

NOTICE OF MEETING – COMMISSIONERS COURT
RAINS COUNTY, TEXAS

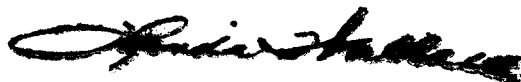
Notice is hereby given that a **REGULAR MEETING** of the Rains County Commissioners court will be held at 10:00 a.m. on **Thursday, August 22, 2024** in the Rains County Courthouse Courtroom. The subjects to be discussed or considered or upon which any formal action may be taken are as follows:

- I. OPENING – CALL TO ORDER, PLEDGES OF ALLEGIANCE & INVOCATION
- II. OPEN FORUM
- III. PRESENTATIONS: Dan Curtis with the American Legion regarding the Flag Program.
- 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 into the minutes the Rains County Appraisal District Reappraisal Plan, Appraisal Years 2025 and 2026.
 - E. Discuss/take action regarding approving the Official Bond and Oath for County Judge Linda Wallace.
 - F. Discuss/take action regarding Eliminating the 10 acre rule exemption for OSSF installations and allowing only Licensed Installers to Install OSSF systems in Rains County.
 - G. Discuss/take action regarding accepting into the Minutes 2 Certificates of Completion from The V.G. Young Institute of County Government to Mike Willis.
 - H. Discuss/take action regarding FY 2024-2025 Proposed Budget (Workshop)
 - I. Discuss/take action regarding approving the Western Surety Company Continuation Certificate for the Rains County Clerk, Mandy Sawyer.
 - J. Discuss/take action to un-encumber the expense of DANA Equipment from ARPA funds to the Sheriff's Department Regional Salary Grant Funds.
 - K. Discuss/take action regarding options for storing Rains County Records.
 - L. Discuss/take action regarding taking bids for Landscaping Maintenance for Rains County.
 - M. Discuss/take action regarding accepting into the Minutes the Rains County Appraisal District Annual Financial Report Year Ended December 31, 2022.
 - N. Discuss/take action regarding accepting the Preliminary Plat of Lake Fork Creek Subdivision.

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

FILED FOR RECORD

2024 AUG 19 AM 9:27

MANDY SAWYER
COUNTY CLERK
RAINS COUNTY, TEXAS
BY M. Sawyer

THE STATE OF TEXAS

§
§
§
§
§

RAINS COUNTY

COMMISSIONERS

COUNTY OF RAINS

COURT

August 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 August 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, August 22, 2024.**

The posted meeting of the Commissioners Court was held at **10:00 a.m. on Thursday, the 22nd day of August, 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, Brother Robert Banks 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)¹

Moved by Commissioner Jeremy Cook, duly seconded by Commissioner Mike Willis to approve the ROW and Permit requests for CR

¹ ROW & Permits for CR 3315

3315.

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

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.²

Moved by Commissioner Mike Willis, duly seconded by
Commissioner Korey Young to approve line-item transfers/ budget amendments.

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. Payment of accounts³

Moved by Commissioner Mike Willis, duly seconded by
Commissioner Jeremy Cook to approve payment of account in the amount of \$226,127.45.

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)

c. Payroll & Personnel⁴

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,
Korey Young, and Linda Wallace.

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

2 Budget Adjustment Register
3 Payment of Accounts
4 Payroll and Personnel

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

Moved by Commissioner Jeremy Cook duly seconded by Commissioner Korey Young 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

D. Discuss/take action regarding accepting into the meeting minutes the Rains County Appraisal District Reappraisal Plan, Appraisal Years 2025 and 2026.⁵

Moved by Commissioner Mike Willis, duly seconded by Commissioner Korey Young to accept into the meeting minutes the Rains County Appraisal District Reappraisal Plan, Appraisal Years 2025 and 2026.

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 approving the Official Bond and Oath for County Judge Linda Wallace. 6

Moved by Commissioner Mike Willis duly seconded by Commissioner Korey Young to approve the Official Bond and Oath for County Judge Linda Wallace and to accept them 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

F. Discuss/take action regarding eliminating the 10-acre rule exemption for OSSF installations and allowing only licensed installer to install OSSF systems in Rains County.

N/A

G. Discuss/take action regarding accepting into the minutes, 2 Certificates of Completion from the V.G. Young Institute of County Government to Mike Willis.⁷

Moved by Commissioner Jeremy Cook, duly seconded by Commissioner Mike Willis to accept into the meeting minutes, 2 Certificates of Completion from the V.G. Young Institute of County Government to Mike Willis.

5 RC Appraisal District Reappraisal Plan Years 2025 and 2026
6 Official Bond and Oath for County Judge Linda Wallace
7 Certificates of Completion for Commissioner Mike Willis

Korey Young, and Linda Wallace.

Court Members Voting Aye: Jeremy Cook, Mike Willis,

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

I. Discuss/take action regarding approving the Western Surety Company Continuation Certificate for the Rains County Clerk, Mandy Sawyer. ⁸

Moved by Commissioner Mike Willis, duly seconded by Commissioner Korey Young approving the Western Surety Company Continuation Certificate for the Rains County Clerk, Mandy Sawyer and entering them into the meeting minutes.

Korey Young, and Linda Wallace.

Court Members Voting Aye: Jeremy Cook, Mike Willis,

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

J. Discuss/take action to un-encumber the expense of DANA Equipment from ARPA funds to the Sheriff's Department Regional Salary Grant Funds.⁹

Moved by Commissioner Korey Young, duly seconded by Commissioner Jeremy Cook to un-encumber the expense of DANA Equipment from ARPA funds to be paid for by the Sheriff's Department Regional Salary Grant Funds then reallocate the ARPA Funds to Road & Bridge department, in the approximate amount of \$60,000.00.

Korey Young, and Linda Wallace.

Court Members Voting Aye: Jeremy Cook, Mike Willis,

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

K. Discuss/take action regarding options for storing Rains County Records.¹⁰

Moved by Commissioner Mike Willis, duly seconded by Commissioner Korey Young to approve the Hooten's Westside Storage agreement for the County Clerk's office for the duration of a year.

Korey Young, and Linda Wallace.

Court Members Voting Aye: Jeremy Cook, Mike Willis,

Court Members Voting No: None

Court Members Abstaining: None

Motion Carried

L. Discuss/take action regarding taking bids for landscaping maintenance for Rains County.

8 Western Surety Co Continuation Certificate for County Clerk, Mandy Sawyer

9 DANA safety supply quotes

10 Hooten's Westside Storage agreement, County Clerk, Mandy Sawyer

Moved by Commissioner Mike Willis, duly seconded by Commissioner Korey Young to go out for bids for the landscaping maintenance for Rains County.

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

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

M. Discuss/take action regarding accepting into the minutes, the Rains County Appraisal District Annual Financial Report year ended December 31, 2022.¹¹

Moved by Commissioner Korey Young, duly seconded by Commissioner Jeremy Cook to accepting into the minutes, the Rains County Appraisal District Annual Financial Report year ended December 31, 2022.

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

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

N. Discuss/take action regarding accepting the Preliminary Plat of Lake Fork Creek Subdivision.

N/A

H. Discuss/take action regarding FY 2024-2025 Proposed Budget (Workshop).

Moved by Commissioner Mike Willis, duly seconded by Commissioner Korey Young to approve correcting the line item amount for JP's budget for Autopsy's from the current amount to \$30,000.00.

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

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

Moved by Commissioner Korey Young, duly seconded by Commissioner Mike Willis to approve reducing the library postage allowance from \$3,000.00 to \$300.00.

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

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

V. Administrative Court Activities and Comments.

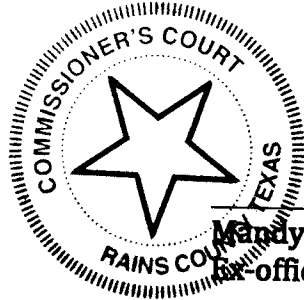
Moved by Commissioner Jeremy Cook, duly seconded by Commissioner Korey Young to adjourn.

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

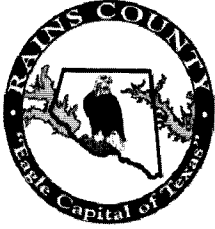
Court Members Voting No: None
Court Members Abstaining: None
Motion Carried

With no further business to be considered by the Court at **11:00 a.m.**, Judge Linda Wallace declared Commissioners Court adjourned.

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



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



**COUNTY OF RAINS
ROAD & BRIDGE ADMINISTRATION**

1293 S. State Highway 19
P.O. Box 185
Emory, Texas 75440
Phone (903) 473-5099 Fax (903) 473- 5070
Ronnie.morgan@co.rains.tx.us



August 21, 2024

Bright Star Salem SUD
Attn. Ms. Sherree Latham
PO Box 620
Alba, Texas 75410
903-765-2701

NOTICE OF INSTALLATION OF BURIED WATER LINES

Dear Ms. Latham:

Rains County has no objection to place buried water lines along the right-of-way as the sketches you have presented to us on County Road 3315. The new line to be placed at a (30 ") minimum depth..

It is expressly understood that Rains County does not purport, hereby, to grant any right, claim, title, or easement in or upon the right-of-way. A permit is hereby granted for continuous use with the following conditions:

1. All work within County Road right-of-way shall be performed in accordance with County instructions. Areas trenched within the road right-of-way for the installation of utility lines/cables or other services must be returned to their original condition. The installation of any utility shall not damage the roadway and adequate provisions must be made to cause minimum inconvenience to traffic and adjacent property owner.
2. All water and gas lines across County Roads shall be bored and encased, all other utility installations shall be bored:
3. The owner, his heirs or assigns shall bear expense of removal or relocations should Rains County require same for purposes of improving or widening the road, or in the event said road shall become a Farm-to-Market Road or Highway.
4. Rains County, its employees, agents, or assigns will be held harmless of all claims, actions or damages of every kind and description which may accrue to be suffered by any person or persons, corporation or property by reason of the performance of any such

work, character of materials used or manner of any installation, maintenance or operation or by improper occupancy or right-of-way or public place or public structure, and in case any suit or action is brought against Rains County for damages arising out of reason of any of the above causes.

5. Bright Star Salem SUD (Grantee) its successors or assigns will be upon notice to him or them of commencement of such action, defend the same at this or their own expense and satisfy any judgment after said suit or action shall have finally been determined if adverse to Rains County.
6. Rains County, its employees and agents will at no time be held liable for any damage or injury done to property of Bright Star Salem SUD (Grantee), whether in contract or in tort, which may result from improving and/or maintaining county roads; and
7. The job superintendent must contact Rains County Road and Bridge Administrator to schedule a meeting at the job-site 48 hours prior to commencing work. The Administrator, Ronnie Morgan can be contacted at (903) 473-5099 .
(7:00 a.m. 4:00 p.m.)

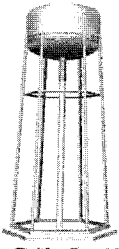
Approved by Rains County Road and Bridge Administrator this August 21, 2024. The construction crew should have a copy of this letter in it's possession during construction.

Regards,

Ronnie Morgan

Ronnie Morgan
Rains County Road and Bridge Administrator

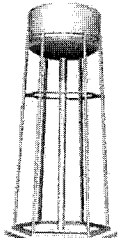
RM/CHP



Laura Reid – President
Jackie Stalcy – Vice Pres
Jeannine Hayes – Sec / Tres

Bright Star-Salem Special Utility District

238 N Osborn
Alba, Texas 75410
903-765-2701 / Fax: 903-765-4334
www.brightstarwater.com



Jason Stovall - Director
Paul Hass - Director
Wanda Gaby – General Mgr

August 20, 2024

Rains County Road & Bridge Department
PO Box 185
Emory, Texas 75440
903-473-5000 ext 4, Fax # 903-473-5070
Ronnie.morgan@co.rains.tx.us, cory.parker@co.rains.tx.us

NOTICE OF INSTALLATION OF BURIED WATER LINES

Formal Notice is hereby given that Bright Star-Salem Special Utility District requests permission to place a 2" PVC CL 200 buried water line under the ROW of Rains County Road 3315.

The new 2" PVC Yelomine water line will cross RCR 3315 through a road bore with a 4" PVC SCH 40 casing. The road crossing and water line will be located as follows:

- 1) The road bore and water line will be installed on RCR 3315. From the intersection of Fm 515 and RCR 3315 go North on RCR 3315 for approx. 1/10 mile to location of proposed road bore. The location of the road bore will be marked with blue flags.

A drawing showing the exact location of the proposed road bore is enclosed for your review.

The new construction is being done for Robin Barron.

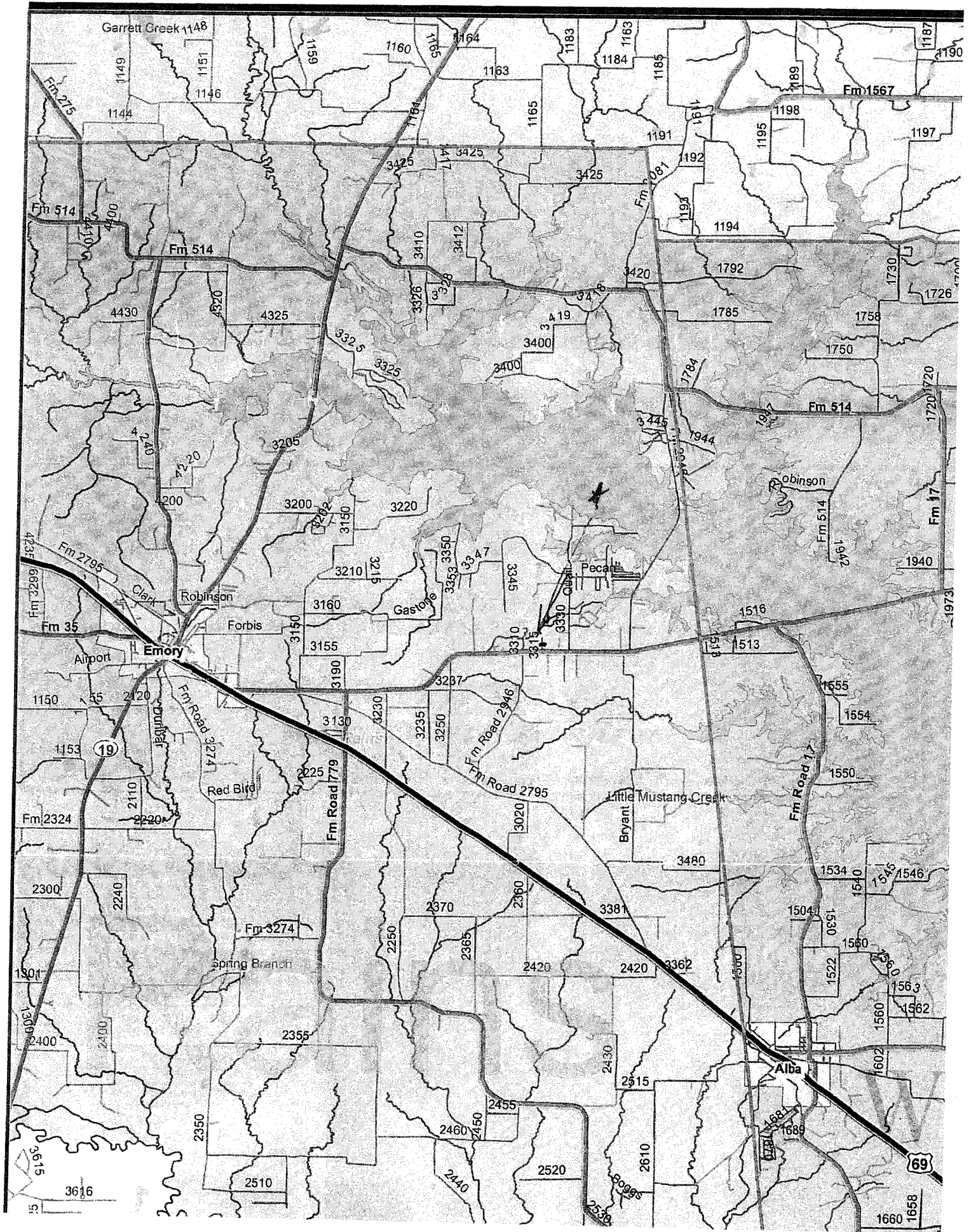
The new water line will be installed within (2) feet of the ROW at all locations possible, and at a minimum cover depth of (thirty) inches. The road bore will extend from ditch line to ditch line.

Bright Star-Salem SUD agrees to assume liability for any damage to the roadway and/or ROW, which may be caused from the construction.

In the event subsequent construction in connection with the repair widening or improvement of the present roadway may require the lowering, revamping or relocation of the water line. Bright Star-Salem SUD will bear all expenses of such lowering, revamping, or relocating of the facilities.

Sincerely,

Sherree Latham
Assist General Manager
Bright Star-Salem SUD





Rains County, TX

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT00180 - BA-LIBT 08/22/24

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000025	Final Budget	LIB-TRANS POSTAGE FRM OFFICE	8/22/2024

Summary Description: PUBLIC LIBRARY-TRANSFER FROM OFFICE SUPPLIES TO POSTAGE TO COVER OVERAGE

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>034-1125-51100</u>	OFFICE SUPPLIES	LIB-TRANS POSTAGE FRM OFFICE	2,500.00	-104.00	2,396.00
August:	-104.00				
<u>034-1125-51105</u>	POSTAGE & BOX RENT	LIB-TRANS POSTAGE FRM OFFICE	100.00	104.00	204.00
August:	104.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000026	Final Budget	R&B-TRANS TO COVER OVERAGES	8/22/2024

Summary Description: ROAD & bRIDGE - TRANSFER FROM CULVERTS TO COVER MULTIPLE OVER BUDGET EXPENDITURES

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>010-1150-51105</u>	POSTAGE & BOX RENT	R&B-TRANS TO COVER OVERAGES	50.00	174.00	224.00
August:	174.00				
<u>010-1150-51160</u>	SHOP SUPPLIES	R&B-TRANS TO COVER OVERAGES	9,000.00	600.00	9,600.00
August:	600.00				
<u>010-1150-51165</u>	SAFETY SUPPLIES	R&B-TRANS TO COVER OVERAGES	2,000.00	200.00	2,200.00
August:	200.00				
<u>010-1150-51325</u>	EMPLOY PHYSICALS	R&B-TRANS TO COVER OVERAGES	1,200.00	400.00	1,600.00
August:	400.00				
<u>010-1150-52100</u>	BUILDING REPAIR & MAINTEN...	R&B-TRANS TO COVER OVERAGES	2,000.00	313.00	2,313.00
August:	313.00				
<u>010-1150-52200</u>	FUEL & OIL	R&B-TRANS TO COVER OVERAGES	85,000.00	10,000.00	95,000.00
August:	10,000.00				
<u>010-1150-52225</u>	VEHICLE REP & MAINT	R&B-TRANS TO COVER OVERAGES	55,000.00	8,500.00	63,500.00
August:	8,500.00				
<u>010-1150-52260</u>	BLADES	R&B-TRANS TO COVER OVERAGES	600.00	86.00	686.00
August:	86.00				
<u>010-1150-52340</u>	ROAD SIGNAGE	R&B-TRANS TO COVER OVERAGES	13,400.00	837.00	14,237.00
August:	837.00				
<u>010-1150-52351</u>	CULVERTS	R&B-TRANS TO COVER OVERAGES	49,000.00	-21,110.00	27,890.00
August:	-21,110.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000027	Final Budget	BARRETT SOLAR PRJ-DRONES	8/22/2024

Summary Description: FUNDS RECEIVED FROM BARRETT SOLAR PROJECT TO COVER EXPENES OF DRONES PURCHASED FROM NIGHT BISION OUTFITTERS

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>002-1001-41200</u>	OTHER INCOME	BARRETT SOLAR PRJ-DRONES	-30,000.00	-23,700.00	-53,700.00
August:	-23,700.00				
<u>002-1004-59110</u>	XFER TO CAPITAL IMPROVEME...	BARRETT SOLAR PRJ-DRONES	381,500.00	23,700.00	405,200.00
August:	23,700.00				
<u>051-1001-58100</u>	EQUIPMENT	BARRETT SOLAR PRJ-DRONES	0.00	23,700.00	23,700.00
July:	23,700.00				
<u>051-1004-49200</u>	XFER FR GEN FUND	BARRETT SOLAR PRJ-DRONES	-381,500.00	-23,700.00	-405,200.00
July:	-23,700.00				

Budget Adjustment Register

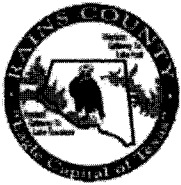
Packet: GLPKT00180 - BA-LIBT 08/22/24

Budget Code Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
Final	Final Budget	<u>002-1001-41200</u>	OTHER INCOME	-30,000.00	-23,700.00	-53,700.00
		<u>002-1004-59110</u>	XFER TO CAPITAL IMPROVEMENT ...	381,500.00	23,700.00	405,200.00
		<u>010-1150-51105</u>	POSTAGE & BOX RENT	50.00	174.00	224.00
		<u>010-1150-51160</u>	SHOP SUPPLIES	9,000.00	600.00	9,600.00
		<u>010-1150-51165</u>	SAFETY SUPPLIES	2,000.00	200.00	2,200.00
		<u>010-1150-51325</u>	EMPLOY PHYSICALS	1,200.00	400.00	1,600.00
		<u>010-1150-52100</u>	BUILDING REPAIR & MAINTENANCE	2,000.00	313.00	2,313.00
		<u>010-1150-52200</u>	FUEL & OIL	85,000.00	10,000.00	95,000.00
		<u>010-1150-52225</u>	VEHICLE REP & MAINT	55,000.00	8,500.00	63,500.00
		<u>010-1150-52260</u>	BLADES	600.00	86.00	686.00
		<u>010-1150-52340</u>	ROAD SIGNAGE	13,400.00	837.00	14,237.00
		<u>010-1150-52351</u>	CULVERTS	49,000.00	-21,110.00	27,890.00
		<u>034-1125-51100</u>	OFFICE SUPPLIES	2,500.00	-104.00	2,396.00
		<u>034-1125-51105</u>	POSTAGE & BOX RENT	100.00	104.00	204.00
		<u>051-1001-58100</u>	EQUIPMENT	0.00	23,700.00	23,700.00
		<u>051-1004-49200</u>	XFER FR GEN FUND	-381,500.00	-23,700.00	-405,200.00
Final Total:				189,850.00	0.00	189,850.00
Grand Total:				189,850.00	0.00	189,850.00

Fund Summary

Fund	Before	Adjustment	After
Budget Code:Final - Final Budget Fiscal: 2023-2024			
002	351,500.00	0.00	351,500.00
010	217,250.00	0.00	217,250.00
034	2,600.00	0.00	2,600.00
051	-381,500.00	0.00	-381,500.00
Budget Code Final Total:	189,850.00	0.00	189,850.00
Grand Total:	189,850.00	0.00	189,850.00



Rains County, TX

Payables Report 08-22-2024

By Vendor Name

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 00001 - 3AM HOLDINGS DBA POSTCOM					
3AM HOLDINGS DBA POSTCO	100000944	08/22/2024	IT SERVICES	002-1175-57130	1,725.00
3AM HOLDINGS DBA POSTCO	100000960	08/22/2024	IT SERVICES	002-1175-57130	1,150.00
3AM HOLDINGS DBA POSTCO	100000967	08/22/2024	MONTHLY CYBER SECURITY	002-1175-57180	160.00
3AM HOLDINGS DBA POSTCO	100000972	08/22/2024	CClerk-Battery Backup	002-1060-52220	169.99
3AM HOLDINGS DBA POSTCO	100000990	08/22/2024	MONTHLY CYBER SECURITY	002-1175-57180	80.00
3AM HOLDINGS DBA POSTCO	100000996	08/22/2024	JP-Office Upgrade	002-1090-57180	266.00
Vendor 00001 - 3AM HOLDINGS DBA POSTCOM Total:					3,550.99
Vendor: 00106 - AFLAC					
AFLAC	INV0000066	08/07/2024	PY AFLAC Accident (AfterTax)	002-21320	5.94
AFLAC	INV0000067	08/07/2024	PY AFLAC Accident (Pre-Tax) D	002-21320	114.55
AFLAC	INV0000067	08/07/2024	PY AFLAC Accident (Pre-Tax) D	010-21320	31.68
AFLAC	INV0000067	08/07/2024	PY AFLAC Accident (Pre-Tax) D	034-21320	16.20
AFLAC	INV0000068	08/07/2024	PY AFLAC Cancer (Pre-Tax) De	002-21320	116.58
AFLAC	INV0000068	08/07/2024	PY AFLAC Cancer (Pre-Tax) De	010-21320	18.63
AFLAC	INV0000069	08/07/2024	PY AFLAC Hospital (Pre-Tax) D	002-21320	21.12
AFLAC	INV0000070	08/07/2024	PY AFLAC Life (After Tax) Dedu	002-21320	31.32
AFLAC	INV0000071	08/07/2024	PY AFLAC Spec Event (Pre-Tax)	002-21320	32.82
AFLAC	INV0000099	08/21/2024	PY AFLAC Accident (AfterTax)	002-21320	5.94
AFLAC	INV0000100	08/21/2024	PY AFLAC Accident (Pre-Tax) D	002-21320	114.55
AFLAC	INV0000100	08/21/2024	PY AFLAC Accident (Pre-Tax) D	010-21320	31.68
AFLAC	INV0000100	08/21/2024	PY AFLAC Accident (Pre-Tax) D	034-21320	16.20
AFLAC	INV0000101	08/21/2024	PY AFLAC Cancer (Pre-Tax) De	002-21320	116.58
AFLAC	INV0000101	08/21/2024	PY AFLAC Cancer (Pre-Tax) De	010-21320	18.63
AFLAC	INV0000102	08/21/2024	PY AFLAC Hospital (Pre-Tax) D	002-21320	21.12
AFLAC	INV0000103	08/21/2024	PY AFLAC Life (After Tax) Dedu	002-21320	31.32
AFLAC	INV0000104	08/21/2024	PY AFLAC Spec Event (Pre-Tax)	002-21320	32.82
Vendor 00106 - AFLAC Total:					777.68
Vendor: 04237 - ARCOSA CRUSHED CONCRETE					
ARCOSA CRUSHED CONCRETE	A240767930	08/22/2024	YARD-1 C/C 67.09TON A24076	010-1150-52320	1,408.89
ARCOSA CRUSHED CONCRETE	A240767931	08/22/2024	YARD-1 C/C 20.32TON A24076	010-1150-52320	426.72
ARCOSA CRUSHED CONCRETE	A240768033	08/22/2024	YARD-1 C/C 109.37 TONS	010-1150-52320	2,296.77
ARCOSA CRUSHED CONCRETE	A240768034	08/22/2024	YARD-1 C/C 23.08 TONS	010-1150-52320	484.68
ARCOSA CRUSHED CONCRETE	A240768165	08/22/2024	YARD 1 CRUSHED CONCRETE	010-1150-52320	930.72
ARCOSA CRUSHED CONCRETE	A240768285	08/22/2024	YARD 1 68.24 A240768285 CC	010-1150-52320	1,433.04
ARCOSA CRUSHED CONCRETE	A240768383	08/22/2024	YARD-4 CRUSHED CONCRETE	010-1150-52320	471.24
ARCOSA CRUSHED CONCRETE	A240768543	08/22/2024	YARD-4 CRUSHED CONCRETE	010-1150-52320	932.82
ARCOSA CRUSHED CONCRETE	A240768544	08/22/2024	YARD-4 CRUSHED CONCRETE	010-1150-52320	472.29
ARCOSA CRUSHED CONCRETE	A240768545	08/22/2024	YARD-4 CRUSHED CONCRETE	010-1150-52320	478.17
ARCOSA CRUSHED CONCRETE	A240768695	08/22/2024	YARD-4 CRUSHED CONCRETE	010-1150-52320	455.28
ARCOSA CRUSHED CONCRETE	A240768939	08/22/2024	YARD-4 CRUSHED CONCRETE	010-1150-52320	951.30
Vendor 04237 - ARCOSA CRUSHED CONCRETE Total:					10,741.92
Vendor: 00245 - ATMOS ENERGY					
ATMOS ENERGY	3021239006 8/24	08/22/2024	Arr Bldg-GAS	002-1085-51210	10.72
ATMOS ENERGY	3021239006 8/24	08/22/2024	Arr Bldg-GAS	002-1114-51210	10.72
ATMOS ENERGY	3021239006 8/24	08/22/2024	Arr Bldg-GAS	002-1115-51210	10.94
ATMOS ENERGY	3021239006 8/24	08/22/2024	Arr Bldg-GAS	002-1121-51210	10.72
ATMOS ENERGY	3021239006 8/24	08/22/2024	Arr Bldg-GAS	002-1122-51210	10.72
ATMOS ENERGY	3021239006 8/24	08/22/2024	Arr Bldg-GAS	002-1123-51210	10.72
ATMOS ENERGY	3021239006 8/24	08/22/2024	Arr Bldg-GAS	002-1124-51210	10.72
ATMOS ENERGY	3024945578 8/24	08/22/2024	JC-GAS	002-1006-51210	37.63
ATMOS ENERGY	3024945578 8/24	08/22/2024	JC-GAS	002-1055-51210	37.63
ATMOS ENERGY	3044145298 8/24	08/22/2024	SHRF/Jail-GAS	002-1109-51210	185.46

Payables Report 08-22-2024

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
ATMOS ENERGY	3044145298 8/24	08/22/2024	SHRF/Jail-GAS	002-1110-51210	185.47
ATMOS ENERGY	4037099191 8/24	08/22/2024	GAS	034-1125-51210	81.47
ATMOS ENERGY	3021238810 8/24	08/22/2024	Annex-GAS	002-1002-51210	7.61
ATMOS ENERGY	3021238810 8/24	08/22/2024	Annex-GAS	002-1003-51210	7.61
ATMOS ENERGY	3021238810 8/24	08/22/2024	Annex-GAS	002-1006-51210	7.61
ATMOS ENERGY	3021238810 8/24	08/22/2024	Annex-GAS	002-1007-51210	7.61
ATMOS ENERGY	3021238810 8/24	08/22/2024	Annex-GAS	002-1030-51210	11.44
ATMOS ENERGY	3021238810 8/24	08/22/2024	Annex-GAS	002-1060-51210	11.42
ATMOS ENERGY	3021238810 8/24	08/22/2024	Annex-GAS	002-1065-51210	11.42
ATMOS ENERGY	3021238810 8/24	08/22/2024	Annex-GAS	002-1075-51210	7.61
ATMOS ENERGY	3021238810 8/24	08/22/2024	Annex-GAS	002-1080-51210	3.81
ATMOS ENERGY	3044128717 8/24	08/22/2024	DL Off-GAS	002-1006-51210	75.26
Vendor 00245 - ATMOS ENERGY Total:					754.32
Vendor: 14381 - B.C. HENDERSON CONSTRUCTION INC.					
B.C. HENDERSON CONSTRUCT	3071282	08/22/2024	YARD-1 FLEX BASE 313.04 TO	010-1150-52320	7,512.96
Vendor 14381 - B.C. HENDERSON CONSTRUCTION INC. Total:					7,512.96
Vendor: 00324 - BEN E KEITH DFW					
BEN E KEITH DFW	12888390	08/22/2024	Prisoner Food	002-1109-54310	475.64
BEN E KEITH DFW	12900545	08/22/2024	Prisoner Food	002-1109-54310	816.66
BEN E KEITH DFW	12900545	08/22/2024	Prisoner Food	002-1109-55300	24.20
BEN E KEITH DFW	12908402	08/22/2024	Prisoner Food	002-1109-54310	259.59
Vendor 00324 - BEN E KEITH DFW Total:					1,576.09
Vendor: 24645 - CALE KIMBROUGH					
CALE KIMBROUGH	Restitution #3245	08/22/2024	Disburse Restitution	002-22213	187.81
Vendor 24645 - CALE KIMBROUGH Total:					187.81
Vendor: 24644 - CAMERON CARROLL					
CAMERON CARROLL	Mileage Reimbursement	08/22/2024	Jail School Mileage Reimburse	002-1109-51300	749.06
Vendor 24644 - CAMERON CARROLL Total:					749.06
Vendor: 00638 - CITY OF EMORY					
CITY OF EMORY	Acct. 108 8/24	08/22/2024	JC-WATER	002-1006-51220	24.14
CITY OF EMORY	Acct. 108 8/24	08/22/2024	JC-WATER	002-1055-51220	24.14
CITY OF EMORY	Acct. 111 8/24	08/22/2024	SHRF/Jail-WATER	002-1109-51220	282.92
CITY OF EMORY	Acct. 111 8/24	08/22/2024	SHRF/Jail-WATER	002-1110-51220	282.91
CITY OF EMORY	Acct. 295 8/24	08/22/2024	Library-WATER	034-1125-51220	142.78
CITY OF EMORY	Acct. 611 8/24	08/22/2024	CrtHse-WATER	002-1006-51220	280.36
CITY OF EMORY	Acct. 611 8/24	08/22/2024	CrtHse-WATER	002-1070-51220	86.26
CITY OF EMORY	Acct. 611 8/24	08/22/2024	CrtHse-WATER	002-1090-51220	86.26
CITY OF EMORY	Acct. 611 8/24	08/22/2024	CrtHse-WATER	002-1100-51220	86.27
CITY OF EMORY	Acct. 761 8/24	08/22/2024	Agrilife-WATER	002-1010-51220	108.76
CITY OF EMORY	Acct. 764 8/24	08/22/2024	Arr Bldg-WATER	002-1085-51220	6.63
CITY OF EMORY	Acct. 764 8/24	08/22/2024	Arr Bldg-WATER	002-1114-51220	6.63
CITY OF EMORY	Acct. 764 8/24	08/22/2024	Arr Bldg-WATER	002-1115-51220	6.74
CITY OF EMORY	Acct. 764 8/24	08/22/2024	Arr Bldg-WATER	002-1121-51220	6.63
CITY OF EMORY	Acct. 764 8/24	08/22/2024	Arr Bldg-WATER	002-1122-51220	6.63
CITY OF EMORY	Acct. 764 8/24	08/22/2024	Arr Bldg-WATER	002-1123-51220	6.63
CITY OF EMORY	Acct. 764 8/24	08/22/2024	Arr Bldg-WATER	002-1124-51220	6.63
CITY OF EMORY	Acct. 781 8/24	08/22/2024	Adv Ctr-WATER	002-1006-51220	98.20
CITY OF EMORY	Acct. 836 8/24	08/22/2024	Annex-WATER	002-1002-51220	35.06
CITY OF EMORY	Acct. 836 8/24	08/22/2024	Annex-WATER	002-1003-51220	35.06
CITY OF EMORY	Acct. 836 8/24	08/22/2024	Annex-WATER	002-1006-51220	35.06
CITY OF EMORY	Acct. 836 8/24	08/22/2024	Annex-WATER	002-1007-51220	35.06
CITY OF EMORY	Acct. 836 8/24	08/22/2024	Annex-WATER	002-1030-51220	52.59
CITY OF EMORY	Acct. 836 8/24	08/22/2024	Annex-WATER	002-1060-51220	52.59
CITY OF EMORY	Acct. 836 8/24	08/22/2024	Annex-WATER	002-1065-51220	52.59
CITY OF EMORY	Acct. 836 8/24	08/22/2024	Annex-WATER	002-1075-51220	35.06
CITY OF EMORY	Acct. 836 8/24	08/22/2024	Annex-WATER	002-1080-51220	17.52
Vendor 00638 - CITY OF EMORY Total:					1,900.11

Payables Report 08-22-2024

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 04217 - CLAY JOHNSON LAW P.C.					
CLAY JOHNSON LAW P.C.	Lofton #6305	08/22/2024	CAUSE#6305 - LOFTON	002-1002-54100	300.00
Vendor 04217 - CLAY JOHNSON LAW P.C. Total:					300.00
Vendor: 00937 - CNA SURETY					
CNA SURETY	Bond #69564440	08/22/2024	CAtty-Bond	002-1030-51330	100.00
CNA SURETY	Bond #69564483	08/22/2024	VehReg-Bond	002-1100-51330	173.00
CNA SURETY	Bond #69564485	08/22/2024	CClerk-Bonds	002-1060-51330	100.00
CNA SURETY	Bond #69564488	08/22/2024	SHRF-Bonds	002-1110-51330	143.00
CNA SURETY	Bond #69575636	08/22/2024	DClerk-Bonds	002-1065-51330	212.00
CNA SURETY	Bond #69586372	08/22/2024	RB-Bond	010-1150-51330	175.00
CNA SURETY	Bond #69586528	08/22/2024	JP/Treas/Elect Bonds	002-1007-51330	25.00
CNA SURETY	Bond #69586528	08/22/2024	JP/Treas/Elect Bonds	002-1080-51330	25.00
CNA SURETY	Bond #69586528	08/22/2024	JP/Treas/Elect Bonds	002-1090-51330	50.00
Vendor 00937 - CNA SURETY Total:					1,003.00
Vendor: 24635 - CONSULTING INVESTIGATION SERVICES LLC					
CONSULTING INVESTIGATION	24-0802-01	08/22/2024	CAUSE#6561 - KIEFER	002-1002-54120	3,000.00
Vendor 24635 - CONSULTING INVESTIGATION SERVICES LLC Total:					3,000.00
Vendor: 14404 - CROSSROAD COMMUNICATIONS INC.					
CROSSROAD COMMUNICATIO	14535	08/22/2024	TOWER RENT AND SERVICE	010-1150-51415	300.00
CROSSROAD COMMUNICATIO	14624	08/22/2024	Tower Rent	010-1150-51415	300.00
CROSSROAD COMMUNICATIO	14628	08/22/2024	400, 410 RADIO INSTALL	010-1150-52220	1,120.00
Vendor 14404 - CROSSROAD COMMUNICATIONS INC. Total:					1,720.00
Vendor: 01110 - DEARBORN LIFE INSURANCE COMPANY					
DEARBORN LIFE INSURANCE C	INV0000074	08/07/2024	PY DN Life & AD&D Employer	002-21225	511.21
DEARBORN LIFE INSURANCE C	INV0000074	08/07/2024	PY DN Life & AD&D Employer	010-21225	98.90
DEARBORN LIFE INSURANCE C	INV0000074	08/07/2024	PY DN Life & AD&D Employer	034-21225	16.28
DEARBORN LIFE INSURANCE C	INV0000080	08/07/2024	PY Long Term Disability Deduc	002-21225	13.66
DEARBORN LIFE INSURANCE C	INV0000080	08/07/2024	PY Long Term Disability Deduc	010-21225	71.43
DEARBORN LIFE INSURANCE C	INV0000081	08/07/2024	PY Short Term Disability Dedu	002-21225	170.97
DEARBORN LIFE INSURANCE C	INV0000081	08/07/2024	PY Short Term Disability Dedu	010-21225	60.52
DEARBORN LIFE INSURANCE C	INV0000082	08/07/2024	PY Supp Life & AD&D -Child D	002-21225	12.70
DEARBORN LIFE INSURANCE C	INV0000082	08/07/2024	PY Supp Life & AD&D -Child D	010-21225	1.27
DEARBORN LIFE INSURANCE C	INV0000082	08/07/2024	PY Supp Life & AD&D -Child D	034-21225	1.27
DEARBORN LIFE INSURANCE C	INV0000083	08/07/2024	PY Supp Life & AD&D Employ	002-21225	383.81
DEARBORN LIFE INSURANCE C	INV0000083	08/07/2024	PY Supp Life & AD&D Employ	010-21225	75.06
DEARBORN LIFE INSURANCE C	INV0000083	08/07/2024	PY Supp Life & AD&D Employ	034-21225	11.98
DEARBORN LIFE INSURANCE C	INV0000084	08/07/2024	PY Supp Life & AD&D -Spouse	002-21225	70.36
DEARBORN LIFE INSURANCE C	INV0000084	08/07/2024	PY Supp Life & AD&D -Spouse	010-21225	6.92
DEARBORN LIFE INSURANCE C	INV0000109	08/21/2024	PY Long Term Disability Deduc	002-21225	13.66
DEARBORN LIFE INSURANCE C	INV0000109	08/21/2024	PY Long Term Disability Deduc	010-21225	71.43
DEARBORN LIFE INSURANCE C	INV0000110	08/21/2024	PY Short Term Disability Dedu	002-21225	170.97
DEARBORN LIFE INSURANCE C	INV0000110	08/21/2024	PY Short Term Disability Dedu	010-21225	60.52
DEARBORN LIFE INSURANCE C	INV0000111	08/21/2024	PY Supp Life & AD&D -Child D	002-21225	12.70
DEARBORN LIFE INSURANCE C	INV0000111	08/21/2024	PY Supp Life & AD&D -Child D	010-21225	1.27
DEARBORN LIFE INSURANCE C	INV0000111	08/21/2024	PY Supp Life & AD&D -Child D	034-21225	1.27
DEARBORN LIFE INSURANCE C	INV0000112	08/21/2024	PY Supp Life & AD&D Employ	002-21225	383.81
DEARBORN LIFE INSURANCE C	INV0000112	08/21/2024	PY Supp Life & AD&D Employ	010-21225	75.06
DEARBORN LIFE INSURANCE C	INV0000112	08/21/2024	PY Supp Life & AD&D Employ	034-21225	11.98
DEARBORN LIFE INSURANCE C	INV0000113	08/21/2024	PY Supp Life & AD&D -Spouse	002-21225	70.36
DEARBORN LIFE INSURANCE C	INV0000113	08/21/2024	PY Supp Life & AD&D -Spouse	010-21225	6.92
Vendor 01110 - DEARBORN LIFE INSURANCE COMPANY Total:					2,386.29
Vendor: 01254 - DUKO OIL CO					
DUKO OIL CO	D42562	08/22/2024	404 HYDRAULIC 5 GALLON BU	010-1150-52200	39.44
DUKO OIL CO	D42562	08/22/2024	110 DYED DIESEL 31.00 GAL	010-1150-52200	79.98
DUKO OIL CO	D42562	08/22/2024	110 UNLEADED 87 OCTAN 8.0	010-1150-52200	23.86
DUKO OIL CO	D42563	08/22/2024	120 VEHICLE FUEL 29.00 GAL	010-1150-52200	81.31
DUKO OIL CO	D42564	08/22/2024	101 BULK DEF 7.50 GAL	010-1150-52200	16.06
DUKO OIL CO	D42564	08/22/2024	101 VEHICLE FUEL 59.00 GAL	010-1150-52200	165.42
DUKO OIL CO	D42565	08/22/2024	110 DYED DIESEL 46.00 GAL	010-1150-52200	116.38

Payables Report 08-22-2024

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
DUKO OIL CO	D42566	08/22/2024	110 VEHICLE FUEL 14.90 GAL	010-1150-52200	41.78
DUKO OIL CO	D42566	08/22/2024	110 DYED DIESEL 63.00 GAL	010-1150-52200	159.40
DUKO OIL CO	D42571	08/22/2024	111 VEHICLE FUEL 55.00 GAL	010-1150-52200	154.21
DUKO OIL CO	D42574	08/22/2024	101 VEHICLE FUEL 52.00 GAL	010-1150-52200	144.50
DUKO OIL CO	D42575	08/22/2024	111 VEHICLE FUEL 36.00 GAL	010-1150-52200	100.04
DUKO OIL CO	D42577	08/22/2024	420 DYED DIESEL 32.00 GAL	010-1150-52200	85.00
DUKO OIL CO	D42578	08/22/2024	110 DYED DIESEL 40.00 GAL	010-1150-52200	106.25
DUKO OIL CO	D42579	08/22/2024	121 BULK DEF 3.50 GAL	010-1150-52200	7.50
DUKO OIL CO	D42579	08/22/2024	121 VEHICLE FUEL 49.00 GAL	010-1150-52200	137.38
DUKO OIL CO	D42580	08/22/2024	122 VEHICLE FUEL 19.50 GAL	010-1150-52200	54.67
DUKO OIL CO	D42580	08/22/2024	122 DEF JUGS 2.00 GAL	010-1150-52200	25.78
DUKO OIL CO	D42581	08/22/2024	101 VEHICLE FUEL 53.00 GAL	010-1150-52200	148.60
DUKO OIL CO	D42586	08/22/2024	101 VEHICLE FUEL 31.00 GAL	010-1150-52200	86.92
DUKO OIL CO	D42588	08/22/2024	110 DYED DIESEL 30.00 GAL	010-1150-52200	79.69
DUKO OIL CO	D42588	08/22/2024	404 HYDRAULIC FLUID 1 PAIL	010-1150-52200	39.44
DUKO OIL CO	D42588	08/22/2024	110 VEHICLE FUEL 14.00 GAL	010-1150-52200	39.25
DUKO OIL CO	D42589	08/22/2024	122 BULK DEF 1.01 GAL	010-1150-52200	2.16
DUKO OIL CO	D42590	08/22/2024	120 BULK DEF 4.00 GAL	010-1150-52200	8.56
DUKO OIL CO	D42590	08/22/2024	120 VEHICLE FUEL 25.00 GAL	010-1150-52200	70.09
DUKO OIL CO	D42593	08/22/2024	129 DYED DIESEL 40.00 GAL	010-1150-52200	97.46
DUKO OIL CO	D42595	08/22/2024	122 VEHICLE FUEL 20.00 GAL	010-1150-52200	52.71
DUKO OIL CO	D42597	08/22/2024	101 BULK DEF 8.45 GAL	010-1150-52200	18.08
DUKO OIL CO	D42597	08/22/2024	101 VEHICLE FUEL 74.00 GAL	010-1150-52200	195.04
Vendor 01254 - DUKO OIL CO Total:					2,376.96
Vendor: 01283 - EAST TEXAS LONGHORN TRAILERS LLC.					
EAST TEXAS LONGHORN TRAI	5699	08/22/2024	709 GNECK RAMP BAR	010-1150-52220	20.00
Vendor 01283 - EAST TEXAS LONGHORN TRAILERS LLC. Total:					20.00
Vendor: 01313 - ECHO PUBLISHING CO					
ECHO PUBLISHING CO	12271	08/22/2024	Envelopes	002-1065-51100	454.80
Vendor 01313 - ECHO PUBLISHING CO Total:					454.80
Vendor: 01686 - HART INTERCIVIC INC.					
HART INTERCIVIC INC.	098090	08/22/2024	POLL PAD-ANNUAL LICENSE &	049-1007-57170	1,880.00
Vendor 01686 - HART INTERCIVIC INC. Total:					1,880.00
Vendor: 01763 - HOOTEN'S LLC					
HOOTEN'S LLC	2408-131197	08/22/2024	404 POLE EXTENSION WOOD	010-1150-51160	7.99
HOOTEN'S LLC	2408-132805	08/22/2024	YARD-1 SHOP SUPPLIES	010-1150-51160	41.67
HOOTEN'S LLC	2408-134114	08/22/2024	JUMPER CABLE CONNECTION	010-1150-51160	30.98
HOOTEN'S LLC	2408-137409	08/22/2024	YARD-4 WATER HOSE AND NO	010-1150-51160	27.86
HOOTEN'S LLC	2408-138450	08/22/2024	Maint-Screws	002-1006-52100	5.29
Vendor 01763 - HOOTEN'S LLC Total:					113.79
Vendor: 01806 - HUNT REGIONAL MEDICAL PARTNERS #33					
HUNT REGIONAL MEDICAL PA	PRIS HEALTH CARE 8/24	08/22/2024	INMATE MEDICAL TREATMEN	002-1005-55320	318.62
Vendor 01806 - HUNT REGIONAL MEDICAL PARTNERS #33 Total:					318.62
Vendor: 14361 - HUNT REGIONAL MEDICAL PARTNERS #92					
HUNT REGIONAL MEDICAL PA	PRIS HEALTH CARE 8/24	08/22/2024	INMATE EXAMS	002-1005-55320	2,698.03
Vendor 14361 - HUNT REGIONAL MEDICAL PARTNERS #92 Total:					2,698.03
Vendor: 01816 - HUNT MEMORIAL HOSPITAL DISTRICT					
HUNT MEMORIAL HOSPITAL	Ind/Pris Health 8/24	08/22/2024	IND/PRIS HEALTH CARE	002-1005-55320	55.52
HUNT MEMORIAL HOSPITAL	Ind/Pris Health 8/24	08/22/2024	IND/PRIS HEALTH CARE	002-1005-56200	48.20
Vendor 01816 - HUNT MEMORIAL HOSPITAL DISTRICT Total:					103.72
Vendor: 01847 - INDIGENT HEALTHCARE SOLUTIONS LTD					
INDIGENT HEALTHCARE SOLU	78258	08/22/2024	Invoice #78258 Svs Septembe	002-1005-57180	945.00
Vendor 01847 - INDIGENT HEALTHCARE SOLUTIONS LTD Total:					945.00
Vendor: 04179 - INTEGRATED PRESCRIPTION MANAGEMENT CORP					
INTEGRATED PRESCRIPTION	IND/PRIS HEALTH CARE	08/22/2024	PRESCRIPTIONS	002-1005-55320	944.04
INTEGRATED PRESCRIPTION	IND/PRIS HEALTH CARE	08/22/2024	PRESCRIPTIONS	002-1005-56200	73.67
Vendor 04179 - INTEGRATED PRESCRIPTION MANAGEMENT CORP Total:					1,017.71

Payables Report 08-22-2024

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 01886 - J & R DISCOUNT AUTO SUPPLY					
J & R DISCOUNT AUTO SUPPLY	01CR001620	08/05/2024	Credit Ignition Coil	010-1150-52225	815.58
J & R DISCOUNT AUTO SUPPLY	01NV023961	08/22/2024	116 SPARKPLUGS & IGNITION	010-1150-52225	875.04
J & R DISCOUNT AUTO SUPPLY	01NV023991	08/22/2024	116 IGNITION COIL	010-1150-52225	248.52
J & R DISCOUNT AUTO SUPPLY	01NV024014	08/22/2024	YARD-1 MOTORCRAFT 5W20 S	010-1150-51160	31.92
J & R DISCOUNT AUTO SUPPLY	01NV024060	08/22/2024	Brakes replaced Unit #27	002-1110-52225	157.30
J & R DISCOUNT AUTO SUPPLY	01NV024086	08/22/2024	410 HYDRAULIC FLUID AND F	010-1150-52220	261.54
J & R DISCOUNT AUTO SUPPLY	01NV024091	08/22/2024	HYDRAULIC FLUID	010-1150-52200	233.10
J & R DISCOUNT AUTO SUPPLY	01NV024229	08/22/2024	HEAT SHRINK	010-1150-51160	7.89
J & R DISCOUNT AUTO SUPPLY	01NV024308	08/22/2024	INV #01NV024308 DOUBLE T	002-1230-52225	13.79
Vendor 01886 - J & R DISCOUNT AUTO SUPPLY Total:					1,013.52
Vendor: 24513 - JARRETT COMMERCIAL PROPERTIES LLC					
JARRETT COMMERCIAL PROP	107	08/22/2024	PLAT REVIEWS	002-1070-53100	300.00
Vendor 24513 - JARRETT COMMERCIAL PROPERTIES LLC Total:					300.00
Vendor: 24643 - KELLY FLATT					
KELLY FLATT	022	08/22/2024	CJC BLDG - ADA WALK THOUG	051-1001-58200	300.00
Vendor 24643 - KELLY FLATT Total:					300.00
Vendor: 24466 - KILGORE COLLEGE					
KILGORE COLLEGE	35307 P	08/22/2024	Academy	002-1110-51300	150.00
Vendor 24466 - KILGORE COLLEGE Total:					150.00
Vendor: 24526 - LANGUAGE LINE SERVICES INC.					
LANGUAGE LINE SERVICES IN	11376852	08/22/2024	Language line	002-1110-57180	6.38
Vendor 24526 - LANGUAGE LINE SERVICES INC. Total:					6.38
Vendor: 02277 - LAURA HUGHES					
LAURA HUGHES	24M-307	08/22/2024	Mental Health Services 06/24	002-1113-56110	460.00
Vendor 02277 - LAURA HUGHES Total:					460.00
Vendor: 02278 - LAURA PATE					
LAURA PATE	Travel Reimbursement 8/24	08/22/2024	TRAVEL EXPENSE REIMBURSE	002-1065-51300	185.82
Vendor 02278 - LAURA PATE Total:					185.82
Vendor: 02286 - LAW OFFICE OF RACHEL FLATT					
LAW OFFICE OF RACHEL FLAT	Duncan #6150,6151,6257	08/22/2024	CAUSE#6150, 6151, 6257 - DU	002-1002-54100	400.00
LAW OFFICE OF RACHEL FLAT	Roberts #6405	08/22/2024	CAUSE#6405 - ROBERTS	002-1002-54100	300.00
Vendor 02286 - LAW OFFICE OF RACHEL FLATT Total:					700.00
Vendor: 02357 - LOCAL GOVERNMENT SOLUTIONS LP					
LOCAL GOVERNMENT SOLUTI	70874	08/22/2024	LGS SOFTWARE	002-1175-57140	1,838.00
LOCAL GOVERNMENT SOLUTI	70875	08/22/2024	LGS SOFTWARE	002-1175-57140	1,359.00
LOCAL GOVERNMENT SOLUTI	70876	08/22/2024	LGS SOFTWARE	002-1175-57140	1,355.00
LOCAL GOVERNMENT SOLUTI	70877	08/22/2024	LGS SOFTWARE	002-1175-57140	2,127.00
Vendor 02357 - LOCAL GOVERNMENT SOLUTIONS LP Total:					6,679.00
Vendor: 24625 - LONGVIEW ASPHALT INC.					
LONGVIEW ASPHALT INC.	173048	08/22/2024	YARD-1 OILSAND 23.15 TONS	010-1150-52320	2,199.25
LONGVIEW ASPHALT INC.	173174	08/22/2024	YARD-1 OILSAND 47.96 TONS	010-1150-52320	4,556.20
Vendor 24625 - LONGVIEW ASPHALT INC. Total:					6,755.45
Vendor: 02380 - LORD ABBETT 457 PLAN					
LORD ABBETT 457 PLAN	INV0000096	08/21/2024	PY Deferred Comp 457(b) Pre-	002-21226	65.00
LORD ABBETT 457 PLAN	INV0000097	08/21/2024	PY Deferred Comp 457(b) Pre-	002-21226	50.00
LORD ABBETT 457 PLAN	INV0000098	08/21/2024	PY Deferred Comp 457(b) Pre-	002-21226	85.21
Vendor 02380 - LORD ABBETT 457 PLAN Total:					200.21
Vendor: 02406 - LYENDA JOHNSTON					
LYENDA JOHNSTON	0008-Kiefer	08/22/2024	6561-ANTHONY KIEFER TRAN	002-1002-54120	4,355.00
Vendor 02406 - LYENDA JOHNSTON Total:					4,355.00
Vendor: 14328 - M & R MACHINE					
M & R MACHINE	1197-BD	08/22/2024	410 HYDRAULIC HOSE FOR SA	010-1150-52220	746.51
Vendor 14328 - M & R MACHINE Total:					746.51

Payables Report 08-22-2024

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 02469 - MARTIN BRADY					
MARTIN BRADY	Gray #6086	08/22/2024	#6086-GRAY	002-1002-54100	300.00
Vendor 02469 - MARTIN BRADY Total:					300.00
Vendor: 01007 - NORTEX TRACTOR					
NORTEX TRACTOR	IN72533	08/22/2024	400 OIL AND GREASE AND HY	010-1150-52220	402.61
Vendor 01007 - NORTEX TRACTOR Total:					402.61
Vendor: 02912 - PETTY CASH					
PETTY CASH	JP Jury Selection 8/24	08/22/2024	JP Jury Selection 9/3/24	002-1090-54150	1,800.00
PETTY CASH	Jury Selection 8/26/24	08/22/2024	8th Dist Jury Select 8/26/24	002-1002-54150	3,400.00
Vendor 02912 - PETTY CASH Total:					5,200.00
Vendor: 03097 - RAINS COUNTY LEADER					
RAINS COUNTY LEADER	1607732	08/22/2024	YARD-3 CLASSIFIED ONLINE A	010-1150-51130	53.40
Vendor 03097 - RAINS COUNTY LEADER Total:					53.40
Vendor: 00993 - RELX INC.					
RELX INC.	3095244141	08/22/2024	CAtty-LexisNexis	002-1030-51180	85.23
Vendor 00993 - RELX INC. Total:					85.23
Vendor: 03488 - RICHARD SONGER					
RICHARD SONGER	Rains County R&B	08/22/2024	YARD-1 COMPRESSER FOR SE	010-1150-52100	650.00
Vendor 03488 - RICHARD SONGER Total:					650.00
Vendor: 14360 - ROBERT JENKINS FRANKLIN					
ROBERT JENKINS FRANKLIN	July 2024 Mileage	08/22/2024	July Mileage	002-1090-51320	170.45
Vendor 14360 - ROBERT JENKINS FRANKLIN Total:					170.45
Vendor: 03281 - ROBERT VITITOW					
ROBERT VITITOW	Travel Reimburse 8/24	08/22/2024	CAtty-Travel Reimbursement	002-1030-51300	622.20
Vendor 03281 - ROBERT VITITOW Total:					622.20
Vendor: 03383 - SCOTT MERRIMAN INC.					
SCOTT MERRIMAN INC.	074088	08/22/2024	COUNTY COURT APPEARANCE	014-1060-51420	804.10
Vendor 03383 - SCOTT MERRIMAN INC. Total:					804.10
Vendor: 24482 - SECURE SHREDDING & RECYCLING					
SECURE SHREDDING & RECYC	35724	08/22/2024	Shredding service	002-1115-51155	65.00
SECURE SHREDDING & RECYC	70287	08/22/2024	Shredding Service	002-1115-51155	65.00
Vendor 24482 - SECURE SHREDDING & RECYCLING Total:					130.00
Vendor: 00532 - SHELL ENERGY SOLUTIONS					
SHELL ENERGY SOLUTIONS	2050748-53063430	08/22/2024	Library-Flood Light	034-1125-51200	14.85
SHELL ENERGY SOLUTIONS	2050748-53065845	08/22/2024	Child Adv-Electricity	002-1006-51200	156.54
SHELL ENERGY SOLUTIONS	2050748-53065846	08/22/2024	Library-Electricity	034-1125-51200	527.13
SHELL ENERGY SOLUTIONS	2050748-53069743	08/22/2024	RB-Electricity	010-1150-51200	336.92
SHELL ENERGY SOLUTIONS	2050748-53088089	08/22/2024	Jail-Electricity	002-1109-51200	1,554.41
SHELL ENERGY SOLUTIONS	2050748-53088092	08/22/2024	Arr. Bldg Electricity	002-1085-51200	38.19
SHELL ENERGY SOLUTIONS	2050748-53088092	08/22/2024	Arr. Bldg Electricity	002-1114-51200	38.19
SHELL ENERGY SOLUTIONS	2050748-53088092	08/22/2024	Arr. Bldg Electricity	002-1115-51200	38.84
SHELL ENERGY SOLUTIONS	2050748-53088092	08/22/2024	Arr. Bldg Electricity	002-1121-51200	38.19
SHELL ENERGY SOLUTIONS	2050748-53088092	08/22/2024	Arr. Bldg Electricity	002-1122-51200	38.19
SHELL ENERGY SOLUTIONS	2050748-53088092	08/22/2024	Arr. Bldg Electricity	002-1123-51200	38.19
SHELL ENERGY SOLUTIONS	2050748-53088092	08/22/2024	Arr. Bldg Electricity	002-1124-51200	38.19
SHELL ENERGY SOLUTIONS	2050748-53088093	08/22/2024	Multi Dept-Electricity	002-1002-51200	146.62
SHELL ENERGY SOLUTIONS	2050748-53088093	08/22/2024	Multi Dept-Electricity	002-1003-51200	146.62
SHELL ENERGY SOLUTIONS	2050748-53088093	08/22/2024	Multi Dept-Electricity	002-1006-51200	146.62
SHELL ENERGY SOLUTIONS	2050748-53088093	08/22/2024	Multi Dept-Electricity	002-1007-51200	146.62
SHELL ENERGY SOLUTIONS	2050748-53088093	08/22/2024	Multi Dept-Electricity	002-1030-51200	219.94
SHELL ENERGY SOLUTIONS	2050748-53088093	08/22/2024	Multi Dept-Electricity	002-1060-51200	219.94
SHELL ENERGY SOLUTIONS	2050748-53088093	08/22/2024	Multi Dept-Electricity	002-1065-51200	219.94
SHELL ENERGY SOLUTIONS	2050748-53088093	08/22/2024	Multi Dept-Electricity	002-1075-51200	146.62
SHELL ENERGY SOLUTIONS	2050748-53088094	08/22/2024	Multi Dept-Electricity	002-1080-51200	73.33
SHELL ENERGY SOLUTIONS	2050748-53088094	08/22/2024	JC-Electricity	002-1006-51200	84.26
SHELL ENERGY SOLUTIONS	2050748-53088094	08/22/2024	JC-Electricity	002-1055-51200	84.25
SHELL ENERGY SOLUTIONS	2050748-53088096	08/22/2024	DL Office-Electricity	002-1006-51200	274.75

Payables Report 08-22-2024

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
SHELL ENERGY SOLUTIONS	2050748-53088107	08/22/2024	SHRF-Electricity	002-1110-51200	1,330.57
SHELL ENERGY SOLUTIONS	2050748-53088135	08/22/2024	SHRF/Jail-Flood Light	002-1109-51200	16.96
SHELL ENERGY SOLUTIONS	2050748-53088135	08/22/2024	SHRF/Jail-Flood Light	002-1110-51200	16.95
SHELL ENERGY SOLUTIONS	2050748-53091418	08/22/2024	RB-Electricity	010-1150-51200	35.91
Vendor 00532 - SHELL ENERGY SOLUTIONS Total:					6,167.73
Vendor: 14346 - SPARKLETTS					
SPARKLETTS	22078359 081224	08/22/2024	Judge/ArrBldg-Water	002-1070-51220	56.96
SPARKLETTS	22078359 081224	08/22/2024	Judge/ArrBldg-Water	002-1085-51220	5.31
SPARKLETTS	22078359 081224	08/22/2024	Judge/ArrBldg-Water	002-1114-51220	5.31
SPARKLETTS	22078359 081224	08/22/2024	Judge/ArrBldg-Water	002-1115-51220	5.37
SPARKLETTS	22078359 081224	08/22/2024	Judge/ArrBldg-Water	002-1121-51220	5.31
SPARKLETTS	22078359 081224	08/22/2024	Judge/ArrBldg-Water	002-1122-51220	5.31
SPARKLETTS	22078359 081224	08/22/2024	Judge/ArrBldg-Water	002-1123-51220	5.31
SPARKLETTS	22078359 081224	08/22/2024	Judge/ArrBldg-Water	002-1124-51220	5.31
SPARKLETTS	22083693 081224	08/22/2024	Library-Water	034-1125-51220	36.23
SPARKLETTS	22083757 081224	08/22/2024	JP/SHERIFF/JAIL-Water	002-1090-51220	49.95
SPARKLETTS	22083757 081224	08/22/2024	JP/SHERIFF/JAIL-Water	002-1109-51220	60.45
SPARKLETTS	22083757 081224	08/22/2024	JP/SHERIFF/JAIL-Water	002-1110-51220	84.42
SPARKLETTS	22084592 081224	08/22/2024	Annex-Water	002-1002-51220	6.51
SPARKLETTS	22084592 081224	08/22/2024	Annex-Water	002-1003-51220	6.51
SPARKLETTS	22084592 081224	08/22/2024	Annex-Water	002-1007-51220	13.02
SPARKLETTS	22084592 081224	08/22/2024	Annex-Water	002-1030-51220	32.56
SPARKLETTS	22084592 081224	08/22/2024	Annex-Water	002-1060-51220	26.04
SPARKLETTS	22084592 081224	08/22/2024	Annex-Water	002-1065-51220	26.04
SPARKLETTS	22084592 081224	08/22/2024	Annex-Water	002-1075-51220	6.51
SPARKLETTS	22084592 081224	08/22/2024	Annex-Water	002-1080-51220	13.03
SPARKLETTS	22084937 081224	08/22/2024	AgriLife-Water	002-1010-51220	49.97
Vendor 14346 - SPARKLETTS Total:					505.43
Vendor: 24637 - STAR D CONSTRUCTION					
STAR D CONSTRUCTION	138768	08/22/2024	JC Remodel	051-1001-58200	8,557.00
Vendor 24637 - STAR D CONSTRUCTION Total:					8,557.00
Vendor: 24574 - SWIF II DATACOM INVESTMENT CO. TOWERS LLC					
SWIF II DATACOM INVESTMEN	SWIF-II-Hemphill092024	08/22/2024	SHRF-Tower Rent	002-1110-51150	710.27
Vendor 24574 - SWIF II DATACOM INVESTMENT CO. TOWERS LLC Total:					710.27
Vendor: 03637 - TAC HEBP					
TAC HEBP	INV0000075	08/07/2024	PY Group Term Life TAC HEBP	002-21225	174.78
TAC HEBP	INV0000075	08/07/2024	PY Group Term Life TAC HEBP	010-21225	35.76
TAC HEBP	INV0000075	08/07/2024	PY Group Term Life TAC HEBP	034-21225	2.98
TAC HEBP	INV0000076	08/07/2024	PY Health Insurance Deductio	002-21225	1,536.57
TAC HEBP	INV0000076	08/07/2024	PY Health Insurance Deductio	010-21225	471.57
TAC HEBP	INV0000077	08/07/2024	PY Health Insurance Deductio	002-21225	53,677.50
TAC HEBP	INV0000077	08/07/2024	PY Health Insurance Deductio	010-21225	10,917.46
TAC HEBP	INV0000077	08/07/2024	PY Health Insurance Deductio	034-21225	909.79
TAC HEBP	INV0000106	08/21/2024	PY Health Insurance Deductio	002-21225	1,536.57
TAC HEBP	INV0000106	08/21/2024	PY Health Insurance Deductio	010-21225	471.57
Vendor 03637 - TAC HEBP Total:					69,734.55
Vendor: 24646 - TAC UNEMPLOYMENT FUND					
TAC UNEMPLOYMENT FUND	DP-2024-2-1900	08/22/2024	Unemp Deficit	002-1080-50390	868.29
Vendor 24646 - TAC UNEMPLOYMENT FUND Total:					868.29
Vendor: 01051 - TEXAS ASSOCIATION OF COUNTIES					
TEXAS ASSOCIATION OF COU	357229	08/22/2024	Conference Registration	002-1121-51300	250.00
Vendor 01051 - TEXAS ASSOCIATION OF COUNTIES Total:					250.00
Vendor: 24539 - TEXAS DEPARTMENT OF STATE HEALTH SERVICES					
TEXAS DEPARTMENT OF STAT	2022842	08/22/2024	REMOTE BIRTH ACCESS JULY 1	002-22140	71.37
Vendor 24539 - TEXAS DEPARTMENT OF STATE HEALTH SERVICES Total:					71.37

Payables Report 08-22-2024

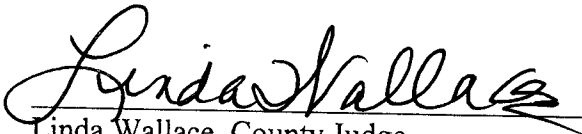
Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 01065 - TEXAS MEDICINE RESOURCES					
TEXAS MEDICINE RESOURCES	PRIS HEALTH CARE	08/22/2024	EMERGENCY ROOM TREATME	002-1005-55320	81.24
Vendor 01065 - TEXAS MEDICINE RESOURCES Total:					81.24
Vendor: 03879 - THOMSON REUTERS - WEST					
THOMSON REUTERS - WEST	850566160	08/22/2024	Invoice #850566160 TX series	002-1070-51180	750.00
THOMSON REUTERS - WEST	850585796	08/22/2024	CAtty-Subscription	002-1030-51180	80.64
Vendor 03879 - THOMSON REUTERS - WEST Total:					830.64
Vendor: 01077 - TOBY BOATMAN GARAGE DOORS					
TOBY BOATMAN GARAGE DO	Rains County R&B	08/22/2024	YARD-1 SERVICE CALL	010-1150-52100	300.00
Vendor 01077 - TOBY BOATMAN GARAGE DOORS Total:					300.00
Vendor: 03931 - TRANSUNION RISK & ALTERNATIVE DATA SOL.					
TRANSUNION RISK & ALTERN	5820931-202407-1	08/22/2024	CAtty-Investigating Tool	002-1030-51180	75.00
Vendor 03931 - TRANSUNION RISK & ALTERNATIVE DATA SOL. Total:					75.00
Vendor: 03985 - U.S. BANK EQUIPMENT FINANCE					
U.S. BANK EQUIPMENT FINAN	535038509	08/22/2024	JP-Copier Lease	002-1090-51110	57.79
U.S. BANK EQUIPMENT FINAN	535294540	08/22/2024	CClerk-Copier Lease	014-1060-51110	206.30
Vendor 03985 - U.S. BANK EQUIPMENT FINANCE Total:					264.09
Vendor: 01093 - VERIZON WIRELESS					
VERIZON WIRELESS	9971165845	08/22/2024	VA-Cell Phone	002-1114-50200	46.25
Vendor 01093 - VERIZON WIRELESS Total:					46.25
Vendor: 04052 - VISION SERVICE PLAN					
VISION SERVICE PLAN	INV0000087	08/07/2024	PY Vision Insurance - Employee	002-21225	41.36
VISION SERVICE PLAN	INV0000087	08/07/2024	PY Vision Insurance - Employee	010-21225	5.80
VISION SERVICE PLAN	INV0000088	08/07/2024	PY Vision Insurance - Employee	002-21225	383.01
VISION SERVICE PLAN	INV0000088	08/07/2024	PY Vision Insurance - Employee	010-21225	75.35
VISION SERVICE PLAN	INV0000088	08/07/2024	PY Vision Insurance - Employee	034-21225	6.28
VISION SERVICE PLAN	INV0000116	08/21/2024	PY Vision Insurance - Employee	002-21225	41.36
VISION SERVICE PLAN	INV0000116	08/21/2024	PY Vision Insurance - Employee	010-21225	5.80
Vendor 04052 - VISION SERVICE PLAN Total:					558.96
Vendor: 04091 - WELLS FARGO					
WELLS FARGO	5030638962	08/22/2024	RB-Copier Lease	010-1150-51110	63.00
WELLS FARGO	5030950638	08/22/2024	Multi Dept-Copier Lease	002-1010-51110	62.79
WELLS FARGO	5030950638	08/22/2024	Multi Dept-Copier Lease	002-1030-51110	62.79
WELLS FARGO	5030950638	08/22/2024	Multi Dept-Copier Lease	002-1065-51110	62.79
WELLS FARGO	5030950638	08/22/2024	Multi Dept-Copier Lease	002-1070-51110	62.79
WELLS FARGO	5030950638	08/22/2024	Multi Dept-Copier Lease	002-1080-51110	62.79
WELLS FARGO	5030950638	08/22/2024	Multi Dept-Copier Lease	002-1085-51110	8.97
WELLS FARGO	5030950638	08/22/2024	Multi Dept-Copier Lease	002-1100-51110	62.79
WELLS FARGO	5030950638	08/22/2024	Multi Dept-Copier Lease	002-1109-51110	62.79
WELLS FARGO	5030950638	08/22/2024	Multi Dept-Copier Lease	002-1110-51110	62.79
WELLS FARGO	5030950638	08/22/2024	Multi Dept-Copier Lease	002-1114-51110	8.96
WELLS FARGO	5030950638	08/22/2024	Multi Dept-Copier Lease	002-1115-51110	8.97
WELLS FARGO	5030950638	08/22/2024	Multi Dept-Copier Lease	002-1121-51110	8.97
WELLS FARGO	5030950638	08/22/2024	Multi Dept-Copier Lease	002-1122-51110	8.97
WELLS FARGO	5030950638	08/22/2024	Multi Dept-Copier Lease	002-1123-51110	8.97
WELLS FARGO	5030950638	08/22/2024	Multi Dept-Copier Lease	002-1124-51110	8.97
WELLS FARGO	5030958691	08/22/2024	Library-Copier	034-1125-51110	88.00
Vendor 04091 - WELLS FARGO Total:					716.10
Vendor: 04130 - WILSON-ORWOSKY FUNERAL HOME					
WILSON-ORWOSKY FUNERAL	2024-065	08/22/2024	Pickup/Crash Bag T. Doolan	002-1090-53160	375.00
Vendor 04130 - WILSON-ORWOSKY FUNERAL HOME Total:					375.00
Vendor: 24525 - WINN LAW FIRM					
WINN LAW FIRM	Cause #11520 3/18-7/15	08/22/2024	CAUSE#1520 - LOPEZ	002-1003-54100	322.50
WINN LAW FIRM	Cause #11520 7/15-8/12	08/22/2024	#11520-ITIO E.D. AND H.L. CH	002-1003-54100	275.25
Vendor 24525 - WINN LAW FIRM Total:					597.75
Grand Total:					167,068.41

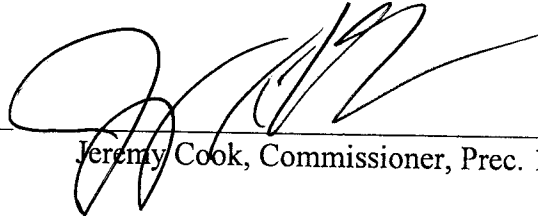
08/22/2024 Liability Payables

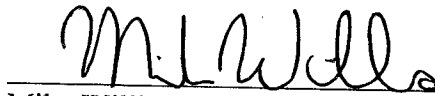
Vendor	Type	Check Date/ACH Date	Account	Amount
Citibank	Check	8/22/2024	002-22150 Citibank Purchase Cards	\$20,273.74
Lord Abbott - 457 Plan	ACH payment	8/22/2024	2-0226 Deferred Comp	\$197.69
Allied National	Liability Check	8/22/2024	2-0225 HR Insurance Payable	\$3,383.00
Liberty National	ACH payment	8/30/2024	2-0225 HR Insurance Payable	\$623.08
Office of the Attorney General	ACH payment	8/30/2024	2-0228 Child Support Pay	\$842.01
United States Treasury	ACH payment	8/23/2024	2-0222 Payroll W/H & 2-0210 FICA	\$33,739.52
				\$59,059.04

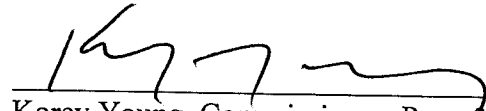
+ \$167,068.41
= \$226,127.45


The Rains County Commissioners Court Approved and Signed the Payment of Accounts
this 22 day of August, 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

Involuntary/Voluntary Terminations			
Employee	Department	Termination Date	
Steven Mayberry	Road & Bridge	8/9/2024	
Crystal Mayer	Env. Enforcement	8/29/2024	

New Hires				
Employee	Department	Hire Date	Pay Rate	Classification
Trent Cahill	Jail	8/5/2024	\$19.23 (15.50 + 3.73 Grant)	Full Time
David Holman	Deputy Sheriff	8/19/2024	\$21.63 (19.85 + 1.78 Grant)	Full Time
Jerry Valentine	Road & Bridge	8/19/2024	\$18.00	Full Time

Position/Pay Changes	
----------------------	--



RAINS COUNTY APPRAISAL DISTRICT
REAPPRAISAL PLAN
APPRAISAL YEARS 2025 AND 2026

PROPOSED BY THE BOARD OF DIRECTORS
ON
August 15, 2024

TABLE OF CONTENTS

ITEM	PAGE
Executive Summary	4-5
Revaluation Decision	6-7
Performance Analysis	8-9
Analysis of available resources	
Planning and Organizing	
Calendar Key Events – 2025	10
Calendar Key Events – 2026	11
Mass Appraisal System	12
Real Property Valuation	
Noticing Process	
Identification and Update of Relevant Characteristics affecting value	
Defining Market areas	13
New Construction-Demolition	
Remodeling	14
Reinspection of problematic market areas	
Verification of Sales Data	
Valuation by Appraisal Year	
Residential Real Property	15
Cost Approach	
Sales Approach	16
Income Approach	
Inventory Approach	17
Commercial and Multi-family Real Property	18
Cost Approach	
Sales Comparison	
Income Approach	19
Utilities, Railroads and Pipelines	21
Minerals Interest and Industrial	
Special Valuation Properties	22
Business Tangible Personal Property	
Cost Approach	
Sales Approach	23
Income Approach	
The Mass Appraisal Report	24
Value Defense	25
Certification	26

EXECUTIVE SUMMARY

TAX CODE REQUIREMENT

Passage of Senate Bill 1652 amended the Property Tax Code to require a written biennial reappraisal plan. The following details the changes to the Tax Code:

The Written Plan

Section 6.05, Tax Code, is amended by adding Subsection (i) to read as follows:

- (i) To ensure adherence with generally accepted appraisal practices, the Board of Directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place of the hearing. Not later than September 15 of each even numbered year, the board shall complete its hearings, make any adjustments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

Plan for Periodic Reappraisal

Subsection (a) and (b), Section 25.18, Tax Code, are amended to read as follows:

1. Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).
2. The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:
 - (a) identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches:
 - (b) Identifying and updating relevant characteristics of each property in the appraisal records.

3. Defining market areas in the district.
4. identifying property characteristics that affect property value in each market area, including.
 - (a) The location and market area of property.
 - (b) Physical attributes of property, such as size, age, and condition.
 - (c) Legal and economic attributes; and
 - (d) Easements, covenants. Leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions.
5. Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics.
6. Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
7. Reviewing the appraisal results to determine value.

REVELAUTAION DECISION (REAPPRAISAL CYCLE)

The Rains County Appraisal District by policy adopted by the Chief Appraiser and Board of Directors reappraises all property in the district by the following precincts, Precincts, 1 & 4 then the next year Precincts 2&3. The reappraisal year is a complete appraisal of all properties in the designated precincts; therefore, both years covered by this plan are reappraisal years.

REAPPRAISAL YEAR ACTIVITIES

1. Performance Analysis – the equalized values from the previous appraisal year are analyzed with ratio studies to determine appraisal accuracy and appraisal uniformity overall and by market area within property categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* of the International Association of Assessing Officers.
2. Analysis of Available Resources- staffing and budget requirements for appraisal year 2025 are detailed in the 2025 budget, as adopted by the Board of Directors. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified by district management. Information systems support is detailed with year specific functions identified and system upgrades scheduled, as necessary. Existing maps and data requirements are specified, and updates scheduled as required.
3. Planning and Organization – a calendar of key events with critical completion dates is prepared for the district. This calendar identifies the key events for the preparation of the appraisal roll. A calendar is prepared and included for appraisal year 2025 and 2026. Production standards for field activities are calculated and incorporated in the planning and scheduling process to reach goals / mandates set by both district management and the Tax Code.
4. Mass Appraisal System - Computer Assisted Mass Appraisal (CAMA) system revisions required are specified and scheduled with information systems and the district's software vendor. All computer forms and information systems procedures are reviewed and revised as required.
5. Data Collection Requirements- field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each appraisal year include new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a specific cycle, and field or office verification of sales data and property characteristics.
6. Pilot study by appraisal year – new and/or revised mass appraisal models/schedules are tested each appraisal year. Ratio studies, by market area, are conducted using proposed values each appraisal year. Proposed values in each category are tested for accuracy and reliability using standardized testing procedures and ratio study statistics.

7. Valuation by appraisal year – using market analysis of comparable sales and locally tested cost data, valuation models are specified and calibrated in compliance with supplement standards from the International Association of Assessing Offices and the *Uniform Standards of Professional Appraisal Practice*. The calculated values are tested for accuracy and uniformity using ratio studies.
8. The Mass Appraisal Report – each appraisal year the required Mass Appraisal Report will be prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass Appraisal Report is completed in compliance with STANDARD RULE 6-8 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6-9 of USPAP.
9. Value defense – evidence to be used by the appraisal district to meet its burden of proof for market value and appraisal equity in both informal and formal hearings is specified and tested as applicable.

PERFORMANCE ANALYSIS

In each appraisal year, the previous appraisal year's equalized values are analyzed with ratio studies to determine appraisal accuracy and appraisal uniformity overall. In its annual procedures, the district tests value by market area within state property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* from the International Association of Assessing Officers. Mean, median, and weighted mean ratios are calculated as measures of central tendency for properties in each reporting category to measure the level of appraisal (appraisal accuracy). The median ratio is the primary measure of central tendency analyzed in each market area to indicate the level of appraisal (appraisal accuracy) by property reporting category. In each appraisal year this analysis is used to develop the starting point of establishing the level of accuracy of appraisal performance. The district also calculated the coefficient of dispersion and price related differential in each market area to indicate the uniformity or equity of existing appraisals.

ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for appraisal 2025 are detailed in the 2025 appraisal district budget, as adopted by the Board of Directors. This reappraisal plan is adjusted to reflect the available staffing in appraisal year 2025 and the anticipated staffing for appraisal year 2026. Staffing will impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in this time.

Existing appraisal practices, which continue from year to year, are identified and district staff are appropriately trained to keep their skills current. In each reappraisal year, real property appraisal cost new tables and depreciation tables are updated and based upon cost data obtained from the Marshall Valuation Service (also known as *Marshall and Swift*). The preliminary values produced by these updates are evaluated against verified sales data and adjustments are made necessary to fit the local market area. Income studies by commercial real property use type are conducted and models are updated from current market data. This includes a review of economic rents and capitalization rates from the local market, data obtained through ARB hearing process, and information from published sources. Personal property density schedules are analyzed, tested, and updated based on cost data obtained by rendition and ARB hearings documentation.

Information system support is detailed with year specific functions identified and system upgrades are scheduled with the district's software vendor. Computer generated forms are reviewed for revisions based on year and reappraisal status. Legislative changes are scheduled for completion and tested through coordination between the district information system department and its software vendor. Existing maps and data requirements are specified and updated coordinated between the district's GIS department and information systems department to make these tools available to the appraisal staff.

The Rains County Appraisal District, as well as all appraisal districts in Texas, is specifically hindered when valuing property due to the lack of mandatory sales disclosure. The lack of mandatory sales disclosure restricts the information that is available to CAD's when using sales comparison

approach, especially on the high end of the value spectrum of residential property and with regards to most non-residential real property. The lack of mandatory sales price disclosure also impacts value developed via the income approach by restricting the type of data necessary to calculate an overall capitalization rate from sold comparable properties. Should mandatory sale price disclosure become law, the district will have an additional tool with which to value property which will foster further accuracy and equity in appraisals.

PLANNING AND ORGANIZATION

A calendar of key events with critical completion dates is prepared for the district. This calendar identifies the key events for developing the appraisal roll. A separate calendar is prepared for appraisal years 2025 and 2026. Production standards for field activities are calculated and incorporated in the planning and scheduling process. **This plan encompasses the normal processes carried out for as the schedule for by the precincts, every three years as prescribed in the property tax code.** Therefore, catastrophic events or significant legislative action may be a detrimental effect to the district's operations and require changes to this plan.

Like the past several years the market is still showing an increase in values and sales. New subdivisions have been created for the past years. Summer of 2024 transactions are still being conducted as speculation of families moving further out of metropolitan areas to rural Texas. The past couple of years have given the CAD a strong indication there are not any abnormalities to be considered for the next Reappraisal Plan. Currently no modification will be warranted for the future.

The district has broken down the county into 4 Precincts. Each year 2 Precincts will be appraised every other year as described by the Property Tax Code. In the off years, the appraiser will reappraise the cities and look for other areas that need to be re-evaluated. For 2025 Precincts 1 & 4 will be reappraised. Upon early completion, the appraiser is looking ahead. In the fall of 2025, a new flyover will be performed and assist in the appraiser discovering new improvements. For the year 2026, Precincts 2 (two) and Precincts 3 (three) will be appraised, this will have the entire county covered then the process will start all over with the precincts 1 & 4 this will be laid out in the district reappraisal plan for 2025-2026. All dates listed are estimated as targeted dates to be completed on or as soon as applicable.

CALENDAR OF KEY EVENTS

2025 APPRAISAL YEAR

Events	Beginning Date	Ending Date
Create 2025 Year Layer in CAMA System	08/09/2024	07/25/2025
Field Operations/Discovery Process - Appraisal Depts	08/12/2024	03/30/2025
Precincts 1 & 4		
Adopt Biennial Reappraisal Plan Covering 2025 & 2026	06/17/2024	08/15/2024
Adopt 2025 Appraisal District Budget	04/21/2022	08/15/2024
TDLR Education Courses RPA Track as Necessary	01/01/2025	12/31/2025
Statutory Date of Appraisal (Unless Sept. Granted Inventory	01/01/2025	01/01/2025
Process Exemptions and Special Use Applications	01/01/2025	To Deadline
Preliminary Property Value Study Released	01/31/2025	01/31/2025
Personal Property Renditions Mailed	12/31/2024	04/15/2025
PVS Protest Deadline if Necessary	03/15/2025	03/15/2025
Full Valuation Effort- Model Specification/Calibration Included	02/12/2025	02/12/2025
Export Overlapping CAD Values as Applicable	N/A	N/A
Import Mineral Totals from Pritchard and Abbott	05/01/2025	07/01/2025
Mail 25.19 Appraisal Notices	04/15/2025	05/31/2025
Turn Over Records to ARB	04/15/2025	05/15/2025
Informal Hearing Scheduled	04/15/2025	06/15/2025
Formal Hearing Scheduled	06/16/2025	07/19/2025
Primary Protest Deadline	05/15/2025	05/15/2025
Personal Property Protest Deadline	06/05/2025	06/15/2025
Certified Estimates of Value Due to School Districts	07/20/2025	07/20/2025
Certification of the Appraisal Roll	07/25/2025	07/25/2025

Regularly Scheduled Meetings

Monthly ARB Hearings as Necessary	As necessary
Monthly Board of Directors Meeting	Every third Thursday of the month

CALENDAR OF KEY EVENTS

2026 APPRAISAL YEAR

Events	Beginning Date	Ending Date
Create 2026 Year Layer in CAMA System	08/01/2026	08/01/2026
Field Operations/Discovery Process - Appraisal Depts Precincts 2 & 3	08/01/2025	03/15/2026
Adopt Biennial Reappraisal Plan Covering 2023-2024	05/17/2024	08/15/2024
Adopt 2026 Appraisal District Budget	05/19/2025	08/21/2025
TDLR Education Courses RPA Track as Necessary	01/01/2026	12/31/2026
Statutory Date of Appraisal (Unless Sept. Granted Inventory	01/01/2026	01/01/2026
Process Exemptions and Special Use Applications	01/01/2026	To Deadline
Preliminary Property Value Study Released	01/31/2026	01/31/2026
Personal Property Renditions Mailed	12/31/2026	04/15/2026
PVS Protest Deadline if Necessary	03/31/2026	03/31/2026
Full Valuation Effort- Model Specification/Calibration Included	02/12/2026	02/12/2026
Export Overlapping CAD Values as Applicable	n/a	n/a
Import Mineral Totals from Pritchard and Abbott	05/15/2026	07/15/2026
Mail 25.19 Appraisal Notices	04/15/2026	06/01/2026
Turn Over Records to ARB	04/25/2026	04/25/2026
Informal Hearing Scheduled	04/15/2026	06/15/2026
Formal Hearing Scheduled	06/15/2026	07/20/2026
Primary Protest Deadline	05/15/2026	05/31/2026
Personal Property Protest Deadline	06/15/2026	06/15/2026
Certified Estimates of Value Due to School Districts	07/20/2026	07/20/2026
Certification of the Appraisal Roll	07/25/2026	07/25/2026

Regularly Scheduled Meetings

Monthly ARB Hearings as Necessary

As necessary

Monthly Board of Directors Meeting

Every third Thursday of the month

MASS APPRAISAL SYSTEM

Computer Assisted Mass Appraisal (CAMA) system revisions are specified by the district management team and scheduled with Information systems and the district's software vendor. District currently, and for the near future contracts with True Automation, Inc. for software services. All automated forms and information system procedures are reviewed routinely and revised as required. The following details these procedures as it relates the 2025 and 2026 appraisal years:

REAL PROPERTY VALUATION

Revisions to cost models, income models, and market models are specified, updated, and tested each appraisal year. Market area boundaries are reviewed and adjusted as indicated by growth patterns and market preferences. Deeds are processed on an ongoing basis to transfer ownership, establish the basis for land size, and assign account numbers to newly platted lots as an addition to the appraisal roll. The district will also update and process exemption and special appraisal applications as necessary and applicable.

Cost schedules are tested with market data (sales) to ensure that the appraisal district follows Texas Property Tax Code Section 23.011. Replacement cost new tables as well as depreciation tables are based on cost data from the Marshall Valuation Service (also known as Marshall and Swift). The resulting schedules are tested for accuracy and uniformity using ratio study tools.

Land Tables are updated using current market data (sales) and then tested with a ratio and stratification study. Value modifiers are developed for property categories by market area and tested on a pilot basis before deployment with a ratio study / calibration tool.

Income, expense, and occupancy data is updated in the income models for each property use category and market area. Property categories are reviewed to ensure their continued applicability. Cap rate studies are completed using current sales data when available, and published sources are also utilized. The resulting models are tested using ratio study tools.

PERSONAL PROPERTY VALUATION

Density schedules are updated using data received during the previous appraisal year from renditions and hearing documentation. Valuation procedures are reviewed, modified as necessary, and tested. Pritchard and Abbott assist in locating these accounts and helping with renditions.

NOTICING PROCESS

Section 25.19 appraisal notice forms are reviewed, edited for updates and changes are approved by the appraisal district management team. These revisions include updates from the Comptroller's Property Tax Division as well as specific legislative changes as required. Updates also include the latest copy of the Comptroller's *Taxpayers' Rights and Remedies*.

HEARING PROCESS

Protest hearing scheduling for informal and formal Appraisal Review Board hearings is reviewed and updated as required by protest load to certify by July 25 according to law. Standards of documentation are reviewed and amended as required. The appraisal district hearing documentation is reviewed and updated to reflect the current valuation processes and legal requirements.

IDENTIFICATION AND UPDATE OF RELEVANT CHARACTERISTICS AFFECTING VALUE

Field and office procedures are reviewed and revised as required for the data collection process. Activities scheduled for each appraisal year include the definition of market areas, and re-inspection of the universe of properties on specific cycles (4-6 years per IAAO Standards).

DEFINING MARKET AREAS

According to *The Appraisal of Estate 12th Edition*, a market area is "the defined geographic area in which the subject property competes for the attention of market participants. **The county consists of one primary school district therefore the staff groups properties that cover the entire county for the purposes of valuation and analysis.** The district staff will assign neighborhood codes to comparable properties conforming to the definition of market area, considering market characteristics and the specific life cycle of the neighborhood in compliance with USPAP Standards.

NEW CONSTRUCTION / DEMOLITION

New construction field and office review procedures are identified and revised as required to complete the data collection phase. Field production standards are established and procedures for monitoring tested to meet field review deadlines. Sources of building permit data are confirmed, and system input procedures are identified. The process of verifying the demolition or new construction of improvements is specified by each department. Building plans and or blueprints are obtained, and dimensions are entered into the system by data collection staff. The appraisal staff checks the accuracy of the measurements in the field during review. This critical annual activity is projected and entered on the key events calendar for each appraisal year.

REMODELING

Market areas with extensive improvement remodeling are identified, verified, and field activities scheduled to update property characteristic data. Updates to valuation procedures are tested with ratio studies before being finalized in valuation modeling. This field activity is also posted to the key events calendar and is monitored carefully to finish by the established deadline, usually March 1.

RE-INSPECTION OF PROBLEMATIC MARKET AREAS

The International Associations of Assessing Officers, *Standard on Mass Appraisal of Real Property* specifies that the universe of properties should be re-inspected on a cycle of 4-6 years. The re-inspection includes the use of photography and imagery to augment an individual onsite visit. The district has acquired Pictometry which allows the review of data characteristics and measurement of improvements using oblique digital photography. The annual re-inspection requirements for appraisal years 2015 and 2016 are identified by property type or property classification and scheduled on the key events calendar as part of the field operation.

VERIFICATION SALES DATA

Sales information must be verified and property characteristic data contemporaneous with the date of sale is captured in the sale record. The sale ratio tools require that the property that sold must equal the property appraised in order that statistical analysis results will be valid. If these are not equal, the sale is usually excluded from the observation pool in the ratio study as an outlier.

VALUATION BY APPRAISAL YEAR

Using market analysis of comparable sales and locally tested cost data, specific income and expense data, and information gathered from renditions, valuation models are specified and calibrated in compliance with the supplement standards from the International Association of Assessing Officers and the *Uniform Standards of Professional Appraisal Practice*. The calculated values are tested for accuracy and uniformity using ratio studies by market area and property category. Performance standards utilized are those as established by the *IAAO Standard on Ratio Studies*. Property values in all market areas are reviewed each appraisal year and updated as indicated.

RESIDENTIAL REAL PROPERTY

Cost Approach

The district uses a hybrid cost-market approach when valuing properties. The comparative unit, also known as the square-foot method, will be used to develop an indication of the basic cost of a structure. Adjustments will then be made for amenities of individual properties based upon characteristics that affect value in the market. The district's cost tables are, and will continue to be, based upon information obtained from the Marshall Valuation Service, also known as Marshall and Swift. These cost figures are adjusted to the local market to reflect current local labor and material costs. Neighborhood Market Adjustment factors will be developed from appraisal statistics provided by ratio studies to ensure that estimated values reflect both the supply and demand side of the market in each specific neighborhood. The following equation is the hybrid model used by the district:

$$MV = LV + [RCNLD] MA$$

(Market Value Equal Land Value plus Replacement Cost New Less Depreciation Equal Market Adjustment)

In applying the calculations of the model above, the district staff values the land as though vacant and available for development to its highest and best use. The replacement cost less depreciation (RCNLD) of the improvements is multiplied by the appropriate neighborhood market adjustment factor (MA) to arrive at the current improvement value. The current improvement in value is added to the land value (LV) to arrive at an estimate of market value (MV). Market adjustments will be applied uniformly within neighborhoods to account for market preferences affecting value in each location throughout the district.

Residential land values will be estimated using the base lot method, square foot, or acreage method of appraisal. The individual method utilized in each neighborhood is designed to mirror the market in that area. As such, the chosen method for each individual neighborhood will be selected based upon how properties are selling or which method best accounts for perceived differences among the universe of properties. There are four accepted methods for land valuation: the comparable sale approach, allocation by abstraction, allocation by ratio and the capitalization of ground rent. The district will utilize elements of all these land valuation methods depending upon market area and availability of market data. In areas where insufficient vacant land sales exist the district employs the allocation method to establish land values in a neighborhood. Land value adjustments may be made when uniformity standards are not realized or land to building ratios become disproportionate. The appraisers will develop a base lot or primary land rate and assign land tables to each neighborhood. Land characteristics adjustments will be applied to individual properties, where necessary, to adjust for such influences as view, shape, size and topography, and any other characteristic that affects value in a neighborhood.

If neighborhood statistics indicate that values need to be updated, the appraiser will employ cost calibration to bring the initial value closer to what the market indicates values should be in that area. This process involves comparing the initial depreciated cost figures for properties that sold to the sale contributory improvement values of those properties (Sale Price – Land Value). An adjustment factor is calculated for each property in the data pool and statistics are calculated for indicated adjustments. The factor that best represents the acceptable range of market value is selected for each neighborhood. The sales used to determine the market adjustment factor will reflect the market influences and conditions for specified neighborhood, thus producing more representative and supportive values. The market adjustment factor calculated for each neighborhood will be applied uniformly to all properties within that neighborhood and second set of ratio study statistics will be generated to compare the level and uniformity of values in the neighborhood as adjusted.

Sales Comparison Approach

As indicated in Property Appraisal and Assessment Administration (IAAO, 1990), in the absence of a sale of the subject property, sales prices of comparable properties are usually considered the best evidence of market value. The sales comparison approach mimics the behavior of the market by comparing the properties being appraised with comparable properties that have recently sold. The sales prices will be adjusted for differences from the subject and the market value for the subject is estimated from the adjusted sales price comparable properties.

At present, the district does not develop estimates of value for single family properties using the traditional sales comparison approach for mass valuation purposes. The district's software package allows for the creation of sales comparison grids that adjust for characteristic differences among properties, but the district has yet to value entire neighborhoods through this application of the market approach. The sales grids that are generated are utilized most frequently during the appeal process but may be utilized for valuation more widely in the future as time and available data permits.

Income Approach

The income approach is based on the principle that the value of an investment property reflects the quality and quantity of the income it is expected to generate over its economic life. In other words, value is the estimated present value of future benefits. The appraiser must estimate income from a property and capitalize the income into an estimate of current value.

The model used to estimate the present value of income expected in the future is represented by the following formulas known as IRV.

$$\text{Value} = \text{Income} / \text{Rate}$$

The income approach is most suitable for the type of properties frequently purchased and held for the purpose of producing income, such as apartments, commercial buildings, and office buildings. It is not conducive to the valuation of single-family residential properties as these properties are purchased by consumptive users and therefore, do not routinely generate an income stream.

INVENTORY RESIDENTIAL PROPERTY

Residential improved and vacant property is appraised in compliance with Section 23.12 (a) of the Tax Code.

In general, the district uses its land value estimates and the actual itemized construction, labor, and material costs, plus other soft or indirect costs to estimate market value as of the appraisal date to estimate the value of improved inventory. The market values of improved inventory will be reviewed annually, and inventory adjustments will be eliminated when ownership transfers from the developer or builder.

Vacant residential lot inventory will be valued using a discounted cash flow formula that considers value relative to the income or cash flow, an appropriate discount rate, and the amount of time that the property is likely to hold, or lots sold out of inventory. Since there is no legal requirement that developers or builders render their inventory, a preliminary estimate of inventory value may be difficult to estimate. In these cases, inventory discounts will be applied because of an appeal.

COMMERICAL AND MULTIFAMILY REAL PROPERTY

Cost Approach

The cost approach to value will be applied using the comparative unit, or square foot method of cost estimating. The following is the basic model that the district utilizes when employing the cost approach:

$$MV = LV + RCNLD$$

Market Value Equals Land Value plus Replacement Cost New Less Depreciation

This methodology involves the use of national sources of cost data as well as actual cost information gathered from the local market when every possible. Cost models utilized by the district are based on data obtained by the Marshall Valuation Service also known as Marshall and Swift. These costs include comparative base rates, per unit adjustments, and lump sum adjustments as appropriate and necessary to account for the specific factors affecting value. Time and location modifiers will be applied as necessary to adjust cost data to reflect conditions in a specific market as well as changes in costs over a period. A cost estimate will be generated by the appraisal staff based upon the cost schedules as they applied to the specific characteristics of the subject property of the appraisal.

Depreciation schedules have been implemented for economic lives and conditions that are typical of each major class of commercial property by property use. The schedules utilized by the district are developed using recognized sources and mirror Marshall and Swift. The schedules will be tested annually to ensure they will be reflective in current market conditions in Rains County. The actual and effective ages of improvements are judged by the appraiser and noted in the improvement records contained within each property record. Effective age estimates will be based on the utility of the improvements relative to the improvement's total economic life, condition, and competitive position in the marketplace. These adjustments are determined during field operations.

Certain adjustment factors such as external and or functional obsolescence will be applied to properties as applicable based on market data. These adjustments will typically be applied to a specific property type or location and will be developed through ratio studies or other market analyses. Accuracy in the development of the cost schedule, condition rating, and depreciation schedules usually minimizes the necessity of this type of adjustment factor. The sum of depreciation, also expressed as the loss in value from all causes, is subtracted from the replacement cost new of the structure to arrive at a replacement cost new less depreciation (RCNLD).

The cost approach requires the district to value the land utilizing one of the four accepted methods of land valuation: the sales comparison approach, allocation by abstraction, allocation by ratio, or the capitalization of ground rent. Once the land is valued by the method deemed most

appropriate in terms of the data available, the resulting land value is added to the RCNLD of the improvement to yield an estimate of market value by the cost approach. Any estimate of value completed by the cost approach will be in accordance with Section 23.011 of the Tax Code.

Sales Comparison Approach

Pertinent data from actual sales of properties will be obtained throughout the year and the appraisal staff will analyze the relevant information. The data will be utilized in all aspects of the appraisal process.

Sales of similarly improved properties will provide a basis for the test of depreciation schedules used in cost approach, rates and multipliers used in the income approach, and a direct comparison in the sales comparison approach. Improved sales will also be used in ratio studies, which afford the appraiser a means of judging the present level and uniformity of the appraised values. The ratio studies used by the Commercial department follow the current IAAO Standard on Ratio Studies.

Based on the market data gathered and analyzed by the appraisal staff, the cost and income models will be calibrated annually. The calibration results will be added to the schedules and models in the CAMA system to apply to all commercial properties in the district as appropriate. Any estimate of value completed by the sales comparison approach will be made in accordance with Section 23.013 of the Tax Code.

Income Approach

The income approach to value will be applied to those real properties that are typically viewed by market participants as income producing. Income producing properties are those which are bought and sold based on the property's ability to produce an income; therefore, the price paid for the property is directly related to the amount of income the property can produce. The commercial appraisal staff utilizes income and expense data furnished by property owners, data collected by staff, and information from local market study publications. Income models by property use and neighborhood / market area are developed and deployed for use in valuation.

The following model is the basis for commercial property valuation by the income approach:

PGR Potential Gross Rent
-V &C Vacancy & Collections
EGR Effective Gross Rent
+SI Secondary Income
EGI Effective Gross Income
-Allowable EXP (Expenses)
- Reserves for Replacement
NOI Net Operation Income
Value = NOI / CAP Rate

This income model reflects the normalization of an income stream from Potential Gross Rent (PGR) at 100% occupancy to an indication of Net Operating Income (NOI). The process involves estimating the rental producing capacity of the subject property under prudent management (PGR). Market derived vacancy and collections (V & C) losses are subtracted from the potential gross rent to arrive at effective gross rent (EGR). Any net income from secondary property uses (vending income or parking income, etc) (SI) are added to the effective gross rent to yield an estimate of effective gross income (EGI).

Allowable expenses are the expenses that are recurring annual expenses necessary to operate the property sufficiently to achieve the projected level of effective gross income. These vary by property type and are researched by the commercial appraisal staff. Once identified or projected, the allowable expenses are subtracted from the effective gross income. Reserves for replacement are estimated by considering the amortized costs of replacing certain building components whose economic lives are shorter than total economic life of the improvement (carpets, roof cover, air conditioning, etc.). These are calculated by either dividing the replacement cost new of the item by its economic life, a flat reserve amount per unit justified by the market, or a percentage of EGI; whichever is deemed appropriate. Once all allowable expenses and reserves have been identified or calculated, these amounts are subtracted from the effective gross income to yield an estimate of net operating income (NOI).

Rates and multipliers will be used to convert the income stream into an estimate of market value. These include gross income multipliers, overall capitalization rates, and discount rates. Each of these is used in specific applications. Rates and multipliers also vary between property types, as well as location, quality, condition, design, age, and other factors. Therefore, the application of the various rates and multipliers will be based on a thorough analysis of the market.

Direct Capitalization will be used in the income approach models. This methodology involves dividing the net operating income by the appropriate capitalization rate to arrive at an indication of market value for a specific property. Capitalization rates utilized will be derived from the market as to estimate what market participant would require from an investment as of the date of appraisal. Additionally, overall capitalization rates may be derived from the summation method, band-of-investment, debt coverage ratio, or obtained from published sources for similar properties. The capitalization rates utilized will relate directly to satisfying the market return requirements of both the debt and equity positions of a real estate investment.

In valuing property by the income approach, the district will consider the income characteristics of all properties as they are available. Adjustment will be made as necessary and appropriate and the models, schedules, and value indications developed will be made pursuant to section 23.012 of the Tax Code.

UTILITIES, RAILROADS, AND PIPELINES

The Rains County Appraisal District will contract with an appraisal firm with specific expertise for the valuation of utility, railroad, and pipeline properties. These properties will be reappraised annually by the firm using recognized methods and techniques as required by the Uniform Standards of Professional Appraisal Practice. The appraisal models considered in the valuation of these properties will be:

$$MV = RCN - D$$

(Market Value Equal Replacement Cost New Minus Depreciation)

And

Allocated Unit Appraisal

Each of the value produced by these models will be considered and the property value will be allocated to the taxing entities based upon the method that is deemed most appropriate by property type.

The appraisal firm will consider all factors affecting value, conduct physical inspection as necessary, research information from published sources, and receive copies of renditions from property owners in the development of their appraisal. Based upon the information gathered in these processes, data characteristics of these properties will be updated annually in accordance with tax code requirements.

MINERAL INTERESTS & INDUSTRIAL PROPERTIES

The Rains County will also contract with an appraisal firm with specific expertise in the appraisal of oil and gas properties to value mineral interests. The appraisal firm will reappraise these properties annually.

The appraisal firm will utilize a form yield capitalization of the income approach called Discounted Cash Flow Analysis (DCF) to accurately value these interests. The factors affecting the value of mineral interests include reserve estimates, production volume and pattern, product prices, operator expenses, and the discount rates applied to discount future income into indication of present worth.

As mineral reserves are subsurface in nature, this situation makes specific physical inspection unavailable as a method of collecting data. The appraisal firm will collect data from the Texas Railroad Commission, Comptroller of Public Accounts, renditions from owners, published sources, and data service to identify characteristics affecting value. All the information gathered will be considered in the estimation of the value of mineral interests.

SPECIAL VALUATION PROPERTIES

The Rains County Appraisal District values agricultural and wildlife management land in compliance with the Comptroller's *Manual for the Appraisal of Agricultural Land*.

This publication prescribes that the cash lease and the share lease methods of appraisal are appropriate when developing productivity value estimates.

The cash lease method is a modified income approach using the lease amount (income per acre) minus expenses of the landowner to yield the "net-to-land" value per acre. "Net to Land" values will be averaged for a five-year period to give an average "net-to-land" factor that will be divided by the appropriate capitalization rate for the year to give a value per class of agricultural production. These classes are determined from field inspections, applications, and agricultural activity. The agriculture appraisal staff will collect lease data from owners and agricultural lessees on an ongoing basis to develop "net-to-land" figures by agricultural classification.

BUSINESS TANGIBLE PERSONAL PROPERTY

These property types will be valued each year by the district's appraisal staff. The Personal Property Department engages in an annual canvas filed review to identify new businesses to be added to the roll, movement of existing businesses to various locations or business closing, and data review of current property characteristics in property records. Once pertinent data is updated in the field, property rendition forms will be sent to owners in order that they may declare their taxable personal property according to current law. The information obtained from renditions will be utilized by the district to develop an estimate of market value. Generally, estimates of value developed for personal property will be produced by mid to late May of each appraisal year. The notices of appraised value for these property types are mailed in early to mid-June.

Cost Approach

The primary approach to the valuation of business personal property will be the cost approach. Cost schedules will be developed by the district's staff and applied to specific business codes. These schedules will be reviewed and updated annually to conform to changing market conditions.

Valuation models will be created and refined using actual original cost data obtained from renditions to derive the replacement cost new (RCN) per applicable unit for a specific category of assets. The data obtained will be compiled for review and models will be built and adjusted, as necessary. The revised models will be tested in accordance with accepted methods and techniques.

These model's values will be specifically to estimate the value of new accounts for which no property owner's rendition is filed. The models will also be utilized to test renditions filed by property owners or their agents. If property rendition information falls significantly outside of a statistical tolerance from the model, further review of the property will be conducted.

The percentage good depreciation factors utilized will be based on the depreciation schedules for furniture, fixture, and equipment as developed by district staff tested against Marshall and Swift. This mass appraisal percent good depreciation schedule is used to ensure that estimated values are uniform and consistent within the market. RCN and percent good depreciation factors will be utilized to develop value estimates using the following formula:

$$MV = RCN \times \text{PERCENT GOOD FACTOR}$$

Market Value Equal Replacement Cost New Times Percent Good Factor

Leased equipment and multi-location assets may be valued using original costs and percent good depreciation schedule mentioned above.

Sales Comparison Approach

Business personal property is typically sold as part of the business which makes this approach less suitable for valuing most personal property. This approach is suitable for the valuation of certain types of vehicles and heavy equipment. Value estimates for vehicles will be based on data furnished by recognized sources such as NADA (National Automobile Dealers Association) among others. Any sales of personal property will be considered, and appropriate weight will be given based upon individual circumstance.

Income Approach

The income approach has limited use in the appraisal of machinery, equipment, furniture, fixtures, and leasehold improvements because of the difficulty in estimating future net benefits. The exception to this is in the case of leased equipment. When reliable data on equipment leases is available, the income approach may be used to estimate the fair market value of the equipment.

THE MASS APPRAISAL REPORT

This reappraisal plan specifies the scope of work planned by the Rains County Appraisal District to produce the official appraisal roll for 2025 and 2026. Each appraisal year the USPAP requires a Mass Appraisal Report to be prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass Appraisal Report is completed in compliance with Standard Rule 6-8 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser will be compliant with Standard Rule 6-9 of USPAP.

VALUE DEFENSE

Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested annually.

A variety of evidence is utilized by the district depending on the property type of the subject of the protest. In addition, the district updates the evidence supplied to an owner, agent, or Appraisal Review Board to be contemporaneous with the valuation procedures utilized. Some examples of the evidence that may be used include, but are not limited to:

- (e) Property sales information
- (f) property sales adjustments grids
- (g) property equity adjustment grids
- (h) gross rent / income multiplier data
- (i) Performa and actual income data
- (j) property characteristics data including photos as applicable.
- (k) aerial photography
- (l) cost approach reports as applicable.
- (m)property renditions as applicable
- (n) published reports regarding cost, market, or income data.
- (o) schedules and models utilized.
- (p) any other information collected by the district.

Certification:

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analysis, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and is my personal, unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the properties that are the subject of this report, except for those properties that are personally owned, and I have no personal interest with respect to the parties involved.
- I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- No one provided significant professional assistance to the person signing this report.

Sherri McCall

Sherri McCall, Chief Appraiser
Rains County Appraisal District

Chairperson, Board of Directors

Date:

CERTIFICATE

— OF COMPLETION —

THE V.G. YOUNG INSTITUTE OF COUNTY GOVERNMENT AWARDS THIS CERTIFICATE TO

Mike Willis

FOR SUCCESSFULLY COMPLETING 9.00 HOURS OF EDUCATIONAL TRAINING DURING THE

North & East County Judges and Commissioners Annual Conferen

College Station, TX



Peter J. McGuill, Ph.D., Director
V.G. Young Institute of County Government



Jen Crowmover, President
County Judges and Commissioners Association of Texas



Rick Avery, Ph.D., Director
Texas A&M AgriLife Extension Service

July 15-18, 2024

CERTIFICATE

— OF COMPLETION —

THE V.G. YOUNG INSTITUTE OF COUNTY GOVERNMENT AWARDS THIS CERTIFICATE TO

Mike Willis

FOR SUCCESSFULLY COMPLETING 4.00 HOURS OF EDUCATIONAL TRAINING DURING THE

Administrative Training: County Budgeting

College Station, TX



Peter J. McGuill, Ph.D., Director
V.G. Young Institute of County Government



Jen Crownover, President
County Judges and Commissioners Association of Texas



Rick Avery, Ph.D., Director
Texas A&M AgriLife Extension Service

July 15, 2024



Tenant's name: _____ Space number(s): 2083
Date form filled in: 6-17-24
Contract #: _____

**SELF-SERVICE STORAGE
RENTAL AGREEMENT**

(Use for all self-service storage, including outdoor storage)

TENANT INFORMATION. Tenant is [check one]: ☐ the individual signing this Agreement, or ☐ a business. [Please print all information below.]
Wallace Linda A. 5-15-49
Tenant's last name (or name of business if Tenant is a business) First name Middle initial Date of birth
167 E. Quitman St. Emory TX 75440 Rains County
Tenant's mailing address for notices (P. O. Box or street address with apt. number, city, state, and ZIP code) Employer's name
The above address or Tenant's email address provided below will be used for all written notices to Tenant unless Tenant gives written notice of change to Lessor.
Tenant's Soc. Sec.# (or Tax ID# if Tenant is a business) 9034735000 9034735000 9364949158
Tenant's home phone Tenant's work phone Tenant's cell phone
Mandy Sawyer Lon Hutchins Molly Lennon Misty Ferguson
Tenant authorizes Lessor, at Lessor's option, to provide Tenant's space number(s), access code, account status, or assistance with lock removal to persons listed above.

List name, address, and phone of person(s) who may be contacted in an emergency. (Do not list an individual living with you.) Lessor may contact such person(s) in event of casualty (fire, flood, etc.), break-in or other emergency, or Lessor's inability to reach Tenant. Unless Tenant states otherwise in paragraph 6, Lessor may at Lessor's option allow such person(s) or Tenant's brother, sister, spouse, parent, child over 18 or estate executor to have access to Tenant's space if such person signs an affidavit that Tenant is deceased, incarcerated, permanently missing or permanently incapacitated. Lessor may discuss Tenant's account with any such persons at any time.

TENANT INFORMATION. Tenant ☐ is or ☒ is not [check one] in the military. What branch? _____. If in the military, Tenant is at the time of signing this Agreement [check one or both if applicable] ☐ in the reserves, National Guard, or Texas State Guard or ☐ on active duty. Tenant agrees to immediately notify Lessor of changes in Tenant's mailing address, email, phone number, or any other information provided by Tenant. Except as provided in paragraph 33, a change of mailing or email address will not be effective unless the new address is COMPLETE and the notice is mailed, faxed, or emailed to Lessor's address stated herein in WRITING and SIGNED and DATED by Tenant and actually RECEIVED by Lessor. See also paragraph 33.

TENANT'S SPACE. Space number(s): 2083 Approx size(s) (exact dimensions may vary): CC 10x10
Minimum lease term: _____ month(s) Tenant's facility access code (if any): FDB Other codes (if any): _____

DOLLARS AND DATES. Tenant's security deposit is \$ _____. Tenant's right to occupy the space begins: _____, and continues on a month-to-month basis, subject to paragraph 9. If the rental agreement covers multiple spaces, charges under (c), (d), (g), (h), (i), (j), (m) and (o) are "per space."

Rent.....\$ <u>115</u> per month	(f) Charge for returned mail (not providing address change) ... \$ _____	(k) Charge for sending statutory notice of claim for unpaid sums.....\$ <u>10</u>
Monthly rental due date <u>1st</u> of month	(g) Charge for locking space when unlocked or improperly locked ... \$ _____	(l) Charge for newspaper ad of sale, per ad (to cover time, inconvenience, and ad costs)\$ <u>15</u>
Initial late charge if rent not received (fill in only ONE) by <u>10</u> of month, OR by day _____ after due date.....\$ <u>10</u>	(h) Charge per day if Tenant fails to lock after 7-day notice\$ _____	(m) Charge for conducting foreclosure sale at public auction for nonpayment....\$ _____
Subsequent late charge if rent not received (fill in only ONE) by _____ of month, OR by day _____ after due date.....\$ _____	(i) Charge for removing Tenant's lock when authorized by paragraphs 18, 19, 24, and 32\$ _____	(n) Charge for having to judicially evict Tenant (to cover time and inconvenience, but does not include attorneys' fees or court costs)\$ _____
Returned payment charge (including bank charges, mail costs, time and overhead).....\$ <u>25</u>	(j) Charge for overlocking Tenant's space or chaining property when authorized by paragraphs 24(2) or 32(f)\$ _____	(o) Charge per hour for removing or cleaning when Tenant litters or fails to clean, remove items, or vacate—paragraphs 10, 37, and 38(c)\$ _____

PAYMENTS AND NOTICES. Payments ☐ may or ☐ may not [check one] be made in cash. Payments ☐ may or ☐ may not [check one] be made by personal or company check. Payments ☐ may or ☐ may not [check one] be made by credit card. Payments may be by money order, or certified or cashier's check. However, Lessor may change permitted mode of payment at any time, upon notice to Tenant. If cash is accepted by Lessor, it is Tenant's responsibility to obtain and keep a receipt from management for each cash payment. All payments must be delivered or mailed to Lessor's mailing address in the signature block below. Notices to Lessor must be hand delivered, mailed, faxed, texted or emailed. When giving notice to Lessor, Tenant has the burden of proving delivery to Lessor. **EXCEPT AS OTHERWISE PROVIDED BY LAW, NOTICE MAY BE PROVIDED TO TENANT VIA EMAIL OR TEXT IF TENANT ELECTS TO PROVIDE AN EMAIL ADDRESS OR CELL PHONE NUMBER.**

SPECIAL PROVISIONS. No other agreements exist unless stated below or in an attached addendum or supplemental rules (which prevail over this printed form).

COPIES AND ATTACHMENTS. Attached to Lessor's copy and Tenant's copy of this Agreement are [if checked]:

- | | | |
|--|--|--|
| <input type="checkbox"/> Vehicle/trailer addendum (form) | <input type="checkbox"/> Supplemental rules, dated _____ | <input type="checkbox"/> Form for change of Tenant contact information |
| <input type="checkbox"/> Boat addendum (form) | <input type="checkbox"/> Insurance application (Tenant option) | <input type="checkbox"/> Spanish copy of lease (informational only) |
| <input type="checkbox"/> Other addendum, dated _____ | <input type="checkbox"/> Move-out notice (form) | <input type="checkbox"/> Other _____ |

TENANT

Linda Wallace
Signature of Tenant or Tenant's authorized agent (and title, if any)

LINDA WALLACE
Printed name of individual signing

06836236 TX 5-15-2026
Driver's license of individual signing State Expiration date

Other ID if no driver's license _____ Vehicle license: state and number _____

8-22-24 Linda.wallace@co.rainstx.us
Date of signature Email address

LESSOR

Cindy Kelley
Signature of Lessor's Agent

Facility name and address are shown below. Facility name is actual or assumed name of Lessor. Mailing address for all payments and notices to Lessor is facility address unless a different mailing address is shown below. Lessor's phone number and fax number (if any) and email address (if any) are also shown below:

Hooten's Westside Storage
1239 W Lennon Dr.
Emory, TX 75440
(903)473-4130

NOTICE TO TENANT AND RELEASE

Rent is due in advance on the due date specified in ¶4. Rent paid after the late charge date(s) in ¶4 will result in late charges. Tenant will furnish own lock. NO REPRESENTATIONS OF SAFETY OR SECURITY HAVE BEEN MADE TO TENANT BY LESSOR OR LESSOR'S AGENTS. TENANT HEREBY RELEASES LESSOR AND LESSOR'S AGENTS FROM LIABILITY FOR ALL LOSS, DAMAGE OR CAUSE OF ACTION OF ANY NATURE, INCLUDING BODILY INJURY AND DAMAGE TO PROPERTY STORED IN OR TRANSPORTED TO OR FROM TENANT'S SPACE — REGARDLESS WHO OWNS SUCH PROPERTY AND REGARDLESS WHETHER THE LOSS OR DAMAGE IS CAUSED IN WHOLE OR PART BY FIRE, SMOKE, DUST, WATER, WEATHER, INSECTS, VERMIN, EXPLOSION, UTILITY INTERRUPTION, EQUIPMENT MALFUNCTION, UNEXPLAINED DISAPPEARANCE, NEGLIGENCE OF LESSOR OR LESSOR'S AGENTS, THEFT BY OTHERS, OR ANY OTHER CAUSE. Tenant will self-insure or obtain insurance for all losses and damages as required by paragraph 20.

Tenant Initials: Law

CALCULATION OF INITIAL PAYMENT

1. Current month's rent	\$ <u>53.67</u>
2. Additional rent (thru,	\$ <u>1265.00</u>
3. Non-refundable administration fee	\$ _____
4. Deposit (see para. 38 for refund procedures)	\$ _____
5. Other <u>Lock</u>	\$ <u>13.00</u>
6. Sales tax	\$ _____
TOTAL MOVE-IN COST DUE NOW	\$ <u>1331.67</u>
NEXT RENT PAYMENT AMOUNT IS	\$ <u>115.00</u>
NEXT RENT PAYMENT IS DUE ON	<u>July 1, 2025</u>



Western Surety Company

CONTINUATION CERTIFICATE

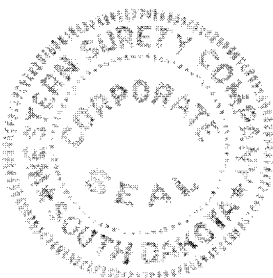
Western Surety Company hereby continues in force Bond No. 65649432 briefly described as COUNTY CLERK COUNTY OF RAINS

for MANDY SAWYER

_____, as Principal,
in the sum of \$ FORTY THOUSAND AND NO/100 Dollars, for the term beginning September 09, 2024, and ending September 09, 2025, subject to all the covenants and conditions of the original bond referred to above.

This continuation is issued upon the express condition that the liability of Western Surety Company under said Bond and this and all continuations thereof shall not be cumulative and shall in no event exceed the total sum above written.

Dated this 1st day of August, 2024.



WESTERN SURETY COMPANY

By _____


Larry Kasten, Vice President

THIS "Continuation Certificate" MUST BE FILED WITH THE ABOVE BOND.



Western Surety Company

CONTINUATION CERTIFICATE

Western Surety Company hereby continues in force Bond No. 65649432 briefly described as COUNTY CLERK COUNTY OF RAINS

for MANDY SAWYER

_____, as Principal,
in the sum of \$ FORTY THOUSAND AND NO/100 Dollars, for the term beginning September 09, 2024, and ending September 09, 2025, subject to all the covenants and conditions of the original bond referred to above.

This continuation is issued upon the express condition that the liability of Western Surety Company under said Bond and this and all continuations thereof shall not be cumulative and shall in no event exceed the total sum above written.

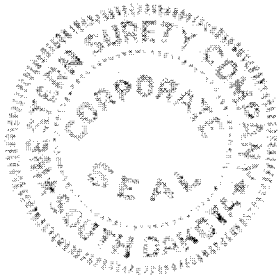
Dated this 1st day of August, 2024.

WESTERN SURETY COMPANY

By _____



Larry Kasten, Vice President



THIS "Continuation Certificate" MUST BE FILED WITH THE ABOVE BOND.

Western Surety Company

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

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

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

One COUNTY CLERK COUNTY OF RAINS

bond with bond number 65649432

for MANDY SAWYER

as Principal in the penalty amount not to exceed: \$40,000.00

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

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

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

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

In Witness Whereof, the said WESTERN SURETY COMPANY has caused these presents to be executed by its
Vice President Larry Kasten with the corporate seal affixed this 1st day of August, 2024.

ATTEST

L. Bauder

L. Bauder, Assistant Secretary

WESTERN SURETY COMPANY

Larry Kasten

Larry Kasten, Vice President

STATE OF SOUTH DAKOTA

COUNTY OF MINNEHAHA

} ss

On this 1st day of August, 2024, before me, a Notary Public, personally appeared
Larry Kasten and L. Bauder

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

S. GREEN



NOTARY PUBLIC
SOUTH DAKOTA



S. Green

Notary Public

My Commission Expires February 12, 2027

To validate bond authenticity, go to www.cnasurety.com > Owner/Obligee Services > Validate Bond Coverage.





Western Surety Company

CONTINUATION CERTIFICATE

Western Surety Company hereby continues in force Bond No. 65649432 briefly
described as COUNTY CLERK COUNTY OF RAINS

for MANDY SAWYER

_____, as Principal,
in the sum of \$ FORTY THOUSAND AND NO/100 Dollars, for the term beginning
September 09, 2024, and ending September 09, 2025, subject to all
the covenants and conditions of the original bond referred to above.

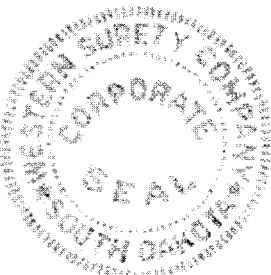
This continuation is issued upon the express condition that the liability of Western Surety Company
under said Bond and this and all continuations thereof shall not be cumulative and shall in no event exceed
the total sum above written.

Dated this 1st day of August, 2024.

WESTERN SURETY COMPANY

By _____

Larry Kasten, Vice President



THIS "Continuation Certificate" MUST BE FILED WITH THE ABOVE BOND.

Western Surety Company

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

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

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

One COUNTY CLERK COUNTY OF RAINS

bond with bond number 65649432

for MANDY SAWYER

as Principal in the penalty amount not to exceed: \$40,000.00

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

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

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

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

In Witness Whereof, the said WESTERN SURETY COMPANY has caused these presents to be executed by its Vice President Larry Kasten with the corporate seal affixed this 1st day of August, 2024.

ATTEST

L. Bauder

L. Bauder, Assistant Secretary

WESTERN SURETY COMPANY

By

Larry Kasten

Larry Kasten, Vice President

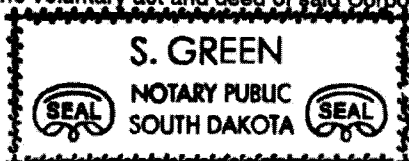
STATE OF SOUTH DAKOTA

COUNTY OF MINNEHAHA

} ss

On this 1st day of August, 2024, before me, a Notary Public, personally appeared Larry Kasten and L. Bauder

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



S. Green

Notary Public

My Commission Expires February 12, 2027

To validate bond authenticity, go to www.cnasurety.com > Owner/Obligee Services > Validate Bond Coverage.



SF

CNA SURETY

PO Box 5077 Sioux Falls SD 57117-5077

August 01, 2024

1-800-331-6053

Fax 1-605-335-0357

www.cnasurety.com

Mandy Sawyer
220 W Quitman Ste A
Emory, TX 75440

Filed For Record
At 10:29 A M.

AUG 13 2024

MANDY SAWYER, COUNTY CLERK
RAINS COUNTY, TEXAS
BY: MSA/KEL

File # 65649432
Mandy Sawyer

\$40,000.00
Company Code: 0601
Written By: WESTERN SURETY COMPANY
County Clerk County of Rains

Enclosed is your renewal certificate. To continue your bond coverage and keep it in force, you must file this renewal document with the county of Rains.

If you are no longer required to post this bond, please write the word "Cancel" directly on the document, and return it to CNA Surety.

If you have any questions, please contact your local agent.

Enclosure

Melba Wiley

From: Tammi Byrd
Sent: Thursday, August 15, 2024 11:52 AM
To: Linda Wallace; Michael Hopkins
Cc: Melba Wiley; Kristi Hopkins; Stacy Parker
Subject: FW: DANA EQUIP
Attachments: DANA SAFETY SUPPLY SALES QUOTE 525910-I.pdf; DANA SAFETY SUPPLY SALES QUOTE 525911-F.pdf; PO 2400018 DANA SAFETY SUPPLY.pdf; PO 2400019 DANA SAFETY SUPPLY.pdf

Judge,
Please put on the Aug 22 agenda to un-encumber the expense of DANA Equipment from ARPA funds to the Sheriff's Department Regional Salary Grant Funds. The Sheriff will have enough remaining funds to pay for this equipment.
Any questions, please let me know.
Thank you,
Tammi

Tammi L. Byrd
Rains County Auditor
903-473-5000x121
tammi.byrd@co.rains.tx.us

From: Michael Hopkins <michael.hopkins@co.rains.tx.us>
Sent: Friday, August 9, 2024 1:35 PM
To: Tammi Byrd <tammi.byrd@co.rains.tx.us>
Subject: Re: DANA EQUIP

Tammi,

Yes, ma'am I agree to the changing of funds to pay for the DANA upfitting for Rains County Squad cars.

Thank you,
Michael Hopkins

From: Tammi Byrd <tammi.byrd@co.rains.tx.us>
Sent: Thursday, August 8, 2024 3:03 PM
To: Michael Hopkins <michael.hopkins@co.rains.tx.us>
Subject: DANA EQUIP

Sheriff,
Due to residual funds in the Regional Salary Assistance Grant that can be for law enforcement equipment.
We have discussed previously about the RSAG paying for the Dana Equipment in the total amount of \$59,900 instead of ARPA Funds.

If you agree to this, please reply to this and I will begin the process of changing the PO's to 002-1110-58100 EQUIPMENT
– GRANT

Thank you,
Tammi

Tammi L. Byrd
Rains County Auditor
903-473-5000x121
tammi.byrd@co.rains.tx.us

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525910-I
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date	Ship Via	F.O.B.	Customer PO Number	Payment Method	
03/23/24	GROUND SHIPMENT	QUOTED FREIGHT		NET30	
Entered By		Salesperson	Ordered By	Resale Number	
Ryan Garrett		RYAN GARRETT FORT WORTH	DAVID ROJO		
Order Quantity	Approve Quantity	Tax	Item Number / Description	Unit Price	Extended Price
1	1	N	INFO RAINS COUNTY SHERIFF'S OFFICE Warehouse: FTWO	0.0000	0.00
2	2	N	INFO 2024 FORD POLICE ENTERCEPTOR UTILITY Warehouse: FTWO	0.0000	0.00
1	1	N	INFO FRONT OF VEHICLE Warehouse: FTWO	0.0000	0.00
2	2	N	BK1527ITU20 SMC LIGHT READY MPOWER PB450LR6 20-21 PIU Warehouse: FTWO	395.0000	790.00
12	12	N	EMPS2STS5RBW SOI, MPWR FASCIA, 4", STM, BLK HSG, RED/BLU/WHT Warehouse: FTWO	103.0000	1,236.00
4	4	N	4 MOUNTED IN CROSSBAR OF PUSH BUMPER 2 MOUNTED VERTICALLY ON SIDES OF PUSHBUMPER IN BRACKETS EMPS2QMS5RBW SOI, MPWR FASCIA, 4", QM, BLK HSG, RED/BLU/WHT Warehouse: FTWO MOUNTED TO FRONT FENDERS NEAR FOG LIGHT AREA	103.0000	412.00

Print Date	05/08/24
Print Time	04:26:35 PM
Page No.	1

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525910-I
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date	Ship Via		F.O.B.	Customer PO Number	Payment Method	
03/23/24	GROUND SHIPMENT		QUOTED FREIGHT		NET30	
Entered By		Salesperson		Ordered By	Resale Number	
Ryan Garrett		RYAN GARRETT FORT WORTH		DAVID ROJO		
Order Quantity	Approve Quantity	Tax	Item Number / Description		Unit Price	Extended Price
4	4	N	ETSS100J SOI 100J SERIES COMPOSITE SPEAKER Warehouse: FTWO MOUNT UNDERNEATH LOWER PORTION OF THE PUSH BUMPER CROSS BAR		155.0000	620.00
4	4	N	ETSSVBK01 SOI 2020 FORD PIUT SPEAKER BUMPER MNT BRACKET Warehouse: FTWO		24.0000	96.00
2	2	N	ETSKLF101 SOI LOW FREQUENCY AFTERSHOCK SIREN W/I SPEAKERS Warehouse: FTWO SUPPLIED BY VENDOR AND SHIPPED DIRECTLY TO END USER		0.0000	0.00
2	2	N	MOUNT IN BRACKET BEHIND GRILLE - DRIVER'S SIDE ETSSLFVBK09 SOI 20-24 PIU AFTRSHK BKT DRIVER SIDE Warehouse: FTWO SUPPLIED BY VENDOR AND SHIPPED DIRECTLY TO END USER		0.0000	0.00

Print Date	05/08/24
Print Time	04:26:35 PM
Page No.	2

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525910-I
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date		Ship Via		F.O.B.		Customer PO Number		Payment Method			
03/23/24		GROUND SHIPMENT		QUOTED FREIGHT				NET30			
Entered By			Salesperson			Ordered By			Resale Number		
Ryan Garrett			RYAN GARRETT FORT WORTH			DAVID ROJO					
Order Quantity	Approve Quantity	Tax	Item Number / Description					Unit Price	Extended Price		
2	2	N	MISC SOI mPOWER LIGHTBAR RBW/RBA ALLEYS/TAKEDOWNS Warehouse: FTWO /T12/T12/T18/T18/T18/T18/T18/T18/T12/T12/ /RBW//RBW/ RBW RBW RBW RBW RBW RBW \RBW\RBW\ T12 SILVER O T12 RBW CLEAR O RBW \T12\T12\T18\T18\T18\T18\T18\T18/T12/T12/ \RBW\RBW\RBA RBA RBA RBA RBA RBA RBA/RBW//RBW/ Accessories - PNFLBSPLT1, AUTO-DIM Mount - Fixed Height Mount (PMPLBK01) Hook - PNFLBF44 Vehicle - Ford Explorer/PI SUV w/o Roof Rack (2020-23)					2,650.0000	5,300.00		
1	1	N	INFO SIDE OF VEHICLE Warehouse: FTWO					0.0000	0.00		
4	4	N	PMP2BKUMB4 SOI 2020 PIUT UNDER MIRROR MNT BRACKET, EACH Warehouse: FTWO					17.0000	68.00		
4	4	N	ENT3B3RBW SOI INTERSECTOR 18-LED SFC MNT,BLK HSG RED/BLUE/WHITE Warehouse: FTWO					151.0000	604.00		

Print Date	05/08/24
Print Time	04:26:35 PM
Page No.	3

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525910-I
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date	Ship Via		F.O.B.	Customer PO Number	Payment Method	
03/23/24	GROUND SHIPMENT		QUOTED FREIGHT		NET30	
Entered By			Salesperson	Ordered By	Resale Number	
Ryan Garrett			RYAN GARRETT FORT WORTH	DAVID ROJO		
Order Quantity	Approve Quantity	Tax	Item Number / Description		Unit Price	Extended Price
4	4	N	ESLRL61058 SOI, SL RUNNING, 61", 5MOD, R/B/W, 3CLR/TRIO Warehouse: FTWO RUNNING BOARDS. STEADY WHITE ALLEY.		258.0000	1,032.00
4	4	N	PSLVBK01 SOI MOUNT KIT FOR SL LIGHTS 2020+ PIU Warehouse: FTWO		22.0000	88.00
1	1	N	INFO INTERIOR OF VEHICLE Warehouse: FTWO		0.0000	0.00
2	2	N	FINB-5F LOW PROF FIN PANEL MOUNT-5m Warehouse: FTWO		75.0000	150.00
2	2	N	CA-TP-FP PANO, TNC(M)-FME(M) ADAPTOR Warehouse: FTWO		5.0000	10.00
2	2	N	AFBQ-H6A ROK 1/4W FLEXIBLE 155-174MHz M6 Warehouse: FTWO		30.0000	60.00
2	2	N	EBSDL0002-D SOI, OBSERVE, SMALL FORM DOME LIGHT, 3", R/W Warehouse: FTWO MOUNTED IN COCKPIT ROOF WITH SWITCH IN CONSOLE		50.0000	100.00

Print Date	05/08/24
Print Time	04:26:35 PM
Page No.	4

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525910-I
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date	Ship Via		F.O.B.	Customer PO Number	Payment Method
03/23/24	GROUND SHIPMENT		QUOTED FREIGHT		NET30
Entered By			Salesperson	Ordered By	Resale Number
Ryan Garrett			RYAN GARRETT FORT WORTH	DAVID ROJO	
Order Quantity	Approve Quantity	Tax	Item Number / Description	Unit Price	Extended Price
2	2	N	ENGSA5200RSP SOI, 500 SERIES PUSHBTN 200W CNTRL, +VOICE PLBK Warehouse: FTWO	785.0000	1,570.00
2	2	N	ENGSA5200RSP ENGLMK008 SOI BLUEPRINT PIU LINK MICRO KIT Warehouse: FTWO	265.0000	530.00
8	8	N	ENGND04102 SOI 10 OUTPUT REMOTE NODE W/ MAGNETIC I.D. Warehouse: FTWO	152.0000	1,216.00
8	8	N	ENGHNK06 SOI 10FT REMOTE NODE HARNESS Warehouse: FTWO	72.0000	576.00
2	2	N	ENGSYMD01 SOI SOUND OFF / BLUEPRINT SYNC MODULE Warehouse: FTWO	215.0000	430.00

Print Date	05/08/24
Print Time	04:26:35 PM
Page No.	5

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525910-I
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date		Ship Via		F.O.B.		Customer PO Number		Payment Method			
03/23/24		GROUND SHIPMENT		QUOTED FREIGHT				NET30			
Entered By			Salesperson			Ordered By			Resale Number		
Ryan Garrett			RYAN GARRETT FORT WORTH			DAVID ROJO					
Order Quantity	Approve Quantity	Tax	Item Number / Description					Unit Price	Extended Price		
2	2	N	7170-0734-01 GJ, CONSOLE PKG, 2020-24 PIU, RMK TAB, 18" Warehouse: FTWO INCLUDES THE 7160-1446 CONSOLE, THE 7160-0846 INTERNAL CUP HOLDER, & THE 7160-0429 REAR MOUNTED ARMREST. PACKAGE INCLUDES THE FOLLOWING EQUIPMENT BRACKETS --- 1) 20033 Faceplate - Soundoff Signal 500 series 1 Piece 1) 20244 Motorola M500 1) 7160-0523 Harris M7300 LAYOUT: Angled Portion: #20033 SoundOff Series500 (3.5in) #3130-0156 4in Filler Horizontal Portion: #20244 Motorola M500 (2.5in) #7160-0523 Harris M7300 (3in) #3130-0153 1in Filler 7160-1216-09 GJ MONGOOSE XLE 9IN MOTION ATTACHMENT Warehouse: FTWO Mongoose® XLE 9" Motion Attachment					445.0000	890.00		
2	2	N						295.0000	590.00		

Print Date	05/08/24
Print Time	04:26:35 PM
Page No.	6

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525910-I
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
 Telephone: 903-440-6511
 E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
 Telephone: 817-676-8463
 E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date		Ship Via		F.O.B.		Customer PO Number		Payment Method		
03/23/24		GROUND SHIPMENT		QUOTED FREIGHT				NET30		
Entered By			Salesperson			Ordered By			Resale Number	
Ryan Garrett			RYAN GARRETT FORT WORTH			DAVID ROJO				
Order Quantity	Approve Quantity	Tax	Item Number / Description				Unit Price	Extended Price		
2	2	N	7160-0250 GJ NOTEPAD V UNIVERSAL COMPUTER CRADLE Warehouse: FTWO WILL ADJUST FOR COMPUTERS WITH THE FOLLOWING: WIDTH - 10.62 TO 16.5 INCHES THICKNESS - UP TO 1.50 INCHES DEPTH - 9.00 TO 12.38 INCHES ***** REPLACES NP-NOTEPAD4-XL *****				255.0000	510.00		
2	2	N	7160-0996-00 GJ MAGNETIC BASE CELL PHONE HOLDER Warehouse: FTWO				33.0000	66.00		
2	2	N	20033 GJ SOI 500 SERIES FACEPLATE Warehouse: FTWO				0.0000	0.00		
2	2	N	20244 GJ FACEPLATE-MOTOROLA M500 DVR SYSTEM Warehouse: FTWO				0.0000	0.00		
2	2	N	7160-0523 GAMBER FACE PLATE FOR HARRIS M7300 Warehouse: FTWO				0.0000	0.00		
2	2	N	MISC GJ 18872 PLATE RELOCATE OPTION FORD UTILITY Warehouse: FTWO				8.0000	16.00		

Print Date	05/08/24
Print Time	04:26:35 PM
Page No.	7

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525910-I
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date	Ship Via	F.O.B.	Customer PO Number	Payment Method	
03/23/24	GROUND SHIPMENT	QUOTED FREIGHT		NET30	
Entered By		Salesperson	Ordered By	Resale Number	
Ryan Garrett		RYAN GARRETT FORT WORTH	DAVID ROJO		
Order Quantity	Approve Quantity	Tax	Item Number / Description	Unit Price	Extended Price
4	4	N	MMSU-1 MAGNETIC MIC SINGLE UNIT CONVERSION KIT Warehouse: FTWO	30.0000	120.00
2	2	N	PK1130ITU20TM Setina 10XL Coated Polycarbonate Recessed (Tall Man) Warehouse: FTWO	680.0000	1,360.00
2	2	N	QK0635ITU20 SMC Full Replacement Transport Seat TPO Plastic Warehouse: FTWO with Center Pull Seat Belts & #12 Expanded Metal Cargo Partition	1,055.0000	2,110.00
2	2	N	WK0514ITU20 SMC VERTICALSTEEL WINDOW BARS FOR 2020+ PIUT Warehouse: FTWO	210.0000	420.00
4	4	N	EMPSA05C2-J SOI, MPWR FASCIA, 4X2, STM, BLK HSG, RED/BLU Warehouse: FTWO 4"x2" mpower Fascia with Stud Mount 24 LED (Dual) 9-32 Volt SAE with 1.5' Pigtail Black Housing with Clear Lens RED/BLU	145.0000	580.00
4	4	N	PMPSAWSSSB SOI 4X2 MPOWER SINGLE WINDOW SHROUD-BLACK Warehouse: FTWO	13.0000	52.00

Print Date	05/08/24
Print Time	04:26:35 PM
Page No.	8

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525910-I
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date	Ship Via	F.O.B.	Customer PO Number	Payment Method	
03/23/24	GROUND SHIPMENT	QUOTED FREIGHT		NET30	
Entered By		Salesperson	Ordered By	Resale Number	
Ryan Garrett		RYAN GARRETT FORT WORTH	DAVID ROJO		
Order Quantity	Approve Quantity	Tax	Item Number / Description	Unit Price	Extended Price
2	2	N	AC-20-UV-TRAY TROY AC-20-UV-TRAY Warehouse: FTWO	190.0000	380.00
2	2	N	AC-20-UV-TRAY CP-UV20-CARGO TRO CARGO PLATFORM W/GAS SHOCKS Warehouse: FTWO	570.0000	1,140.00
2	2	N	CP-UV20-CARGO SB-ECO422013-T TROY ECOLINE ALUMINUM STORAGE BOX 42x20x14 Warehouse: FTWO	685.0000	1,370.00
2	2	N	Eco Line Aluminum Storage Box 42"W x 20"L x 14"H; 3-sided 1.5" trim, (2) lockable draw latches, rubber mat in drawer (fit in Durango, PIU, Civilian) EBSDL0002-D SOI, OBSERVE, SMALL FORM DOME LIGHT, 3", R/W Warehouse: FTWO	45.0000	90.00
1	1	N	MOUNTED IN REAR HATCH WITH SWITCH IN QUARTER PANEL INFO REAR VEHICLE LIGHTING Warehouse: FTWO	0.0000	0.00
2	2	N	MISC SOI PMP1BK007 2020+ FORD PIU PILLAR KIT FOR 3" mPOW Warehouse: FTWO	47.0000	94.00
Pricing approved by Will Lyles					

Print Date	05/08/24
Print Time	04:26:35 PM
Page No.	9

Printed By: Ryan Garrett

Continued on Next Page

Sales Quote

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Telephone: 800-845-0405

Sales Quote No.	525910-I
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date	Ship Via		F.O.B.	Customer PO Number	Payment Method	
03/23/24	GROUND SHIPMENT		QUOTED FREIGHT		NET30	
Entered By			Salesperson	Ordered By	Resale Number	
Ryan Garrett			RYAN GARRETT FORT WORTH	DAVID ROJO		
Order Quantity	Approve Quantity	Tax	Item Number / Description		Unit Price	Extended Price
16	16	N	EMPS1QMS4RBW SOI, MPWR FASCIA, 3", QM, BLK HSG, RED/BLU/WHT Warehouse: FTWO 3 MOUNTED IN DPILLAR KIT FACING REAR (EACH SIDE) 1 MOUNTED FACING SIDE (EACH SIDE)		93.0000	1,488.00
12	12	N	EMPS2QMS5RBW SOI, MPWR FASCIA, 4", QM, BLK HSG, RED/BLU/WHT Warehouse: FTWO 2 MOUNTED ON EACH REAR FENDER SIDE IN PLACE OF REFLECTOR 1 MOUNTED VERTICALLY EITHER SIDE OF LICENSE PLATE		108.0000	1,296.00
2	2	N	5025B BlueSea 6 Circuit ST Fuse Block w/ Cover & Ground Bus Warehouse: FTWO		40.0000	80.00
2	2	N	5026B BlueSea 12 Circuit Fuse Block w/ Ground Bus and Cover Warehouse: FTWO		40.0000	80.00
1	1	N	INFO CUSTOMER SUPPLIED EQUIPMENT Warehouse: FTWO CUSTOMER WILL BE PROVIDING THE FOLLOWING EQUIPMENT AND WILL NEED INSTALLATION: MOTOROLA M500 CAMERA SYSTEM HARRIS M7300 STALKER RADAR HAVIS COMPUTER DOCK		0.0000	0.00

Print Date	05/08/24
Print Time	04:26:35 PM
Page No.	10

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525910-I
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE
313 E NORTH STREET
EMORY, TX 75440
United States

Ship To
(For Pickup)
FORT WORTH
800 Railhead Rd Ste 344
Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date	Ship Via	F.O.B.	Customer PO Number	Payment Method	
03/23/24	GROUND SHIPMENT	QUOTED FREIGHT		NET30	
Entered By		Salesperson	Ordered By	Resale Number	
Ryan Garrett		RYAN GARRETT FORT WORTH	DAVID ROJO		
Order Quantity	Approve Quantity	Tax	Item Number / Description	Unit Price	Extended Price
2	2	N	INSTALL KIT MISC INSTALLATION SUPPLIES I.E. Warehouse: FTWO LOOM, WIRE, HARDWARE, CONNECTORS, ETC *****	400.0000	800.00
2	2	N	INSTALL DSS INSTALLATION OF EQUIPMENT Warehouse: FTWO Approved By: _____ <input type="checkbox"/> Approve All Items & Quantities Quote Good for 30 Days	4,800.0000	9,600.00

Print Date	05/08/24
Print Time	04:26:35 PM
Page No.	11

David Rojo

Subtotal	38,020.00
Freight	1,300.00
Order Total	39,320.00

Printed By: Ryan Garrett

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525911-F
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511

E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463

E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date		Ship Via		F.O.B.		Customer PO Number		Payment Method	
03/23/24		GROUND SHIPMENT		QUOTED FREIGHT				NET30	
Entered By			Salesperson			Ordered By		Resale Number	
Ryan Garrett			RYAN GARRETT FORT WORTH			DAVID ROJO			
Order Quantity	Approve Quantity	Tax	Item Number / Description				Unit Price	Extended Price	
1	1	N	INFO RAINS COUNTY SHERIFF'S OFFICE Warehouse: FTWO				0.0000	0.00	
1	1	N	INFO 2024 FORD PIU UNMARKED Warehouse: FTWO				0.0000	0.00	
1	1	N	INFO FRONT OF VEHICLE Warehouse: FTWO				0.0000	0.00	
1	1	N	BK1527ITU20 SMC LIGHT READY MPOWER PB450LR6 20-21 PIU Warehouse: FTWO				390.0000	390.00	
6	6	N	EMPS2STS5RBW SOI, MPWR FASCIA, 4", STM, BLK HSG, RED/BLU/WHT Warehouse: FTWO 4 MOUNTED IN CROSSBAR OF PUSH BUMPER 2 MOUNTED VERTICALLY ON SIDES OF PUSHBUMPER IN BRACKETS				108.0000	648.00	
1	1	N	RTL-EMPLR00008 SOI mpower® ORV 18" Lightbar with Vehicle Harness Warehouse: FTWO				635.0000	635.00	
2	2	N	EMPS2QMS5RBW SOI, MPWR FASCIA, 4", QM, BLK HSG, RED/BLU/WHT Warehouse: FTWO MOUNTED TO FRONT FENDERS NEAR FOG LIGHT AREA				108.0000	216.00	

Print Date	05/16/24
Print Time	06:14:46 PM
Page No.	1

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525911-F
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date	Ship Via		F.O.B.	Customer PO Number	Payment Method	
03/23/24	GROUND SHIPMENT		QUOTED FREIGHT		NET30	
Entered By			Salesperson	Ordered By	Resale Number	
Ryan Garrett			RYAN GARRETT FORT WORTH	DAVID ROJO		
Order Quantity	Approve Quantity	Tax	Item Number / Description		Unit Price	Extended Price
2	2	N	ETSS100J SOI 100J SERIES COMPOSITE SPEAKER Warehouse: FTWO MOUNTED MOUNT UNDERNEATH LOWER PORTION OF THE PUSH BUMPER CROSS BAR		155.0000	310.00
2	2	N	ETSSVBK01 SOI 2020 FORD PIUT SPEAKER BUMPER MNT BRACKET Warehouse: FTWO		24.0000	48.00
1	1	N	ETSKLF101 SOI LOW FREQUENCY AFTERSHOCK SIREN W/1 SPEAKERS Warehouse: FTWO SUPPLIED BY VENDOR AND SHIPPED DIRECTLY TO END USER		0.0000	0.00
1	1	N	MOUNT IN BRACKET BEHIND GRILLE - DRIVER'S SIDE ETSSLFVBK09 SOI 20-24 PIU AFTRSHK BKT DRIVER SIDE Warehouse: FTWO SUPPLIED BY VENDOR AND SHIPPED DIRECTLY TO END USER		0.0000	0.00
1	1	N	INFO SIDE OF VEHICLE Warehouse: FTWO		0.0000	0.00
2	2	N	PMP2BKUMB4 SOI 2020 PIUT UNDER MIRROR MNT BRACKET, EACH Warehouse: FTWO		17.0000	34.00

Print Date	05/16/24
Print Time	06:14:46 PM
Page No.	2

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525911-F
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date	Ship Via		F.O.B.	Customer PO Number	Payment Method	
03/23/24	GROUND SHIPMENT		QUOTED FREIGHT		NET30	
Entered By			Salesperson	Ordered By	Resale Number	
Ryan Garrett			RYAN GARRETT FORT WORTH	DAVID ROJO		
Order Quantity	Approve Quantity	Tax	Item Number / Description		Unit Price	Extended Price
2	2	N	ENT3B3RBW SOI INTERSECTOR 18-LED SFC MNT,BLK HSG RED/BLUE/WHITE Warehouse: FTWO		151.0000	302.00
2	2	N	ESLRL61058 SOI, SL RUNNING, 61", 5MOD, R/B/W, 3CLR/TRIO Warehouse: FTWO RUNNING BOARDS. STEADY WHITE ALLEY.		258.0000	516.00
2	2	N	PSLVBK01 SOI MOUNT KIT FOR SL LIGHTS 2020+ PIU Warehouse: FTWO		22.0000	44.00
1	1	N	INFO INTERIOR OF VEHICLE Warehouse: FTWO		0.0000	0.00
1	1	N	ENFWB009CW SOI, NFILB, FRNT, 6MOD, 2020-23 PIU W/76P, RBW Warehouse: FTWO Ford Explorer/PI Utility w/ Option 76P (2020-23) Split Front (DRV) [T18][T18][T18][T18][T18][T18] (PAS) [RBW][RBW][RBW][RBW][RBW][RBW] Accessories: PNFLBSPLT1 DSC w/ Breakout Box (Included)		765.0000	765.00

Print Date	05/16/24
Print Time	06:14:46 PM
Page No.	3

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525911-F
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511

E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463

E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date	Ship Via		F.O.B.	Customer PO Number	Payment Method	
03/23/24	GROUND SHIPMENT		QUOTED FREIGHT		NET30	
Entered By		Salesperson		Ordered By	Resale Number	
Ryan Garrett		RYAN GARRETT FORT WORTH		DAVID ROJO		
Order Quantity	Approve Quantity	Tax	Item Number / Description		Unit Price	Extended Price
1	1	N	DSS-SH-RCS-001 ROK CUSTOM ANTENNA KIT Warehouse: FTWO		235.0000	235.00
1	1	N	EBSDL0002-D SOI, OBSERVE, SMALL FORM DOME LIGHT, 3", R/W Warehouse: FTWO MOUNTED IN COCKPIT ROOF WITH SWITCH IN CONSOLE		50.0000	50.00
1	1	N	ENGSA5200RSP SOI, 500 SERIES PUSHBTN 200W CNTRL, +VOICE PLBK Warehouse: FTWO ENGSA5200RSP		785.0000	785.00
1	1	N	ENGLMK008 SOI BLUEPRINT PIU LINK MICRO KIT Warehouse: FTWO		265.0000	265.00
4	4	N	ENGND04102 SOI 10 OUTPUT REMOTE NODE W/ MAGNETIC I.D. Warehouse: FTWO		152.0000	608.00
4	4	N	ENGHNK06 SOI 10FT REMOTE NODE HARNESS Warehouse: FTWO		72.0000	288.00
1	1	N	ENGSYMD01 SOI SOUND OFF / BLUEPRINT SYNC MODULE Warehouse: FTWO		210.0000	210.00

Print Date	05/16/24
Print Time	06:14:46 PM
Page No.	4

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525911-F
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date	Ship Via	F.O.B.	Customer PO Number	Payment Method	
03/23/24	GROUND SHIPMENT	QUOTED FREIGHT		NET30	
Entered By		Salesperson	Ordered By	Resale Number	
Ryan Garrett		RYAN GARRETT FORT WORTH	DAVID ROJO		
Order Quantity	Approve Quantity	Tax	Item Number / Description	Unit Price	Extended Price
1	1	N	7170-0734-01 GJ, CONSOLE PKG, 2020-24 PIU, RMK TAB, 18" Warehouse: FTWO INCLUDES THE 7160-1446 CONSOLE, THE 7160-0846 INERNAL CUP HOLDER, & THE 7160-0429 REAR MOUNTED ARMREST. PACKAGE INCLUDES THE FOLLOWING EQUIPMENT BRACKETS --- 1) 20033 Faceplate - Soundoff Signal 500 series 1 Piece 1) 20244 Motorola M500 1) 7160-0523 Harris M7300 LAYOUT: Angled Portion: #20033 SoundOff Series500 (3.5in) #3130-0156 4in Filler Horizontal Portion: #20244 Motorola M500 (2.5in) #7160-0523 Harris M7300 (3in) #3130-0153 1in Filler 7160-1216-09 GJ MONGOOSE XLE 9IN MOTION ATTACHMENT Warehouse: FTWO Mongoose® XLE 9" Motion Attachment	355.0000	355.00
1	1	N		295.0000	295.00

Print Date	05/16/24
Print Time	06:14:46 PM
Page No.	5

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525911-F
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date	Ship Via	F.O.B.	Customer PO Number	Payment Method	
03/23/24	GROUND SHIPMENT	QUOTED FREIGHT		NET30	
Entered By		Salesperson	Ordered By	Resale Number	
Ryan Garrett		RYAN GARRETT FORT WORTH	DAVID ROJO		
Order Quantity	Approve Quantity	Tax	Item Number / Description	Unit Price	Extended Price
1	1	N	7160-0250 GJ NOTEPAD V UNIVERSAL COMPUTER CRADLE Warehouse: FTWO WILL ADJUST FOR COMPUTERS WITH THE FOLLOWING: WIDTH - 10.62 TO 16.5 INCHES THICKNESS - UP TO 1.50 INCHES DEPTH - 9.00 TO 12.38 INCHES ***** REPLACES NP-NOTEPAD4-XL *****	255.0000	255.00
1	1	N	7160-0996-00 GJ MAGNETIC BASE CELL PHONE HOLDER Warehouse: FTWO	36.0000	36.00
1	1	N	20033 GJ SOI 500 SERIES FACEPLATE Warehouse: FTWO	0.0000	0.00
1	1	N	20244 GJ FACEPLATE-MOTOROLA M500 DVR SYSTEM Warehouse: FTWO	0.0000	0.00
1	1	N	7160-0523 GAMBER FACE PLATE FOR HARRIS M7300 Warehouse: FTWO	0.0000	0.00
1	1	N	MISC GJ 18872 PLATE RELOCATE OPTION FORD UTILITY Warehouse: FTWO	8.0000	8.00

Print Date	05/16/24
Print Time	06:14:46 PM
Page No.	6

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525911-F
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date	Ship Via	F.O.B.	Customer PO Number	Payment Method	
03/23/24	GROUND SHIPMENT	QUOTED FREIGHT		NET30	
Entered By		Salesperson	Ordered By	Resale Number	
Ryan Garrett		RYAN GARRETT FORT WORTH	DAVID ROJO		
Order Quantity	Approve Quantity	Tax	Item Number / Description	Unit Price	Extended Price
2	2	N	MMSU-1 MAGNETIC MIC SINGLE UNIT CONVERSION KIT Warehouse: FTWO	30.0000	60.00
1	1	N	PK1130ITU20TM Setina 10XL Coated Polycarbonate Recessed (Tall Man) Warehouse: FTWO	680.0000	680.00
1	1	N	QK0635ITU20 SMC Full Replacement Transport Seat TPO Plastic Warehouse: FTWO with Center Pull Seat Belts & #12 Expanded Metal Cargo Partition	1,055.0000	1,055.00
1	1	N	WK0514ITU20 SMC VERTICALSTEEL WINDOW BARS FOR 2020+ PIUT Warehouse: FTWO	215.0000	215.00
2	2	N	EMPSA05C2-J SOI, MPWR FASCIA, 4X2, STM, BLK HSG, RED/BLU Warehouse: FTWO 4"x2" mpower Fascia with Stud Mount 24 LED (Dual) 9-32 Volt SAE with 1.5' Pigtail Black Housing with Clear Lens RED/BLU	145.0000	290.00
2	2	N	PMPSAWSSSB SOI 4X2 MPOWER SINGLE WINDOW SHROUD-BLACK Warehouse: FTWO	13.0000	26.00

Print Date	05/16/24
Print Time	06:14:46 PM
Page No.	7

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525911-F
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date		Ship Via		F.O.B.		Customer PO Number		Payment Method			
03/23/24		GROUND SHIPMENT		QUOTED FREIGHT				NET30			
Entered By			Salesperson			Ordered By			Resale Number		
Ryan Garrett			RYAN GARRETT FORT WORTH			DAVID ROJO					
Order Quantity	Approve Quantity	Tax	Item Number / Description					Unit Price	Extended Price		
1	1	N	AC-20-UV-TRAY TROY AC-20-UV-TRAY <div>Warehouse: FTWO</div>					190.0000	190.00		
1	1	N	AC-20-UV-TRAY CP-UV20-CARGO TRO CARGO PLATFORM W/GAS SHOCKS <div>Warehouse: FTWO</div>					570.0000	570.00		
1	1	N	CP-UV20-CARGO SB-ECO422013-T TROY ECOLINE ALUMINUM STORAGE BOX 42x20x14 <div>Warehouse: FTWO</div>					685.0000	685.00		
1	1	N	Eco Line Aluminum Storage Box 42"W x 20"L x 14"H; 3-sided 1.5" trim, (2) lockable draw latches, rubber mat in drawer (fit in Durango, PIU, Civilian) EBSDL0002-D SOI, OBSERVE, SMALL FORM DOME LIGHT, 3", R/W <div>Warehouse: FTWO</div>					50.0000	50.00		
1	1	N	MOUNTED IN REAR HATCH WITH SWITCH IN QUARTER PANEL INFO REAR VEHICLE LIGHTING <div>Warehouse: FTWO</div>					0.0000	0.00		

Print Date	05/16/24
Print Time	06:14:46 PM
Page No.	8

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525911-F
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date		Ship Via		F.O.B.		Customer PO Number		Payment Method			
03/23/24		GROUND SHIPMENT		QUOTED FREIGHT				NET30			
Entered By			Salesperson			Ordered By			Resale Number		
Ryan Garrett			RYAN GARRETT FORT WORTH			DAVID ROJO					
Order Quantity	Approve Quantity	Tax	Item Number / Description					Unit Price	Extended Price		
1	1	N	MISC SOI EMPAK018BF MPWR ARRW, REAR, 6MOD RBA/RBA Warehouse: FTWO Ford Explorer/PI Utility (2020-23) 6 Mod Split Rear w/ 4" Modules (DRV) [T18][T18][T18] [T18][T18][T18] (PAS) [RBA][RBA][RBA]X X[RBA][RBA][RBA] Accessories: PNFLBSPLT1 LIN DSC w/ Breakout Box (Included)					1,003.0000	1,003.00		
1	1	N	MISC SOI PMP1BK007 2020+ FORD PIU PILLAR KIT FOR 3" mPOW. Warehouse: FTWO Pricing approved by Will Lyles					47.0000	47.00		
8	8	N	EMPS1QMS4RBW SOI, MPWR FASCIA, 3", QM, BLK HSG, RED/BLU/WHT Warehouse: FTWO 3 MOUNTED IN DPILLAR KIT FACING REAR (EACH SIDE) 1 MOUNTED FACING SIDE (EACH SIDE)					92.0000	736.00		
6	6	N	EMPS2QMS5RBW SOI, MPWR FASCIA, 4", QM, BLK HSG, RED/BLU/WHT Warehouse: FTWO 2 MOUNTED ON EACH REAR FENDER SIDE IN PLACE OF REFLECTOR 1 MOUNTED VERTICALLY EITHER SIDE OF LICENSE PLATE					108.0000	648.00		
1	1	N	5025B BlueSea 6 Circuit ST Fuse Block w/ Cover & Ground Bus Warehouse: FTWO					40.0000	40.00		

Print Date	05/16/24
Print Time	06:14:46 PM
Page No.	9

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525911-F
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE 313 E NORTH STREET EMORY, TX 75440 United States

Ship To
(For Pickup) FORT WORTH 800 Railhead Rd Ste 344 Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

Quote Date	Ship Via		F.O.B.	Customer PO Number	Payment Method
03/23/24	GROUND SHIPMENT		QUOTED FREIGHT		NET30
Entered By		Salesperson		Ordered By	Resale Number
Ryan Garrett		RYAN GARRETT FORT WORTH		DAVID ROJO	
Order Quantity	Approve Quantity	Tax	Item Number / Description	Unit Price	Extended Price
1	1	N	5026B BlueSea 12 Circuit Fuse Block w/ Ground Bus and Cover Warehouse: FTWO	40.0000	40.00
1	1	N	MISC WEISER WEI-008-HR Single 1082 Blac-Rac Headrest Mount Warehouse: FTWO Headrest mount with one 1082-E-AR Blac-Rac lock	750.0000	750.00
1	1	N	MISC WEISER WEI-MP MOLLE PANEL Warehouse: FTWO Molle panel attachment - 32" long	55.0000	55.00
1	1	N	MISC WEISER WEI-TAC TACTICAL UPGRADE KIT Warehouse: FTWO Includes: molle panel, security screw upgrade, and flashlight mounting plate	77.0000	77.00
1	1	N	INFO CUSTOMER SUPPLIED EQUIPMENT Warehouse: FTWO CUSTOMER WILL BE PROVIDING THE FOLLOWING EQUIPMENT AND WILL NEED INSTALLATION: MOTOROLA M500 CAMERA SYSTEM HARRIS M7300 STALKER RADAR HAVIS COMPUTER DOCK	0.0000	0.00

Print Date	05/16/24
Print Time	06:14:46 PM
Page No.	10

Printed By: Ryan Garrett

Continued on Next Page

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Sales Quote

Telephone: 800-845-0405

Sales Quote No.	525911-F
Customer No.	RAINSCSO

Bill To
RAINS COUNTY SHERIFF'S OFFICE
313 E NORTH STREET
EMORY, TX 75440
United States

Ship To
(For Pickup)
FORT WORTH
800 Railhead Rd Ste 344
Fort Worth, TX 76106

Contact: DAVID ROJO
Telephone: 903-440-6511
E-mail: david.rojo@co.rains.tx.us

Contact: RYAN GARRETT
Telephone: 817-676-8463
E-mail: RGARRETT@DANASAFETYSUPPLY.COM

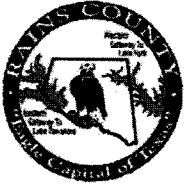
Quote Date	Ship Via	F.O.B.	Customer PO Number	Payment Method	
03/23/24	GROUND SHIPMENT	QUOTED FREIGHT		NET30	
Entered By		Salesperson	Ordered By	Resale Number	
Ryan Garrett		RYAN GARRETT FORT WORTH	DAVID ROJO		
Order Quantity	Approve Quantity	Tax	Item Number / Description	Unit Price	Extended Price
1	1	N	INSTALL KIT MISC INSTALLATION SUPPLIES I.E. Warehouse: FTWO LOOM, WIRE, HARDWARE, CONNECTORS, ETC *****	400.0000	400.00
1	1	N	INSTALL DSS INSTALLATION OF EQUIPMENT Warehouse: FTWO	5,000.0000	5,000.00
<div>Approved By: _____</div> <div><input type="checkbox"/> Approve All Items & Quantities</div> <div>Quote Good for 30 Days</div>					

Print Date	05/16/24
Print Time	06:14:46 PM
Page No.	11

David Rojo

Subtotal	19,915.00
Freight	665.00
Order Total	20,580.00

Printed By: Ryan Garrett



RAINS COUNTY
220 W Quitman St, Suite A
Emory, TX 75440

PURCHASE ORDER

PO Number: PO-2400018

Date: 05/24/2024

Requisition #: REQ00020

Vendor #: 24585

ISSUED TO: DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407-

SHIP TO: RAINS COUNTY SHERIFF'S OFFICE
313 E. NORTH ST.
EMORY, TX 75440

Sales quote 525910-I

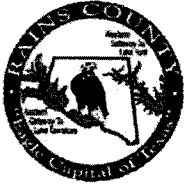
ITEM	UNITS DESCRIPTION	GL ACCT #	PROJ ACCT #	PRICE	AMOUNT
1	0 2-UPFITTING 23 FORD EXPLOERS	053-2000-58100		0.00	39,320.00

Authorized by: _____

Terri L Byrd

SUBTOTAL:	38,020.00
TOTAL TAX:	0.00
SHIPPING:	1,300.00
TOTAL	39,320.00

Accounts Payable: (903) 473-5011 FAX (903) 473-5065



RAINS COUNTY
220 W Quitman St, Suite A
Emory, TX 75440

PURCHASE ORDER

PO Number: PO-2400019

Date: 05/24/2024

Requisition #: REQ00019

Vendor #: 24585

ISSUED TO: DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407-

SHIP TO: RAINS COUNTY SHERIFF'S OFFICE
313 E. NORTH ST.
EMORY, TX 75440

Sales Quote 525911-F

ITEM	UNITS DESCRIPTION	GL ACCT #	PROJ ACCT #	PRICE	AMOUNT
1	0 UPFITTING 23 FORD EXPLORER	053-2000-58100		0.00	20,580.00

Authorized by: _____

Lammi L Byrd

SUBTOTAL:	19,915.00
TOTAL TAX:	0.00
SHIPPING:	665.00
TOTAL	20,580.00

Accounts Payable: (903) 473-5011 FAX (903) 473-5065

Linda Wallace

From: Sherri McCall <sherrim@rainscad.org>
Sent: Thursday, August 15, 2024 3:17 PM
To: Linda Wallace; AOL
Cc: David Barber
Subject: FW: 2022 Audit
Attachments: 22 RCAD AUDIT.zip

My apologies I left off couple entities on the prior email list.

Attached is the 2022 Audit for the CAD office.

Sherri McCall

From: Sherri McCall
Sent: Thursday, August 15, 2024 3:04 PM
To: 'Joe Nicks' <nicksj@rainsisd.org>; Mike Hall <hallm@rainsisd.org>; PAM GILLIARD (GILLIARDP@RAINSISD.ORG) <GILLIARDP@RAINSISD.ORG>; 'Samantha Gibby' <samantha@emorytx.com>; 'Heather McClaskey' <citysecretary@easttawakonitx.com>; CITY OF POINT (cityclerk@cityofpoint.org) <cityclerk@cityofpoint.org>; 'Linda Rankin' <lrankin@mgisd.net>; 'jcarter@loisd.net' <jcarter@loisd.net>; 'DAVIDSONSON@AGISD.ORG' <DAVIDSONSON@AGISD.ORG>
Cc: 'David Barber' <David.Barber@cpa.texas.gov>
Subject: 2022 Audit

Good Afternoon,

Attached is the Rains County Appraisal District Audit performed by Scott, Singleton, Fincher and Company, PC for the year 2022.

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

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

Hard copy will be in the mail for your records also.

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

Respectfully submitted,

Sherri McCall
Chief Appraiser
TDLR#71085

RAINS COUNTY APPRAISAL DISTRICT
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2022

Scott, Singleton, Fincher and Company, PC
Certified Public Accountants

**Rains County Appraisal District
Annual Financial Report
Year Ended December 31, 2022**

TABLE OF CONTENTS

FINANCIAL SECTION	<u>Page</u>
Independent Auditor's Report.....	3
<u>Required Supplementary Information</u>	
Management's Discussion and Analysis.....	7
<u>Basic Financial Statements</u>	
<u>Government-wide Financial Statements</u>	
Statement of Net Position.....	13
Statement of Activities.....	14
<u>Fund Financial Statements</u>	
Balance Sheet - Governmental Fund.....	15
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Fund.....	16
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Fund to the Statement of Activities.....	17
Statement of Fiduciary Net Position - Agency Fund.....	18
Statement of Changes in Fiduciary Net Position - - Agency Fund.....	19
Notes to Financial Statements.....	20
<u>Required Supplementary Information</u>	
Budgetary Comparison Schedule.....	39
Schedule of Changes in Net Pension Liability and Related Ratios....	40
Schedule of Contributions.....	41
<u>Other Information (unaudited)</u>	
Schedule of Outstanding Tax Levy by Major Taxing Jurisdiction.....	43

FINANCIAL SECTION

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

Members of:
American Institute of
Certified Public Accountants

Texas Society of
Certified Public Accountants

Member of:
AICPA Governmental
Audit Quality Center

Independent Auditor's Report

To the Board of Trustees
Rains County Appraisal District

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rains County Appraisal District ("District") as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Rains County Appraisal District as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule, schedule of changes in net pension liability and related ratios, and schedule of contributions on pages 7 through 11 and pages 39 through 41, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Supplementary Schedule on page 43 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the 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.

Respectfully submitted,

Scott, Singleton, Fincher and Company, PC

Scott, Singleton, Fincher and Company, PC
Certified Public Accountants
Greenville, Texas
July 19, 2024

REQUIRED SUPPLEMENTARY INFORMATION

Management's Discussion and Analysis

As management for the Rains County Appraisal District, we offer readers of the District's financial statements this overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2022. This discussion should be read in conjunction with the financial statements and related notes.

FINANCIAL HIGHLIGHTS:

- Government-wide net position reported in the Statement of Activities was \$111,546. Of this amount \$126,463 is invested in capital assets leaving (\$14,917) of unrestricted net position.
- The current year change in net position increased by \$50,548.
- The District's fund financial statements reported changes in fund balance as follows:
General Fund – \$14,946 increase

USING THIS ANNUAL REPORT:

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities. These provide information about the activities of the District as a whole and present a long-term view of the District's financial condition. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. Governmental fund statements tell how services were financed in the short-term, as well as what resources remain for future spending. They reflect the flow of current financial resources, and supply the basis for funding requests. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

The notes to the financial statements provide narrative explanations or additional data needed for full disclosures of the government-wide statements and the fund financial statements.

REPORTING THE DISTRICT AS A WHOLE-GOVERNMENT-WIDE FINANCIAL STATEMENTS:

The Statement of Net Position and the Statement of Activities

Government-wide financial statements provide an analysis of the District's overall financial condition and operations. The primary objective of these statements is to show whether the District's financial condition has improved or deteriorated as a result of the year's activities.

The Statement of Net Position includes all the District's assets and liabilities while the Statement of Activities includes all the revenue and expenses generated by the District's operations during the year, excluding fiduciary activities. Government-wide statements utilize the accrual basis of accounting, which is the same method used by most private sector companies.

All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid. The District's revenue is divided into the following categories: 1) charges for services, 2) operating grants and contributions, 3) capital grants and contributions and 4) general revenues not associated with any specific program function. All of the District's assets are reported whether they serve the current year or future years. Liabilities are also reported regardless of whether they must be paid in the current or future years.

These two statements report the District's net position and the changes in them. The District's net position provides one measure of the District's financial health or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, you should consider non-financial factors as well, such as changes in the District's request for services from citizens and the condition of the District's facilities.

In the Statement of Net Position and the Statement of Activities, the District has one kind of activity:

Governmental Activities – All of the District's services are reported here, including, collection and appraisal services. Fees charged for collection and appraisal services support these activities. The District has no business-type activities.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS:

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds. The District's administration establishes funds to help it control and manage money for particular purposes.

Governmental Funds – The District reports all of its basic services in governmental funds. Governmental funds use the modified accrual basis of accounting (a method that measures the receipt and disbursement of cash and other financial assets that can be readily converted to cash), and they report balances that are available for future spending. Governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. We describe the accounting differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules found following each of the governmental fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS:

Net position serves as one useful indicator of a government's financial position. In the case of the District, the net position exceeded liabilities by \$111,546 at the close of FY 2022. The Statement of Net Position includes the District's net pension liability and also reflects the related deferred outflows and inflows of resources to record the liability.

**Rains County Appraisal District
Statement of Net Position**

	Governmental Activities 2022	Governmental Activities 2021
Assets:		
Current and other assets	\$ 431,750	\$ 379,569
Capital assets, net	126,463	77,774
Total assets	<u>558,213</u>	<u>457,343</u>
Deferred Outflows of Resources:		
Deferred outflows -related to pension	106,831	163,185
Total deferred outflows of resources	<u>106,831</u>	<u>163,185</u>
Liabilities:		
Other liabilities	12,580	320,337
Long-term debt	55,289	-
Total liabilities	<u>67,869</u>	<u>320,337</u>
Deferred Inflows of Resources:		
Deferred inflows-related to pension	297,537	69,505
Unavailable revenue	188,092	169,688
Total deferred inflows of resources	<u>485,629</u>	<u>239,193</u>
Net Position:		
Investment in capital assets	126,463	77,774
Unrestricted	<u>(14,917)</u>	<u>(16,776)</u>
Total net position	<u>\$ 111,546</u>	<u>\$ 60,998</u>

**Rains County Appraisal District
Statement of Activities**

	Governmental Activities 2022	Governmental Activities 2021
Program revenues:		
Charges for services	\$ 678,883	\$ 659,139
General revenues:		
Interest	531	422
Other	1,817	1,874
Total revenues	<u>681,231</u>	<u>661,435</u>
Expenses:		
Collections	99,880	92,069
Appraisal	528,189	540,685
Interest and fiscal charges	2,614	-
Total expenses	<u>630,683</u>	<u>632,754</u>
Change in net position	50,548	28,681
Net position at beginning of year	<u>60,998</u>	<u>32,317</u>
Net position at end of year	<u>\$ 111,546</u>	<u>\$ 60,998</u>

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS:

The combined net position of the District's activities increased from \$60,998 to \$111,546 during 2022. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements was (\$14,917).

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS:

As the District completed the year, its governmental funds reported fund balance of \$213,691, an increase of \$14,946 from last year. Assignments of fund balance include \$103,194 for building repairs and computer replacement. Nonspendable fund balance includes \$1,202 for amounts due from other funds and \$38,939 for prepaid expenses.

CAPITAL ASSET AND DEBT ADMINISTRATION:

Capital Assets – the District’s investment in capital assets reported in governmental activities was \$126,463. This investment in capital assets includes land, buildings and improvements, equipment, right of use lease assets, and vehicles net of accumulated depreciation and amortization. The increase in the District’s net investment in capital assets for the current fiscal year was \$48,689. This increase was due to the difference between \$39,513 of capital outlay and \$32,053 of current year depreciation and amortization expense and the implementation of GASB 87 Lease Standard.

Debt Activity – The District had no debt activity for the year ending December 31, 2022.

BUDGETARY HIGHLIGHTS & ECONOMIC FACTORS:

For the upcoming 2023 year, we have seen several changes in our personnel. We have hired 3 new employees to replace the ones that retired but have already had one leave us, we had to switch some responsibilities to get through 2022. We will be hiring another Appraiser during the 2023 year to assist with clerical office duties and appraisal duties too. One of our biggest costs is still Operational expenses keeping up with software and unfunded mandates. BIS is will be taking over our mapping off site and we will be mandated to maintain a separate website for Truth in Taxation data.

CONTACTING THE DISTRICT’S FINANCIAL MANAGEMENT:

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District’s finances and to show the District’s accountability for the money it receives. If you have questions about this report or need additional information, contact the District at (903) 473-2391.

BASIC FINANCIAL STATEMENTS

RAINS COUNTY APPRAISAL DISTRICT
STATEMENT OF NET POSITION
December 31, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 369,106
Due from other funds	1,202
Accounts receivable	383
Prepaid expense	38,939
Capital assets, net	126,463
Net pension asset	22,120
Total Assets	558,213
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows-related to pension	106,831
Total Deferred Outflows of Resources	106,831
LIABILITIES	
Accrued expenses	7,210
Due to taxing jurisdictions	637
Compensated absences liability	4,733
Lease obligations - due in one year	16,789
Lease obligations - due in more than one year	38,500
Total Liabilities	67,869
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - collection and appraisal fees	188,092
Deferred inflows-related to pension	297,537
Total Deferred Inflows of Resources	485,629
NET POSITION	
Investment in capital assets	126,463
Unrestricted	(14,917)
Total Net Position	\$ 111,546

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

**RAINS COUNTY APPRAISAL DISTRICT
STATEMENT OF ACTIVITIES
Year Ended December 31, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
Collections	\$ 99,880	\$ 89,178	\$ -	\$ -	\$ (10,702)
Appraisal	528,189	589,705			61,516
Interest and fiscal charges	2,614				(2,614)
Total governmental activities	630,683	678,883	-	-	48,200
General revenues:					
Interest					531
Other income					1,817
		Total general revenues			2,348
		Change in net position			50,548
		Net position-beginning of year			60,998
		Net position-end of year			\$ 111,546

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

**RAINS COUNTY APPRAISAL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND
December 31, 2022**

	<u>General</u>	<u>Total Governmental Fund</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 369,106	\$ 369,106
Due from other funds	1,202	1,202
Accounts Receivable	383	383
Prepaid expense	38,939	38,939
Total Assets	<u>409,630</u>	<u>409,630</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Accrued expenses	7,210	7,210
Due to taxing jurisdictions	637	637
Total Liabilities	<u>7,847</u>	<u>7,847</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - collection and appraisal fees	188,092	188,092
Total Deferred Inflows of Resources	<u>188,092</u>	<u>188,092</u>
<u>FUND BALANCES</u>		
Nonspendable:		
Due from agency fund	1,202	1,202
Prepaid expenses	38,939	38,939
Assigned for:		
Building repairs and computer replacement	103,194	103,194
Unassigned	70,356	70,356
Total Fund Balances	<u>213,691</u>	<u>213,691</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 409,630</u>	<u>\$ 409,630</u>
Governmental fund balances as presented above:		\$ 213,691
Amounts presented for governmental activities in the statement of net position are different because:		
Capital assets reported in the statement of net position do not represent current financial resources and are not reported in the fund balance sheet.		71,174
Accrued vacation time is recorded as accrued in the statement of net position but do not become a liability on the fund statements until the date due.		(4,733)
Long-term leased assets, net \$55,289 and long-term liabilities related to lease obligations (\$55,289) are not recorded in the funds.		-
Long-term liability for the net pension asset \$22,120 is not recorded in the funds, and the related deferred inflows (\$297,537) and deferred outflows of resources \$106,831 are not available to pay current period expenditures and therefore are not recorded in the funds.		(168,586)
Net Position of Governmental Activities		<u>\$ 111,546</u>

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

RAINS COUNTY APPRAISAL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Fund
Year Ended December 31, 2022

	General Fund	Total Governmental Fund
REVENUES:		
Appraisal fees	\$ 589,705	\$ 589,705
Collection fees	89,178	89,178
Interest	531	531
Other income	1,817	1,817
Total Revenues	681,231	681,231
EXPENDITURES:		
Current:		
Collections	88,834	88,834
Appraisal	549,384	549,384
Capital outlay	39,513	39,513
Principal	15,060	15,060
Interest	2,614	2,614
Total Expenditures	695,405	695,405
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,174)	(14,174)
Other Financing Sources (Uses):		
Proceeds from issuance of leases	29,120	29,120
Net Other Financing Sources (Uses)	29,120	29,120
Net change in fund balances	14,946	14,946
Fund balance, January 1	198,745	198,745
Fund balance, December 31	\$ 213,691	\$ 213,691

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

RAINS COUNTY APPRAISAL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of the Governmental Fund
to the Statement of Activities
Year Ended December 31, 2022

Net change in fund balances - total governmental fund **\$ 14,946**

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

Governmental funds report capital outlays as expenditures, while in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense (\$16,993) and amortization expense (\$15,060) exceeded capital outlay of \$39,513 in the current period. 7,460

Changes in the long term amounts for the net pension liability \$325,370 and the related deferred outflows (\$56,354) and deferred inflows (\$228,032) of resources related to pensions are not recorded in the funds. 40,984

Issuance of lease obligations provide current resources for use in governmental funds. In the statement of net position, lease obligations are reported as liabilities. (29,120)

Principal paid on long-term debt is reported as an expenditure in the fund statement. Principal payments reduce liabilities in the Statement of Net Assets. 15,060

Changes in the liability for compensated absences are reported as an increase or decrease to expense in the government-wide financial statements but not reported in governmental funds if the amounts are not expected to be paid from current resources. 1,218

Change in net position - governmental activities **\$ 50,548**

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

**RAINS COUNTY APPRAISAL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUND
December 31, 2022**

	<u>Agency Fund</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	<u>\$ 1,649,061</u>
Total current assets	<u>1,649,061</u>
Noncurrent assets:	
None	<u>-</u>
Total assets	<u><u>1,649,061</u></u>
LIABILITIES	
Current liabilities:	
Accrued Attorney Fees	10,280
Due to other funds	1,202
Due to taxing jurisdictions	<u>1,637,579</u>
Total current liabilities	<u>1,649,061</u>
Noncurrent liabilities:	
None	<u>-</u>
Total liabilities	<u><u>\$ 1,649,061</u></u>

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

RAINS COUNTY APPRAISAL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
AGENCY FUND
Year Ended December 31, 2022

	<u>Agency Fund</u>
ADDITIONS	
Property taxes and other fees collected	<u>\$ 17,473,170</u>
Total additions	<u>17,473,170</u>
DEDUCTIONS	
Property taxes and other fees distributed	<u>17,473,170</u>
Total deductions	<u>17,473,170</u>
Change in net position	<u><u>\$ -</u></u>
Net position, January 1	<u>\$ -</u>
Net position, December 31	<u><u>\$ -</u></u>

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

Rains County Appraisal District
Notes to Financial Statements
December 31, 2022

1. Introduction and Summary of Significant Accounting Policies

The financial statements of the Rains County Appraisal District, collectively identified as the “District” have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The accounting and reporting framework and the more significant accounting principles and practices of the District are discussed in subsequent sections of this note. The remainder of the notes are organized to provide explanations, including required disclosures, of the District’s financial activities for the year ending December 31, 2022.

(A) Reporting Entity and Related Organizations

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

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

The criteria used by the District for including activities in preparing its financial statements is in conformity with Government Accounting Standards Board Statements 14 and 39 as amended by GASB Statement 61 “*The Financial Reporting Entity: Omnibus*”. Based on these criteria the District does not have any component units at December 31, 2022.

**Rains County Appraisal District
Notes to Financial Statements
December 31, 2022**

1. Introduction and Summary of Significant Accounting Policies – continued

(B) Government-Wide and Fund Financial Statements

Government-wide financial statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the District as a whole excluding fiduciary activities. Individual funds are not displayed but the statements report the District's governmental activities, generally supported in whole or in part with fees charged to the taxing jurisdictions of Rains County.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees, and other charges to users of the District's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. Other revenue sources not properly included with program revenues are reported as general revenues.

Fund financial statements

Fund financial statements are provided for governmental funds and fiduciary funds. Major individual governmental funds are reported in separate columns with composite columns for non-major funds, when applicable.

(C) Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The financial statements of the District are prepared in accordance with generally accepted accounting principles (GAAP). The District applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Rains County Appraisal District
Notes to Financial Statements
December 31, 2022

1. Introduction and Summary of Significant Accounting Policies - continued

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for general obligation bond and capital lease principal and interest which are reported as expenditures in the year due.

Major revenue sources susceptible to accrual include collection and appraisal fees. In general, other revenues are recognized when cash is received.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as needed.

(D) Fund Types and Major Funds

Governmental Funds

The District reports the following major governmental fund:

General Fund - reports as the primary operating fund of the District. This fund is used to account for all financial resources not reported in other funds.

Fiduciary Fund Type

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

(E) Assets, Liabilities and Net Position or Equity

Cash and Investments

Outstanding cash and cash equivalents at December 31, 2022 consists principally of interest bearing bank accounts.

Unrestricted and restricted cash and investments purchased by the District within three months of maturity are considered to be cash equivalents.

Investments, when applicable are stated at fair value within the fair value hierarchy established by generally accepted accounting principles.

**Rains County Appraisal District
Notes to Financial Statements
December 31, 2022**

1. Introduction and Summary of Significant Accounting Policies - continued

Inventories and Prepaids

Inventories consisting of expendable supplies held for consumption in governmental funds are reported using the expenditure method. Under this method, amounts paid for these items are reported as expenditures when purchased. Inventories, when material, are recorded at cost stated on a first-in, first-out basis in the government-wide financial statements.

Prepaids record payments to vendors that benefit future reporting periods and are reported on the consumption basis at cost. Prepaids are similarly reported in government-wide and fund financial statements.

Deferred Inflows and Outflows of Resources

Deferred inflows of resources represent the acquisition of resources that apply to a future period and so will not be recognized as an inflow of resources (revenue) until that time. Deferred outflows of resources represent a consumption of resources that applies to a future period and so will not be recognized as an outflow of resources (expense) until that time.

Capital Assets, Depreciation, and Amortization

The District's property, plant, and equipment, with useful lives of more than one year are stated at historical cost, or if donated, at acquisition value. Donated assets are stated at acquisition value on the date donated. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, or the amount at which a liability could be liquidated with the counterparty on the acquisition date. These assets are comprehensively reported in the government-wide financial statements. The District generally capitalizes assets with a cost of \$100 or more as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follows:

Buildings and improvements	15-39
Furniture, machinery, and equipment	3-7

Rains County Appraisal District
Notes to Financial Statements
December 31, 2022

1. Introduction and Summary of Significant Accounting Policies - continued

Fund Equity

The District implemented GASB Statement 54 standards for the classification of fund balances in the governmental funds. The fund balances of governmental funds are described as follows:

Non-spendable - amounts that cannot be spent either because they are in non-spendable form, such as inventory or prepaid items, or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the Board. The Board is the highest level of decision making authority for the District. Commitments may be established, modified, or rescinded only through a formal resolution of the Board.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but are intended to be used for specific purposes that have been established by the Board, Board Chairman, or Chief Appraiser, or other designee as determined by the Board.

Unassigned - all other spendable amounts in the General Fund.

When expenditures are incurred for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. Similarly, committed funds are considered to have been spent first when there is a choice for the use of less restricted funds, then assigned, and then unassigned funds.

The governmental fund financial statements report reserved fund balance for amounts not available for appropriation or legally restricted for specific purposes.

The Board of Directors has assigned a portion of fund balance for building repairs and computer replacement.

Pensions

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

Rains County Appraisal District
Notes to Financial Statements
December 31, 2022

1. Introduction and Summary of Significant Accounting Policies - continued

Compensated Absences

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

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

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

GASB 87 Leases

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

(F) Risk Management

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

**Rains County Appraisal District
Notes to Financial Statements
December 31, 2022**

1. Introduction and Summary of Significant Accounting Policies - continued

(G) Estimates

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

2. Stewardship, Compliance, and Accountability

Budgetary Information

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

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

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

3. Deposits and Investments

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. State law and the District's policy requires deposits to be fully secured by collateral valued at market or par, whichever is lower, less the amount of Federal Deposit Insurance Corporation (FDIC) insurance. Deposited funds may be invested in certificates of deposit in institutions with an established record of fiscal health.

Rains County Appraisal District
Notes to Financial Statements
December 31, 2022

3. Deposits and Investments - continued

Deposits of the District were fully insured or collateralized with securities held by the District, its agent, or by the pledging financial institution's trust department or agent in the name of the District as of December 31, 2022.

Investments

During the year ended December 31, 2022, the District did not own any investments.

Investment Policies

The District is required by Government Code Chapter 2256, The Public Funds Investment Act ("Act") to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The District's investment policy and the Act generally permit the District to invest in certificates of deposit, repurchase agreements, reverse purchase agreements, public funds investment pools, obligations of the United States of America or its agencies, direct obligations of the State of Texas or its agencies, other obligations which are unconditionally guaranteed or insured by the State of Texas or the United States or its agencies and instrumentalities, and obligations of states, agencies, counties, cities and other political subdivisions. During the year ended December 31, 2022, the District did not own any types of securities.

Investments, when applicable are stated at fair value within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. At year-end the District had no investments subject to the fair value hierarchy established by generally accepted accounting principles.

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. District policy states that credit risk should be mitigated by limiting investments to provide the maximum security of principal invested through limitations and diversification. The District policy states that safety of principal is the foremost objective of the investment of funds.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. District policy generally requires investment maturities to correspond to anticipated cash flow needs thereby avoiding the need to sell securities prior to maturity. Policy also requires investing no more than 20% of the portfolio for a period greater than three months

Rains County Appraisal District
Notes to Financial Statements
December 31, 2022

3. Deposits and Investments – continued

Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. District policy requires that the risk of principal loss in the portfolio as a whole shall be minimized by diversifying investment types to eliminate the risk of loss from over-concentration of assets in a specific issuer, or a specific class of securities.

For investments, **custodial credit risk** is the risk that, in the event of the failure of the counter party, the District will not be able to recover the value of its investments or collateral securities in the possession of an outside party. District policy on safekeeping and custody requires that investments shall be secured through safekeeping agreements. All transactions shall be executed on a delivery versus payment basis.

4. Deferred Inflows of Resources - Collection and Appraisal Fees

Deferred inflows of resources include payments from participating jurisdictions prior to the beginning of the budget year for which these payments apply. Items recorded as deferred inflows of resources for collection and appraisal fees will be recognized as revenue in the appropriate accounting period. Current year deferred inflows of resources related to collection and appraisal fees is \$188,092.

5. Capital Assets

The following table provides a summary of changes in capital assets, including assets recorded under capital leases:

	Balance January 1, 2022	Increases	Decreases	Balance December 31, 2022
Governmental Activities				
Capital assets being depreciated:				
Buildings & Other Improvements	\$ 169,489	\$ 10,393	\$ -	\$ 179,882
Furniture & Equipment	270,631			270,631
Leased Equipment*	41,229	29,120		70,349
Total capital assets	\$ 481,349	\$ 39,513	\$ -	\$ 520,862
Less accumulated depreciation/amortization	(362,346)	(32,053)		(394,399)
Governmental Activities				
Capital assets, net	\$ 119,003	\$ 7,460	\$ -	\$ 126,463

Gross amount of leasables above \$70,349; less amortization \$15,060; net book value \$55,289.

*Beginning balances and current year activity reflected in accordance with adoption of GASB 87.

Depreciation/amortization expense for governmental activities was charged to functions of the District as follows:

Collection	\$ 16,026
Appraisals	16,027
Total	<u>\$ 32,053</u>

Rains County Appraisal District
Notes to Financial Statements
December 31, 2022

6. Long-Term Liabilities

The District has entered into lease agreements under GASB Statement No. 87 for equipment with total combined monthly payments ranging from \$1,638 per month in fiscal year 2022 down to \$1,008 per month in fiscal year 2027, with an estimated incremental borrowing rate of 5.5%. Terms of existing agreements expire on various dates through April 2027.

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

The following is a summary of changes in long-term liabilities for the year ended December 31, 2022:

	Balance January 1, 2022	Additions	Retirements	Balance December 31, 2022	Amount Due Within One Year
Governmental Activities					
Direct borrowing:					
Lease obligations*	\$ 41,229	\$ 29,120	\$ 15,060	\$ 55,289	\$ 16,789
Other liabilities:					
Compensated absences	5,951	16,615	17,833	4,733	4,733
Governmental Activities					
Long-term liabilities	\$ 47,180	\$ 45,735	\$ 32,893	\$ 60,022	\$ 21,522

*Beginning balances and current year activity reflected in accordance with adoption of GASB 87.

Following is a summary of future debt service requirements, including lease obligations at year-end:

Year Ending	Direct Borrowing		Total
	Principal	Interest	
2023	\$ 16,789	\$ 2,628	\$ 19,417
2024	15,034	1,755	16,789
2025	15,186	907	16,093
2026	6,322	310	6,632
2027	1,958	24	1,982
Total	\$ 55,289	\$ 5,624	\$ 60,913

**Rains County Appraisal District
Notes to Financial Statements
December 31, 2022**

7. Defined Benefit Pension Plan

Plan Description

The District elected to participate in and have its employees participate in the Texas County and District Retirement System ("TCDRS") in accordance with Subtitle F of Title 8 of the Texas Government Code (the TCDRS ACT) effective May 1, 2008. The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 817 nontraditional defined benefit pension plans. TCDRS's defined benefit retirement plan is a qualified plan under Section 401(a) of the Internal Revenue Code. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. TCDRS's CAFR can be obtained at <https://www.tcdrs.org>. All employees (except temporary staff) of a participating employer must be enrolled in the plan.

Benefits Provided

TCDRS provides retirement, disability, survivor benefits, and group term life insurance. Benefit provisions are adopted by the governing body of the District, within the options available in the state statutes governing TCDRS. Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. Members may choose to receive their retirement benefit in one of seven payments options. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Plan provisions for the District were as follows:

Employee deposit rate	7.0%
Matching ratio (District to employee)	2.25 to 1
Years required for vesting	8
Retirement eligibility rule	75 Age plus years of service
Years of service for retirement at any age	30
Allocated prior service credit	No employees eligible

**Rains County Appraisal District
Notes to Financial Statements
December 31, 2022**

7. Defined Benefit Pension Plan-continued

Employees Covered by Benefit Terms

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	7
Inactive employees entitled to but not yet receiving benefits	5
Active employees	<u>6</u>
	<u>18</u>

Contributions

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 68 parameters based on the actuarial valuation as of December 31, 2021, the basis for determining the contribution rate for calendar year 2022. The December 31, 2021, actuarial valuation is the most recent valuation. Under the state law governing TCDRS, the contribution rate for each District is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the District were required to contribute 7.00% of their annual gross earnings during the fiscal year; as adopted by the governing body of the employer. The required contribution rates for the District were 19.98% and 25.00% in calendar years 2021 and 2022, respectively. The District's contributions to TCDRS for the year ended December 31, 2022, were \$56,248. In addition, employee contributions were \$15,665.

Net Pension Liability

The District's Net Pension Liability (NPL) was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions:

The Total Pension Liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Real Rate of Return	5.00% per year
Investment Rate of Return	7.50%, net after pension plan investment expense and administrative expenses, including inflation
Annual Salary Increase	3.00% wage inflation and 1.6% merit component for career employees

Rains County Appraisal District
Notes to Financial Statements
December 31, 2022

7. Defined Benefit Pension Plan-continued

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

The current generational mortality assumptions are:

Depositing members: 135% of the Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% of the Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

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

Disabled retirees: 160% of the Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% of the Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2022. The capital market assumptions and information shown below is based on January 2022 information for a 10 year time horizon.

Asset Class	Target Allocation	Geometric Real Rate of Return
US Equities	11.50%	3.80%
Global Equities	2.50%	4.10%
International Equities - Developed Markets	5.00%	3.80%
International Equities - Emerging Markets	6.00%	4.30%
Investment - Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	1.77%
Direct Lending	16.00%	6.25%
Distressed Debt	4.00%	4.50%
REIT Equities	2.00%	3.10%
Master Limited Partnerships (MLPs)	2.00%	3.85%
Private Real Estate Partnerships	6.00%	5.10%
Private Equity	25.00%	6.80%
Hedge Funds	6.00%	1.55%
Cash Equivalents	2.00%	-1.05%
Total	100.00%	

**Rains County Appraisal District
Notes to Financial Statements
December 31, 2022**

7. Defined Benefit Pension Plan-continued

When determining the actuarial value of assets, used for determining required plan funding, TCDRS smooths each year's actuarial investment gains and losses over a five-year period to better reflect the system's long-term investment horizons in the following manner. First, to the extent that there is a loss for the year and there are unrecognized gains from previous years, or to the extent that there is a gain for the year and there are unrecognized losses from previous years, the gain or loss for the year shall be used to offset unrecognized gains or losses from previous years in the order of oldest to most recent. Any remaining gain or loss for the year is recognized over a five-year period.

Extra contributions may be made by employers by choosing to pay an elected rate that is greater than the required funding rate or making ad hoc lump-sum contributions. If extra contributions over the required amount are made to a plan during the year, any extra contributions made as lump sums are first used to offset the UAAL increase, if any, related to plan changes elected during the current year. Any remaining extra contribution amounts are then used to pay down existing loss bases, in the order of oldest to most recent. After all existing loss bases have been paid off, any remaining extra contributions are incorporated into the actuarial gains or losses for the current year.

The actuarial assumptions for funding valuation purposes were developed from an actuarial experience investigation of TCDRS over the years 2017-2020. They were recommended by Milliman, Inc., adopted by the TCDRS Board of Trustees in 2021, and first used in the December 31, 2017, actuarial valuation. Assumptions are reviewed and adopted annually.

There were no changes in methods reflected in the December 31, 2021 actuarial valuation.

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability

Rains County Appraisal District
Notes to Financial Statements
December 31, 2022

7. Defined Benefit Pension Plan-continued

	Increase (Decrease)		
	Total Pension	Plan Fiduciary	Net Pension
	Liability	Net Position	Liability (Asset)
Balances as of December 31, 2020	\$ 2,435,917	\$ 2,132,667	\$ 303,250
Changes for the year:			
Service cost	39,401		39,401
Interest on total pension liability	185,067		185,067
Effect of plan changes	-		-
Effect of economic/demographic gains or losses	1,131		1,131
Effect of assumption changes or inputs	(7,587)		(7,587)
Refund of contributions	-		-
Benefit payments	(81,952)	(81,952)	-
Employer contributions		59,790	(59,790)
Member contributions		16,742	(16,742)
Net investment income		467,819	(467,819)
Administrative expenses		(1,403)	1,403
Other		434	(434)
Balances as of December 31, 2021	\$ 2,571,977	\$ 2,594,097	\$ (22,120)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

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

	1% Decrease	Current Discount Rate	1% Increase
	6.60%	7.60%	8.60%
Total pension liability	\$ 2,876,713	\$ 2,571,977	\$ 2,310,574
Fiduciary net position	2,594,097	2,594,097	2,594,097
Net pension liability (asset)	\$ 282,616	\$ (22,120)	\$ (283,523)

Pension Plan Fiduciary Net Position

TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.

Rains County Appraisal District
Notes to Financial Statements
December 31, 2022

7. Defined Benefit Pension Plan-continued

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

For the year ended December 31, 2022, the District recognized pension expense of \$15,327.

Pension Expense (Income)	
Service cost	\$ 39,401
Interest on total pension liability	185,067
Effect of plan changes	-
Administrative expenses	1,403
Member contributions	(16,742)
Expected investment return net of investment expenses	(161,844)
Recognition of deferred inflow/outflows of resources	
Recognition of economic/demographic gains or losses	8,793
Recognition of assumption changes or inputs	42,683
Recognition of investment gains or losses	(83,001)
Other	(433)
Pension expense (income)	<u>\$ 15,327</u>

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

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ -	\$ 5,372
Changes of assumptions		40,153
Net difference between projected and actual earnings	292,479	
Contributions made subsequent to the measurement date		56,248
Total	<u>\$ 292,479</u>	<u>\$ 101,773</u>

Rains County Appraisal District
Notes to Financial Statements
December 31, 2022

7. Defined Benefit Pension Plan-continued

\$56,248 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending December 31, 2022. At year-end contributions to the plan were due in the amount of \$2,409. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended Dec 31:		
2022	\$	(15,906)
2023		(99,984)
2024		(69,869)
2025		(61,195)
2026		-
Thereafter		-
Total	\$	<u>(246,954)</u>

8. Commitments

In 2022, the Chief Appraiser and Board of Directors of the District entered into a contract with Pritchard & Abbott, Inc., who are skilled experts in the matter of appraisals and valuations of oil and gas wells, public utilities, and industrial properties, for two years. Fees for services are \$25,000 per year.

In 2022, the Chief Appraiser and Board of Directors of the District extended their contract with Pictometry International Corp., who provide licensed software, Imagery, and ChangeFinder for six years. The project will be delivered in three biannual phases for which the District incurs annual fees of \$27,866.

9. Balances and Transfers/Payments Within the Reporting Entity

Receivables and Payables

Generally, outstanding balances between funds reported as "due to/from other funds" in the governmental fund financial statements include outstanding charges by one fund to another for services or goods, and other miscellaneous receivables/payables between funds. Activity between funds that are representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are described as "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

Outstanding balances between the District's General Fund and its Agency Fund reported as "due from other funds" and "due to other funds" include cash that was transferred from general fund to open bank accounts for taxing jurisdictions.

**Rains County Appraisal District
Notes to Financial Statements
December 31, 2022**

9. Balances and Transfers/Payments Within the Reporting Entity - continued

The following schedule reports receivables and payables within the reporting entity at year-end:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 1,202	\$
Agency Fund		1,202

These amounts are not expected to be repaid within the next year.

10. Economic Dependence

The District receives a substantial portion of its revenues in the form of annual contracts with the Rains County taxing jurisdictions. The District is economically dependent on the continuation of these contracts. At December 31, 2022, these contracts have been continued through December 31, 2023.

11. Subsequent Events

On July 1, 2023, the District entered into a 36 month long-term agreement with Trepp, Inc., for membership access to information and analytics of commercial real estate. The agreement expires June 30, 2026, and the month payments range from \$900 to \$992. The total cost of future payments total \$34,047.

REQUIRED SUPPLEMENTARY INFORMATION

**REQUIRED SUPPLEMENTARY INFORMATION
RAINS COUNTY APPRAISAL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:				
Appraisal fees	\$ 589,574	\$ 589,574	\$ 589,705	\$ 131
Collection fees	89,177	89,177	89,178	1
Interest	-	-	531	531
Other income	-	-	1,817	1,817
Total Revenues	<u>678,751</u>	<u>678,751</u>	<u>681,231</u>	<u>2,480</u>
EXPENDITURES:				
Current:				
Collections	88,677	88,677	88,834	(157)
Appraisal	588,266	588,266	549,384	38,882
Capital outlay	2,500	2,500	39,513	(37,013)
			15,060	(15,060)
			2,614	(2,614)
Total Expenditures	<u>679,443</u>	<u>679,443</u>	<u>695,405</u>	<u>(15,962)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(692)</u>	<u>(692)</u>	<u>(14,174)</u>	<u>(13,482)</u>
Other Financing Sources (Uses):				
Proceeds from issuance of leases	-	-	29,120	29,120
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>29,120</u>	<u>29,120</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	<u>(692)</u>	<u>(692)</u>	<u>14,946</u>	<u>(15,638)</u>
Fund balance, January 1	<u>198,745</u>	<u>198,745</u>	<u>198,745</u>	<u>-</u>
Fund balance, December 31	<u>\$ 198,053</u>	<u>\$ 198,053</u>	<u>\$ 213,691</u>	<u>\$ 15,638</u>

See independent auditor's report on required supplementary information.

[illegible]

40

**Rains County Appraisal District
Schedule of Contributions
Last 10 Years**

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Actuarially determined contribution	\$ 47,785	\$ 46,277	\$ 41,780	\$ 34,230	\$ 31,305	\$ 29,751	\$ 30,601	\$ 29,759	\$ 28,681	\$ 25,479	\$ 23,897	\$ 22,652
Contributions in relation to the actuarially determined contribution												
Contribution deficiency (excess)	\$ 59,790	\$ 46,277	\$ 41,780	\$ 34,230	\$ 32,341	\$ 45,793	\$ 30,601	\$ 29,759	\$ 28,681	\$ 25,479	\$ 23,897	\$ 22,652
Covered employee payroll	\$ (12,005)	\$ -	\$ -	\$ -	\$ (1,036)	\$ (16,042)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered employee payroll	\$ 239,165	\$ 237,933	\$ 227,429	\$ 222,129	\$ 220,453	\$ 248,130	\$ 246,589	\$ 241,749	\$ 253,368	\$ 242,932	\$ 242,358	\$ 230,200
	25.0%	19.4%	18.4%	15.4%	14.7%	18.5%	12.4%	12.3%	11.3%	10.5%	9.9%	9.8%

Schedule Notes:

Valuation Date

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

Actuarial Cost Method
Amortization Method
Remaining Amortization Period
Asset Valuation Method
Inflation
Salary Increases
Investment Rate of Return
Retirement Age

Entry Age
 Level percentage of payroll, closed
 14.8 years (based on contribution rate calculated in 12/31/2021 valuation)
 5-yr smoothed market
 2.50%
 Varies by age and service. 4.7% average over career including inflation.
 7.50% net of administrative and investment expenses, including inflation.
 Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
 135% and 120% of the Pub-2010 General Retirees Table for males and females respectively, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Mortality

Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*

In 2015, new inflation, mortality and other assumptions were reflected.
 In 2017, new mortality assumptions were reflected.
 In 2019, new inflation, mortality and other assumptions were reflected.

Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*

In 2015 and 2016, no changes in plan provisions were reflected in the Schedule.
 In 2017, new Annuity Purchase Rates were reflected for benefits earned after 2017.
 In 2018-2021, no changes in plan provisions were reflected in the Schedule.

* Only changes effective 2015 and later are shown in the Notes to Schedule.

OTHER INFORMATION

**RAINS COUNTY APPRAISAL DISTRICT
SCHEDULE OF OUTSTANDING TAX LEVY
BY MAJOR TAXING JURISDICTION
DECEMBER 31, 2022 (Unaudited)**

Taxing Jurisdiction	2021 LEVY YEAR	2020 LEVY YEAR	2019 AND PRIOR YEARS	TOTAL 12/31/22
Rains ISD	\$ 241,381	\$ 113,537	\$ 390,013	\$ 744,931
Rains County	168,417	83,557	287,097	539,071
Rains Fire District and Emergency Rains County	26,646	13,936	46,939	87,521
City of Emory	5,153	2,199	11,455	18,807
City of East Tawakoni	9,601	4,524	9,599	23,724
City of Point	12,165	8,372	18,891	39,428
Alba Golden ISD	1,745	587	1,979	4,311
Miller Grove ISD	-	-	-	-

**Rains County Appraisal District
Communication Regarding Internal
Control Over Financial Reporting
Required by Statement on Auditing Standards 115
Year Ended December 31, 2022**

SCOTT, SINGLETON, FINCHER AND COMPANY, P.C.

CERTTIFIBD PUBLIC ACCOUNTANTS

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

Members of:
American Institute of
Certified Public Accountants

Texas Society of
Certified Public Accountants

Member of:
AICPA Governmental
Audit Quality Center

To the Board of Directors
Rains County Appraisal District

In planning and performing our audit of the financial statements of Rains County Appraisal District as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Rains County Appraisal District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of Rains County Appraisal District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be *material weaknesses* or *significant deficiencies* and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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

We consider the following deficiencies in Rains County Appraisal District's internal control to be *material weaknesses*:

During the course of our audit procedures we identified adjusting entries that were material to the financial statements of the Rains County Appraisal District. These entries were required to present the financial statements in accordance with generally accepted accounting principles. Most of these entries related to the following audit areas:

- Corrections to record accrued payroll, and prepaid activity on the full-accrual basis in accordance with generally accepted accounting principles.
- Corrections to reconciling cash accounts due to several bank accounts not reconciled for several months.
- Accounting for capital asset activity in accordance with generally accepted accounting principles and to adjust and update depreciation expense.

It is the responsibility of management to assure financial statements are prepared in accordance with generally accepted accounting principles. We recognize that the District does not have budgeted resources to hire qualified full-time accounting personnel. However, we recommend that the District review its procedures to periodically adjust the District's financial statements in accordance with generally accepted accounting principles. This will provide management and the Board with improved financial information during the year in order to make better informed financial decisions on behalf of the District.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We would like to take this opportunity to express our appreciation for the excellent cooperation extended to us by all District employees. We appreciate the opportunity to work with you.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,

Scott, Singleton, Fincher and Company, PC

Scott, Singleton, Fincher and Company, PC

July 19, 2024

Rains County Appraisal District

Required Communication
To the Governing Body Under
Statement on Auditing Standards 114

Rains County Appraisal District
Summary of Passed Adjustments
12/31/22

GL	Account Description	DR	CR
190-31-6277	Software Main/Support	\$ 67.00	\$ -
190-31-6303	Office Supplies	116.61	
190-41-6277	Software Maintenance	268.00	
190-41-6303	Office Supplies	466.44	
190-41-6604	Equipment & Furniture	6,225.00	
190-41-2200	Accrued Expenses		7,143.05
	To record unrecorded liabilities at yr end		
		<u>\$ 7,143.05</u>	<u>\$ 7,143.05</u>

Texas



Western Surety Company

OFFICIAL BOND AND OATH

THE STATE OF TEXAS
County of Rains

} ss

KNOW ALL PERSONS BY THESE PRESENTS:

BOND No. 65649404

That we, Linda Wallace, as Principal, and
WESTERN SURETY COMPANY, a corporation duly licensed to do business in the State of Texas, as Surety, are held
and bound unto Rains County Treasurer, his successors in office,

in the sum of One Hundred Thousand and 00/100 DOLLARS (\$100,000.00),
for the payment of which we hereby bind ourselves and our heirs, executors and administrators, jointly and severally, by
these presents.

Dated this 23rd day of July 2024

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That whereas, the above bounden Principal was on
the 23rd day of July, 2024, duly Appointed
(Elected—Appointed)
to the office of County Judge in and for Rains County, State of Texas, for
a term of one year commencing on the 2nd day of September, 2024.

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

pay all money that comes into his hands as county judge to the person or officer entitled
to it; pay to the county all money illegally paid to him out of county funds; and not vote
or consent to pay out county funds for other than lawful purposes

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

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

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

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

THE STATE OF TEXAS } ss
County of _____

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

ATTEST:

County Court _____ Clerk
County

Date _____
Linda Hall

County, Texas

THE STATE OF TEXAS } ss
County of _____

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

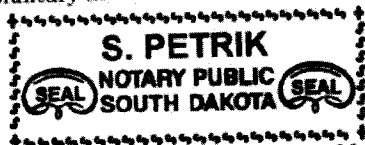
WITNESS my hand and the seal of the County Court of said County, at office in _____,
Texas, the day and year last above written.

By _____ Deputy _____ Clerk
County Court _____ County

ACKNOWLEDGMENT OF SURETY
(Corporate Officer)

STATE OF SOUTH DAKOTA } ss
County of Minnehaha

Before me, a Notary Public, in and for said County and State on this 23rd day of July,
2024, personally appeared Larry Kasten to me known to be the identical
person who subscribed the name of WESTERN SURETY COMPANY, Surety, to the foregoing instrument as the
aforesaid officer and acknowledged to me that he executed the same as his free and voluntary act and deed, and as the
free and voluntary act and deed of such corporation for the uses and purposes therein set forth.



My Commission Expires August 11, 2028

S. Petrik

Notary Public

Figure: 28 TAC § 1.601(a)(2)(B)

Have a complaint or need help?

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

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

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

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

Call: Customer Service at 1-605-336-0850
Toll-free: 1-800-331-6053

Email: uwservices@cnasurety.com
Mail: P.O. Box 5077, Sioux Falls, SD 57117-5077

The Texas Department of Insurance

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

Call with a question: 1-800-252-3439
File a complaint: www.tdi.texas.gov
Email: ConsumerProtection@tdi.texas.gov
Mail: Consumer Protection, MC: CO-CP, Texas Department of Insurance, P.O. Box 12030, Austin, TX 78711-2030

Tiene una queja o necesita ayuda?

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

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

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

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

Llame a: Servicio al Cliente al 1-605-336-0850
Telefono gratuito: 1-800-331-6053

Correo electronico: uwservices@cnasurety.com
Direccion postal: P.O. Box 5077, Sioux Falls, SD 57117-5077

El Departamento de Seguros de Texas

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

Llame con sus preguntas al: 1-800-252-3439
Presente una queja en: www.tdi.texas.gov

Correo electronico: ConsumerProtection@tdi.texas.gov
Direccion postal: Consumer Protection, MC: CO-CP, Texas Department of Insurance, P.O. Box 12030, Austin, TX 78711-2030

SF

CNA SURETY

PO Box 5077 Sioux Falls SD 57117-5077

July 22, 2024

1-800-331-6053
Fax 1-605-335-0357
www.cnasurety.com

Filed For Record
At 9:55 A M.

AUG 06 2024

Linda Wallace
220 W Quitman Ste A
Emory, TX 75440

MANDY SAWYER, COUNTY CLERK
RAINS COUNTY, TEXAS
BY: MS

File # 65649404
Linda Wallace

\$100,000.00
Company Code: 0601
Written By: WESTERN SURETY COMPANY
County Judge County of Rains

Enclosed is your bond. To continue your bond coverage and keep it in force, you must file this document with the county of Rains.

If you are no longer required to post this bond, please write the word "Cancel" directly on the document, and return it to CNA Surety.

If you have any questions, please contact your local agent.

Enclosure



Western Surety Company

CONTINUATION CERTIFICATE

Western Surety Company hereby continues in force Bond No. 65649432 briefly described as COUNTY CLERK COUNTY OF RAINS

for MANDY SAWYER

_____, as Principal,
in the sum of \$ FORTY THOUSAND AND NO/100 Dollars, for the term beginning September 09, 2024, and ending September 09, 2025, subject to all the covenants and conditions of the original bond referred to above.

This continuation is issued upon the express condition that the liability of Western Surety Company under said Bond and this and all continuations thereof shall not be cumulative and shall in no event exceed the total sum above written.

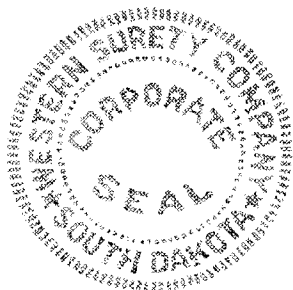
Dated this 1st day of August, 2024.

WESTERN SURETY COMPANY

By _____



Larry Kasten, Vice President



THIS "Continuation Certificate" MUST BE FILED WITH THE ABOVE BOND.

Figure: 28 TAC § 1.601(a)(2)(B)

Have a complaint or need help?

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

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

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

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

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

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

Email: uwservices@cnasurety.com

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

The Texas Department of Insurance

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

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

File a complaint: www.tdi.texas.gov

Email: ConsumerProtection@tdi.texas.gov

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

Tiene una queja o necesita ayuda?

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

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

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

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

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

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

Correo electronico: uwservices@cnasurety.com

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

El Departamento de Seguros de Texas

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

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

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

Correo electronico: ConsumerProtection@tdi.texas.gov

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

SF



PO Box 5077 Sioux Falls SD 57117-5077

August 01, 2024

1-800-331-6053

Fax 1-605-335-0357

www.cnasurety.com

Mandy Sawyer
220 W Quitman Ste A
Emory, TX 75440

Filed For Record
At 10:29 A M.

AUG 13 2024

MANDY SAWYER, COUNTY CLERK
RAINS COUNTY, TEXAS
BY: MS

File # 65649432
Mandy Sawyer

\$40,000.00
Company Code: 0601
Written By: WESTERN SURETY COMPANY
County Clerk County of Rains

Enclosed is your renewal certificate. To continue your bond coverage and keep it in force, you must file this renewal document with the county of Rains.

If you are no longer required to post this bond, please write the word "Cancel" directly on the document, and return it to CNA Surety.

If you have any questions, please contact your local agent.

Enclosure