

APR 18 2013

CLARA JONES  
COUNTY CLERK, PANOLA COUNTY, TEXAS  
BY Deena Endale 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 22<sup>ND</sup> DAY OF APRIL, 2013, 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 the resignation of Chadd Gray as a Panola County Sheriff's Department Deputy effective April 24, 2013.

### ROAD & BRIDGE

- a. None.

**MISCELLANEOUS**

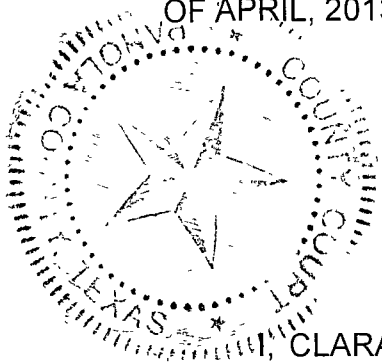
- a. To record Panola County Juvenile Probation Department's Financial Statements for Fiscal Year ending August 31, 2012
- b. To record American States Insurance Company's Continuation Certificate for Panola County Elections Administrator Cheyenne Lampley.
- c. To approve and record 2013 Budget Amendment No. 6.
- d. To record 123<sup>rd</sup> Judicial District Community Supervision & Corrections Department's Financial Statement for Fiscal Year ending August 31, 2012, and to record 4<sup>th</sup> Quarter Financial Report for Fiscal Year 2012.

**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 Communications Officers Shakami Manning and William McClure, Panola County Veterans Service Officer James G Young; Panola County District Clerk Debra Johnson; Panola County Sheriff's Department Deputy James Ferris; and Panola County Auditor Sidney Burns (2).
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 discuss and act upon approving a proposal from Sears for a refrigerator for the Panola County Exposition Center.
8. To discuss and act upon approving a proposal from O'Neal's Carpentry for repairs to Panola County Sharpe Field Airport hangar damaged by storm.
9. To discuss and act upon employing Robert Tinkle as a Truck Driver with the Panola County Road and Bridge Department, Precinct #1, effective April 24, 2013 at the rate of \$12.22 per hour.
10. To discuss and act upon employing Steven Coots as a Seasonal Operator with the Panola County Road and Bridge Department, Precinct #3, effective April 23, 2013 at the rate of \$16.06 per hour.
11. To discuss and act upon approving a Pledgee Agreement Form between Federal Reserve Bank of Boston and Panola County.

ADJOURNMENT

WITNESS THE HAND OF THE UNDERSIGNED CLERK ON THIS THE 18<sup>TH</sup> DAY OF APRIL, 2013 AT 2:45 O'CLOCK P.M.

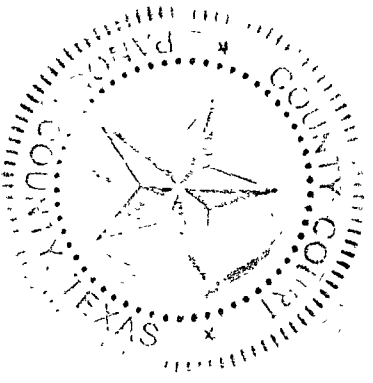


Clara Jones County Clerk

CLARA JONES, COUNTY CLERK  
PANOLA COUNTY, TEXAS

By: Devesa R. Endersley, Deputy

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 18<sup>TH</sup> DAY OF APRIL, 2013 AT 2:45 O'CLOCK P.M.



Clara Jones County Clerk

CLARA JONES, COUNTY CLERK  
PANOLA COUNTY, TEXAS

By: Devesa R. Endersley, Deputy

FILED FOR RECORD  
IN MY OFFICE  
AT 4:25 O'CLOCK P. M.

MAY 13 2013

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

The State of Texas  
The County of Panola County

On this the 22<sup>nd</sup> day of April, A. D. 2013, 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
Frank R. Langley, Jr.	Commissioner, Precinct #3
Dale LaGrone	Commissioner, Precinct #4

With none absent, constituting a quorum of the Court. Also attending were Rhonda Birdsong, Chief Deputy 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: Commissioner Ronnie LaGrone gave the prayer.

1. CITIZEN COMMENTS:

There were no Citizen Comments.

2. COMMISSIONERS' REPORTS

There were no reports from the Commissioners.

3. COUNTY JUDGE'S REPORT:

There was no County Judge's Report.

4. CONSENT ITEMS:

PERSONNEL

a. To record the resignation of Chadd Gray as a Panola County Sheriff's Department Deputy effective April 24, 2013.

ROAD & BRIDGE

a. None.

### MISCELLANEOUS

- a. To record Panola County Juvenile Probation Department's Financial statements for Fiscal Year ending August 31, 2012.
- b. To record American States Insurance Company's Continuation Certificate for Panola County Elections Administrator Cheyenne Lampley.
- c. To approve and record 2013 Budget amendment No. 6.
- d. To record 123<sup>rd</sup> Judicial District Community Supervision & Corrections Department's Financial Statement for Fiscal Year ending August 31, 2012; and to record 4<sup>th</sup> Quarter Financial Report for Fiscal Year 2012.

### 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 Department Communications officers Shakami Manning and William McClure; Panola County Veterans Service Officer James G. Young; Panola County District Clerk Debra Johnson; Panola County Sheriff's Department Deputy James Ferris; and Panola County Auditor Sidney Burns (2).

Commissioner Ronnie LaGrone moved and Commissioner Dale LaGrone seconded the motion to approve all the Consent Items. The motion passed unanimously.

5. Commissioner John Gradberg moved and Commissioner Frank Langley 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 unanimously. SEE COPY OF BILLS ATTACHED.

6. Commissioner Ronnie LaGrone moved and Commissioner John Gradberg seconded the motion to award the bid for Asphalt Materials for Road Maintenance to Longview Asphalt. The motion passed unanimously. SEE COPY OF BID ATTACHED.

7. Commissioner Ronnie LaGrone moved and Commissioner Dale LaGrone seconded the motion to approve a proposal from Sears for a refrigerator for the Panola County Exposition Center. The motion passed unanimously. SEE COPY OF PROPOSAL ATTACHED.

8. Commissioner Frank Langley moved and Commissioner Ronnie LaGrone seconded the motion to approve a proposal from O'Neal's Carpentry for repairs to Panola County Sharpe Field Airport hangar damaged by storm. The motion passed unanimously. SEE COPY OF PROPOSAL ATTACHED.

9. Commissioner Ronnie LaGrone moved and Commissioner Frank Langley seconded the motion to employ Robert Tinkle as a Truck Driver

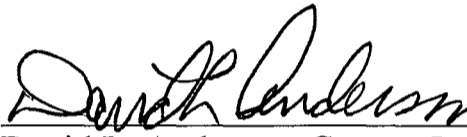
with the Panola County Road and Bridge Department, Precinct #1, effective April 24, 2013 at the rate of \$12.22 per hour. The motion passed unanimously.

10. Commissioner Frank Langley moved and Commissioner Dale LaGrone seconded the motion to employ Steven Coots as a Seasonal Operator with the Panola County Road and Bridge Department, Precinct #3, effective April 24, 2013 at the rate of \$16.06 per hour. The motion passed unanimously.

11. Commissioner Dale LaGrone moved and Commissioner Ronnie LaGrone seconded the motion to approve a Pledgee Agreement Form between Federal Reserve Bank of Boston and Panola County. The motion passed unanimously. SEE COPY OF AGREEMENT ATTACHED.

The meeting was then adjourned.

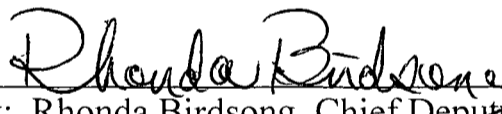
Dated this the 22<sup>nd</sup> day of April, 2013



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

ATTEST:

Clara Jones, County Clerk, Panola County, Texas



By: Rhonda Birdsong, Chief Deputy County Clerk



Commissioners' Court Meeting

April 22, 2013

1. John D. Risa JR
2. ~~John D. Risa JR~~  
Luan Chen
3. John D. Risa JR
4. Jim Long
5. Becky Barlish
6. K. Eric
- 7.
- 8.
- 9.
- 10.

**CONSENT**

**ITEMS**



314 W Wellington  
Carthage, Texas 75633  
Phone 903 693 0333  
Fax 903 693 9366



Ron Clinton  
Sheriff

## PANOLA COUNTY SHERIFF'S OFFICE

April 17, 2013

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

Dear Judge Anderson,

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

1. Please record the resignation of Chadd Gray as a Patrol Deputy for the Panola County Sheriff's Office effective April 24, 2013.

Sincerely,

A handwritten signature in black ink, appearing to read "K. Lake".

Kevin Lake,  
Chief Deputy

KL/lw

CC: Sidney Burns  
Gloria Portman



**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT**

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

FILED FOR RECORD  
IN MY OFFICE

AT 10:35 CLOCK A M

APR 11 2013

CLARA JONES  
COUNTY CLERK, PANOLA COUNTY, TEXAS

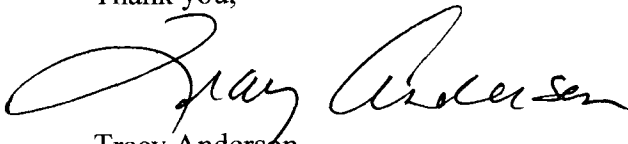
BY  DEPUTY

April 11, 2013

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, 2012. Please record and file the attached report at your next Commissioner's Court meeting.

Thank you,



Tracy Anderson  
Chief Juvenile Probation Officer

**PANOLA COUNTY  
JUVENILE PROBATION DEPARTMENT  
SPECIAL REVENUE FUNDS AND ACCOUNT GROUPS  
FINANCIAL STATEMENTS  
AUGUST 31, 2012**

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**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, 2012 of the Panola County Juvenile Probation Department, Texas *Juvenile Justice* Division 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 Justice Department, 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 Justice Department, 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 Department 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 Justice Department Grant Funds for the year ended August 31, 2012 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 21, 2013 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 statements as a whole for the year ended August 31, 2012. The supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. The Special Revenue Funds and Account Groups - Combining Balance Sheet, the Regular Supervision Program and Fund - Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual, and the Intensive Supervision Program Fund - Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information 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 21, 2013

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**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, 2012**

	<u>A-2011-183</u>			<u>C-2011-183</u>			<u>E-2012-183</u>
	Budget	Actual	Variance	Budget	Actual	Variance	
Revenues							
Commission Funds	\$ 188,996	\$ 188,996	\$ -	\$ 13,477	\$ 13,477	\$ -	\$ 9,308
Interest	-	-	-	-	-	-	1,723
Total Revenues	<u>188,996</u>	<u>188,996</u>	<u>-</u>	<u>13,477</u>	<u>13,477</u>	<u>-</u>	<u>11,031</u>
Expenditures.							
Salaries & Fringe Benefits	106,278	99,721	6,557	-	-	-	-
Travel	1,578	1,578	-	-	-	-	-
Operating Expenses	5,550	5,546	4	-	-	-	-
Non-Residential	6,700	5,528	1,172	4,940	4,284	656	-
Residential Services	68,890	65,498	3,392	8,537	8,537	-	12,581
Total Expenditures	<u>188,996</u>	<u>177,871</u>	<u>11,125</u>	<u>13,477</u>	<u>12,821</u>	<u>656</u>	<u>12,581</u>
Excess Revenues over Expenditures	-	11,125	11,125	-	656	656	(1,550)
Fund Balance - Beginning of Year	-	-	-	-	-	-	157,862
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 11,125</u>	<u>\$ 11,125</u>	<u>\$ -</u>	<u>\$ 656</u>	<u>\$ 656</u>	<u>\$ 156,312</u>

**Additional Information:**  
**Refunds Paid to the Commission for the**  
**Period of Fiscal Year 2012**  
    10/22/2012

\$ 11,125

\$ 656

The accompanying notes are an integral part of these financial statements

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**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2012**

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

**A. Entity**

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

The Funds provide separate accountability as required under the State Financial Assistance Contract, by TJJD. 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 TJJD, 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 TJJD is as follows:

	Interest Earned <u>TJJD Funds</u>	Interest Earned <u>Title IV-E Funds</u>	Total <u>Interest</u>
Beginning balance, Sept 1, 2011	\$ 13,039	\$ 17,093	\$ 30,132
Interest accrued on funds received from the period of 09/01/11 – 08/31/12	<u>169</u>	<u>1,723</u>	<u>1,892</u>
Total Interest at Aug. 31, 2012	\$ 13,208	\$ 18,816	32,024
Minus interest expenditures in FY 2012	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance, Aug 31, 2012	<u>\$ 13,208</u>	<u>\$ 18,816</u>	<u>\$ 32,024</u>

PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
 NOTES TO THE FINANCIAL STATEMENTS  
 AUGUST 31, 2012

**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 Justice Department administers along with the Texas Department of Family and Protective Services, the Title IV-E Program (CFDA 93.658). TJJD disburses funds to Panola County, Texas on a cost reimbursement basis. A confirmation of revenue received in the year ending August 31, 2012 is required and presented below. This includes direct and enhanced administrative foster care claims.

<u>Title IV-E Foster Care Contract Number</u>	<u>Amount Received (cash basis) August 31, 2012</u>
E-2012-183	<u>\$ 9,308</u>
Total	<u>\$ 9,308</u>

**NOTE 5 – FINANCIAL MATCH REQUIREMENTS**

To receive Texas Juvenile Justice Department state funds, the juvenile probation departments are required to certify that the amount of local or county funds expended for juvenile services is at least equal to or greater than the amount spent in the 2006 county fiscal year excluding construction and capital outlay expenses. A confirmation of local funds for the year ending August 31, 2012 is required and presented below:

<u>Local Funding Expended (less construction and capital outlay)</u>	
FY 2012	\$ 139,875
FY 2006	\$ 76,882

The juvenile probation certified the financial match requirements were fulfilled in FY 2012.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2012**

**NOTE 6 - 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 \$54,583,401 toward the County's deposits. The amount pledged is greater than the average amount on deposit during the year.

**NOTE 7 - PENSION PLAN**

Employees of the Department are treated as employees of Panola County and as such, are participants in the pension plan provided by the County.

Payroll and Contribution Information

The Department's total payroll for the year ended August 31, 2012 was \$83,145 and the Department's contributions were based on a covered payroll of \$123,782. 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	\$ 8,665
Employer Contributions	\$29,708

Plan Description

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 618 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.

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2012**

**NOTE 7 - 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 23.51% for calendar year 2011. 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 the employer's accounting year ending December 31, 2011, the annual pension cost for the TCDRS plan for its employees was \$1,502,630, and the actual contributions were \$1,502,630.

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 2011. The December 31, 2010 actuarial valuation is the most recent valuation.

	<b>Actuarial Valuation Information</b>		
	12/31/08	12/31/09	12/31/10
Actuarial valuation date	12/31/08	12/31/09	12/31/10
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	8.1	5.4	4.7
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%	5.4%	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 <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
12/31/09	\$1,354,849	100.00%	\$ -
12/31/10	\$1,473,763	100.00%	\$ -
12/31/11	\$1,502,630	100.00%	\$ -

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2012**

**NOTE 8 – OTHER POST EMPLOYMENT BENEFITS PLAN**

Contribution Information

During the current year, contributions of \$17,533 were made by the Department.

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, 2011 the RHBT had 65 retirees receiving benefits and has a total of 163 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, 2011, the estimated past-service actuarially determined liabilities for active and retired employees amounted to \$14,058,743.

PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
 NOTES TO THE FINANCIAL STATEMENTS  
 AUGUST 31, 2012

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS PLAN (cont.)

Annual OPEB Cost and Net OPEB Obligations

For 2011, the County’s annual OPEB cost for the RHBT was \$890,019. Contributions of \$1,692,323 were made by the County. The activity for the year is shown in tabular form below.

Annual Required Contribution	\$ 890,019
Interest on OPEB Obligation	(455,340)
Amortization of Prior Year OPEB Obligation	639,281
Annual OPEB Cost (Expense)	<u>1,073,960</u>
Contributions made	<u>(1,692,323)</u>
Change in OPEB Obligation	(618,363)
Net OPEB Obligation (asset), beginning of year	<u>(10,118,667)</u>
Net OPEB Obligation (asset), end of year	<u>\$ (10,737,030)</u>

**Trend Information**

Fiscal Year	Annual OPEB Cost	Actual Employer Contribution	Percentage Contributed	Net Ending (OPEB) Obligation Asset
2009	\$ 759,472	\$ 1,044,936	137.59%	\$ 10,184,137
2010	\$ 974,227	\$ 908,548	93.26%	\$ 10,118,668
2011	\$ 1,073,960	\$ 1,692,323	157.58%	\$ 10,737,030

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, 2012**

**NOTE 8 – OTHER POST EMPLOYMENT BENEFITS PLAN (cont.)**

Actuarial Methods and Assumptions (cont.)

The actuarial valuation for December 31, 2011, the unprojected unit credit cost method was used. The actuarial assumptions used included a 4.0% 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, 2011, the remaining amortization period is 25 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))
12/31/11	\$ 14,590,761	\$ 14,058,743	\$ (532,018)	103.78%	\$ 5,865,144	(9.07%)

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, 2012**

**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))
12/31/08	\$ 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%
12/31/10	\$ 22,181,886	\$ 26,595,557	\$ 4,413,671	83 40%	\$ 6,141,094	71.87%

<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))
12/31/09	\$ 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%
12/31/11	\$ 14,590,761	\$ 14,058,743	\$ (532,018)	103.78%	\$ 5,865,144	(9.07%)

**NOTES TO THE SCHEDULE OF FUNDING PROGRESS**

Valuation Date	12/31/09	12/31/10	12/31/11
Actuarial Cost Method	Unprojected Unit Credit	Unprojected Unit Credit	Unprojected Unit Credit
Amortization Method	Decreasing Yearly	Decreasing Yearly	Decreasing Yearly
Asset Valuation Method	Market Value	Market Value	Market Value
Actuarial Assumptions.			
Investment Rate of Return*	4 5% per annum	4.5% per annum	4 0% 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%

**SUPPLEMENTAL INFORMATION**

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**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
SPECIAL REVENUE FUNDS AND ACCOUNT GROUPS  
COMBINING BALANCE SHEET  
AUGUST 31, 2012**

	Special Revenue Fund					Account Group	Totals (Memorandum Only)
	Fund 520 Panola Juvenile Probation	Fund 560 Grant A State Financial Assistance	Fund 585 Local Match Funding	Fund 580 Grant C Commitment Reduction Program	Fund 530 Title IV-E Program	Capital Assets	
<b>ASSETS</b>							
Cash - demand deposits	\$ 29,204	\$ 18,256	\$ 93,999	\$ 894	\$ 85,920	\$ -	\$ 228,273
Cash - time deposits	30,000	-	100,000	-	70,000	-	200,000
Interest Receivable	729	-	-	-	392	-	1,121
Capital Assets	-	-	-	-	-	36,669	36,669
<b>Total Assets</b>	<b>\$ 59,933</b>	<b>\$ 18,256</b>	<b>\$ 193,999</b>	<b>\$ 894</b>	<b>\$ 156,312</b>	<b>\$ 36,669</b>	<b>\$ 466,063</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>Liabilities:</b>							
Accounts Payable / Accrued Liabilities	\$ 527	\$ 7,131	\$ 4,168	\$ 238	\$ -	\$ -	\$ 12,064
<b>Fund Balance:</b>							
Investment in Capital Assets	-	-	-	-	-	36,669	36,669
<b>Fund Balance:</b>							
Restricted	59,406	11,125	189,831	656	156,312	-	417,330
<b>Total Liabilities and Fund Balance</b>	<b>\$ 59,933</b>	<b>\$ 18,256</b>	<b>\$ 193,999</b>	<b>\$ 894</b>	<b>\$ 156,312</b>	<b>\$ 36,669</b>	<b>\$ 466,063</b>

The accompanying notes are an integral part of these financial statements

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
 FUND 520 - PANOLA JUVENILE PROBATION SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ -	\$ -	\$ -
Total Intergovernmental Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous			
Interest Earned	2,800	3,103	303
Probation/Informal Adj. Fees	200	1,228	1,028
Total Miscellaneous Receipts	<u>3,000</u>	<u>4,331</u>	<u>1,331</u>
Total Revenues	<u>3,000</u>	<u>4,331</u>	<u>1,331</u>
Expenditures:			
Salaries & Fringe Benefits	-	-	-
Travel	-	-	-
Operating Expenses	-	-	-
Non-Residential	756	756	-
Residential Services	-	-	-
Capital Outlay	27,000	23,104	3,896
Total Expenditures	<u>27,756</u>	<u>23,860</u>	<u>3,896</u>
Excess (Deficiency) Revenues over Expenditures	(24,756)	(19,529)	5,227
Fund Balance - Beginning of Year	<u>78,935</u>	<u>78,935</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 54,179</u>	<u>\$ 59,406</u>	<u>\$ 5,227</u>

The accompanying notes are an integral part of these financial statements

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT**  
**FUND 560 - GRANT A - STATE FINANCIAL ASSISTANCE SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 188,996	\$ 188,996	\$ -
Total Intergovernmental Receipts	<u>188,996</u>	<u>188,996</u>	<u>-</u>
Total Revenues	<u>188,996</u>	<u>188,996</u>	<u>-</u>
Expenditures:			
Salaries & Fringe Benefits	106,278	99,721	6,557
Travel	1,578	1,578	-
Operating Expenses	5,550	5,546	4
Non-Residential	6,700	5,528	1,172
Residential Services	68,890	65,498	3,392
Capital Outlay	-	-	-
Total Expenditures	<u>188,996</u>	<u>177,871</u>	<u>11,125</u>
Excess (Deficiency) Revenues over Expenditures	-	11,125	11,125
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 11,125</u>	<u>\$ 11,125</u>

The accompanying notes are an integral part of these financial statements

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
 FUND 585 - LOCAL MATCH FUNDING SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Salaries & Fringe Benefits	126,300	116,966	9,334
Travel	7,422	3,893	3,529
Operating Expenses	9,450	9,437	13
Non-Residential	8,000	5,786	2,214
Residential Services	5,000	3,793	1,207
Capital Outlay	-	-	-
Total Expenditures	<u>156,172</u>	<u>139,875</u>	<u>16,297</u>
Other Financing Sources			
Local Panola County Funding	145,172	145,172	-
Total Other Financing Sources	<u>145,172</u>	<u>145,172</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures	(11,000)	5,297	16,297
Fund Balance - Beginning of Year	<u>184,534</u>	<u>184,534</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 173,534</u>	<u>\$ 189,831</u>	<u>\$ 16,297</u>

The accompanying notes are an integral part of these financial statements



**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT**  
**FUND 580 - GRANT C - COMMITMENT REDUCTION PROGRAM SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED AUGUST 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ 13,477	\$ 13,477	\$ -
Total Intergovernmental Receipts	<u>13,477</u>	<u>13,477</u>	<u>-</u>
Total Revenues	<u>13,477</u>	<u>13,477</u>	<u>-</u>
Expenditures:			
Salaries & Fringe Benefits	-	-	-
Travel	-	-	-
Operating Expenses	-	-	-
Non-Residential	4,940	4,284	656
Residential Services	8,537	8,537	-
Capital Outlay	-	-	-
Total Expenditures	<u>13,477</u>	<u>12,821</u>	<u>656</u>
Excess (Deficiency) Revenues over Expenditures	-	656	656
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 656</u>	<u>\$ 656</u>

The accompanying notes are an integral part of these financial statements

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
 FUND 530 - TITLE IV-E PROGRAM SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Budget Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental Receipts			
State Comptroller	\$ -	\$ 9,308	\$ 9,308
Total Intergovernmental Receipts	<u>-</u>	<u>9,308</u>	<u>9,308</u>
Miscellaneous			
Interest Earned	-	1,723	1,723
Total Miscellaneous Receipts	<u>-</u>	<u>1,723</u>	<u>1,723</u>
Total Revenues	<u>-</u>	<u>11,031</u>	<u>11,031</u>
Expenditures:			
Salaries & Fringe Benefits	-	-	-
Travel	-	-	-
Operating Expenses	-	-	-
Non-Residential	-	-	-
Residential Services	50,462	12,581	37,881
Capital Outlay	-	-	-
Total Expenditures	<u>50,462</u>	<u>12,581</u>	<u>37,881</u>
Excess (Deficiency) Revenues over Expenditures	(50,462)	(1,550)	48,912
Fund Balance - Beginning of Year	<u>157,862</u>	<u>157,862</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 107,400</u>	<u>\$ 156,312</u>	<u>\$ 48,912</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  
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 Justice Department Grant Funds for the year ended August 31, 2012, and have issued our report thereon dated February 21, 2013. 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 Justice Department 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*

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

This report is intended solely for the information of the audit committee, management, and the Texas Juvenile Justice Department 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 21, 2013

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
AUGUST 31, 2012**

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

**PANOLA COUNTY JUVENILE PROBATION DEPARTMENT  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
AUGUST 31, 2012**

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

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National Bond Ctr  
310 E 96th Street  
Indianapolis, IN 46240  
888-884-2663 Fax. 866-547-4883

Richard H. Thomas Inc  
PO BOX 430  
CARTHAGE, TX 75633 0430

**Agent Telephone:** 903-693-3831  
**Bond Number:** 32S162405  
**Cross Reference:** 65754550000

CHEYENNE LAMPLEY  
Attn: PANOLA COUNTY/COUNTY COURTHOUSE  
AUDITOR OFFICE ROOM 213A  
CARTHAGE, TX 75633

We appreciate having you as a Liberty Mutual customer and we would like to thank you for allowing us to serve your bonding needs. This letter is to confirm Liberty Mutual Surety has received payment for your renewing bond.

The effective date of your renewing bond begins June 1, 2013

Please review the enclosed documents for accuracy. You must remit the original of the  
Renew By Certificate and any supporting documents

required to your obligee

If you have any questions regarding this bond or would like to discuss your future bond needs, please contact your Liberty Mutual agent at the phone number listed above.

Again, thank you for entrusting us with your bonding needs

Sincerely,  
National Bond Center

For additional information regarding Liberty Mutual insurance products, please visit [www.libertymutual.com](http://www.libertymutual.com)



Liberty Mutual SURETY

National Bond Ctr  
310 E. 96th Street  
Indianapolis, IN 46240  
888-844-2663 Fax: 866-547-4883

CONTINUATION CERTIFICATE

To be attached to and form a part of surety bond number 32S162405 (the "Bond"), cross reference bond number 65754550000, for ELECTIONS ADMINISTRATOR

dated the 1st day of June, 2008, in the penal sum of \$ 1,000.00 issued by AMERICAN STATES INSURANCE COMPANY as surety (the "Surety"), on behalf of CHEYENNE LAMPLEY as principal (the "Principal"), in favor of PANOLA COUNTY, as obligee (the "Obligee")

The Surety hereby certifies that this Bond is continued in full force and effect until the 1st day of June, 2014, subject to all covenants and conditions of said Bond

Said Bond has been continued in force upon the express condition that the full extent of the Surety's liability under said Bond, and this and all continuations thereof, for any loss or series of losses occurring during the entire time the Surety remains on said Bond, shall in no event, either individually or in the aggregate, exceed the penal sum of the Bond

IN WITNESS WHEREOF, the Surety has set its hand and seal this 3rd day of March, 2013

AMERICAN STATES INSURANCE COMPANY

(Surety)

By:

Timothy A. Mikolajewski

Timothy A Mikolajewski  
Assistant Secretary - Liberty Mutual Surety



Richard H Thomas Inc.  
PO BOX 430  
CARTHAGE, TX 75633 0430  
903-693-3831



**PANOLA COUNTY 2013 BUDGET AMENDMENT #6**  
**April 22, 2013**

ACCOUNT	ACCOUNT DESCRIPTION	AMOUNT	
<b>GENERAL FUND</b>			
<b>REVENUES</b>			
<u>100-360-41020</u>	MISCELLANEOUS REVENUE (INS. PROCEEDS)	<u>3,382</u>	
			<u>3,382</u>
<b>EXPENDITURES</b>			
<b>AIRPORT</b>			
<u>100-407-54570</u>	REPAIRS AND RENOVATIONS	<u>3,382</u>	
			3,382
<b>MISC. &amp; NON DEPARTMENTAL</b>			
<u>100-409-54080</u>	CONTINGENCY	<u>(11,000)</u>	
			(11,000)
<b>BUILDING &amp; MAINTENANCE</b>			
<u>100-510-54570</u>	REPAIRS AND RENOVATIONS	<u>11,000</u>	
			<u>11,000</u>
<b>GRAND TOTAL GENERAL FUND</b>			<u><u>3,382</u></u>

PANOLA COUNTY  
2013  
BUDGET AMENDMENT #6

We hereby amend the Panola County Budget for the Fiscal Year 2013 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 2013.

Signed on this 22<sup>nd</sup> day of April, 2013.

[Signature]  
County Judge

[Signature]  
Commissioner Precinct # 1

[Signature]  
Commissioner Precinct # 3

[Signature]  
Commissioner Precinct # 2

[Signature]  
Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 22<sup>nd</sup> day of April, 2013 as the same appears on file in the office of the County Clerk of Panola County.

[Signature]  
County Clerk

By: [Signature]  
Chief Deputy



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

VOL. 83 PAGE 585

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 18<sup>th</sup>, 2013

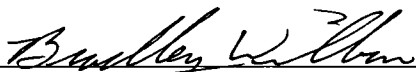
Commissioners Court:

In accordance with Sec. 140.004(d) of the Local Government code and CJAD Standard 163.43 (a)(1)(F), the 123<sup>RD</sup> Judicial District Community Supervision & Corrections Department files the following:

- 1) Complete financial statement covering the departments 2012 fiscal year ending August 31, 2012
- 2) Fiscal year 2012, 4<sup>th</sup> quarter financial report ending August 31, 2012

Please record and file the attached reports at your next Commissioners Court meeting.

Thank you,

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

VOL. 83 PAGE 586



TEXAS DEPARTMENT OF CRIMINAL JUSTICE  
 COMMUNITY JUSTICE ASSISTANCE DIVISION  
**Financial Report**

For information or assistance, contact Fiscal Management at (512) 305-9200

**VERSION: 2**

Program #	900	Program Title	Basic Supervision	Chief County (CSCD).	Panola
Fiscal Year	2012	Quarter	4	Quarter Ending Date	08/31/2012
Funding Source.	BS	Status	Finalized		

A. Program Fund Balance ..... \$ **417,429.43**

B. Prior Period Adjustment: ..... \$ **-237.75**

(Prior Period Adjustment notes)

FY11 REFUND SHORTED BY \$237.75. \$256.75 OVERPAYMENT FROM PROG#13 AND -\$19.00 FROM PROG#9.

C. Prior Year Refunds: ..... \$ **0.00**

D. Interfund Transfer:

[1] Basic Supervision: ..... \$ **-0.67**

(Basic Supervision Transfer notes)

-0.28 from Program #20 and -0.39 from Program #9

[2] Community Corrections: ..... \$ **0.00**

**E. ADJUSTED FUND BALANCE (A+B+C+D):** ..... \$ **417,191.01**

**REVENUES**

F. State Aid: ..... \$ **60,459.00**

G. SAFFP Payments (Basic Supervision only): ..... \$ **1,426.00**

H. Community Supervision Fees Collected (Basic Supervision only): ..... \$ **101,827.21**

I. Payments by Program Participants: ..... \$ **4,350.00**

(Payments by Program Participants notes)

Probationers paying for drug test, and substance abuse evaluation

J. Interest Income (Basic Supervision only): ..... \$ **1,570.91**

K. Other Revenue: ..... \$ **405.50**

(Other Revenue notes)

restitution

**L. TOTAL REVENUE (F+G+H+I+J+K):** ..... \$ **170,038.62**

**M. TOTAL FUNDS AVAILABLE (E+L):** ..... \$ **587,229.63**

**EXPENDITURES**

N. Salaries/Fringe Benefits:	\$	162,951.63
O. Travel/Furnished Transportation:	\$	8,198.30
P. Contract Services for Offenders:	\$	5,657.00
Q. Professional Fees:	\$	5,155.84
R. Supplies & Operating Expenditures:	\$	11,208.99
S. Facilities:	\$	0.00
T. Utilities:	\$	4,584.56
U. Equipment:	\$	2,790.31
<b>V. TOTAL EXPENDITURES (N+O+P+Q+R+S+T+U):</b>	\$	<b>200,546.63</b>
<b>W. CARRY OVER TOTAL (M-V):</b>	\$	<b>386,683.00</b>

Is this a revision?  Yes  No If yes, Date Revised: \_\_\_\_\_

Signature of Fiscal Officer	Date	Signature of Director	Date
Fiscal Officer (please print)		Director (please print)	



TEXAS DEPARTMENT OF CRIMINAL JUSTICE  
COMMUNITY JUSTICE ASSISTANCE DIVISION

**Financial Report**

*For information or assistance, contact Fiscal Management at (512) 305-9200*

**VERSION: 2**

Program #	<u>1</u>	Program Title	<u>Community Service Restitution (CSR)</u>	Chief County (CSCD)	<u>Panola</u>
Fiscal Year	<u>2012</u>	Quarter	<u>4</u>	Quarter Ending Date	<u>08/31/2012</u>
Funding Source	<u>CCP</u>	Status	<u>Finalized</u>		

A. Program Fund Balance	\$	3,111.67
B. Prior Period Adjustment:	\$	0 00
C. Prior Year Refunds:	\$	0 00
D. Interfund Transfer:		
[1] Basic Supervision:	\$	0.00
[2] Community Corrections:	\$	0 00
<b>E. ADJUSTED FUND BALANCE (A+B+C+D):</b>	\$	3,111 67

**REVENUES**

F. State Aid:	\$	8,672.00
G. SAFPF Payments (Basic Supervision only):	\$	0 00
H. Community Supervision Fees Collected (Basic Supervision only):	\$	0.00
I. Payments by Program Participants:	\$	0 00
J. Interest Income (Basic Supervision only):	\$	0 00
K. Other Revenue:	\$	0.00
<b>L. TOTAL REVENUE (F+G+H+I+J+K):</b>	\$	8,672.00
<b>M. TOTAL FUNDS AVAILABLE (E+L):</b>	\$	11,783 67

**EXPENDITURES**

N. Salaries/Fringe Benefits:	\$	9,126 59
O. Travel/Furnished Transportation:	\$	0 00
P. Contract Services for Offenders:	\$	0 00
Q. Professional Fees:	\$	260 00
R. Supplies & Operating Expenditures:	\$	0.00
S. Facilities:	\$	0 00



T. Utilities:	\$	<input type="text" value="0.00"/>
U. Equipment:	\$	<input type="text" value="0 00"/>
<b>V. TOTAL EXPENDITURES (N+O+P+Q+R+S+T+U):</b>	\$	<input type="text" value="9,386 59"/>
<b>W. CARRY OVER TOTAL (M-V):</b>	\$	<input type="text" value="2,397 08"/>

Is this a revision?  Yes  No If yes, Date Revised: \_\_\_\_\_

Signature of Fiscal Officer	Date	Signature of Director	Date
Fiscal Officer (please print)		Director (please print)	

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TEXAS DEPARTMENT OF CRIMINAL JUSTICE  
 COMMUNITY JUSTICE ASSISTANCE DIVISION  
**Financial Report**

For information or assistance, contact Fiscal Management at (512) 305-9200

**VERSION: 2**

Program #	9	Program Title	Fugitive (Absconder) Caseload (INACTIVE)	Chief County (CSCD).	Panola
Fiscal Year	2012	Quarter	4	Quarter Ending Date	08/31/2012
Funding Source	CCP	Status	Finalized		

A. Program Fund Balance \$ 1,899.61

B. Prior Period Adjustment: \$ -19.00

(Prior Period Adjustment notes)

-\$19.00 underpayment of FY11 refund. Paid \$19.00 thru adjustment to basic refund. \$.39 fringes that are associated with change to Indirect Servcies Budget from 3rd qtr FY12.

C. Prior Year Refunds: \$ 0.00

D. Interfund Transfer:

[1] Basic Supervision: \$ 0.39

(Basic Supervision Transfer notes)

Absconder close-out Salaries/fringe benefits difference in budget and actual amount.

[2] Community Corrections: \$ 0 00

**E. ADJUSTED FUND BALANCE (A+B+C+D): \$ 1,881.00**

**REVENUES**

F. State Aid: \$ -1,657 00

(State Aid notes)

Indirect program funds at close of Absconder program.

G. SAFPF Payments (Basic Supervision only): \$ 0 00

H. Communtiy Supervision Fees Collected (Basic Supervision only): \$ 0 00

I. Payments by Program Participants: \$ 0 00

J. Interest Income (Basic Supervision only): \$ 0.00

K. Other Revenue: \$ 0 00

**L. TOTAL REVENUE (F+G+H+I+J+K): \$ -1,657.00**

**M. TOTAL FUNDS AVAILABLE (E+L): \$ 224 00**

**EXPENDITURES**

N. Salaries/Fringe Benefits:	\$	0.00
O. Travel/Furnished Transportation:	\$	0 00
P. Contract Services for Offenders:	\$	0 00
Q. Professional Fees:	\$	224.00
R. Supplies & Operating Expenditures:	\$	0.00
S. Facilities:	\$	0 00
T. Utilities:	\$	0.00
U. Equipment:	\$	0 00
<b>V. TOTAL EXPENDITURES (N+O+P+Q+R+S+T+U):</b>	\$	224.00
<b>W. CARRY OVER TOTAL (M-V):</b>	\$	0.00

Is this a revision?  Yes  No If yes, Date Revised: \_\_\_\_\_

Signature of Fiscal Officer	Date	Signature of Director	Date
Fiscal Officer (please print)		Director (please print)	

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TEXAS DEPARTMENT OF CRIMINAL JUSTICE  
COMMUNITY JUSTICE ASSISTANCE DIVISION  
**Financial Report**

*For information or assistance, contact Fiscal Management at (512) 305-9200*

**VERSION: 2**

Program #	20	Program Title	Indirect Services	Chief County (CSCD)	Panola
Fiscal Year	2012	Quarter	4	Quarter Ending Date	08/31/2012
Funding Source	CCP	Status	Finalized		

A. Program Fund Balance \$ 0.00

B. Prior Period Adjustment: \$ 0.00

C. Prior Year Refunds: \$ 0.00

D. Interfund Transfer:  
    [1] Basic Supervision: \$ 0.28

(Basic Supervision Transfer notes)

.28 over in salary line transfer to Basic

    [2] Community Corrections: \$ 0.00

**E. ADJUSTED FUND BALANCE (A+B+C+D):** \$ 0.28

**REVENUES**

F. State Aid: \$ 12,168.00

G. SAFFP Payments (Basic Supervision only): \$ 0.00

H. Community Supervision Fees Collected (Basic Supervision only): \$ 0.00

I. Payments by Program Participants: \$ 0.00

J. Interest Income (Basic Supervision only): \$ 0.00

K. Other Revenue: \$ 0.00

**L. TOTAL REVENUE (F+G+H+I+J+K):** \$ 12,168.00

**M. TOTAL FUNDS AVAILABLE (E+L):** \$ 12,168.28

**EXPENDITURES**

N. Salaries/Fringe Benefits: \$ 11,924.73

O. Travel/Furnished Transportation: \$ 0.00

P. Contract Services for Offenders: \$ 0.00

Q. Professional Fees: \$ 91.00

R. Supplies & Operating Expenditures: \$ 0.00

S. Facilities:	\$	0 00
T. Utilities:	\$	0.00
U. Equipment:	\$	0 00
<b>V. TOTAL EXPENDITURES (N+O+P+Q+R+S+T+U):</b>	\$	12,015.73
<b>W. CARRY OVER TOTAL (M-V):</b>	\$	152.55

Is this a revision?  Yes  No If yes, Date Revised: \_\_\_\_\_

Signature of Fiscal Officer	Date	Signature of Director	Date
Fiscal Officer (please print)		Director (please print)	

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TEXAS DEPARTMENT OF CRIMINAL JUSTICE  
COMMUNITY JUSTICE ASSISTANCE DIVISION  
**Financial Report**

*For information or assistance, contact Fiscal Management at (512) 305-9200*

**VERSION: 1**

Program #	13	Program Title	Sex Offender Services (Specialized Caseload)	Chief County (CSCD)	Panola
Fiscal Year:	2012	Quarter	4	Quarter Ending Date	08/31/2012
Funding Source:	DP	Status	Finalized		

A. Program Fund Balance \$ 1,968.22

B. Prior Period Adjustment: \$ 256.75

(Prior Period Adjustment notes)

Overpayment of FY11 refund adjustment made thru payment of Basic Refund.

C. Prior Year Refunds: \$ 0 00

D. Interfund Transfer:

[1] Basic Supervision: \$ 0 00

[2] Community Corrections: \$ 0.00

**E. ADJUSTED FUND BALANCE (A+B+C+D):** \$ 2,224.97

**REVENUES**

F. State Aid: \$ 11,756.00

G. SAFPF Payments (Basic Supervision only): \$ 0.00

H. Community Supervision Fees Collected (Basic Supervision only): \$ 0.00

I. Payments by Program Participants: \$ 0.00

J. Interest Income (Basic Supervision only): \$ 0 00

K. Other Revenue: \$ 0.00

**L. TOTAL REVENUE (F+G+H+I+J+K):** \$ 11,756 00

**M. TOTAL FUNDS AVAILABLE (E+L):** \$ 13,980 97

**EXPENDITURES**

N. Salaries/Fringe Benefits: \$ 13,287.61

O. Travel/Furnished Transportation: \$ 0.00

P. Contract Services for Offenders: \$ 0 00

Q. Professional Fees: \$ 0 00

R. Supplies & Operating Expenditures:	\$	353.21
S. Facilities:	\$	0.00
T. Utilities:	\$	0 00
U. Equipment:	\$	0 00
<b>V. TOTAL EXPENDITURES (N+O+P+Q+R+S+T+U):</b>	\$	13,640.82
<b>W. CARRY OVER TOTAL (M-V):</b>	\$	340.15

Is this a revision?  Yes  No If yes, Date Revised: \_\_\_\_\_

Signature of Fiscal Officer	Date	Signature of Director	Date
Fiscal Officer (please print)		Director (please print)	

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

**FINANCIAL STATEMENTS**

**AUGUST 31, 2012**



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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, 2012**

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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**

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, 2012, 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, 2012, 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, 2012, 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 22, 2013 on our consideration of Panola/Shelby County Community Supervision and Corrections Department’s internal control structure and a report dated March 22, 2013 on its compliance with laws and regulations. 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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 22, 2013

**PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
COMBINED STATEMENT OF FINANCIAL POSITION  
AUGUST 31, 2012**

**ASSETS**

	Basic Supervision	Community Corrections	Diversion Programs	Total
<b>Cash</b>				
Cash – demand deposits	\$ 269,170	\$ 3,125	\$ 340	\$ 272,635
Cash – time deposits	100,000	-	-	100,000
<b>Total Cash</b>	<u>369,170</u>	<u>3,125</u>	<u>340</u>	<u>372,635</u>
<b>Accounts Receivable</b>				
Community supervision fees receivable	33,118	-	-	33,118
Interest receivable	602	-	-	602
<b>Total Receivables</b>	<u>33,720</u>	<u>-</u>	<u>-</u>	<u>33,720</u>
<b>Total Assets</b>	<u>\$ 402,890</u>	<u>\$ 3,125</u>	<u>\$ 340</u>	<u>\$ 406,355</u>

**LIABILITIES AND FUND BALANCE**

<b>Liabilities</b>				
Accounts Payable	\$ 16,207	\$ 575	\$ -	\$ 16,782
Due to TDCJ-CJAD	-	-	-	-
<b>Total Liabilities</b>	<u>16,207</u>	<u>575</u>	<u>-</u>	<u>16,782</u>
<b>Fund Balance</b>	<u>386,683</u>	<u>2,550</u>	<u>340</u>	<u>389,573</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 402,890</u>	<u>\$ 3,125</u>	<u>\$ 340</u>	<u>\$ 406,355</u>

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

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**PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED AUGUST 31, 2012**

	Basic Supervision	Community Corrections	Diversion Programs	Total
<b>REVENUE</b>				
State Aid	\$ 241,845	\$ 76,738	\$ 47,033	\$ 365,616
State Aid – SAFPF	1,426	-	-	1,426
Rider 80 State Aid	-	-	-	-
Community Supervision Fees	406,204	-	-	406,204
Payment by Program Participants	18,101	-	-	18,101
Interest Income	5,530	-	-	5,530
Other Revenue	709	-	-	709
<b>Total Revenue</b>	<u>673,815</u>	<u>76,738</u>	<u>47,033</u>	<u>797,586</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	563,768	73,496	46,340	683,604
Rider 80 Salaries & Related Fringe	-	-	-	-
Travel and Furnished Transportation	27,714	-	-	27,714
Contract Services	13,835	-	-	13,835
Professional Fees	15,200	575	-	15,775
Supplies and Operating Expenses	38,530	-	353	38,883
Utilities	11,174	-	-	11,174
Equipment	7,091	117	-	7,208
<b>Total Expenditures</b>	<u>677,312</u>	<u>74,188</u>	<u>46,693</u>	<u>798,193</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(3,497)	2,550	340	(607)
<b>FUND BALANCE,</b>				
SEPTEMBER 1, 2011	390,180	-	-	390,180
Prior Period Adjustment	-	-	-	-
Inter-fund Transfer In (Out)	-	-	-	-
Fund Balance before Refund to CJAD	386,683	2,550	340	389,573
Refund Due to CJAD	-	-	-	-
<b>FUND BALANCE AUGUST 31, 2012</b>	<u>\$ 386,683</u>	<u>\$ 2,550</u>	<u>\$ 340</u>	<u>\$ 389,573</u>

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, 2012**

	CCP Program C.S.R. Coordination	CCP Program Indirect Services
<b>REVENUES</b>		
State Aid	\$ 34,688	\$ 12,168
Rider 80 State Aid	-	-
Total Revenues	<u>34,688</u>	<u>12,168</u>
<b>EXPENDITURES</b>		
Salaries and Fringe Benefits	31,914	11,924
Rider 80 Salaries & Related Fringe	-	-
Professional Fees	260	91
Equipment	117	-
Total Expenditures	<u>32,291</u>	<u>12,015</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	2,397	153
FUND BALANCE, SEPTEMBER 1, 2011	-	-
Prior Period Adjustment	-	-
Fund Balance before Refund to CJAD	<u>2,397</u>	<u>153</u>
Refund Due to CJAD	-	-
<b>FUND BALANCE, AUGUST 31, 2012</b>	<u>\$ 2,397</u>	<u>\$ 153</u>

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

CCP Program Absconder	Total All CCP Programs
\$ 29,882	\$ 76,738
-	-
<u>29,882</u>	<u>76,738</u>
29,658	73,496
-	-
224	575
-	117
<u>29,882</u>	<u>74,188</u>
-	2,550
-	-
-	-
<u>-</u>	<u>2,550</u>
<u>\$ -</u>	<u>\$ 2,550</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, 2012**

	Budget	Actual	Budget Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State Aid	\$ 241,845	\$ 241,845	\$ -	\$ 242,067
State Aid – SAFPF	2,000	1,426	(574)	1,891
Rider 80 State Aid	-	-	-	14,211
Community Supervision Fees	398,000	406,204	8,204	438,042
Payment by Program Participants	15,000	18,101	3,101	17,601
Interest Income	600	5,530	4,930	6,337
Other Revenue	-	709	709	356
<b>Total Revenue</b>	<u>657,445</u>	<u>673,815</u>	<u>16,370</u>	<u>720,505</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	579,569	563,768	15,801	536,044
Rider 80 Salaries & Related Fringe	-	-	-	14,211
Travel and Furnished Transportation	33,300	27,714	5,586	64,495
Contract Services	16,900	13,835	3,065	3,907
Professional Fees	17,196	15,200	1,996	14,471
Supplies and Operating Expenses	379,698	38,530	341,168	41,251
Utilities	14,500	11,174	3,326	8,550
Equipment	6,700	7,091	(391)	9,719
<b>Total Expenditures</b>	<u>1,047,863</u>	<u>677,312</u>	<u>370,551</u>	<u>692,648</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	(390,418)	(3,497)	386,921	27,857
<b>FUND BALANCE, SEPTEMBER 1, 2011</b>				
	390,180	390,180	-	412,955
Prior Period Adjustment	238	-	(238)	(27)
<b>Fund Balance before Refund to CJAD</b>	<u>-</u>	<u>386,683</u>	<u>386,683</u>	<u>440,785</u>
Refund to TDCJ-CJAD	-	-	-	(50,605)
<b>FUND BALANCE AUGUST 31, 2012</b>	<u>\$ -</u>	<u>\$ 386,683</u>	<u>\$ 386,683</u>	<u>\$ 390,180</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:  
COMMUNITY SERVICE RESTITUTION  
FOR THE YEAR ENDED AUGUST 31, 2012**

	Budget	Actual	Budget Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State Aid	\$ 34,688	\$ 34,688	\$ -	\$ 37,143
<b>Total Revenue</b>	<u>34,688</u>	<u>34,688</u>	<u>-</u>	<u>37,143</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	33,917	31,914	2,003	23,719
Professional Fees	260	260	-	279
Supplies and Operating Expenses	-	-	-	53
Equipment	511	117	394	433
<b>Total Expenditures</b>	<u>34,688</u>	<u>32,291</u>	<u>2,397</u>	<u>24,484</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	2,397	2,397	12,659
<b>FUND BALANCE, SEPTEMBER 1, 2011</b>	-	-	-	4,913
Fund Balance before Refund to CJAD	-	2,397	2,397	17,572
Refund to TDCJ-CJAD	-	-	-	(17,572)
<b>FUND BALANCE AUGUST 31, 2012</b>	<u>\$ -</u>	<u>\$ 2,397</u>	<u>\$ 2,397</u>	<u>\$ -</u>

The accompanying notes are an integral part  
of these financial statements

## EXHIBIT "F"

**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:  
INDIRECT SERVICES  
FOR THE YEAR ENDED AUGUST 31, 2012**

	Budget	Actual	Budget Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State Aid	\$ 12,168	\$ 12,168	\$ -	\$ -
<b>Total Revenue</b>	<u>12,168</u>	<u>12,168</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	12,076	11,924	152	-
Professional Fees	91	91	-	-
Supplies and Operating Expenditures	1	-	1	-
<b>Total Expenditures</b>	<u>12,168</u>	<u>12,015</u>	<u>153</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	153	153	-
<b>FUND BALANCE, SEPTEMBER 1, 2011</b>	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balance before Refund to CJAD	-	153	153	-
Refund to TDCJ-CJAD	-	-	-	-
<b>FUND BALANCE AUGUST 31, 2012</b>	<u>\$ -</u>	<u>\$ 153</u>	<u>\$ 153</u>	<u>\$ -</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:  
ABSCONDER  
FOR THE YEAR ENDED AUGUST 31, 2012**

	Budget	Actual	Budget Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State Aid	\$ 29,882	\$ 29,882	\$ -	\$ 41,439
Rider 80 State Aid	-	-	-	2,071
<b>Total Revenue</b>	<u>29,882</u>	<u>29,882</u>	<u>-</u>	<u>43,510</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	29,658	29,658	-	39,639
Rider 80 Salaries & Related Fringe	-	-	-	2,071
Professional Fees	224	224	-	311
Supplies and Operating Expenses	-	-	-	34
<b>Total Expenditures</b>	<u>29,882</u>	<u>29,882</u>	<u>-</u>	<u>42,055</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	1,455
<b>FUND BALANCE, SEPTEMBER 1, 2011</b>	-	-	-	39
Fund Balance before Refund to CJAD	-	-	-	1,494
Refund to TDCJ-CJAD	-	-	-	(1,494)
<b>FUND BALANCE AUGUST 31, 2012</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part  
of these financial statements

## EXHIBIT "H"

**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, 2012**

	Budget	Actual	Budget Variance Favorable (Unfavorable)	Prior Year Actual
<b>REVENUE</b>				
State Aid	\$ 47,033	\$ 47,033	\$ -	\$ 50,041
Rider 80 State Aid	-	-	-	3,053
<b>Total Revenue</b>	<u>47,033</u>	<u>47,033</u>	<u>-</u>	<u>53,094</u>
<b>EXPENDITURES</b>				
Salaries and Fringe Benefits	46,558	46,340	218	43,480
Rider 80 Salaries & Related Fringe	-	-	-	3,053
Travel and Furnished Transportation	-	-	-	12
Supplies and Operating Expenses	475	353	122	2,643
<b>Total Expenditures</b>	<u>47,033</u>	<u>46,693</u>	<u>340</u>	<u>49,188</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	340	340	3,906
<b>FUND BALANCE, SEPTEMBER 1, 2011</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,114</u>
Fund Balance before Refund to CJAD	-	340	340	6,020
Refund to TDCJ-CJAD	-	-	-	(6,020)
<b>FUND BALANCE AUGUST 31, 2012</b>	<u>\$ -</u>	<u>\$ 340</u>	<u>\$ 340</u>	<u>\$ -</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, 2012**

**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, 2012 for financial activity performed by August 31, 2012, are considered available. Also, purchases for which the commitment has been established by August 31, 2012, 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, 2012. 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 28, 2012 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 28, 2012 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, 2012

**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, 2012 were subject to refund to the state when required. All encumbrances not liquidated by October 31, 2012 became part of the subsequent year's budget. There were no encumbrances outstanding at August 31, 2012.

**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.
- Indirect Services* – program consists of one full time probation officer that maintains files and/or records for offenders who meet certain criteria requiring them to receive indirect supervision services. This officer also monitors compliance with the transfer requirements of the Interstate Compact for Adult Offender Supervision (ICAOS) regarding interstate movement of offenders.
- 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, 2012, 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:

Source	Amount Received	Restrictions for Use	Expended in Accordance With Restriction
Community Supervision Fees	\$ 406,204	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Payments by Program Participants	\$ 18,101	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Interest Income	\$ 5,530	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes
Other Income	\$ 709	Financial Management Manual for TDCJ-CJAD Funding Restrictions	Yes

**PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2012**

**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, 2012, the Panola/Shelby County Community Supervision & Corrections Department received the following funding from sources other than TDCJ-CJAD which are not required to be reported on the TDCJ-CJAD quarterly financial reports

Source	Amount Received	Restrictions for Use	Expended in Accordance with Restriction	Fund Balance at August 31, 2012
County Fee Collections	\$ 501,640	Settlement to County	Yes	\$ -

**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 \$54,583,401 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 21, 2012.

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

Actual expenditures for Equipment exceeded budgeted expenditures in the Basic Supervision Program in fiscal year 2012. The Department determined that an increase was necessary and made an internal budget adjustment; however, in accordance with the *Financial Management Manual for TDCJ-CJAD Funding* (FMM, page 9) due to the amount of the adjustment, submission to TDCJ-CJAD was not required

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

There were no interfund receivables and payables as of August 31, 2012.

**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, 2012.

**NOTE 9 – PRIOR PERIOD ADJUSTMENT**

There were no prior period adjustments in the financial statements for the year ended August 31, 2012.

**PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2012**

**NOTE 10 - PENSION PLAN**

Employees of the Department are treated as employees of Panola County and as such, are participants in the pension plan provided by the County.

**Payroll and Contribution Information**

The Department's total payroll for the year ended August 31, 2012 was \$547,016 and the Department's contributions were based on a covered payroll of \$547,016. 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	\$ 38,291
Employer Contributions	\$ 129,590

**Plan Description**

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 618 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.

**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 23.51% for calendar year 2011. 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.

**PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2012**

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

**Annual Pension Cost**

For Panola County's accounting year ending December 31, 2011, the annual pension cost for the TCDRS plan for its employees was \$1,502,630, and the actual contributions were \$1,502,630.

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, 2010, the basis for determining the contribution rate for calendar year 2011. The December 31, 2010 actuarial valuation is the most recent valuation.

**Actuarial Valuation Information**

Actuarial valuation date	12/31/08	12/31/09	12/31/10
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	8 1	5 4	4.7
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 4%	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 <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
12/31/09	\$1,354,849	100.00%	\$ -
12/31/10	\$1,473,763	100.00%	\$ -
12/31/11	\$1,502,630	100.00%	\$ -

**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  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
REQUIRED SUPPLEMENTARY INFORMATION  
AUGUST 31, 2012**

**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))
12/31/08	\$ 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%
12/31/10	\$ 22,181,886	\$ 26,595,557	\$ 4,413,671	83 40%	\$ 6,141,094	71.87%

<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

**SUPPLEMENTAL SCHEDULES**

## EXHIBIT "I"

**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, 2012**

	Audit	Per CSCD Report	Difference
<b>REVENUE</b>			
State Aid	\$ 241,845	\$ 241,845	\$ -
State Aid – SAFPF	1,426	1,426	-
Rider 80 State Aid	-	-	-
Community Supervision Fees	406,204	406,204	-
Payment by Program Participants	18,101	18,101	-
Interest Income	5,530	5,530	-
Other Revenue	709	709	-
<b>Total Revenue</b>	<b>673,815</b>	<b>673,815</b>	<b>-</b>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	563,768	563,768	-
Rider 80 Salaries & Related Fringe	-	-	-
Travel and Furnished Transportation	27,714	27,714	-
Contract Services	13,835	13,835	-
Professional Fees	15,200	15,200	-
Supplies and Operating Expenses	38,530	38,530	-
Utilities	11,174	11,174	-
Equipment	7,091	7,091	-
<b>Total Expenditures</b>	<b>677,312</b>	<b>677,312</b>	<b>-</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(3,497)</b>	<b>(3,497)</b>	<b>-</b>
<b>FUND BALANCE, SEPTEMBER 1, 2011</b>	<b>390,180</b>	<b>390,180</b>	<b>-</b>
Prior Period Adjustment	-	-	-
<b>Fund Balance before Refund to CJAD</b>	<b>386,683</b>	<b>386,683</b>	<b>-</b>
Refund Due to CJAD	-	-	-
<b>FUND BALANCE AUGUST 31, 2012</b>	<b>\$ 386,683</b>	<b>\$ 386,683</b>	<b>\$ -</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  
COMMUNITY CORRECTIONS PROGRAM:  
COMMUNITY SERVICE RESTITUTION  
FOR THE YEAR ENDED AUGUST 31, 2012**

	Audit	Per CSCD Report	Difference
<b>REVENUE</b>			
State Aid	\$ 34,688	\$ 34,688	\$ -
<b>Total Revenue</b>	<u>34,688</u>	<u>34,688</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	31,914	31,914	-
Professional Fees	260	260	-
Equipment	117	117	-
<b>Total Expenditures</b>	<u>32,291</u>	<u>32,291</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>			
	2,397	2,397	-
<b>FUND BALANCE, SEPTEMBER 1, 2011</b>			
	-	-	-
Fund Balance before Refund to CJAD	2,397	2,397	-
Refund Due to CJAD	-	-	-
<b>FUND BALANCE AUGUST 31, 2012</b>			
	<u>\$ 2,397</u>	<u>\$ 2,397</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:  
INDIRECT SERVICES  
FOR THE YEAR ENDED AUGUST 31, 2012**

	Audit	Per CSCD Report	Difference
<b>REVENUE</b>			
State Aid	\$ 12,168	\$ 12,168	\$ -
<b>Total Revenue</b>	<u>12,168</u>	<u>12,168</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	11,924	11,924	-
Professional Fees	91	91	-
<b>Total Expenditures</b>	<u>12,015</u>	<u>12,015</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	153	153	-
<b>FUND BALANCE, SEPTEMBER 1, 2011</b>	-	-	-
Prior Period Adjustment	-	-	-
<b>Fund Balance before Refund to CJAD</b>	<u>153</u>	<u>153</u>	<u>-</u>
Refund Due to CJAD	-	-	-
<b>FUND BALANCE AUGUST 31, 2012</b>	<u>\$ 153</u>	<u>\$ 153</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, 2012**

	Audit	Per CSCD Report	Difference
<b>REVENUE</b>			
State Aid	\$ 29,882	\$ 29,882	\$ -
Rider 80 State Aid	-	-	-
<b>Total Revenue</b>	<u>29,882</u>	<u>29,882</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	29,658	29,658	-
Rider 80 Salaries & Related Fringe	-	-	-
Professional Fees	224	224	-
<b>Total Expenditures</b>	<u>29,882</u>	<u>29,882</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>			
	-	-	-
<b>FUND BALANCE, SEPTEMBER 1, 2011</b>			
	-	-	-
Fund Balance before Refund to CJAD	-	-	-
Refund Due to CJAD	-	-	-
<b>FUND BALANCE AUGUST 31, 2012</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  
DIVERSION TARGET GRANT PROGRAM:  
SPECIALIZED CASELOAD SEX OFFENDER  
FOR THE YEAR ENDED AUGUST 31, 2012**

	Audit	Per CSCD Report	Difference
<b>REVENUE</b>			
State Aid	\$ 47,033	\$ 47,033	\$ -
Rider 80 State Aid	-	-	-
<b>Total Revenue</b>	<u>47,033</u>	<u>47,033</u>	<u>-</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	46,340	46,340	-
Rider 80 Salaries & Related Fringe	-	-	-
Supplies and Operating Expenses	353	353	-
<b>Total Expenditures</b>	<u>46,693</u>	<u>46,693</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>			
	340	340	-
<b>FUND BALANCE, SEPTEMBER 1, 2011</b>			
Fund Balance before Refund to CJAD	-	-	-
Refund Due to CJAD	340	340	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE AUGUST 31, 2012</b>			
	<u>\$ 340</u>	<u>\$ 340</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, 2012**

	<u>ASSETS</u>		
	<u>Special Revenue Fund Type</u>		
	<u>Basic Supervision Program Fund</u>	<u>Community Correction Program Fund</u>	<u>Diversion Target Program Fund</u>
<b>Cash</b>			
Cash – demand deposits	\$ 269,170	\$ 3,125	\$ 340
Cash – time deposits	100,000	-	-
<b>Total Cash</b>	<u>369,170</u>	<u>3,125</u>	<u>340</u>
<b>Accounts Receivable</b>			
Community Supervision fees receivable	33,118	-	-
Interest receivable	602	-	-
<b>Total Accounts Receivable</b>	<u>33,720</u>	<u>-</u>	<u>-</u>
Capital assets	-	-	-
Resources to be provided for retirement of long-term debt	-	-	-
<b>Total Assets</b>	<u>\$ 402,890</u>	<u>\$ 3,125</u>	<u>\$ 340</u>
	<u>LIABILITIES AND FUND BALANCE</u>		
<b>Liabilities</b>			
Accounts payable	\$ 16,207	\$ 575	\$ -
Due to TDCJ-CJAD	-	-	-
<b>Total Liabilities</b>	<u>16,207</u>	<u>575</u>	<u>-</u>
<b>Fund Balance</b>			
Investment in General Fixed Assets	-	-	-
Fund balance:			
Unreserved:			
Undesignated	386,683	2,550	340
<b>Total Liabilities and Fund     Balance</b>	<u>\$ 402,890</u>	<u>\$ 3,125</u>	<u>\$ 340</u>

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

General Fixed Assets	Long- Term Debt	Totals (Memorandum Only)
\$ -	\$ -	\$ 272,635
-	-	100,000
-	-	372,635
-	-	33,118
-	-	602
-	-	33,720
205,131	-	205,131
-	-	-
<u>\$ 205,131</u>	<u>\$ -</u>	<u>\$ 611,486</u>
-	-	-
-	-	16,782
-	-	-
-	-	16,782
205,131	-	205,131
-	-	389,573
<u>\$ 205,131</u>	<u>\$ -</u>	<u>\$ 611,486</u>

## EXHIBIT "O"

**PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
STATEMENT OF FINANCIAL POSITION  
DRUG COURT GRANT  
AUGUST 31, 2012**

**ASSETS**

<b>Cash</b>	
Cash – demand deposits	\$ 51,578
Total Cash	<u>51,578</u>
<b>Accounts Receivable</b>	
State aid receivable	<u>17,809</u>
Total Receivables	<u>17,809</u>
<b>Total Assets</b>	<u>\$ 69,387</u>

**LIABILITIES**

<b>Liabilities</b>	
Accounts Payable	\$ 3,704
Total Liabilities	<u>3,704</u>
<b>Fund Balance</b>	<u>65,683</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 69,387</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, 2012**

<b>REVENUE</b>	
State Aid	\$ 89,052
Drug Court Fees	2,278
Interest Income	591
<b>Total Revenue</b>	<u>91,921</u>
<b>EXPENDITURES</b>	
Salaries and Fringe Benefits	49,712
Contract Services	38,910
Supplies and Operating Expenses	430
<b>Total Expenditures</b>	<u>89,052</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	2,869
<b>FUND BALANCE, SEPTEMBER 1, 2011</b>	<u>62,814</u>
<b>FUND BALANCE AUGUST 31, 2012</b>	<u>\$ 65,683</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, 2012**

	Budget	Actual	Budget Variance Favorable (Unfavorable)
<b>REVENUE</b>			
State Aid	\$ 95,186	\$ 89,052	\$ (6,134)
Drug Court Fees	-	2,278	2,278
Interest Income	-	591	591
<b>Total Revenue</b>	<u>95,186</u>	<u>91,921</u>	<u>(3,265)</u>
<b>EXPENDITURES</b>			
Salaries and Fringe Benefits	54,483	49,712	4,771
Contract Services	40,170	38,910	1,260
Supplies and Operating Expenses	533	430	103
<b>Total Expenditures</b>	<u>95,186</u>	<u>89,052</u>	<u>6,134</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	2,869	2,869
<b>FUND BALANCE, SEPTEMBER 1, 2011</b>	<u>62,814</u>	<u>62,814</u>	<u>-</u>
<b>FUND BALANCE AUGUST 31, 2012</b>	<u>\$ 62,814</u>	<u>\$ 65,683</u>	<u>\$ 2,869</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, 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, the financial statements of Panola/Shelby Community Supervision and Corrections Department, 123rd Judicial District as of and for the year ended August 31, 2012, and have issued our report thereon dated March 22, 2013.

Internal Control Over Financial Reporting

Management of Panola/Shelby Community Supervision and Corrections Department, 123rd 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, 123rd Judicial District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness Panola/Shelby Community Supervision and Corrections Department, 123rd Judicial District's internal control. Accordingly, we do not express an opinion on the effectiveness of Panola/Shelby Community Supervision and Corrections Department, 123rd Judicial District's internal control.

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

Our consideration of the internal control 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 material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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 22, 2013

**PANOLA/SHELBY COUNTY  
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2012**

**Reportable Conditions**

None noted.

**Statement of Corrective Action Taken**

None.

## Fiscal Year 2012 TDCJ-CJAD Compliance Checklist

Indicate whether these compliance requirements have been met by answering "Yes," "No," or "NA" (Not Applicable):

YES	NO	N/A	
<u>x</u>	___	___	Is separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>x</u>	___	___	Are Revenues and Expenditures reported to TDCJ-CJAD in agreement with, or reconcilable to, the funding recipient's accounting records and with audited expenditures in each budget category? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
___	___	<u>x</u>	Was an explanation given in the Notes to the financial statements for changes made to Revenues and Expenditures reported to TDCJ-CJAD? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>x</u>	___	___	Are TDCJ-CJAD funds and locally generated revenues expended in accordance with the <i>Financial Management Manual for TDCJ-CJAD Funding (FMM)</i> , TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>x</u>	___	___	Are proper cutoff procedures observed at the end of each fiscal period? The cutoff date for revenues recognition and expenditures payments of FY 2012 is October 31, 2012.
<u>x</u>	___	___	Is the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
___	___	<u>x</u>	Are expenditures that benefit both juveniles and adults prorated on an equitable basis? Is determination of the method of prorating such expenditures supported by adequate documentation? ( <i>FMM</i> Page 26) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs. The CSCD is to provide a copy of the FY 2012 Time Study to TDCJ-CJAD along with the audit report.
<u>x</u>	___	___	Are TDCJ-CJAD funds 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? If any of these salaries are paid, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>x</u>	___	___	Are expenditures and revenues supported by adequate documentation? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>x</u>	___	___	If the CSCD determines that an increase or decrease in revenue or expenditures is required, were budget adjustments submitted to TDCJ-CJAD, <b>by September 28, 2012</b> , and in accordance with the <i>Financial Management Manual for TDCJ-CJAD Funding</i> ? ( <i>FMM</i> Pages 8-10) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>x</u>	___	___	Are idle funds, if any, invested? ( <i>FMM</i> Page 7) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

- x       \_\_\_     \_\_\_     Are all employees with access to funds covered by a surety bond? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- x       \_\_\_     \_\_\_     Are locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to bank deposits and statements? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- \_\_\_     \_\_\_       x       Are all non-TDCJ-CJAD funded program fees expended in accordance with applicable limitations; i.e., civil fees, Federal grants, bond fees, etc.? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- x       \_\_\_     \_\_\_     Is equipment physically inventoried and adequately supported with an inventory form?
- \_\_\_     \_\_\_       x       Is surplus equipment disposed of in accordance with TDCJ-CJAD guidelines? (*FMM* Page 24) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- x       \_\_\_     \_\_\_     Are Victim Restitution Funds accounted for in accordance with Vernon's Texas Codes Annotated Government Code, Section 76.013, and are unclaimed funds tracked for the required five-year period prior to sending to the State Comptroller? (*FMM* Page 28) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- x       \_\_\_     \_\_\_     Have TDCJ-CJAD policies regarding contracts with vendors been followed, which includes maintaining a Contract Monitoring Plan (policy) to monitor vendor payments and compliance with contracts? (*CMM* and Pages 9-10 of these Guidelines) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- x       \_\_\_     \_\_\_     Does the CSCD have a policy regarding eligibility for employee salary merit increases, if merit or one-time increases are given? (*FMM* Page 46) If such increases are given without a written policy, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- x       \_\_\_     \_\_\_     Do purchases adhere to the requirements of the Vernon's Texas Codes Annotated Local Government Code, Section 262.023, regarding competitive bids? (*FMM* Pages 35-36) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- x       \_\_\_     \_\_\_     Does the CSCD have an existing policy on budget approval, operate 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 *Financial Management Manual for TDCJ-CJAD Funding* (*FMM* Pages 8-10)). If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- \_\_\_     \_\_\_       x       If the CSCD allows offenders to pay a fee to a local food bank in lieu of performing community service restitution (CSR) work hours, does the CSCD have a written CSR Policy stating this fact? (TDCJ-CJAD Policy Statement No. CJAD-PS-08) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- x       \_\_\_     \_\_\_     Are all of the CSCD's funds and collections deposited in the county treasury within the time period required by Local Government Code 113.022 and disbursed by the county treasurer on behalf of the CSCD? (*FMM* Pages 7-8; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General's Opinion DM-257, dated September 15, 1993) If not, explain in the Notes

to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Are petty cash funds authorized by the county auditor or fiscal officer? (FMM, Pages 7-8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

\_\_\_ \_\_\_ x

Are petty cash funds used only for specific purposes for allowable items as listed in the *Financial Management Manual for TDCJ-CJAD Funding* and expended only for emergency situations authorized by a written policy and approved by the CSCD director? (FMM, Pages 7-8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

\_\_\_ \_\_\_ x

Are items that can reasonable be secured through the purchasing system not purchased from petty cash? (FMM, Pages 7-8 and 20) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

\_\_\_ \_\_\_ x

Are Personal Bond, Surety Bond, Bail and Certain Other Supervision expenses relating to CSCD employees supervising these cases paid from the administrative fees set in Article 76.015(c) of the Government Code, as amended; i.e., salaries, fringe benefits, travel, supplies, equipment, etc., paid from these fees? Are these expenses not being paid from state funds, including local fee collections, which are in the TDCJ-CJAD budgets? If a CSCD employee (or more than one employee whose cumulative time is not over 10% of one full-time equivalent position) spends no more than 10% of his/her time on the Bond/Other Supervision Program activities, separation of expenses is considered immaterial and is not required. However, all revenue generated from bond supervision fees must be accounted for separately in a local budget. Is this being properly captured? (FMM Pages 20-21 and TDCJ-CJAD Policy Statement No. CJAD-PS-09) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

\_\_\_ \_\_\_ x

With prior TDCJ-CJAD approval, CSCDs may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, non-profit organizations, or private foundations, etc., for the purpose of expanding an existing program. Was cash matching properly authorized, budgeted, and expended? (FMM Pages 21-22) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

\_\_\_ \_\_\_ x

The Texas Code of Criminal Procedure, Article 42.12, Section 19 (e) requires as a condition of probation that certain sex offenders pay \$5.00 per month per convicted offense during the period of supervision. These fees are in addition to court costs or any other fee imposed on the offender as court ordered. Are these fees collected and accounted for by the CSCD and remitted to the State Comptroller? (FMM Page 27) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

x \_\_\_ \_\_\_

Article 42.12, Section 11 (a) (18), Code of Criminal Procedure authorizes the court to order a defendant, as a condition of community supervision, to reimburse the Crime Victims' Compensation Fund for any amounts paid from that fund to a victim of the defendant's offense or, if no reimbursement is required, make one payment to the fund in an amount not to exceed \$50 if the offense is a misdemeanor or not to exceed \$100 if the offense is a felony. If these fees were collected, were they remitted to the State Comptroller in compliance with the timelines outlined by the State Comptroller's Office? (FMM Pages 28-29) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

\_\_\_ \_\_\_ x

Were pretrial intervention fees properly collected and accounted for? (FMM Pages 28-29, Government Code, Section 76.015 (c), Texas Code of Criminal Procedure, Article 102.012) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

x \_\_\_ \_\_\_



- x                   Is there proper identification on motor vehicles that are issued exempt license plates? (*FMM* Pages 29-30, Transportation Code, Chapter 721) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- x                   Is the transactions' administrative fee, if collected, accounted for on a consistent basis? (*FMM* Page 30) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- x                   Are payments to a Children's Advocacy Center properly collected and accounted for, if court ordered? (*FMM* Page 30, Code of Criminal Procedure, Article 42.12, Section 11 (g)) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- x     Are payments to a Family Violence Shelter Center properly collected and accounted for, if court ordered? (*FMM* Page 31, Code of Criminal Procedure, Article 42.12, Section 11 (h)) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- x                   Did the Fiscal Officer follow the applicable laws, guidelines, and duties as specified on Pages 31-35 of the *Financial Management Manual for TDCJ-CJAD Funding*? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- x     If there were negative fund balances in programs at fiscal year end, were they covered by interfund transfers as described in the *Financial Management Manual*? (*FMM* Pages 33-34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- x                   Were purchasing laws followed as directed in accordance with the same procedures applicable to a county? (Texas Local Government Code 140.003, *FMM* Pages 35-36) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- x     Do action plans exist for all significant findings from previous audits, and are action plans current? (Chapter 4, Item 4.05, *Government Auditing Standards*) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- x            Were any instances of fraud, non-compliance, waste, or abuse noted by the auditor (Chapter 4, Item 4.25, *Government Auditing Standards*)? If yes, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

04-22-2013

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

NAME: Shakami Manning

POSITION: Dispatcher

DEPARTMENT: Panola County Sheriff

DATE: 3-28-13

CONFERENCE: One Line Telecommunicator 1013

LOCATION: Here

DATES: \_\_\_\_\_ to \_\_\_\_\_

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 0

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?  
\_\_\_\_\_

How many days have you been away from your job this year for conferences, not counting this conference? 3

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.)

Online Course to meet Certification Requirements.

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED  
04-22-2013  
*David L. Anderson*  
David L. Anderson,  
County Judge

NAME: William McClure

POSITION: Dispatcher

DEPARTMENT: Panola County Sheriff

DATE: 3.28.13

CONFERENCE: On-Line Telecommunicator <sup>1013</sup>

LOCATION: Here

DATES: \_\_\_\_\_ to \_\_\_\_\_

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 0

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

If not, how much of your requirements will be met by this conference? 40 hrs

How much of your requirements have been met already, not counting this conference?  
0

How many days have you been away from your job this year for conferences, not counting this conference? 0

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.)

On line course for Telecommunicator license.

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PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE  
AT A CONFERENCE

APPROVED  
04-22-2013  
*David L. Anderson*  
David L. Anderson,  
County Judge

NAME: James G. Young

POSITION: Veterans Service Officer

DEPARTMENT: Veterans Service Office

DATE: April 10, 2013

CONFERENCE: Texas Veterans Commission 2013 Spring Training Conference

LOCATION: San Antonio, TX

DATES: May 20, 2013 to May 23, 2013

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 4

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? \_\_\_\_\_

How many days have you been away from your job this year for conferences, not counting this conference? 1

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.)

Section 434.038 (a) of the Texas Government Code states, "To maintain certification,  
the officer shall attend at least one commission training conference a year. An officer  
must maintain certification to remain in office."

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

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE  
AT A CONFERENCE

APPROVED

04-22-2013

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

NAME: Debra Johnson

POSITION: District Clerk

VOL. 83 PAGE 641

DEPARTMENT: District Clerk

DATE: 4/10/13

CONFERENCE: CDCAT Summer Conference

LOCATION: San Antonio TX

DATES: 6/16/13 to 6/20/13

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 4

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

If not, how much of your requirements will be met by this conference? n/a

How much of your requirements have been met already, not counting this conference? 20 hrs

How many days have you been away from your job this year for conferences, not counting this conference? 7

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.)

Topics expected to be presented include  
information on new legislation from 83rd  
legislative session and information regarding  
impending mandatory e-filing.

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

04-22-2013

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

NAME:

James Ferris

POSITION:

Deputy

DEPARTMENT:

Panola County Sheriff's Office

DATE:

4-15-13

CONFERENCE:

Sexual Assault and Family Violence Investigators Course

LOCATION:

Kilgore Police Academy

DATES:

May 13 to May 15

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? \_\_\_\_\_

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

321

How many days have you been away from your job this year for conferences, not counting this conference? 0

Do you have sufficient funds in your budget for this conference? yes / Course is Free

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

Applicable training

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE  
AT A CONFERENCE

APPROVED  
04-22-2013  
*David L. Anderson*  
David L. Anderson,  
County Judge

VOL. 83 PAGE 643

NAME: Sidney Burns  
POSITION: County Auditor  
DEPARTMENT: County Auditor  
DATE: 4-16-13

CONFERENCE: Building Sustainable Pension Plans  
LOCATION: Group Internet - Based Course  
DATES: 5-16-13 to 5-16-13

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: -0-

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

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

How much of your requirements have been met already, not counting this conference? 6

How many days have you been away from your job this year for conferences, not counting this conference? -0-

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.)

Provides information on benefit designs to  
maintain stability of benefit pensions

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE  
AT A CONFERENCE

APPROVED  
04-22-2013  
*David L. Anderson*  
David L. Anderson,  
County Judge

NAME: Sidney Burns  
POSITION: County Auditor  
DEPARTMENT: County Auditor  
DATE: 4-16-13

CONFERENCE: How to Present Departmental Information  
in the Operating Budget Document  
LOCATION: Group Internet - Based Course  
DATES: 5-21-13 to 5-21-13

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 0-

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

If not, how much of your requirements will be met by this conference? 1

How much of your requirements have been met already, not counting this  
conference? 6

How many days have you been away from your job this year for conferences, not  
counting this conference? 0-

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.)

To obtain an understanding of current  
recommended practices to improve budget documents.

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



**ACTION**

**ITEMS**



# Payment Register

APPKT02340 - CC PC POOL APRIL 22, 2013

01 - Vendor Set 01

Bank: PANOLA COUNTY POOL - PANOLA COUNTY POOLED CASH

Vendor Number	Vendor Filed As					Total Vendor Amount
<u>1747</u>	A T & T					160.91
<b>Payment Type</b>	<b>Payment Number</b>					
Check						
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>04.05.2013</u>	ACCT#90369337634752 - APRIL 5, 2013	04/15/2013	04/15/2013	0 00	160.91	
<u>2934</u>	A T & T					2,776.68
<b>Payment Type</b>	<b>Payment Number</b>					
Check						
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>04.05.2013</u>	ACCT#903 693-0300 323 0 - APR 5 TO MAY 4, 2013	04/15/2013	04/15/2013	0.00	2,776.68	
<u>4176</u>	ABC AUTO PARTS, LTD					7 28
<b>Payment Type</b>	<b>Payment Number</b>					
Check						
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>14-765140</u>	CUST#7281, P O #56274, FLUSH N FILL, SUPER FLUSH	04/10/2013	04/10/2013	0.00	7 28	
<u>3189</u>	ACE HARDWARE OF EAST TEXAS					65 63
<b>Payment Type</b>	<b>Payment Number</b>					
Check						
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>10174898</u>	P O #56384 - SUPPLIES	04/18/2013	04/18/2013	0.00	65.63	
<u>3265</u>	ADVANCED PEST TECHNOLOGY					500 00
<b>Payment Type</b>	<b>Payment Number</b>					
Check						
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>04.01.2013</u>	APRIL 2013 MONTHLY COURTHOUSE SERVICE	04/12/2013	04/12/2013	0 00	500 00	
<u>2767</u>	AIRNAV, LLC					258.00
<b>Payment Type</b>	<b>Payment Number</b>					
Check						
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>1930987</u>	YEARLY RENEWAL FOR ONLINE FUEL PRICING	04/12/2013	04/12/2013	0 00	258.00	
<u>1358</u>	AMERICAN ELEVATOR LLC					200 00
<b>Payment Type</b>	<b>Payment Number</b>					
Check						
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>006050</u>	APRIL 2013 MAINTENANCE	04/12/2013	04/12/2013	0 00	200 00	

## Payment Register

Vendor Number	Vendor Filed As					Total Vendor Amount
<u>3774</u>	AMERICAN TIRE DISTRIBUTORS, INC					332 26
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	332 26	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>5033941517</u>	P O #56323 - TIRES	04/12/2013	04/12/2013	0 00	332 26	
<u>1468</u>	ANIMAL MEDICAL CENTER					278 67
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/19/2013	278 67	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>430254</u>	CANINE CHECK-UP	04/19/2013	04/19/2013	0.00	278.67	
<u>1898</u>	AUTO EXPRESS LUBE					489 43
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	489 43	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>104806</u>	VEHICLE MAINTENANCE	04/11/2013	04/11/2013	0 00	51 62	
<u>105064</u>	VEHICLE MAINTENANCE	04/12/2013	04/12/2013	0.00	57 56	
<u>38204</u>	VEHICLE MAINTENANCE	04/12/2013	04/12/2013	0 00	51 62	
<u>38225</u>	VEHICLE MAINTENANCE	04/12/2013	04/12/2013	0.00	51.62	
<u>38269</u>	VEHICLE MAINTENANCE	04/11/2013	04/11/2013	0 00	115 59	
<u>38270</u>	VEHICLE MAINTENANCE	04/11/2013	04/11/2013	0 00	57 56	
<u>38408</u>	VEHICLE MAINTENANCE	04/16/2013	04/16/2013	0.00	45.68	
<u>38411</u>	VEHICLE MAINTENANCE, WIPERS	04/16/2013	04/16/2013	0 00	58 18	
<u>1069</u>	B & B GLASS & MIRROR					63.33
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	63 33	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>11539</u>	P O #56372 - PLEXIGLASS	04/11/2013	04/11/2013	0.00	63 33	
<u>1510</u>	BARNETT'S TRASH SERVICE					240 00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/19/2013	240.00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>389947</u>	TRASH TRAILER RENTAL JAN-MAR 2013	04/18/2013	04/18/2013	0.00	240.00	
<u>1529</u>	BAXTER CLEAN CARE					390 10
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	390.10	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>170007-1</u>	ODOR ABSORBING GEL AND DISPENSER	04/12/2013	04/12/2013	0 00	88 05	
<u>170857</u>	MISCELLANEOUS ITEMS	04/18/2013	04/18/2013	0 00	302 05	
<u>3663</u>	BOBCAT SPECIALTIES, LLC					853 50
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	853 50	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>13918</u>	RADIO INSTALLATION	04/16/2013	04/16/2013	0 00	619 79	
<u>13926</u>	CAMERA INSTALLATION	04/16/2013	04/16/2013	0 00	233 71	

Payment Register

APPKT02340 - CC PC POOL APRIL 22, 2013

<b>Vendor Number</b> <u>4169</u>	<b>Vendor Filed As</b> CAIN HARDWARE & LUMBER			<b>Total Vendor Amount</b> 377.36	
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b> 04/16/2013	<b>Payment Amount</b> 377.36		
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>
<u>00554591</u>	P O #56120 - NUMBERS	04/12/2013	04/12/2013	0.00	9.94
<u>00554666</u>	P O #56322 - 2 GAL COOLER	04/12/2013	04/12/2013	0.00	31.49
<u>00554916</u>	P O #56419 - MOUSE BAIT	04/12/2013	04/12/2013	0.00	14.80
<u>00554967</u>	25CC GAS BLOWER/VAC	04/12/2013	04/12/2013	0.00	112.49
<u>00554995</u>	P O #56273 - KEY, RING AND COOLER	04/10/2013	04/10/2013	0.00	32.82
<u>00555139</u>	P O #56327 - COOLER/PVC PIPE	04/11/2013	04/11/2013	0.00	162.80
<u>00555409</u>	P O #56379 - KEYS	04/18/2013	04/18/2013	0.00	1.78
<u>00555601</u>	TRASH BAG	04/18/2013	04/18/2013	0.00	11.24

<b>Vendor Number</b> <u>1128</u>	<b>Vendor Filed As</b> CAR-TEX TRAILER COMPANY, INC			<b>Total Vendor Amount</b> 142.25	
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b> 04/19/2013	<b>Payment Amount</b> 142.25		
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>
<u>139064</u>	P O #56283 - BEARINGS,SEAL,MAGNET	04/18/2013	04/18/2013	0.00	142.25

<b>Vendor Number</b> <u>0246</u>	<b>Vendor Filed As</b> CARTHAGE AG & VET SUPPLY			<b>Total Vendor Amount</b> 283.54	
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b> 04/16/2013	<b>Payment Amount</b> 283.54		
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>
<u>36805</u>	VEG PLANTS, MIRACLE GROW	04/12/2013	04/12/2013	0.00	201.01
<u>36806</u>	VEG PLANTS, SEVIN AND OTHER ITEMS	04/12/2013	04/12/2013	0.00	82.53

<b>Vendor Number</b> <u>0597</u>	<b>Vendor Filed As</b> CASSITY JONES LUMBER			<b>Total Vendor Amount</b> 18.88	
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b> 04/16/2013	<b>Payment Amount</b> 18.88		
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>
<u>CA00166146-001</u>	QUICK LINK, EYE BOLT, CHAIN PROOF COIL	04/16/2013	04/16/2013	0.00	18.88

<b>Vendor Number</b> <u>2704</u>	<b>Vendor Filed As</b> CDW GOVERNMENT, INC.			<b>Total Vendor Amount</b> 729.59	
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b> 04/16/2013	<b>Payment Amount</b> 729.59		
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>
<u>BH68849</u>	PRINTER INK	04/12/2013	04/12/2013	0.00	110.42
<u>BN84322</u>	ACCT#9189566 - KINGSTON 2GB, HP SB 6300	04/16/2013	04/16/2013	0.00	619.17

<b>Vendor Number</b> <u>2892</u>	<b>Vendor Filed As</b> CHARLES BLUE			<b>Total Vendor Amount</b> 400.00	
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b> 04/16/2013	<b>Payment Amount</b> 400.00		
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>
<u>04_10_13</u>	TRAVEL ADVANCE FOR SEMINAR IN GALVESTON	04/12/2013	04/12/2013	0.00	400.00

<b>Vendor Number</b> <u>3979</u>	<b>Vendor Filed As</b> CHARM-TEX			<b>Total Vendor Amount</b> 1,348.76	
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b> 04/16/2013	<b>Payment Amount</b> 1,348.76		
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>
<u>0072131-IN</u>	MATTRESS, PILLOWS, FITTED SHEETS	04/10/2013	04/10/2013	0.00	1,198.40
<u>0072230-IN</u>	PILLOWS, FITTED SHEETS	04/10/2013	04/10/2013	0.00	150.36

## Payment Register

Vendor Number	Vendor Filed As					Total Vendor Amount
<u>4335</u>	CHEM-SERV INC.					152.70
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/19/2013	152.70
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>091669</u>	FIRE ANT KILLER	04/18/2013	04/18/2013	0.00	152.70	
<u>3371</u>	CHRIS ERVIN					2,250.00
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/19/2013	2,250.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>FELONY-2011-C-0140-DC</u>	FELONY-2011-C-0140-DC, TX V APRIL BOWERS	04/18/2013	04/18/2013	0.00	450.00	
<u>REV-27204-C-CCL</u>	REV-27204-C-CCL, TX V SHANEQUA WARE	04/18/2013	04/18/2013	0.00	450.00	
<u>REV-FEL-2008-C-0146-CCL</u>	REV-FEL-2008-C-0146-CCL, TX V WALTER ARRANT	04/18/2013	04/18/2013	0.00	450.00	
<u>REV-FEL-2011-C-0074-DC</u>	REV-FEL-2011-C-0074-DC, TX V VERNON FLAKES	04/18/2013	04/18/2013	0.00	450.00	
<u>WRIT (PRE-IND)-2012-295-D</u>	WRIT (PRE-IND)-2012-295-DC, TX V LUCIUS FEATHERTON	04/18/2013	04/18/2013	0.00	450.00	
<u>2786</u>	CITY OF CARTHAGE					36,211.50
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/16/2013	32,371.50
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>04_01_13</u>	TRANSFER STATION/HAULING/DISPOSAL CHARGES	04/12/2013	04/12/2013	0.00	32,371.50	
Check					04/16/2013	3,803.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>APRIL 2013</u>	COUNTY PORTION OF CARTHAGE VET/DUMPSTER CHAR	04/12/2013	04/12/2013	0.00	3,803.00	
Check					04/19/2013	37.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>BIRTHCERTJW041213</u>	BIRTH CERTIFICATE JOHNATHAN WAKELAND 2/12/2006	04/18/2013	04/18/2013	0.00	37.00	
<u>0619</u>	COMMUNITY HEALTHCORE					7,000.00
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/19/2013	7,000.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>1ST QTR '13 PLEDGE</u>	PLEDGE 1ST QTR 2013 JAN-MAR	04/18/2013	04/18/2013	0.00	7,000.00	
<u>0148</u>	COMPLETE PRINTING & PUBLISHING CO					99.08
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/19/2013	99.08
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>78610</u>	8 COMMUNICATION LOG BOOKS	04/19/2013	04/19/2013	0.00	99.08	
<u>0984</u>	COREY BANKHEAD					450.00
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/16/2013	450.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>REV-FEL 2009-C-0332CCL</u>	REV-FEL 2009-C-0332CCL, TX V MATTHEW CONWAY	04/12/2013	04/12/2013	0.00	450.00	
<u>1593</u>	COUNTY INFORMATION RESOURCE AGENCY					176.00
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/16/2013	176.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>SOP000609</u>	88 E-MAIL ACOUNTS SERVICE FOR MARCH 2013	04/15/2013	04/15/2013	0.00	176.00	

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Vendor Number	Vendor Filed As					Total Vendor Amount
<u>1865</u>	CRAIG ELECTRIC					1,394.12
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	1,394.12	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>8089</u>	LIGHTING REPAIRS IN GYM AT JAIL	04/12/2013	04/12/2013	0 00	200 96	
<u>8101</u>	INSTALL LIGHT FIXTURE IN MENS RESTROOM	04/12/2013	04/12/2013	0.00	179 09	
<u>8104</u>	REPLACE SERVICE POLE & WIRING DAMAGED BY WIND	04/18/2013	04/18/2013	0 00	1,014 07	
<u>4356</u>	DAVID BROOKS					100.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	100 00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>03.26.13</u>	MARCH 2013 LEGAL SERVICES	04/11/2013	04/11/2013	0 00	100.00	
<u>2312</u>	DEBBIE'S BEST WATER STORE					118 50
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	118.50	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>52923</u>	COOLER RENTAL/APRIL AND 5 GAL DELIVERED	04/11/2013	04/11/2013	0 00	99 25	
<u>53007</u>	5 GAL DELIVERED	04/18/2013	04/18/2013	0.00	19 25	
<u>3568</u>	DIGITAL ALLY					535 50
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	535 50	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>1055689</u>	SOFTWARE, VUVAULT	04/16/2013	04/16/2013	0.00	535.50	
<u>2748</u>	DISH NETWORK SERVICE, LLC					90 62
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	90.62	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>04 04 13</u>	ACCT#8255707080532067 - 04/17/13 TO 05/16/13	04/12/2013	04/12/2013	0 00	90 62	
<u>3603</u>	DOGGETT EQUIPMENT SERVICE, LLC					113 88
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	113.88	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>K07582</u>	P O #56271 - FILTERS	04/12/2013	04/12/2013	0 00	113 88	
<u>1474</u>	DON'S PHOTOGRAPHY					278 94
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	278 94	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>04.08.13</u>	11 X 14 PHOTO OF COMMISSIONERS' COURT & FRAME	04/11/2013	04/11/2013	0.00	278 94	
<u>1300</u>	DOTHAN TARPAULIN PRODUCTS, INC					85 00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	85 00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>245168</u>	P O #56425 - TARP	04/11/2013	04/11/2013	0.00	85 00	

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<b>Vendor Number</b> <u>1620</u>	<b>Vendor Filed As</b> DOUBLE "O" CARPENTRY					<b>Total Vendor Amount</b> 765 00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>			
		04/19/2013	765 00			
<b>Payable Number</b> <u>04-15-13</u>	<b>Description</b> REMOVAL/INSTALLATION OF NEW SIGN	<b>Payable Date</b> 04/18/2013	<b>Due Date</b> 04/18/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 765 00	
<b>Vendor Number</b> <u>1050</u>	<b>Vendor Filed As</b> DR. KEITH KEELING					<b>Total Vendor Amount</b> 500 00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>			
		04/16/2013	500 00			
<b>Payable Number</b> <u>APRIL 2013</u>	<b>Description</b> APRIL 2013 MONTHLY LOCAL HEALTH AUTHORITY	<b>Payable Date</b> 04/12/2013	<b>Due Date</b> 04/12/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 500 00	
<b>Vendor Number</b> <u>1433</u>	<b>Vendor Filed As</b> EAGLE TRUCK CENTER, LLC					<b>Total Vendor Amount</b> 267 56
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>			
		04/16/2013	267 56			
<b>Payable Number</b> <u>13039</u>	<b>Description</b> P O #56121 - PIPE AND GASKET	<b>Payable Date</b> 04/12/2013	<b>Due Date</b> 04/12/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 267 56	
<b>Vendor Number</b> <u>2982</u>	<b>Vendor Filed As</b> EAST TEXAS ALARM, INC.					<b>Total Vendor Amount</b> 22 00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>			
		04/16/2013	22 00			
<b>Payable Number</b> <u>650154</u>	<b>Description</b> APRIL 2013 SERVICES	<b>Payable Date</b> 04/12/2013	<b>Due Date</b> 04/12/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 22 00	
<b>Vendor Number</b> <u>4014</u>	<b>Vendor Filed As</b> EAST TEXAS TRUCK ALIGNMENT					<b>Total Vendor Amount</b> 795 67
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>			
		04/16/2013	795.67			
<b>Payable Number</b> <u>2499</u>	<b>Description</b> P O #56369 - FRONT END ALIGNMENT	<b>Payable Date</b> 04/12/2013	<b>Due Date</b> 04/12/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 358 00	
<b>Payable Number</b> <u>2505</u>	<b>Description</b> P O #56123 - FRONT END ALIGNMENT	<b>Payable Date</b> 04/11/2013	<b>Due Date</b> 04/11/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 437 67	
<b>Vendor Number</b> <u>1117</u>	<b>Vendor Filed As</b> ETMC EMS					<b>Total Vendor Amount</b> 77.25
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>			
		04/16/2013	77 25			
<b>Payable Number</b> <u>285</u>	<b>Description</b> APRIL 2013 SERVICES	<b>Payable Date</b> 04/16/2013	<b>Due Date</b> 04/16/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 77 25	
<b>Vendor Number</b> <u>4520</u>	<b>Vendor Filed As</b> EXCEL FORD LINCOLN MERCURY					<b>Total Vendor Amount</b> 1,017 19
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>			
		04/19/2013	1,017.19			
<b>Payable Number</b> <u>25557</u>	<b>Description</b> P O #56383 - TRUCK REPAIRS	<b>Payable Date</b> 04/18/2013	<b>Due Date</b> 04/18/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 1,017 19	
<b>Vendor Number</b> <u>1564</u>	<b>Vendor Filed As</b> FLOWERS BAKING COMPANY OF TYLER LLC					<b>Total Vendor Amount</b> 160.91
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>			
		04/16/2013	160 91			
<b>Payable Number</b> <u>94575695</u>	<b>Description</b> BREAD FOR THE DETENTION CENTER	<b>Payable Date</b> 04/10/2013	<b>Due Date</b> 04/10/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 74.73	
<b>Payable Number</b> <u>94575885</u>	<b>Description</b> BREAD FOR THE DETENTION CENTER	<b>Payable Date</b> 04/10/2013	<b>Due Date</b> 04/10/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 86 18	

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Vendor Number	Vendor Filed As					Total Vendor Amount
<u>4400</u>	FOLEY RENTALS, INC					45.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/19/2013	45.00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>113751-1</u>	P O #56128 - RENTAL OF AUGER	04/18/2013	04/18/2013	0.00	45.00	
<u>3501</u>	G.P. MONNIN CONSULTING INC					732.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	732.00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>031301</u>	GASB REVIEW FOR PERIOD ENDING 3-29-2013	04/11/2013	04/11/2013	0.00	732.00	
<u>2849</u>	GOVERNMENT FINANCE OFFICERS ASSOCIATION					170.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/19/2013	85.00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>COURSE 5-16-13</u>	SIDNEY BURNS REG. FEE, 5-16-2013, INTERNET COURSE	04/18/2013	04/18/2013	0.00	85.00	
Check				04/19/2013	85.00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>COURSE 5-21-13</u>	SIDNEY BURNS REG FEE, 5-21-13, INTERNET COURSE	04/18/2013	04/18/2013	0.00	85.00	
<u>2326</u>	HOLT CAT					689.20
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	689.20	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>PIMG0152972</u>	P O #56272 - 40 HOLDERS	04/15/2013	04/15/2013	0.00	689.20	
<u>2282</u>	INDIGENT HEALTHCARE SOLUTIONS LTD.					1,851.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/19/2013	1,851.00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>57602</u>	PROF. SERVICES FOR MONTH OF MAY 2013	04/18/2013	04/18/2013	0.00	1,398.00	
<u>57603</u>	PROF. SERVICES FOR MONTH OF MAY 2013	04/18/2013	04/18/2013	0.00	453.00	
<u>1616</u>	JAMES R HAGAN					1,000.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/19/2013	1,000.00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>FEL-MISD 2013-C-0077-CCL</u>	FEL-MISD 2013-C-0077-CCL, TX V JOSE HERNANDEZ	04/18/2013	04/18/2013	0.00	333.33	
<u>FEL-MISD 27806-C-CCL</u>	FEL-MISD 27806-C-CCL, TX V JOSE HERNANDEZ	04/18/2013	04/18/2013	0.00	333.33	
<u>FEL-MISD 27807-C-CCL</u>	FEL-MISD 27807-C-CCL, TX V JOSE HERNANDEZ	04/18/2013	04/18/2013	0.00	333.34	
<u>1581</u>	JANI KING OF SHREVEPORT					5,458.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	5,458.00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>SHR04130113</u>	MONTHLY CONTRACT BILL FOR APRIL 2013	04/12/2013	04/12/2013	0.00	5,458.00	
<u>2897</u>	JASON PHILLIPS MDPA					735.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	735.00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>1798</u>	JOHN BANDY - 03/22/13	04/12/2013	04/12/2013	0.00	105.00	



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<u>1799</u>	STEVE ROBARAS, 03/23/13	04/12/2013	04/12/2013	0.00	105.00
<u>1800</u>	F INGRAM - 03/23/13	04/12/2013	04/12/2013	0.00	105.00
<u>1801</u>	RYAN WILLOUGHBY, 03/23/13	04/12/2013	04/12/2013	0.00	105.00
<u>1802</u>	BENJAMIN OPPENHEIMER, 03/23/13	04/12/2013	04/12/2013	0.00	105.00
<u>1803</u>	STEPHEN ANDERSON, 03/23/13	04/12/2013	04/12/2013	0.00	105.00
<u>1804</u>	RANDALL BEARDEN, 03/23/13	04/12/2013	04/12/2013	0.00	105.00
<b>Vendor Number</b> <u>3392</u>	<b>Vendor Filed As</b> JEAN SMITH				<b>Total Vendor Amount</b> 150.00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>		
		04/16/2013	150.00		
<b>Payable Number</b> <u>03 11 13</u>	<b>Description</b> TRAVEL ADV FOR CONF EXPENSES IN SAN MARCOS	<b>Payable Date</b> 03/14/2013	<b>Due Date</b> 03/14/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 150.00
<b>Vendor Number</b> <u>1223</u>	<b>Vendor Filed As</b> JOE BLACK ATTORNEY AT LAW				<b>Total Vendor Amount</b> 900.00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>		
		04/16/2013	900.00		
<b>Payable Number</b> <u>FELONY 2006-C-315CCL</u>	<b>Description</b> FELONY 2006-C-315CCL, TX V RONNEY LAMAR SMITH	<b>Payable Date</b> 04/12/2013	<b>Due Date</b> 04/12/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 450.00
<b>Payable Number</b> <u>MISD 26090 &amp; 26262 CCL</u>	<b>Description</b> MISD 26090 & 26262 CCL, TX V RONNEY LAMAR SMITH	<b>Payable Date</b> 04/12/2013	<b>Due Date</b> 04/12/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 450.00
<b>Vendor Number</b> <u>3615</u>	<b>Vendor Filed As</b> JUST IN TIME SANITATION SERVICES				<b>Total Vendor Amount</b> 290.00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>		
		04/16/2013	290.00		
<b>Payable Number</b> <u>48810</u>	<b>Description</b> PORTABLE TOILET RENTAL MARCH 2013	<b>Payable Date</b> 04/11/2013	<b>Due Date</b> 04/11/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 75.00
<b>Payable Number</b> <u>48811</u>	<b>Description</b> PORTABLE TOILET RENTAL MARCH 2013	<b>Payable Date</b> 04/11/2013	<b>Due Date</b> 04/11/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 75.00
<b>Payable Number</b> <u>48860</u>	<b>Description</b> PORTABLE TOILET RENTAL MARCH 2013	<b>Payable Date</b> 04/12/2013	<b>Due Date</b> 04/12/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 140.00
<b>Vendor Number</b> <u>1534</u>	<b>Vendor Filed As</b> KATHERINE T. BETZLER				<b>Total Vendor Amount</b> 1,000.00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>		
		04/18/2013	1,000.00		
<b>Payable Number</b> <u>FELONY 2013-C-0090CCL</u>	<b>Description</b> FELONY 2013-C-0090CCL, JOHN KNOX III	<b>Payable Date</b> 04/11/2013	<b>Due Date</b> 04/11/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 333.33
<b>Payable Number</b> <u>FELONY 2013-C-0091CCL</u>	<b>Description</b> FELONY 2013-C-0091CCL, TX V JOHN KNOX III	<b>Payable Date</b> 04/11/2013	<b>Due Date</b> 04/11/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 333.33
<b>Payable Number</b> <u>FELONY 2013-C-0092CCL</u>	<b>Description</b> FELONY 2013-C-0092CCL, TX V JOHN KNOX III	<b>Payable Date</b> 04/11/2013	<b>Due Date</b> 04/11/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 333.34
<b>Vendor Number</b> <u>3132</u>	<b>Vendor Filed As</b> KATIE NIELSEN				<b>Total Vendor Amount</b> 900.00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>		
		04/16/2013	900.00		
<b>Payable Number</b> <u>FELONY 2012-C-0031CCL</u>	<b>Description</b> FELONY 2012-C-0031CCL, TX V EARINGTON W MUMPHR	<b>Payable Date</b> 04/12/2013	<b>Due Date</b> 04/12/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 450.00
<b>Payable Number</b> <u>REV-MISD 26851-C CCL</u>	<b>Description</b> REV-MISD 26851-C CCL - TX V WILLIAM KELLY	<b>Payable Date</b> 04/12/2013	<b>Due Date</b> 04/12/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 450.00
<b>Vendor Number</b> <u>1212</u>	<b>Vendor Filed As</b> KILGORE COLLEGE				<b>Total Vendor Amount</b> 150.00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>		
		04/16/2013	150.00		
<b>Payable Number</b> <u>43496</u>	<b>Description</b> JUSTIN CRANFORD 3/18/2013-3/20/2013 #3322	<b>Payable Date</b> 04/11/2013	<b>Due Date</b> 04/11/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 45.00
<b>Payable Number</b> <u>43515</u>	<b>Description</b> ROBERT FLEMING 3/25/13 #3843	<b>Payable Date</b> 04/11/2013	<b>Due Date</b> 04/11/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 15.00
<b>Payable Number</b> <u>43516</u>	<b>Description</b> MATTHEW GOREE 3/25/13 CIT UPDATE #3843	<b>Payable Date</b> 04/11/2013	<b>Due Date</b> 04/11/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 15.00
<b>Payable Number</b> <u>43524</u>	<b>Description</b> GREGORY ALMEIDA, 3/27/13, #3843	<b>Payable Date</b> 04/11/2013	<b>Due Date</b> 04/11/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 15.00
<b>Payable Number</b> <u>43564</u>	<b>Description</b> ENDSLEY S, SHRELL, B, SMITH, D - 3/14-15/13 #2108	<b>Payable Date</b> 04/16/2013	<b>Due Date</b> 04/16/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 60.00

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Vendor Number	Vendor Filed As					Total Vendor Amount
<u>3872</u>	LAURA HUGHES, COUNTY CLERK					507 00
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/16/2013	507 00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>13M-047</u>	13M-047 - JERRY PYLE OPC - JUDGE HEARINGS	04/12/2013	04/12/2013	0 00	507.00	
<u>3795</u>	LAURA M CARPENTER					900 00
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/16/2013	900 00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>FELONY 2011-C-0231CCL</u>	FELONY 2011-C-0231CCL, TX V MARTEX WILLIAMS	04/12/2013	04/12/2013	0 00	450 00	
<u>REV-FEL 2012-C-0153DC</u>	REV-FEL 2012-C-0153DC, TX V GRANSON ALLISON	04/11/2013	04/11/2013	0 00	450 00	
<u>1397</u>	LAWANDA WILLIAMS					150.00
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/16/2013	150.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>03.11.13</u>	TRAVEL ADV FOR EXPENSES FOR CONF IN SAN MARCOS	03/14/2013	03/14/2013	0 00	150 00	
<u>1243</u>	LEXISNEXIS RISK DATA MANAGEMENT, INC					155.00
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/16/2013	155 00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>1549905-20130331</u>	ACCT#1549905 - MARCH 2013 SERVICES	04/11/2013	04/11/2013	0 00	155.00	
<u>4011</u>	LINDSEY SMITH					150 00
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/16/2013	150.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>03 11 13</u>	TRAVEL ADV FOR CONF EXPENSES IN SAN MARCOS	03/14/2013	03/14/2013	0.00	150 00	
<u>3640</u>	LORA J TAYLOR					389 20
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/16/2013	389.20
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>04.12.2013</u>	TRAVEL ADVANCE FOR SEMINAR IN ROUND ROCK, TX	04/15/2013	04/15/2013	0 00	389 20	
<u>4151</u>	LOWE TRACTOR & EQUIPMENT INC					187 88
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/19/2013	187.88
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>IV92819</u>	P O #56380 - PIPE AND O'RINGS	04/18/2013	04/18/2013	0.00	156 56	
<u>IV92894</u>	P O #56127 - MIRROR	04/18/2013	04/18/2013	0 00	31 32	
<u>0247</u>	M G CLEANERS LLC					135 52
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/19/2013	135 52
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>13257</u>	REPAIR TO GRASSHOPPER MOWER	04/18/2013	04/18/2013	0 00	135 52	

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Vendor Number	Vendor Filed As					Total Vendor Amount
<u>1394</u>	MATHESON TRI-GAS, INC					1,542.12
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	1,542.12	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>06659500</u>	P O #56423 - YEARLY LEASE OF CYLINDERS	04/12/2013	04/12/2013	0 00	1,495 00	
<u>06662674</u>	P O #56424 - CYLINDER	04/12/2013	04/12/2013	0 00	47 12	
<u>1095</u>	METROPLEX CONTROL SYSTEMS					775 00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/19/2013	775 00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>171020</u>	DVR REPAIR	04/19/2013	04/19/2013	0.00	775.00	
<u>1248</u>	MHC KENWORTH-LONGVIEW					29 32
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	29 32	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>T63560289461</u>	P O #56270 - SUPPLIES	04/12/2013	04/12/2013	0 00	29 32	
<u>3661</u>	OFFICE OF CONFERENCES & TRAINING					280 00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/19/2013	280.00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>117213013</u>	SIDNEY BURNS REG FEE 5/7-10/2013, AUDITORS' CONF	04/18/2013	04/18/2013	0 00	280.00	
<u>2275</u>	OLMSTED-KIRK PAPER COMPANY					2,061.23
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	2,061.23	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>3081478</u>	PAPER HOT CUPS, FIBERGLASS W/PLASTIC HANDLE	04/12/2013	04/12/2013	0 00	259 36	
<u>3085541</u>	10 OZ CUPS	04/11/2013	04/11/2013	0 00	218 32	
<u>3085545</u>	MISC. ITEMS	04/11/2013	04/11/2013	0 00	1,135 55	
<u>3085549</u>	FLO CHARGE 5 GAL	04/11/2013	04/11/2013	0.00	250.00	
<u>3085551</u>	LATEX INDUSTRIAL GLOVES	04/11/2013	04/11/2013	0.00	198.00	
<u>2110</u>	OMNIBASE SERVICES OF TEXAS, LP					594 00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	594.00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>1ST QTR 2013</u>	1ST QTR 2013 FAILURE TO APPEAR FEES	04/15/2013	04/15/2013	0 00	264 00	
<u>1ST QTR. 2013</u>	1ST QTR 2013 FAILURE TO APPEAR FEES	04/15/2013	04/15/2013	0 00	330 00	
<u>1619</u>	O'ROURKE PETROLEUM					593 90
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	593 90	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>0587990</u>	P O #56367 - 6/32OZ TRUSOUTH 50-FUEL,1/5 TRUSOUTH	04/12/2013	04/12/2013	0 00	593 90	
<u>4358</u>	OVERHEAD DOOR COMPANY OF TYLER/LONGVIEW/M					165 00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	165.00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>0267854-IN</u>	P O #56430 - REPAIR TO GATE	04/15/2013	04/15/2013	0 00	165 00	

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Vendor Number	Vendor Filed As					Total Vendor Amount
<u>3975</u>	PANOLA-HARRISON ELECTRIC COOPERATIVE, INC					15.87
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/19/2013	15.87	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>04.04.13</u>	ACCT#9999981790, 03/04/13 TO 04/04/13	04/18/2013	04/18/2013	0.00	15.87	
<u>3160</u>	PINEY WOODS BUSINESS FORMS					563.30
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/19/2013	563.30	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>16839</u>	CHECK STOCK	04/18/2013	04/18/2013	0.00	563.30	
<u>2170</u>	PRODUCTIVITY CENTER, INC					630.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	630.00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>PCSD4113</u>	JUNE 2013 - JUNE 2014 TCLEDDS RENEWAL	04/12/2013	04/12/2013	0.00	630.00	
<u>1577</u>	PRO-MED SYSTEMS					27.15
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	27.15	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>5655</u>	LABELS	04/11/2013	04/11/2013	0.00	27.15	
<u>1621</u>	RANCLAND UNIFORMS					13,907.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/19/2013	13,907.00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>118453</u>	SHIRTS, PANTS, JACKETS,PATCHES,BADGES,TIES	04/19/2013	04/19/2013	0.00	13,907.00	
<u>1304</u>	REINHART FOODSERVICE LOUISIANA					4,763.73
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	4,763.73	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>797502</u>	ACCT#89365 - FOOD FOR DETENTION CENTER	04/15/2013	04/15/2013	0.00	3,388.27	
<u>801056</u>	ACCT#89365 - FOOD FOR DETENTION CENTER	04/16/2013	04/16/2013	0.00	1,407.26	
<u>CM 797502</u>	ACCT#89365, OVERCHARGED ITEM #N0956	04/15/2013	04/15/2013	0.00	-31.80	
<u>1386</u>	S & K WELDING SUPPLIES					342.29
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	342.29	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>2134</u>	P O #56321 - GLOVES	04/12/2013	04/12/2013	0.00	53.96	
<u>2151</u>	P O #56124 - GLOVES AND GLASSES	04/11/2013	04/11/2013	0.00	83.37	
<u>2153</u>	P O #56325 - GLOVES	04/11/2013	04/11/2013	0.00	204.96	
<u>1390</u>	SC FUELS					21,285.69
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	21,285.69	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>2180122</u>	FUEL PURCHASED APRIL 9, 2013	04/15/2013	04/15/2013	0.00	21,285.69	

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Vendor Number	Vendor Filed As					Total Vendor Amount
<u>1182</u>	SEARS COMMERCIAL ONE					262 98
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	262 98	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>T628098</u>	ACCT#5405 5340 1037 3908, COMPRESOR & HOSE	04/16/2013	04/16/2013	0.00	262 98	
<u>4012</u>	SIXTH COURT OF APPEALS-BI-STATE JUSTICE BLDG.					145 00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/19/2013	145 00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>MARCH2013</u>	MARCH 2013 SIXTH COURT OF APPEALS	04/18/2013	04/18/2013	0.00	145 00	
<u>2505</u>	SOUTHWESTERN ELECTRIC POWER COMPANY					1,288 32
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/19/2013	1,288 32	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>04 11 13</u>	ACCT#961-279-171-0-0, 03/11/13 TO 04/11/13	04/19/2013	04/19/2013	0 00	1,288 32	
<u>3869</u>	SOUTHWESTERN ELECTRIC POWER COMPANY					3,445 53
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/19/2013	3,445.53	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>04 11 13</u>	ACCT#968-113-315-1-9, 03/11/13 TO 04/11/13	04/19/2013	04/19/2013	0.00	3,445 53	
<u>1402</u>	SYSCO RESOURCES SERVICES, LLC					2,603 77
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	2,603 77	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>601396498</u>	CUST#1000013032 - FUEL FOR DETENTION CENTER	04/15/2013	04/15/2013	0 00	2,603 77	
<u>1968</u>	TED'S SAW SHOP					254.74
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	254.74	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>028485</u>	P O #56366 - 24" BAR AND 2 CHAINS	04/12/2013	04/12/2013	0 00	113 25	
<u>028515</u>	P O #56275 - SUPPLIES	04/11/2013	04/11/2013	0.00	33 90	
<u>028522</u>	P O #56279 - SPARK PLUG & KILL SWITCH	04/15/2013	04/15/2013	0 00	17.95	
<u>028545</u>	P O #56382 - ROPE, HANDLE, CHAIN	04/18/2013	04/18/2013	0 00	89 64	
<u>3143</u>	TEXAS DISTRICT & COUNTY ATTORNEY'S ASSOCIATION					100 00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/16/2013	100 00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>COLEMAN/BARNES</u>	TDCAA 5/2013-5/2014 DUES, G. COLEMAN, D. BARNES	04/15/2013	04/15/2013	0 00	100 00	
<u>0101</u>	TEXAS FILTER SERVICE, LLC					90 00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				04/19/2013	90 00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>541428</u>	JAIL/SHERIFF'S OFFICE/PROBATION SERVICE 2/6/13	04/18/2013	04/18/2013	0 00	90 00	

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Vendor Number	Vendor Filed As					Total Vendor Amount
<u>3271</u>	TEXAS MUNICIPAL COURT NEWS					36.00
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/19/2013	36.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>0645-0614</u>	SUBSCRIPTION FOR ONE YEAR	04/18/2013	04/18/2013	0.00	36.00	
<u>1179</u>	TEXAS TOLLWAYS					4.84
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/19/2013	4.84
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>ACCT#25003889</u>	ACCT#25003889, TOLL FEES AND CHARGES	04/18/2013	04/18/2013	0.00	4.84	
<u>1560</u>	TEXAS WILDLIFE DAMAGE MANAGEMENT FUND					2,700.00
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/16/2013	2,700.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>241944</u>	MARCH 2013 FIELD AGREEMENT PAYMENT	04/11/2013	04/11/2013	0.00	2,700.00	
<u>1464</u>	THE SAN LUIS RESORT					174.24
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/19/2013	174.24
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>#20061302052</u>	RESERV. FOR CHARLIE BLUE, #20061302052 5/5-9/2013	04/19/2013	04/19/2013	0.00	174.24	
<u>1078</u>	THOMSON REUTERS - WEST					83.00
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/16/2013	83.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>826913644</u>	ACCT#1000629466 - MAR 1 TO MAR 31, 2013	04/15/2013	04/15/2013	0.00	83.00	
<u>1088</u>	THOMSON REUTERS - WEST					1,251.18
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/16/2013	1,251.18
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>826938020</u>	ACCT#1003176982 - MARCH 2013	04/15/2013	04/15/2013	0.00	1,251.18	
<u>1592</u>	THOMSON REUTERS - WEST					177.98
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/16/2013	177.98
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>826943777</u>	ACCT#1000312272, MARCH 3013	04/12/2013	04/12/2013	0.00	177.98	
<u>4244</u>	TOM M. JONES, DDS					2,357.00
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/16/2013	2,357.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>04 04 13</u>	DENTAL SERVICES 3/27/13	04/11/2013	04/11/2013	0.00	2,357.00	
<u>1315</u>	TRACTOR SUPPLY CREDIT PLAN					95.98
<b>Payment Type</b>	<b>Payment Number</b>				<b>Payment Date</b>	<b>Payment Amount</b>
Check					04/16/2013	95.98
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>100110205</u>	DOG FOOD	04/11/2013	04/11/2013	0.00	47.99	

Payment Register

APPKT02340 - CC PC POOL APRIL 22, 2013

<u>100186429</u>	DOG FOOD	04/11/2013	04/11/2013	0.00	47.99
<b>Vendor Number</b>	<b>Vendor Filed As</b>				<b>Total Vendor Amount</b>
<u>3432</u>	TRACTOR SUPPLY CREDIT PLAN				133.97
<b>Payment Type</b>	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>		
Check		04/16/2013	133.97		
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>
<u>200113593</u>	ACCT#6035301202872790, GLYPHOSATE	04/10/2013	04/10/2013	0.00	49.99
<u>200114039</u>	ACCT#6035301202872790, 2 - 35LB BAGS OF DOG FOOD	04/10/2013	04/10/2013	0.00	83.98
<b>Vendor Number</b>	<b>Vendor Filed As</b>				<b>Total Vendor Amount</b>
<u>3505</u>	TRACTOR SUPPLY CREDIT PLAN				39.92
<b>Payment Type</b>	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>		
Check		04/16/2013	39.92		
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>
<u>100185251</u>	P O #56089 - SPRAY PAINT	04/12/2013	04/12/2013	0.00	39.92
<b>Vendor Number</b>	<b>Vendor Filed As</b>				<b>Total Vendor Amount</b>
<u>0235</u>	TYSON FOODS, INC				208.00
<b>Payment Type</b>	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>		
Check		04/16/2013	208.00		
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>
<u>47439</u>	CHICKEN FOR JAIL	04/12/2013	04/12/2013	0.00	208.00
<b>Vendor Number</b>	<b>Vendor Filed As</b>				<b>Total Vendor Amount</b>
<u>0931</u>	UNIFIRST HOLDINGS, INC.				54.30
<b>Payment Type</b>	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>		
Check		04/16/2013	54.30		
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>
<u>826 0698144</u>	P O #56417 - RUGS	04/12/2013	04/12/2013	0.00	18.10
<u>826 0699241</u>	P O #56427 - RUGS	04/11/2013	04/11/2013	0.00	18.10
<u>826 0700347</u>	P O #56434 - RUGS	04/18/2013	04/18/2013	0.00	18.10
<b>Vendor Number</b>	<b>Vendor Filed As</b>				<b>Total Vendor Amount</b>
<u>2695</u>	UPS				23.71
<b>Payment Type</b>	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>		
Check		04/16/2013	23.71		
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>
<u>0000W42F41143</u>	P O #56421 - SHIP PART BACK TO VENDOR	04/12/2013	04/12/2013	0.00	23.71
<b>Vendor Number</b>	<b>Vendor Filed As</b>				<b>Total Vendor Amount</b>
<u>0674</u>	US POSTAL SERVICE				325.00
<b>Payment Type</b>	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>		
Check		04/19/2013	325.00		
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>
<u>702443556</u>	ACCT#G0003219, MAY 2013 RENT	04/18/2013	04/18/2013	0.00	325.00
<b>Vendor Number</b>	<b>Vendor Filed As</b>				<b>Total Vendor Amount</b>
<u>1185</u>	US SCRIPT, INC.				3,772.70
<b>Payment Type</b>	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>		
Check		04/19/2013	3,772.70		
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>
<u>353634</u>	PANOLA COUNTY IHCP, 03/16/2013 - 03/31/2013	04/18/2013	04/18/2013	0.00	1,244.84
<u>353635</u>	PRESCRIPTIONS FOR DET. CTR. 3/16/13 TO 03/31/13	04/19/2013	04/19/2013	0.00	2,527.86
<b>Vendor Number</b>	<b>Vendor Filed As</b>				<b>Total Vendor Amount</b>
<u>1365</u>	VERIZON WIRELESS				1,444.03
<b>Payment Type</b>	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>		
Check		04/16/2013	1,444.03		
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>
<u>9702509750</u>	ACCT#723307446-00001 - MAR 02 TO APR 01, 2013	04/16/2013	04/16/2013	0.00	1,444.03

## Payment Register

APPKT02340 - CC PC POOL APRIL 22, 2013

Vendor Number	Vendor Filed As					Total Vendor Amount
<u>3890</u>	VERIZON WIRELESS					184 28
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/16/2013	184 28	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>9702293329</u>	ACCT#613439910-00001 - FEB 27 - MAR 26, 2013	04/15/2013	04/15/2013	0 00	184 28	
<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>3909</u>	VERIZON WIRELESS					70 00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/16/2013	70.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>9702279170</u>	ACCT#413284110-00001, FEB 27 - MAR 26, 2013	04/12/2013	04/12/2013	0 00	70 00	
<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>4213</u>	XEROX CORPORATION					1,415.49
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				04/16/2013	1,415 49	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>067265908</u>	CUST#713345767 - MARCH 2013	04/11/2013	04/11/2013	0.00	206 19	
<u>067265909</u>	CUST#713345775 - MARCH 2013	04/11/2013	04/11/2013	0 00	206 19	
<u>067265910</u>	CUST#713345783 - MARCH 2013	04/11/2013	04/11/2013	0 00	204.67	
<u>067265911</u>	CUST#713718914 - MARCH 2013	04/12/2013	04/12/2013	0 00	216 07	
<u>067265912</u>	CUST#713756351 - MARCH 2013	04/12/2013	04/12/2013	0 00	150 08	
<u>067265914</u>	CUST#715495016 - MARCH 2013	04/11/2013	04/11/2013	0 00	218 11	
<u>067265915</u>	CUST#715495024 - MARCH 2013	04/11/2013	04/11/2013	0 00	35 04	
<u>067265916</u>	CUST#715495032, MARCH 2013	04/11/2013	04/11/2013	0.00	39 47	
<u>067265923</u>	CUST#716774682, MARCH 2013	04/11/2013	04/11/2013	0 00	139 67	



## Payment Register

APPKT02350 - APRIL 22, 2013 PAYBLE JS

01 - Vendor Set 01



Panola County, Texas

Bank: PROBATION DEPT POOL - PROBATION DEPARTMENTS POOLED CASH

Vendor Number	Vendor Filed As					Total Vendor Amount
<u>3433</u>	AMES COUNSELING AND FAMILY SERVICES					170 00
<b>Payment Type</b>	<b>Payment Number</b>					
Check						
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>04072013ls</u>	APRIL 2, 2013 LIFE SKILLS	04/18/2013	04/18/2013	0 00	85 00	
<u>041413LS</u>	APRIL 9, 2013 LIFE SKILLS	04/19/2013	04/19/2013	0 00	85 00	
						170 00
<b>Payment Date</b>						
04/19/2013						170 00
<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>1075</u>	GULF COAST TRADES CENTER					2,981.27
<b>Payment Type</b>	<b>Payment Number</b>					
Check						
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>6271</u>	WHARMBY, EDWARD MARCH 2013	04/17/2013	04/17/2013	0 00	2,981.27	
						2,981.27
<b>Payment Date</b>						
04/19/2013						2,981 27
<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>3360</u>	RICHARD L BURNETT					2,575.00
<b>Payment Type</b>	<b>Payment Number</b>					
Check						
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>0313</u>	MARCH 2013 SHELBY COUNTY	04/19/2013	04/19/2013	0 00	1,125 00	
<u>MARCH2013</u>	MARCH 2013 PANOLA CO.	04/19/2013	04/19/2013	0 00	1,450 00	
						2,575.00
<b>Payment Date</b>						
04/19/2013						2,575.00
<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>1390</u>	SC FUELS					83.36
<b>Payment Type</b>	<b>Payment Number</b>					
Check						
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>218012PROB</u>	FUEL PURCHASE 4/9/2013	04/18/2013	04/18/2013	0 00	83 36	
						83 36
<b>Payment Date</b>						
04/19/2013						83 36

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 22, 2013.**

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.

 4-18-13  
SIGNATURE OF BIDDER

**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 22, 2013** and continuing until **December 31, 2013.**

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 22, 2013**

MARK ENVELOPES:

**“ASPHALT MATERIALS FOR ROAD MAINTENANCE”**

**ALL BIDS MUST BE RECEIVED IN THE COUNTY JUDGE’S OFFICE  
BEFORE OPENING DATE AND TIME**

 **4-18-13**  
SIGNATURE OF BIDDER

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 22, 2013 to December 31, 2013.**

**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

4-18-13

**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/manufacturer 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.

 4-18-13  
SIGNATURE OF BIDDER

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.

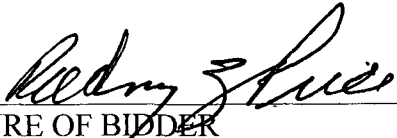
TERMINATION OF CONTRACT: This contract shall remain in effect until contract expires, delivery and acceptance of products and/or performance of services ordered or terminated by either party with a thirty (30) days written notice prior to any cancellation. The successful bidder must state therein the 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.

 4-18-13  
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 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.

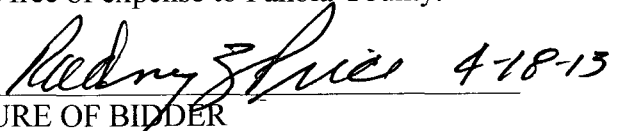
PURCHASE ORDER: A purchase order(s) shall be generated by Panola County to the successful bidder. The purchase order number must appear on all itemized invoices and packing slips. Panola County will not be held responsible for any orders placed/delivered without a valid current purchase order number.

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.

 4-18-13  
SIGNATURE OF BIDDER

**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.**

 4-18-13  
SIGNATURE OF BIDDER



**SPECIFICATIONS FOR ASPHALT MATERIALS FOR ROAD MAINTENANCE**

<u>PROPERTIES</u>	<u>OIL SAND</u>	
	MINIMUM	MAXIMUM
OIL	5%	6%
SAND	SANDY LOAM, RIVER SAND MUST BE PREDRIED	
ASPHALT CONTENT	5%	6%

<u>HOT OIL SAND</u>	
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 fifty cents (\$.50) 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.

Redmy Shier 4-18-13

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**  
**100TONS 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 Shier 4-18-13

**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>62<sup>50</sup></u> /TON	\$ <u>70<sup>50</sup></u> /TON
HOT OIL SAND .....	\$ <u>66<sup>00</sup></u> /TON	\$ <u>74<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 PICKUP @ LONGVIEW EAST PLANT ONLY.

HOT SAND SAND \_\_\_\_\_

HOT MIX ASPHALT \_\_\_\_\_

Redmy Price 4-18-13

DATE: 4-18-13

FIRM: LONGVIEW ASPHALT, Inc.

BY: Redmy J. Licia

ADDRESS: P.O. Box 3661

LONGVIEW, TX 75606

PHONE NUMBER: 903-758-0065

DATE: 4-22-13

PANOLA COUNTY, TEXAS

BY: Donth Anderson


April 11, 2013

To. Panola County Commissioners' Court

Please find attached copy of proposal for Kenmore Elite 25 cubic refrigerator for the Panola County Exposition Building. The refrigerator that has been used at Exposition Building is no longer working. This refrigerator is used for many county youth programs and meetings that take place at this facility. The cost of the new refrigerator will be divided among the 5 entities that pay for items and repairs at Exposition Building

Thank you in advance!

Sincerely,



Ronnie LaGrone

Panola County Commissioner Pct #1

Kenmore Elite  
25 cu. black  
1299.92

ice maker  
freezer on  
bottom

depth w/handle - 35.375

depth without - 32.875

height - 69.75

width - 32.8

4/10/13 Quote from Hannah @  
Sears, Carthage, Texas

# PROPOSAL

From Jeff O'Neal  
O'Neal's Carpentry 903-694-5574

No. \_\_\_\_\_  
Date 4-8-13  
Sheet No. \_\_\_\_\_

### Proposal Submitted To:

Name Panola County Airport  
Street \_\_\_\_\_  
City Carthage, Texas  
State \_\_\_\_\_  
Phone \_\_\_\_\_

### Work To Be Performed At:

Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_  
Date of Plans \_\_\_\_\_  
Architect \_\_\_\_\_

We hereby propose to furnish the materials and perform the labor necessary for the completion of

*Replace roof + rafters and one small section of tin on airplane hangar damaged by storm. we will use small rib sq panels for roofing and w/atomized lumber for rafters.*

All material is guaranteed to be as specified, and the above work to be performed in accordance with the drawings and specifications submitted for above work and completed in substantial workmanlike manner for the sum of Dollars [\$ 3620.65 ]

with payments to be made as follows: final payment upon completion

Any alteration or deviation from above specifications involving extra costs, will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance upon above work. Worker's Compensation and Public Liability Insurance on above work to be taken out by \_\_\_\_\_

Respectfully submitted \_\_\_\_\_  
Per \_\_\_\_\_

Note—This proposal may be withdrawn by us if not accepted within 15 days.

### ACCEPTANCE OF PROPOSAL

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date 4-22-13 Signature [Signature]  
Signature \_\_\_\_\_

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**Federal Reserve Bank  
Joint Custody Service via FedMail®  
Request Form**

**Internal FR**  
(Upon receipt by the Federal Reserve Bank)

<b>Federal Reserve Bank Use Only</b>	
Due Diligence Verified	_____
Initials	_____
Date	_____

PLEASE TYPE FORM, PRINT, & SUBMIT (handwritten forms may delay processing)

Use of the FedMail® access solution is governed by Federal Reserve Bank Operating Circular 5, Electronic Access ("OC 5") Depending on the services you choose to access using FedMail, additional Operating Circulars may govern Federal Reserve Bank Operating Circulars are available at [FRBservices.org/regulations/operating\\_circulars.html](http://FRBservices.org/regulations/operating_circulars.html) Submission of this form constitutes acceptance of the terms and conditions of OC 5 and other applicable Operating Circulars and agreements The Federal Reserve Banks have no obligation to verify the accuracy of the information you provide below and have the right to rely on such information in connection with the provision of FedMail access to the services you are requesting Except to the extent prohibited by law or regulation, you agree to indemnify, hold harmless and defend the Federal Reserve Banks against any claim, loss, liability, or expense made against or incurred by the Federal Reserve Banks in connection with their reliance on the information provided below

**Section 1 – General**

**\*Required Fields**

State or Local Government Institution Name *	Panola County	
Telephone *	Phone (903) 693-0325	Extension
Joint Custody Account Number(s) *	Provide the 4-digit alpha-numeric account number(s) below that are listed as "institution ID" on your statement This form may be used for multiple account numbers being delivered to the same addresses, with a maximum of four account numbers	
Account #1	K2MJ	
Account #2		
Account #3		
Account #4		

**Section 2 – Service Profile**

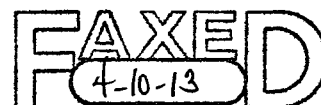
**Instructions**

- 1 For email delivery, please provide more than one email address
- 2 If updates are required to your current Joint Custody pledgee agreement, please call 800-327-0147 and select option 4

The email address(es) and/or fax number(s) below will remain in effect until an updated Joint Custody FedMail Request Form is submitted.

**Joint Custody Service (JCCR)**

Email Address or Fax Number <i>This list replaces the prior email addresses and/or fax numbers on file for your organization</i>
gloria.portman@co.panola.tx.us
sidney.burns@co.panola.tx.us






## Federal Reserve Bank Joint Custody Service via FedMail® Request Form

## Section 3 – Service Description

Service	Description
Joint Custody Service (JCCR)	Provides the ability to receive <b>Joint Custody Daily Activity Statements</b> and monthly <b>Securities Holdings Reports</b> electronically. The email is sent in text format, the statements and reports are sent as attachments, which may be viewed with a text editor, spreadsheet or word processing software.

## Section 4 – Authorized Approval

Name *	First Gloria	Middle Initial	Last Portman
Signature * <i>The person signing this form must be listed on your <u>current</u> pledgee agreement on file with the Federal Reserve Bank as authorized to act for your account.</i>			
Date *	04/10/2013		
Telephone *	Phone (903) 693-0325	Extension	

Please submit this form to the Customer Contact Center at:

Email: [ccc\\_coordinators@kc.frb.org](mailto:ccc_coordinators@kc.frb.org)

Fax: 800-660-7856

**Mail:**

Customer Contact Center  
Federal Reserve Bank of Kansas City  
P O Box 219416  
Kansas City, MO 64121-9416

4-10-2013 Per Carol, it is not necessary to list all of the County's bank accounts.

To: Federal Reserve Bank of Boston  
600 Atlantic Avenue  
Boston, MA 02210  
Attn: Wholesale Operations/Joint Custody

Tel: 800-327-0147, Option #4  
Fax 877-973-8972

Date: 4-22-2013

We, the PANOLA COUNTY, TEXAS agree to the terms of Appendix C of your Operating Circular 7, dated August 19, 2005, as it may be amended from time to time with respect to the account on your books designated K2MJ (4 digit alpha-numeric account number)

We further agree that you may accept par for par substitutions securities from the Pledgor as a replacement of, or in substitution for, those securities presently held (please check one):

NO (Instructions required for each withdrawal)

YES (Standing approval)

Provided that the replacement or substitution does not reduce the aggregate par amount of securities held in custody for us (See Operating Circular 7, Appendix C, Section 4.3.)

We authorize you to use the following call-back procedure for securities transactions pertaining to this account (please check one):

Three-party call-back

Four-party call-back

We certify that the individuals listed below may take authoritative action on our behalf with respect to the account, including a direction to release collateral from the account. You may rely on the authority of these individuals with respect to the account until we otherwise notify you

Telephone 903 693-0302

Fax 903 693-0328

Print Name Clara Jones Title County Clerk

Signature: Clara Jones Date 4-22-2013

Telephone 903 693-0325

Fax 903 693-4125

Print Name: Gloria Portman Title County Treasurer

Signature: Gloria Portman Date 4-22-2013

Telephone 903 693-0320

Fax 903 693-2726

Print Name Sidney Burns Title County Auditor

Signature: Sidney Burns Date 4-22-2013

Telephone 903 693-0325

Print Name Katy Julian

Title Assistant

Fax 903 693-4125

Signature *Katy Julian*

County Treasurer  
Date 4-22-2013

The Undersigned hereby certifies that he/~~she~~ is the present lawful incumbent of the designated public office

**Pledgee**

PANOLA COUNTY, TEXAS

Name of governmental unit

110 South Sycamore - Room 216-A

Street Address or P O Box Number

Carthage, Texas 75633

City, State, Zip Code

*David L. Anderson* 4-22-2013  
Official Signature/ Date

David L. Anderson, County Judge

Printed Name and Title

**Notary**

State of Texas

County of Panola

On this 22 day of April, 2013 before me personally appeared  
David L. Anderson, to me personally known or satisfactorily proven, who by me duly sworn, did depose and say that  
he/she resides at \_\_\_\_\_, in the City of Carthage, in the  
State of Texas, that he/she is the County Judge [Title] of  
PANOLA COUNTY and that he/~~she~~ executed this document on behalf of  
PANOLA COUNTY before me

*Lee Ann Jones*  
(Signature of Notary)

LeeAnn Jones  
(Print name of Notary)

My commission expires on 12-10-2016 [Date]

