Purchased From Vendor CITY OF EMORY Total:					1,777.84
Purchased From Vendor: CONTINENTAL RESEARCH CORP					
CONTINENTAL RESEARCH COR	0059775	03/27/2025	Jail-MeltAway Delcer,Triple PI	002-1109-51135	960.00
CONTINENTAL RESEARCH COR	0059775	03/27/2025	Melt-Away De-Icer	002-1109-52100	960.00
Purchased From Vendor CONTINENTAL RESEARCH CORP Total:					1,920.00
Purchased From Vendor: COUNTY INFORMATION RESOURCE AGENCY					
COUNTY INFORMATION RESO	INV993206474	03/27/2025	IT-MICROSOFT 365 MARCH 20	002-1175-57130	547.82
Purchased From Vendor COUNTY INFORMATION RESOURCE AGENCY Total:					547.82
Purchased From Vendor: DAVID HOLMAN					
DAVID HOLMAN	Reimburse Patches	03/27/2025	SHRF-Patches sew on	002-1110-51315	16.00
Purchased From Vendor DAVID HOLMAN Total:					16.00
Purchased From Vendor: DAVID B. BROOKS					
DAVID B. BROOKS	February Services	03/27/2025	JUDGE-LEGAL CONSULT SVS F	002-1070-54230	100.00
Purchased From Vendor DAVID B. BROOKS Total:					100.00
Purchased From Vendor: DAVID'S TIRE SHOP					
DAVID'S TIRE SHOP	5387656	03/27/2025	R&B-122 USED TIRE	010-1150-52210	170.00
DAVID'S TIRE SHOP	5387658	03/27/2025	R&B-206 3 TIRE FLAT FIX	010-1150-52220	165.00
DAVID'S TIRE SHOP	5387660	03/27/2025	SHRF-Tire Patch Unit #31	002-1110-52225	15.00
Purchased From Vendor DAVID'S TIRE SHOP Total:					350.00
Purchased From Vendor: DEARBORN LIFE INSURANCE COMPANY					
DEARBORN LIFE INSURANCE C	INV0000553	03/05/2025	PY DN Life & AD&D Employer	002-21225	536.59
DEARBORN LIFE INSURANCE C	INV0000553	03/05/2025	PY DN Life & AD&D Employer	010-21225	91.82
DEARBORN LIFE INSURANCE C	INV0000553	03/05/2025	PY DN Life & AD&D Employer	034-21225	8.24
DEARBORN LIFE INSURANCE C	INV0000559	03/05/2025	PY Long Term Disability Deduc	002-21225	17.45
DEARBORN LIFE INSURANCE C	INV0000559	03/05/2025	PY Long Term Disability Deduc	010-21225	74.99
DEARBORN LIFE INSURANCE C	INV0000560	03/05/2025	PY Short Term Disability Dedu	002-21225	240.73
DEARBORN LIFE INSURANCE C	INV0000560	03/05/2025	PY Short Term Disability Dedu	010-21225	54.58
DEARBORN LIFE INSURANCE C	INV0000561	03/05/2025	PY Supp Life & AD&D -Child D	002-21225	15.24
DEARBORN LIFE INSURANCE C	INV0000561	03/05/2025	PY Supp Life & AD&D -Child D	010-21225	1.27
DEARBORN LIFE INSURANCE C	INV0000561	03/05/2025	PY Supp Life & AD&D -Child D	034-21225	1.27
DEARBORN LIFE INSURANCE C	INV0000562	03/05/2025	PY Supp Life & AD&D Employ	002-21225	380.74
DEARBORN LIFE INSURANCE C	INV0000562	03/05/2025	PY Supp Life & AD&D Employ	010-21225	67.97
DEARBORN LIFE INSURANCE C	INV0000562	03/05/2025	PY Supp Life & AD&D Employ	034-21225	11.98
DEARBORN LIFE INSURANCE C	INV0000563	03/05/2025	PY Supp Life & AD&D -Spouse	002-21225	60.26
DEARBORN LIFE INSURANCE C	INV0000563	03/05/2025	PY Supp Life & AD&D -Spouse	010-21225	6.92
DEARBORN LIFE INSURANCE C	CM0000037	03/19/2025	PY DN Life & AD&D Employer	010-21225	-6.63
DEARBORN LIFE INSURANCE C	INV0000588	03/19/2025	PY Long Term Disability Deduc	002-21225	17.45

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
DEARBORN LIFE INSURANCE C	INV0000588	03/19/2025	PY Long Term Disability Deduc	010-21225	64.81
DEARBORN LIFE INSURANCE C	INV0000589	03/19/2025	PY Short Term Disability Dedu	002-21225	240.73
DEARBORN LIFE INSURANCE C	INV0000589	03/19/2025	PY Short Term Disability Dedu	010-21225	45.23
DEARBORN LIFE INSURANCE C	INV0000590	03/19/2025	PY Supp Life & AD&D -Child D	002-21225	15.24
DEARBORN LIFE INSURANCE C	INV0000590	03/19/2025	PY Supp Life & AD&D -Child D	010-21225	1.27
DEARBORN LIFE INSURANCE C	INV0000590	03/19/2025	PY Supp Life & AD&D -Child D	034-21225	1.27
DEARBORN LIFE INSURANCE C	INV0000591	03/19/2025	PY Supp Life & AD&D Employ	002-21225	380.74
DEARBORN LIFE INSURANCE C	INV0000591	03/19/2025	PY Supp Life & AD&D Employ	010-21225	64.88
DEARBORN LIFE INSURANCE C	INV0000591	03/19/2025	PY Supp Life & AD&D Employ	034-21225	11.98
DEARBORN LIFE INSURANCE C	INV0000592	03/19/2025	PY Supp Life & AD&D -Spouse	002-21225	60.26
DEARBORN LIFE INSURANCE C	INV0000592	03/19/2025	PY Supp Life & AD&D -Spouse	010-21225	6.92
Purchased From Vendor DEARBORN LIFE INSURANCE COMPANY Total:					2,474.20
Purchased From Vendor: DIGITAL GRAPHICS LLC					
DIGITAL GRAPHICS LLC	11492	03/27/2025	Maint/RB-Vinyl Lettering,Sign	002-1006-52100	98.50
DIGITAL GRAPHICS LLC	11492	03/27/2025	Maint/RB-Vinyl Lettering,Sign	010-1150-52340	32.75
Purchased From Vendor DIGITAL GRAPHICS LLC Total:					131.25
Purchased From Vendor: DOUBLE G VENTAHOOD					
DOUBLE G VENTAHOOD	1782	03/27/2025	Jail-VentAHood Cleaning	002-1109-52100	500.00
Purchased From Vendor DOUBLE G VENTAHOOD Total:					500.00
Purchased From Vendor: DUKO OIL CO					
DUKO OIL CO	D43933	03/27/2025	R&B- 110 DD 77.10GAL D439	010-1150-52200	213.64
DUKO OIL CO	D43934	03/27/2025	R&B-101 FUEL 38.9GAL D439	010-1150-52200	115.18
DUKO OIL CO	D43935	03/27/2025	R&B-120 FUEL 17.50GAL D43	010-1150-52200	51.82
DUKO OIL CO	D43936	03/27/2025	R&B-121 FUEL 31GAL D43936	010-1150-52200	91.79
DUKO OIL CO	D43937	03/27/2025	R&B- 122 FUEL 18GAL D4393	010-1150-52200	53.30
DUKO OIL CO	D43939	03/27/2025	R&B- 101 FUEL 35GAL D4393	010-1150-52200	103.64
DUKO OIL CO	D43944	03/27/2025	R&B-121 FUEL 28GAL DEF 1G	010-1150-52200	95.90
DUKO OIL CO	D43946	03/27/2025	R&B-508 DD 40 GAL D43946	010-1150-52200	110.84
DUKO OIL CO	D43949	03/27/2025	R&B- 101 FUEL 76GAL D4394	010-1150-52200	225.04
DUKO OIL CO	D43951	03/27/2025	R&B- 110 COM FUEL 2GAL DI	010-1150-52200	128.03
DUKO OIL CO	D43953	03/27/2025	R&B- 101 FUEL 40GAL D4395	010-1150-52200	103.16
DUKO OIL CO	D43954	03/27/2025	R&B-101 FUEL 33GAL D43954	010-1150-52200	85.20
DUKO OIL CO	D43955	03/27/2025	R&B- 110 FUEL 16GAL DD 33G	010-1150-52200	119.46
DUKO OIL CO	D43959	03/27/2025	R&B-101 FUEL 54.50GAL D43	010-1150-52200	140.56
DUKO OIL CO	D43962	03/27/2025	R&B-101 40GAL D43962	010-1150-52320	103.16
DUKO OIL CO	D43963	03/27/2025	R&B-112 FUEL 19GAL D43963	010-1150-52200	46.29
DUKO OIL CO	D43965	03/27/2025	R&B-101 FUEL 42.30GAL D43	010-1150-52200	109.10
DUKO OIL CO	D43970	03/27/2025	R&B-101 FUEL 40GAL D43970	010-1150-52200	103.16
Purchased From Vendor DUKO OIL CO Total:					1,999.27
Purchased From Vendor: ELECTRON SECURITY SYSTEMS					
ELECTRON SECURITY SYSTEMS	40802	03/27/2025	VehReg-Alarm Monitoring	002-1175-57120	468.00
Purchased From Vendor ELECTRON SECURITY SYSTEMS Total:					468.00
Purchased From Vendor: EMORY DENTAL					
EMORY DENTAL	Inmate Health 3/20/25	03/27/2025	INMATE HEALTH TREATMENT	002-1005-55320	1,070.00
Purchased From Vendor EMORY DENTAL Total:					1,070.00
Purchased From Vendor: GRANT MANAGEMENT USA					
GRANT MANAGEMENT USA	ABNMM-032025-1150	03/27/2025	Grant-Conference Registratio	002-1040-51300	595.00
Purchased From Vendor GRANT MANAGEMENT USA Total:					595.00
Purchased From Vendor: GT DISTRIBUTORS INC					
GT DISTRIBUTORS INC	INV1036810	03/27/2025	SHRF-NEW DEPUTY SUPPLIES-	002-1110-51315	625.38
Purchased From Vendor GT DISTRIBUTORS INC Total:					625.38
Purchased From Vendor: HARLEY MOORE TRUCKING					
HARLEY MOORE TRUCKING	518300	03/27/2025	R&B-111 DOT INSPECTION	010-1150-52225	40.00
Purchased From Vendor HARLEY MOORE TRUCKING Total:					40.00
Purchased From Vendor: HOOTEN'S LLC					
HOOTEN'S LLC	2404-049760	03/27/2025	SHRF-BOLTS/NUTS/SCREWS/	002-1110-52100	10.00
HOOTEN'S LLC	2503-261849	03/27/2025	R&B-CULVERTS 2-18X20 & BA	010-1150-52351	1,295.60

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
HOOTEN'S LLC	2503-263607	03/27/2025	Maint-Batteries	002-1006-52100	18.99
HOOTEN'S LLC	2503-264082	03/27/2025	Maint-Tape	002-1006-52100	7.99
HOOTEN'S LLC	2503-265141	03/27/2025	Maint-Sponge,Bucket	002-1006-52100	14.37
HOOTEN'S LLC	2503-265471	03/27/2025	Maint-Squeegee,Floor Strippe	002-1006-52100	103.65
HOOTEN'S LLC	2503-266781	03/27/2025	Maint-Drywall Knife	002-1006-58130	15.18
HOOTEN'S LLC	2503-269200	03/27/2025	Maint-Graphite Tube	002-1006-52100	2.69
HOOTEN'S LLC	2503-269404	03/27/2025	R&B/Maint-Nozzle,Culvert, Ba	002-1006-52100	1,101.45
HOOTEN'S LLC	2503-269404	03/27/2025	R&B/Maint-Nozzle,Culvert, Ba	010-1150-58130	2.79
HOOTEN'S LLC	2503-272394	03/27/2025	Maint-Toilet Flapper	002-1006-52100	11.98
Purchased From Vendor HOOTEN'S LLC Total:					2,584.69
Purchased From Vendor: HUNT REGIONAL HEALTHCARE					
HUNT REGIONAL HEALTHCAR	Indigent Health 3/20/25	03/27/2025	INDIGENT HEALTH TREATMEN	002-1005-56200	2,407.74
HUNT REGIONAL HEALTHCAR	Inmate Health 3/20/25	03/27/2025	INMATE HEALTH TREATMENT	002-1005-55320	1,210.67
Purchased From Vendor HUNT REGIONAL HEALTHCARE Total:					3,618.41
Purchased From Vendor: HUNT REGIONAL MEDICAL PARTNERS #33					
HUNT REGIONAL MEDICAL PA	Indigent Health 3/20/25	03/27/2025	INDIGENT HEALTH TREATMEN	002-1005-56200	648.24
Purchased From Vendor HUNT REGIONAL MEDICAL PARTNERS #33 Total:					648.24
Purchased From Vendor: HUNT REGIONAL MEDICAL PARTNERS #92					
HUNT REGIONAL MEDICAL PA	Inmate Health 3/20/25	03/27/2025	INMATE HEALTH TREATMENT	002-1005-55320	1,977.78
Purchased From Vendor HUNT REGIONAL MEDICAL PARTNERS #92 Total:					1,977.78
Purchased From Vendor: INTEGRATED PRESCRIPTION MANAGEMENT CORP					
INTEGRATED PRESCRIPTION	Indigent Health 3/20/25	03/27/2025	INDIGENT HEALTH CARE	002-1005-56200	30.81
INTEGRATED PRESCRIPTION	Inmate Health 3/20/25	03/27/2025	INMATE HEALTH CARE	002-1005-55320	616.67
Purchased From Vendor INTEGRATED PRESCRIPTION MANAGEMENT CORP Total:					647.48
Purchased From Vendor: J & R DISCOUNT AUTO SUPPLY					
J & R DISCOUNT AUTO SUPPLY	01NV031545	03/27/2025	R&B-206 FUEL AND AIR FILTE	010-1150-52220	94.98
J & R DISCOUNT AUTO SUPPLY	01NV031598	03/27/2025	R&B-122 CIRCUIT BREAKER	010-1150-52225	15.75
J & R DISCOUNT AUTO SUPPLY	01NV031649	03/27/2025	R&B- 105 FUEL FILTER 01NVO	010-1150-52225	30.67
J & R DISCOUNT AUTO SUPPLY	01NV031731	03/27/2025	R&B-HYD FLUID YARD4	010-1150-52200	66.21
J & R DISCOUNT AUTO SUPPLY	01NV031968	03/27/2025	R&B- 105 STARTER SOLENOID	010-1150-52225	17.94
J & R DISCOUNT AUTO SUPPLY	01NV031985	03/27/2025	R&B-OIL DRY	010-1150-51160	87.22
Purchased From Vendor J & R DISCOUNT AUTO SUPPLY Total:					312.77
Purchased From Vendor: JARRETT COMMERCIAL PROPERTIES LLC					
JARRETT COMMERCIAL PROP	Monthly Payment 3/25	03/27/2025	Monthly Plat Reviews	002-1070-53100	1,500.00
Purchased From Vendor JARRETT COMMERCIAL PROPERTIES LLC Total:					1,500.00
Purchased From Vendor: JEREMY CAVINESS					
JEREMY CAVINESS	Reimbursement 3/25	03/27/2025	Jail-Gluten free bread product	002-1109-54310	13.48
Purchased From Vendor JEREMY CAVINESS Total:					13.48
Purchased From Vendor: JUDITH FREDERICK SNYDER					
JUDITH FREDERICK SNYDER	250306	03/27/2025	8thDist-Court Reporting Servi	002-1002-54120	450.00
JUDITH FREDERICK SNYDER	250320	03/27/2025	8thDist-Court Reporting Servi	002-1002-54120	450.00
Purchased From Vendor JUDITH FREDERICK SNYDER Total:					900.00
Purchased From Vendor: JULIA ROBINSON					
JULIA ROBINSON	184673	03/27/2025	Jail-Sewing Uniform Patches f	002-1109-51315	553.00
Purchased From Vendor JULIA ROBINSON Total:					553.00
Purchased From Vendor: KIM PORTER					
KIM PORTER	Travel Reimburse 3/25	03/27/2025	SHRF-Travel Reimbursement	002-1110-51300	100.04
Purchased From Vendor KIM PORTER Total:					100.04
Purchased From Vendor: KOLOGIK LLC					
KOLOGIK LLC	INV-13076	03/27/2025	SHRF-COPSYNC 04/25--04/26	002-1175-57150	55,115.00
Purchased From Vendor KOLOGIK LLC Total:					55,115.00
Purchased From Vendor: KRISTI HOPKINS					
KRISTI HOPKINS	Mileage Reimb 3/25	03/27/2025	Grant-Mileage Reimb for ETC	002-1040-51300	105.00
Purchased From Vendor KRISTI HOPKINS Total:					105.00

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Purchased From Vendor: LANHAM'S PLUMBING LLC					
LANHAM'S PLUMBING LLC	3577	03/27/2025	Jail-Gas Pressure/ Water Press	002-1109-52100	500.00
Purchased From Vendor LANHAM'S PLUMBING LLC Total:					500.00
Purchased From Vendor: LAURA PATE					
LAURA PATE	Travel Reimburse 3/25	03/27/2025	DClerk-TRAVEL EXPENSE - LAU	002-1065-51300	208.78
Purchased From Vendor LAURA PATE Total:					208.78
Purchased From Vendor: LAW OFFICE OF RACHEL FLATT					
LAW OFFICE OF RACHEL FLAT	Perry #6130	03/27/2025	8th Dist-Court Appt Attorney	002-1002-54100	300.00
LAW OFFICE OF RACHEL FLAT	Roberts #6476	03/27/2025	8thDist-Court Appt Attorney	002-1002-54100	300.00
Purchased From Vendor LAW OFFICE OF RACHEL FLATT Total:					600.00
Purchased From Vendor: LISA KNEIFL					
LISA KNEIFL	Mileage Reimb 3/25	03/27/2025	Elect-NETACEO mileage for qu	002-1007-51300	47.88
LISA KNEIFL	Advance Travel 3/25	03/27/2025	Elect-Mileage&food cost	002-1007-51300	443.60
Purchased From Vendor LISA KNEIFL Total:					491.48
Purchased From Vendor: LONGVIEW ASPHALT INC.					
LONGVIEW ASPHALT INC.	178375	03/27/2025	R&B-YARD1 OS 25.59TN 1783	010-1150-52320	2,431.05
Purchased From Vendor LONGVIEW ASPHALT INC. Total:					2,431.05
Purchased From Vendor: M & R MACHINE					
M & R MACHINE	YE181	03/27/2025	R&B-208 MOBILE CYLINDER R	010-1150-52220	430.78
Purchased From Vendor M & R MACHINE Total:					430.78
Purchased From Vendor: MELISSA BUTLER					
MELISSA BUTLER	Reimburse Donuts 2/25	03/27/2025	8thDist-Grand Jury Donuts	002-1002-54120	29.92
Purchased From Vendor MELISSA BUTLER Total:					29.92
Purchased From Vendor: NORTHEAST TEXAS CHILD ADVOCACY CTR INC					
NORTHEAST TEXAS CHILD AD	103	03/27/2025	JUDGE-2025 COUNTY ALLOCA	002-1113-56120	4,000.00
Purchased From Vendor NORTHEAST TEXAS CHILD ADVOCACY CTR INC Total:					4,000.00
Purchased From Vendor: NTTA					
NTTA	2017709775 3/25	03/27/2025	VA-Tolls 1/26/25-2/25/25	002-1114-52225	36.62
Purchased From Vendor NTTA Total:					36.62
Purchased From Vendor: O'REILLY AUTO PARTS					
O'REILLY AUTO PARTS	5658-125226	03/27/2025	R&B-110 LED MINI BULBS	010-1150-52225	20.88
O'REILLY AUTO PARTS	5658-125360	03/27/2025	R&B-TIRE CLEAN,TOWELS	010-1150-51160	56.75
Purchased From Vendor O'REILLY AUTO PARTS Total:					77.63
Purchased From Vendor: PETTY CASH					
PETTY CASH	Jury Pay Cash Box 3/25	03/27/2025	Treas-Jury Pay Petty Cash	002-11400	1,380.00
Purchased From Vendor PETTY CASH Total:					1,380.00
Purchased From Vendor: R. K. HALL LLC					
R. K. HALL LLC	452013	03/27/2025	R&B-RISD HIGH PERFORMAN	010-11182	5,449.60
R. K. HALL LLC	452332	03/27/2025	R&B-YARD1 HIGH PERFORMA	010-1150-52320	977.60
R. K. HALL LLC	452484	03/27/2025	R&B-YARD 1 HIGH PERFORMA	010-1150-52320	1,000.00
Purchased From Vendor R. K. HALL LLC Total:					7,427.20
Purchased From Vendor: RAINS COUNTY LEADER					
RAINS COUNTY LEADER	User ID 1462	03/27/2025	AgriLife-Subscript Renewal	002-1010-51130	28.00
Purchased From Vendor RAINS COUNTY LEADER Total:					28.00
Purchased From Vendor: RANDAL L. MCDONALD					
RANDAL L. MCDONALD	Mileage Reimb 3/6/25	03/27/2025	8thDist-Replacement Judge	002-1002-54120	92.40
Purchased From Vendor RANDAL L. MCDONALD Total:					92.40
Purchased From Vendor: RICKS OIL DEPOT					
RICKS OIL DEPOT	488262	03/27/2025	SHRF-Oil change Holman	002-1110-52225	36.99
RICKS OIL DEPOT	488673	03/27/2025	SHRF-Oil Change Unit #31	002-1110-52225	36.99
Purchased From Vendor RICKS OIL DEPOT Total:					73.98
Purchased From Vendor: ROBERT ROLSTON					
ROBERT ROLSTON	Mileage Reimb 2/20/25	03/27/2025	8thDist-Replacement Judge	002-1002-54120	83.84
Purchased From Vendor ROBERT ROLSTON Total:					83.84

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Purchased From Vendor: ROPER & WHITE INC.					
ROPER & WHITE INC.	Crowder #6252/3/4/5/6/7	03/27/2025	8th Dist-Court Appt Attorney	002-1002-54100	600.00
ROPER & WHITE INC.	Spence #6673	03/27/2025	CAUSE#6673 - SPENCE	002-1002-54100	350.00
Purchased From Vendor ROPER & WHITE INC. Total:					950.00
Purchased From Vendor: RYZ CONSTRUCTION LLC					
RYZ CONSTRUCTION LLC	24	03/27/2025	R&B-TREE CLEARING 4325,43	010-1150-53130	4,473.52
RYZ CONSTRUCTION LLC	27	03/27/2025	R&B-TREE CLEANING 4340,44	010-1150-53130	8,185.84
Purchased From Vendor RYZ CONSTRUCTION LLC Total:					12,659.36
Purchased From Vendor: SCOTT SINGLETON FINCHER & CO.					
SCOTT SINGLETON FINCHER &	79075	03/27/2025	FY23 AUDIT SERVICES	002-1070-53140	2,750.00
Purchased From Vendor SCOTT SINGLETON FINCHER & CO. Total:					2,750.00
Purchased From Vendor: SHELL ENERGY SOLUTIONS					
SHELL ENERGY SOLUTIONS	2127613-53332200	03/27/2025	Library-Electricity	034-1125-51200	388.19
SHELL ENERGY SOLUTIONS	2127613-53332326	03/27/2025	Child Adv-Electricity	002-1006-51200	235.54
SHELL ENERGY SOLUTIONS	2127613-53340394	03/27/2025	RB-Electricity	010-1150-51200	209.11
SHELL ENERGY SOLUTIONS	2127613-53355793	03/27/2025	DL Office-Electricity	002-1006-51200	86.63
SHELL ENERGY SOLUTIONS	2127613-53355797	03/27/2025	Jail-Electricity	002-1109-51200	987.44
SHELL ENERGY SOLUTIONS	2127613-53355798	03/27/2025	Multi Dept-Electricity	002-1002-51200	81.81
SHELL ENERGY SOLUTIONS	2127613-53355798	03/27/2025	Multi Dept-Electricity	002-1003-51200	81.81
SHELL ENERGY SOLUTIONS	2127613-53355798	03/27/2025	Multi Dept-Electricity	002-1006-51200	81.81
SHELL ENERGY SOLUTIONS	2127613-53355798	03/27/2025	Multi Dept-Electricity	002-1007-51200	81.81
SHELL ENERGY SOLUTIONS	2127613-53355798	03/27/2025	Multi Dept-Electricity	002-1030-51200	122.73
SHELL ENERGY SOLUTIONS	2127613-53355798	03/27/2025	Multi Dept-Electricity	002-1060-51200	122.72
SHELL ENERGY SOLUTIONS	2127613-53355798	03/27/2025	Multi Dept-Electricity	002-1065-51200	122.72
SHELL ENERGY SOLUTIONS	2127613-53355798	03/27/2025	Multi Dept-Electricity	002-1075-51200	81.81
SHELL ENERGY SOLUTIONS	2127613-53355798	03/27/2025	Multi Dept-Electricity	002-1080-51200	40.91
SHELL ENERGY SOLUTIONS	2127613-53355800	03/27/2025	Arr. Bldg Electricity	002-1085-51200	22.10
SHELL ENERGY SOLUTIONS	2127613-53355800	03/27/2025	Arr. Bldg Electricity	002-1114-51200	21.14
SHELL ENERGY SOLUTIONS	2127613-53355800	03/27/2025	Arr. Bldg Electricity	002-1115-51200	21.14
SHELL ENERGY SOLUTIONS	2127613-53355800	03/27/2025	Arr. Bldg Electricity	002-1116-51200	21.14
SHELL ENERGY SOLUTIONS	2127613-53355800	03/27/2025	Arr. Bldg Electricity	002-1121-51200	21.14
SHELL ENERGY SOLUTIONS	2127613-53355800	03/27/2025	Arr. Bldg Electricity	002-1122-51200	21.14
SHELL ENERGY SOLUTIONS	2127613-53355800	03/27/2025	Arr. Bldg Electricity	002-1123-51200	21.14
SHELL ENERGY SOLUTIONS	2127613-53355800	03/27/2025	Arr. Bldg Electricity	002-1124-51200	21.14
SHELL ENERGY SOLUTIONS	2127613-53355996	03/27/2025	Clark Bldg-Electricity	002-1006-51200	22.59
SHELL ENERGY SOLUTIONS	2127613-53355996	03/27/2025	Clark Bldg-Electricity	002-1040-51200	11.29
SHELL ENERGY SOLUTIONS	2127613-53355996	03/27/2025	Clark Bldg-Electricity	002-1120-51200	11.29
SHELL ENERGY SOLUTIONS	2127613-53356949	03/27/2025	SHRF-Electricity	002-1110-51200	706.95
SHELL ENERGY SOLUTIONS	2127613-53357260	03/27/2025	SHRF/Jail-Flood Light	002-1109-51200	17.60
SHELL ENERGY SOLUTIONS	2127613-53357260	03/27/2025	SHRF/Jail-Flood Light	002-1110-51200	17.59
SHELL ENERGY SOLUTIONS	2127613-53357888	03/27/2025	Hill Bldg-Electricity	002-1006-51200	46.02
SHELL ENERGY SOLUTIONS	2127613-53358192	03/27/2025	RB-Electricity	010-1150-51200	25.20
Purchased From Vendor SHELL ENERGY SOLUTIONS Total:					3,753.65
Purchased From Vendor: SOUTH RAINS SUD					
SOUTH RAINS SUD	Acct 316 3/25	03/27/2025	R&B- WATER	010-1150-51220	48.76
Purchased From Vendor SOUTH RAINS SUD Total:					48.76
Purchased From Vendor: SOUTHERN TIRE MART LLC.					
SOUTHERN TIRE MART LLC.	4170113830	03/27/2025	R&B- 120 6-NEW TIRES 41701	010-1150-52210	2,461.48
SOUTHERN TIRE MART LLC.	4170113830	03/27/2025	R&B- ALIGNMENT	010-1150-52225	596.30
Purchased From Vendor SOUTHERN TIRE MART LLC. Total:					3,057.78
Purchased From Vendor: SULPHUR SPRINGS FORD LINCOLN INC					
SULPHUR SPRINGS FORD LINC	24548	03/27/2025	Em Mgmt Software update/se	002-1116-52225	686.82
Purchased From Vendor SULPHUR SPRINGS FORD LINCOLN INC Total:					686.82
Purchased From Vendor: TAC HEBP					
TAC HEBP	INV0000554	03/05/2025	PY Group Term Life TAC HEBP	002-21225	183.72
TAC HEBP	INV0000554	03/05/2025	PY Group Term Life TAC HEBP	010-21225	32.78
TAC HEBP	INV0000554	03/05/2025	PY Group Term Life TAC HEBP	034-21225	2.98
TAC HEBP	INV0000555	03/05/2025	PY Health Insurance Deductio	002-21225	1,820.89

Payables Report 03-27-2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
TAC HEBP	INV0000555	03/05/2025	PY Health Insurance Deductio	010-21225	476.29
TAC HEBP	INV0000556	03/05/2025	PY Health Insurance Deductio	002-21225	57,768.53
TAC HEBP	INV0000556	03/05/2025	PY Health Insurance Deductio	010-21225	10,249.25
TAC HEBP	INV0000556	03/05/2025	PY Health Insurance Deductio	034-21225	931.75
TAC HEBP	CM0000038	03/19/2025	PY Group Term Life TAC HEBP	010-21225	-2.98
TAC HEBP	CM0000039	03/19/2025	PY Health Insurance Deductio	010-21225	-914.26
TAC HEBP	INV0000585	03/19/2025	PY Health Insurance Deductio	002-21225	1,820.89
TAC HEBP	INV0000585	03/19/2025	PY Health Insurance Deductio	010-21225	476.29
Purchased From Vendor TAC HEBP Total:					72,846.13

Purchased From Vendor: TCDRS

TCDRS	INV0000564	03/05/2025	PY TCDRS - Retirement Emplo	002-21209	21,314.09
TCDRS	INV0000564	03/05/2025	PY TCDRS - Retirement Emplo	010-21209	3,367.58
TCDRS	INV0000564	03/05/2025	PY TCDRS - Retirement Emplo	034-21209	502.35
TCDRS	INV0000593	03/19/2025	PY TCDRS - Retirement Emplo	002-21209	21,068.35
TCDRS	INV0000593	03/19/2025	PY TCDRS - Retirement Emplo	010-21209	3,379.77
TCDRS	INV0000593	03/19/2025	PY TCDRS - Retirement Emplo	034-21209	484.87
Purchased From Vendor TCDRS Total:					50,117.01

Purchased From Vendor: TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

TEXAS COMMISSION ON ENVI	0620335 3/25	03/27/2025	EnvEnf-OSSF Fees	002-22330	230.00
Purchased From Vendor TEXAS COMMISSION ON ENVIRONMENTAL QUALITY Total:					230.00

Purchased From Vendor: TEXAS MEDICINE RESOURCES LLP

TEXAS MEDICINE RESOURCES	Inmate Health 3/20/25	03/27/2025	INMATE HEALTH TREATMENT	002-1005-55320	182.24
Purchased From Vendor TEXAS MEDICINE RESOURCES LLP Total:					182.24

Purchased From Vendor: VERIZON WIRELESS

VERIZON WIRELESS	6108199956	03/27/2025	VA-Cell Phone	002-1114-57210	46.27
Purchased From Vendor VERIZON WIRELESS Total:					46.27

Purchased From Vendor: VERTICAL SOLUTIONS ELEVATOR CO.

VERTICAL SOLUTIONS ELEVAT	11422	03/27/2025	Maint-Elevator Inspection	002-1006-52100	350.00
Purchased From Vendor VERTICAL SOLUTIONS ELEVATOR CO. Total:					350.00

Purchased From Vendor: VISION SERVICE PLAN

VISION SERVICE PLAN	INV0000566	03/05/2025	PY Vision Insurance - Employee	002-21225	50.36
VISION SERVICE PLAN	INV0000566	03/05/2025	PY Vision Insurance - Employee	010-21225	7.36
VISION SERVICE PLAN	INV0000567	03/05/2025	PY Vision Insurance - Employee	002-21225	415.06
VISION SERVICE PLAN	INV0000567	03/05/2025	PY Vision Insurance - Employee	010-21225	64.85
VISION SERVICE PLAN	INV0000567	03/05/2025	PY Vision Insurance - Employee	034-21225	6.49
VISION SERVICE PLAN	CM0000040	03/19/2025	PY Vision Insurance - Employee	010-21225	-5.62
VISION SERVICE PLAN	INV0000595	03/19/2025	PY Vision Insurance - Employee	002-21225	50.36
VISION SERVICE PLAN	INV0000595	03/19/2025	PY Vision Insurance - Employee	010-21225	4.24
Purchased From Vendor VISION SERVICE PLAN Total:					593.10

Purchased From Vendor: WELLS FARGO

WELLS FARGO	5033582677	03/27/2025	MultDept-Copier Lease	002-1010-51110	62.79
WELLS FARGO	5033582677	03/27/2025	MultDept-Copier Lease	002-1030-51110	62.79
WELLS FARGO	5033582677	03/27/2025	MultDept-Copier Lease	002-1065-51110	62.79
WELLS FARGO	5033582677	03/27/2025	MultDept-Copier Lease	002-1070-51110	62.79
WELLS FARGO	5033582677	03/27/2025	MultDept-Copier Lease	002-1080-51110	62.79
WELLS FARGO	5033582677	03/27/2025	MultDept-Copier Lease	002-1085-51110	7.90
WELLS FARGO	5033582677	03/27/2025	MultDept-Copier Lease	002-1100-51110	62.79
WELLS FARGO	5033582677	03/27/2025	MultDept-Copier Lease	002-1109-51110	62.79
WELLS FARGO	5033582677	03/27/2025	MultDept-Copier Lease	002-1110-51110	62.79
WELLS FARGO	5033582677	03/27/2025	MultDept-Copier Lease	002-1114-51110	7.84
WELLS FARGO	5033582677	03/27/2025	MultDept-Copier Lease	002-1115-51110	7.84
WELLS FARGO	5033582677	03/27/2025	MultDept-Copier Lease	002-1116-51110	7.84
WELLS FARGO	5033582677	03/27/2025	MultDept-Copier Lease	002-1121-51110	7.84
WELLS FARGO	5033582677	03/27/2025	MultDept-Copier Lease	002-1122-51110	7.84
WELLS FARGO	5033582677	03/27/2025	MultDept-Copier Lease	002-1123-51110	7.84
WELLS FARGO	5033582677	03/27/2025	MultDept-Copier Lease	002-1124-51110	7.84
WELLS FARGO	5033609306	03/27/2025	Library-Copier Lease	034-1125-51110	88.00

Payables Report 03-27-2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
WELLS FARGO	5033651040	03/27/2025	RB-Copier Lease	010-1150-51110	63.00
Purchased From Vendor WELLS FARGO Total:					716.10
Purchased From Vendor: WINN LAW FIRM					
WINN LAW FIRM	Cause #11520 ED/HL	03/27/2025	354thDist-Court Appt Attorne	002-1003-54100	405.00
Purchased From Vendor WINN LAW FIRM Total:					405.00
Grand Total:					279,943.15

03/27/2025 Liability Payables

Vendor	Type	Check Date/ACH Date	Account	Amount
Lord Abbott - 457 Plan	ACH payment	3/27/2025	2-0226 Deferred Comp	\$426.94
All American Tire Recyclers	Check	3/27/2025	046 Grant Funds	\$2,350.00
Citibank	Check	3/27/2025	002-22150 Citibank Purchase Cards	\$14,303.66
Liberty National	ACH payment	3/28/2025	002-21225 HR Insurance Payable	\$613.80
Office of the Attorney General	ACH payment	3/28/2025	2-0228 Child Support Pay	\$842.01
United States Treasury	ACH payment	3/19/2025	2-0222 Payroll W/H & 2-0210 FICA	\$37,136.60
				\$55,673.01

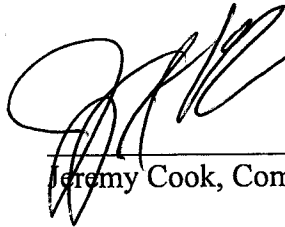
+ \$279,943.15
 = \$335,616.16

The Rains County Commissioners Court Approved and Signed the Payment of Accounts

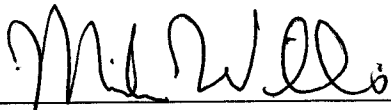
this 27th day of March, 2025.



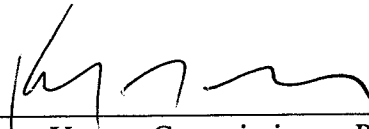
Linda Wallace, County Judge



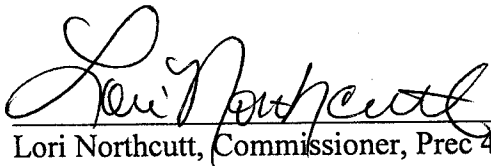
Jeremy Cook, Commissioner, Prec. 1



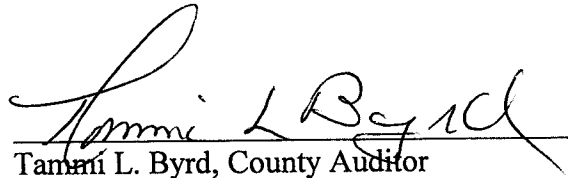
Mike Willis, Commissioner, Prec. 2



Korey Young, Commissioner, Prec. 3



Lori Northcutt, Commissioner, Prec 4



Tammi L. Byrd, County Auditor

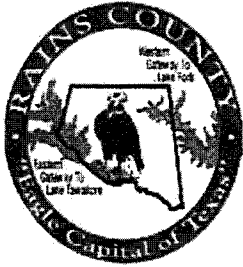
Involuntary/Voluntary Terminations

Employee	Department	Termination Date
Jacquelyn "Gracie" Turner	Elections	3/13/25

New Hires

Employee	Department	Hire Date	Pay Rate	Classification
Amanda Seitzler	Library	3/17/2025	\$11.50	Part Time
James Norton	Deputy Sheriff	3/17/2025	\$21.63 (19.85 + 1.78 Grant)	Full Time

Position/Pay Changes



COUNTY OF RAINS
Linda Wallace
County Judge
167 E Quitman Street Suite 102
Emory, Texas 75440



Tel: (903) 473-500

Fax: (903) 473-4298

March 25, 2025

Scott, Singleton, Fincher and Company, P.C.
4815-A King Street
Greenville, TX 75401

This representation letter is provided in connection with your audit of the financial statements of Rains County, Texas, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of September 30, 2023, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 15, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter. In addition, you have proposed adjusting journal entries that have been posted to the entity's accounts. We are in agreement with those adjustments.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which Rains County, Texas is contingently liable, if any, have been properly recorded or disclosed.

Information Provided


- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair *presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.*
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Rains County, Texas Commissioners Court or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the County and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the County's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose *effects should be considered when preparing the financial statements.*
- 18) We have disclosed to you the names of the County's related parties and all the related party relationships and transactions, including any side agreements.

Government—specific

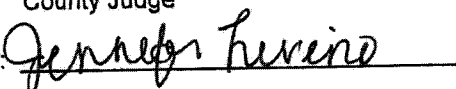
- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) Rains County, Texas has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 23) *We have appropriately disclosed all information for conduit debt obligations in accordance with GASBS No. 91 .*
- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 28) We understand that as part of your audit, you prepared the adjusting journal entries necessary to adjust our financial statements to generally accepted accounting principles and acknowledge that we *have reviewed and approved those entries and accepted responsibility for them.*
- 29) Rains County, Texas has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.
- 30) Rains County, Texas has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 32) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34 .
- 33) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

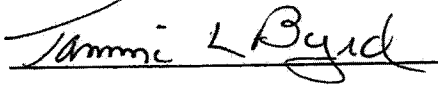
- 36) We have disclosed all information about leases and Subscription-Based Information Technology Agreements (SBITA), under GASBS No. 87 and 96.
- 37) Provisions for uncollectible receivables have been properly identified and recorded.
- 38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund *principal*.
- 40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 41) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 43) *We have appropriately disclosed Rains County, Texas' policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.*
- 44) *We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.*
- 45) *We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.*
- 46) With respect to the combining non-major governmental fund financial statements:
- a) We acknowledge our responsibility for presenting the combining non-major governmental fund financial statements in accordance with accounting principles generally accepted in the United States of America, and we believe the combining non-major governmental fund financial statements, *including their form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.* The methods of measurement and presentation of the combining non-major governmental fund financial statements have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b) If the combining non-major governmental fund financial statements are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature: 

Title: County Judge

Signature: 

Title: County Treasurer

Signature: 

Title: County Auditor

Rains County, Texas
Communication Required by
Statement on Auditing Standards 114
Year Ended September 30, 2023

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

March 25, 2025

To the Commissioners Court
Rains County, Texas

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rains County, Texas for the year ended September 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 15, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Rains County, Texas are described in Note 1 to the financial statements. During FY 2023, the County adopted the provisions of GASB Statement No. 96 Subscription-Based Information Technology Arrangements (SBITA). A SBITA is defined as a contract that conveys control of the right to use another party's (an SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

Under this Statement, the County recognizes a right-to use subscription asset—an intangible asset—and a corresponding subscription liability at the commencement of the subscription term when the subscription asset is placed into service. The subscription liability is initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments are discounted using the incremental borrowing rate specified in the agreement. If the interest rate is not specified, the County uses the estimated yield rates on debt issued by the County. The County recognizes amortization of the principal payment on the subscription liability as an outflow of resources. There was no effect on beginning net position as a result of adopting this new standard and the only SBITA asset was fully prepaid, generating no liability. Other than this, no new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the net pension liability (or asset) and total OPEB liability for supplemental death benefits – These amounts are determined based on an actuarial analysis performed by a qualified actuary engaged by TCDRS to evaluate the net pension liability and OPEB liabilities for all counties participating in TCDRS retirement and supplemental death benefit programs.

Management's estimate of the net realizable value of property taxes receivable – The net realizable value of property taxes receivable is based on the County's actual records and prior collection experience.

Estimated lives assigned to capital assets for depreciation purposes and for presentation of the net book value of capital assets – Lives assigned to capital assets are based on the expected life of each of the respective assets.

We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure relating to the County's debt service requirements. This disclosure information was prepared from information provided by management and the related debt documents.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Certain misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole. We are also providing a list of adjusting entries that were posted as a part of our audit procedures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 25, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards

require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the budgetary comparison schedule – general fund, budgetary comparison schedule – road and bridge fund, schedule of changes in net pension liability and related ratios, schedule of pension contributions and schedule of changes in total OPEB liability and related ratios, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining balance sheet – non-major governmental funds and combining statement of revenues, expenditures, and changes in fund balance – non-major governmental funds, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Commissioners Court and management of Rains County, Texas and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Scott, Singleton, Fincher and Company, PC

Scott, Singleton, Fincher and Company, PC

Greenville, Texas



MULTIPLE USE AGREEMENT

STATE OF TEXAS §

COUNTY OF TRAVIS §

THIS AGREEMENT made by the State of Texas by and between the Texas Department of Transportation, hereinafter referred to as "State", party of the first part, and County of Rains, hereinafter called the "County", party of the second part, is to become effective when fully executed by both parties.

WITNESSETH

WHEREAS on the 27 day of March 2025, the governing body for the County, entered into a Resolution hereinafter identified by reference, authorizing the County's participation in this agreement with the State; and

WHEREAS the County has requested the State to partner in the, maintenance and operation of a Public Safety Trunking Regional Radio System Site affiliated with the TXWARN (Texas Wide Area Radio Network) at the location shown on the map, outlined in Exhibit "C".

WHEREAS the State has indicated its willingness to approve the establishment of such facilities and other uses conditioned that the County will enter into agreements with the State for the purpose of determining the respective responsibilities of the County and the State reference thereto, and conditioned that such uses are in the public interest.

AGREEMENT

NOW, THEREFORE, in consideration of the premises and of the mutual covenants and agreements of the parties hereto to be by them respectively kept and performed as hereinafter set forth, it is agreed as follows:

1. DESIGN AND CONSTRUCTION

The State will prepare or provide for the use of the existing facility at the Emory/ Rains County Maintenance Facility and will provide utility power, backup power, and network connectivity as needed to maintain continuous operation of the Trunked Radio System at no cost to the County. The State will sponsor the County in the relationship to TXWARN. to the extent necessary to maintain reliable communications throughout the County.

- A. It is the understanding in this agreement that the construction of the proposed Tower will be funded by the County by means of Grant funding.
- B. It is the understanding in this agreement that the Communications Shelter and backup power and network connectivity will be provided by the State.

7. INDEMNIFICATION

TO THE EXTENT ALLOWED BY LAW AND UP TO THE LIMITATIONS ON LIABILITY SET FORTH IN THE TEXAS TORT CLAIMS ACT, AS AMENDED THE COUNTY WILL INDEMNIFY THE STATE AGAINST ANY AND ALL DAMAGES AND CLAIMS FOR DAMAGES, INCLUDING THOSE RESULTING FROM INJURY OR DEATH OF PERSONS OR FOR LOSS OF OR DAMAGE TO PROPERTY, ARISING OUT OF, INCIDENT TO OR IN ANY MANNER CONNECTED WITH THE CONSTRUCTION, OPERATION OR MAINTENANCE OF THE FACILITY, WHICH INDEMNIFICATION SHALL EXTEND TO AND INCLUDE ANY AND ALL COURT COSTS, ATTORNEY'S FEES AND EXPENSES RELATED TO OR CONNECTED WITH ANY CLAIMS OR SUITS FOR DAMAGES AND SHALL, IF REQUESTED IN WRITING BY THE STATE TO DO SO, ASSIST THE STATE OR RELIEVE THE STATE FROM DEFENDING ANY SUCH SUITS BROUGHT AGAINST IT. THE INDEMNIFICATION OF THE STATE SHALL EXTEND FOR A PERIOD OF TWO (2) YEARS BEYOND THE DATE OF TERMINATION OF THIS AGREEMENT.

No party to this agreement intends to waive, relinquish, limit, or condition its general governmental immunity from liability in any way.

Each party agrees and acknowledges that it is not an agent, servant, or employee of the other party and that under this provision each party is responsible only for its own acts and for those of its agents, servants, independent contractors, or employees. Such responsibility includes but is not limited to any claims or amounts arising or recovered under the "Workers Compensation Law," the Texas Tort Claims Act, Chapter 101, Texas Civil Practice and Remedies Code; or any other applicable laws or regulations, all as time to time may be amended.

Nothing in this agreement shall be construed as creating any liability in favor of any third party against the State and the County. Additionally, this agreement shall not ever be construed as relieving any third party from any liability against the State. Furthermore, the County shall become fully subrogated to the State's rights of recovery and shall be entitled to maintain any action over and against any third party who may be liable for damages. The State agrees to execute and deliver instruments and papers and to otherwise do that which is necessary to secure such rights.

13. WARRANTS

The signatories to this agreement warrant that each has the authority to enter into this agreement on behalf of the party represented.

List of Attached Exhibits:

Exhibit A - General Layout

Exhibit B – Resolution

Exhibit C – Site Photo

ATTACHMENT A

Inasmuch as this project is on the Federal-Aid highway system, the following additional requirements as applicable with the Federal Highway Administration's Title 23, Code of Federal Regulations, § 710.105.

1. Any significant revision in the design or construction of the facility shall receive prior approval by the Texas Department of Transportation subject to concurrence by the FHWA.
2. Any change in the authorized use of real property interest shall receive prior approval by the Texas Department of Transportation subject to concurrence by the FHWA.
3. Real property interest shall not be transferred, assigned or conveyed to another party without prior Texas Department of Transportation approval subject to concurrence by the FHWA.
4. This agreement will be revocable in the event that the real property interest facility ceases to be used or is abandoned.

ATTACHMENT C
Site Photo

