

FILED FOR RECORD  
IN MY OFFICE

AT 3:15 O'CLOCK P M

APR 19 2012

CLARA JONES  
COUNTY CLERK, PANOLA COUNTY, TEXAS  
BY Deputy Clerk DEPUTY

**MEETING OF COMMISSIONERS' COURT  
OF PANOLA COUNTY**

TO WHOM IT MAY CONCERN:

PURSUANT TO THE TEXAS OPEN MEETINGS ACT, NOTICE IS HEREBY GIVEN THAT A SPECIAL MEETING OF THE COMMISSIONERS' COURT OF PANOLA COUNTY, TEXAS WILL BE HELD ON THE 23<sup>RD</sup> DAY OF APRIL, 2012, IN THE COMMISSIONERS' COURTROOM IN THE PANOLA COUNTY COURTHOUSE IN CARTHAGE, TEXAS AT 9:00 O'CLOCK A.M. AT WHICH MEETING THE FOLLOWING SUBJECTS WILL BE DISCUSSED AND THE FOLLOWING MATTERS ACTED UPON:

**OPENING PRAYER.**

**OPEN MEETING:**

1. **CITIZEN COMMENTS:** This is for citizens to comment on any subject not on the current agenda concerning county business. Members of the Court may answer direct questions, but any action from this item must be scheduled on a future agenda.
2. **COMMISSIONERS' REPORT:** These are for informational purposes only. Any action that needs to be taken on the basis of these reports will be placed on a future agenda for action.
3. **COUNTY JUDGE'S REPORT:** This is for informational purposes only. Any action that needs to be taken on the basis of this report will be placed on a future agenda for action.
4. **CONSENT ITEMS:**

**PERSONNEL**

- a. To record separation of employment for Ron Clinton, part-time Panola County Deputy Constable, Precinct #2 and #3, effective April 30, 2012.
- b. To record the employment of Charles Blue as a part-time Panola County Deputy Constable, Precincts #2 and #3, effective upon completion of physical and drug test at the rate of \$18.16 per hour.

- c. To record the retirement of Byron McMillen as Captain with the Panola County Sheriff's Department effective April 30, 2012.
- d. To record the employment of Ron Clinton as a Captain with the Panola County Sheriff's Department effective May 1, 2012 at Captain's salary.
- e. To record an increase in salary to \$13.13 per hour for Pamela Jones, a Detention Officer with the Panola County Sheriff's Department, effective April 21, 2012.

**ROAD & BRIDGE**

- a. To approve and record a request by Orion Pipeline, LLC to cross under Panola County Roads #153 and #187 with 8" natural gas lines.
- b. To approve and record a request by Midway Oilfield Constructors to cross under Panola County Road #471 with a 4" flex pipe (encased in 6") line.

**MISCELLANEOUS**

- a. To ratify and record Pro Rata Tobacco Settlement Distribution County Expenditure Statement - 2012.
- b. To record Deputation, Statement of Officer, and Oath of Office forms for Deputy County Clerk Bobbie Davis.
- c. To approve and record Panola County Investment Report for 1<sup>st</sup> Quarter 2012.
- d. To approve and record 2012 Budget Amendment No. 8.
- e. To record copy of 123<sup>rd</sup> Judicial District Community Supervision and Corrections Department's Minutes of Meeting held March 28, 2012; 123<sup>rd</sup> Judicial District Community Supervision and Corrections Department's Proposed FY-2012 Fugitive Absconder Budget Adjustment #1; 123<sup>rd</sup> Judicial District Community Supervision and Corrections Department's Proposed FY-2012-2013 Indirect Services Budget; and to record written statement containing date, time and place said proposed Adjustment and Budget will be finalized and approved.
- f. To record Panola County Juvenile Probation Department's Financial Statements for Fiscal Year ending August 31, 2011.
- g. To record 123<sup>rd</sup> Judicial District Community Supervision Corrections Departments' Financial Statements for Fiscal Year ending August 31, 2011.

REQUESTS FOR CONFERENCE ATTENDANCE

- a. To approve and record a Request for Attendance at a Conference form(s) for the following Panola County elected official(s)/employee(s): Panola County Sheriff's Department Secretaries Leigh Welk and Lindsey Jones; Panola County Deputy Sheriffs Chris Welk, Brent Shrell, James Ferris, and Ronnie Endsley.
5. To approve Road & Bridge requisitions and to approve payment of current Panola County bills as presented on vouchers prepared and submitted by the County Auditor.
6. To open sealed bids for Asphalt Materials for Road Maintenance. Bid may be awarded at a future meeting of the Court.
7. To open sealed bids for Courthouse Fire Detection System. Bid may be awarded at a future meeting of the Court.
8. To discuss and act upon approving Coordination Agreement between Panola College and Panola County.
9. To discuss and act upon approving an Outlease Agreement between the United States Postal Service and Panola County for 9-1-1 Rural Addressing office.
10. To discuss and act upon employing Willie Perkins as a Seasonal Operator with the Panola County Road and Bridge Department, Precinct #3, effective April 24, 2012 at the rate of \$15.59 per hour.
11. To discuss and act upon approving the purchase of one (1) Reclaimer through HGAC for use by the Panola County Road and Bridge Department, Precinct #2.
12. To discuss and act upon approving Standard Form of Agreement Between Owner (Panola County) and Construction Manager (J. E. Kingham Construction Company) with regards to the Sammy Brown Library Project.
13. To discuss fixing the roof at the Exposition Center and to authorize Commissioner Ronnie LaGrone to contact the entities involved regarding their share of the expense. Proposals to be acted upon at a future meeting of the Commissioners' Court.
14. To discuss and act upon approving an increase in salary to \$14.89 per hour for Clayton Eubank, an Operator with the Panola County Road and Bridge Department, Precinct #4, effective April 24, 2012.
15. To discuss and act upon employing Clayton Womack as a Truck Driver with the Panola County Road and Bridge Department, Precinct #4, effective upon successful completion of physical and drug test at the rate of \$11.86 per hour.

16. To discuss and act upon approving an Engagement Letter from Robinson & Payne, PLLC for capital asset listing and depreciation schedules services.
17. To discuss and act upon approving an Engagement Letter from Robinson & Payne, PLLC with regards to financial statement information applicable to the Panola County Retiree Health Benefits Trust Fund.

ADJOURNMENT

WITNESS THE HAND OF THE UNDERSIGNED CLERK ON THIS THE 19<sup>TH</sup> DAY OF APRIL, 2012 AT 3:15 O'CLOCK P.M.



Clara Jones  
CLARA JONES, COUNTY CLERK  
PANOLA COUNTY, TEXAS  
By: Seresa R. Cord, Deputy

I, CLARA JONES, CLERK OF THE COMMISSIONERS' COURT OF PANOLA COUNTY, TEXAS DO HEREBY CERTIFY THAT THE ABOVE NOTICE WAS POSTED ON THE OFFICIAL BULLETIN BOARD IN THE PANOLA COUNTY COURTHOUSE IN THE CITY OF CARTHAGE, TEXAS AND IN A PUBLIC PLACE VISIBLE AT ALL TIMES ON THE 19<sup>TH</sup> DAY OF APRIL, 2012 AT 3:15 O'CLOCK P.M.



Clara Jones  
CLARA JONES, COUNTY CLERK  
PANOLA COUNTY, TEXAS  
By: Seresa R. Cord, Deputy

FILED FOR RECORD  
IN MY OFFICE

AT 1:30 O'CLOCK P M

MAY 14 2012

CLARA JONES  
COUNTY CLERK, PANOLA COUNTY, TEXAS  
BY Clara Jones DEPUTY

The State of Texas  
The County of Panola County

On this the 23<sup>rd</sup> day of April, A. D. 2012, the Commissioners' Court of Panola County, Texas met in a Special Meeting of the Court at 9:00 o'clock a.m. in the Commissioners' Courtroom of said County with the following members of the Court present:

David L. Anderson	County Judge
Ronnie LaGrone	Commissioner, Precinct #1
John Gradberg	Commissioner, Precinct #2
Dale LaGrone	Commissioner, Precinct #4

And Commissioner Reed absent, constituting a quorum of the Court. Also attending were Clara Jones, County Clerk, and Lee Ann Jones, Administrative Assistant to the County Judge. Attached to and made a part of these minutes is a list of other attendees and the office or organization that each represents. The following proceedings were held at this meeting:

OPEN MEETING:

Prayer was given by Commissioner Ronnie LaGrone.

1. CITIZEN COMMENTS:

James Young, the Emergency Management Coordinator reported to the Court that there will be a hearing Wednesday April 25, 2012 at 2:00 p.m. in the Commissioners' Courtroom to discuss Panola County's Multi-Hazard Mitigation Plan.

2. COMMISSIONERS' REPORTS

There were no reports from the Commissioners.

3. COUNTY JUDGE'S REPORT:

There was no County Judges Report.

4. CONSENT ITEMS:

PERSONNEL

- ✓ a. To record separation of employment of Ron Clinton, part-time Panola County Deputy Constable, Precinct #2 and #3, effective April 30, 2012.
- ✓ b. To record the employment of Charles Blue as a part-time Panola County Deputy Constable, Precinct #2 and #3, effective upon completion physical and drug test at the rate of \$18.16 per hour.
- ✓ c. To record the retirement of Byron McMillen as Captain with the Panola County Sheriff's Department effective April 30, 2012.

- ✓d. To record the employment of Ron Clinton as a Captain with the Panola County Sheriff's Department effective May 1, 2012 at Captain's salary.
- ✓e. To record an increase in salary to \$13.13 per hour for Pamela Jones, a Detention Officer with the Panola County Sheriff's Department, effective April 21, 2012.

ROAD & BRIDGE

- ✓a. To approve and record a request by Orion Pipeline, LLC to cross under Panola County Roads #153 and #187 with an 8" natural gas line.
- ✓b. To approve and record a request by Midway Oilfield Constructors to cross under Panola County Road #471 with a 4" flex pipe (encased in 6") line.

MISCELLANEOUS

- ✓a. To ratify and record Pro Rata Tobacco Settlement Distribution County Expenditure Statement - 2012.
- ✓b. To record Deputation Statement of Officer, and Oath of Office forms for Deputy County Clerk Bobbie Davis.
- ✓c. To approve and record Panola County Investment Report for 1<sup>st</sup> Quarter 2012.
- ✓d. To approve and record 2012 Budget Amendment No.8.
- ✓e. To record copy of 123<sup>rd</sup> Judicial District Community Supervision and Corrections Department's Minutes of Meeting held March 28, 2012; 123<sup>rd</sup> Judicial District Community Supervision and Corrections Department's Proposed FY - 2012 Fugitive Absconder Budget Adjustment #1; 123<sup>rd</sup> Judicial District Community Supervision and Corrections Department's Proposed FY - 2012-2013 Indirect Services Budget; and to record written statement containing date, time and place said proposed Adjustment and Budget will be finalized and approved.
- ✓f. To record Panola County Juvenile Probation Department's Financial Statements for Fiscal Year ending August 31, 2011.
- ✓g. To record 123<sup>rd</sup> Judicial District Community Supervision Corrections Department's Financial Statements for Fiscal Year ending August 31, 2011.

REQUESTS FOR CONFERENCE ATTENDANCE

- a. To approve and record a Request for Attendance at a Conference form(s) for the following Panola County elected official(s)/employee(s): Panola County Sheriff's Department Secretaries Leigh Welk, and Lindsey Jones; Panola County Deputy Sheriffs Chris Welk, Brent Shrell, James Ferris, and Ronnie Endsley.
- ✓ Commissioner Ronnie LaGrone moved and Commissioner John Gradberg seconded the motion to approve all the Consent Items. The motion passed by a vote of 4-0-1. Commissioner Reed was absent.

A COPY OF EACH AMENDMENT, REQUEST, LETTER, AND/OR BOND IS ATTACHED TO AND MADE A PART OF THE MINUTES.

- ✓5. Commissioner Dale LaGrone moved and Commissioner John Gradberg seconded the motion to approve Road & Bridge requisitions and to approve payment of current Panola County bills as presented on vouchers prepared and submitted by the County Auditor. The motion passed by a vote of 4-0-1. Commissioner Reed was absent. SEE COPY OF BILLS ATTACHED.

- ✓6. Commissioner Ronnie LaGrone moved and Commissioner Dale LaGrone seconded the motion to award the bid for Asphalt Materials for Road Maintenance to Longview Asphalt. The motion passed by a vote of 4-0-1. Commissioner Reed was absent. SEE COPY OF BID ATTACHED.
- ✓7. Judge Anderson moved and Commissioner Ronnie LaGrone seconded the motion to award the bid for Courthouse Fire Detection System to Universal Time Equipment Company in the amount of \$79,887.00. The motion passed by a vote of 4-0-1. Commissioner Reed was absent. SEE COPY OF BID ATTACHED.
- ✓8. Commissioner Dale LaGrone moved and Commissioner John Gradberg seconded the motion to approve Coordination Agreement between Panola College and Panola County. The motion passed by a vote of 4-0-1. Commissioner Reed was absent. SEE COPY OF AGREEMENT ATTACHED.
- ✓9. Commissioner Ronnie LaGrone moved and Commissioner Dale LaGrone seconded the motion to approve an Outlease Agreement between the United States Postal Service and Panola County for 9-1-1 Rural Addressing Office. The motion passed by a vote of 4-0-1. Commissioner Reed was absent. SEE COPY OF AGREEMENT ATTACHED.
- ✓10. Judge Anderson moved and Commissioner Dale LaGrone seconded the motion to employ Willie Perkins as a Seasonal Operator with the Panola County Road and Bridge Department, Precinct #3, effective April 24, 2012 at the rate of \$15.59 per hour. The motion passed by a vote of 4-0-1. Commissioner Reed was absent.
- ✓11. Commissioner John Gradberg moved and Commissioner Ronnie LaGrone seconded the motion to approve the purchase of one (1) Reclaimer through HGAC for use by the Panola County Road and Bridge Department, Precinct #2. The motion passed by a vote of 4-0-1. Commissioner Reed was absent.
- ✓12. Commissioner Dale LaGrone moved and Commissioner John Gradberg seconded the motion to approve Standard Form of Agreement Between Owner (Panola County) and Construction Manager (J. E. Kingham Construction Company) with regards to the Sammy Brown Library Project. The motion passed by a vote of 4-0-1. Commissioner Reed was absent. SEE COPY OF AGREEMENT ATTACHED.
- ✓13. Commissioner Dale LaGrone moved and Commissioner John Gradberg seconded the motion to authorize Commissioner Ronnie LaGrone to contact the entities involved regarding their share of the expenses for the repair of the roof at the Exposition Center. Proposals to be acted upon at a future meeting of the Commissioners' Court. The motion passed by a vote of 4-0-1. Commissioner Reed was absent.
- ✓14. Commissioner Dale LaGrone moved and Commissioner Ronnie LaGrone seconded the motion to approve an increase in salary to \$14.89 per hour for Clayton Eubank, an Operator with the Panola County Road and Bridge Department, Precinct #4, effective April 24, 2012. The motion passed by a vote of 4-0-1. Commissioner Reed was absent.
- ✓15. Commissioner Dale LaGrone moved and Commissioner John Gradberg seconded the motion to employ Clayton Womack as a Truck Driver with the Panola County Road and Bridge Department, Precinct #4, effective upon successful completion of physical and drug test at the rate of \$11.86 per hour. The motion passed by a vote of 4-0-1. Commissioner Reed was absent.
- ✓16. Commissioner John Gradberg moved and Commissioner Dale LaGrone seconded the motion to approve an Engagement Letter from Robinson & Payne, PLLC for capital asset listing and depreciation schedules services. The motion passed by a vote of 4-0-1. Commissioner Reed was absent. SEE COPY OF LETTER ATTACHED.
17. Commissioner Ronnie LaGrone moved and Commissioner John Gradberg seconded the motion to approve an Engagement Letter from Robinson & Payne, PLLC

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with regards to financial statement information applicable to the Panola County Retiree Health Benefits Trust Fund. The motion passed by a vote of 4-0-1. Commissioner Reed was absent. SEE COPY OF LETTER ATTACHED.

The meeting was then adjourned.

Dated this the 23rd day of April, 2012.

  
David L. Anderson, County Judge, Panola County, Texas

ATTEST:

  
Clara Jones, County Clerk, Panola County, Texas





Commissioners' Court Meeting  
April 23, 2012

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1. John Doe
2. [Signature]
3. Debbie Dodson
4. Jim [Signature]
5. Fred [Signature]
6. Kenneth C. Peterson
7. Carlton Wall
8. [Signature]
9. Kim Turner
10. William R. (Butler) Marsalis
11. Karen L. Marsalis
12. Gloria [Signature]

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# CONSENT ITEMS



County of Panola

MITCH NORTON  
CONSTABLE PRECINCTS 2 & 3  
ROOM 102 COURTHOUSE  
CARTHAGE, TEXAS 75633  
(903) 693-0385

April 16, 2012

Panola County Commissioner's Court

Please be advised of the separation of employment of Ron Clinton, Deputy Constable,  
Precinct #2 and #3, effective April 30, 2012.

Sincerely,

A handwritten signature in cursive script that reads "M. Norton".

Mitch Norton,  
Panola County Constable  
#2 and #3.

MN/jr



County of Panola

MITCH NORTON  
CONSTABLE PRECINCTS 2 & 3  
ROOM 102 COURTHOUSE  
CARTHAGE, TEXAS 75633  
(903) 693-0385

April 3, 2012

Panola County Commissioner's Court

Please record the employment of Charles Blue with Panola County Constable #2 and #3 as a part time deputy constable upon completion of physical and drug screen at a rate of \$18.16 per hour.

Sincerely,

A handwritten signature in cursive script that reads "M. Norton".

Mitch Norton  
Panola County Constable  
#2 and #3

314 W. WELLINGTON  
CARTHAGE, TX 75633  
(903) 693-0333  
FAX (903) 693-9388



JACK ELLETT  
SHERIFF

## PANOLA COUNTY SHERIFF'S DEPARTMENT

April 5, 2012

The Honorable David Anderson  
Panola County Judge  
110 S. Sycamore  
Carthage, Texas 75633

Dear Judge Anderson:

Please add the following items to the next scheduled meeting of the Panola County Commissioner's Court:

1. Record the retirement of Byron McMillen as Captain for Panola County Sheriff's Office effective April 30, 2012.
2. Record the Employment of Ron Clinton as a Captain for Panola County Sheriff's Office Effective May 01, 2012 at Captains Salary.

Sincerely,

A handwritten signature in black ink, appearing to read "Jack Ellett".

Jack Ellett  
Sheriff

JE/lj

CC: Sidney Burns  
Gloria Portman

HONESTY - INTEGRITY - DEDICATION

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314 W. WELLINGTON  
CARTHAGE, TX 75633  
(903) 693-0333  
FAX (903) 693-9366



JACK ELLETT  
SHERIFF

## PANOLA COUNTY SHERIFF'S DEPARTMENT

April 5, 2012

The Honorable David Anderson  
Panola County Judge  
110 S. Sycamore  
Carthage, Texas 75633

Dear Judge Anderson:

Please add the following items to the next scheduled meeting of the Panola County Commissioner's Court:

1. Please record the pay raise for Detention Officer Pamela Jones to \$13.13 an hour as of April 21, 2012.

Sincerely,

A handwritten signature in black ink, appearing to read "Jack Ellett".

Jack Ellett  
Sheriff

JE/lj

CC: Sidney Burns  
Gloria Portman

HONESTY - INTEGRITY - DEDICATION

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NOTICE OF PROPOSED INSTALLATION  
PIPELINE AND /OR UTILITY LINESTO: THE PANOLA COUNTY COMMISSIONERS COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT CARTHAGE, TEXAS

Formal notice is hereby give that:

Orion Pipeline, LLC  
(COMPANY NAME)

Proposes to place a

8" Natural Gas  
(PIPE SIZE)

Line within the Right-of-Way

of County Road: CR153 & CR167  
(NUMBER OF ROAD)

as follows:

The proposed pipeline will cross under the indicated roads on the attached sheet. Installation shall be made by boring total length of line in Panola County is 120 ft.

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

Construction of this line will begin on or after the 16<sup>th</sup> day of April 2012.

FIRM: Orion Pipeline  
BY: Justin Schminkey  
TITLE: Field Engineer  
ADDRESS: 100 E. Ferguson  
Suite 404  
PHONE: (903) 372-9066

## APPROVAL

April 23, 2012

TO: Mr. Justin Schminkey  
Orion Pipeline, LLC  
100 E. Ferguson, Suite 404  
Tyler, Texas 75702

RE: CR #153 & #187

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed 8" **natural gas** lines as shown by accompanying drawings and notice except as noted below.

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

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

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



5. Parallel line will be installed as near the right-of-way lines as is possible and no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.
6. Operations along roadbeds shall be performed in such manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs to road surface, roadbed, structures or other right-of-way features as a direct result of this installation will be borne by the owner of this line.
7. Barricades, warning signs, lights, and flag man(men) when necessary shall be provided by the contractor or owner. One-half (1/2) of the traveled portion of the road must be open at all times.

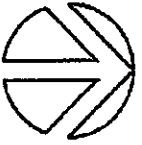
Approved:   
COUNTY JUDGE

COMMISSIONERS:

Precinct #1 Ronnie LaGrone  
Precinct #2 John Gradberg  
Precinct #3 Hermon E. Reed, Jr.  
Precinct #4 Dale LaGrone

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# PROPOSED CR 153 & CR 187 BORE



**ORION PIPELINE, LLC**  
100 E. FERGUSON, SUITE 708 TYLER, TX 75702  
TEL: (903) 592-3200 FAX: (903) 592-3231



**PROPOSED BORE SITE**  
NOTE: THE CR 187 BORE WILL BE LOCATED  
APPROXIMATELY 80 FT EAST OF THE  
INTERSECTION OF CR 153 AND CR 187

C.R. 187

C.R. 153

**PROPOSED BORE SITE**

NOTE: THE CR 153 BORE WILL BE  
LOCATED APPROXIMATELY 380 FT  
NORTH OF THE INTERSECTION OF  
CR 153 AND CR 187

NOTICE OF PROPOSED INSTALLATION  
PIPELINE AND /OR UTILITY LINESTO: THE PANOLA COUNTY COMMISSIONERS COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT CARTHAGE, TEXAS

Formal notice is hereby give that:

Midway Oilfield Constructors Proposes to place a  
(COMPANY NAME)  
4" <sup>301 series</sup> Flex Pipe (increased in 6") Line within the Right-of-Way  
(PIPE SIZE)

of County Road: 471 as follows:  
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.  
Installation shall be made by boring total length of line in Panola County is 160'

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

Construction of this line will begin on or after the 18<sup>th</sup> day of  
April 2012.

FIRM: Midway Oilfield  
BY: Mike Gadd  
TITLE: Supervisor  
ADDRESS: 12627 N.E. Hwy 21  
Midway, Daberry, TX 75852  
PHONE: (936) 349-2685

## APPROVAL

April 23, 2012

TO: Mr. Mike Cudd  
Midway Oilfield Constructors  
12627 NE Hwy 21  
Midway, Texas 75852

RE: CR #471

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed 4" flex pipe (encased in 6") line as shown by accompanying drawings and notice except as noted below.

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

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

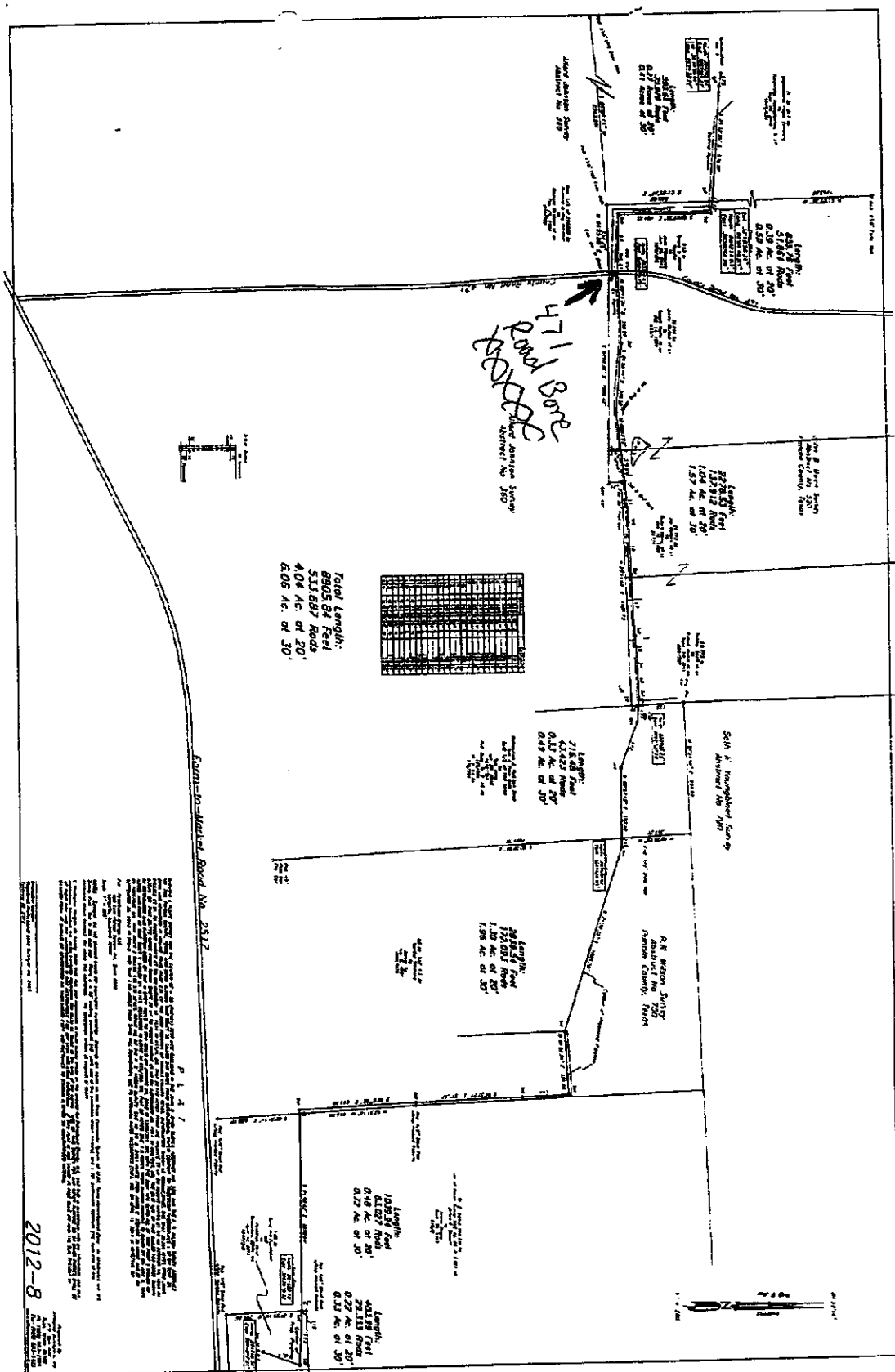
1. All lines are to be installed a minimum of 36 inches below the flow line of the adjacent drainage or barrow ditch.
2. All excavation within the right-of-way and not under surfacing shall be backfilled by tamping in 6 inch horizontal layers. All surplus material shall be removed from the right-of-way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

5. Parallel line will be installed as near the right-of-way lines as is possible and no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.
6. Operations along roadbeds shall be performed in such manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs to road surface, roadbed, structures or other right-of-way features as a direct result of this installation will be borne by the owner of this line.
7. Barricades, warning signs, lights, and flag man(men) when necessary shall be provided by the contractor or owner. One-half (1/2) of the traveled portion of the road must be open at all times.

Approved:   
COUNTY JUDGE

COMMISSIONERS:

Precinct #1 Ronnie LaGrone  
Precinct #2 John Gradberg  
Precinct #3 Hermon E. Reed, Jr.  
Precinct #4 Dale LaGrone





**PRO RATA TOBACCO SETTLEMENT DISTRIBUTION  
COUNTY EXPENDITURE STATEMENT – 2012**  
[www.dshs.state.tx.us/tobacco/settlement](http://www.dshs.state.tx.us/tobacco/settlement)

Name of County: Panola County

Provide the calendar year 2011 unreimbursed health care expenditures for your county within the categories designated below. The Agreement Regarding Disposition of Settlement Proceeds states that these expenditures shall be calculated as follows:

"The total annual unreimbursed health care expenditures for a county not wholly located within a hospital district are defined as all unreimbursed amounts, including unreimbursed jail health care, expended by such county for health care services to the general public during that year plus 15% of the total."

Allowable Expenditure Categories

A. County indigent health care services:	\$ <u>279,715.01</u>
B. <sup>1</sup> Unreimbursed jail health care:	\$ <u>117,219.45</u>
C. <sup>2</sup> Additional unreimbursed personal health care services provided to the general public: (Use <i>Category C Expenditure Worksheet</i> to calculate this amount.)	\$ <u>6,000.00</u>
D. <sup>3</sup> Other allowable expenditures: (This category should <b>ONLY</b> be completed if the <i>Non-Hospital District Public Hospital Expenditure Statement</i> regarding the sale or lease of a public health care facility applies to you. If applicable, insert the total from page 2 of that form in this category.)	\$ <u>621,274.55</u>
Total allowable expenditures: (Expenditure Categories A+B+C+D)	\$ <u>1,024,209.01</u>
X 1.15 =	\$ <u>1,177,840.36</u> (Amount claimed by county for pro rata distribution in 2012)

**Pro Rate Tobacco Settlement Distribution  
County Expenditure Statement - 2012**

<sup>1</sup>Unreimbursed jail health care expenditures may be calculated using either of the following two methods. The total may include unreimbursed health care expenditures for juveniles held under Court commitment at county expense. Indirect costs must be excluded from the calculation.

(1) determine the total expenditures based on itemized health care expenses for prisoners over the entire year, subtracting any reimbursement received from entities outside your political subdivision to cover health care expenses for individual prisoners; or

(2) determine the total expenditures based on itemized health care expenses for the entire year and apply the following formula:

$$\text{Total Prisoner Health Care} \times \frac{\text{Unreimbursed Jail Population}}{\text{Total Jail Population}} = \text{Unreimbursed Health Care Expenses}$$

Attach a worksheet indicating which of the above methods you used to calculate unreimbursed jail health care expenditures, as well as the base numbers for your calculation.

---

<sup>2</sup>Expenditures in Category C must be for services such as a hospital district may provide. These are typically diagnostic and treatment services for individuals. Health care education, outreach, screening, laboratory services, counseling, and case management may be counted. Environmental services, such as mosquito control, water testing, and septic tank inspection may not be counted. Expenditures for population-based services not involving direct contact with an individual health care recipient, such as restaurant inspection, must also be excluded.

Complete the Attachment (page 4 of 4 of this expenditure statement), indicating the base numbers for your calculation of Category C expenditures.

---

<sup>3</sup>Note the following additional provision in the tobacco settlement agreement, Section 5.B(4):

"To the extent not already included, a political subdivision shall be eligible to include expenditures from the political subdivision reserve funds and other expenditures, to the extent they are verifiable, which are attributable to proceeds from the sale or lease of public health care facilities. To the extent that proceeds from the sale or lease of public health care facilities are represented by contractually obligated health care services for indigent residents of the political subdivision performed by the purchaser or lessee, such services shall be valued as if they had been reimbursed at Medicaid rates."

If the above provision is applicable to your political subdivision, complete and attach the Non-Hospital District Public Hospital Expenditure Statement indicating the base numbers for your calculation of Category D expenditures.



### PANOLA COUNTY INDIGENT HEALTH CARE SERVICES WORKSHEET

Panola County owns a hospital, formerly known as Panola General Hospital. This facility has been leased to East Texas Medical Center, and it is now known as ETMC-Carthage. A part of the financial arrangement was that ETMC would provide Indigent Care each year to Panola County residents equal to 4% of the Carthage facility's Net Patient Revenue. Total Charges for 2011 were \$3,196,433.86.

#### 2011 MEDICAID REIMBURSEMENT RATES: \$621,274.55

Panola County also reimburses physicians for their Inpatient and Outpatient Care for indigents at Medicaid rates.

#### 2011 TOTAL PHYSICIAN REIMBURSEMENT: \$ 246,875.92

#### RECAP

#### COUNTY INDIGENT HEALTH CARE SERVICES

Physician reimbursements	\$ 246,875.92
Prescriptions - US Script	15,305.71
Indigent Software Monthly Service Fee & Training	<u>17,533.38</u>
<b>TOTAL (Category "A")</b>	<b>\$ 279,715.01</b>

#### UNREIMBURSED JAIL HEALTH CARE WORKSHEET

Panola County's calculations are based on method (1): total expenditures less any reimbursement from entities outside our political subdivision.

Expenditures on Inmates	\$ 117,219.45
Reimbursements	<u>- 0 -</u>
<b>TOTAL (Category "B")</b>	<b>\$ 117,219.45</b>

#### ADDITIONAL UNREIMBURSED PERSONAL HEALTH CARE

Panola County has a County Health Officer that is paid on a monthly basis.

Expenditures for County Health Officer	\$ 6,000.00
<b>TOTAL (Category "C")</b>	<b>\$ 6,000.00</b>

#### OTHER ALLOWABLE EXPENDITURES

Contractually Obligated health services provided for indigent residents of Panola County by lessee of hospital as described above.

2011 Allowable amount based on Medicaid reimbursement rates	<u>\$621,274.55</u>
<b>TOTAL (Category "D")</b>	<b>\$621,274.55</b>

**Pro Rata Tobacco Settlement Distribution  
County Expenditure Statement - 2012**

The deadline for submission of this form to the Texas Department of State Health Services (DSHS) is March 31, 2012. The target date for payment by the Comptroller of Public Accounts to the political subdivisions, based on this information, is no later than April 30, 2012.

The information submitted on this form is subject to audit by the State of Texas. If ineligible expenditures are identified through an audit following payment to a political subdivision, the ineligible amount may be deducted from the subsequent year's payment to that political subdivision.

This is to certify that the above expenditures are eligible for pro rata payment in accordance with the Agreement Regarding Disposition of Settlement Proceeds between the State of Texas and American Tobacco Company, et al.

Name of County: Panola County

Name of Certifying Officer: David Anderson

Certifying Officer's Title: County Judge

Certifying Officer's Signature/Date: David Anderson 3-29-12

Telephone Number: (903) 693-0391 Email: david.anderson@co.panola.tx.us

If you choose to have your completed signed expenditure statement (1) hand delivered or (2) faxed or (3) emailed to DSHS, it must be received no later than 5:00 p.m., March 31, 2012. If you elect to mail (via the U.S. Postal Service) or ship (via a commercial mail service) your completed signed expenditure statement, the postmark must reflect a date no later than midnight, March 31, 2012. STATEMENTS THAT DO NOT INCLUDE A SIGNATURE WILL NOT BE ACCEPTED. Statements are to be addressed to:

Texas Department of State Health Services  
Funds Coordination & Management  
Attn: Meghan Lyons, MC 4501, Rm. T-511  
1100 W 49<sup>th</sup> Street, Austin, TX 78756  
PO Box 149347, Austin, Texas 78714-9347

You may direct any questions to Ms. Lyons at the above address or by telephone, fax, or email as follows:

Telephone Number: 512.776.2577

Fax: 512.776.7774

Email: meghan.lyons@dshs.state.tx.us

**DSHS WILL ACKNOWLEDGE IN WRITING THE RECEIPT OF ALL COMPLETED SIGNED  
EXPENDITURE STATEMENTS.**

**Category C Expenditure Worksheet**

On the appropriate line below, enter the base numbers for your county's additional unreimbursed personal health care services provided to the general public during calendar year 2011. Any unreimbursed expenditures that you made from a trust fund or reserve account for the provision of health care services may also be included below.

(1) Health care clinic, laboratory, and case management services.	\$
(2) Dental care services	\$
(3) Outreach and prevention efforts related to tobacco use, including but not limited to media campaigns, education, counseling, and production and distribution of promotional literature.	\$
(4) Other health care outreach and prevention efforts, including but not limited to media campaigns, education, counseling, and production and distribution of promotional literature. Typical target areas for these efforts include health hazards affecting the general public.	\$ 6000.00
(5) Medical transportation	\$
(6) Behavioral or psychiatric health care services	\$
(7) Capital expenditures for health care services	\$
(8) Overhead costs for a health care facility	\$
(9) Emergency medical services	\$
(10) Medical supplies or equipment used for the provision of health care services to the general public.	\$
(11) Other services provided by the county which are also within the scope of services that hospital districts are authorized by law to provide. These will typically be diagnostic and treatment services. Describe :	\$
(12) Intergovernmental transfer payment(s)	\$

**TOTAL FOR CATEGORY C****\$ 6,000.00**

(Insert this amount under  
Category C on page 1)



LIBER 79 PAGE 234

**PRO RATA TOBACCO SETTLEMENT DISTRIBUTION  
NON-HOSPITAL DISTRICT PUBLIC HOSPITAL EXPENDITURE  
STATEMENT - 2012**  
[www.dshs.state.tx.us/tobacco/settlement](http://www.dshs.state.tx.us/tobacco/settlement)

Name of Hospital: ETMC CARTHAGE

Provide the calendar year 2011 unreimbursed health care expenditures for your hospital within the categories designated below. The Agreement Regarding Disposition of Settlement Proceeds states that these expenditures shall be calculated as follows:

"The total annual unreimbursed health care expenditures for a non-hospital district public hospital owned by a political subdivision are defined as the total unreimbursed amount of political subdivision funds paid to such hospital by any political subdivision during that year."

In addition, section 102.3(d) of the program rules regarding annual claims states the following:

- (1) As stated in subsection (a) of this section, unreimbursed expenditures are defined in the agreement as "those actual expenditures made by a Political Subdivision which are directly attributable to the provision of health care services to the general public, either directly or by contract or agreement with a third party provider, and for which no reimbursement is made by or expected from any third party source or fund. (Lump Sum Trust Account or Permanent Trust Account payments shall not count as reimbursement)".
- (2) Under this subsection, a political subdivision may claim political subdivision funds actually paid to the hospital owned by the political subdivision or transferred from a general revenue account of a political subdivision into the hospital's account(s) in order to provide funds for health care services to the general public.
- (3) A political subdivision may not claim political subdivision funds paid under paragraph (2) of this subsection when reimbursement is received by the hospital or political subdivision from any third party source or fund. Reimbursed funds are not "unreimbursed expenditures" under this subsection.
- (4) The term "unreimbursed expenditures" does not include contractual allowances or discounts for health care services under a third party payor agreement.

**Pro rata Tobacco Settlement Distribution  
Non-Hospital District Public Hospital Expenditure Statement - 2012**

**Allowable Expenditure Categories**

A. Total amount of unreimbursed political subdivision funds paid to hospital in calendar year 2011: \$ 279,715.01

Name of political subdivision(s) which paid funds to the hospital: PANOLA COUNTY

B. \*Other allowable expenditures: \$ 621,274.55

Total allowable expenditures:  
(Expenditure Categories A+B) \$ 900,989.56  
(Amount claimed for pro  
rata distribution in 2012)

\*Note the following additional provision in the tobacco settlement agreement, Section 5.B (4):

"To the extent not already included, a political subdivision shall be eligible to include expenditures from the political subdivision reserve funds and other expenditures, to the extent they are verifiable, which are attributable to proceeds from the sale or lease of public health care facilities. To the extent that proceeds for the sale or lease of public health care facilities are represented by contractually obligated health care services for indigent residents of the political subdivision performed by the purchaser or lessee, such services shall be valued as if they had been reimbursed at Medicaid rates."

Attach a worksheet indicating the base numbers for your calculation of Category B expenditures.

The deadline for submission of this form to the Texas Department of State Health Services (DSHS) is March 31, 2012. The target date for payment by the Comptroller of Public Accounts to the political subdivisions, based on this information, is no later than April 30, 2012.

The information submitted on this form is subject to audit by the State of Texas. If ineligible expenditures are identified through an audit following payment to a political subdivision, the ineligible amount may be deducted from the subsequent year's payment to that political subdivision.

**Pro rata Tobacco Settlement Distribution  
Non-Hospital District Public Hospital Expenditure Statement - 2012**

This is to certify that the above expenditures are eligible for pro rata payment in accordance with the Agreement Regarding Disposition of Settlement Proceeds between the State of Texas and American Tobacco Company, et al.

Name of Political Subdivision (County/City): Panola County

Name of Hospital: ETMC Carthage

Name of Certifying Officer: David Anderson

Certifying Officer's Title (County Judge, Mayor, etc): County Judge

Certifying Officer's Signature/Date: *David Anderson* 3-29-12

Telephone Number: (903) 693-0391 Email: david.anderson@co.panola.tx.us

If you choose to have your completed signed expenditure statement (1) hand delivered or (2) faxed or (3) emailed to DSHS, it must be received no later than 5:00 p.m., March 31, 2012. If you elect to mail (via the U.S. Postal Service) or ship (via a commercial mail service) your completed signed expenditure statement, the postmark must reflect a date no later than midnight, March 31, 2012. **STATEMENTS THAT DO NOT INCLUDE A SIGNATURE WILL NOT BE ACCEPTED.** Statements are to be addressed to:

Texas Department of State Health Services  
Funds Coordination & Management  
Attn: Meghan Lyons, MC 4801, Rm. T-511  
1100 W 49<sup>th</sup> Street, Austin, TX 78756  
PO Box 148347, Austin, Texas 78714-8347

You may direct any questions to Ms. Lyons at the above address or by telephone, fax, or email as follows:

Telephone Number: 512.776.2877  
Fax: 512.776.7774  
Email: meghan.lyons@dshs.state.tx.us

**DSHS WILL ACKNOWLEDGE IN WRITING THE RECEIPT OF ALL COMPLETED SIGNED EXPENDITURE STATEMENTS.**

## DEPUTATION

## THE STATE OF TEXAS }

County of Panola } I, Clara Jones, County Clerk  
 of the County of Panola and State of Texas, having full confidence in  
Bobbie Davis of said County and State, do hereby,  
 with the consent of the Honorable Commissioners' Court of Panola County, nominate and  
 appoint Her, the said Bobbie Davis  
 my true and lawful deputy, in my name, place and stead, to do and perform any and all acts  
 and things pertaining to the office of said County Clerk of said County and State, hereby  
 ratifying and confirming any and all such acts and things lawfully done in the premises by  
 virtue hereof.

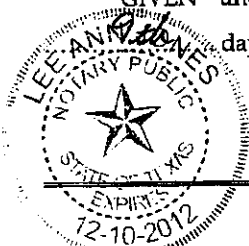
WITNESS my hand, this 9th day of April, 2012.

Clara Jones  
 Clara Jones  
 of Panola County, Texas

## THE STATE OF TEXAS }

County of Panola } BEFORE ME, the Undersigned Authority in and for  
 the State of Texas, on this day personally appeared Bobbie Davis known  
 to me to be the person whose name is subscribed to the foregoing deputation, and  
 acknowledged to me that he executed the same for the purposes and consideration therein  
 expressed.

GIVEN under my hand and seal of office at Carthage, Texas, this  
9th day of April, 2012.



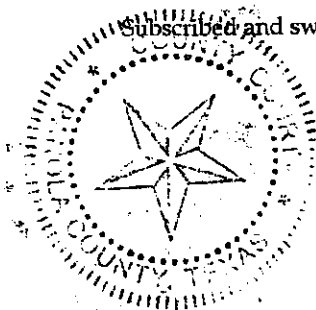
Lee Ann Jones

## OATH OF OFFICE

I, Bobbie Davis do solemnly swear (or affirm)  
 that I will faithfully execute the duties of the office of Deputy County Clerk, of the State of  
 Texas, and will to the best of my ability preserve, protect, and defend the Constitution and  
 Laws of the United States and of this State; and I furthermore do solemnly swear (or affirm) that  
 I have not, directly nor indirectly, paid, offered or promised to pay, contributed nor promised to  
 contribute, any money or valuable thing, or promised any public office or employment, as a  
 reward to secure my appointment, or the confirmation thereof. So help me God.

Bobbie Davis

Subscribed and sworn to before me, this 9th day of April, 2012.



Clara Jones  
 Panola County Clerk

O.R. 79 PAGE 238

DEPUTATION  
OF

BOBBIE DAVIS

AS DEPUTY COUNTY CLERK  
PANOLA COUNTY, TEXAS

---



Form #2201 Rev. 10/2011

This space reserved for office  
use

Submit to:  
**SECRETARY OF STATE**  
Government Filings Section  
P O Box 12887  
Austin, TX 78711-2887  
512-463-6334  
512-463-5569 - Fax  
Filing Fee: None

**STATEMENT OF OFFICER****Statement**

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

Position to Which Elected/Appointed: Deputy County Clerk

City and/or County: Panola

**Execution**

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

Date: 04-09-12

Bobbie Davis  
Signature of Officer

Revised 10/2011

O.R. 79 PAGE 240

Form #2204 Rev. 10/2011

This space reserved for office  
use

Submit to:  
SECRETARY OF STATE  
Government Filings Section  
P O Box 12887  
Austin, TX 78711-2887  
512-463-6334



OATH OF OFFICE

Filing Fee: None

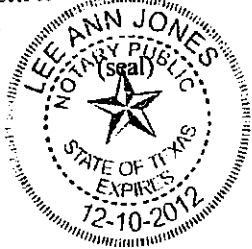
IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,  
I, Bobbie Davis, do solemnly swear (or affirm), that I will faithfully  
execute the duties of the office of Deputy County Clerk of Panola County of  
the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution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

Bobbie Davis  
Signature of Officer

State of Texas  
County of Panola

Sworn to and subscribed before me  
this

9th day of April, 2012



Lee Ann Jones  
Signature of Notary Public or Other Officer  
Administering Oath  
Lee Ann Jones  
Printed or Typed Name

PANOLA COUNTY INVESTMENT REPORT  
MARCH 31, 2012

O.R. 79 PAGE 241

INVESTMENTS AS OF DECEMBER 31, 2011		49,800,000.00		
	Investments	Maturity	Int. Rate	
Beginning Balance 1/1/12	49,800,000.00			
Matured 1/3/12 (Purchased 9/13/11)	(2,700,000.00)		1.30%	
Purchase of CD No. 21304401247 on 1/3/2012	1,300,000.00	4/24/2012	1.30%	
General	718,000.00			
Law Library	3,000.00			
Courthouse Security	15,000.00			
Records Mgt.	8,000.00			
CC Rec Preservation	14,000.00			
Archive	26,000.00			
Justice Court Tech	14,000.00			
Road & Bridge	16,000.00			
FM & Lateral Road	1,000.00			
Old Probation	3,000.00			
Hot Check Fee	6,000.00			
Sheriff's State Forfeiture	15,000.00			
DA State Forfeiture	13,000.00			
Child Protective Services	9,000.00			
Health Fund	290,000.00			
Airport	50,000.00			
Road Bond 1971	45,000.00			
Permanent Improvement	54,000.00			
Matured 2/15/12 (Purchased 11/15/11)	(9,890,216.25)		1.10%	
Matured 2/15/12 (Purchased 11/15/11)	(1,100,000.00)		1.10%	
Purchase of CD No. 21304401284 on 2/15/12	3,600,000.00	5/16/2012	1.10%	
General	1,250,000.00			
Law Library	2,000.00			
Courthouse Security	5,000.00			
Records Mgt.	2,000.00			
CC Rec Preservation	10,000.00			
Archive	2,000.00			
Justice Court Tech	1,000.00			
Road & Bridge	600,000.00			
FM & Lateral Road	60,000.00			
Old Probation	1,000.00			
Hot Check Fee	3,000.00			
Sheriff's State Forfeiture	2,000.00			
DA State Forfeiture	4,000.00			
Child Protective Services	2,000.00			
Health Fund	50,000.00			
Airport	10,000.00			
Library Construction	1,600,000.00			
Road Bond 1971	11,000.00			
Permanent Improvement	5,000.00			
Matured 3/13/12 (Purchased 9/13/11)	(200,000.00)		1.20%	
Matured 3/13/12 (Purchased 9/13/11)	(100,000.00)		1.20%	
Matured 3/13/12 (Purchased 10/12/11)	(1,500,000.00)		1.30%	
Purchase of CD No. 21304401308 on 3/13/12	2,900,000.00	5/11/2012	1.20%	
General	1,300,000.00			
Law Library	3,000.00			
Courthouse Security	4,000.00			
Records Mgt.	7,000.00			
CC Rec Preservation	12,000.00			
Archive	5,000.00			
Justice Court Tech	4,000.00			
Road & Bridge	400,000.00			
FM & Lateral Road	50,000.00			
Old Probation	1,000.00			
Hot Check Fee	2,000.00			
Sheriff's State Forfeiture	3,000.00			
DA State Forfeiture	7,000.00			
Child Protective Services	6,000.00			
Health Fund	255,000.00			
Airport	56,000.00			
Library Construction	118,000.00			
Road Bond 1971	50,000.00			
Permanent Improvement	22,000.00			
Purchase of CD No. 21304401309 on 3/13/12	100,000.00	9/11/2012	1.20%	
CSCD Supervision	100,000.00			
Purchase of CD No. 21304401310 on 3/13/12	200,000.00	9/11/2012	1.20%	
Panola Juvenile Prob	30,000.00			
Title IV-E	70,000.00			
Local Match Juvenile Prob	100,000.00			
Matured 3/27/12 (Purchased 7/1/11)	(14,000,000.00)		1.50%	
Matured 3/27/12 (Purchased 7/1/11)	(13,800,000.00)		1.50%	
Purchase of CD No. 21304401323 on 3/27/12	14,400,000.00	1/8/2013	1.20%	
Retiree Health Benefits Trust	14,400,000.00			
Purchase of CD No. 21304401330 on 3/27/12	14,200,000.00	1/8/2013	1.20%	
General	8,900,000.00			
Law Library	11,000.00			
Courthouse Security	125,000.00			
Records Mgt.	70,000.00			
CC Rec Preservation	100,000.00			
Archive	3,000.00			
Justice Court Tech	21,000.00			
Road & Bridge	1,700,000.00			
FM & Lateral Road	1,100,000.00			
Old Probation	2,000.00			
Hot Check Fee	30,000.00			
Sheriff's State Forfeiture	10,000.00			
DA State Forfeiture	13,000.00			
Child Protective Services	5,000.00			
Health Fund	2,300,000.00			
Airport	60,000.00			
Road Bond 1971	70,000.00			
Permanent Improvement	80,000.00			
INVESTMENTS AS OF MARCH 31, 2012	42,829,783.75			

THE MARKET VALUE OF ALL INVESTMENTS IS THE SAME AS CARRYING VALUE.

To the best of our knowledge and belief, the transactions reflected in this investment report are in compliance with the investment policy of PANOLA COUNTY and conform to the requirements of the PUBLIC FUNDS INVESTMENT ACT.

*David L. Anderson*  
Panola County Judge

*Sirley Bess*  
Panola County Auditor

*Archie Portman*  
Panola County Treasurer

4-23-12  
Date

4-23-12  
Date

4-23-12  
Date



**PANOLA COUNTY 2012 BUDGET AMENDMENT #8**  
**April 23, 2012**

	ACCOUNT	ACCOUNT DESCRIPTION	AMOUNT	
<b>GENERAL FUND</b>				
<b>EXPENDITURES</b>				
<b>COUNTY CLERK</b>				
	<u>100-403-53100</u>	OFFICE SUPPLIES & REPAIRS	(1,500)	
	<u>100-403-54270</u>	CONFERENCES & DUES	<u>1,500</u>	
				0
<b>AIRPORT</b>				
	<u>100-407-54150</u>	PROFESSIONAL SERVICES	(1,400)	
	<u>100-407-54610</u>	RENTALS & LEASES	<u>1,400</u>	
				0
<b>MISCELLANEOUS</b>				
	<u>100-409-54080</u>	CONTINGENCY	(81,000)	
	<u>100-409-55270</u>	FURNITURE & EQUIPMENT	<u>81,000</u>	
				0
<b>DISTRICT CLERK</b>				
	<u>100-450-54270</u>	CONFERENCES & DUES	2,500	
	<u>100-450-55270</u>	FURNITURE & EQUIPMENT	<u>(2,500)</u>	
				0
<b>AUDITOR</b>				
	<u>100-495-54150</u>	PROFESSIONAL SERVICES	(1,000)	
	<u>100-495-54270</u>	CONFERENCES & DUES	2,000	
	<u>100-495-55270</u>	CAPITAL OUTLAY	<u>(1,000)</u>	
				0
<b>GRAND TOTAL GENERAL FUND</b>			<u>0</u>	
<b>FM&amp;LATERAL ROAD</b>				
<b>EXPENDITURES</b>				
	<u>300-629-54480</u>	CONTRACTOR SERVICES	(1,000)	
	<u>300-629-54490</u>	PHYSICALS & DRUG SCREEN TESTING	1,000	
	<u>300-629-54300</u>	BRIDGE CONSTRUCTION	(5,000)	
	<u>300-629-54120</u>	INSURANCE	<u>5,000</u>	
<b>GRAND TOTAL FM&amp;LATERAL ROAD FUND</b>			<u>0</u>	

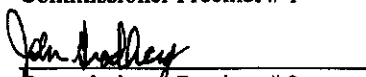
PANOLA COUNTY  
2012  
BUDGET AMENDMENT #8

We hereby amend the Panola County Budget for the Fiscal Year 2012 as set forth above according to the procedures outlined under Vernons Texas Codes Annotated Local Government Code, Chapter 111, Subchapter A Sections 111.010 (d), 111.0106, 111.0107, 111.0108. A copy of this Order is to be filed with the County Clerk and Attached to the Budget originally adopted for 2012.

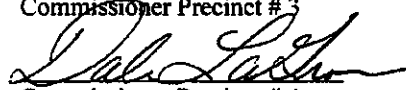
Signed on this 23<sup>rd</sup> day of April, 2012.

  
County Judge

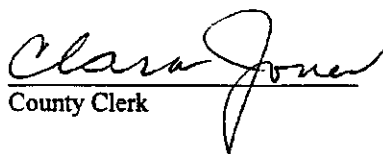
  
Commissioner Precinct # 1

  
Commissioner Precinct # 2

  
Commissioner Precinct # 3

  
Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 23<sup>rd</sup> day of April, 2012 as the same appears on file in the office of the County Clerk of Panola County.

  
County Clerk



## NOTICE OF MEETING

### 123<sup>RD</sup> JUDICIAL DISTRICT COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT

313 W. Panola St.  
Carthage, Texas 75633  
(903)693-0351

114 Hurst St.  
Center, Texas 75935  
(936)598-2718

TO WHOM IT MAY CONCERN:

PURSUANT TO THE TEXAS OPEN MEETINGS ACT, NOTICE IS HEREBY GIVEN THAT A MEETING OF THE 123<sup>RD</sup> JUDICIAL DISTRICT COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT (CSCD) AND THE BOARD OF JUDGES WILL BE HELD ON THE 16<sup>TH</sup> DAY OF MAY 2012, AT 9:30 am. THE MEETING WILL BE HELD AT THE PANOLA COUNTY COURTHOUSE, 110 S. SYCAMORE ST., CARTHAGE TEXAS, IN THE COUNTY COMMISSIONER'S COURTROOM, DISTRICT JUDGE GUY W. GRIFFIN PRESIDING.

#### AGENDA

In compliance with TDCJ-CJAD funding guidelines, the following will be submitted by the 123<sup>RD</sup> Judicial District CSCD Director, Bradley Wilburn, for approval:

- (1) Minutes of the open meeting held by the 123<sup>RD</sup> Judicial District CSCD and Board of Judges on March 28, 2012
- (2) 123<sup>RD</sup> Judicial District CSCD Proposed FY-2012 Fugitive Absconder Budget Adjustment #1
- (3) 123<sup>RD</sup> Judicial District CSCD Proposed FY-2012/2013 Indirect Services Budget

\*\*\*\*\*  
WITNESS THE HAND OF THE UNDERSIGNED CLERK ON THIS THE 16<sup>th</sup> DAY OF April 2012,  
AT 10:00 A.M. P.M.



Clara Jones by Deusa B Cord, Deputy  
CLARA JONES, COUNTY CLERK  
PANOLA COUNTY, TEXAS

FILED FOR RECORD  
IN MY OFFICE

AT 10:00 O'CLOCK A M

APR 16 2012

CLARA JONES  
COUNTY CLERK, PANOLA COUNTY, TEXAS  
BY Deusa B Cord DEPUTY

**123<sup>RD</sup> JUDICIAL DISTRICT**  
**COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT**

313 W. Panola St.  
Carthage, Texas 75633  
(903)693-0351

114 Hurst St.  
Center, Texas 75935  
(936)598-2718

Date: April 19<sup>th</sup>, 2012

Attn: Commissioners' Court

From: 123<sup>RD</sup> Judicial District, Community Supervision and Corrections Department (CSCD),  
Director, Bradley Wilburn.

Ref: May 16, 2012 Open Meeting

In compliance with Section 140.004 of the Local Government Code, on this the 19<sup>th</sup> day of  
April 2012, I hereby file the following:

- (1) Minutes of the open meeting held by the 123<sup>RD</sup> Judicial District CSCD and Board of Judges on March 28, 2012
- (2) 123<sup>RD</sup> Judicial District CSCD Proposed FY-2012 Fugitive Absconder Budget Adjustment #1
- (3) 123<sup>RD</sup> Judicial District CSCD Proposed FY-2012/2013 Indirect Services Budget

Please be advised that an open meeting is scheduled for May 16, 2012, at 9:30 am. The meeting will be held at the Panola County Courthouse, 110 S. Sycamore St., Carthage Texas, in the County Commissioner's Courtroom, District Judge Guy W. Griffin presiding.

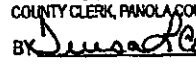
Respectfully submitted,

  
Bradley Wilburn, Director

cc: Honorable Judge Guy Griffin, 123<sup>RD</sup> Judicial District  
Honorable Judge Charles Mitchell, 273<sup>RD</sup> Judicial District  
Honorable Judge Terry Bailey, Panola County Court at Law  
Sidney Burns, Panola County Auditor & CSCD Fiscal Officer

FILED FOR RECORD  
IN MY OFFICE  
AT 10:00 O'CLOCK A M

APR 19 2012

CLARA JONES  
COUNTY CLERK, PANOLA COUNTY, TEXAS  
BY  DEPUTY

OPEN MEETING OF THE 123<sup>RD</sup> JUDICIAL DISTRICT COMMUNITY SUPERVISION AND  
CORRECTIONS DEPARTMENT (CSCD) AND BOARD OF JUDGES

A meeting of the 123<sup>RD</sup> Judicial District Community Supervision and Corrections Department and the Board of Judges was called to order by 123<sup>RD</sup> Judicial District Judge, Guy W. Griffin, at 9:15 a.m. on the 28<sup>TH</sup> day of March 2012, in the 123<sup>RD</sup> Judicial District Courtroom, Shelby County Courthouse, Center, Texas.

In attendance: Judge Guy Griffin, 123<sup>RD</sup> Judicial District  
Judge Charles Mitchell, 273<sup>RD</sup> Judicial District  
Sidney Burns, Panola County Auditor  
Bradley Wilburn, 123<sup>RD</sup> Judicial District CSCD, Director

Agenda Item 1

Motion by Judge Griffin, seconded by Judge Mitchell, to approve the minutes of the open meeting held by the 123<sup>RD</sup> Judicial District CSCD and Board of Judges on February 29, 2012. Motion carried with 2 ayes.

Agenda Item 2

Motion by Judge Griffin, seconded by Judge Mitchell, to approve the audit report presented by Rachel Payne of Robinson & Payne, CPA. Motion carried with 2 ayes.

Agenda Item 2

Motion by Judge Griffin, seconded by Judge Mitchell, to approve an amendment to the FY-2012/2013 Community Justice Plan. Motion carried with 2 ayes.

Meeting adjourned by Judge Griffin at 9:45 a.m.

Submitted for approval,

Bradley Wilburn  
Director 123<sup>RD</sup> Judicial District, CSCD

Approved on the \_\_\_\_\_ day of \_\_\_\_\_ 2012.

Judge Guy W. Griffin, 123<sup>RD</sup> Judicial District \_\_\_\_\_

Judge Charles Mitchell, 273<sup>RD</sup> Judicial District \_\_\_\_\_

Judge Terry Bailey, Panola County Court at Law \_\_\_\_\_

FILED FOR RECORD  
IN MY OFFICE

AT 10:00 O'CLOCK A M \_\_\_\_\_

APR 19 2012

CLARA JONES  
COUNTY CLERK, PANOLA COUNTY, TEXAS  
BY [Signature] DEPUTY



APPLICANT INFORMATION SHEET  
FISCAL YEARS 2012 AND 2013  
INITIAL BUDGET

FILED FOR RECORD  
IN MY OFFICE  
AT 10:00 O'CLOCK A M

APR 19 2012

CLARA JONES  
COUNTY CLERK, PANOLA COUNTY, TEXAS  
BY Susan C. Cook DEPUTY

O.R.

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PROGRAM TITLE AND ID NUMBER: INDIRECT SERVICES / ID # 20

AGENCY NAME: 123RD JUDICIAL DISTRICT CSCD  
Address: 313 WEST PANOLA STREET  
City/Zip: CARTHAGE 75633  
Phone: 903/693-0351 FAX: 903/693-0312  
Chief County: PANOLA  
Fed. Employer ID #: 75-6001150  
E-mail Address: bradleyw268@yahoo.com

CSCD Personnel serve Juvenile Offenders:        YES   X   NO

OFFICIAL FISCAL OFFICER/Name/Title: SIDNEY BURNS / PANOLA COUNTY AUDITOR  
Address: 110 S. SYCAMORE STREET  
City/Zip: CARTHAGE, 75633  
Phone: 903/693-0321 FAX: 903/693-2726  
E-mail Address: sidney.burns@co.panola.tx.us

This budget has been approved in accordance with the adopted budget approval procedures established by the local judges responsible for the CSCD's budget/budget adjustments, which is in compliance with the Open Meetings Act, Government Code 551 and Government Code 76.002 (a).

CSCD Director's Signature \_\_\_\_\_ Date \_\_\_\_\_

Budget / Adjustment Endorsements:

Administrative Judge Guy W. Griffin, 123RD Judicial District \_\_\_\_\_ Date \_\_\_\_\_

Judge Charles Mitchell, 273RD Judicial District \_\_\_\_\_ Date \_\_\_\_\_

Judge Terry Bailey, Panola County Court at Law \_\_\_\_\_ Date \_\_\_\_\_

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**TEXAS DEPARTMENT OF CRIMINAL JUSTICE**  
**Community Justice Assistance Division**  
**INITIAL BUDGET - 2012/2013 BIENNIUM**  
**DATE RECEIVED: 4/19/2012**

O.R.

APPROVED

DATE

BY: \_\_\_\_\_

APPROVED: \_\_\_\_\_

Nancy Espinoza, TDCJ-CJAD Budget Director

CSCD:	Program:	Funding Type:	Other Funding Type:	Current Status:	Status Date:
Panola	20 - Indirect Services	CCP		Editable	4/19/2012

FISCAL YEARS:	2012	2013
<b>REVENUE:</b>		
TDCJ Funding	\$ 12,168	\$ 0
SAFFP Payments (Basic Supervision Only)	\$ 0	\$ 0
Comm. Sup. Fees Collected (Basic Sup. Only)	\$ 0	\$ 0
Payments By Program Participants	\$ 0	\$ 0
Interest Income (Basic Supervision Only)	\$ 0	\$ 0
Carry Over from Previous Fiscal Year	\$ 0	\$ 0
Other Revenue	\$ 0	\$ 0
Basic Supervision Interfund Transfer [+ or -]	\$ 0	\$ 0
CCP Interfund Transfer [+ or -]	\$ 0	\$ 0
<b>TOTAL REVENUE:</b>	\$ 12,168	\$ 0
<b>EXPENDITURES:</b>		
Salaries/Fringe Benefits	\$ 12,076	\$ 0
- Full Time Salaries		
- Part Time Salaries		
- Fringe Benefits		
Travel/Furnished Transportation	\$ 0	\$ 0
Contract Services for Offenders	\$ 0	\$ 0
Professional Fees	\$ 91	\$ 0
Supplies & Operating Expenses	\$ 1	\$ 0
Facilities	\$ 0	\$ 0
Utilities	\$ 0	\$ 0
Equipment	\$ 0	\$ 0
<b>TOTAL EXPENDITURES:</b>	\$ 12,168	\$ 0

## Section 6 - Full Time Salaries

GRAND TOTALS FY1: \$9,080 FY2: \$0

Position Title	% Time	Fiscal Year 1	Fiscal Year 2	Audit Date
CSO I - Entry Level	100	9,080		4/18/2012

## Section 8 - Fringe Benefits

GRAND TOTALS FY1: \$2,996 FY2: \$0

Benefit	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
FICA MATCHING	7.65%	776		4/18/2012
RETIREMENT	24%	2,180		4/18/2012
UNEMPLOYMENT	.0020%	40		4/19/2012

## Section 11 - Professional Fees

GRAND TOTALS FY1: \$91 FY2: \$0

Professional Fee	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
FISCAL SERVICE FEE	FUNDING x .0076	91		4/19/2012

## Section 12 - Supplies &amp; Operating Expenses

GRAND TOTALS FY1: \$1 FY2: \$0

Supply/Expense	Cost Basis	Fiscal Year 1	Fiscal Year 2	Audit Date
OFFICE SUPPLIES	Not Specified	1		4/19/2012

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O.R. 79 PAGE 250

APPLICANT INFORMATION SHEET  
FISCAL YEARS 2012  
BUDGET ADJUSTMENT #1

FILED FOR RECORD  
IN MY OFFICE

AT 10:00 O'CLOCK 11 M

APR 10 2012

PROGRAM TITLE AND ID NUMBER: FUGITIVE (ABSCONDER) CASELOAD/ ID # 9

CLARA JONES  
COUNTY CLERK, PANOLA COUNTY, TEXAS  
BY Diana J. Land DEPUTY

AGENCY NAME: 123RD JUDICIAL DISTRICT CSCD  
Address: 313 WEST PANOLA STREET  
City/Zip: CARTHAGE 75633  
Phone: 903/693-0351 FAX: 903/693-0312  
Chief County: PANOLA  
Fed. Employer ID #: 75-6001150  
E-mail Address: bradleyw268@yahoo.com  
CSCD Personnel serve Juvenile Offenders: YES ☒ NO ☐

OFFICIAL FISCAL OFFICER/Name/Title: SIDNEY BURNS / PANOLA COUNTY AUDITOR  
Address: 110 S. SYCAMORE STREET  
City/Zip: CARTHAGE, 75633  
Phone: 903/693-0321 FAX: 903/693-2726  
E-mail Address: sidney.burns@co.panola.tx.us

This budget has been approved in accordance with the adopted budget approval procedures established by the local judges responsible for the CSCD's budget/budget adjustments, which is in compliance with the Open Meetings Act, Government Code 551 and Government Code 76.002 (a).

CSCD Director's Signature \_\_\_\_\_ Date \_\_\_\_\_

Budget / Adjustment Endorsements:

Administrative Judge Guy W. Griffin, 123RD Judicial District \_\_\_\_\_ Date \_\_\_\_\_

Judge Charles Mitchell, 273RD Judicial District \_\_\_\_\_ Date \_\_\_\_\_

Judge Terry Bailey, Panola County Court at Law \_\_\_\_\_ Date \_\_\_\_\_

**TEXAS DEPARTMENT OF CRIMINAL JUSTICE**  
**Community Justice Assistance Division**  
**Budget Adjustment - Fiscal Year 2012**  
**Date Received: 4/18/2012**

O.R.  
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APPROVED BY: \_\_\_\_\_ DATE APPROVED: \_\_\_\_\_  
 Nancy Espinoza, TDCJ-CJAD Budget Director

CSCD:	Year:	ADJ #:	Program:	Funding Type:	Other Funding:
Paula	2012	1	9 - Fugitive (Absconder) Case	CCP	None
<b>REVENUE:</b>			<b>APPROVED</b>	<b>ADJ REQ</b>	<b>TOTAL</b>
TDCJ-CJAD Funding (State Aid)			\$ 42,050	\$ -12,168	\$ 29,882
SAFPP Payments (Basic Supervision Only)			\$ 0	\$ 0	\$ 0
Community Supervision Fees Collected			\$ 0	\$ 0	\$ 0
Payments By Program Participants			\$ 0	\$ 0	\$ 0
Interest Income (Basic Supervision Only)			\$ 0	\$ 0	\$ 0
Carry Over from Previous Fiscal Year			\$ 0	\$ 0	\$ 0
Other Revenue			\$ 0	\$ 0	\$ 0
Basic Supervision Interfund Transfer			\$ 0	\$ 0	\$ 0
CCP Interfund Transfer			\$ 0	\$ 0	\$ 0
<b>TOTAL REVENUE:</b>			<b>\$ 42,050</b>	<b>\$ -12,168</b>	<b>\$ 29,882</b>

<b>EXPENDITURES:</b>			<b>APPROVED</b>	<b>ADJ REQ</b>	<b>TOTAL</b>
Salaries/Fringe Benefits			\$ 41,734	\$ -12,076	\$ 29,658
- Full Time Salaries					
- Part Time Salaries					
- Fringe Benefits					
Travel/Furnished Transportation			\$ 0	\$ 0	\$ 0
Contract Services for Offenders			\$ 0	\$ 0	\$ 0
Professional Fees			\$ 315	\$ -91	\$ 224
Supplies & Operating Expenses			\$ 1	\$ -1	\$ 0
Facilities			\$ 0	\$ 0	\$ 0
Utilities			\$ 0	\$ 0	\$ 0
Equipment			\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES:</b>			<b>\$ 42,050</b>	<b>\$ -12,168</b>	<b>\$ 29,882</b>

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## Section 6 - Full Time Salaries

GRAND TOTALS		\$31,651	(\$9,080)	\$22,571
Position Title	% Time	Current	Requested	Adjusted
CSO I - Entry Level	100	\$1,651	-9,080	22,571

## Section 8 - Fringe Benefits

GRAND TOTALS		\$10,083	(\$2,995)	\$7,088
Position Title	% Time	Current	Requested	Adjusted
FICA MATCHING	7.65%	2,422	-776	1,646
RETIREMENT	24%	7,597	-2,180	5,417
UNEMPLOYMENT	.0020%	64	-39	25

## Section 11 - Professional Fees

GRAND TOTALS		\$315	(\$91)	\$224
Position Title	% Time	Current	Requested	Adjusted
FISCAL SERVICE FEE	FUNDING X .0076	315	-91	224

## Section 12 - Supplies &amp; Operating Expenses

GRAND TOTALS		\$1	(\$1)	\$0
Position Title	% Time	Current	Requested	Adjusted
OFFICE SUPPLIES	Not Specified	1	-1	0

## Section 18 - Justifications for Specific Items

This budget is being adjusted in order to end the Fugitive (Absconder) Caseload Budget and start an Indirect Services Budget.



**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT**

315 West Panola Street • Carthage, Texas 75633  
Telephone (903) 693-0352 • Fax (903) 693-0357

April 19, 2012

**Commissioner's Court:**

In accordance with Sec. 140.004(d) of the Local Government Code, the Panola County Juvenile Probation Department files a complete financial statement covering the departments preceding fiscal year ending August 31, 2011. Please record and file the attached report at your next Commissioner's Court meeting.

Thank you,

A handwritten signature in cursive script, reading "Tracy Anderson".

Tracy Anderson  
Chief Juvenile Probation Officer

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PANOLA COUNTY  
JUVENILE PROBATION DEPARTMENT  
SPECIAL REVENUE FUNDS AND ACCOUNT GROUPS  
FINANCIAL STATEMENTS  
AUGUST 31, 2011



PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
FINANCIAL STATEMENTS  
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**ROBINSON & PAYNE, PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS  
416 WEST PANOLA  
CARTHAGE, TEXAS 75633

MEMBERS OF  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE  
(903) 693-8522

**INDEPENDENT AUDITOR'S REPORT**

Members of the Board  
Panola County Juvenile Probation Department  
Carthage, Texas

We have audited the statement of revenues, expenditures and changes in fund balance – budget and actual - regulatory basis for the year ended August 31, 2011 of the Panola County Juvenile Probation Department, Texas Juvenile Probation Commission Grant Funds. This statement is the responsibility of the Department's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of forming an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed more fully in Note 1, the Panola County Juvenile Probation Department prepares its financial statement using accounting practices prescribed or permitted by the Texas Juvenile Probation Commission, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statement of the variances between those regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The financial statement was prepared on the same basis of accounting used for reporting to the Texas Juvenile Probation Commission, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note 1, the financial statement presents the results of operations of the Department's Texas Juvenile Probation Commission Grant Funds only and is not intended to present fairly the results of operations of Panola County in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenue it earned and expenditures incurred compared to budgeted revenues and expenditures of the Department's Texas Juvenile Probation Commission Grant Funds for the year ended August 31, 2011 in conformity with the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 22, 2012 on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Audit Standards* and should be read in conjunction with this report in considering the results of our audit.

Members of the Board  
Panola County Juvenile Probation Department  
Page 2 of 2

Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI) to supplement the Panola County Juvenile Probation Department's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole for the year ended August 31, 2011. The supplemental information as listed in the table of contents, representing individual grant activity, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements, and in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of management of Panola County Juvenile Board and for filing with the Texas Juvenile Probation Commission and is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Robinson & Payne*

Robinson & Payne, PLLC  
Certified Public Accountants  
Carthage, Texas

February 22, 2012

PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
TEXAS JUVENILE PROBATION COMMISSION GRANT FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE BY CONTRACT  
BUDGET AND ACTUAL - REGULATORY BASIS  
FOR THE YEAR ENDED AUGUST 31, 2011

	A-2011-183			C-2011-183			F-2011-183			FI-2011-183		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues:												
Commission Funds												
Interest	\$ 56,671	\$ 56,671	\$ -	\$ 12,500	\$ 12,500	\$ -	\$ 49,746	\$ 49,746	\$ -	\$ 21,415	\$ 21,415	\$ -
Total Revenues	56,671	56,671	-	12,500	12,500	-	49,746	49,746	-	21,415	21,415	-
Expenditures:												
Salaries & Fringe Benefits	39,817	39,817	-	-	-	-	49,746	49,746	-	-	-	-
Travel	119	119	-	-	-	-	-	-	-	-	-	-
Operating Expenses	2,250	2,250	-	-	-	-	-	-	-	-	-	-
Non-Residential	4,700	4,316	384	-	-	-	-	-	-	-	-	-
Residential Services	9,785	6,913	2,872	12,500	-	12,500	-	-	-	21,415	21,415	-
Total Expenditures	56,671	53,415	3,256	12,500	-	12,500	49,746	49,746	-	21,415	21,415	-
Excess Revenues over Expenditures	-	3,256	3,256	-	12,500	12,500	-	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ 3,256	\$ 3,256	\$ -	\$ 12,500	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Additional Information:  
Refunds Paid to the Commission for the  
Period of Fiscal Year 2011  
10/24/2011

\$ 3,256 \$ 12,500 \$ -

PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
TEXAS JUVENILE PROBATION COMMISSION GRANT FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE BY CONTRACT  
BUDGET AND ACTUAL - REGULATORY BASIS (CONT.)  
FOR THE YEAR ENDED AUGUST 31, 2011

	Y-2011-183		Z-2011-183		E-2010-183		E-2011-183		Interest
	Budget	Actual	Variance	Budget	Actual	Variance			
<b>Revenues:</b>									
Commission Funds	\$ 52,703	\$ 52,703	\$ -	\$ 9,000	\$ 9,000	\$ -	\$ 287	\$ 11,728	\$ -
Interest	-	-	-	-	-	-	-	2,076	168
<b>Total Revenues</b>	<b>52,703</b>	<b>52,703</b>	<b>-</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>	<b>287</b>	<b>13,804</b>	<b>168</b>
<b>Expenditures:</b>									
Salaries & Fringe Benefits	14,253	14,253	-	9,000	9,000	-	-	-	-
Travel	1,459	1,459	-	-	-	-	-	-	-
Operating Expenses	3,300	3,300	-	-	-	-	-	-	-
Non-Residential	2,000	2,000	-	-	-	-	-	-	-
Residential Services	31,691	23,400	8,291	-	-	-	-	25,576	-
<b>Total Expenditures</b>	<b>52,703</b>	<b>44,412</b>	<b>8,291</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>25,576</b>	<b>-</b>
<b>Excess Revenues over Expenditures</b>	<b>-</b>	<b>8,291</b>	<b>8,291</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>287</b>	<b>(11,772)</b>	<b>168</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>169,347</b>	<b>12,871</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ 8,291</b>	<b>\$ 8,291</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 287</b>	<b>\$ 157,575</b>	<b>\$ 13,039</b>

**Additional Information:**  
Refunds Paid to the Commission for the  
Period of Fiscal Year 2011  
10/24/2011

\$ 8,291      \$ -

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

O.R. 79 PAGE 261

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**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2011**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****A. Entity**

The Texas Juvenile Probation Grant Funds of Panola County (the "Funds") were established to account for juvenile probation services funded by the Texas Juvenile Probation Commission in Panola County.

The Funds provide separate accountability as required under the State Financial Assistance Contract, by the Texas Juvenile Probation Commission. The Funds are used to account for each separate program, matching funds and all related expenditures incurred.

**B. Basis of Accounting**

The financial statements were prepared in conformity with the accounting practices prescribed by the Commission, which prescribes policies and procedures for county probation departments, which is a comprehensive basis of accounting other than generally accepted accounting principles. These accounting practices include the following:

- The financial statements are reported using the accrual basis of accounting. Revenues are recorded when all eligibility requirements have been met and expenditures are recorded when incurred.
- The accompanying financial statements do not represent financial statements prepared in accordance with the provisions for governmental funds as prescribed by the Governmental Accounting Standards Board.
- The accompanying financial statements are prepared in a format to facilitate uniform financial reporting by county probation departments.

**NOTE 2 - RECONCILIATION OF ACCRUED INTEREST**

Idle funds were maintained in an interest bearing account. The reconciliation of accrued interest earned on funds received from the commission is as follows:

	<u>Interest Earned Commission Funds</u>	<u>Interest Earned Title IV-E Funds</u>	<u>Total Interest</u>
Beginning balance, Sept 1, 2010	\$ 12.871	\$ 15.017	\$ 27.888
Interest accrued on funds received from TJPC In the period of Sept. 1 - Aug. 31, 2011	<u>168</u>	<u>2,076</u>	<u>2,244</u>
Total Accrued Interest at Aug. 31, 2011	\$ 13,039	\$ 17,093	30,132
Minus expenditures in FY 2011	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance, Aug 31, 2011	<u>\$ 13,039</u>	<u>\$ 17,093</u>	<u>\$ 30,132</u>

PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2011

NOTE 3 – OPERATING COST FOR A SECURE JUVENILE FACILITY

The Department does not operate a secure juvenile facility.

NOTE 4 – FEDERAL FINANCIAL ASSISTANCE

The Texas Juvenile Probation Commission administers along with the Texas Department of Family and Protective Services, the Title IV-E Program (CFDA 93.658). The Commission disburses funds to Panola County, Texas on a cost reimbursement basis. A confirmation of revenue received in the year ending August 31, 2011 is required and presented below. This includes direct and enhanced administrative foster care claims.

Title IV-E Foster Care Contract Number	Amount Received (cash basis) August 31, 2011
E-2010-183	\$ 287
E-2011-183	<u>8,404</u>
Total	<u>\$ 8,691</u>

Because the financial statements are reported using the accrual basis of accounting, revenues for the Title IV-E Program also include receipts totaling \$3,324, representing reimbursements received subsequent to August 31, 2011 for Contract E-2011-183.

NOTE 5 – PROGRESSIVE SANCTIONS OFFICERS

The following shows funding awarded to Panola County for the Progressive Sanctions Officers, in fiscal years 1996 – 1999, expenditures and any unexpended balance. Total positions by award are listed within the State Financial Assistance Contract under 4.1.1.4 for (Grant "F") – Progressive Sanctions JPO and 4.1.1.7 for (Grant "O") Progressive Sanctions ISJPO. Funds that become available during the term of the State Financial Assistance Contract due to vacant Progressive Sanctions positions shall be returned to the Commission at the end of the State Financial Assistance Contract term.

Contract	Awarded Funding	Expenditures	Unexpended Balance
<b>Grant F-FY2011 Progressive Sanctions JPO</b>			
A. Basic PSO FY 98-99 \$27,567	\$ 27,567	\$ 27,567	\$ -
B. Basic PSO FY 96-97 \$22,179	\$ 22,179	\$ 22,179	\$ -
<b>Grant O-FY2011 Progressive Sanctions ISJPO</b>			
A. ISP PSO 98-99 \$27,240	\$ -	\$ -	\$ -
B. ISP PSO 96-97 \$26,502	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 49,746</b>	<b>\$ 49,746</b>	<b>\$ -</b>



PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2011

**NOTE 6 - SALARY ADJUSTMENT**

Funding for the Salary Adjustment, Z-FY2011 is clearly restricted. Assurance testing is based on the following grant assurance.

Financial Assurances.

The grant funds made available for salary adjustments under Article IV of this grant were used only to provide salary adjustments not exceeding \$3,000 for eligible full-time certified juvenile probation officers and \$1,500 for eligible full-time certified juvenile detention officers including fringe benefits. All funds not used for this purpose were returned to the Commission in accordance with the Unexpended Balances and Refunds Due provision of the General Grant requirements.

Total Population: 3 Certified Juvenile Probation Officers  
0 Detention and Correction Officers

Sample Size: 3 Certified Juvenile Probation Officers  
0 Detention and Correction Officers

All positions tested for compliance were correctly certified and paid.

**NOTE 7 - DEPOSITS WITH FINANCIAL INSTITUTIONS**

The Department invested its funds during the year into demand deposit checking accounts and certificates of deposit. All funds were invested with the First State Bank & Trust of Carthage, Texas. First State Bank & Trust is the depository bank of Panola County. Accounts of Panola County (including the Juvenile Probation accounts) are covered aggregately by the Federal Deposit Insurance Corporation up to \$250,000 by type account. In addition, First State Bank & Trust has pledged securities totaling approximately \$39,254,424 toward the County's deposits. The amount pledged is greater than the average amount on deposit during the year.

**NOTE 8 - COUNTY FUNDING**

Panola County budgets funds to be used for the care of juveniles who are under the supervision of the Department. These funds may be used for any expenditures relating to the care of juveniles. During this fiscal year, the department budgeted and received \$138,000. Actual County funds expended by the Department totaled \$125,788.

**NOTE 9 - REGULAR SUPERVISION PROGRAM FUND**

The fund balance shown in the Regular Supervision Fund consists primarily of probation fees, informal adjustments and interest earnings retained. The fund balance is not designated toward a specific expenditure category, but is intended for general objectives of the program.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2011**

**NOTE 10 - COMMUNITY CORRECTIONS ASSISTANCE PROGRAM FUND**

The Community Corrections Assistance Program consists primarily of unused local match funds. The fund balance is not designated toward a specific expenditure category, but is intended for general objectives of the program.

**NOTE 11 - PENSION PLAN**Plan Description

Employees of the Department are treated as employees of Panola County and as such, are participants in the pension plan provided by the County. Panola County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 602 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034. The CAFR is also available at [www.tcdrs.org](http://www.tcdrs.org).

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). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

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, death, or disability, 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.

Payroll and Contribution Information

The Department's total payroll for the year ended August 31, 2011 was \$127,830 and the Department's contributions were based on a covered payroll of \$127,830. Employer and employee contributions for the year were made as required and are detailed below. Employee contributions may include the purchase of credits for military or legislative service or the buyback of previously forfeited service credit. There were no related-party transactions.

Employee Contributions	\$ 8,948
Employer Contributions	\$30,679

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2011**

**NOTE 11 - PENSION PLAN (cont.)****Funding Policy**

The employer has elected the annually determined contribution rate (variable rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 23.38% for calendar year 2010. The contribution rate payable by the employee members is the rate of 7.00% as adopted by the Commissioners' Court of the County. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

**Annual Pension Cost**

For Panola County's accounting year ending December 31, 2010, the annual pension cost for the TCDRS plan for its employees was \$1,473,763, and the actual contributions were \$1,473,763.

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. 27 parameters based on the actuarial valuation as of December 31, 2009, the basis for determining the contribution rate for calendar year 2010. The December 31, 2009 actuarial valuation is the most recent valuation.

	<b>Actuarial Valuation Information</b>		
	12/31/07	12/31/08	12/31/09
Actuarial valuation date	Entry age	Entry age	Entry age
Actuarial cost method	Level percentage	Level percentage	Level percentage
Amortization method	of payroll, closed	of payroll, closed	of payroll, closed
Amortization period in years	7.3	8.1	5.4
Asset valuation method	SAF: 10 yr. Smoothed value ESF: Fund value	SAF: 10 yr. Smoothed value ESF: Fund value	SAF: 10 yr. Smoothed value ESF: Fund value
Actuarial assumptions:			
Investment return <sup>1</sup>	8.00%	8.00%	8.00%
Projected salary increases	5.3%	5.3%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost of living Adjustment	0.0%	0.0%	0.0%
<sup>1</sup> Includes inflation at the stated rate			

**Trend Information for the Retirement Plan for the Employees of Panola County**

Accounting Year	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
Ending			
12/31/08	\$1,237,504	100.00%	\$ -
12/31/09	\$1,354,849	100.00%	\$ -
12/31/10	\$1,473,763	100.00%	\$ -

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2011**

**NOTE 11 - PENSION PLAN (cont.)****Funded Status**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Annual Covered Payroll <sup>1</sup> (c)	UAAL as a Percentage of Covered Payroll (b-a)/(c)
12/31/09	\$ 19,387,325	\$ 24,085,046	\$ 4,697,721	80.50%	\$ 5,785,813	81.19%

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limits.

**NOTE 12 - OTHER POST EMPLOYMENT BENEFITS PLAN**Plan Description

Employees of the Department are treated as employees of Panola County and as such, are participants in the other post employment benefits plan provided by the County. By order 2007-23, dated November 26, 2007, enacted by the Commissioners' Court of Panola County, the County has established the Panola County, Texas Retiree Health Benefit Trust (RHBT) providing for the payment of the health care insurance premiums for eligible retired employees. The plan is a continuation of a policy in effect for approximately twenty-five years whereby the County provided certain group medical insurance continuation benefits to retirees of the County on a "pay-as-you-go" basis.

The County established the RHBT in order to restructure the manner in which it funds post-employment benefits so as to more accurately reflect the accounting of such benefits in accordance with Governmental Accounting Standards Board Statement 45 (GASB45).

The RHBT is a single employer defined benefit healthcare plan administered by the County which provides medical insurance benefits to eligible retirees and their beneficiaries.

The County does not issue a separate financial report that includes financial statements and required supplementary information for the RHBT. However the financial statements and the required supplementary information is included in the County's comprehensive annual financial report at pages 35 through 36 (financial statements) and page 57 (required supplementary information).

At December 31, 2010 the RHBT had 60 retirees receiving benefits and has a total of 165 active participants who are not yet eligible to receive benefits. Order 2007-23 of Panola County assigned the authority to establish and amend benefit provisions to the Commissioners' Court.

The RHBT was initially funded in December 2007 by transferring from the governmental funds and proprietary funds of the County a total of \$9,992,132 into the RHBT. The \$9,992,132 was an initial funding toward an estimated \$12,429,768 in past-service actuarially determined liabilities for active and retired employees. Based on a new actuarial valuation as of December 31, 2010, the estimated past-service actuarially determined liabilities for active and retired employees amounted to \$15,588,645.

PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2011

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS PLAN (cont.)

Contribution Information

During the current year, contributions of \$15,984 were made by the Department.

Annual OPEB Cost and Net OPEB Obligations

For 2010, the County's annual OPEB cost for the RHBT was \$801,781. Contributions of \$908,548 were made by the County. The activity for the year is shown in tabular form below.

Annual Required Contribution	\$ 801,781
Interest on OPEB Obligation	(458,296)
Amortization of Prior Year OPEB Obligation	630,742
Annual OPEB Cost (Expense)	974,227
Contributions made	(908,548)
Change in OPEB Obligation	65,679
Net OPEB Obligation (asset), beginning of year	(10,184,347)
Net OPEB Obligation (asset), end of year	\$ (10,118,668)

Trend Information

Year Ended	Annual OPEB Cost	Actual Employer Contribution	Percentage Contributed	Net Ending (OPEB) Obligation Asset
12/31/08	\$ 849,220	\$ 1,579,451	185.99%	\$ 9,898,883
12/31/09	\$ 759,472	\$ 1,044,936	137.59%	\$ 10,184,137
12/31/10	\$ 974,227	\$ 908,548	93.26%	\$ 10,118,668

Funding Policy

The County funds the entire cost of retiree health insurance premiums. Retiree dependents or surviving spouses are able to remain in the plan, but at no cost to the County. Dependent and surviving spouses are eligible for coverage, but the retiree is responsible for the entire cost. There is no direct RHBT subsidy. Dependent premiums are collected from the participants and remitted to the insurance provider on a monthly basis.

Actuarial Methods and Assumptions

Calculations of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of plan costs. The actuarial methods and assumptions used are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspectives of the calculations. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective.

PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2011

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS PLAN (cont.)

Actuarial Methods and Assumptions (cont.)

The actuarial valuation for December 31, 2010, the unprojected unit credit cost method was used. The actuarial assumptions used included a 4.5% investment rate of return, compounded annually, net of investment expenses.

The annual healthcare cost trend of 10% , grading down to an ultimate 5% rate. Both the rate of return and the healthcare cost rate include and assumed inflation rate of 2.5%. The actuarial valuation of RHBT assets was set at fair market value of the cash and certificates of deposit comprising the investment account at the measurement date.

The RHBT's initial unfunded accrued liability (UAAL) is being amortized at a level (decreasing yearly) over a 30-year closed period. At December 31, 2010, the remaining amortization period is 26 years.

Funded Status

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/(c))
12/31/10	\$ 13,232,438	\$ 15,588,645	\$ 2,356,207	84.89%	\$ 5,743,487	41.02%

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limits.

PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
REQUIRED SUPPLEMENTARY INFORMATION  
AUGUST 31, 2011

SCHEDULE OF FUNDING PROGRESS FOR THE RETIREMENT PLAN  
FOR THE EMPLOYEES OF PANOLA COUNTY

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Annual Covered Payroll <sup>1</sup> (c)	UAAL as a Percentage of Covered Payroll ((b-a)/(c))
12/31/07	\$ 14,974,043	\$ 20,100,774	\$ 5,126,731	74.49%	\$ 5,071,333	101.09%
12/31/08	\$ 16,289,095	\$ 21,977,969	\$ 5,688,874	74.12%	\$ 5,279,316	107.76%
12/31/09	\$ 19,387,325	\$ 24,085,046	\$ 4,697,721	80.50%	\$ 5,785,813	81.19%

<sup>1</sup> The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.  
<sup>2</sup> Funding information may differ from prior year compliance data due to plan changes effective 01/01/07.

SCHEDULE OF FUNDING PROGRESS  
OTHER POST EMPLOYMENT BENEFITS (OPEB) PLAN

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Annual Covered Payroll <sup>1</sup> (c)	UAAL as a Percentage of Covered Payroll ((b-a)/(c))
12/31/08	\$ 11,489,936	\$ 12,233,119	\$ 743,183	93.92%	\$ 4,964,735	14.97%
12/31/09	\$ 12,552,245	\$ 14,501,181	\$ 1,948,936	86.56%	\$ 5,401,864	36.08%
12/31/10	\$ 13,232,438	\$ 15,588,645	\$ 2,356,207	84.89%	\$ 5,743,487	41.02%

NOTES TO THE SCHEDULE OF FUNDING PROGRESS

Valuation Date	12/31/08	12/31/09	12/31/10
Actuarial Cost Method	Unit Cost	Unit Cost	Unit Cost
Amortization Method	Decreasing Yearly	Decreasing Yearly	Decreasing Yearly
Asset Valuation Method	Market Value	Market Value	Market Value
Actuarial Assumptions:			
Investment Rate of Return*	4.50% per annum	4.50% per annum	4.50% per annum
Health Care Cost Trend	10% Pre-Medicare, grading to 5% ultimate	10% Pre-Medicare, grading to 5% ultimate	10% Pre-Medicare, grading to 5% ultimate

\*Includes inflation of 2.5%

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SUPPLEMENTAL INFORMATION

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**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
SPECIAL REVENUE FUNDS AND ACCOUNT GROUPS  
COMBINING BALANCE SHEET  
AUGUST 31, 2011**

	Special Revenue Fund Type		Account Group	
	Regular Supervision Program Fund	Intensive Supervision Program Fund	Capital Assets	Totals (Memorandum Only)
ASSETS				
Cash - demand deposits	\$ 57,159	\$ 117,279	\$ -	\$ 174,438
Cash - time deposits	30,000	80,000	-	110,000
Accounts Receivable	-	-	-	-
Interest Receivable	764	-	-	764
Capital Assets	-	-	52,920	52,920
Total Assets	\$ 87,923	\$ 197,279	\$ 52,920	\$ 338,122
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts Payable / Accrued Liabilities	\$ 5,732	\$ 4,454	\$ -	\$ 10,186
Fund Balance:				
Investment in Capital Assets	-	-	52,920	52,920
Fund Balance:				
Unreserved:				
Undesignated	82,191	192,825	-	275,016
Total Liabilities and Fund Balance	\$ 87,923	\$ 197,279	\$ 52,920	\$ 338,122

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

PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
 REGULAR SUPERVISION PROGRAM  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2011

	State Budget	Substance Abuse and Other Budget	Total Budget
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 56,671	\$ 35,224	\$ 91,895
Total Intergovernmental Receipts	<u>56,671</u>	<u>35,224</u>	<u>91,895</u>
Miscellaneous			
Interest Earned	-	3,000	3,000
Probation/Informal Adj. Fees	-	-	-
Total Miscellaneous Receipts	<u>-</u>	<u>3,000</u>	<u>3,000</u>
Total Revenues	<u>56,671</u>	<u>38,224</u>	<u>94,895</u>
Expenditures:			
Salaries & Fringe Benefits	39,817	-	39,817
Travel	119	-	119
Operating Expenses	2,250	3,000	5,250
Non-Residential	4,700	-	4,700
Residential Services	9,785	35,224	45,009
Capital Outlay	-	-	-
Total Expenditures	<u>56,671</u>	<u>38,224</u>	<u>94,895</u>
Excess (Deficiency) Revenues over Expenditures	-	-	-
Fund Balance - Beginning of Year	-	77,795	77,795
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 77,795</u>	<u>\$ 77,795</u>

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

State Actual	Substance Abuse and Other Actual	Total Actual	Budget Variance Favorable (Unfavorable)
\$ 56,671	\$ -	\$ 56,671	\$ (35,224)
56,671	-	56,671	(35,224)
-	3,555	3,555	555
-	585	585	585
-	4,140	4,140	1,140
56,671	4,140	60,811	(34,084)
39,817	-	39,817	-
119	-	119	-
2,250	3,000	5,250	-
4,316	-	4,316	384
6,913	-	6,913	38,096
-	-	-	-
53,415	3,000	56,415	38,480
3,256	1,140	4,396	4,396
-	77,795	77,795	-
\$ 3,256	\$ 78,935	\$ 82,191	\$ 4,396

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

PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
INTENSIVE SUPERVISION PROGRAM  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED AUGUST 31, 2011

	State Budget	Local Budget	Total Budget
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 52,703	\$ -	\$ 52,703
Total Intergovernmental Receipts	<u>52,703</u>	<u>-</u>	<u>52,703</u>
Miscellaneous			
Interest Earned	-	-	-
Probation/Informal Adj. Fees	-	-	-
Total Miscellaneous Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>52,703</u>	<u>-</u>	<u>52,703</u>
Expenditures:			
Salaries & Fringe Benefits	14,253	110,694	124,947
Travel	1,459	7,422	8,881
Operating Expenses	3,300	13,950	17,250
Non-Residential	2,000	1,500	3,500
Residential Services	31,691	8,018	39,709
Capital Outlay	-	-	-
Total Expenditures	<u>52,703</u>	<u>141,584</u>	<u>194,287</u>
Other Financing Sources			
Local Panola County Funding	-	138,000	138,000
Total Other Financing Sources	<u>-</u>	<u>138,000</u>	<u>138,000</u>
Excess (Deficiency) Revenues over Expenditures	-	(3,584)	(3,584)
Transfer to State - PY Refund	-	-	-
Fund Balance - Beginning of Year	-	172,322	172,322
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 168,738</u>	<u>\$ 168,738</u>

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

<u>State Actual</u>	<u>Local Actual</u>	<u>Total Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
\$ 52,703	\$ -	\$ 52,703	\$ -
52,703	-	52,703	-
-	-	-	-
-	-	-	-
52,703	-	52,703	-
14,253	107,152	121,405	3,542
1,459	5,242	6,701	2,180
3,300	10,769	14,069	3,181
2,000	1,095	3,095	405
23,400	1,530	24,930	14,779
-	-	-	-
44,412	125,788	170,200	24,087
-	138,000	138,000	-
-	138,000	138,000	-
8,291	12,212	20,503	24,087
-	-	-	-
-	172,322	172,322	-
\$ 8,291	\$ 184,534	\$ 192,825	\$ 24,087

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

**ROBINSON & PAYNE, PLLC**  
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 416 WEST PANOLA  
 CARTHAGE, TEXAS 75633

MEMBERS OF  
 AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
 TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
 AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
 AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
 GOVERNMENTAL AUDITING STANDARDS**

Members of the Board  
 Panola County Juvenile Probation Department  
 Carthage, Texas

We have audited the combined financial statements of the Panola County Juvenile Probation Department Texas Juvenile Probation Commission Grant Funds for the year ended August 31, 2011, and have issued our report thereon dated February 22, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered Panola County Juvenile Probation Department's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over financial reporting.

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 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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as described above.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Panola County Juvenile Probation Department's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements; and, general financial, progressive sanctions, salary adjustment, and IV-E assurances, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. Compliance with laws, regulations, contracts, grants and requirements of the Texas Juvenile Probation Commission Audit Requirements is the responsibility of the management of the Department. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



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Members of the Board  
Panola County Juvenile Probation Department  
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This report is intended solely for the information of the audit committee, management, and the Texas Juvenile Probation Commission and is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Robinson & Payne*

Robinson & Payne, PLLC  
Certified Public Accountants  
Carthage, Texas

February 22, 2012

PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
AUGUST 31, 2011

There were no findings or questioned costs in the current year.

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PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
AUGUST 31, 2011

There were no findings or questioned costs in the prior year.

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O.R.

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**123<sup>RD</sup> JUDICIAL DISTRICT COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT**

313 W. Panola  
Carthage, Texas 75633  
(903)693-0351  
Fax (903)693-0312  
**Bradley Wilburn**  
Director



114 Hurst Street  
Center, Texas 75935  
(936) 598-2718  
Fax (936)598-7257  
**LaRaye Bailey**  
Deputy Director

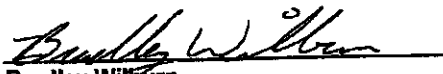
**April 19, 2012**

**Panola County Commissioners Court  
110 S. Sycamore, Room 102-A  
Carthage, TX 75633**

In accordance with Sec. 140.004(d) of the Local Government code and the Texas Department of Criminal Justice Community Justice Assistance Division's administrative manual, the 123<sup>RD</sup> Judicial District Community Supervision and Corrections Department files a complete financial statement covering the department's preceding fiscal year ending August 31, 2011 and the FY-2011, 4<sup>th</sup> Quarter Financial Report.

Please record and file the attached reports at your next Commissioner's Court meeting.

Thank you,

  
**Bradley Wilburn**  
Director 123<sup>RD</sup> Judicial District CSCD

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**PANOLA / SHELBY COUNTY  
COMMUNITY SUPERVISION &  
CORRECTIONS DEPARTMENT  
123RD JUDICIAL DISTRICT  
SPECIAL REVENUE FUNDS**

**FINANCIAL STATEMENTS**

**AUGUST 31, 2011**

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PANOLA / SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
123RD JUDICIAL DISTRICT  
SPECIAL REVENUE FUNDS  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2011

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**ROBINSON & PAYNE, PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS  
416 WEST PANOLA  
CARTHAGE, TEXAS 75633

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MEMBERS OF  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS  
TELEPHONE  
(903) 693-8522

**INDEPENDENT AUDITOR'S REPORT**

To the Members of the  
Community Supervision & Corrections Department  
123rd Judicial District  
Carthage, Texas 75633

We have audited the accompanying combined financial statements of the Panola/Shelby County Community Supervision & Corrections Department, 123rd Judicial District, and the combining and individual funds of the Panola /Shelby County Community Supervision and Corrections Department as of and for the year ended August 31, 2011, as listed in the table of contents. These financial statements are the responsibility of the management of the Panola/Shelby County Community Supervision & Corrections Department. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the financial statements are prepared using the prescribed basis of accounting that demonstrates compliance with Texas Department of Criminal Justice – Community Justice Assistance Division's (TDCJ-CJAD's) financial reporting requirements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

As discussed in Note 1, the financial statements present only the Panola/Shelby County Community Supervision and Corrections Department and are not intended to present fairly the financial position of Panola County, Texas, and the results of its operations in conformity with generally accepted accounting principles.

In our opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Panola/Shelby County Community Supervision & Corrections Department as of August 31, 2011, and the results of its operations for the year then ended, in conformity with the basis of accounting described in the Notes. Also, in our opinion, the combining and individual funds referred to above present fairly, in all material respects, the financial position of each of the individual funds of Panola/Shelby County Community Supervision & Correction Department, as of August 31, 2011, and the results of operations of such funds for the year then ended in conformity with the basis of accounting described in the Notes.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 21, 2012 on our consideration of Panola/Shelby County Community Supervision and Corrections Department's internal control structure and a report dated March 21, 2012 on its compliance with laws and regulations.

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To the Members of the  
Community Supervision & Corrections Department  
Page 2 of 2

This report is intended solely for the information and use of the management, others within the organization, Panola/Shelby County Community Supervision and Corrections Department, Panola County, and the Texas Department of Criminal Justice - Community Justice Assistance Division and is not intended to be and should not be used by anyone other than these specified parties.

*Robinson & Payne*

Robinson & Payne, PLLC  
Certified Public Accountants  
Carthage, Texas

March 21, 2012

PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
COMBINED STATEMENT OF FINANCIAL POSITION  
AUGUST 31, 2011

ASSETS

	Basic Supervision	Community Corrections	Diversion Programs	Total
Cash				
Cash – demand deposits	\$ 316,352	\$ 23,221	\$ 7,321	\$ 346,894
Cash – time deposits	100,000	-	-	100,000
Total Cash	416,352	23,221	7,321	446,894
Accounts Receivable				
Community supervision fees receivable	37,034	-	-	37,034
Interest receivable	745	-	-	745
Total Receivables	37,779	-	-	37,779
Total Assets	\$ 454,131	\$ 23,221	\$ 7,321	\$ 484,673

LIABILITIES AND FUND BALANCE

Liabilities				
Accounts Payable	\$ 13,346	\$ 1,856	\$ 1,301	\$ 16,503
Due to TDCJ-CJAD	50,605	21,365	6,020	77,990
Total Liabilities	63,951	23,221	7,321	94,493
Fund Balance	390,180	-	-	390,180
Total Liabilities and Fund Balance	\$ 454,131	\$ 23,221	\$ 7,321	\$ 484,673

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

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## EXHIBIT "B"

**PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED AUGUST 31, 2011**

	Basic Supervision	Community Corrections	Diversion Programs	Total
<b>REVENUE</b>				
State Aid	\$ 242,067	\$ 89,372	\$ 50,041	\$ 381,480
State Aid - SAFPF	1,891	-	-	1,891
Rider 80 State Aid	14,211	2,071	3,053	19,335
Community Supervision Fees	438,042	-	-	438,042
Payment by Program Participants	17,601	-	-	17,601
Interest Income	6,337	-	-	6,337
Other Revenue	356	-	-	355
<b>Total Revenue</b>	<b>720,505</b>	<b>91,443</b>	<b>53,094</b>	<b>865,041</b>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	536,044	63,358	43,480	642,882
Rider 80 Salaries & Related Fringe	14,211	2,071	3,053	19,335
Travel and Furnished Transportation	64,495	-	12	64,507
Contract Services	3,907	9,600	-	13,507
Professional Fees	14,471	590	-	15,061
Supplies and Operating Expenses	41,251	87	2,643	43,981
Utilities	8,550	-	-	8,550
Equipment	9,719	433	-	10,152
<b>Total Expenditures</b>	<b>692,648</b>	<b>76,139</b>	<b>49,188</b>	<b>817,975</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>27,857</b>	<b>15,304</b>	<b>3,906</b>	<b>47,067</b>
<b>FUND BALANCE, SEPTEMBER 1, 2010</b>	<b>412,955</b>	<b>6,061</b>	<b>2,114</b>	<b>421,130</b>
Prior Period Adjustment	(27)	-	-	(27)
Inter-fund Transfer In (Out)	-	-	-	-
<b>Fund Balance before Refund to CJAD</b>	<b>440,785</b>	<b>21,365</b>	<b>6,020</b>	<b>468,170</b>
Refund Due to CJAD	(50,605)	(21,365)	(6,020)	(77,990)
<b>FUND BALANCE AUGUST 31, 2011</b>	<b>\$ 390,180</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 390,180</b>

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

PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
ALL COMMUNITY CORRECTIONS FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED AUGUST 31, 2011

	CCP Program C.S.R. Coordination	CCP Program Offender
<b>REVENUES</b>		
State Aid	\$ 37,143	\$ 10,790
Rider 80 State Aid	-	-
Total Revenues	<u>37,143</u>	<u>10,790</u>
<b>EXPENDITURES</b>		
Salaries and Fringe Benefits	23,719	-
Rider 80 Salaries & Related Fringe	-	-
Contract Services	-	9,600
Professional Fees	279	-
Supplies and Operating Expenses	53	-
Equipment	433	-
Total Expenditures	<u>24,484</u>	<u>9,600</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	12,659	1,190
<b>FUND BALANCE, SEPTEMBER 1, 2010</b>	4,913	1,109
Prior Period Adjustment	-	-
Fund Balance before Refund to CJAD	17,572	2,299
Refund Due to CJAD	(17,572)	(2,299)
<b>FUND BALANCE, AUGUST 31, 2011</b>	<u>\$ -</u>	<u>\$ -</u>

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

EXHIBIT "C"

CCP Program		Total	
Absconder		All CCP Programs	
\$	41,439	\$	89,372
	2,071		2,071
	<u>43,510</u>		<u>91,443</u>
	39,639		63,358
	2,071		2,071
	-		9,600
	311		590
	34		87
	-		433
	<u>42,055</u>		<u>76,139</u>
	1,455		15,304
	39		6,061
	-		-
	1,494		21,365
	<u>(1,494)</u>		<u>(21,365)</u>
\$	<u>-</u>	\$	<u>-</u>



**PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET  
(GAAP BASIS), ACTUAL AND PRIOR YEAR  
BASIC SUPERVISION PROGRAM  
FOR THE YEAR ENDED AUGUST 31, 2011**

	Budget	Actual	Budget Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State Aid	\$ 242,067	\$ 242,067	\$ -	\$ 243,792
State Aid - SAFPF	4,000	1,891	(2,109)	2,633
Rider 80 State Aid	18,617	14,211	(4,406)	9,273
Community Supervision Fees	394,086	438,042	43,956	454,695
Payment by Program Participants	17,150	17,601	451	17,821
Interest Income	2,000	6,337	4,337	5,575
Other Revenue	-	356	356	1,148
<b>Total Revenue</b>	<b>677,920</b>	<b>720,505</b>	<b>42,585</b>	<b>734,937</b>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	540,886	536,044	4,842	514,657
Rider 80 Salaries & Related Fringe	18,617	14,211	4,406	9,273
Travel and Furnished Transportation	68,200	64,495	3,705	20,368
Contract Services	7,050	3,907	3,143	2,136
Professional Fees	17,990	14,471	3,519	14,479
Supplies and Operating Expenses	418,582	41,251	377,331	39,981
Utilities	9,500	8,550	950	7,801
Equipment	10,050	9,719	331	10,738
<b>Total Expenditures</b>	<b>1,090,875</b>	<b>692,648</b>	<b>398,227</b>	<b>619,433</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(412,955)</b>	<b>27,857</b>	<b>440,812</b>	<b>115,504</b>
<b>FUND BALANCE, SEPTEMBER 1, 2010</b>	<b>412,955</b>	<b>412,955</b>	<b>-</b>	<b>297,451</b>
Prior Period Adjustment	-	(27)	(27)	-
Fund Balance before Refund to CJAD	-	440,785	440,785	412,955
Refund to TDCJ-CJAD	-	(50,605)	(50,605)	-
<b>FUND BALANCE AUGUST 31, 2011</b>	<b>\$ -</b>	<b>\$ 390,180</b>	<b>\$ 390,180</b>	<b>\$ 412,955</b>

The accompanying notes are an integral part  
of these financial statements

## EXHIBIT "E"

**PANOLA/SHELBY COUNTY**  
**COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT**  
**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE-BUDGET**  
**(GAAP BASIS), ACTUAL AND PRIOR YEAR**  
**COMMUNITY CORRECTIONS PROGRAM:**  
**COMMUNITY SERVICE RESTITUTION**  
**FOR THE YEAR ENDED AUGUST 31, 2011**

	Budget	Actual	Budget Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State Aid	\$ 37,143	\$ 37,143	\$ -	\$ 42,137
<b>Total Revenue</b>	<u>37,143</u>	<u>37,143</u>	<u>-</u>	<u>42,137</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	36,188	23,719	12,469	36,035
Professional Fees	279	279	-	316
Supplies and Operating Expenses	4,998	53	4,945	63
Equipment	591	433	158	810
<b>Total Expenditures</b>	<u>42,056</u>	<u>24,484</u>	<u>4,913</u>	<u>37,224</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(4,913)	12,659	17,572	4,913
<b>FUND BALANCE, SEPTEMBER 1, 2010</b>	<u>4,913</u>	<u>4,913</u>	<u>-</u>	<u>-</u>
Fund Balance before Refund to CJAD	-	17,572	17,572	4,913
Refund to TDCJ-CJAD	-	(17,572)	(17,572)	-
<b>FUND BALANCE AUGUST 31, 2011</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,913</u>

The accompanying notes are an integral part  
of these financial statements

**PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET  
(GAAP BASIS), ACTUAL AND PRIOR YEAR  
COMMUNITY CORRECTIONS PROGRAM:  
OFFENDER  
FOR THE YEAR ENDED AUGUST 31, 2011**

	Budget	Actual	Budget Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State Aid	\$ 10,790	\$ 10,790	\$ -	\$ 10,790
<b>Total Revenue</b>	<u>10,790</u>	<u>10,790</u>	<u>-</u>	<u>10,790</u>
<b>EXPENDITURES</b>				
Contract Services	10,700	9,600	1,100	9,600
Professional Fees	81	-	81	81
Supplies and Operating Expenditures	9	-	9	-
<b>Total Expenditures</b>	<u>10,790</u>	<u>9,600</u>	<u>1,190</u>	<u>9,681</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	1,190	1,190	1,109
<b>FUND BALANCE, SEPTEMBER 1, 2010</b>	1,109	1,109	-	-
Prior Period Adjustment	-	-	-	-
Fund Balance before Refund to CJAD	1,109	2,299	1,190	1,109
Refund to TDCJ-CJAD	<u>(1,109)</u>	<u>(2,299)</u>	<u>(1,190)</u>	<u>-</u>
<b>FUND BALANCE AUGUST 31, 2011</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,109</u>

The accompanying notes are an integral part  
of these financial statements

## EXHIBIT "G"

PANOLA/SHELBY COUNTY  
 COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
 INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE-BUDGET  
 (GAAP BASIS), ACTUAL AND PRIOR YEAR  
 COMMUNITY CORRECTIONS PROGRAM:  
 ABSCONDER  
 FOR THE YEAR ENDED AUGUST 31, 2011

	Budget	Actual	Budget Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State Aid	\$ 41,439	\$ 41,439	\$ -	\$ 38,208
Rider 80 State Aid	2,071	2,071	-	1,654
<b>Total Revenue</b>	<b>43,510</b>	<b>43,510</b>	<b>-</b>	<b>39,862</b>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	39,755	39,639	116	38,222
Rider 80 Salaries & Related Fringe	2,071	2,071	-	1,312
Professional Fees	316	311	5	289
Supplies and Operating Expenses	1,407	34	1,373	-
Equipment	-	-	-	-
<b>Total Expenditures</b>	<b>43,549</b>	<b>42,055</b>	<b>1,494</b>	<b>39,823</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(39)</b>	<b>1,455</b>	<b>1,494</b>	<b>39</b>
<b>FUND BALANCE, SEPTEMBER 1, 2010</b>	<b>39</b>	<b>39</b>	<b>-</b>	<b>-</b>
Fund Balance before Refund to CJAD	-	1,494	1,494	39
Refund to TDCJ-CJAD	-	(1,494)	(1,494)	-
<b>FUND BALANCE AUGUST 31, 2011</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39</b>

The accompanying notes are an integral part  
 of these financial statements

**PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET  
(GAAP BASIS), ACTUAL AND PRIOR YEAR  
DIVERSION TARGET GRANT PROGRAM:  
SPECIALIZED CASELOAD SEX OFFENDER  
FOR THE YEAR ENDED AUGUST 31, 2011**

	Budget	Actual	Budget Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State Aid	\$ 50,041	\$ 50,041	\$ -	\$ 50,293
Rider 80 State Aid	3,053	3,053	-	1,844
<b>Total Revenue</b>	<u>53,094</u>	<u>53,094</u>	<u>-</u>	<u>52,137</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	43,517	43,480	37	43,509
Rider 80 Salaries & Related Fringe	3,053	3,053	-	1,463
Travel and Furnished Transportation	1,500	12	1,488	2,718
Professional Fees	500	-	500	100
Supplies and Operating Expenses	4,524	2,643	1,881	1,733
Utilities	-	-	-	500
Equipment	-	-	-	-
<b>Total Expenditures</b>	<u>53,094</u>	<u>49,188</u>	<u>3,906</u>	<u>50,023</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	3,906	3,906	2,114
<b>FUND BALANCE, SEPTEMBER 1, 2010</b>	<u>2,114</u>	<u>2,114</u>	<u>-</u>	<u>-</u>
Fund Balance before Refund to CJAD	2,114	6,020	3,906	2,114
Refund to TDCJ-CJAD	<u>(2,114)</u>	<u>(6,020)</u>	<u>(3,906)</u>	<u>-</u>
<b>FUND BALANCE AUGUST 31, 2011</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,114</u>

The accompanying notes are an integral part  
of these financial statements

PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2011

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

The accompanying financial statements include the revenue of the Panola/Shelby Community Supervision and Corrections Department, 123rd Judicial District, related to the receipt of funds administered by the Community Justice Assistance Division of the Texas Department of Criminal Justice from State appropriations for the Basic Supervision Fund, Community Corrections Program Funds, Diversion Program Grant Funds, local fees collected for the use of the CSCD, and the expenditure of those funds.

The Panola/Shelby Community Supervision and Corrections Department, 123rd Judicial District, a special purpose district of state government, was organized to provide certain adult probation services, including providing probation, counseling, correctional and education services, to judicial districts. The 123rd District includes Shelby and Panola Counties. Transactions of the Community Supervision & Corrections Department are accounted for as special revenue funds of Panola County, Carthage, Texas. The Texas Department of Criminal Justice Community Assistance Division has public oversight responsibility for the operation of the Department.

**Basis of Accounting**

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the financial statements. The accounts of the Panola/Shelby CSCD are organized on the basis of fund accounting. Under fund accounting, each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. Resources are allocated to and accounted for in a fund based upon the source of the funds and the purposes for which they may be spent and the means by which the spending activities are controlled. Revenues and expenditures are accounted for using either the cash basis of accounting or the modified accrual basis of accounting until the last quarter when the modified accrual basis of accounting must be used.

The modified accrual basis of accounting is followed in that revenues are recorded when susceptible to accrual; i.e., earned, measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues received by October 31, 2011 for financial activity performed by August 31, 2011, are considered available. Also, purchases for which the commitment has been established by August 31, 2011, are considered liabilities regardless of whether possession of these goods has been received by August 31, provided that the liability purchase is received and is paid by October 31, 2011. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

**Budgets (Accounting and Legal Compliance)**

The Board of Judges reviews the Community Supervision & Corrections Department's biennium budget in an open meeting and adopts the budget. The CSCD prepares and files the biennium budget in accordance with the *Financial Management Manual for TDCJ-CJAD Funding*. The Board of Judges authorizes the Director of the CSCD to submit routine budget amendments in accordance with the *Financial Management Manual for TDCJ-CJAD Funding*. Budget adjustments are brought to the Board of Judges for approval for line item changes that exceed \$15,000 or 15%, whichever is greater, of the approved line item amount (including interfund transfers to other programs or for cash-matching grants from other agencies).

The budgets governing the funding to the programs are approved by the district judges and the criminal court-at-law judge with jurisdiction over the department and by the Texas Department of Criminal Justice - Community Justice Assistance Division. Only budget adjustment requests, at year end, received by September 30 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in performing the financial audit.

PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2011

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**Encumbrance Accounting**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is utilized. All encumbrances not liquidated by October 31, 2011 become part of the subsequent year's budget. There were no encumbrances outstanding at August 31, 2011.

**NOTE 2 - FUNDING SOURCES - STATE AID**

**Basic Supervision Funds**

This fund is used to account for the basic operating revenues and expenditures related to supervision of probationers.

**Community Corrections Program Funds**

State aid attributed to this program is allocated for specific purposes as follows:

- C.S.R. Coordination* - program provides supervision of community service activities of probationers.
- Offender* - program consists of one contracted PHD that provides the initial evaluation and assessment of new offenders and group and individual treatment counseling of regular program participants.
- Absconder* - program consists of one full time probation officer that locates and apprehends absconders. This officer also monitors out of state transfers for absconder prevention.

**Diversion Target Grant Program**

State aid attributed to this fund is allocated for specific purposes as follows:

- Specialized Caseload Sex Offender* - program provides rehabilitation treatment for offenders by combining intensive supervision and treatment, including performing intakes and assessments with offenders, monitoring offender's treatment progress, and enforcing compliance with terms and conditions of community supervision.

**NOTE 3 - FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (community supervision fees collected, program participation funds collected, county contributions, donations, etc.)**

During the year ended August 31, 2011, the Panola/Shelby County Community Supervision & Corrections Department received the following funding from sources other than TDCJ-CJAD which are required to be reported on the TDCJ-CJAD quarterly financial reports:

<u>Source</u>	<u>Amount</u>
Community Supervision Fees	\$ 438,042
Payments by Program Participants	17,601
Interest Income	6,337
Other Income	356
	<u>\$ 462,336</u>

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**PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2011**

**NOTE 4 – FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE NOT REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Civil fees, CSR Funds, Victim Restitution Funds, Federal Grants, grants from sources other than TDCJ-CJAD, etc.)**

During the year ended August 31, 2011, the Panola/Shelby County Community Supervision & Corrections Department did not receive funding from any sources other than TDCJ-CJAD which are not required to be reported on the TDCJ-CJAD quarterly financial reports.

**NOTE 5 – CASH, PETTY CASH AND INVESTMENTS**

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the County depository by the CSCD. Collection accounts must be transferred to the CSCD district account within the time frames listed in Local Government Code 113.022. All CSCD funds must be in the County treasury and must be disbursed by the County Treasurer (Government Code 509.011(c) and Local Government Code 140.003(f)).

The Department invested its funds during the year into demand deposit checking accounts and certificates of deposit. All funds were invested with the First State Bank & Trust of Carthage, Texas. First State Bank & Trust is the depository bank of Panola County. Accounts of Panola County (including the C.S.C.D. accounts) are covered aggregately by the Federal Deposit Insurance Corporation up to \$250,000 by type of account. In addition, First State Bank & Trust has pledged securities totaling approximately \$39,254,424 toward the County's deposits. The amount pledged is greater than the average amount on deposit during the year.

The Panola/Shelby County Community Supervision & Corrections Department did not have any petty cash funds during the year ended August 31, 2011.

**NOTE 6 - EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS**

There were no instances of expenditures exceeding budgets in individual programs in fiscal year 2011.

**NOTE 7 – INTERFUND TRANSFERS RECEIVABLES AND PAYABLE**

There were no interfund receivables and payables as of August 31, 2011.

**NOTE 8 – VENDOR CONTRACTS FOR OFFENDER SERVICES**

There were no vendor contracts and/or payments over \$100,000 during the fiscal year ended August 31, 2011.



PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2011

**NOTE 9 – PRIOR PERIOD ADJUSTMENT**

During the current fiscal year, it was discovered that an amount of \$27 in Rider 80 funding was overpaid for the fiscal year ended August 31, 2010. A correction for this amount was reported on the 4th Quarter Financial Report for Basic Supervision submitted to TDCJ-CJAD. In addition, this amount is reported as a prior period adjustment in the financial statements for the year ended August 31, 2011.

**NOTE 10 - PENSION PLAN****Plan Description**

Employees of the Department are treated as employees of Panola County and as such, are participants in the pension plan provided by the County. Panola County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 602 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034. The CAFR is also available at [www.tcdrs.org](http://www.tcdrs.org).

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). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

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, death, or disability, 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.

**Payroll and Contribution Information**

The Department's total payroll for the year ended August 31, 2011 was \$532,200 and the Department's contributions were based on a covered payroll of \$532,200. Employer and employee contributions for the year were made as required and are detailed below. Employee contributions may include the purchase of credits for military or legislative service or the buyback of previously forfeited service credit. There were no related-party transactions.

Employee Contributions	\$ 37,254
Employer Contributions	\$ 127,673

PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2011

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**NOTE 10 - PENSION PLAN (cont.)**

**Funding Policy**

The employer has elected the annually determined contribution rate (variable rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 23.38% for calendar year 2010. The contribution rate payable by the employee members is the rate of 7.00% as adopted by the Commissioners' Court of the County. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

**Annual Pension Cost**

For Panola County's accounting year ending December 31, 2010, the annual pension cost for the TCDRS plan for its employees was \$1,473,763, and the actual contributions were \$1,473,763.

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. 27 parameters based on the actuarial valuation as of December 31, 2009, the basis for determining the contribution rate for calendar year 2010. The December 31, 2009 actuarial valuation is the most recent valuation.

Actuarial Valuation Information			
Actuarial valuation date	12/31/07	12/31/08	12/31/09
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	7.3	8.1	5.4
Asset valuation method	SAF: 10 yr. Smoothed value ESF: Fund value	SAF: 10 yr. Smoothed value ESF: Fund value	SAF: 10 yr. Smoothed value ESF: Fund value
Actuarial assumptions:			
Investment return <sup>1</sup>	8.00%	8.00%	8.00%
Projected salary increases	5.3%	5.3%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost of living Adjustment	0.0%	0.0%	0.0%

<sup>1</sup>Includes inflation at the stated rate

**Trend Information for the Retirement Plan for the Employees of Panola County**

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/08	\$1,237,504	100.00%	\$ -
12/31/09	\$1,354,849	100.00%	\$ -
12/31/10	\$1,473,763	100.00%	\$ -

PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2011

## NOTE 10 - PENSION PLAN (cont.)

## Funded Status

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Annual Covered Payroll <sup>1</sup> (c)	UAAL as a Percentage of Covered Payroll ((b-a)/(c))
12/31/09	\$ 19,387,325	\$ 24,085,046	\$ 4,697,721	80.50%	\$ 5,785,813	81.19%

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limits.

## NOTE 11 - FUND BALANCE

The fund balance shown in the Regular Supervision Fund consists of earnings retained. The fund balance is not designated toward a specific expenditure category, but is intended for general objectives of the program.

PANOLA/SHELBY COUNTY      O.R.  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
REQUIRED SUPPLEMENTARY INFORMATION  
AUGUST 31, 2011

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SCHEDULE OF FUNDING PROGRESS FOR THE RETIREMENT PLAN  
FOR THE EMPLOYEES OF PANOLA COUNTY

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Annual Covered Payroll <sup>1</sup> (c)	UAAL as a Percentage of Covered Payroll ((b-a)/(c))
12/31/07	\$ 14,974,043	\$ 20,100,774	\$ 5,126,731	74.49%	\$ 5,071,333	101.09%
12/31/08	\$ 16,289,095	\$ 21,977,969	\$ 5,688,874	74.12%	\$ 5,279,316	107.76%
12/31/09	\$ 19,387,325	\$ 24,085,046	\$ 4,697,721	80.50%	\$ 5,785,813	81.19%

<sup>1</sup> The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.  
<sup>2</sup> Funding information may differ from prior year compliance data due to plan changes effective 01/01/07.

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**SUPPLEMENTAL SCHEDULES**

**PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS  
BASIC SUPERVISION PROGRAM  
FOR THE YEAR ENDED AUGUST 31, 2011**

	Audit	Per CSCD Report	Difference
<b>REVENUE</b>			
State Aid	\$ 242,067	\$ 242,067	\$ -
State Aid - SAFFP	1,891	1,891	-
Rider 80 State Aid	14,211	14,211	-
Community Supervision Fees	438,042	438,042	-
Payment by Program Participants	17,601	17,601	-
Interest Income	6,337	6,337	-
Other Revenue	356	356	-
<b>Total Revenue</b>	<u>720,505</u>	<u>720,505</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	536,044	536,044	-
Rider 80 Salaries & Related Fringe	14,211	14,211	-
Travel and Furnished Transportation	64,495	64,495	-
Contract Services	3,907	3,907	-
Professional Fees	14,471	14,471	-
Supplies and Operating Expenses	41,251	41,251	-
Utilities	8,550	8,550	-
Equipment	9,719	9,719	-
<b>Total Expenditures</b>	<u>692,648</u>	<u>692,648</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	27,857	27,857	-
<b>FUND BALANCE, SEPTEMBER 1, 2010</b>	412,955	412,955	-
Prior Period Adjustment	(27)	(27)	-
<b>Fund Balance before Refund to CJAD</b>	440,785	440,785	-
Refund Due to CJAD	(50,605)	(50,605)	-
<b>FUND BALANCE AUGUST 31, 2011</b>	<u>\$ 390,180</u>	<u>\$ 390,180</u>	<u>\$ -</u>

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

**PANOLA/SHELBY COUNTY**  
**COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT**  
**SCHEDULE OF DIFFERENCES BETWEEN**  
**AUDIT REPORT AND CSCD REPORTS**  
**COMMUNITY CORRECTIONS PROGRAM:**  
**COMMUNITY SERVICE RESTITUTION**  
**FOR THE YEAR ENDED AUGUST 31, 2011**

	Audit	Per CSCD Report	Difference
<b>REVENUE</b>			
State Aid	\$ 37,143	\$ 37,143	\$ -
<b>Total Revenue</b>	<u>37,143</u>	<u>37,143</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	23,719	23,719	-
Professional Fees	279	279	-
Supplies and Operating Expenses	53	53	-
Equipment	433	433	-
<b>Total Expenditures</b>	<u>24,484</u>	<u>24,484</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	12,659	12,659	-
<b>FUND BALANCE, SEPTEMBER 1, 2010</b>	<u>4,913</u>	<u>4,913</u>	<u>-</u>
Fund Balance before Refund to CJAD	17,572	17,572	-
Refund Due to CJAD	<u>(17,572)</u>	<u>(17,572)</u>	<u>-</u>
<b>FUND BALANCE AUGUST 31, 2011</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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



**PANOLA/SHELBY COUNTY**  
**COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT**  
**SCHEDULE OF DIFFERENCES BETWEEN**  
**AUDIT REPORT AND CSCD REPORTS**  
**COMMUNITY CORRECTIONS PROGRAM:**  
**OFFENDER**  
**FOR THE YEAR ENDED AUGUST 31, 2011**

	Audit	Per CSCD Report	Difference
<b>REVENUE</b>			
State Aid	\$ 10,790	\$ 10,790	\$ -
<b>Total Revenue</b>	<u>10,790</u>	<u>10,790</u>	<u>-</u>
<b>EXPENDITURES</b>			
Contract Services	9,600	9,600	
<b>Total Expenditures</b>	<u>9,600</u>	<u>9,600</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,190	1,190	-
<b>FUND BALANCE, SEPTEMBER 1, 2010</b>	1,109	1,109	-
Prior Period Adjustment	-	-	-
Fund Balance before Refund to CJAD	2,299	2,299	-
Refund Due to CJAD	<u>(2,299)</u>	<u>(2,299)</u>	<u>-</u>
<b>FUND BALANCE AUGUST 31, 2011</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS  
COMMUNITY CORRECTIONS PROGRAM:  
ABSCONDER  
FOR THE YEAR ENDED AUGUST 31, 2011

	Audit	Per CSCD Report	Difference
<b>REVENUE</b>			
State Aid	\$ 41,439	\$ 41,439	\$ -
Rider 80 State Aid	2,071	2,071	-
Total Revenue	43,510	43,510	-
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	39,639	39,639	-
Rider 80 Salaries & Related Fringe	2,071	2,071	-
Professional Fees	311	311	-
Supplies and Operating Expenses	34	34	-
Total Expenditures	42,055	42,055	-
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,455	1,455	-
<b>FUND BALANCE, SEPTEMBER 1, 2010</b>	39	39	-
Fund Balance before Refund to CJAD	1,494	1,494	-
Refund Due to CJAD	(1,494)	(1,494)	-
<b>FUND BALANCE AUGUST 31, 2011</b>	\$ -	\$ -	\$ -

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

**PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS  
DIVERSION TARGET GRANT PROGRAM:  
SPECIALIZED CASELOAD SEX OFFENDER  
FOR THE YEAR ENDED AUGUST 31, 2011**

	Audit	Per CSCD Report	Difference
<b>REVENUE</b>			
State Aid	\$ 50,041	\$ 50,041	\$ -
Rider 80 State Aid	3,053	3,053	-
<b>Total Revenue</b>	<u>53,094</u>	<u>53,094</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	43,480	43,480	-
Rider 80 Salaries & Related Fringe	3,053	3,053	-
Travel and Furnished Transportation	12	12	-
Supplies and Operating Expenses	2,643	2,643	-
<b>Total Expenditures</b>	<u>49,188</u>	<u>49,188</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	3,906	3,906	-
<b>FUND BALANCE, SEPTEMBER 1, 2010</b>	<u>2,114</u>	<u>2,114</u>	<u>-</u>
Fund Balance before Refund to CJAD	6,020	6,020	-
Refund Due to CJAD	<u>(6,020)</u>	<u>(6,020)</u>	<u>-</u>
<b>FUND BALANCE AUGUST 31, 2011</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
SPECIAL REVENUE FUNDS AND ACCOUNT GROUPS  
COMBINED STATEMENT OF FINANCIAL POSITION  
AUGUST 31, 2011

**ASSETS**

	Special Revenue Fund Type		
	Basic Supervision Program Fund	Community Correction Program Fund	Diversion Target Program Fund
<b>Cash</b>			
Cash – demand deposits	\$ 316,352	\$ 23,221	\$ 7,321
Cash – time deposits	100,000	-	-
Total Cash	416,352	23,221	7,321
<b>Accounts Receivable</b>			
Community Supervision fees receivable	37,034	-	-
Interest receivable	745	-	-
Total Accounts Receivable	37,779	-	-
<b>Capital assets</b>			
Resources to be provided for retirement of long-term debt	-	-	-
Total Assets	\$ 454,131	\$ 23,221	\$ 7,321

**LIABILITIES AND FUND BALANCE**

<b>Liabilities</b>			
Accounts payable	\$ 13,346	\$ 1,856	\$ 1,301
Due to TDCJ-CJAD	50,605	21,365	6,020
Total Liabilities	63,951	23,221	7,321
<b>Fund Balance</b>			
Investment in General Fixed Assets	-	-	-
Fund balance:			
Unreserved:			
Undesignated	390,180	-	-
Total Liabilities and Fund Balance	\$ 454,131	\$ 23,221	\$ 7,321

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

General Fixed Assets	Long- Term Debt	Totals (Memorandum Only)
\$ -	\$ -	\$ 346,894
-	-	100,000
-	-	446,894
-	-	37,034
-	-	745
-	-	37,779
205,131	-	205,131
-	-	-
\$ 205,131	\$ -	\$ 689,804

\$ -	\$ -	\$ 16,503
-	-	77,990
-	-	94,493
205,131	-	205,131
-	-	390,180
\$ 205,131	\$ -	\$ 689,804

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EXHIBIT "O"

PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
STATEMENT OF FINANCIAL POSITION  
DRUG COURT GRANT  
AUGUST 31, 2011

ASSETS

Cash	
Cash – demand deposits	\$ 48,103
Total Cash	<u>48,103</u>
Accounts Receivable	
State aid receivable	17,814
Total Receivables	<u>17,814</u>
Total Assets	<u>\$ 65,917</u>

LIABILITIES

Liabilities	
Accounts Payable	\$ 3,103
Total Liabilities	<u>3,103</u>
Fund Balance	<u>62,814</u>
Total Liabilities and Fund Balance	<u>\$ 65,917</u>

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

PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
DRUG COURT GRANT  
FOR THE YEAR ENDED AUGUST 31, 2011

<b>REVENUE</b>	
State Aid	\$ 88,858
Drug Court Fees	7,833
Interest Income	477
<b>Total Revenue</b>	<u>97,168</u>
<b>EXPENDITURES</b>	
Salaries and Fringe Benefits	53,250
Contract Services	35,608
<b>Total Expenditures</b>	<u>88,858</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	8,310
<b>FUND BALANCE, SEPTEMBER 1, 2010</b>	<u>54,504</u>
<b>FUND BALANCE AUGUST 31, 2011</b>	<u>\$ 62,814</u>

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



**PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE-BUDGET  
(GAAP BASIS) AND ACTUAL  
DRUG COURT GRANT  
FOR THE YEAR ENDED AUGUST 31, 2011**

	Budget	Actual	Budget Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 95,186	\$ 88,858	\$ (6,328)
Drug Court Fees	-	7,833	7,833
Interest Income	-	477	477
<b>Total Revenue</b>	<u>95,186</u>	<u>97,168</u>	<u>1,982</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	54,483	53,250	1,233
Supplies and Operating Expenses	533	-	533
Contract Services	40,170	35,608	4,562
<b>Total Expenditures</b>	<u>95,186</u>	<u>88,858</u>	<u>6,328</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	8,310	8,310
<b>FUND BALANCE SEPTEMBER 1, 2010</b>	<u>54,504</u>	<u>54,504</u>	-
<b>FUND BALANCE AUGUST 31, 2011</b>	<u>\$ 54,504</u>	<u>\$ 62,814</u>	<u>\$ 8,310</u>

The accompanying notes are an integral part  
of these financial statements

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**ROBINSON & PAYNE, PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS  
416 WEST PANOLA  
CARTHAGE, TEXAS 75633

MEMBERS OF  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE  
(903) 693-8522

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

To The Members of the  
Community Supervision & Corrections Department  
123<sup>rd</sup> Judicial District  
Carthage, Texas

Members of the Community Supervision & Corrections Department:

We have audited the financial statements of Panola/Shelby Community Supervision and Corrections Department, 123<sup>rd</sup> Judicial District as of and for the year ended August 31, 2011, and have issued our report thereon dated March 21, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of Panola/Shelby Community Supervision and Corrections Department, 123<sup>rd</sup> Judicial District, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Panola/Shelby Community Supervision and Corrections Department, 123<sup>rd</sup> Judicial District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Panola/Shelby Community Supervision and Corrections Department, 123<sup>rd</sup> Judicial District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Panola/Shelby Community Supervision and Corrections Department, 123<sup>rd</sup> Judicial District's internal control over financial reporting.

*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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

To the Members of the  
Community Supervision & Corrections Department  
123rd Judicial District  
Page 2 of 2

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Panola/Shelby Community Supervision and Corrections Department, 123rd Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of the management, others within the organization of Community Supervision and Corrections Department, 123rd Judicial District, Panola County, and the Texas Department of Criminal Justice and is not intended to be and should not be used by anyone other than these specified parties.

*Robinson & Payne*

Robinson & Payne, PLLC  
Certified Public Accountants

March 21, 2012

O.R. 79 PAGE 324

PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2011

**Significant Deficiencies**

None noted.

**Statement of Corrective Action Taken**

None.

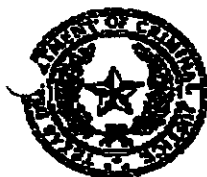
## Fiscal Year 2011 TDCJ-CJAD Compliance Checklist

Indicate whether the compliance requirements have been met by answering "Yes", "No" or "N/A" (Not Applicable):

Yes	No	N/A	
<u>X</u>			Separate accountability is maintained for TDCJ-CJAD funds.
<u>X</u>			Revenues and Expenditures reported to TDCJ-CJAD are in agreement with, or reconcilable to, the funding recipient's accounting records and with audited expenditures in each budget category.
<u>X</u>			TDCJ-CJAD funds and locally generated revenues are expended in accordance with the <i>Financial Management Manual for TDCJ-CJAD Funding</i> , TDCJ-CJAD Funding and Fiscal Management Updates, TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws.
<u>X</u>			Proper cutoff procedures are observed at the end of each fiscal period. The cutoff date for revenues recognition and expenditures payments of FY 2011 is October 31, 2011. The modified accrual basis of accounting is used in preparing the fourth quarter reports for submission to TDCJ-CJAD.
		<u>X</u>	If the CSCD serves both juveniles and adults, expenditures that benefit both juveniles and adults are prorated on an equitable basis. Determination of the method of prorating such expenditures is supported by adequate documentation.
<u>X</u>			TDCJ-CJAD funds are not used to pay judges' salaries (unless specifically approved by TDCJ-CJAD in a Program Budget; i.e., DWI Courts), community justice council members' salaries, or other court-related expenses.
<u>X</u>			Expenditures and revenues are supported by adequate documentation.
<u>X</u>			If the CSCD determines that an increase or decrease in revenue or expenditures is required, budget adjustments are submitted to TDCJ-CJAD, by September 30 of the following fiscal year and in accordance with the <i>Financial Management Manual for TDCJ-CJAD Funding</i> .
<u>X</u>			Idle funds, if any, are invested.
<u>X</u>			All employees with access to funds are covered by a surety bond.
<u>X</u>			Locally generated funds, and other collections, are documented with proper receipt system.
<u>X</u>			All non-CJAD funded program fees are expended in accordance with applicable limitations.
<u>X</u>			All equipment is physically inventoried and adequately supported with an inventory form. Surplus equipment is disposed of in accordance with TDCJ-CJAD guidelines.
<u>X</u>			Victim Restitution funds are accounted for in accordance with <u>Vernon's Texas Codes Annotated Government Code</u> , Section 76.013.
<u>X</u>			TDCJ-CJAD policies regarding contracts with vendors have been followed, which includes maintaining a Contract Monitoring Plan (policy) to monitor vendor payments and compliance with contracts.
		<u>X</u>	All expenditures for leases have received TDCJ-CJAD approval prior to the expenditure of funds.
<u>X</u>			The CSCD has a policy regarding eligibility for employee salary merit increases, if applicable.

Fiscal Year 2011 TDCJ-CJAD Compliance Checklist (cont.)

Yes	No	N/A	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All purchases adhere to the requirements of the <u>Vernon's Texas Codes Annotated Local Government Code</u> , Section 262.023, regarding competitive bids.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The CSCD has an existing policy on budget approval, operates by the policy, and the policy has been approved in an open meeting by the judges charged with oversight of the CSCD (Government Code, Section 76.002, and the TDCJ-CJAD <i>Financial Management Manual</i> ).
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The CSCD allows offenders to pay a fee in lieu of performing community service restitution (CSR) work hours.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The CSCD's funds are deposited in the county depository and are disbursed by the county treasurer, or the county auditor.



REVISED 1-31-2012

TEXAS DEPARTMENT OF CRIMINAL JUSTICE  
COMMUNITY JUSTICE ASSISTANCE DIVISION

Financial Report

For information or assistance, contact Fiscal Management at (512) 305-9300

O.R. 79 PAGE 327

Revised 9/1/2009

CJAD Program #: 900 Chief County (CSCD): PANOLA  
CSCD Fiscal Year: 2011 Quarter Ending Date: 8/31/2011  
CSCD Quarter: 4th  
Program Title: BASIC SUPERVISION  
Funding Source: Basic: X CC: DP:  
TAIP: BIPP:

A Program Fund Balance at 5/31/2011	\$ 433,894.66
B Prior Period Adjustment (Explain on separate attachment)	\$ (26.76)
C Prior Year Refunds:	
D Interfund Transfer:	
E Adjusted Fund Balance: Total (A+B+C+D)	\$ 433,867.90

## REVENUES

F State Aid:	\$ 60,516.00
G SAFPF Payments (Basic Supervision only):	\$ 220.00
H Rider 80 State Aid:	\$ 195.76
I Community Supervision Fees Collected (Basic Supervision only):	\$ 129,290.73
J Payments by Program Participants:	\$ 4,309.10
K Interest Income (Basic Supervision only):	\$ 2,016.17
L Other Revenue (Please specify): Restitution Fees	\$ 220.70
M Total Revenue (F+G+H+I+J+K+L)	\$ 198,768.46
N Total Funds Available (E+M)	\$ 630,636.36

## EXPENDITURES

O Salaries/Fringe Benefits:	\$ 155,897.12
P Rider 80 Salary Increases and Related Fringe Benefits:	\$ 799.69
Q Travel/Furnished Transportation:	\$ 5,941.87
R Contract Services for Offenders:	\$ 1,243.00
S Professional Fees:	\$ 3,358.00
T Supplies and Operating Expenditures:	\$ 13,872.02
U Facilities:	\$ -
V Utilities:	\$ 2,968.10
W Equipment:	\$ 5,771.66
X Total Expenditures (O+P+Q+R+S+T+U+V+W):	\$ 189,851.56
Y Carryover to Next Quarter at August 31, 2011 Total (N-X)	\$ 440,784.80

Sidney Burns 1-31-12  
Signature of Fiscal Officer Date

Sidney Burns  
Typed Name of Fiscal Officer

Bradley Wilburn 1-31-12  
Director Date

Bradley Wilburn  
Typed Name of CSCD Director/Funding Recipient





TEXAS DEPARTMENT OF CRIMINAL JUSTICE  
COMMUNITY JUSTICE ASSISTANCE DIVISION

Financial Report

For information or assistance, contact Fiscal Management at (512) 305-9300

CJAD Program #: \_\_\_\_\_ 1 Chief County (CSCD): PANOLA  
CSCD Fiscal Year: 2011 Quarter Ending Date: 8/31/2011  
CSCD Quarter: 4th  
Program Title: COMMUNITY SERVICE RESTITUTION  
Funding Source: Basic: \_\_\_\_\_ CC: X DP: \_\_\_\_\_  
TAIP: \_\_\_\_\_ BIPP: \_\_\_\_\_

A Program Fund Balance at: <u>5/31/2011</u>	\$ 19,263.50
B Prior Period Adjustment (Explain on separate attachment)	
C Prior Year Refunds:.....	
D Interfund Transfer:.....	
E Adjusted Fund Balance: Total (A+B+C+D).....	\$ 19,263.50

## REVENUES

F State Aid:.....	\$ 7,782.75
G SAFPF Payments (Basic Supervision only):.....	
H Rider 80 State Aid:.....	\$ -
I Community Supervision Fees Collected (Basic Supervision only):.....	\$ -
J Payments by Program Participants:.....	\$ -
K Interest Income (Basic Supervision only):.....	\$ -
L Other Revenue (Please specify):.....	\$ -
M Total Revenue (F+G+H+I+J+K+L)	\$ 7,782.75
N Total Funds Available (E+M)	\$ 27,046.25

## EXPENDITURES

O Salaries/Fringe Benefits:.....	\$ 8,762.74
P Rider 80 Salary Increases and Related Fringe Benefits:.....	\$ -
Q Travel/Furnished Transportation:.....	\$ -
R Contract Services for Offenders:.....	
S Professional Fees:.....	\$ 278.57
T Supplies and Operating Expenditures:.....	\$ 432.94
U Facilities:.....	
V Utilities:.....	\$ -
W Equipment:.....	432.94
X Total Expenditures (O+P+Q+R+S+T+U+V+W):	\$ 9,474.25
Y Carryover to Next Quarter at: August 31, 2011	\$ 17,572.00

Sidney Burns 11-22-11  
Signature of Fiscal Officer Date

Sidney Burns  
Typed Name of Fiscal Officer

Bradley Wilburn 11-22-11  
Director Date

Bradley Wilburn  
Typed Name of CSCD Director/Funding Recipient



TEXAS DEPARTMENT OF CRIMINAL JUSTICE  
COMMUNITY JUSTICE ASSISTANCE DIVISION  
Financial Report

For information or assistance, contact Fiscal Management at (512) 305-9300

O.R. 79 PAGE 329

Revised 9/1/2009

CJAD Program #: 8 Chief County (CSCD): PANOLA  
CSCD Fiscal Year: 2011 Quarter Ending Date: 8/31/2011  
CSCD Quarter: 4th  
Program Title: SEX OFFENDER SERVICES  
Funding Source: Basic: CC: X DP:  
TAIP: BIPP:

A Program Fund Balance at: 5/31/2011	\$ 6,401.58
B Prior Period Adjustment (Explain on separate attachment)	
C Prior Year Refunds:	
D Interfund Transfer:	
E Adjusted Fund Balance: Total (A+B+C+D)	\$ 6,401.58

REVENUES

F State Aid:	\$ 2,697.50
G SAFPF Payments (Basic Supervision only):	
H Rider 80 State Aid:	\$ -
I Community Supervision Fees Collected (Basic Supervision only):	\$ -
J Payments by Program Participants:	\$ -
K Interest Income (Basic Supervision only):	\$ -
L Other Revenue (Please specify):	\$ -
M Total Revenue (F+G+H+I+J+K+L)	\$ 2,697.50
N Total Funds Available (E+M)	\$ 9,099.08

EXPENDITURES

O Salaries/Fringe Benefits:	\$ -
P Rider 80 Salary Increases and Related Fringe Benefits:	
Q Travel/Furnished Transportation:	\$ -
R Contract Services for Offenders:	\$ 6,800.00
S Professional Fees:	\$ -
T Supplies and Operating Expenditures:	\$ -
U Facilities:	
V Utilities:	\$ -
W Equipment:	\$ -
X Total Expenditures (O+P+Q+R+S+T+U+V+W):	\$ 6,800.00
Y Carryover to Next Quarter at: August 31, 2011 Total (N-X)	\$ 2,299.08

Sidney Burns 11-22-11  
Signature of Fiscal Officer Date

Sidney Burns  
Typed Name of Fiscal Officer

Bradley Wilburn 11-22-11  
Director Date

Bradley Wilburn  
Typed Name of CSCD Director/Funding Recipient

Q.R.

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REVISED 1-31-2012

TEXAS DEPARTMENT OF CRIMINAL JUSTICE  
COMMUNITY JUSTICE ASSISTANCE DIVISION

Financial Report

Revised 9/1/2009

For information or assistance, contact Fiscal Management at (512) 305-9300

CJAD Program #: \_\_\_\_\_ 8 Chief County (CSCD): PANOLA  
CSCD Fiscal Year: 2011 Quarter Ending Date: 8/31/2011  
CSCD Quarter: 4th  
Program Title: ABSCONDER  
Funding Source: Basic: \_\_\_\_\_ CC: X DP: \_\_\_\_\_  
TAIP: \_\_\_\_\_ BIPP: \_\_\_\_\_

A Program Fund Balance at: <u>5/31/2011</u>	\$ 1,726.19
B Prior Period Adjustment (Explain on separate attachment)	
C Prior Year Refunds:	
D Interfund Transfer:	
E Adjusted Fund Balance: Total (A+B+C+D)	\$ 1,726.19

## REVENUES

F State Aid:	\$ 11,862.75
G SAFPF Payments (Basic Supervision only):	
H Rider 80 State Aid:	\$ 19.00
I Community Supervision Fees Collected (Basic Supervision only):	\$ -
J Payments by Program Participants:	\$ -
K Interest Income (Basic Supervision only):	\$ -
L Other Revenue (Please specify):	\$ -
M Total Revenue (F+G+H+I+J+K+L)	\$ 11,881.75
N Total Funds Available (E+M)	\$ 13,607.94

## EXPENDITURES

O Salaries/Fringe Benefits:	\$ 11,657.72
P Rider 80 Salary Increases and Related Fringe Benefits:	\$ 111.69
Q Travel/Furnished Transportation:	\$ -
R Contract Services for Offenders:	\$ -
S Professional Fees:	\$ 311.00
T Supplies and Operating Expenditures:	\$ 33.48
U Facilities:	
V Utilities:	\$ -
W Equipment:	\$ -
X Total Expenditures (O+P+Q+R+S+T+U+V+W):	\$ 12,113.89
Y Carryover to Next Quarter at: August 31, 2011 Total (N-X)	\$ 1,494.05

Sidney Burns 1-31-12  
Signature of Fiscal Officer Date

Sidney Burns  
Typed Name of Fiscal Officer

Bradley Wilburn 1-31-12  
Director Date

Bradley Wilburn  
Typed Name of CSCD Director/Funding Recipient



REVISED 1-31-2012  
TEXAS DEPARTMENT OF CRIMINAL JUSTICE  
COMMUNITY JUSTICE ASSISTANCE DIVISION  
Financial Report

O.R. 79 PAGE 331

Revised 9/1/2009

For information or assistance, contact Fiscal Management at (512) 305-6300

CJAD Program #: 13 Chief County (CSCD): PANOLA  
CSCD Fiscal Year: 2011 Quarter Ending Date: 8/31/2011  
CSCD Quarter: 4th  
Program Title: SPECIALIZED CASELOAD SEX OFFENDER  
Funding Source: Basic: CC: DP: X  
TAIP: BIPP:

A Program Fund Balance at: 5/31/2011	\$ 7,176.48
B Prior Period Adjustment (Explain on separate attachment)	
C Prior Year Refunds:	
D Interfund Transfer:	
E Adjusted Fund Balance: Total (A+B+C+D)	\$ 7,176.48

REVENUES

F State Aid:	\$ 12,511.00
G SAFPF Payments (Basic Supervision only):	
H Rider 80 State Aid:	\$ 763.25
I Community Supervision Fees Collected (Basic Supervision only):	\$ -
J Payments by Program Participants:	\$ -
K Interest Income (Basic Supervision only):	\$ -
L Other Revenue (Please specify):	\$ -
M Total Revenue (F+G+H+I+J+K+L)	\$ 13,274.25
N Total Funds Available (E+M)	\$ 20,450.73

EXPENDITURES

O Salaries/Fringe Benefits:	\$ 12,708.66
P Rider 80 Salary Increases and Related Fringe Benefits:	\$ 164.76
Q Travel/Furnished Transportation:	\$ -
R Contract Services for Offenders:	\$ -
S Professional Fees:	\$ -
T Supplies and Operating Expenditures:	\$ 1,300.49
U Facilities:	
V Utilities:	\$ -
W Equipment:	\$ -
X Total Expenditures (O+P+Q+R+S+T+U+V+W):	\$ 14,173.93
Y Carryover to Next Quarter at: August 31, 2011 Total (N-X)	\$ 6,276.80

Sidney Burns 1-31-12  
Signature of Fiscal Officer Date

Bradley Wilburn 1-31-12  
Director Date

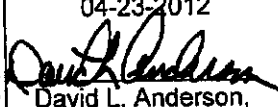
Sidney Burns  
Typed Name of Fiscal Officer

Bradley Wilburn  
Typed Name of CSCD Director/Funding Recipient

O.R. 79 PAGE 332

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED  
04-23-2012

  
David L. Anderson,  
County Judge

NAME: Leigh Wetk  
POSITION: Secretary  
DEPARTMENT: PCSO  
DATE: 4-13-12

CONFERENCE: Overview of Microsoft Word

LOCATION: Panda College

DATES: April 26 to \_\_\_\_\_

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

Does the conference meet your educational requirements for the year? Yes

If not, how much of your requirements will be met by this conference? \_\_\_\_\_

How much of your requirements have been met already, not counting this conference?

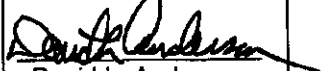
None

How many days have you been away from your job this year for conferences, not counting this conference? None

Do you have sufficient funds in your budget for this conference? Yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE  
David L. Anderson,  
County Judge

NAME: Lindsey Jones  
POSITION: Secretary  
DEPARTMENT: PCSO  
DATE: 4-13-12

CONFERENCE: Overview of Microsoft Word  
LOCATION: Panda College  
DATES: April 26, 8 to

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1Does the conference meet your educational requirements for the year? yesIf not, how much of your requirements will be met by this conference? 

How much of your requirements have been met already, not counting this conference?

NoneHow many days have you been away from your job this year for conferences, not counting this conference? NoneDo you have sufficient funds in your budget for this conference? yesWrite a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

O.R.

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PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

04-23-2012

*David L. Anderson*  
David L. Anderson,  
County Judge

NAME: Chris Miller

POSITION: Deputy

DEPARTMENT: Sheriff

DATE: 4/20/12

CONFERENCE: Intermediate Child Abuse Prevention

LOCATION: Marshall, TX

DATES: 5/22 to 5/24

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 3

Does the conference meet your educational requirements for the year? No

If not, how much of your requirements will be met by this conference? 24 hrs

How much of your requirements have been met already, not counting this conference?

40 hrs

How many days have you been away from your job this year for conferences, not counting this conference? 5

Do you have sufficient funds in your budget for this conference? Yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Inservice Training

O.R. 79 PAGE 335  
PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED  
04-23-2012

*David L. Anderson*  
David L. Anderson,  
County Judge

NAME: Brent Shnell

POSITION: Deputy

DEPARTMENT: Sheriff

DATE: 4/20/12

CONFERENCE: Intermediate Child Abuse Prevention

LOCATION: Marshall, TX

DATES: 5/22 to 5/24

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 3

Does the conference meet your educational requirements for the year? Yes

If not, how much of your requirements will be met by this conference? 2 hrs

How much of your requirements have been met already, not counting this conference?

40 hrs

How many days have you been away from your job this year for conferences, not counting this conference? 5

Do you have sufficient funds in your budget for this conference? Yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Insurance Training



O.R.

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PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

04/23/2012

*David L. Anderson*  
David L. Anderson,  
County Judge

NAME:

James Ferris

POSITION:

Deputy

DEPARTMENT:

Sheriff

DATE:

4/20/12

CONFERENCE:

Intermediate Child Abuse Prevention

LOCATION:

Marshall, TX

DATES:

5/22

to

5/24

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

3

Does the conference meet your educational requirements for the year? No

If not, how much of your requirements will be met by this conference? \_\_\_\_\_

How much of your requirements have been met already, not counting this conference? \_\_\_\_\_

How many days have you been away from your job this year for conferences, not counting this conference? \_\_\_\_\_

Do you have sufficient funds in your budget for this conference? Yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

In service Training

D.R. 79 PAGE 337  
PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

04-23-2012

*David L. Anderson*  
David L. Anderson,  
County Judge

NAME: Roanne Easley  
POSITION: Deputy  
DEPARTMENT: Sheriff  
DATE: 4/20/12

CONFERENCE: Intermediate Child Abuse Prevention

LOCATION: Marshall, TX

DATES: 5/22 to 5/24

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 3

Does the conference meet your educational requirements for the year? NA

If not, how much of your requirements will be met by this conference? 24%

How much of your requirements have been met already, not counting this conference?

None

How many days have you been away from your job this year for conferences, not counting this conference? None

Do you have sufficient funds in your budget for this conference? Yes

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Insurance Training

O.R. 79 PAGE 338

# **ACTION ITEMS**



Panola County, Texas

## Payment Register

APPKT01408 - CC PC POOL 4-23-12

01 - Vendor Set 01

Bank: PANOLA COUNTY POOL - PANOLA COUNTY POOLED CASH

Vendor Number	Vendor DBA	Total Vendor Amount
1747	A T & T	129.43
Payment Type	Payment Number	Payment Date
Check		04/19/2012
Payable Number:	Description	Payment Amount
APR 5, 2012	MONTHLY SERVICE	129.43
Payable Date	Due Date	Payable Amount
04/05/2012	04/23/2012	129.43

Vendor Number	Vendor DBA	Total Vendor Amount
2934	A T & T (BASE RATES)	2,900.80
Payment Type	Payment Number	Payment Date
Check		04/19/2012
Payable Number:	Description	Payment Amount
APR 30, 2012	MONTHLY BASE RATE BILL 903/693-0300 323 0	2,900.80
Payable Date	Due Date	Payable Amount
04/05/2012	04/23/2012	2,900.80

Vendor Number	Vendor DBA	Total Vendor Amount
3265	ADVANCED PEST TECHNOLOGY	700.00
Payment Type	Payment Number	Payment Date
Check		04/20/2012
Payable Number:	Description	Payment Amount
04.04.12	MONTHLY SERVICE	500.00
04.05.12	TERMITE TREATMENT - PROBATION	200.00
Payable Date	Due Date	Payable Amount
04/20/2012	04/23/2012	500.00
04/20/2012	04/23/2012	200.00

Vendor Number	Vendor DBA	Total Vendor Amount
2767	AIRNAV, LLC	249.00
Payment Type	Payment Number	Payment Date
Check		04/19/2012
Payable Number:	Description	Payment Amount
1920983	LISTING RENEWAL/ONLINE FUEL PRICING	249.00
Payable Date	Due Date	Payable Amount
04/09/2012	04/23/2012	249.00

Vendor Number	Vendor DBA	Total Vendor Amount
1358	AMERICAN ELEVATOR TECHNOLOGIES	400.00
Payment Type	Payment Number	Payment Date
Check		04/19/2012
Payable Number:	Description	Payment Amount
0033118	MAINT. FOR MARCH AND APRIL 2012	400.00
Payable Date	Due Date	Payable Amount
04/11/2012	04/23/2012	400.00

Vendor Number	Vendor DBA	Total Vendor Amount
3774	AMERICAN TIRE DISTRIBUTORS, INC.	1,454.12
Payment Type	Payment Number	Payment Date
Check		04/19/2012
Payable Number:	Description	Payment Amount
CM 5023547373	CREDIT MEMO	-288.30
5022961932	P O #54803, TIRES	1,742.42
Payable Date	Due Date	Payable Amount
04/23/2012	04/23/2012	-288.30
03/23/2012	04/23/2012	1,742.42

Vendor Number	Vendor DBA	Total Vendor Amount
3780	AMERICAN TIRE DISTRIBUTORS, INC.	370.96
Payment Type	Payment Number	Payment Date
Check		04/19/2012
Payable Number:	Description	Payment Amount
5023065883	TIRES	370.96
Payable Date	Due Date	Payable Amount
03/28/2012	04/23/2012	370.96

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Vendor Number	Vendor DBA	Total Vendor Amount		
1340	ANDERSON TRACTOR SALES	330.16		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/19/2012	330.16	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
88335	P O #54738, BOLTS	04/11/2012	04/23/2012	80.16
88421	P O #54876, CLUTCH PARTS	04/17/2012	04/23/2012	250.00

Vendor Number	Vendor DBA	Total Vendor Amount		
1468	ANIMAL MEDICAL CENTER	116.10		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/19/2012	116.10	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
417492	K-9 EXPENSE	04/10/2012	04/23/2012	116.10

Vendor Number	Vendor DBA	Total Vendor Amount		
1898	AUTO EXPRESS LUBE	564.82		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/19/2012	564.82	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
35759	VEHICLE MAINTENANCE AND WIPERS	02/29/2012	04/23/2012	54.19
35873	VEHICLE MAINTENANCE	03/13/2012	04/23/2012	41.15
35905	VEHICLE MAINTENANCE	03/16/2012	04/23/2012	51.85
35907	VEHICLE MAINTENANCE	03/17/2012	04/23/2012	36.24
35968	VEHICLE MAINTENANCE	03/26/2012	04/23/2012	50.74
35969	VEHICLE MAINTENANCE	03/26/2012	04/23/2012	51.85
35970	VEHICLE MAINTENANCE	03/26/2012	04/23/2012	46.50
36042	VEHICLE MAINTENANCE AND WIPERS	04/03/2012	04/23/2012	68.69
36081	VEHICLE MAINTENANCE	04/09/2012	04/23/2012	51.85
36120	VEHICLE MAINTENANCE	04/12/2012	04/23/2012	36.24
87805	VEHICLE MAINTENANCE	04/03/2012	04/23/2012	75.52

Vendor Number	Vendor DBA	Total Vendor Amount		
2980	BAXTER SALES	720.25		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/19/2012	720.25	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
149815	P O #54960, LINERS	04/04/2012	04/23/2012	162.23
149815-1	LINERS	04/11/2012	04/23/2012	36.54
149891	WIPERS P O #54869	04/11/2012	04/23/2012	288.95
149892	WIPERS	04/11/2012	04/23/2012	232.53

Vendor Number	Vendor DBA	Total Vendor Amount		
4128	BAXTER SALES CO INC.	532.78		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/19/2012	532.78	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
149810	MISC. SUPPLIES	04/02/2012	04/23/2012	532.78

Vendor Number	Vendor DBA	Total Vendor Amount		
1351	BOB BARKER COMPANY INC	1,183.40		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/19/2012	1,183.40	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
UT1000230776	PAPER CUPS, MAXITHINS	04/04/2012	04/23/2012	209.12
UT1000230863	PENS, TOOTHBRUSHES, TOOTH PASTE, DEODORANT, PLATES	04/04/2012	04/23/2012	974.28

## Payment Register

Vendor Number	Vendor DBA	Total Vendor Amount
0558	BYRON MCMILLEN	125.46

Payment Type	Payment Number	Payment Date	Payment Amount
Check		04/20/2012	125.46
Payable Number:	Description	Payable Date	Due Date
APR 2012	REIMBURSEMENT FOR SUPPLIES	04/20/2012	04/23/2012
			Payable Amount
			125.46

Vendor Number	Vendor DBA	Total Vendor Amount
4169	CAIN HARDWARE & LUMBER	216.38

Payment Type	Payment Number	Payment Date	Payment Amount
Check		04/19/2012	216.38
Payable Number:	Description	Payable Date	Due Date
00526605	P O #54901, WATER COOLER	04/09/2012	04/23/2012
00526713	P O #54816, SOLDER, BUTANE TORCH	04/10/2012	04/23/2012
00527289	P O #54910, POLY ROPE, TWINE	04/17/2012	04/23/2012
00527300	P O #54822-HOT RED OIL ENAMEL, REBAR	04/17/2012	04/23/2012
00527302	P O #54979-BLACK IRON PIPE	04/17/2012	04/23/2012
0526223	P O #54870, KEYS	04/03/2012	04/23/2012
			Payable Amount
			28.79
			21.85
			73.61
			46.90
			42.56
			2.67

Vendor Number	Vendor DBA	Total Vendor Amount
1128	CAR-TEX TRAILER COMPANY, INC.	406.20

Payment Type	Payment Number	Payment Date	Payment Amount
Check		04/19/2012	406.20
Payable Number:	Description	Payable Date	Due Date
131507	P O #54814, BRAKE SHOES, OIL SEAL	04/09/2012	04/23/2012
131704	P O #54904, 6 HOLE TRAILER PLUGS	04/11/2012	04/23/2012
131785	P O #54909, TUBING, LED SQ 440, LED SQ 440 10/LENS	04/17/2012	04/23/2012
131794	P O #54911, 3" SQUARE TUBING	04/17/2012	04/23/2012
			Payable Amount
			127.90
			17.85
			155.95
			104.50

Vendor Number	Vendor DBA	Total Vendor Amount
0246	CARTHAGE AG & VET SUPPLY	62.90

Payment Type	Payment Number	Payment Date	Payment Amount
Check		04/19/2012	62.90
Payable Number:	Description	Payable Date	Due Date
36286	GARDEN VEGETABLES	03/24/2012	04/23/2012
			Payable Amount
			62.90

Vendor Number	Vendor DBA	Total Vendor Amount
2190	CERTIFIED SERVICE CENTER	148.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check		04/19/2012	148.00
Payable Number:	Description	Payable Date	Due Date
V39739-001	NEW BEARING	04/06/2012	04/23/2012
			Payable Amount
			148.00

Vendor Number	Vendor DBA	Total Vendor Amount
1506	CHARLES WORLEY	1,020.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check		04/19/2012	1,020.00
Payable Number:	Description	Payable Date	Due Date
12-125	1 FOR DEFENSIVE DRIVING CLASS	03/27/2012	04/23/2012
12-125 R & B	P O #54954, 49 DEFENSIVE DRIVING CLASS	03/27/2012	04/23/2012
12-125 SO	DEFENSIVE DRIVING CLASS FOR SHERIFF'S OFFICE	03/27/2012	04/23/2012
			Payable Amount
			15.00
			735.00
			270.00

Vendor Number	Vendor DBA	Total Vendor Amount
4335	CHEM-SERV INC.	791.20

Payment Type	Payment Number	Payment Date	Payment Amount
Check		04/19/2012	791.20
Payable Number:	Description	Payable Date	Due Date
086471	LAUNDRY PRODUCT	03/29/2012	04/23/2012
086638	MISC. ITEMS	04/05/2012	04/23/2012
			Payable Amount
			448.90
			342.30

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Vendor Number Vendor DBA  
 3371 CHRIS ERVIN  
 Payment Type Payment Number  
 Check

Total Vendor Amount  
 4,050.00

Payment Date Payment Amount  
 04/19/2012 4,050.00

Payable Number: Description  
 2006-C-0385DC 2006-C-0385DC, TX V GERALD SAVANNAH  
 2007-C-0377DC(2012) 2007-C-0377DC (2012), TX V BRIAN HINSON JR  
 2008-C-0276DC 2008-C-0276DC, TX V ROBERT HUNTER  
 2009-C-0426CCL(4/4/12) 2009-C-0426CCL(4/4/12), TX V ASHLEY WADE  
 2009-C-0427CCL(4/4/12) 2009-C-0427CCL(4/4/12), TX V ASHLEY WADE  
 2010-C-0295CCL 2010-C-0295CCL, TX V TRACY STOCKSTILL  
 23738CCL 23738CCL, TX V KENNETH JONES  
 25482CCL 25482CCL, TX V AARON DAVILA  
 26812-C-CCL 26812-C-CCL, TX V LOUIS BOYKIN

Payable Date	Due Date	Payable Amount
04/04/2012	04/23/2012	450.00
04/17/2012	04/23/2012	450.00
04/04/2012	04/23/2012	450.00
04/04/2012	04/23/2012	450.00
04/04/2012	04/23/2012	450.00
04/04/2012	04/23/2012	450.00
04/04/2012	04/23/2012	450.00
04/04/2012	04/23/2012	450.00
04/18/2012	04/23/2012	450.00

Vendor Number Vendor DBA  
 0619 COMMUNITY HEALTHCORE  
 Payment Type Payment Number  
 Check

Total Vendor Amount  
 7,000.00

Payment Date Payment Amount  
 04/19/2012 7,000.00

Payable Number: Description  
 1ST QTR 2012 1ST QUARTER PLEDGE 2012

Payable Date	Due Date	Payable Amount
04/17/2012	04/23/2012	7,000.00

Vendor Number Vendor DBA  
 0984 COREY BANKHEAD  
 Payment Type Payment Number  
 Check

Total Vendor Amount  
 450.00

Payment Date Payment Amount  
 04/19/2012 450.00

Payable Number: Description  
 2008-C-0363CCL 2008-C-0363CCL, TX V DAVID L. LEE

Payable Date	Due Date	Payable Amount
04/10/2012	04/23/2012	450.00

Vendor Number Vendor DBA  
 1865 CRAIG ELECTRIC  
 Payment Type Payment Number  
 Check

Total Vendor Amount  
 239.88

Payment Date Payment Amount  
 04/19/2012 239.88

Payable Number: Description  
 7644 REPAIR FLUORESCENT LIGHT IN KITCHEN

Payable Date	Due Date	Payable Amount
03/23/2012	04/23/2012	239.88

Vendor Number Vendor DBA  
 3655 CSET WORLDWIDE  
 Payment Type Payment Number  
 Check

Total Vendor Amount  
 127.50

Payment Date Payment Amount  
 04/19/2012 127.50

Payable Number: Description  
 2004 P O #54966, DRUG TESTING APRIL 2012

Payable Date	Due Date	Payable Amount
04/02/2012	04/23/2012	127.50

Vendor Number Vendor DBA  
 4091 DAVID GRAY  
 Payment Type Payment Number  
 Check

Total Vendor Amount  
 48.01

Payment Date Payment Amount  
 04/19/2012 48.01

Payable Number: Description  
 APRIL 16, 2012 TRAVEL REIMB. FOR JP SCHOOL IN TYLER

Payable Date	Due Date	Payable Amount
04/16/2012	04/23/2012	48.01

Vendor Number Vendor DBA  
 3549 DEBBIE CRAWFORD  
 Payment Type Payment Number  
 Check

Total Vendor Amount  
 18.00

Payment Date Payment Amount  
 04/19/2012 18.00

Payable Number: Description  
 APRIL 2012 REIMB. FOR 2011 TX PROP. TAX CODE BOOK

Payable Date	Due Date	Payable Amount
04/17/2012	04/23/2012	18.00

## Payment Register

Vendor Number	Vendor DBA					Total Vendor Amount
3436	DEBRA JOHNSON, DIST. CLERK					77.20
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	77.20	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
04.11.12	TRAVEL REIMB. FOR CLERK'S MTG. IN JEFFERSON TX	04/17/2012	04/23/2012	77.20		
Vendor Number	Vendor DBA					Total Vendor Amount
2748	DISH NETWORK					84.99
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	84.99	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
APR 4 2012	4/17/12-5/16/12 MONTHLY WEATHER SATELLITE	04/04/2012	04/23/2012	84.99		
Vendor Number	Vendor DBA					Total Vendor Amount
3731	DONNA BURCHETT					971.73
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	971.73	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
04.16.12	TRAVEL REIMB. FOR SOFTWARE TRAINING-GRAPEVINE, TX	04/18/2012	04/23/2012	971.73		
Vendor Number	Vendor DBA					Total Vendor Amount
1050	DR. KEITH KEELING					500.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	500.00	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
APRIL 2012	APRIL 2012 MONTHLY LOCAL HEALTH AUTHORITY	04/17/2012	04/23/2012	500.00		
Vendor Number	Vendor DBA					Total Vendor Amount
2982	EAST TEXAS ALARM, INC.					22.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	22.00	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
570631	APRIL 2012 MONTHLY MONITORING SERVICE	04/01/2012	04/23/2012	22.00		
Vendor Number	Vendor DBA					Total Vendor Amount
4014	EAST TEXAS TRUCK ALIGNMENT					98.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	98.00	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
1947	P O #54906, R & R STABILIZER LINKS	04/11/2012	04/23/2012	98.00		
Vendor Number	Vendor DBA					Total Vendor Amount
2032	ELLIOTT ELECTRIC SUPPLY, INC.					1,501.18
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	1,501.18	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
68-54253-01	MISC. ITEMS	04/04/2012	04/23/2012	1,501.18		
Vendor Number	Vendor DBA					Total Vendor Amount
1396	EMERGENCY COMMUNICATIONS NETWORK, LLC					2,268.82
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	2,268.82	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
11285	CODERED WEATHER WARNING 2/27/12-12/31/12	03/12/2012	04/23/2012	2,268.82		



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Vendor Number	Vendor DBA			Total Vendor Amount		
3800	ERIN L JOHNSON			119.18		
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	119.18	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
APR 17 2012	TRAVEL REIMB. FOR CONF. IN GALVESTON	04/18/2012	04/23/2012	119.18		
				Total Vendor Amount		
4317	ETCN			34.00		
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	34.00	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
162458 0312	MARCH 2012 MONTHLY ADVERTISEMENTS	04/17/2012	04/23/2012	34.00		
				Total Vendor Amount		
1117	ETMC EMS			75.00		
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	75.00	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
192	APRIL 2012 MONTHLY TOWER SITE ELECTRIC BILL	04/01/2002	04/23/2012	75.00		
				Total Vendor Amount		
2467	ETMC-CARTHAGE INDIGENT			18,820.64		
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/20/2012	18,820.64	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
APRIL 2012	APRIL 2012 INDIGENT BILLING	04/20/2012	04/23/2012	18,820.64		
				Total Vendor Amount		
4520	EXCEL FORD LINCOLN MERCURY			678.04		
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	678.04	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
17860	TRANSMISSION REPAIR	04/09/2012	04/23/2012	436.81		
17979	TRANS. FLUSH ON 911 TRUCK	04/12/2012	04/23/2012	241.23		
				Total Vendor Amount		
1178	GATEWAY TIRE & SERVICE CENTER			1,974.69		
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	1,974.69	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
C500021043	CREDIT MEMO	04/23/2012	04/23/2012	-35.00		
C500021281	CREDIT MEMO	04/23/2012	04/23/2012	-378.61		
I500839337	REGULAR MOUNT, PASSENGER DISP. FEE	03/28/2012	04/23/2012	35.00		
I500841118	DISC BRAKE PADS, REPLACE DISC PADS	03/30/2012	04/23/2012	137.95		
I500841780	VEHICLE MAINTENANCE	04/02/2012	04/23/2012	378.61		
I500842077	VEHICLE MAINTENANCE/REPAIRS	04/02/2012	04/23/2012	770.45		
I500842130	REG. MOUNT, PASSENGER DISP. FEE	04/02/2012	04/23/2012	70.00		
I500848258	REGULAR MOUNT, PASSENGER DISP. FEE	04/11/2012	04/23/2012	70.00		
I500848741	VEHICLE REPAIRS	04/12/2012	04/23/2012	579.42		
I500851612	BRAKE PADES,RESURFACE ROTORS	04/17/2012	04/23/2012	346.87		
				Total Vendor Amount		
1307	GATEWAY TIRE & SERVICE CENTER			603.47		
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	603.47	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
I500848930	P O #54907, BALL JOINTS,LABOR,TIEROD,ALIGNMENT	04/12/2012	04/23/2012	603.47		

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Vendor Number Vendor DBA  
 2832 IBC SALES CORPOARATION

Total Vendor Amount  
 364.98

Payment Type Payment Number  
 Check

Payment Date Payment Amount  
 04/19/2012 364.98

Payable Number: Description  
 474405083704 FOOD FOR JAIL  
 474405087770 FOOD FOR JAIL  
 474405090819 FOOD FOR JAIL  
 474405094878 FOOD FOR JAIL  
 474405097930 FOOD FOR JAIL  
 474405101992 FOOD FOR JAIL

Payable Date Due Date Payable Amount  
 03/23/2012 04/23/2012 50.30  
 03/27/2012 04/23/2012 71.80  
 03/30/2012 04/23/2012 47.76  
 04/03/2012 04/23/2012 56.12  
 04/06/2012 04/23/2012 70.04  
 04/10/2012 04/23/2012 68.96

Vendor Number Vendor DBA  
 2282 INDIGENT HEALTHCARE SOLUTIONS LTD.

Total Vendor Amount  
 1,398.00

Payment Type Payment Number  
 Check

Payment Date Payment Amount  
 04/19/2012 1,398.00

Payable Number: Description  
 56056 PROFESSIONAL SERVICES APRIL 2012

Payable Date Due Date Payable Amount  
 03/01/2012 04/23/2012 1,398.00

Vendor Number Vendor DBA  
 2256 INTERSTATE ALL BATTERY CENTERS

Total Vendor Amount  
 205.97

Payment Type Payment Number  
 Check

Payment Date Payment Amount  
 04/19/2012 205.97

Payable Number: Description  
 21081855 MISCELLANEOUS ITEMS

Payable Date Due Date Payable Amount  
 04/03/2012 04/23/2012 205.97

Vendor Number Vendor DBA  
 1184 J & M AIRCRAFT SUPPLY, INC.

Total Vendor Amount  
 131.50

Payment Type Payment Number  
 Check

Payment Date Payment Amount  
 04/19/2012 131.50

Payable Number: Description  
 32289 5 BULBS, WINDSOCK

Payable Date Due Date Payable Amount  
 04/03/2012 04/23/2012 131.50

Vendor Number Vendor DBA  
 2897 JASON PHILLIPS MDPA

Total Vendor Amount  
 1,365.00

Payment Type Payment Number  
 Check

Payment Date Payment Amount  
 04/19/2012 1,365.00

Payable Number: Description  
 1603 RODERICK ADAMS MEDICAL CARE  
 1604 ROXANA HALL MEDICAL CARE  
 1605 CHANCE ROYA MEDICAL CARE  
 1607 RICHARD THOMPSON MEDICAL CARE  
 1608 IRENE BRYANT MEDICAL CARE  
 1609 DAVID LEE MEDICAL CARE  
 1610 GERALD SAVANNAH MEDICAL CARE  
 1611 LINDA FLEMING MEDICAL CARE  
 1612 ALSIA SMITH MEDICAL CARE  
 1613 KENNETH JONES MEDICAL CARE  
 1614 BRYANT FOUNTAIN MEDICAL CARE  
 1615 MELISSA BROWN MEDICAL CARE  
 1616 LINDA FLEMING MEDICAL CARE

Payable Date Due Date Payable Amount  
 03/16/2012 04/23/2012 105.00  
 03/16/2012 04/23/2012 105.00  
 03/16/2012 04/23/2012 105.00  
 03/16/2012 04/23/2012 105.00  
 03/30/2012 04/23/2012 105.00  
 03/30/2012 04/23/2012 105.00  
 03/30/2012 04/23/2012 105.00  
 03/30/2012 04/23/2012 105.00  
 03/30/2012 04/23/2012 105.00  
 03/30/2012 04/23/2012 105.00  
 04/05/2012 04/23/2012 105.00  
 04/05/2012 04/23/2012 105.00  
 04/06/2012 04/23/2012 105.00

Vendor Number Vendor DBA  
 3392 JEAN SMITH

Total Vendor Amount  
 13.57

Payment Type Payment Number  
 Check

Payment Date Payment Amount  
 04/19/2012 13.57

Payable Number: Description  
 APR 2012 TRAVEL REIMB. FOR SCHOOL IN GRAPEVINE

Payable Date Due Date Payable Amount  
 04/19/2012 04/23/2012 13.57

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Vendor Number	Vendor DBA	Payment Type	Payment Number	Description	Payable Date	Due Date	Payment Date	Payment Amount	Total Vendor Amount
2615	JENNIFER STACY	Check					04/19/2012	738.43	738.43
			Payable Number:						
			04.16.12	TRAVEL REIMB. FOR CONF. IN GRAPEVINE	04/16/2012	04/23/2012		738.43	
1578	JOHN F. NIELSEN, M.D.	Check					04/19/2012	225.00	225.00
			Payable Number:						
			04.11.12	PHYSICALS	04/11/2012	04/23/2012		225.00	
3615	JUST IN TIME SANITATION SERVICES	Check					04/19/2012	75.00	75.00
			Payable Number:						
			42714	P O #54872 PORTABLE TOILET RENTAL	04/05/2012	04/23/2012		75.00	
1393	KATY JULIAN	Check					04/19/2012	461.90	461.90
			Payable Number:						
			APR 2012	TRAVEL REIMBURSEMENT FOR CONF. IN GRAPEVINE	04/18/2012	04/23/2012		461.90	
3073	KELLY'S CARTHAGE COLLISION CENTER, INC.	Check					04/19/2012	391.40	391.40
			Payable Number:						
			7343	BODY LABOR, GLASS LABOR, PARTS	03/27/2012	04/23/2012		410.86	
			CM 7343	TAX EXEMPT-REMOVAL OF SALES TAX	04/23/2012	04/23/2012		-19.46	
1355	KENNETH EDGMON	Check					04/19/2012	1,050.00	1,050.00
			Payable Number:						
			EDGMONKENNETH	TRAVEL ADVANCE-NINDA-VICKSBURG, MS	04/02/2012	04/23/2012		1,050.00	
0839	LAGRONE AIR CONDITIONING	Check					04/19/2012	130.00	130.00
			Payable Number:						
			16063	SERVICE CALL, UNIT #1, FAN RELAY INSTALLED	03/30/2012	04/23/2012		130.00	
3795	LAURA M. CARPENTER	Check					04/19/2012	3,800.00	3,800.00
			Payable Number:						
			2009-C-0069DC	TX V BRANON WARE, 2009-C-0069DC	04/04/2012	04/23/2012		450.00	
			2010-C-0237CCL	TX V LAQUITTEQUA WARE 2010-C-0237CCL	03/22/2012	04/23/2012		200.00	
			2011-C-0024DC	TX V JIM ALLEN HOLLAND 2011-C-0024DC	03/29/2012	04/23/2012		450.00	
			2011-C-0315CCL	TX V LAQUITTEQUA WARE 2011-C-0315CCL	03/22/2012	04/23/2012		200.00	
			2012-C-0064CCL	TX V CHRISTOPHER SIMPSON 2012-C-0064CCL	03/22/2012	04/23/2012		1,000.00	
			26979-C-CCL	TX V LAQUITTEQUA WARE 26979-C-CCL	03/22/2012	04/23/2012		200.00	
			27012-C-CCL	TX V LAQUITTEQUA WARE 27012-C-CCL	03/22/2012	04/23/2012		200.00	

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<u>27036-C-CCL</u>	TX V LAQUITTEQUA WARE 27036-C-CCL	03/22/2012	04/23/2012	200.00
<u>27312-C-CCL</u>	TX V JAMES M. THOMAS 27312-C-CCL	04/03/2012	04/23/2012	450.00
<u>27325-C-DC</u>	TX V BRANON WARE 27325-C-DC	04/04/2012	04/23/2012	450.00
<b>Vendor Number</b> 1397	<b>Vendor DBA</b> LAWANDA WILLIAMS	<b>Total Vendor Amount</b> 4.87		
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b> 04/19/2012	<b>Payment Amount</b> 4.87	
<b>Payable Number:</b> APR 2012	<b>Description</b> TRAVEL REIMB. FOR SCHOOL IN GRAPEVINE	<b>Payable Date</b> 04/19/2012	<b>Due Date</b> 04/23/2012	<b>Payable Amount</b> 4.87
<b>Vendor Number</b> 1243	<b>Vendor DBA</b> LEXISNEXIS RISK DATA MANAGEMENT, INC.	<b>Total Vendor Amount</b> 311.50		
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b> 04/19/2012	<b>Payment Amount</b> 311.50	
<b>Payable Number:</b> <u>1549905-20120229</u> <u>1549905-20120331</u>	<b>Description</b> MONTHLY SERVICE 2/1/12 TO 2/29/12 MONTHLY SERVICE 3/1/12 TO 3/31/12	<b>Payable Date</b> 02/29/2012 03/31/2012	<b>Due Date</b> 04/23/2012 04/23/2012	<b>Payable Amount</b> 155.00 156.50
<b>Vendor Number</b> 2901	<b>Vendor DBA</b> LIBERTY MUTUAL	<b>Total Vendor Amount</b> 200.00		
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b> 04/19/2012	<b>Payment Amount</b> 200.00	
<b>Payable Number:</b> <u>LAMPLEYC(2012)</u> <u>STACY(2012)</u>	<b>Description</b> INSURANCE 325162405-65754550000 INSURANCE-325159929-62240190000	<b>Payable Date</b> 04/02/2012 04/02/2012	<b>Due Date</b> 04/23/2012 04/23/2012	<b>Payable Amount</b> 100.00 100.00
<b>Vendor Number</b> 0247	<b>Vendor DBA</b> M G CLEANERS LLC	<b>Total Vendor Amount</b> 235.00		
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b> 04/19/2012	<b>Payment Amount</b> 235.00	
<b>Payable Number:</b> 11754	<b>Description</b> P O #54978, 55 GAL MIRACLE BLUE	<b>Payable Date</b> 04/16/2012	<b>Due Date</b> 04/23/2012	<b>Payable Amount</b> 235.00
<b>Vendor Number</b> 0330	<b>Vendor DBA</b> MARGARET DYER	<b>Total Vendor Amount</b> 55.00		
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b> 04/19/2012	<b>Payment Amount</b> 55.00	
<b>Payable Number:</b> APR 2012	<b>Description</b> REIMB. FOR LICENSE RENEWAL	<b>Payable Date</b> 04/18/2012	<b>Due Date</b> 04/23/2012	<b>Payable Amount</b> 55.00
<b>Vendor Number</b> 1394	<b>Vendor DBA</b> MATHESON TRI-GAS, INC.	<b>Total Vendor Amount</b> 1,633.11		
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b> 04/19/2012	<b>Payment Amount</b> 1,633.11	
<b>Payable Number:</b> <u>04386606</u> <u>04410528</u> <u>04413723</u>	<b>Description</b> P O #54868, OXYGEN, ACETYLENE P O #54968, CYLINDER LEASES P O #54967, ACETYLENE, OXYGEN CYLINDERS	<b>Payable Date</b> 03/29/2012 03/31/2012 03/31/2012	<b>Due Date</b> 04/23/2012 04/23/2012 04/23/2012	<b>Payable Amount</b> 108.35 1,495.00 29.76
<b>Vendor Number</b> 1373	<b>Vendor DBA</b> MEGAN CARTER HARTMAN	<b>Total Vendor Amount</b> 2,350.00		
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b> 04/19/2012	<b>Payment Amount</b> 2,350.00	
<b>Payable Number:</b> <u>2007-C-0325DC</u> <u>2007-C-0398DC</u> <u>2008-C-0022DC</u> <u>2012-C-0024DC</u> <u>2012-C-0053DC</u> <u>26305CCL</u>	<b>Description</b> 2007-C-0325DC, TX V BRIAN LEE PETERSON 2007-C-0398DC, TX V BRIAN LEE PETERSON 2008-C-0022DC, TX V BRIAN LEE PETERSON 2012-C-0024DC, TX V JUSTIN ADAM FULMER TX V ARTHUR RAY SPEED 2012-C-0053DC TX V ROY D VOYLES, 26305CCL	<b>Payable Date</b> 04/11/2012 04/11/2012 04/11/2012 04/11/2012 03/28/2012 04/16/2012	<b>Due Date</b> 04/23/2012 04/23/2012 04/23/2012 04/23/2012 04/23/2012 04/23/2012	<b>Payable Amount</b> 333.33 333.33 333.34 450.00 450.00 450.00

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Vendor Number	Vendor DBA					Total Vendor Amount
1398	MOTHER FRANCES HOSPITAL					679.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	679.00	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
12226023	STACY RAFFIELD, DOB 12/13/66, DOS 12/23/11	12/23/2011	12/31/2011	195.00		
12358109	STACY RAFFIELD, DOB 12/13/66, DOS 12/23/11	12/23/2011	12/31/2011	484.00		
Vendor Number	Vendor DBA					Total Vendor Amount
2275	OLMSTED-KIRK PAPER COMPANY					1,998.74
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	1,998.74	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
2854819	MISC. ITEMS	03/21/2012	04/23/2012	797.61		
2864119	MISC. ITEMS	04/04/2012	04/23/2012	1,098.23		
2864120	FIBERGLASS QUICK CHANGE MOP HANDLES	04/04/2012	04/23/2012	102.90		
Vendor Number	Vendor DBA					Total Vendor Amount
2110	OMNIBASE SERVICES OF TEXAS					522.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	522.00	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
04.10.12	1ST QTR. 2012 FAILURE TO APPEAR FEES	04/18/2012	04/23/2012	234.00		
APR 10, 2012	1ST QTR 2012 FAILURE TO APPEAR FEES	04/18/2012	04/23/2012	288.00		
Vendor Number	Vendor DBA					Total Vendor Amount
3888	O'REILLY AUTO PARTS					24.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	24.00	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
0755-415027	MISC. ITEMS	02/29/2012	04/23/2012	24.00		
Vendor Number	Vendor DBA					Total Vendor Amount
4358	OVERHEAD DOOR COMPANY OF TYLER/LONGVIEW/M					395.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	395.00	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
0250545-JN	SERVICE CALL FOR DOOR	03/27/2012	04/23/2012	395.00		
Vendor Number	Vendor DBA					Total Vendor Amount
2554	PANOLA COUNTY PLUMBING					2,059.43
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	2,059.43	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
5443	EXPO BUILDING REPAIRS	04/02/2012	04/23/2012	1,570.68		
54965	CAPPED SHOWERS OFF	04/04/2012	04/23/2012	488.75		
Vendor Number	Vendor DBA					Total Vendor Amount
3975	PANOLA-HARRISON ELECTRIC COOPERATIVE, INC.					14.72
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	14.72	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
04.13.12	ACCT#999998179, 03/05/12 TO 04/02/12	04/13/2012	04/23/2012	14.72		
Vendor Number	Vendor DBA					Total Vendor Amount
3222	PATTERSON CHRYSLER DODGE JEEP					222.99
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/19/2012	222.99	
Payable Number:	Description	Payable Date	Due Date	Payable Amount		
62792	P O #54905, LINK SLABS	04/11/2012	04/23/2012	88.80		
62797	AB CONTROL	04/11/2012	04/23/2012	134.19		

## Payment Register

Vendor Number	Vendor DBA	Total Vendor Amount		
<u>0032</u>	PEGUES-HURST MOTOR CO.	588.27		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/19/2012	588.27	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
<u>533545</u>	P O #54873, KITS, COVER	04/09/2012	04/23/2012	491.57
<u>533840</u>	P O #54818, SEAL ASSY	04/11/2012	04/23/2012	48.35
<u>534172</u>	P O #54821, SEAL ASSY	04/16/2012	04/23/2012	48.35
Vendor Number	Vendor DBA	Total Vendor Amount		
<u>1161</u>	PRECISION DYNAMICS CORPORATION	531.00		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/19/2012	531.00	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
<u>915709</u>	PHOTO ID BANDS, DUAL POST SNAPES	03/27/2012	04/23/2012	531.00
Vendor Number	Vendor DBA	Total Vendor Amount		
<u>1320</u>	PTS OF AMERICA, LLC	234.40		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/19/2012	234.40	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
<u>59967</u>	PRISONER TRANSPORT	04/10/2012	04/23/2012	234.40
Vendor Number	Vendor DBA	Total Vendor Amount		
<u>2201</u>	REEVES MOTOR SALES INC.	1,673.00		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/19/2012	1,673.00	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
<u>11126</u>	7 LAWNMOWERS	04/05/2012	04/23/2012	1,673.00
Vendor Number	Vendor DBA	Total Vendor Amount		
<u>1304</u>	REINHART FOODSERVICE LOUISIANA	2,021.43		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/19/2012	2,021.43	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
<u>616910</u>	FOOD FOR JAIL	03/28/2012	04/23/2012	2,021.43
Vendor Number	Vendor DBA	Total Vendor Amount		
<u>1400</u>	RENAISSANCE AUSTIN HOTEL	2,575.00		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/20/2012	977.50	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
<u>PANOLA COUNTY</u>	CONF. #88780422 - TINA MCMULLEN	04/20/2012	04/23/2012	977.50
Check		04/20/2012	977.50	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
<u>PANOLA COUNTY 1</u>	CONF. #88781005 - TRAVIS CURRY	04/20/2012	04/23/2012	977.50
Check		04/20/2012	621.00	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
<u>PANOLA COUNTY 2</u>	CONF. #88780710- JACK ELLETT	04/20/2012	04/23/2012	621.00
Vendor Number	Vendor DBA	Total Vendor Amount		
<u>1225</u>	RHONDA BIRDSONG	961.81		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/19/2012	961.81	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
<u>04.16.12</u>	TRAVEL REIMB. FOR CONF. IN GRAPEVINE, TX	04/17/2012	04/23/2012	961.81

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Vendor Number 4444 Vendor DBA RUSK COUNTY ELECTRIC COOP., INC.  
Payment Type Payment Number  
Check

Payable Number: Description  
04.16.12 ACCT#34345100, 03/14/12-04/14/12

Payment Date Payment Amount  
04/20/2012 71.27  
Payable Date Due Date Payable Amount  
04/16/2012 04/23/2012 71.27

Total Vendor Amount  
71.27

Vendor Number 1386 Vendor DBA S & K WELDING SUPPLIES  
Payment Type Payment Number  
Check

Payable Number: Description  
1248 P O #54871, GRINDER, DISCS

Payment Date Payment Amount  
04/19/2012 148.55  
Payable Date Due Date Payable Amount  
04/04/2012 04/23/2012 148.55

Total Vendor Amount  
148.55

Vendor Number 2172 Vendor DBA SCOTT-MERRIMAN, INC.  
Payment Type Payment Number  
Check

Payable Number: Description  
047352 RED CRIMINAL PRINTED ENVELOPES  
047520 CASEBINDERS

Payment Date Payment Amount  
04/19/2012 2,174.66  
Payable Date Due Date Payable Amount  
03/30/2012 04/23/2012 1,444.06  
03/28/2012 04/23/2012 730.60

Total Vendor Amount  
2,174.66

Vendor Number 4012 Vendor DBA SIXTH COURT OF APPEALS-BI-STATE JUSTICE BLDG.  
Payment Type Payment Number  
Check

Payable Number: Description  
MAR 2012 MARCH 2012

Payment Date Payment Amount  
04/19/2012 126.69  
Payable Date Due Date Payable Amount  
03/31/2012 03/31/2012 126.69

Total Vendor Amount  
126.69

Vendor Number 3869 Vendor DBA SOUTHWESTERN ELECTRIC POWER  
Payment Type Payment Number  
Check

Payable Number: Description  
04.16.12 ACCT#968-113-315-1-9, 3/12/12-4/10/12

Payment Date Payment Amount  
04/20/2012 3,104.27  
Payable Date Due Date Payable Amount  
04/20/2012 04/23/2012 3,104.27

Total Vendor Amount  
3,104.27

Vendor Number 3158 Vendor DBA SPORTS SOUTH  
Payment Type Payment Number  
Check

Payable Number: Description  
3935542 REPLACEMENT GPS FOR PATROL VIDEO SYSTEM

Payment Date Payment Amount  
04/19/2012 306.31  
Payable Date Due Date Payable Amount  
03/30/2012 04/23/2012 306.31

Total Vendor Amount  
306.31

Vendor Number 1514 Vendor DBA SW MENTAL HEALTH TESTING  
Payment Type Payment Number  
Check

Payable Number: Description  
139-4/2/12 TRENT WELBORN MENTAL HEALTH EXAM

Payment Date Payment Amount  
04/19/2012 80.00  
Payable Date Due Date Payable Amount  
04/02/2012 04/23/2012 80.00

Total Vendor Amount  
80.00

Vendor Number 4245 Vendor DBA TAX ASSESSOR-COLLECTORS ASSOCIATION (TACA)  
Payment Type Payment Number  
Check

Payable Number: Description  
APR 2012 REG. FOR DEBBIE CRAWFORD-TX PROP. TAX LAW

Payment Date Payment Amount  
04/19/2012 85.00  
Payable Date Due Date Payable Amount  
04/18/2012 04/23/2012 85.00

Total Vendor Amount  
85.00

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Vendor Number	Vendor DBA	Total Vendor Amount
1968	TED'S SAW SHOP	1,806.53

Payment Type	Payment Number	Payment Date	Payment Amount
Check		04/19/2012	1,806.53
Payable Number:	Description	Payable Date	Due Date
026986	P O #54809, STIHL, SUPPLIES, LABOR	03/27/2012	04/23/2012
026999	MISC. ITEMS	03/28/2012	04/23/2012
027037	P O #54734, 2 CHAINS	04/04/2012	04/23/2012
027039	P O #54735, NEW CHAIN	04/04/2012	04/23/2012
027079	P O #54737, CHAINS, ROLL STRING, MIX OIL	04/10/2012	04/23/2012
027093	P O #54741, OUTER RING AND SPRING	04/12/2012	04/23/2012
027124	P O #54912, CHAIN, BAR, HARD HAT	04/17/2012	04/23/2012

Vendor Number	Vendor DBA	Total Vendor Amount
1436	TELETOUCH COMMUNICATIONS, INC.	111.67

Payment Type	Payment Number	Payment Date	Payment Amount
Check		04/19/2012	111.67
Payable Number:	Description	Payable Date	Due Date
427741	P O #54908, ANGLED MOUNTING PLATE	04/08/2012	04/23/2012
427784	P O #54740, REPAIR TO RADIO	04/08/2012	04/23/2012

Vendor Number	Vendor DBA	Total Vendor Amount
1026	TEXAS DEPARTMENT OF STATE HEALTH SERVICES	150.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check		04/20/2012	150.00
Payable Number:	Description	Payable Date	Due Date
PANOLA COUNTY '12	2012 ESTABLISHMENT INSPECTION FEE	04/20/2012	04/23/2012

Vendor Number	Vendor DBA	Total Vendor Amount
0101	TEXAS FILTER SERVICE INC	265.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check		04/19/2012	265.00
Payable Number:	Description	Payable Date	Due Date
480810	JAIL FILTER SERVICE 3/6/12	03/06/2012	04/23/2012
481189	ANNEX FILTER SERVICE 3/6/12	03/06/2012	04/23/2012

Vendor Number	Vendor DBA	Total Vendor Amount
4141	TEXAS JAIL ASSOCIATION	30.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check		04/19/2012	30.00
Payable Number:	Description	Payable Date	Due Date
APR 2012	ALBERT GARZA MEMBERSHIP RENEWAL	04/19/2012	04/23/2012

Vendor Number	Vendor DBA	Total Vendor Amount
3271	TEXAS MUNICIPAL COURT NEWS	36.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check		04/19/2012	36.00
Payable Number:	Description	Payable Date	Due Date
0645-0613	ONE YEAR SUBSCRIPTION	04/04/2012	04/23/2012

Vendor Number	Vendor DBA	Total Vendor Amount
1362	THE PATTERSON INSURANCE AGENCY	2,839.00

Payment Type	Payment Number	Payment Date	Payment Amount
Check		04/20/2012	2,839.00
Payable Number:	Description	Payable Date	Due Date
99604	JOHN DEERE MOTORGRADER #H-630-1171X911-IND-12	03/28/2012	04/23/2012
99605	DEL 97 JD-ADD 12 JD BACKHOE #H-630-117X911-IND-12	03/28/2012	04/23/2012



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Vendor Number Vendor DBA  
2170 THE PRODUCTIVITY CENTER

Payment Type Payment Number  
Check

Payable Number: Description  
PCSD4112 JUNE 2012-JUNE 2013 TCLEDDS RENEWAL

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Total Vendor Amount 630.00  
Payment Date Payment Amount  
04/19/2012 630.00  
Payable Date Due Date Payable Amount  
04/01/2012 04/23/2012 630.00

Vendor Number Vendor DBA  
3002 TINA MCMULLEN

Payment Type Payment Number  
Check

Payable Number: Description  
APRIL 2012 TRAVEL REIMB. FOR SCHOOL IN GRAPEVINE

Total Vendor Amount 338.77  
Payment Date Payment Amount  
04/20/2012 338.77  
Payable Date Due Date Payable Amount  
04/19/2012 04/23/2012 338.77

Vendor Number Vendor DBA  
4244 TOM M. JONES, DDS

Payment Type Payment Number  
Check

Payable Number: Description  
04.04.12 ALBERT JONES (PRISONER) DENTAL WORK

Total Vendor Amount 199.00  
Payment Date Payment Amount  
04/19/2012 199.00  
Payable Date Due Date Payable Amount  
04/04/2012 04/23/2012 199.00

Vendor Number Vendor DBA  
3505 TRACTOR SUPPLY CREDIT PLAN-R&B

Payment Type Payment Number  
Check

Payable Number: Description  
100119165 P O #54790-TIRE FOR GENERATOR  
100121347 MISC. ITEMS

Total Vendor Amount 357.27  
Payment Date Payment Amount  
04/19/2012 357.27  
Payable Date Due Date Payable Amount  
03/15/2012 04/23/2012 14.99  
03/27/2012 04/23/2012 342.28

Vendor Number Vendor DBA  
1029 TRI-STATE FASTENERS & SUPPLY

Payment Type Payment Number  
Check

Payable Number: Description  
195327 P O #54965, SUPPLIES

Total Vendor Amount 49.69  
Payment Date Payment Amount  
04/19/2012 49.69  
Payable Date Due Date Payable Amount  
04/10/2012 04/23/2012 49.69

Vendor Number Vendor DBA  
0235 TYSON FOODS, INC.

Payment Type Payment Number  
Check

Payable Number: Description  
32794 CHICKEN LEG QUARTERS  
32822 CHICKEN LEG QUARTERS

Total Vendor Amount 240.00  
Payment Date Payment Amount  
04/19/2012 240.00  
Payable Date Due Date Payable Amount  
03/26/2012 04/23/2012 120.00  
04/10/2012 04/23/2012 120.00

Vendor Number Vendor DBA  
0931 UNIFIRST HOLDINGS, INC.

Payment Type Payment Number  
Check

Payable Number: Description  
826 0641968 P O #54955, RUGS  
826 0643025 P O #54963-RUGS  
826 0644083 P O #54972, RUGS

Total Vendor Amount 49.50  
Payment Date Payment Amount  
04/19/2012 49.50  
Payable Date Due Date Payable Amount  
03/28/2012 04/23/2012 16.50  
04/04/2012 04/23/2012 16.50  
04/11/2012 04/23/2012 16.50

Vendor Number Vendor DBA  
2595 UPS

Payment Type Payment Number  
Check

Payable Number: Description  
000047YV61132 SHIPPING

Total Vendor Amount 49.81  
Payment Date Payment Amount  
04/19/2012 49.81  
Payable Date Due Date Payable Amount  
03/31/2012 04/23/2012 49.81

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Vendor Number	Vendor DBA	Total Vendor Amount		
<u>0674</u>	US POSTAL SERVICE	325.00		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/19/2012	325.00	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
<u>702336900</u>	MAY 2012 RENTAL PAYMENT	04/19/2012	04/23/2012	325.00
Vendor Number	Vendor DBA	Total Vendor Amount		
<u>1185</u>	US SCRIPT, INC.	3,364.86		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/19/2012	3,364.86	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
<u>321700</u>	JAIL PRESCRIPTIONS 03/1/12 -TO 03/15/2012	03/19/2012	04/09/2012	550.55
<u>321701</u>	JAIL PRESCRIPTIONS	03/19/2012	04/09/2012	758.74
<u>323259</u>	INDIGENT PRESCRIPTIONS 03/16/2012-03/31/2012	04/02/2012	04/23/2012	1,092.82
<u>323260</u>	JAIL PRESCRIPTIONS 03/16/12 TO 03/31/12	04/02/2012	04/23/2012	962.75
Vendor Number	Vendor DBA	Total Vendor Amount		
<u>1365</u>	VERIZON WIRELESS	1,229.33		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/19/2012	1,229.33	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
<u>6715297068</u>	ACCT#723307446-00001, MAR 2 - APR 1, 2012	04/01/2012	04/23/2012	1,229.33
Vendor Number	Vendor DBA	Total Vendor Amount		
<u>1399</u>	VERIZON WIRELESS	43.03		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/20/2012	43.03	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
<u>6719446163</u>	ACCT#313439941-00004, 04/09/2012-04/20/2012	04/09/2012	04/23/2012	43.03
Vendor Number	Vendor DBA	Total Vendor Amount		
<u>3880</u>	VERIZON WIRELESS	325.26		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/20/2012	325.26	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
<u>6719446160</u>	ACCT#313439941-00001, 03/10/12-04/09/12	04/09/2012	04/23/2012	325.26
Vendor Number	Vendor DBA	Total Vendor Amount		
<u>3887</u>	VERIZON WIRELESS	32.91		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/20/2012	32.91	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
<u>6719446162</u>	ACCT#313439941-00003, 03/10/12-04/09/12	04/09/2012	04/23/2012	32.91
Vendor Number	Vendor DBA	Total Vendor Amount		
<u>3890</u>	VERIZON WIRELESS	292.65		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/19/2012	292.65	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
<u>6713907501</u>	ACCT#613439910-00001, FEB 27-MAR 26, 2012	03/26/2012	04/23/2012	292.65
Vendor Number	Vendor DBA	Total Vendor Amount		
<u>3909</u>	VERIZON WIRELESS	146.92		
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		04/19/2012	146.92	
Payable Number:	Description	Payable Date	Due Date	Payable Amount
<u>6713752072</u>	ACCT#413284110-00001, FEB 27-MAR 26, 2012	03/26/2012	04/23/2012	146.92

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APPKTD1408 - CC PC POOL 4-23-12

Vendor Number	Vendor DBA		Total Vendor Amount
1078	WEST PAYMENT CENTER		83.00
Payment Type	Payment Number		
Check			
Payable Number:	Description	Payable Date	Due Date
824674193	ACCT#1000629466, MAR 1, 2012-MAR 31, 2012	04/01/2012	04/23/2012
			Payable Amount
			83.00
			Total Vendor Amount
			1,191.49
Payment Date	Payment Amount		
04/19/2012	83.00		
Vendor Number	Vendor DBA		Total Vendor Amount
1088	WEST PAYMENT CENTER		1,191.49
Payment Type	Payment Number		
Check			
Payable Number:	Description	Payable Date	Due Date
824701740	ACCT#1003176982, MAR 1, 2012-MAR 31, 2012	04/01/2012	04/23/2012
			Payable Amount
			1,191.49
			Total Vendor Amount
			169.50
Payment Date	Payment Amount		
04/19/2012	169.50		
Vendor Number	Vendor DBA		Total Vendor Amount
1592	WEST PAYMENT CENTER		169.50
Payment Type	Payment Number		
Check			
Payable Number:	Description	Payable Date	Due Date
824704946	ACCT#1000312272, MAR 1, 2012 - MAR 31, 2012	04/01/2012	04/23/2012
			Payable Amount
			169.50
			Total Vendor Amount
			570.25
Payment Date	Payment Amount		
04/19/2012	570.25		
Vendor Number	Vendor DBA		Total Vendor Amount
4213	XEROX CORPORATION		570.25
Payment Type	Payment Number		
Check			
Payable Number:	Description	Payable Date	Due Date
060858689	ACCT#713756351, MARCH 2012	04/01/2012	04/23/2012
060858699	ACCT#716774609, MARCH 2012	04/01/2012	04/23/2012
060858701	ACCT#716774641, MARCH 2012	04/01/2012	04/23/2012
060858702	CUST#716774682, MARCH 2012	04/01/2012	04/23/2012
			Payable Amount
			150.08
			154.65
			125.85
			139.67
			Total Vendor Amount
			588.80
Payment Date	Payment Amount		
04/19/2012	588.80		
Vendor Number	Vendor DBA		Total Vendor Amount
1395	ZONES		588.80
Payment Type	Payment Number		
Check			
Payable Number:	Description	Payable Date	Due Date
527049880101	HP COMPUTER LAPTOP ACCT#0060983202	04/02/2012	04/23/2012
			Payable Amount
			588.80



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Payment Register

APPKT01407 - CC PROB. POOL 4-23-12

01 - Vendor Set 01

Bank: PROBATION DEPT POOL - PROBATION DEPARTMENTS POOLED CASH

Vendor Number	Vendor DBA	Total Vendor Amount
3433	AMES COUNSELING AND FAMILY SERVICES	468.75
Payment Type	Payment Number	Payment Date Payment Amount
Check		04/19/2012 468.75
Payable Number:	Description	Payable Date Due Date Payable Amount
04.02.12	3-27-12 LIFE SKILLS/BEHAVIOR MODIFICATION PROGRAM	04/02/2012 04/23/2012 85.00
04.02.2012	03-27-12 PARENT/CHILD CONFLICT RESOLUTION PROGRAM	04/02/2012 04/23/2012 23.75
04.15.12	4/10/12 PARENT/CHILD CONFLICT RESOLUTION PROGRAM	04/15/2012 04/23/2012 95.00
04-08-12	4-3-12 PARENT/CHILD CONFLICT RESOLUTION PROGRAM	04/08/2012 04/23/2012 95.00
4-15-12	4/10/12 LIFE SKILLS/BEHAVIOR MODIFICATION PROGRAM	04/15/2012 04/23/2012 85.00
4-8-2012	04/03/12 LIFE SKILLS/BEHAVIOR MODIFICATION PROGRAM	04/08/2012 04/23/2012 85.00

Vendor Number	Vendor DBA	Total Vendor Amount
2413	COUNSELING & PSYCHOLOGICAL SERVICES OF EAST TE	850.00
Payment Type	Payment Number	Payment Date Payment Amount
Check		04/19/2012 850.00
Payable Number:	Description	Payable Date Due Date Payable Amount
04.06.12	DIAG. EXAM AND PSYCHOLOGICAL TESTING	04/06/2012 04/23/2012 850.00

Vendor Number	Vendor DBA	Total Vendor Amount
2071	GREGG COUNTY TREASURY	680.00
Payment Type	Payment Number	Payment Date Payment Amount
Check		04/19/2012 680.00
Payable Number:	Description	Payable Date Due Date Payable Amount
990	T. ALLISON, J.HOLLISTER, SHORT-TERM	04/03/2012 04/23/2012 680.00

Vendor Number	Vendor DBA	Total Vendor Amount
4188	HARRISON COUNTY	3,510.00
Payment Type	Payment Number	Payment Date Payment Amount
Check		04/19/2012 3,510.00
Payable Number:	Description	Payable Date Due Date Payable Amount
1630	SHORT-TERM FEES, DETENTION, SEC. RES. DETENTION	04/04/2012 04/23/2012 3,510.00

Vendor Number	Vendor DBA	Total Vendor Amount
1344	J. CARL GRANT D.D.S.	49.00
Payment Type	Payment Number	Payment Date Payment Amount
Check		04/19/2012 49.00
Payable Number:	Description	Payable Date Due Date Payable Amount
04.10.12	ID#4865, COMP. ORAL EVAL.-TREKEYMIAN ALLISON	04/10/2012 04/23/2012 49.00

Vendor Number	Vendor DBA	Total Vendor Amount
4426	TEXAS CORRECTIONS ASSOCIATION	195.00
Payment Type	Payment Number	Payment Date Payment Amount
Check		04/19/2012 195.00
Payable Number:	Description	Payable Date Due Date Payable Amount
APR 2012	TCA CONF. REG.-TRACY ANDERSON JUNE 10-13, 2012	04/18/2012 04/23/2012 195.00

Vendor Number	Vendor DBA	Total Vendor Amount
1296	VAN ZANDT COUNTY	1,400.00
Payment Type	Payment Number	Payment Date Payment Amount
Check		04/19/2012 1,400.00
Payable Number:	Description	Payable Date Due Date Payable Amount
APR 2 2012	MARCH 2012 MONTHLY-HIGH PRIDE RESIDENT	04/02/2012 04/23/2012 1,400.00

Payment Register

APPKT01407 - CC PROB. POOL 4-23-12

Vendor Number Vendor DBA  
4213 XEROX CORPORATION

Total Vendor Amount  
137.80

Payment Type Payment Number  
Check

Payment Date Payment Amount  
04/19/2012 137.80

Payable Number: Description  
060858683 CUST#712961671, MARCH 2012

Payable Date Due Date Payable Amount  
04/01/2012 04/23/2012 137.80



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# Payable Register

## Payable Detail by Vendor Name

Packet: APPKT01406 - CHILDWELFARE APRIL 2012

Vendor: 01119 - DAVID & COURTNEY BANCOOK

Vendor Total: 230.00

Payable #: BL412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL QTRLY & MTHLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
APRIL MTHLY ALLOWANCE	N/A	0.00	0.00	30.00	0.00	0.00	30.00 ✓

Distribution Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		30.00

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
QTRLY ALLOW	N/A	0.00	0.00	200.00	0.00	0.00	200.00

Distribution Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		200.00

Payable Total: 230.00 0.00 0.00 230.00

Vendor: 01324 - DONALD & JULIE GREENLEE

Vendor Total: 170.00

Payable #: AC412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL MTHLY & QTRLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
MTHLY ALLOWANCE	N/A	0.00	0.00	20.00	0.00	0.00	20.00 ✓

Distribution Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		20.00

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
QTRLY ALLOWANCE	N/A	0.00	0.00	150.00	0.00	0.00	150.00

Distribution Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		150.00

Payable Total: 170.00 0.00 0.00 170.00

Vendor: 01221 - ELIZABETH & STEVEN JORDAN

Vendor Total: 800.00

Payable #: U412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL QTRLY & MTHLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
MTHLY ALLOWANCE	N/A	0.00	0.00	30.00	0.00	0.00	30.00 ✓

Distribution Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		30.00

## Payable Register

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Packet: APPKT01406 - CHILDWELFARE APRIL 2012

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	JJ APRIL QTRLY ALLOWANCE	N/A	0.00	0.00	200.00	0.00	0.00	200.00

Distribution	Account Number	Account Name	Project Account Key	Amount
	881-646-54740	SUPPLIES & CHILD CA		200.00

Payable Total: 230.00 0.00 0.00 230.00

Payable #: SHJ412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL QTRLY & MTHLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	SHJ APRIL MTHLY ALLOWANCE	N/A	0.00	0.00	20.00	0.00	0.00	20.00

Distribution	Account Number	Account Name	Project Account Key	Amount
	881-646-54740	SUPPLIES & CHILD CA		20.00

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	SHJ QTRLY ALLOWANCE	N/A	0.00	0.00	150.00	0.00	0.00	150.00

Distribution	Account Number	Account Name	Project Account Key	Amount
	881-646-54740	SUPPLIES & CHILD CA		150.00

Payable Total: 170.00 0.00 0.00 170.00

Payable #: SJ412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL QTRLY & MTHLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	SJ APRIL MTHLY ALLOWANCE	N/A	0.00	0.00	20.00	0.00	0.00	20.00

Distribution	Account Number	Account Name	Project Account Key	Amount
	881-646-54740	SUPPLIES & CHILD CA		20.00

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	SJ QTRLY ALLOWANCE	N/A	0.00	0.00	150.00	0.00	0.00	150.00

Distribution	Account Number	Account Name	Project Account Key	Amount
	881-646-54740	SUPPLIES & CHILD CA		150.00

Payable Total: 170.00 0.00 0.00 170.00

Payable #: TJ412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL QTRLY & MTHLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	APRIL MTHLY ALLOWANCE	N/A	0.00	0.00	30.00	0.00	0.00	30.00

Distribution	Account Number	Account Name	Project Account Key	Amount
	881-646-54740	SUPPLIES & CHILD CA		30.00

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	TJ APRIL QTRLY CLOTHING ALLOWANCE	N/A	0.00	0.00	200.00	0.00	0.00	200.00

Distribution	Account Number	Account Name	Project Account Key	Amount
	881-646-54740	SUPPLIES & CHILD CA		200.00

Payable Total: 230.00 0.00 0.00 230.00

## Payable Register

Packet: APPKT01406 - CHILDWELFARE APRIL 2012

Vendor: 01222 - EVELYN &amp; FRED ROBERTS

Vendor Total: 320.00

Payable #: KE412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL QTRLY & MTHLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
APRILMTHLY ALLOWANCE	N/A	0.00	0.00	45.00	0.00	0.00	45.00

Distribution Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		45.00

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
BIRTHDAY	N/A	0.00	0.00	25.00	0.00	0.00	25.00

Distribution Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		25.00

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
QTRLY CLOTHING ALLOW	N/A	0.00	0.00	250.00	0.00	0.00	250.00

Distribution Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		250.00

Payable Total:	320.00	0.00	0.00	320.00
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Vendor: 01195 - HYACINTH &amp; RANDY HOLT

Vendor Total: 510.00

Payable #: IC412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL QTRLY & MTHLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
IC APRIL MTHLY ALLOWANCE	N/A	0.00	0.00	20.00	0.00	0.00	20.00

Distribution Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		20.00

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
IC QTRLY ALLOWANCE	N/A	0.00	0.00	150.00	0.00	0.00	150.00

Distribution Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		150.00

Payable Total:	170.00	0.00	0.00	170.00
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Payable #: MM412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL QTRLY & MTHLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
MM APRIL MTHLY ALLOWANCE	N/A	0.00	0.00	20.00	0.00	0.00	20.00

Distribution Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		20.00

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## Payable Register

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Packet: APPKT01406 - CHILDWELFARE APRIL 2012

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	MM QTRLY CLOTHING ALLOW	N/A	0.00	0.00	150.00	0.00	0.00	150.00

## Distribution

Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		150.00

Payable Total: 170.00 0.00 0.00 170.00

Payable #: YW412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL QTRLY & MTHLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	YW APRILMTHLY ALLOWANCE	N/A	0.00	0.00	20.00	0.00	0.00	20.00

## Distribution

Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		20.00

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	YW QTRLY CLOTHING ALLOW	N/A	0.00	0.00	150.00	0.00	0.00	150.00

## Distribution

Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		150.00

Payable Total: 170.00 0.00 0.00 170.00

Vendor: 3961 - JAMES EVANS

Vendor Total: 295.00

Payable #: JE412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL QTRLY & MTHLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	MTHLY ALLOWANCE	N/A	0.00	0.00	295.00	0.00	0.00	295.00

## Distribution

Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		295.00

Payable Total: 295.00 0.00 0.00 295.00

Vendor: 01180 - JENNIFER LONG

Vendor Total: 295.00

Payable #: JL412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL QTRLY & MTHLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	APRIL QTRLY & MTHLY ALLOWANCE	N/A	0.00	0.00	295.00	0.00	0.00	295.00

## Distribution

Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		295.00

Payable Total: 295.00 0.00 0.00 295.00

Vendor: 01376 - KAREN JAGGERS

Vendor Total: 170.00

Payable #: LJ412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL QTRLY & MTHLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

## Payable Register

Packet: APPKT01406 - CHILDWELFARE APRIL 2012

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
APRILMTHLY ALLOWANCE	N/A	0.00	0.00	20.00	0.00	0.00	20.00

Distribution Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		20.00

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
QTRLY ALLOWANCE	N/A	0.00	0.00	150.00	0.00	0.00	150.00

Distribution Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		150.00

Payable Total:	170.00	0.00	0.00	170.00
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Vendor: 1314 - KATE VIGNERON &amp; RICHARD REDDING

Vendor Total: 295.00

Payable #: B5412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL QTRLY & MTHLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
APRIL MTHLY ALLOWANCE	N/A	0.00	0.00	45.00	0.00	0.00	45.00

Distribution Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		45.00

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
APRIL QTRLY ALLOWANCE	N/A	0.00	0.00	250.00	0.00	0.00	250.00

Distribution Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		250.00

Payable Total:	295.00	0.00	0.00	295.00
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Vendor: 01196 - PATRICIA &amp; JENO BRAGER

Vendor Total: 230.00

Payable #: AC412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL QTRLY & MTHLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
AC APRIL MTHLY ALLOWANCE	N/A	0.00	0.00	30.00	0.00	0.00	30.00

Distribution Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		30.00

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
AC QTRLY ALLOWANCE	N/A	0.00	0.00	200.00	0.00	0.00	200.00

Distribution Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		200.00

Payable Total:	230.00	0.00	0.00	230.00
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Vendor: 3594 - PAULA PARKER

Vendor Total: 230.00

Payable #: AM412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL QTRLY & MTHLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

## Payable Register

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Packet: APPKT01406 - CHILDWELFARE APRIL 2012

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	MTHLY ALLOWANCE	N/A	0.00	0.00	30.00	0.00	0.00	30.00

## Distribution

Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		30.00

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	QTRLY ALLOWANCE	N/A	0.00	0.00	200.00	0.00	0.00	200.00

## Distribution

Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		200.00

Payable Total:	230.00	0.00	0.00	230.00
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Vendor: 01325 - TAMMY &amp; JOHN DEARING

Vendor Total: 1.139.54

Payable #: 412MAQA

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
REIMB FOR EXPENSES YOUTH PARTICIPATION IN BASEBALL	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	REIMBURSEMENT FOR FEES ASSOC W/YOUTH BB	N/A	0.00	0.00	509.54	0.00	0.00	509.54

## Distribution

Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		509.54

Payable Total:	509.54	0.00	0.00	509.54
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Payable #: BS412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL MTHLY & QTRLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	APRIL MTHLY ALLOWANCE	N/A	0.00	0.00	30.00	0.00	0.00	30.00

## Distribution

Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		30.00

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	QTRLY ALLOWANCE	N/A	0.00	0.00	200.00	0.00	0.00	200.00

## Distribution

Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		200.00

Payable Total:	230.00	0.00	0.00	230.00
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Payable #: DA412

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
APRIL MTHLY ALLOWANCE 2012	4/19/2012	4/19/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item	Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
	APRIL MTHLY ALLOWANCE	N/A	0.00	0.00	30.00	0.00	0.00	30.00

## Distribution

Account Number	Account Name	Project Account Key	Amount
881-646-54740	SUPPLIES & CHILD CA		30.00

## Payable Register

Packet: APPKT01406 - CHILDWELFARE APRIL 2012

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
QTRLY ALLOWANCE	N/A	0.00	0.00	200.00	0.00	0.00	200.00
Distribution Account Number	Account Name	Project Account Key	Amount				
881-646-54740	SUPPLIES & CHILD CA		200.00				
Payable Total:				230.00	0.00	0.00	230.00

Payable #: NS412

Payable Type: Invoice

Payable Description  
APRIL MTHLY ALLOWANCE 2012Post Date  
4/19/2012Item Date  
4/19/2012Due Date  
4/23/2012Bank Code - Description  
PANOLA COUNTY POOL PANOLA

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
MTHLY ALLOWANCE	N/A	0.00	0.00	20.00	0.00	0.00	20.00
Distribution Account Number	Account Name	Project Account Key	Amount				
881-646-54740	SUPPLIES & CHILD CA		20.00				
Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
QTRLY ALLOW	N/A	0.00	0.00	150.00	0.00	0.00	150.00
Distribution Account Number	Account Name	Project Account Key	Amount				
881-646-54740	SUPPLIES & CHILD CA		150.00				
Payable Total:				170.00	0.00	0.00	170.00

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Payable Register

O.R.

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Packet: APPKT01406 - CHILDWELFARE APRIL 2012

Payable Summary

Type	Count	Gross	Tax	Shipping	Total	Manual Payment	Balance
Invoice	20	4,684.54	0.00	0.00	4,684.54	0.00	4,684.54
Grand Total:		4,684.54	0.00	0.00	4,684.54	0.00	4,684.54

Payable Register

## Account Summary

Account	Name	Amount
881-646-54740	SUPPLIES & CHILD CARE EXPENSE	4,684.54
	Total:	4,684.54



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Panola County, Texas

## Payment Register

APPKT01435 - SYSCO 4-23-12

01 - Vendor Set 01

Bank: PANOLA COUNTY POOL - PANOLA COUNTY POOLED CASH

Vendor Number Vendor DBA  
1402 SYSCO

Total Vendor Amount  
3,959.40

Payment Type Payment Number  
Check

Payment Date Payment Amount  
04/23/2012 3,959.40

Payable Number:

Description

Payable Date

Due Date

Payable Amount

204049025

FOOD FOR DETENTION CENTER

04/04/2012

04/23/2012

63.52

204050613

FOOD FOR DETENTION CENTER

04/05/2012

04/23/2012

2,013.91

204120655

FOOD FOR DETENTION CENTER

04/12/2012

04/23/2012

1,881.97

# Payment Register

APPKT01430 - LOCAL MATCH

01 - Vendor Set 01



Panola County, Texas

Bank: PANOLA COUNTY POOL - PANOLA COUNTY POOLED CASH

Vendor Number Vendor Name  
0194 PANOLA COUNTY JUVENILE PROBATION

Payment Type Payment Number  
Check

Payable Number:  
FY2012

Description  
FY2012 JUVENILE PROBATION LOCAL MATCH

Total Vendor Amount  
128,769.00

Payment Date Payment Amount  
04/20/2012 128,769.00

Payable Date	Due Date	Payable Amount
04/20/2012	04/23/2012	128,769.00





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Panola County, Texas

## Payment Register

APPKT01439 - ABSOLUTE PAYMENT 4-23-12

01 - Vendor Set 01

Bank: PANOLA COUNTY POOL - PANOLA COUNTY POOLED CASH

Vendor Number Vendor DBA  
1342 ABSOLUTE TECHNOLOGY SOLUTIONS, LLC

Payment Type Payment Number

Check

Payable Number:  
3153

Description  
APRIL MONTHLY CONTRACT SERVICES

Total Vendor Amount  
4,595.00

Payment Date Payment Amount  
04/23/2012 4,595.00

Payable Date	Due Date	Payable Amount
04/23/2012	04/23/2012	4,595.00



Panola County, Texas

O.R. 79 PAGE 369 Payable Register  
Payable Detail by Vendor Name  
Packet: APPKT01431 - AIR QUALITY ASSOCIATES, INC.

Vendor: 01401 - AIR QUALITY ASSOCIATES, INC.

Vendor Total: 2,450.00

Payable #: 3419

Payable Type: Invoice

Payable Description	Post Date	Item Date	Due Date	Bank Code - Description
REMOVAL/DISPOSAL OF ACM AT OLD ARMORY	4/20/2012	4/20/2012	4/23/2012	PANOLA COUNTY POOL PANOLA

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Total
OLD ARMORY REMOVAL OF ACM	N/A	0.00	0.00	2,450.00	0.00	0.00	2,450.00

Distribution Account Number	Account Name	Project Account Key	Amount
910-650-54150	PROFESSIONAL SERVI		2,450.00

Payable Total:	2,450.00	0.00	0.00	2,450.00
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O.R.

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Panola County, Texas

## Payment Register

APPKT01437 - JAIL CONFERENCE ADVANCES 4-23-12

01 - Vendor Set 01

Bank: PANOLA COUNTY POOL - PANOLA COUNTY POOLED CASH

Vendor Number	Vendor DBA	Total Vendor Amount
1259	DAVID BOLTON	900.00
Payment Type	Payment Number	Payment Date
Check		04/23/2012
Payable Number:	Description	Payment Amount
APR 2012	TRAVEL ADV. FOR JAIL CONF-AUSTIN	900.00
Payable Date	Due Date	Payable Amount
04/23/2012	04/23/2012	900.00

Vendor Number	Vendor DBA	Total Vendor Amount
4142	JACK ELLETT	900.00
Payment Type	Payment Number	Payment Date
Check		04/23/2012
Payable Number:	Description	Payment Amount
APR 2012	TRAVEL ADV FOR CONF.-AUSTIN	900.00
Payable Date	Due Date	Payable Amount
04/23/2012	04/23/2012	900.00

Vendor Number	Vendor DBA	Total Vendor Amount
3853	SHAKAMI MANNING	900.00
Payment Type	Payment Number	Payment Date
Check		04/23/2012
Payable Number:	Description	Payment Amount
APR 2012	TRAVEL ADVANCE FOR CONF-AUSTIN	900.00
Payable Date	Due Date	Payable Amount
04/23/2012	04/23/2012	900.00

Vendor Number	Vendor DBA	Total Vendor Amount
3002	TINA MCMULLEN	900.00
Payment Type	Payment Number	Payment Date
Check		04/23/2012
Payable Number:	Description	Payment Amount
APRIL 23, 2012	TRAVEL ADVANCE FOR JAIL CONF.-AUSTIN	900.00
Payable Date	Due Date	Payable Amount
04/23/2012	04/23/2012	900.00

Vendor Number	Vendor DBA	Total Vendor Amount
1403	TRAVIS CURRY	900.00
Payment Type	Payment Number	Payment Date
Check		04/23/2012
Payable Number:	Description	Payment Amount
APR 2012	TRAVIS ADVANCE FOR CON.-AUSTIN	900.00
Payable Date	Due Date	Payable Amount
04/23/2012	04/23/2012	900.00

PANOLA COUNTY, TEXAS

INVITATION TO BID

RETURN BID TO:

COUNTY JUDGE  
PANOLA COUNTY COURTHOUSE, ROOM 216A  
CARTHAGE, TEXAS 75633

The enclosed INVITATION TO BID (ITB) and accompanying SPECIFICATIONS AND BID SHEET are for your convenience in bidding the enclosed referenced service/products for Panola County.

Sealed bids shall be received no later than:

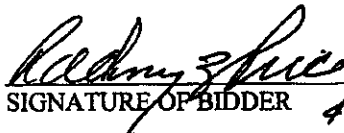
9:00 A.M. MONDAY, APRIL 23, 2012.

MARK ENVELOPE

**"ASPHALT MATERIALS FOR ROAD MAINTENANCE"**

Bidder shall sign and date the bid. Bids which are not signed and dated can be rejected. Bids must be submitted on the enclosed bid sheets and must be in ink or typewritten.

Panola County appreciates your time and effort in preparing this bid. Please note that all bids must be received at the designated location by the deadline shown. Bids received after the deadline will not be considered for the award of the contract, and shall be considered void and unacceptable. Opening is scheduled to be held in Commissioners Courtroom, Panola County Courthouse, Carthage, Texas. You are invited to attend.

  
SIGNATURE OF BIDDER 4-18-12

**PANOLA COUNTY  
INVITATION TO BID**

**INSTRUCTIONS/TERMS OF CONTRACT**

By order of the Commissioners Court of Panola County, Texas sealed bids will be received for:

**ASPHALT MATERIALS FOR ROAD MAINTENANCE**

TO PROVIDE for an annual contract commencing April 23, 2012 and continuing until December 31, 2012.

IT IS UNDERSTOOD that the Commissioners Court of Panola County, Texas reserves the right to reject any or all bids for any or all products and/or services covered in this bid request and to waive informalities or defects in bids or to accept such bids as it shall deem to be in the best interests of Panola County.

BIDS MUST BE submitted on the bid forms included for that purpose in this packet. Bids shall be placed in separate sealed envelopes, with each page manually signed by a person having the authority to bind the firm in a contract and marked clearly on the outside as shown below.

SUBMISSION OF BIDS: Sealed bids shall be submitted to:

COUNTY JUDGE  
PANOLA COUNTY COURTHOUSE, ROOM 216A  
CARTHAGE, TEXAS 75633

Not later than 9:00 A.M. MONDAY, APRIL 23, 2012.

MARK ENVELOPES:

**"ASPHALT MATERIALS FOR ROAD MAINTENANCE"**

**ALL BIDS MUST BE RECEIVED IN THE COUNTY JUDGE'S OFFICE  
BEFORE OPENING DATE AND TIME**

  
SIGNATURE OF BIDDER 4-18-12

INVITATION TO BID  
INSTRUCTIONS / TERMS OF CONTRACT

**FUNDING:** Funds for payment have been provided through the Panola County Budget adopted by the Commissioners Court for **April 23, 2012 to December 31, 2012.**

**LATE BIDS:** Bids received in the County Judge's Office after submission deadline will be considered void and unacceptable. Panola County is not responsible for lateness or non-delivery of mail, carrier, etc.

**ALTERING BIDS:** Bids cannot be altered or amended after submission deadline. Any interlineation, alteration or erasure made before opening time must be initialed by the signer of the bid, guaranteeing authenticity.

**WITHDRAWAL OF BID:** A bid may not be withdrawn or canceled by the bidder without the permission of the county for a period of ninety (90) days following the date designated for the receipt of bids, and bidder so agrees upon submittal of their bid.

**SALES TAX:** Panola County is exempt by law from payment of Texas Sales Tax and Federal Excise Tax, therefore, the bid shall not include sales taxes.

**BID AWARD:** Panola County reserves the right to award bids on the lump sum or unit price basis, whichever is in the best interest of the county.

**CONTRACT:** This bid, when properly accepted by Panola County, shall constitute a contract equally binding between the successful bidder and Panola County. No different or additional terms will become a part of this contract with the exception of Change Orders.

**CHANGE ORDERS:** No oral statement of any person shall modify or otherwise change, or affect the terms, conditions or specifications stated in the resulting contract. All change orders to the contract will be made in writing by the Panola County Judge.

**IF DURING THE** life of the contract, the successful bidder's net prices to other customers for items awarded herein are reduced below the contracted price, it is understood and agreed that the benefits of such reduction shall be extended to Panola County.

**DELIVERY:** All delivery fees and freight or handling charges shall be as stated on the bid and contract forms section and if not so stated no such costs, fee or charge will be paid.

**CONFLICT OF INTEREST:** No public official shall have interest in this contract, in accordance with Vernon's Texas Codes Annotated, Local Government Code Title 5, Subtitle C, Chapter 171.

**ETHICS:** The bidder shall not offer or accept gifts or anything of value nor enter into any business arrangement with any employee, official or agent of Panola County.

  
SIGNATURE OF BIDDER 4-18-12

**EXCEPTIONS / SUBSTITUTIONS:** All bids meeting the intent of this invitation to bid will be considered for award. Bidders taking exception to the specifications, or offering substitutions, shall state these exceptions in the section provided or by attachment as part of the bid. The absence of such a list shall indicate that the bidder has not taken exceptions and shall hold the bidder responsible to perform in strict accordance with the specifications of the invitation. Panola County Commissioners Court reserves the right to accept any and all or none of the exceptions(s) / substitution(s) deemed to be in the best interest of the county.

**DESCRIPTIONS:** Any reference to model and/or make/manufacture used in bid specifications is descriptive, not restrictive. It is used to indicate the type and quality desired. Bids on items of like quality will be considered.

**ADDENDA:** Any interpretations, corrections or changes in this "Invitation To Bid and Specifications" will be made by addenda. Sole issuing authority of addenda shall be vested in Panola. Addenda will be mailed to all who are known to have received a copy of this Invitation To Bid. Bidders shall acknowledge receipt of all addenda.

**BIDS MUST COMPLY** with all federal, state, county and local laws concerning these types of service.

**DESIGN, STRENGTH, QUALITY** of materials must conform to the highest standards of manufacturing practice.

**MINIMUM STANDARDS FOR RESPONSIBLE PROSPECTIVE BIDDERS:** A prospective bidder must affirmatively demonstrate bidder's responsibility. A prospective bidder must meet the following requirements:

1. have adequate financial resources, or the ability to obtain such resources as required;
2. be able to comply with the required or proposed delivery schedule;
3. have a satisfactory record of performance;
4. have a satisfactory record of integrity and ethics;
5. be otherwise qualified and eligible to receive an award.

Panola County may request representation and other information sufficient to determine bidder's ability to meet these minimum standards listed above.

**REFERENCES:** Panola County may request bidder to supply a list of at least three (3) references where like services/products have been supplied by their firm.

**BIDDER SHALL PROVIDE** with this bid response, all documentation required by this ITB. Failure to provide this information may result in rejection of bid.

SIGNATURE OF BIDDER

*Radmy & Sons*  
4-18-12

SUCCESSFUL BIDDER SHALL defend, indemnify and save harmless Panola County and all its officers, agents and employees from all suits, actions, or other claims of any character, name and description brought for or on account of any injuries or damages received or sustained by any person, persons or property on account of any negligent act or fault of the successful bidder, or of any agent, employee, subcontractor or supplier in the execution of, or performance under, any contract which may result from bid award. Successful bidder indemnifies and will indemnify and save harmless Panola County from liability, claim or demand on their part, agents, servants, customers, and/or employees whether such liability, claim or demand arise from event or casualty happening or within the occupied premises themselves or happening upon or in any of the halls, elevators, entrances, stairways or approaches of or to the facilities within which the occupied premises are located. Successful bidder shall pay any judgment with costs which may be obtained against Panola County growing out of such injury or damages.

WAGES: Successful bidder shall pay or cause to be paid, without cost or expense to Panola County, all Social Security, Unemployment and Federal Income Withholding Taxes of all such employees and all such employees shall be paid wages and benefits as required by Federal and/or State Law.

TERMINATION OF CONTRACT: This contract shall remain in effect until contract expires, delivery and acceptance of products and/or performance of services ordered or terminated by either party with a thirty (30) days written notice prior to any cancellation. The successful bidder must state therein the reasons for such cancellation. Panola County reserves the right to award canceled contract to next lowest and best bidder as it deems to be in the best interest of the county.

TERMINATION FOR DEFAULT: Panola County reserves the right to enforce the performance of this contract in any manner prescribed by law or deemed to be in the best interest of the county in the event of breach or default of this contract. Panola County reserves the right to terminate the contract immediately in the event the successful bidder fails to:

1. meet schedules;
2. defaults in the payment of any fees; or
3. otherwise perform in accordance with these specifications.

Breach of contract or default authorizes the county to exercise any of all of the following rights:

1. Panola County may take possession of the assigned premises and any fees accrued or becoming due to date;
2. Panola County may take possession of all goods, fixtures and materials of successful bidder therein and may foreclose its lien against such personal property, applying the proceeds toward fees due or thereafter becoming due.

  
SIGNATURE OF BIDDER 4-18-12



In the event the successful bidder shall fail to perform, keep or observe any of the terms and conditions to be performed, kept or observed, Panola County shall give the successful bidder written notice of such default; and in the event said default is not remedied to the satisfaction and approval of the county within two (2) working days of receipt of such notice by the successful bidder, default will be declared and all the successful bidder's rights shall terminate.

Bidder, in submitting this bid, agrees that Panola County shall not be liable to prosecution for damages in the event that the county declares the bidder in default.

NOTICE: Any notice provided by this bid (or required by Law) to be given to the successful bidder by Panola County shall be conclusively deemed to have been given and received on the next day after such written notice has been deposited in the mail in Carthage, Texas, by Registered or Certified Mail with sufficient postage affixed thereto, addressed to the successful bidder at the address so provided; provided this shall not prevent the giving of actual notice in any other manner.

PATENTS / COPYRIGHTS: The successful bidder agrees to protect Panola County from claims involving infringement of patents and/or copyrights.

CONTRACT ADMINISTRATOR: Under this contract, Panola County may appoint a contract administrator with designated responsibility to ensure compliance with contract requirements. The contract administrator will serve as liaison between Panola County and the successful bidder.

PURCHASE ORDER: A purchase order(s) shall be generated by Panola County to the successful bidder. The purchase order number must appear on all itemized invoices and packing slips. Panola County will not be held responsible for any orders placed/delivered without a valid current purchase order number.

INVOICES shall show (a) name and address of successful bidder, (b) Panola County Purchase Order number, and (c) descriptive information as to the item(s) delivered.

PAYMENT will be made upon receipt and acceptance by the county of item(s) ordered and receipt of a valid invoice, in accordance with the State of Texas Prompt Payment Act, Article 601f V.T.C.S. Successful bidder is required to pay subcontractors within ten (10) days.

ITEMS supplied under this contract shall be subject to Panola County's approval. Items found defective or not meeting specifications shall be picked up and replaced by the successful bidder at no expense to the County. If item is not picked up within one (1) week after notification, the item will become a donation to the County for disposition.

SAMPLES: When requested, samples shall be furnished free of expense to Panola County.

  
SIGNATURE OF BIDDER 478-12

**WARRANTY:** Successful bidder shall warrant that all items/services shall conform to the proposed specifications and/or all warranties as stated in the Uniform Commercial Code and be free from all defects in material, workmanship and title.

**REMEDIES:** The successful bidder and Panola County agree that both parties have all rights, duties, and remedies available as stated in the Uniform Commercial Code.


**VENUE:** This agreement will be governed and construed according to the laws of the State of Texas. This agreement is performable in Panola County, Texas.

**ASSIGNMENT:** The successful bidder shall not sell, assign, transfer or convey this contract, in whole or in part, without the prior written consent of Panola County.

**SILENCE OF SPECIFICATION:** The apparent silence of these specifications as to any detail or to the apparent omission from it of a detailed description concerning any point, shall be regarded as meaning that only the best commercial practices are to prevail. All interpretations of these specifications shall be made on the basis of this statement.

Each insurance policy to be furnished by successful bidder shall include, by endorsement to the policy, a statement that a notice shall be given to Panola County by certified mail thirty (30) days prior to cancellation or upon any material change in coverage.

ANY QUESTIONS concerning this INVITATION TO BID AND SPECIFICATIONS should be directed to **John DePresca, Coordinator at (903) 693-3763.**

  
SIGNATURE OF BIDDER 4-18-12

**SPECIFICATIONS FOR ASPHALT MATERIALS FOR ROAD MAINTENANCE**

<b><u>OIL SAND</u></b>		
<b><u>PROPERTIES</u></b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
OIL	5%	6%
SAND	SANDY LOAM, RIVER SAND MUST BE PREDRIED	
ASPHALT CONTENT	5%	6%

<b><u>HOT OIL SAND</u></b>	
PASSING 1/2" SIEVE	100%
RETAINED ON #10 SIEVE	20-30%
PASSING #10, RETAINED ON #40	5-30%
PASSING #40, RETAINED ON #80	25-60%
PASSING #80, RETAINED ON #200	10-35%
PASSING #200	5-15%
% DENSITY 80-95	STABILITY - MIN. 20

**HOT MIX ASPHALT**

**HOT MIX ASPHALT TYPE D IN ACCORDANCE WITH TXDOT ITEM 340**

In determining the lowest and best bid, the Commissioners Court will consider the pick up and delivery locations of the bidders and the cost to the County of delivering or hauling the material to be purchased. So as to determine the most economical cost of the materials, Panola County will factor in a rate of fifteen cents (\$.15) per ton/per mile as a cost to the County for materials to be picked up at the plant.

If the Commissioners Court considers awarding a contract to a bidder who is not the lowest dollar bidder meeting specifications, the lowest dollar bidder will be given notice of the proposed award and will be given an opportunity to appear before the Commissioners Court to present evidence on the bidders behalf before the proposed bid is awarded.

Panola County shall provide as much advance notice as possible, however, supplier must be able to provide 90% of the orders as requested with a twelve (12) hour notice.

Bids shall be submitted on the attached bid sheet.

The successful bidders will supply Panola County with a certified weight ticket on each load delivered to Panola County, at the time of the delivery.

*Radny Shie*  
4-18-12

Samples of the above commodities may be taken as delivered at any time and submitted to a commercial testing laboratory for compliance. Commodities not meeting the above described specifications must be removed by the supplier and will not be paid for.

ALL MATERIALS USED IN THESE PRODUCTS MUST COMPLY WITH STATE & FEDERAL ENVIROMENTAL LAWS AND REGULATIONS.

THE ESTIMATED QUANTITY TO BE PURCHASED IS:

100 TONS OF OIL SAND  
100 TONS OF HOT OIL SAND  
100 TONS OF HOT MIX ASPHALT

HOWEVER, THE COUNTY WILL NOT BE OBLIGATED TO PURCHASED THE  
ESTIMATED QUANTITY OR ANY OTHER PARTICULAR QUANTITY DURING THE  
YEAR.

*Redmy Blue*  
4-18-12

BID FORM AND CONTRACT

TO THE COMMISSIONERS COURT OF PANOLA COUNTY, TEXAS FOR FURNISHING TO PANOLA COUTNY, TEXAS IN ACCORDANCE WITH THE FOREGOING SPECIFICATIONS:

The undersigned, as bidder, declares that the only person or persons interested in this bid as principals are those named herein; that this bid is made without collusion with any other person, firm, or corporation; and that I (we) have carefully examined the advertisement, instructions to bidders, specifications, and condition of payment. It is understood that the Court reserves the right to accept or reject any and/or all bids.

I (we) hereby agree to furnish Asphalt Materials for Road Maintenance in accordance with the foregoing specifications for the following prices:

	FOB (Any successful bidder's plant location where product is made)	DELIVERED
OIL SAND .....	\$ <u>61<sup>00</sup></u> /TON	\$ <u>69<sup>00</sup></u> /TON
HOT OIL SAND .....	\$ <u>65<sup>00</sup></u> /TON	\$ <u>73<sup>00</sup></u> /TON
HOT MIX ASPHALT .....	\$ <u>70<sup>00</sup></u> /TON	\$ <u>78<sup>00</sup></u> /TON

## Exceptions to Specifications:

OIL SAND AT LONGVIEW EAST PLANT ONLY

HOT SAND SAND AT LONGVIEW PLANTS & MARSHALL PLANT

HOT MIX ASPHALT AT ALL LONGVIEW ASPHALT PLANTS

ASPHALT CONCRETE PATCH MATERIAL AT LONGVIEW EAST PLANT ONLY

*Rady & Inc 4-18-12*

DATE: 4-18-12

FIRM: Longview Asphalts, Inc.

BY: Reddy J. Lee

ADDRESS: P.O. Box 3661

Longview, TX 75606

PHONE NUMBER: 903-758-0065

DATE: 4-23-12

PANOLA COUNTY, TEXAS

BY: Paul H. Anderson

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## PANOLA COUNTY, TEXAS

## INVITATION TO BID

RETURN BID TO:

COUNTY JUDGE  
PANOLA COUNTY COURTHOUSE, ROOM 216A  
CARTHAGE, TEXAS 75633

The enclosed INVITATION TO BID (ITB) and accompanying SPECIFICATIONS AND BID SHEET are for your convenience in bidding the enclosed referenced service/products for Panola County.

Sealed bids shall be received no later than:


9:00 A.M., MONDAY, APRIL 23, 2012.

MARK ENVELOPE

**"COURTHOUSE FIRE DETECTION SYSTEM "**

Bidder shall sign and date the bid. Bids which are not signed and dated can be rejected. Bids must be submitted on the enclosed bid sheets and must be in ink or typewritten.

Panola County appreciates your time and effort in preparing this bid. Please note that all bids must be received at the designated location by the deadline shown. Bids received after the deadline will not be considered for the award of the contract, and shall be considered void and unacceptable. Opening is scheduled to be held in Commissioners Courtroom, Panola County Courthouse, Carthage, Texas. You are invited to attend.

  
SIGNATURE OF BIDDER

O.R. 79 PAGE 383

**PANOLA COUNTY  
INVITATION TO BID**

**INSTRUCTIONS/TERMS OF CONTRACT**

By order of the Commissioners Court of Panola County, Texas sealed bids will be received for:

**COURTHOUSE FIRE DETECTION SYSTEM**

TO PROVIDE for an annual contract commencing April 23, 2012 and continuing to December 31, 2012.

IT IS UNDERSTOOD that the Commissioners Court of Panola County, Texas reserves the right to reject any or all bids for any or all products and/or services covered in this bid request and to waive informalities or defects in bids or to accept such bids as it shall deem to be in the best interests of Panola County.

BIDS MUST BE submitted on the bid forms included for that purpose in this packet. Bids shall be placed in separate sealed envelopes, with each page manually signed by a person having the authority to bind the firm in a contract and marked clearly on the outside as shown below.

SUBMISSION OF BIDS: Sealed bids shall be submitted to:

**COUNTY JUDGE  
PANOLA COUNTY COURTHOUSE, ROOM 216A  
CARTHAGE, TEXAS 75633**

Not later than 9:00 A.M., MONDAY, APRIL 23, 2012.

MARK ENVELOPES:

**"COURTHOUSE FIRE DETECTION SYSTEM"**

**ALL BIDS MUST BE RECEIVED IN THE COUNTY JUDGE'S OFFICE  
BEFORE OPENING DATE AND TIME**

  
SIGNATURE OF BIDDER



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**INVITATION TO BID**  
**INSTRUCTIONS/TERMS OF CONTRACT**

**FUNDING:** Funds for payment have been provided through the Panola County Budget adopted by the Commissioners' Court for Fiscal Year 2012.

**LATE BIDS:** Bids received after submission deadline will be considered void and unacceptable. Panola County is not responsible for lateness or non-delivery of mail, carrier, etc.

**ALTERING BIDS:** Bids cannot be altered or amended after submission deadline. Any interlineation, alteration or erasure made before opening time must be initialed by the signer of the bid, guaranteeing authenticity.

**WITHDRAWAL OF BID:** A bid may not be withdrawn or canceled by the bidder without the permission of Panola County for a period of ninety (90) days following the date designated for the receipt of bids, and bidder so agrees upon submission of their bid.

**SALES TAX:** Panola County is exempt by law from payment of Texas Sales Tax and Federal Excise Tax, therefore, the bid shall not include sales tax.

**BID AWARD:** Panola County reserves the right to award bids on the lump sum or unit price basis, whichever is in the best interest of Panola County.

**CONTRACT:** This bid, when properly accepted by Panola County, shall constitute a contract equally binding between the successful bidder and Panola County. No different or additional terms will become a part of this contract with the exception of Change Orders.

**CHANGE ORDERS:** No oral statement of any person shall modify or otherwise change, or affect the terms, conditions or specifications stated in the resulting contract. All change orders to the contract will be made in writing by the Panola County Judge.

**DELIVERY:** All delivery fees and freight or handling charges shall be as stated on the bid and contract forms section and if not so stated no such cost, fee or charge will be paid.

**CONFLICT OF INTEREST:** No public official shall have interest in this contract, in accordance with V.T.C.A., Local Government Code Title 5, Subtitle C, Chapter 171.

**ETHICS:** The bidder shall not offer or accept gifts or anything of value nor enter into any business arrangement with any employee, official or agent of Panola County.

**EXCEPTIONS/SUBSTITUTIONS:** All bids meeting the intent of this invitation to bid will be considered for award. Bidders taking exception to the specifications, or offering

  
Signature of Bidder

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substitutions, shall state these exceptions in the section provided or by attachment as part of the bid. The absence of such a list shall indicate that the bidder has not taken exceptions and shall hold the bidder responsible to perform in strict accordance with the specifications of the invitation. Panola County Commissioners' Court reserves the right to accept any and all or none of the exception(s)/substitution(s) deemed to be in the best interest of the county.

**DESCRIPTIONS:** Any reference to model and/or make/make/manufacture used in bid specifications is descriptive, not restrictive. It is used to indicate the type and quality desired. Bids on items of like quality will be considered.

**ADDENDA:** Any interpretations, corrections or changes in this ITB and Specifications will be made by addenda. Sole issuing authority of addenda shall be vested in Panola County. Addenda will be mailed to all who are known to have received a copy of this ITB. Bidders shall acknowledge receipt of all addenda.

**BIDS MUST COMPLY** with all federal, state, county and local laws concerning these types of service.

**DESIGN, STRENGTH, QUALITY** of materials must conform to the highest standards of manufacturing practice.

**MINIMUM STANDARDS FOR RESPONSIBLE PROSPECTIVE BIDDERS:** A prospective bidder must affirmatively demonstrate bidder's responsibility. A prospective bidder must meet the following requirements:

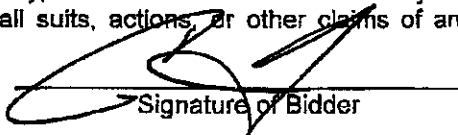
1. have adequate financial resources, or the ability to obtain such resources as required;
2. be able to comply with the required or proposed delivery schedule;
3. have a satisfactory record of performance;
4. have a satisfactory record of integrity and ethics;
5. be otherwise qualified and eligible to receive an award.

Panola County may request any other information sufficient to determine bidder's ability to meet these minimum standards listed above.

**REFERENCES:** Panola County may request bidder to supply a list of at least three (3) references where like services/products have been supplied by their firm.

**BIDDER SHALL PROVIDE** with this bid response, all documentation required by this ITB. Failure to provide this information may result in rejection of bid.

**SUCCESSFUL BIDDER SHALL** defend, indemnify, and save harmless Panola County and all its officers, agents and employees from all suits, actions, or other claims of any

  
Signature of Bidder

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character, name and description brought for or on account of any injuries or damages received or sustained by any person, persons or property on account of any negligent act or fault of the successful bidder, or of any agent, employee, subcontractor or supplier in the execution of, or performance under, any contract which may result from bid award. Successful bidder indemnifies and will indemnify and save harmless Panola County from liability, claim or demand on their part, agents, servants, customers, and/or employees whether such liability, claim or demand arise from event or casualty happening or within the occupied premises themselves or happening upon or in any of the halls, elevators, entrances, stairways or approaches of or to the facilities within which the occupied premises are located. Successful bidder shall pay any judgment costs which may be obtained against Panola County growing out of such injury or damages.

**WAGES:** Successful bidder shall pay or cause to be paid, without cost or expense to Panola County, all Social Security, Unemployment and Federal Income Withholding Taxes of all such employees and all such employees shall be paid wages and benefits as required by Federal and/or State law.

**TERMINATION OF CONTRACT:** This contract shall remain in effect until contract expires, delivery and acceptance of products and/or performance of services ordered or terminated by either party with a thirty (30) days written notice prior to any cancellation. The successful bidder must state therein the reasons for such cancellation. Panola County reserves the right to award canceled contract to the next lowest and best bidder as it deems to be in the best interest of the county.

**TERMINATION FOR DEFAULT:** Panola County reserves the right to enforce the performance of this contract in any manner prescribed by law or deemed to be in the best interest of the county in the event of breach or default of this contract. Panola County reserves the right to terminate the contract immediately in the event the successful bidder fails to:

1. meet schedules;
2. defaults in the payment of any fees; or
3. otherwise perform in accordance with these specifications.

Breach of contract or default authorizes the county to exercise any or all of the following rights:

1. Panola County may take possession of the assigned premises and any fees accrued or becoming due to date;
2. Panola County may take possession of all goods, fixtures and materials of successful bidder therein and may foreclose its lien against such personal property, applying the proceeds toward fees due or thereafter becoming due.

  
Signature of Bidder

In the event the successful bidder shall fail to perform, keep or observe any of the terms and conditions to be performed, kept or observed, Panola County shall give the successful bidder written notice of such default; and in the event said default is not remedied to the satisfaction and approval of the county within two (2) working days of receipt of such notice by the successful bidder, default will be declared and all the successful bidder's rights shall terminate.

Bidder, in submitting this bid, agrees Panola County shall not be liable to prosecution for damages in the event that the county declared the bidder in default.

**NOTICE:** Any notices provided by this bid (or required by law) to be given to the successful bidder by Panola County shall be conclusively deemed to have been given and received on the next day after such written notice has been deposited in the mail in Carthage, Texas, by Registered or Certified Mail with sufficient postage affixed thereto, addressed to the successful bidder at the address so provided; provided this shall not prevent the giving of actual notice in any other manner.

**PATENTS/COPYRIGHTS:** The successful bidder agrees to protect Panola County from claims involving infringement of patents and/or copyrights.

**CONTRACT ADMINISTRATION:** Panola County may appoint a contract administrator with designated responsibility to ensure compliance with contract requirements. The contract administrator will serve as liaison between Panola County and the successful bidder.


**PURCHASE ORDER:** A purchase order(s) shall be generated by Panola County to the successful bidder. The purchase order number must appear on all itemized invoices and packing slips. Panola County will not be held responsible for any orders placed/delivered without a valid current purchase order number.

**INVOICES** shall show (a) name and address of successful bidder; (b) county purchase order number; and (c) descriptive information as to the item(s) delivered.

**PAYMENT** will be made upon receipt and acceptance by the county of item(s) ordered and receipt of a valid invoice, in accordance with State of Texas Prompt Payment Act, V.T.C.S. Article 601f. Successful bidder is required to pay subcontractors within ten (10) days.

**ITEMS** supplied under this contract shall be subject to Panola County's approval. Items found defective or not meeting specifications shall be picked up and replaced by the successful bidder at no expense to the county. If item is not picked up within one (1) week after notification, the item will become a donation to the county for disposition.

**SAMPLES:** When requested, samples shall be furnished free of expense to Panola County.

  
Signature of Bidder

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**WARRANTY:** Successful bidder shall warrant that all items/services shall conform to the proposed specifications and/or all warranties as stated in the Uniform Commercial Code and be free from all defects in material, workmanship and title.

**REMEDIES:** The successful bidder and Panola County agree that both parties have all rights, duties, and remedies available as stated in the Uniform Commercial Code.

**VENUE:** This agreement will be governed and construed according to the laws of the State of Texas. This agreement is performable in Panola County, Texas.

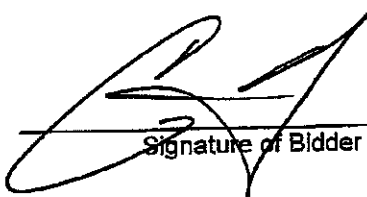
**ASSIGNMENT:** The successful bidder shall not sell, assign, transfer or convey this contract, in whole or in part, without the prior written consent of Panola County.

**SILENCE OF SPECIFICATIONS:** The apparent silence of these specifications as to any detail or to the apparent omission from it of a detailed description concerning any point, shall be regarded as meaning that only the best commercial practices are to prevail. All interpretations of these specifications shall be made on the basis of this statement.

Each insurance policy to be furnished by successful bidder shall include, by endorsement to the policy, a statement that a notice shall be given to Panola County by certified mail thirty (30) days prior to cancellation or upon any material change in coverage.

**ANY VENDOR THAT CONDUCTS BUSINESS WITH PANOLA COUNTY, WHETHER IT IS FOR GOODS AND/OR SERVICES, MUST MAINTAIN LAWFUL WORKER'S COMPENSATION COVERAGE REQUIREMENTS AND ADEQUATE LIABILITY LIMITATIONS.**

ANY QUESTIONS concerning this INVITATION TO BID AND SPECIFICATIONS should be directed to Panola County Judge David L. Anderson at (903) 693-0391.

  
Signature of Bidder

SPECIFICATIONS

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Job Description:

1. System shall be in compliance with NFPA 72 National Fire Alarm Code.
2. Bid shall include price for all labor and materials and should reflect a completed project.

Questions concerning this bid should be directed to County Judge David L. Anderson at 903-693-0391.

A handwritten signature in black ink, appearing to be 'C. L. Anderson', is located in the lower right quadrant of the page.

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**BID FORM AND CONTRACT  
COURTHOUSE FIRE DETECTION SYSTEM**

TO THE COMMISSIONERS' COURT OF PANOLA COUNTY, TEXAS FOR FURNISHING  
AND DELIVERING TO PANOLA COUNTY, TEXAS FOR USE BY PANOLA COUNTY, IN  
ACCORDANCE WITH THE FOREGOING SPECIFICATIONS:

The undersigned, as bidder, declares that the only person or persons interested in this bid as principals are those named herein; that this bid is made without collusion with any other person, firm or corporation; and that I (we) have carefully examined the advertisements, instructions to bidders, specifications, and condition of payment. It is understood that the Court reserves the right to accept or reject any and/or all bids. I/we understand that the bid should include delivery to the Panola County Courthouse in Carthage, Texas.

**COURTHOUSE FIRE DETECTION SYSTEM:**

\$ 79,887.00

Exceptions to specifications: None

NOTE: ANY VENDOR THAT CONDUCTS BUSINESS WITH PANOLA COUNTY,  
WHETHER IT IS FOR GOODS AND/OR SERVICES, MUST MAINTAIN  
LAWFUL WORKER'S COMPENSATION COVERAGE REQUIREMENTS  
AND ADEQUATE LIABILITY LIMITATIONS.

SIGNATURE

ADDRESS

TELEPHONE NUMBER

COMPANY NAME

CITY

STATE

ZIP

DATE

1405 S Bennett Ave.

903/595-4441

Universal Time Equipment Company

Tyler TX 75701

4/20/2012

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ACCEPTED:

  
COUNTY JUDGE

4-23-12  
DATE





Universal  
Time  
Equipment  
Company

**DATE:** March 15, 2012  
**FAX TO:** Panola County  
**ATTN:** Fred Hightower  
**FAX NO:** 903-693-0342  
**FAX FROM:** Chris Gray  
Universal Time Equipment Company  
**PHONE NO:** 903/595-4441  
**FAX NO:** 903/595-6939  
  
**RE:** Panola County Court House Fire Alarm System

**Quotation to provide:**

Extend the Existing Fire Alarm System in the Sheriff's Office into the Court House per site visit that will meet the requirements of NFPA 72 and the International Building Code.

1 EST Addressable Fire Alarm Control Panel Loop Card  
1 EST Fire Alarm Annunciator  
3 EST Booster Power Supply  
1 EST Addressable Signal Control Module  
11 EST Addressable Pull Stations  
11 EST Pull Station Surface Boxes  
1 EST Addressable Heat Detector  
111 EST Addressable Smoke Detectors  
112 EST Detector Bases  
2 EST Beam Detectors  
2 EST Addressable Beam Detector Monitor Modules  
3 EST Addressable Elevator Control Relays  
10 EST Addressable Duct Detectors  
10 EST Addressable AHU Control Relays  
43 EST Genesis Ceiling Mount Horn Strobes  
38 EST Genesis Ceiling Mount Strobes  
23 EST Genesis Wall Mount Horn Strobes

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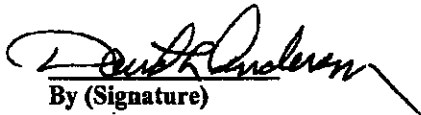
Universal  
Time  
Equipment  
Company

11 EST Genesis Wall Mount Strobes  
Fire Alarm Cabling  
System Programming and Testing  
Shop Drawings and As-Built Sealed by Fire Alarm Planning Superintendent  
In-service, Training and Owner's Manuals  
All electrical work required, backboxes, conduit, Wiremold 120vac power  
connections will be performed by a licensed electrician (Craig's Electric).

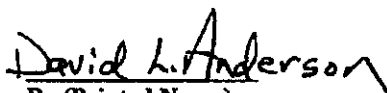
Total Installed Price.....\$ 79,887.00

NOTES:

1. Price valid 30 Days.
2. All new equipment will have a One Year Warranty.
3. Please sign and return when approved.

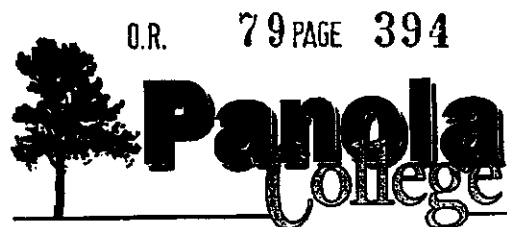
  
By (Signature)

\_\_\_\_\_  
Purchase Order Number

  
By (Printed Name)

4-23-12  
Date

1405 S. Bennett - P.O. Box 7279 - Tyler, TX 75711 - (903)595-4441 - FAX (903)595-6939



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Marshall College Center

1300 E. Pinecrest Dr.  
Marshall, Texas 75672  
903-923-8207  
Fax 903-938-3845

4/3/2012

Dear Judge David Anderson:

We need your assistance in order to be in compliance with the requirements outlined in our TEA (Texas Education Agency) Grant for 2012-2013 to provide free adult basic education classes including pre-GED, GED, and ESL (English as a Second Language). We must have a current signed agreement on file with our partners.

Please use the enclosed form to verify the services coordinated with you or your agency/business (*already checked*), sign, date and return to us using the enclosed self-addressed stamped envelope.

Thank you so much for your assistance! We appreciate working with you to serve those in our local area.

Should you have any questions, please feel free to contact me. Thank you!

Sincerely,

A handwritten signature in cursive script that reads "Laura Wood".

Laura Wood, Director  
Marshall Center/ABE Program  
1300 E. Pinecrest Dr.  
Marshall, Texas 75672  
903-923-8207  
[lwood@panola.edu](mailto:lwood@panola.edu)

Enclosures



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Marshall College Center

1300 E. Pinecrest Dr.  
Marshall, Texas 75672  
903-923-8207  
Fax 903-938-3845

**Adult Basic Education Program, 2012-2013  
Coordination with Institutions & Organizations**

Services to be provided through Coordination Agreements (Select all that apply).

- |                                     |                |                          |                 |
|-------------------------------------|----------------|--------------------------|-----------------|
| <input checked="" type="checkbox"/> | Referral       | <input type="checkbox"/> | Facility Use    |
| <input type="checkbox"/>            | Counseling     | <input type="checkbox"/> | Health Services |
| <input type="checkbox"/>            | Child Care     | <input type="checkbox"/> | Transportation  |
| <input type="checkbox"/>            | Pre-Employment |                          |                 |

David L. Anderson  
Agreed to by: Signature

4-23-12  
Date

David L. Anderson  
Please Print Name

County Judge  
Title

**County Judge - Carthage**  
Agency/Business

Please return form to:	Laura Wood, Director of Marshall Center/ABE
Mail:	1300 East Pinecrest Drive, Marshall, TX 75672 or
Email:	<a href="mailto:lwood@panola.edu">lwood@panola.edu</a> or
Fax:	(903) 938-3845

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REALTY ASSET MANAGEMENT



Via nanner 1987@yahoo.com

April 9, 2012

Ms. LeAnn Jones  
Panola County  
PO Box 576  
Carthage, TX 75633-0576

SUBJECT: Renewal Option - Carthage, TX

Your current Outlease Agreement expired December 31, 2011. Per the outlease agreement, you have the option to exercise a two-year renewal option beginning 01/01/2012 and ending 12/31/2013, at an annual rent of \$3,900.00.

If you wish to exercise the enclosed renewal option, please print out, sign and scan the document to me at [ann.k.sethre@usps.gov](mailto:ann.k.sethre@usps.gov). In addition, please mail the original to me at the address below.

As per your lease with the USPS, we must receive a current Certificate of Insurance (COI). Please have your provider send the COI to my attention at the below address.

We look forward to your continued tenancy in the Carthage Main Office.

A handwritten signature in cursive script, appearing to read "Ann Sethre".

Ann Sethre  
Facilities Contract Technician

Encls.

7500 EAST 53<sup>RD</sup> PLACE  
ROOM 1108  
DENVER, CO 80266-9918



Exercise of Renewal Option for  
Outlease Agreement

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Facility Name/Location

Carthage Main Office, 109 West Wellington St., Carthage, TX 75633-9998

Finance/Sublocation

481485-G01

Existing Lease Information

1. Lessee: Panola County  
PO Box 576  
Carthage, TX 75633-0576
2. Identify premises leased to Lessee: Exclusive use of Rooms 128 and 128C containing approximately 409 square feet, located in the Carthage Main Office, Carthage, TX.
3. The term of the original contract is January 01, 2010 through December 31, 2011.
4. Lease options currently available: One (1) 2-year renewal options

Outlease Renewal Option

5. Pursuant to the contract with the U.S. Postal Service covering space in the Post Office Building, I (we) hereby exercise my (our) option to renew said contract as follows:

5a. Renewal Term: The term beginning January 01, 2012 and ending December 31, 2013  
for a total of two (2) years.

5b. Annual Rate: \$3,900.00

5c. Renewal Options Remaining: -0-

5d. In all other aspects, the said contract remains the same and is hereby confirmed.

6. For identification purposes, include the following numbers on your rent payment to Accounting Service Center:

Finance/Sublocation Number: 481485-G01  
SSN or TIN: 75-6001106

LESSEE:

David L. Anderson, County Judge  
Print Name & Title

David L. Anderson 4-23-12  
Signature Date

UNITED STATES POSTAL SERVICE

Gabriel Benvenuto  
Contracting Officer  
7500 East 53<sup>rd</sup> Place, Room 1108  
Denver, CO 80266-9918



# AIA® Document A133™ – 2009

**Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price**

AGREEMENT made as of the Twenty Sixth day of March  
the year Twenty Twelve (March 26, 2012)  
(In words, indicate day, month and year.)

BETWEEN the Owner: Panola County  
(Name, legal status and address) 110 S. Sycamore, Room 216-A  
Carthage, TX 75633

and the Construction Manager: J E Kingham Construction Company  
(Name, legal status and address) P. O. Box 630632  
Nacogdoches, TX 75963

for the following Project: Sammy Brown Library Renovation  
(Name and address or location) Carthage, Texas

The Architect: 720 Design, Inc.  
(Name, legal status and address) 9003 Oakpath Lane  
Dallas, Texas 75243

The Owner's Designated Representative: Judge David L. Anderson  
(Name, address and other information) Panola County Judge  
Carthage, Texas

The Construction Manager's Designated Representative: Jack L. Smith  
(Name, address and other information) J E Kingham Construction  
Nacogdoches, Texas

The Architect's Designated Representative: Maureen Arndt, AIA  
(Name, address and other information) 720 Design Inc.  
Dallas, Texas 75243

The Owner and Construction Manager agree as follows.

Init.

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1

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

AIA Document A201™–2007, General Conditions of the Contract for Construction, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

## TABLE OF ARTICLES

1	GENERAL PROVISIONS
2	CONSTRUCTION MANAGER'S RESPONSIBILITIES
3	OWNER'S RESPONSIBILITIES
4	COMPENSATION AND PAYMENTS FOR PRECONSTRUCTION PHASE SERVICES
5	COMPENSATION FOR CONSTRUCTION PHASE SERVICES
6	COST OF THE WORK FOR CONSTRUCTION PHASE
7	PAYMENTS FOR CONSTRUCTION PHASE SERVICES
8	INSURANCE AND BONDS
9	DISPUTE RESOLUTION
10	TERMINATION OR SUSPENSION
11	MISCELLANEOUS PROVISIONS
12	SCOPE OF THE AGREEMENT

## ARTICLE 1 GENERAL PROVISIONS

## § 1.1 The Contract Documents

The Contract Documents consist of this Agreement, Conditions of the Contract (General, Supplementary and other Conditions), Drawings, Specifications, Addenda issued prior to the execution of this Agreement, other documents listed in this Agreement, and Modifications issued after execution of this Agreement, all of which form the Contract and are as fully a part of the Contract as if attached to this Agreement or repeated herein. Upon the Owner's acceptance of the Construction Manager's Guaranteed Maximum Price proposal, the Contract Documents will also include the documents described in Section 2.2.3 and identified in the Guaranteed Maximum Price Amendment and revisions prepared by the Architect and furnished by the Owner as described in Section 2.2.8. The Contract represents the entire and integrated agreement between the parties hereto and supersedes prior negotiations, representations or agreements, either written or oral. If anything in the other Contract Documents, other than a Modification, is inconsistent with this Agreement, this Agreement shall govern.

## § 1.2 Relationship of the Parties

The Construction Manager accepts the relationship of trust and confidence established by this Agreement and covenants with the Owner to cooperate with the Architect and exercise the Construction Manager's skill and judgment in furthering the interests of the Owner; to furnish efficient construction administration, management services and supervision; to furnish at all times an adequate supply of workers and materials; and to perform the Work in an expeditious and economical manner consistent with the Owner's interests. The Owner agrees to furnish or approve, in a timely manner, information required by the Construction Manager and to make payments to the Construction Manager in accordance with the requirements of the Contract Documents.

## § 1.3 General Conditions

For the Preconstruction Phase, AIA Document A201™-2007, General Conditions of the Contract for Construction, shall apply only as specifically provided in this Agreement. For the Construction Phase, the general conditions of the contract shall be as set forth in A201-2007, which document is incorporated herein by reference. The term "Contractor" as used in A201-2007 shall mean the Construction Manager.

## ARTICLE 2 CONSTRUCTION MANAGER'S RESPONSIBILITIES

The Construction Manager's Preconstruction Phase responsibilities are set forth in Sections 2.1 and 2.2. The Construction Manager's Construction Phase responsibilities are set forth in Section 2.3. The Owner and Construction Manager may agree, in consultation with the Architect, for the Construction Phase to commence prior to completion

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of the Preconstruction Phase, in which case, both phases will proceed concurrently. The Construction Manager shall identify a representative authorized to act on behalf of the Construction Manager with respect to the Project.

**§ 2.1 Preconstruction Phase**

**§ 2.1.1** The Construction Manager shall provide a preliminary evaluation of the Owner's program, schedule and construction budget requirements, each in terms of the other.

**§ 2.1.2 Consultation**

The Construction Manager shall schedule and conduct meetings with the Architect and Owner to discuss such matters as procedures, progress, coordination, and scheduling of the Work. The Construction Manager shall advise the Owner and the Architect on proposed site use and improvements, selection of materials, and building systems and equipment. The Construction Manager shall also provide recommendations consistent with the Project requirements to the Owner and Architect on constructability; availability of materials and labor; time requirements for procurement, installation and construction; and factors related to construction cost including, but not limited to, costs of alternative designs or materials, preliminary budgets, life-cycle data, and possible cost reductions.

**§ 2.1.3** When Project requirements in Section 3.1.1 have been sufficiently identified, the Construction Manager shall prepare and periodically update a Project schedule for the Architect's review and the Owner's acceptance. The Construction Manager shall obtain the Architect's approval for the portion of the Project schedule relating to the performance of the Architect's services. The Project schedule shall coordinate and integrate the Construction Manager's services, the Architect's services, other Owner consultants' services, and the Owner's responsibilities and identify items that could affect the Project's timely completion. The updated Project schedule shall include the following: submission of the Guaranteed Maximum Price proposal; components of the Work; times of commencement and completion required of each Subcontractor; ordering and delivery of products, including those that must be ordered well in advance of construction; and the occupancy requirements of the Owner.

**§ 2.1.4 Phased Construction**

The Construction Manager shall provide recommendations with regard to accelerated or fast-track scheduling, procurement, or phased construction. The Construction Manager shall take into consideration cost reductions, cost information, constructability, provisions for temporary facilities and procurement and construction scheduling issues.

**§ 2.1.5 Preliminary Cost Estimates**

**§ 2.1.5.1** Based on the preliminary design and other design criteria prepared by the Architect, the Construction Manager shall prepare preliminary estimates of the Cost of the Work or the cost of program requirements using area, volume or similar conceptual estimating techniques for the Architect's review and Owner's approval. If the Architect or Construction Manager suggest alternative materials and systems, the Construction Manager shall provide cost evaluations of those alternative materials and systems.

**§ 2.1.5.2** As the Architect progresses with the preparation of the Schematic Design, Design Development and Construction Documents, the Construction Manager shall prepare and update, at appropriate intervals agreed to by the Owner, Construction Manager and Architect, estimates of the Cost of the Work of increasing detail and refinement and allowing for the further development of the design until such time as the Owner and Construction Manager agree on a Guaranteed Maximum Price for the Work. Such estimates shall be provided for the Architect's review and the Owner's approval. The Construction Manager shall inform the Owner and Architect when estimates of the Cost of the Work exceed the latest approved Project budget and make recommendations for corrective action.

**§ 2.1.6 Subcontractors and Suppliers**

The Construction Manager shall develop bidders' interest in the Project.

**§ 2.1.7** The Construction Manager shall prepare, for the Architect's review and the Owner's acceptance, a procurement schedule for items that must be ordered well in advance of construction. The Construction Manager shall expedite and coordinate the ordering and delivery of materials that must be ordered well in advance of construction. If the Owner agrees to procure any items prior to the establishment of the Guaranteed Maximum Price, the Owner shall procure the items on terms and conditions acceptable to the Construction Manager. Upon the establishment of the Guaranteed Maximum Price, the Owner shall assign all contracts for these items to the Construction Manager and the Construction Manager shall thereafter accept responsibility for them.

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**§ 2.1.8 Extent of Responsibility**

The Construction Manager shall exercise reasonable care in preparing schedules and estimates. The Construction Manager, however, does not warrant or guarantee estimates and schedules except as may be included as part of the Guaranteed Maximum Price. The Construction Manager is not required to ascertain that the Drawings and Specifications are in accordance with applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, but the Construction Manager shall promptly report to the Architect and Owner any nonconformity discovered by or made known to the Construction Manager as a request for information in such form as the Architect may require.

**§ 2.1.9 Notices and Compliance with Laws**

The Construction Manager shall comply with applicable laws, statutes, ordinances, codes, rules and regulations, and lawful orders of public authorities applicable to its performance under this Contract, and with equal employment opportunity programs, and other programs as may be required by governmental and quasi governmental authorities for inclusion in the Contract Documents.

**§ 2.2 Guaranteed Maximum Price Proposal and Contract Time**

**§ 2.2.1** At a time to be mutually agreed upon by the Owner and the Construction Manager and in consultation with the Architect, the Construction Manager shall prepare a Guaranteed Maximum Price proposal for the Owner's review and acceptance. The Guaranteed Maximum Price in the proposal shall be the sum of the Construction Manager's estimate of the Cost of the Work, including contingencies described in Section 2.2.4, and the Construction Manager's Fee.

**§ 2.2.2** To the extent that the Drawings and Specifications are anticipated to require further development by the Architect, the Construction Manager shall provide in the Guaranteed Maximum Price for such further development consistent with the Contract Documents and reasonably inferable therefrom. Such further development does not include such things as changes in scope, systems, kinds and quality of materials, finishes or equipment, all of which, if required, shall be incorporated by Change Order.

**§ 2.2.3** The Construction Manager shall include with the Guaranteed Maximum Price proposal a written statement of its basis, which shall include the following:

1. A list of the Drawings and Specifications, including all Addenda thereto, and the Conditions of the Contract;
2. A list of the clarifications and assumptions made by the Construction Manager in the preparation of the Guaranteed Maximum Price proposal, including assumptions under Section 2.2.2, to supplement the information provided by the Owner and contained in the Drawings and Specifications;
3. A statement of the proposed Guaranteed Maximum Price, including a statement of the estimated Cost of the Work organized by trade categories or systems, allowances, contingency, and the Construction Manager's Fee;
4. The anticipated date of Substantial Completion upon which the proposed Guaranteed Maximum Price is based; and
5. A date by which the Owner must accept the Guaranteed Maximum Price.

**§ 2.2.4** In preparing the Construction Manager's Guaranteed Maximum Price proposal, the Construction Manager shall include its contingency for the Construction Manager's exclusive use to cover those costs considered reimbursable as the Cost of the Work but not included in a Change Order.

**§ 2.2.5** The Construction Manager shall meet with the Owner and Architect to review the Guaranteed Maximum Price proposal. In the event that the Owner and Architect discover any inconsistencies or inaccuracies in the information presented, they shall promptly notify the Construction Manager, who shall make appropriate adjustments to the Guaranteed Maximum Price proposal, its basis, or both.

**§ 2.2.6** If the Owner notifies the Construction Manager that the Owner has accepted the Guaranteed Maximum Price proposal in writing before the date specified in the Guaranteed Maximum Price proposal, the Guaranteed Maximum Price proposal shall be deemed effective without further acceptance from the Construction Manager. Following acceptance of a Guaranteed Maximum Price, the Owner and Construction Manager shall execute the Guaranteed Maximum Price Amendment amending this Agreement, a copy of which the Owner shall provide to the Architect. The Guaranteed Maximum Price Amendment shall set forth the agreed upon Guaranteed Maximum Price with the information and assumptions upon which it is based.

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§ 2.2.7 The Construction Manager shall not incur any cost to be reimbursed as part of the Cost of the Work prior to the commencement of the Construction Phase, unless the Owner provides prior written authorization for such costs.

§ 2.2.8 The Owner shall authorize the Architect to provide the revisions to the Drawings and Specifications to incorporate the agreed-upon assumptions and clarifications contained in the Guaranteed Maximum Price Amendment. The Owner shall promptly furnish those revised Drawings and Specifications to the Construction Manager as they are revised. The Construction Manager shall notify the Owner and Architect of any inconsistencies between the Guaranteed Maximum Price Amendment and the revised Drawings and Specifications.

§ 2.2.9 The Construction Manager shall include in the Guaranteed Maximum Price all sales, consumer, use and similar taxes for the Work provided by the Construction Manager that are legally enacted, whether or not yet effective, at the time the Guaranteed Maximum Price Amendment is executed.

### § 2.3 Construction Phase

#### § 2.3.1 General

§ 2.3.1.1 For purposes of Section 8.1.2 of A201-2007, the date of commencement of the Work shall mean the date of commencement of the Construction Phase.

§ 2.3.1.2 The Construction Phase shall commence upon the Owner's acceptance of the Construction Manager's Guaranteed Maximum Price proposal or the Owner's issuance of a Notice to Proceed, whichever occurs earlier.

#### § 2.3.2 Administration

§ 2.3.2.1 Those portions of the Work that the Construction Manager does not customarily perform with the Construction Manager's own personnel shall be performed under subcontracts or by other appropriate agreements with the Construction Manager. The Owner may designate specific persons from whom, or entities from which, the Construction Manager shall obtain bids. The Construction Manager shall obtain bids from Subcontractors and from suppliers of materials or equipment fabricated especially for the Work and shall deliver such bids to the Architect. The Owner shall then determine, with the advice of the Construction Manager and the Architect, which bids will be accepted. The Construction Manager shall not be required to contract with anyone to whom the Construction Manager has reasonable objection.

§ 2.3.2.2 If the Guaranteed Maximum Price has been established and when a specific bidder (1) is recommended to the Owner by the Construction Manager, (2) is qualified to perform that portion of the Work, and (3) has submitted a bid that conforms to the requirements of the Contract Documents without reservations or exceptions, but the Owner requires that another bid be accepted, then the Construction Manager may require that a Change Order be issued to adjust the Contract Time and the Guaranteed Maximum Price by the difference between the bid of the person or entity recommended to the Owner by the Construction Manager and the amount and time requirement of the subcontract or other agreement actually signed with the person or entity designated by the Owner.

§ 2.3.2.3 Subcontracts or other agreements shall conform to the applicable payment provisions of this Agreement, and shall not be awarded on the basis of cost plus a fee without the prior consent of the Owner. If the Subcontract is awarded on a cost-plus a fee basis, the Construction Manager shall provide in the Subcontract for the Owner to receive the same audit rights with regard to the Subcontractor as the Owner receives with regard to the Construction Manager in Section 6.11 below.

§ 2.3.2.4 If the Construction Manager recommends a specific bidder that may be considered a "related party" according to Section 6.10, then the Construction Manager shall promptly notify the Owner in writing of such relationship and notify the Owner of the specific nature of the contemplated transaction, according to Section 6.10.2.

§ 2.3.2.5 The Construction Manager shall schedule and conduct meetings to discuss such matters as procedures, progress, coordination, scheduling, and status of the Work. The Construction Manager shall prepare and promptly distribute minutes to the Owner and Architect.

§ 2.3.2.6 Upon the execution of the Guaranteed Maximum Price Amendment, the Construction Manager shall prepare and submit to the Owner and Architect a construction schedule for the Work and submittal schedule in accordance with Section 3.10 of A201-2007.

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§ 2.3.2.7 The Construction Manager shall record the progress of the Project. On a monthly basis, or otherwise as agreed to by the Owner, the Construction Manager shall submit written progress reports to the Owner and Architect, showing percentages of completion and other information required by the Owner. The Construction Manager shall also keep, and make available to the Owner and Architect, a daily log containing a record for each day of weather, portions of the Work in progress, number of workers on site, identification of equipment on site, problems that might affect progress of the work, accidents, injuries, and other information required by the Owner.

§ 2.3.2.8 The Construction Manager shall develop a system of cost control for the Work, including regular monitoring of actual costs for activities in progress and estimates for uncompleted tasks and proposed changes. The Construction Manager shall identify variances between actual and estimated costs and report the variances to the Owner and Architect and shall provide this information in its monthly reports to the Owner and Architect, in accordance with Section 2.3.2.7 above.

#### § 2.4 Professional Services

Section 3.12.10 of A201-2007 shall apply to both the Preconstruction and Construction Phases.

#### § 2.5 Hazardous Materials

Section 10.3 of A201-2007 shall apply to both the Preconstruction and Construction Phases.

### ARTICLE 3 OWNER'S RESPONSIBILITIES

#### § 3.1 Information and Services Required of the Owner

§ 3.1.1 The Owner shall provide information with reasonable promptness, regarding requirements for and limitations on the Project, including a written program which shall set forth the Owner's objectives, constraints, and criteria, including schedule, space requirements and relationships, flexibility and expandability, special equipment, systems sustainability and site requirements.

§ 3.1.2 Prior to the execution of the Guaranteed Maximum Price Amendment, the Construction Manager may request in writing that the Owner provide reasonable evidence that the Owner has made financial arrangements to fulfill the Owner's obligations under the Contract. Thereafter, the Construction Manager may only request such evidence if (1) the Owner fails to make payments to the Construction Manager as the Contract Documents require, (2) a change in the Work materially changes the Contract Sum, or (3) the Construction Manager identifies in writing a reasonable concern regarding the Owner's ability to make payment when due. The Owner shall furnish such evidence as a condition precedent to commencement or continuation of the Work or the portion of the Work affected by a material change. After the Owner furnishes the evidence, the Owner shall not materially vary such financial arrangements without prior notice to the Construction Manager and Architect.

§ 3.1.3 The Owner shall establish and periodically update the Owner's budget for the Project, including (1) the budget for the Cost of the Work as defined in Section 6.1.1, (2) the Owner's other costs, and (3) reasonable contingencies related to all of these costs. If the Owner significantly increases or decreases the Owner's budget for the Cost of the Work, the Owner shall notify the Construction Manager and Architect. The Owner and the Architect, in consultation with the Construction Manager, shall thereafter agree to a corresponding change in the Project's scope and quality.

§ 3.1.4 Structural and Environmental Tests, Surveys and Reports. During the Preconstruction Phase, the Owner shall furnish the following information or services with reasonable promptness. The Owner shall also furnish any other information or services under the Owner's control and relevant to the Construction Manager's performance of the Work with reasonable promptness after receiving the Construction Manager's written request for such information or services. The Construction Manager shall be entitled to rely on the accuracy of information and services furnished by the Owner but shall exercise proper precautions relating to the safe performance of the Work.

§ 3.1.4.1 The Owner shall furnish tests, inspections and reports required by law and as otherwise agreed to by the parties, such as structural, mechanical, and chemical tests, tests for air and water pollution, and tests for hazardous materials.

§ 3.1.4.2 The Owner shall furnish surveys describing physical characteristics, legal limitations and utility locations for the site of the Project, and a legal description of the site. The surveys and legal information shall include, as applicable, grades and lines of streets, alleys, pavements and adjoining property and structures; designated wetlands; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries and contours of the site; locations, dimensions and necessary data with respect to existing buildings, other improvements

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and trees; and information concerning available utility services and lines, both public and private, above and below grade, including inverts and depths. All the information on the survey shall be referenced to a Project benchmark.

§ 3.1.4.3 The Owner, when such services are requested, shall furnish services of geotechnical engineers, which may include but are not limited to test borings, test pits, determinations of soil bearing values, percolation tests, evaluations of hazardous materials, seismic evaluation, ground corrosion tests and resistivity tests, including necessary operations for anticipating subsoil conditions, with written reports and appropriate recommendations.

§ 3.1.4.4 During the Construction Phase, the Owner shall furnish information or services required of the Owner by the Contract Documents with reasonable promptness. The Owner shall also furnish any other information or services under the Owner's control and relevant to the Construction Manager's performance of the Work with reasonable promptness after receiving the Construction Manager's written request for such information or services.

#### § 3.2 Owner's Designated Representative

The Owner shall identify a representative authorized to act on behalf of the Owner with respect to the Project. The Owner's representative shall render decisions promptly and furnish information expeditiously, so as to avoid unreasonable delay in the services or Work of the Construction Manager. Except as otherwise provided in Section 4.2.1 of A201-2007, the Architect does not have such authority. The term "Owner" means the Owner or the Owner's authorized representative.

§ 3.2.1 Legal Requirements. The Owner shall furnish all legal, insurance and accounting services, including auditing services, that may be reasonably necessary at any time for the Project to meet the Owner's needs and interests.

#### § 3.3 Architect

The Owner shall retain an Architect to provide services, duties and responsibilities as described in AIA Document B103™-2007, Standard Form of Agreement Between Owner and Architect, including any additional services requested by the Construction Manager that are necessary for the Preconstruction and Construction Phase services under this Agreement. The Owner shall provide the Construction Manager a copy of the executed agreement between the Owner and the Architect, and any further modifications to the agreement.

### ARTICLE 4 COMPENSATION AND PAYMENTS FOR PRECONSTRUCTION PHASE SERVICES

#### § 4.1 Compensation

§ 4.1.1 For the Construction Manager's Preconstruction Phase services, the Owner shall compensate the Construction Manager as follows:

§ 4.1.2 For the Construction Manager's Preconstruction Phase services described in Sections 2.1 and 2.2:  
(Insert amount of, or basis for, compensation and include a list of reimbursable cost items, as applicable.)

The fee for the construction manager's pre-construction phase services is to be included in the construction phase. No payments to the construction manager will be made until construction manager begins on site.

§ 4.1.3 If the Preconstruction Phase services covered by this Agreement have not been completed within ( ) months of the date of this Agreement, through no fault of the Construction Manager, the Construction Manager's compensation for Preconstruction Phase services shall be equitably adjusted.

§ 4.1.4 Compensation based on Direct Personnel Expense includes the direct salaries of the Construction Manager's personnel providing Preconstruction Phase services on the Project and the Construction Manager's costs for the mandatory and customary contributions and benefits related thereto, such as employment taxes and other statutory employee benefits, insurance, sick leave, holidays, vacations, employee retirement plans and similar contributions.

#### § 4.2 Payments

§ 4.2.1 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed.

§ 4.2.2 Payments are due and payable upon presentation of the Construction Manager's invoice. Amounts unpaid ( ) days after the invoice date shall bear interest at the rate entered

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below, or in the absence thereof at the legal rate prevailing from time to time at the principal place of business of the Construction Manager.  
*(Insert rate of monthly or annual interest agreed upon.)*

#### ARTICLE 5 COMPENSATION FOR CONSTRUCTION PHASE SERVICES

§ 5.1 For the Construction Manager's performance of the Work as described in Section 2.3, the Owner shall pay the Construction Manager the Contract Sum in current funds for the Construction Manager's performance of the Contract. The Contract Sum is the Cost of the Work as defined in Section 6.1.1 plus the Construction Manager's Fee.

§ 5.1.1 The Construction Manager's Fee:

*(State a lump sum, percentage of Cost of the Work or other provision for determining the Construction Manager's Fee.)*

The construction manager's fee will be fixed at four percent (4%) of the Guaranteed Maximum Price.

§ 5.1.2 The method of adjustment of the Construction Manager's Fee for changes in the Work:

The construction manager's fee shall remain at four percent (4%) for changes in the work..

§ 5.1.3 Limitations, if any, on a Subcontractor's overhead and profit for increases in the cost of its portion of the Work:

The construction manager shall monitor all overhead and profit margins on any changes to subcontractor contracts on an individual basis not to exceed prevailing rates.

§ 5.1.4 Rental rates for Construction Manager-owned equipment shall not exceed Ninety percent ( 90 %) of the standard rate paid at the place of the Project.

§ 5.1.5 Unit prices, if any:

*(Identify and state the unit price; state the quantity limitations, if any, to which the unit price will be applicable.)*

Item	Units and Limitations	Price per Unit (\$0.00)
Any unit pricing will be identified after construction documents are completed and included in the Guaranteed Maximum Price Amendment.		

#### § 5.2 Guaranteed Maximum Price

§ 5.2.1 The Construction Manager guarantees that the Contract Sum shall not exceed the Guaranteed Maximum Price set forth in the Guaranteed Maximum Price Amendment, as it is amended from time to time. To the extent the Cost of the Work exceeds the Guaranteed Maximum Price, the Construction Manager shall bear such costs in excess of the Guaranteed Maximum Price without reimbursement or additional compensation from the Owner.

*(Insert specific provisions if the Construction Manager is to participate in any savings.)*

For Savings Below the Guaranteed Maximum Price:  
 The Owner shall receive 100% of the Savings.

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§ 5.2.2 The Guaranteed Maximum Price is subject to additions and deductions by Change Order as provided in the Contract Documents and the Date of Substantial Completion shall be subject to adjustment as provided in the Contract Documents.

§ 5.3 Changes in the Work

§ 5.3.1 The Owner may, without invalidating the Contract, order changes in the Work within the general scope of the Contract consisting of additions, deletions or other revisions. The Owner shall issue such changes in writing. The Architect may make minor changes in the Work as provided in Section 7.4 of AIA Document A201-2007, General Conditions of the Contract for Construction. The Construction Manager shall be entitled to an equitable adjustment in the Contract Time as a result of changes in the Work.

§ 5.3.2 Adjustments to the Guaranteed Maximum Price on account of changes in the Work subsequent to the execution of the Guaranteed Maximum Price Amendment may be determined by any of the methods listed in Section 7.3.3 of AIA Document A201-2007, General Conditions of the Contract for Construction.

§ 5.3.3 In calculating adjustments to subcontracts (except those awarded with the Owner's prior consent on the basis of cost plus a fee), the terms "cost" and "fee" as used in Section 7.3.3.3 of AIA Document A201-2007 and the term "costs" as used in Section 7.3.7 of AIA Document A201-2007 shall have the meanings assigned to them in AIA Document A201-2007 and shall not be modified by Sections 5.1 and 5.2, Sections 6.1 through 6.7, and Section 6.8 of this Agreement. Adjustments to subcontracts awarded with the Owner's prior consent on the basis of cost plus a fee shall be calculated in accordance with the terms of those subcontracts.

§ 5.3.4 In calculating adjustments to the Guaranteed Maximum Price, the terms "cost" and "costs" as used in the above-referenced provisions of AIA Document A201-2007 shall mean the Cost of the Work as defined in Sections 6.1 to 6.7 of this Agreement and the term "fee" shall mean the Construction Manager's Fee as defined in Section 5.1 of this Agreement.

§ 5.3.5 If no specific provision is made in Section 5.1.2 for adjustment of the Construction Manager's Fee in the case of changes in the Work, or if the extent of such changes is such, in the aggregate, that application of the adjustment provisions of Section 5.1.2 will cause substantial inequity to the Owner or Construction Manager, the Construction Manager's Fee shall be equitably adjusted on the same basis that was used to establish the Fee for the original Work, and the Guaranteed Maximum Price shall be adjusted accordingly.

ARTICLE 6 COST OF THE WORK FOR CONSTRUCTION PHASE

§ 6.1 Costs to Be Reimbursed

§ 6.1.1 The term Cost of the Work shall mean costs necessarily incurred by the Construction Manager in the proper performance of the Work. Such costs shall be at rates not higher than the standard paid at the place of the Project except with prior consent of the Owner. The Cost of the Work shall include only the items set forth in Sections 6.1 through 6.7.

§ 6.1.2 Where any cost is subject to the Owner's prior approval, the Construction Manager shall obtain this approval prior to incurring the cost. The parties shall endeavor to identify any such costs prior to executing Guaranteed Maximum Price Amendment.

§ 6.2 Labor Costs

§ 6.2.1 Wages of construction workers directly employed by the Construction Manager to perform the construction of the Work at the site or, with the Owner's prior approval, at off-site workshops.

§ 6.2.2 Wages or salaries of the Construction Manager's supervisory and administrative personnel when stationed at the site with the Owner's prior approval.

*(If it is intended that the wages or salaries of certain personnel stationed at the Construction Manager's principal or other offices shall be included in the Cost of the Work, identify in Section 11.5, the personnel to be included, whether for all or only part of their time, and the rates at which their time will be charged to the Work.)*

§ 6.2.3 Wages and salaries of the Construction Manager's supervisory or administrative personnel engaged at factories, workshops or on the road, in expediting the production or transportation of materials or equipment required for the Work, but only for that portion of their time required for the Work.

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**§ 6.2.4** Costs paid or incurred by the Construction Manager for taxes, insurance, contributions, assessments and benefits required by law or collective bargaining agreements and, for personnel not covered by such agreements, customary benefits such as sick leave, medical and health benefits, holidays, vacations and pensions, provided such costs are based on wages and salaries included in the Cost of the Work under Sections 6.2.1 through 6.2.3.

**§ 6.2.5** Bonuses, profit sharing, incentive compensation and any other discretionary payments paid to anyone hired by the Construction Manager or paid to any Subcontractor or vendor, with the Owner's prior approval.

**§ 6.3 Subcontract Costs**

Payments made by the Construction Manager to Subcontractors in accordance with the requirements of the subcontracts.

**§ 6.4 Costs of Materials and Equipment Incorporated in the Completed Construction**

**§ 6.4.1** Costs, including transportation and storage, of materials and equipment incorporated or to be incorporated in the completed construction.

**§ 6.4.2** Costs of materials described in the preceding Section 6.4.1 in excess of those actually installed to allow for reasonable waste and spoilage. Unused excess materials, if any, shall become the Owner's property at the completion of the Work or, at the Owner's option, shall be sold by the Construction Manager. Any amounts realized from such sales shall be credited to the Owner as a deduction from the Cost of the Work.

**§ 6.5 Costs of Other Materials and Equipment, Temporary Facilities and Related Items**

**§ 6.5.1** Costs of transportation, storage, installation, maintenance, dismantling and removal of materials, supplies, temporary facilities, machinery, equipment and hand tools not customarily owned by construction workers that are provided by the Construction Manager at the site and fully consumed in the performance of the Work. Costs of materials, supplies, temporary facilities, machinery, equipment and tools that are not fully consumed shall be based on the cost or value of the item at the time it is first used on the Project site less the value of the item when it is no longer used at the Project site. Costs for items not fully consumed by the Construction Manager shall mean fair market value.

**§ 6.5.2** Rental charges for temporary facilities, machinery, equipment and hand tools not customarily owned by construction workers that are provided by the Construction Manager at the site and costs of transportation, installation, minor repairs, dismantling and removal. The total rental cost of any Construction Manager-owned item may not exceed the purchase price of any comparable item. Rates of Construction Manager-owned equipment and quantities of equipment shall be subject to the Owner's prior approval.

**§ 6.5.3** Costs of removal of debris from the site of the Work and its proper and legal disposal.

**§ 6.5.4** Costs of document reproductions, facsimile transmissions and long-distance telephone calls, postage and parcel delivery charges, telephone service at the site and reasonable petty cash expenses of the site office.

**§ 6.5.5** That portion of the reasonable expenses of the Construction Manager's supervisory or administrative personnel incurred while traveling in discharge of duties connected with the Work.

**§ 6.5.6** Costs of materials and equipment suitably stored off the site at a mutually acceptable location, subject to the Owner's prior approval.

**§ 6.6 Miscellaneous Costs**

**§ 6.6.1** Premiums for that portion of insurance and bonds required by the Contract Documents that can be directly attributed to this Contract. Self-insurance for either full or partial amounts of the coverages required by the Contract Documents, with the Owner's prior approval.

**§ 6.6.2** Sales, use or similar taxes imposed by a governmental authority that are related to the Work and for which the Construction Manager is liable.

**§ 6.6.3** Fees and assessments for the building permit and for other permits, licenses and inspections for which the Construction Manager is required by the Contract Documents to pay.

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§ 6.6.4 Fees of laboratories for tests required by the Contract Documents, except those related to defective or nonconforming Work for which reimbursement is excluded by Section 13.5.3 of AIA Document A201-2007 or by other provisions of the Contract Documents, and which do not fall within the scope of Section 6.7.3.

§ 6.6.5 Royalties and license fees paid for the use of a particular design, process or product required by the Contract Documents; the cost of defending suits or claims for infringement of patent rights arising from such requirement of the Contract Documents; and payments made in accordance with legal judgments against the Construction Manager resulting from such suits or claims and payments of settlements made with the Owner's consent. However, such costs of legal defenses, judgments and settlements shall not be included in the calculation of the Construction Manager's Fee or subject to the Guaranteed Maximum Price. If such royalties, fees and costs are excluded by the last sentence of Section 3.17 of AIA Document A201-2007 or other provisions of the Contract Documents, then they shall not be included in the Cost of the Work.

§ 6.6.6 Costs for electronic equipment and software, directly related to the Work with the Owner's prior approval.

§ 6.6.7 Deposits lost for causes other than the Construction Manager's negligence or failure to fulfill a specific responsibility in the Contract Documents.

§ 6.6.8 Legal, mediation and arbitration costs, including attorneys' fees, other than those arising from disputes between the Owner and Construction Manager, reasonably incurred by the Construction Manager after the execution of this Agreement in the performance of the Work and with the Owner's prior approval, which shall not be unreasonably withheld.

§ 6.6.9 Subject to the Owner's prior approval, expenses incurred in accordance with the Construction Manager's standard written personnel policy for relocation and temporary living allowances of the Construction Manager's personnel required for the Work.

#### § 6.7 Other Costs and Emergencies

§ 6.7.1 Other costs incurred in the performance of the Work if, and to the extent, approved in advance in writing by the Owner.

§ 6.7.2 Costs incurred in taking action to prevent threatened damage, injury or loss in case of an emergency affecting the safety of persons and property, as provided in Section 10.4 of AIA Document A201-2007.

§ 6.7.3 Costs of repairing or correcting damaged or nonconforming Work executed by the Construction Manager, Subcontractors or suppliers, provided that such damaged or nonconforming Work was not caused by negligence or failure to fulfill a specific responsibility of the Construction Manager and only to the extent that the cost of repair or correction is not recovered by the Construction Manager from insurance, sureties, Subcontractors, suppliers, or others.

§ 6.7.4 The costs described in Sections 6.1 through 6.7 shall be included in the Cost of the Work, notwithstanding any provision of AIA Document A201-2007 or other Conditions of the Contract which may require the Construction Manager to pay such costs, unless such costs are excluded by the provisions of Section 6.8.

#### § 6.8 Costs Not To Be Reimbursed

§ 6.8.1 The Cost of the Work shall not include the items listed below:

- .1 Salaries and other compensation of the Construction Manager's personnel stationed at the Construction Manager's principal office or offices other than the site office, except as specifically provided in Section 6.2, or as may be provided in Article 11;
- .2 Expenses of the Construction Manager's principal office and offices other than the site office;
- .3 Overhead and general expenses, except as may be expressly included in Sections 6.1 to 6.7;
- .4 The Construction Manager's capital expenses, including interest on the Construction Manager's capital employed for the Work;
- .5 Except as provided in Section 6.7.3 of this Agreement, costs due to the negligence or failure of the Construction Manager, Subcontractors and suppliers or anyone directly or indirectly employed by any of them or for whose acts any of them may be liable to fulfill a specific responsibility of the Contract;
- .6 Any cost not specifically and expressly described in Sections 6.1 to 6.7;
- .7 Costs, other than costs included in Change Orders approved by the Owner, that would cause the Guaranteed Maximum Price to be exceeded; and
- .8 Costs for services incurred during the Preconstruction Phase.

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**§ 6.9 Discounts, Rebates and Refunds**

§ 6.9.1 Cash discounts obtained on payments made by the Construction Manager shall accrue to the Owner if (1) before making the payment, the Construction Manager included them in an Application for Payment and received payment from the Owner, or (2) the Owner has deposited funds with the Construction Manager with which to make payments; otherwise, cash discounts shall accrue to the Construction Manager. Trade discounts, rebates, refunds and amounts received from sales of surplus materials and equipment shall accrue to the Owner, and the Construction Manager shall make provisions so that they can be obtained.

§ 6.9.2 Amounts that accrue to the Owner in accordance with the provisions of Section 6.9.1 shall be credited to the Owner as a deduction from the Cost of the Work.

**§ 6.10 Related Party Transactions**

§ 6.10.1 For purposes of Section 6.10, the term "related party" shall mean a parent, subsidiary, affiliate or other entity having common ownership or management with the Construction Manager; any entity in which any stockholder in, or management employee of, the Construction Manager owns any interest in excess of ten percent in the aggregate; or any person or entity which has the right to control the business or affairs of the Construction Manager. The term "related party" includes any member of the immediate family of any person identified above.

§ 6.10.2 If any of the costs to be reimbursed arise from a transaction between the Construction Manager and a related party, the Construction Manager shall notify the Owner of the specific nature of the contemplated transaction, including the identity of the related party and the anticipated cost to be incurred, before any such transaction is consummated or cost incurred. If the Owner, after such notification, authorizes the proposed transaction, then the cost incurred shall be included as a cost to be reimbursed, and the Construction Manager shall procure the Work, equipment, goods or service from the related party, as a Subcontractor, according to the terms of Sections 2.3.2.1, 2.3.2.2 and 2.3.2.3. If the Owner fails to authorize the transaction, the Construction Manager shall procure the Work, equipment, goods or service from some person or entity other than a related party according to the terms of Sections 2.3.2.1, 2.3.2.2 and 2.3.2.3.

**§ 6.11 Accounting Records**

The Construction Manager shall keep full and detailed records and accounts related to the cost of the Work and exercise such controls as may be necessary for proper financial management under this Contract and to substantiate all costs incurred. The accounting and control systems shall be satisfactory to the Owner. The Owner and the Owner's auditors shall, during regular business hours and upon reasonable notice, be afforded access to, and shall be permitted to audit and copy, the Construction Manager's records and accounts, including complete documentation supporting accounting entries, books, correspondence, instructions, drawings, receipts, subcontracts, Subcontractor's proposals, purchase orders, vouchers, memoranda and other data relating to this Contract. The Construction Manager shall preserve these records for a period of three years after final payment, or for such longer period as may be required by law.

**ARTICLE 7 PAYMENTS FOR CONSTRUCTION PHASE SERVICES****§ 7.1 Progress Payments**

§ 7.1.1 Based upon Applications for Payment submitted to the Architect by the Construction Manager and Certificates for Payment issued by the Architect, the Owner shall make progress payments on account of the Contract Sum to the Construction Manager as provided below and elsewhere in the Contract Documents.

§ 7.1.2 The period covered by each Application for Payment shall be one calendar month ending on the last day of the month, or as follows:

§ 7.1.3 Provided that an Application for Payment is received by the Architect not later than the last day of a month, the Owner shall make payment of the certified amount to the Construction Manager not later than the thirtieth day of the next month. If an Application for Payment is received by the Architect after the application date fixed above, payment shall be made by the Owner not later than thirty ( 30 ) days after the Architect receives the Application for Payment.  
(Federal, state or local laws may require payment within a certain period of time.)

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§ 7.1.4 With each Application for Payment, the Construction Manager shall submit payrolls, petty cash accounts, receipted invoices or invoices with check vouchers attached, and any other evidence required by the Owner or Architect to demonstrate that cash disbursements already made by the Construction Manager on account of the Cost of the Work equal or exceed progress payments already received by the Construction Manager, less that portion of those payments attributable to the Construction Manager's Fee, plus payrolls for the period covered by the present Application for Payment.

§ 7.1.5 Each Application for Payment shall be based on the most recent schedule of values submitted by the Construction Manager in accordance with the Contract Documents. The schedule of values shall allocate the entire Guaranteed Maximum Price among the various portions of the Work, except that the Construction Manager's Fee shall be shown as a single separate item. The schedule of values shall be prepared in such form and supported by such data to substantiate its accuracy as the Architect may require. This schedule, unless objected to by the Architect, shall be used as a basis for reviewing the Construction Manager's Applications for Payment.

§ 7.1.6 Applications for Payment shall show the percentage of completion of each portion of the Work as of the end of the period covered by the Application for Payment. The percentage of completion shall be the lesser of (1) the percentage of that portion of the Work which has actually been completed, or (2) the percentage obtained by dividing (a) the expense that has actually been incurred by the Construction Manager on account of that portion of the Work for which the Construction Manager has made or intends to make actual payment prior to the next Application for Payment by (b) the share of the Guaranteed Maximum Price allocated to that portion of the Work in the schedule of values.

§ 7.1.7 Subject to other provisions of the Contract Documents, the amount of each progress payment shall be computed as follows:

- 1 Take that portion of the Guaranteed Maximum Price properly allocable to completed Work as determined by multiplying the percentage of completion of each portion of the Work by the share of the Guaranteed Maximum Price allocated to that portion of the Work in the schedule of values. Pending final determination of cost to the Owner of changes in the Work, amounts not in dispute shall be included as provided in Section 7.3.9 of AIA Document A201-2007;
- 2 Add that portion of the Guaranteed Maximum Price properly allocable to materials and equipment delivered and suitably stored at the site for subsequent incorporation in the Work, or if approved in advance by the Owner, suitably stored off the site at a location agreed upon in writing;
- 3 Add the Construction Manager's Fee, less retainage of Five percent ( 5 %). The Construction Manager's Fee shall be computed upon the Cost of the Work at the rate stated in Section 5.1 or, if the Construction Manager's Fee is stated as a fixed sum in that Section, shall be an amount that bears the same ratio to that fixed-sum fee as the Cost of the Work bears to a reasonable estimate of the probable Cost of the Work upon its completion;
- 4 Subtract retainage of Five percent ( 5 %) from that portion of the Work that the Construction Manager self-performs;
- 5 Subtract the aggregate of previous payments made by the Owner;
- 6 Subtract the shortfall, if any, indicated by the Construction Manager in the documentation required by Section 7.1.4 to substantiate prior Applications for Payment, or resulting from errors subsequently discovered by the Owner's auditors in such documentation; and
- 7 Subtract amounts, if any, for which the Architect has withheld or nullified a Certificate for Payment as provided in Section 9.5 of AIA Document A201-2007.

§ 7.1.8 The Owner and Construction Manager shall agree upon (1) a mutually acceptable procedure for review and approval of payments to Subcontractors and (2) the percentage of retainage held on Subcontracts, and the Construction Manager shall execute subcontracts in accordance with those agreements.

§ 7.1.9 Except with the Owner's prior approval, the Construction Manager shall not make advance payments to suppliers for materials or equipment which have not been delivered and stored at the site.

§ 7.1.10 In taking action on the Construction Manager's Applications for Payment, the Architect shall be entitled to rely on the accuracy and completeness of the information furnished by the Construction Manager and shall not be deemed to represent that the Architect has made a detailed examination, audit or arithmetic verification of the documentation submitted in accordance with Section 7.1.4 or other supporting data; that the Architect has made exhaustive or continuous on-site inspections; or that the Architect has made examinations to ascertain how or for what purposes the Construction Manager has used amounts previously paid on account of the Contract. Such examinations.

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audits and verifications, if required by the Owner, will be performed by the Owner's auditors acting in the sole interest of the Owner.

#### § 7.2 Final Payment

§ 7.2.1 Final payment, constituting the entire unpaid balance of the Contract Sum, shall be made by the Owner to the Construction Manager when

- 1 the Construction Manager has fully performed the Contract except for the Construction Manager's responsibility to correct Work as provided in Section 12.2.2 of AIA Document A201-2007, and to satisfy other requirements, if any, which extend beyond final payment;
- 2 the Construction Manager has submitted a final accounting for the Cost of the Work and a final Application for Payment; and
- 3 a final Certificate for Payment has been issued by the Architect.

The Owner's final payment to the Construction Manager shall be made no later than 30 days after the issuance of the Architect's final Certificate for Payment, or as follows:

§ 7.2.2 The Owner's auditors will review and report in writing on the Construction Manager's final accounting within 30 days after delivery of the final accounting to the Architect by the Construction Manager. Based upon such Cost of the Work as the Owner's auditors report to be substantiated by the Construction Manager's final accounting, and provided the other conditions of Section 7.2.1 have been met, the Architect will, within seven days after receipt of the written report of the Owner's auditors, either issue to the Owner a final Certificate for Payment with a copy to the Construction Manager, or notify the Construction Manager and Owner in writing of the Architect's reasons for withholding a certificate as provided in Section 9.5.1 of the AIA Document A201-2007. The time periods stated in this Section supersede those stated in Section 9.4.1 of the AIA Document A201-2007. The Architect is not responsible for verifying the accuracy of the Construction Manager's final accounting.

§ 7.2.3 If the Owner's auditors report the Cost of the Work as substantiated by the Construction Manager's final accounting to be less than claimed by the Construction Manager, the Construction Manager shall be entitled to request mediation of the disputed amount without seeking an initial decision pursuant to Section 15.2 of A201-2007. A request for mediation shall be made by the Construction Manager within 30 days after the Construction Manager's receipt of a copy of the Architect's final Certificate for Payment. Failure to request mediation within this 30-day period shall result in the substantiated amount reported by the Owner's auditors becoming binding on the Construction Manager. Pending a final resolution of the disputed amount, the Owner shall pay the Construction Manager the amount certified in the Architect's final Certificate for Payment.

§ 7.2.4 If, subsequent to final payment and at the Owner's request, the Construction Manager incurs costs described in Section 6.1.1 and not excluded by Section 6.8 to correct defective or nonconforming Work, the Owner shall reimburse the Construction Manager such costs and the Construction Manager's Fee applicable thereto on the same basis as if such costs had been incurred prior to final payment, but not in excess of the Guaranteed Maximum Price. If the Construction Manager has participated in savings as provided in Section 5.2.1, the amount of such savings shall be recalculated and appropriate credit given to the Owner in determining the net amount to be paid by the Owner to the Construction Manager.

#### ARTICLE 8 INSURANCE AND BONDS

For all phases of the Project, the Construction Manager and the Owner shall purchase and maintain insurance, and the Construction Manager shall provide bonds as set forth in Article 11 of AIA Document A201-2007.

(State bonding requirements, if any, and limits of liability for insurance required in Article 11 of AIA Document A201-2007.)

Type of Insurance or Bond	Limit of Liability or Bond Amount (\$0.00)
Commercial General Liability	\$1,000,000.00 each occurrence
Automobile Liability	\$1,000,000.00 combined single limit
Excess Umbrella Liability	\$10,000,000.00
Workers Compensation	Statutory Limits

The construction manager shall furnish performance and payment bonds.

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# ARTICLE 9 DISPUTE RESOLUTION

§ 9.1 Any Claim between the Owner and Construction Manager shall be resolved in accordance with the provisions set forth in this Article 9 and Article 15 of A201-2007. However, for Claims arising from or relating to the Construction Manager's Preconstruction Phase services, no decision by the Initial Decision Maker shall be required as a condition precedent to mediation or binding dispute resolution, and Section 9.3 of this Agreement shall not apply.

§ 9.2 For any Claim subject to, but not resolved by mediation pursuant to Section 15.3 of AIA Document A201-2007, the method of binding dispute resolution shall be as follows:  
*(Check the appropriate box. If the Owner and Construction Manager do not select a method of binding dispute resolution below, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, Claims will be resolved by litigation in a court of competent jurisdiction.)*

- ☒ Arbitration pursuant to Section 15.4 of AIA Document A201-2007
- ☐ Litigation in a court of competent jurisdiction
- ☐ Other: *(Specify)*

## § 9.3 Initial Decision Maker

The Architect will serve as the Initial Decision Maker pursuant to Section 15.2 of AIA Document A201-2007 for Claims arising from or relating to the Construction Manager's Construction Phase services, unless the parties appoint below another individual, not a party to the Agreement, to serve as the Initial Decision Maker.  
*(If the parties mutually agree, insert the name, address and other contact information of the Initial Decision Maker, if other than the Architect.)*

# ARTICLE 10 TERMINATION OR SUSPENSION

## § 10.1 Termination Prior to Establishment of the Guaranteed Maximum Price

§ 10.1.1 Prior to the execution of the Guaranteed Maximum Price Amendment, the Owner may terminate this Agreement upon not less than seven days' written notice to the Construction Manager for the Owner's convenience and without cause, and the Construction Manager may terminate this Agreement, upon not less than seven days' written notice to the Owner, for the reasons set forth in Section 14.1.1 of A201-2007.

§ 10.1.2 In the event of termination of this Agreement pursuant to Section 10.1.1, the Construction Manager shall be equitably compensated for Preconstruction Phase services performed prior to receipt of a notice of termination. In no event shall the Construction Manager's compensation under this Section exceed the compensation set forth in Section 4.1.

§ 10.1.3 If the Owner terminates the Contract pursuant to Section 10.1.1 after the commencement of the Construction Phase but prior to the execution of the Guaranteed Maximum Price Amendment, the Owner shall pay to the Construction Manager an amount calculated as follows, which amount shall be in addition to any compensation paid to the Construction Manager under Section 10.1.2:

- .1 Take the Cost of the Work incurred by the Construction Manager to the date of termination;
- .2 Add the Construction Manager's Fee computed upon the Cost of the Work to the date of termination at the rate stated in Section 5.1 or, if the Construction Manager's Fee is stated as a fixed sum in that Section, an amount that bears the same ratio to that fixed-sum Fee as the Cost of the Work at the time of termination bears to a reasonable estimate of the probable Cost of the Work upon its completion; and
- .3 Subtract the aggregate of previous payments made by the Owner for Construction Phase services.

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The Owner shall also pay the Construction Manager fair compensation, either by purchase or rental at the election of the Owner, for any equipment owned by the Construction Manager which the Owner elects to retain and which is not otherwise included in the Cost of the Work under Section 10.1.3.1. To the extent that the Owner elects to take legal assignment of subcontracts and purchase orders (including rental agreements), the Construction Manager shall, as a condition of receiving the payments referred to in this Article 10, execute and deliver all such papers and take all such steps, including the legal assignment of such subcontracts and other contractual rights of the Construction Manager, as the Owner may require for the purpose of fully vesting in the Owner the rights and benefits of the Construction Manager under such subcontracts or purchase orders. All Subcontracts, purchase orders and rental agreements entered into by the Construction Manager will contain provisions allowing for assignment to the Owner as described above.

If the Owner accepts assignment of subcontracts, purchase orders or rental agreements as described above, the Owner will reimburse or indemnify the Construction Manager for all costs arising under the subcontract, purchase order or rental agreement, if those costs would have been reimbursable as Cost of the Work if the contract had not been terminated. If the Owner chooses not to accept assignment of any subcontract, purchase order or rental agreement that would have constituted a Cost of the Work had this agreement not been terminated, the Construction Manager will terminate the subcontract, purchase order or rental agreement and the Owner will pay the Construction Manager the costs necessarily incurred by the Construction Manager because of such termination.

#### **§ 10.2 Termination Subsequent to Establishing Guaranteed Maximum Price**

Following execution of the Guaranteed Maximum Price Amendment and subject to the provisions of Section 10.2.1 and 10.2.2 below, the Contract may be terminated as provided in Article 14 of AIA Document A201-2007.

**§ 10.2.1** If the Owner terminates the Contract after execution of the Guaranteed Price Amendment, the amount payable to the Construction Manager pursuant to Sections 14.2 and 14.4 of A201-2007 shall not exceed the amount the Construction Manager would otherwise have received pursuant to Sections 10.1.2 and 10.1.3 of this Agreement.

**§ 10.2.2** If the Construction Manager terminates the Contract after execution of the Guaranteed Maximum Price Amendment, the amount payable to the Construction Manager under Section 14.1.3 of A201-2007 shall not exceed the amount the Construction Manager would otherwise have received under Sections 10.1.2 and 10.1.3 above, except that the Construction Manager's Fee shall be calculated as if the Work had been fully completed by the Construction Manager, utilizing as necessary a reasonable estimate of the Cost of the Work for Work not actually completed.

#### **§ 10.3 Suspension**

The Work may be suspended by the Owner as provided in Article 14 of AIA Document A201-2007. In such case, the Guaranteed Maximum Price and Contract Time shall be increased as provided in Section 14.3.2 of AIA Document A201-2007, except that the term "profit" shall be understood to mean the Construction Manager's Fee as described in Sections 5.1 and 5.3.5 of this Agreement.

### **ARTICLE 11 MISCELLANEOUS PROVISIONS**

**§ 11.1** Terms in this Agreement shall have the same meaning as those in A201-2007.

#### **§ 11.2 Ownership and Use of Documents**

Section 1.5 of A201-2007 shall apply to both the Preconstruction and Construction Phases.

#### **§ 11.3 Governing Law**

Section 13.1 of A201-2007 shall apply to both the Preconstruction and Construction Phases.

#### **§ 11.4 Assignment**

The Owner and Construction Manager, respectively, bind themselves, their agents, successors, assigns and legal representatives to this Agreement. Neither the Owner nor the Construction Manager shall assign this Agreement without the written consent of the other, except that the Owner may assign this Agreement to a lender providing financing for the Project if the lender agrees to assume the Owner's rights and obligations under this Agreement. Except as provided in Section 13.2.2 of A201-2007, neither party to the Contract shall assign the Contract as a whole without written consent of the other. If either party attempts to make such an assignment without such consent, that party shall nevertheless remain legally responsible for all obligations under the Contract.

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**ARTICLE 12 SCOPE OF THE AGREEMENT**

§ 12.1 This Agreement represents the entire and integrated agreement between the Owner and the Construction Manager and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both Owner and Construction Manager.

§ 12.2 The following documents comprise the Agreement:

- 1 AIA Document A133-2009, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price
- 2 AIA Document A201-2007, General Conditions of the Contract for Construction
- 3 AIA Document E201™-2007, Digital Data Protocol Exhibit, if completed, or the following:

- 4 AIA Document E202™-2008, Building Information Modeling Protocol Exhibit, if completed, or the following:

- 5 Other documents:  
(List other documents, if any, forming part of the Agreement.)

This Agreement is entered into as of the day and year first written above.

Panola County

  
OWNER (Signature)

J E Kingham Construction Company

  
CONSTRUCTION MANAGER (Signature)

David L. Anderson, County Judge  
(Printed name and title)

John L. Kingham, Vice President  
(Printed name and title)

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

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## PERSONNEL CHANGE REQUEST

Name: CLAYTON EUBANK

Department: RJB PCT #4

Position: TRUCK DRIVER

New Position  
(if applicable): OPERATOR

Current wage or salary

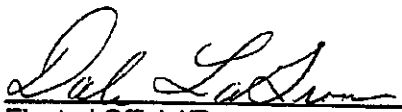
\$ 14.28  
xx

New wage or salary

\$ 14.89  
xx

Effective date of change

4/24/12



Elected Official/Department Head  
Signature

4-23-12

Date Signed



**ROBINSON & PAYNE, PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS  
416 WEST PANOLA  
CARTHAGE, TEXAS 75633

MEMBERS OF  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE  
(903) 693-8522

April 18, 2012

The Honorable Members  
Of The Commissioners' Court  
Of Panola County  
Carthage, Texas

Gentlemen:

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for Panola County, Texas.

We will perform the procedures enumerated below, which were agreed to by Panola County, Texas for the year ended December 31, 2011. Panola County, Texas is responsible for the information to which these procedures will be applied. This agreed-upon procedures engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or we will not issue a report as a result of this engagement.

We will compile the capital asset listing and depreciation schedule of all capital assets of Panola County, Texas as of December 31, 2011. Our procedures will include performing a physical inventory count of all capital assets of the Panola County Road and Bridge Department, a review the accounting records and insurance policies, and inquiries of responsible officials to identify current year additions and disposals for the year ended December 31, 2011.

In addition, we will prepare the footnote disclosures related to the capital assets of Panola County and the supplementary schedules applicable to the capital assets of Panola County in a manner so that it can be submitted to the County's independent auditor for inclusion in the County's comprehensive annual financial report (CAFR).

Because the agreed-upon procedures described above do not constitute an examination, we will not express an opinion on the physical inventory count of the assets and supplies of Panola County, Texas. In addition, we have no obligation to perform any procedures beyond those described above.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of Panola County, Texas, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

At the conclusion of our engagement, we will require a representation letter from management that, among other things, will confirm management's responsibility for the presentation of the capital asset listing and depreciation schedule of Panola County, Texas.

We estimate that our fees for these services will be approximately \$2,400. This fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

April 18, 2012  
Page 2

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional services arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their responsibility for the sufficiency or procedures.

Sincerely,

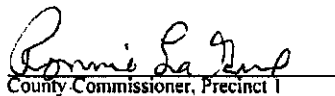
*Robinson & Payne*

Robinson & Payne, PLLC  
Certified Public Accountants

TO: Robinson & Payne, PLLC  
Certified Public Accountants

The services described in this letter are in accordance with our requirements and are acceptable to us.

  
County Judge

  
County Commissioner, Precinct 1

  
County Commissioner, Precinct 2

  
County Commissioner, Precinct 3

  
County Commissioner, Precinct 4

O.R. 79 PAGE 418  
**ROBINSON & PAYNE, PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS  
416 WEST PANOLA  
CARTHAGE, TEXAS 75633

MEMBERS OF  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE  
(903) 693-8522

April 18, 2012

The Honorable Members  
Of The Commissioners' Court  
Of Panola County  
Carthage, Texas

Gentlemen:

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for Panola County, Texas in connection with the preparation of the comprehensive annual financial report (CAFR) for the year ending December 31, 2011.

We will perform the procedures described below related to the Other Post Employment Benefits and Fiduciary Fund financial information of Panola County. The County is responsible for the information to which these procedures will be applied. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or we will not issue a report as a result of this engagement. The actual documents, summaries and narratives associated with the work will be submitted to the County Auditor, or at his request directly to the independent auditor of the County.

We will prepare the financial statement information applicable to the Panola County Retiree Health Benefits Trust Fund in a manner so that it can be submitted to the County's independent auditor for inclusion in the County's Fiduciary Fund Section of its comprehensive annual financial report (CAFR).

We will prepare a footnote on Other Post Employment Benefits. This footnote will include such information as a description of the Panola County Retiree Health Benefit Trust (RHBT); the annual other post employment benefit (OPEB) cost and net OPEB obligations; trend information of the RHBT for the last three years; funding policy; actuarial methods and assumptions; and the funded status of the RHBT at December 31, 2011. This footnote will be submitted to the independent auditor for inclusion in the CAFR.

We will prepare the Required Supplementary Information applicable to the OPEB plan to include a Schedule of Funding Progress and notes to the schedule of funding progress.

The above information will be prepared in a manner to meet the requirements of the Governmental Accounting Standards Board.

This work will involve working closely with the County Auditor's office and the consultant employed by the County to perform an actuarial study of the funded progress of the plan.

Work on this project will begin as soon as the consultant's actuarial study is available and is expected to be completed in sufficient time for inclusion in the CAFR in time for the independent auditor's presentation of its audit report to the Commissioners' Court.

April 18, 2012  
Page 2

We estimate that our fees for these services will be approximately \$1,200. This fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional services arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter.

Sincerely,

*Robinson & Payne*

Robinson & Payne, PLLC  
Certified Public Accountants

TO: Robinson & Payne, PLLC  
Certified Public Accountants

The services described in this letter are in accordance with our requirements and are acceptable to us.

  
County Judge

  
County Commissioner, Precinct 1

  
County Commissioner, Precinct 3

  
County Commissioner, Precinct 2

  
County Commissioner, Precinct 4