

FILED FOR RECORD  
IN MY OFFICE

5:20 O'CLOCK P M

JUN 20 2013

CLARA JONES  
COUNTY CLERK, PANOLA COUNTY, TEXAS  
BY Yolanda Wilson 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 24<sup>TH</sup> DAY OF JUNE, 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 employment of Albert Sirmans as a Communications Officer with the Panola County Sheriff's Department effective June 14, 2013 at the rate of \$14.34 per hour.
- b. To record a change in status of employment for William McClure from Communications Officer to Detention Officer with the Panola County Sheriff's Department effective June 12, 2013 at the rate of \$13.53 per hour.

- c. To record the employment of Calahan Malone as a Detention Officer with the Panola County Sheriff's Department effective June 12, 2013 at the rate of \$12.00 per hour.
- d. To record a salary increase of \$.25 per hour for Camaron Drewery, part-time Deputy Clerk in the Panola County Auto Registration Office effective July 1, 2013.
- e. To record a salary increase of \$.52 per hour for Holly Gibbs, Deputy Clerk in the Panola County Tax Office effective July 1, 2013

#### **ROAD & BRIDGE**

- a. To approve and record a request by MarkWest Energy East Texas Gas Company, L.L.C. to cross under Panola County Road #407 with a 12" steel pipe line.
- b. To authorize the County Auditor to advertise for sealed bids for the purchase of one (1) Ton & ½ Crew Cab & Chassis for use by the Panola County Road and Bridge Department. Specifications available at the Panola County Warehouse, 1121 E. Sabine, Carthage, Texas 75633 and at the County Judge's Office, 110 S. Sycamore, Room 216-A, Carthage, Texas 75633. Bids to be opened at a Special Meeting of the Panola County Commissioners' Court schedules for Monday, July 22, 2013, at 9:00 o'clock a m.

#### **MISCELLANEOUS**

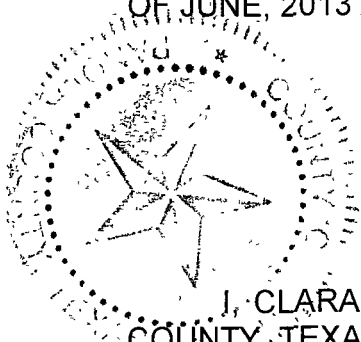
- a. To record Statement of Officer and Oath of Office forms for Panola County Sheriff's Department Reserve Deputies Travis Curry, Chadd Gray, and Garrett Wallace.
- b. To accept and record Analysis of the GASB Liability Related to Post-Retiree Health Benefits for Panola County as of December 31, 2012.
- c. To record The County & District Clerk's Association of Texas Certificate of Completion for 20 hours of continuing education for Panola County Clerk Clara Jones.
- d. To record Certificate of Substantial Completion with regards to the Sammy Brown Library.
- e. To record American States Insurance Company Continuation Certificate for Panola County Sheriff's Department Reserve Deputy Shelby Almeida

**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 Investigator James Ferris; Panola County Sheriff's Department Reserve Deputy Mitsy Owens; Panola County Criminal District Attorney Danny Buck Davidson; Panola County Assistant Criminal District Attorney Ken Hill; Panola County Extension Agent - AG/NR Lee Dudley (3); Panola County Judge David Anderson; and Panola County Justice of the Peace Clerk, Pcts. #2 and #3, Maria Hernandez
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 receive County Auditor's Comprehensive Annual Financial Report, and hear report of Financial Audit of Panola County by independent auditors for Fiscal Year 2012.
7. To discuss and act upon authorizing the County Judge to publish notice of the acceptance of the 2012 Annual Financial and Compliance Audit Report for Fiscal Year 2012 by applicable laws.
8. To discuss and act upon approving an engagement letter and adopting Order #2012-04 granting applicable exemption on independent audit for Panola County financial matters for Fiscal Year 2013.
9. To discuss and act upon approving Sabine River Authority of Texas Toledo Bend Division Non-Profit Limited Use Permits for Yellow Dog Park and McFaddin Boat Ramp.
10. To discuss and act upon approving the Sammy Brown Library Policies and Procedures Manual dealing with use of meeting room.
11. To discuss and act upon approving a Memorandum of Understanding between Panola County and the Supreme Court of Texas for Support of Continuity of Court Operations in the Event of an Emergency.
12. To approve and record a change in status of employment for Perry Pitts from Operator to Truck Driver with the Panola County Road and Bridge Department, Precinct #2, effective June 25, 2013 at the rate of \$14.71 per hour.

**ADJOURNMENT**

WITNESS THE HAND OF THE UNDERSIGNED CLERK ON THIS THE 20<sup>TH</sup> DAY  
OF JUNE, 2013 AT 3:20 O'CLOCK P.M.

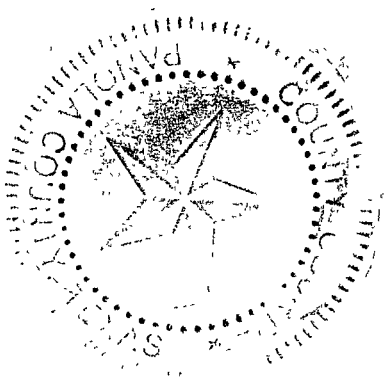


Clara Jones

CLARA JONES, COUNTY CLERK  
PANOLA COUNTY, TEXAS

By: Yolanda Nelson, Deputy

I, CLARA JONES, CLERK OF THE COMMISSIONERS' COURT OF PANOLA  
COUNTY, TEXAS DO HEREBY CERTIFY THAT THE ABOVE NOTICE WAS POSTED  
ON THE OFFICIAL BULLETIN BOARD IN THE PANOLA COUNTY COURTHOUSE IN  
THE CITY OF CARTHAGE, TEXAS AND IN A PUBLIC PLACE VISIBLE AT ALL TIMES  
ON THE 20<sup>TH</sup> DAY OF JUNE, 2013 AT 3:20 O'CLOCK P.M.



Clara Jones

CLARA JONES, COUNTY CLERK  
PANOLA COUNTY, TEXAS

By: Yolanda Nelson, Deputy



FILED FOR RECORD  
IN MY OFFICE

AT 11:45 O'CLOCK 11 M

JUL 9 2013

STATE OF TEXAS  
COUNTY OF PANOLACLARA JONES  
COUNTY CLERK, PANOLA COUNTY, TEXAS  
BY Clara Jones DEPUTY

On this the 24th day of June, 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

And none absent, constituting a quorum of the Court. Also attending were Clara Jones County Clerk, and Lee Ann Jones, Administrative Assistant to the County Judge. Attached to and made a part of these minutes is a list of other attendees and the office or organization that each represents. The following proceedings were held at this meeting:

**OPEN MEETING:**

**PRAYER:** Commissioner Ronnie LaGrone gave the prayer.

**1. CITIZEN COMMENTS:**

There were no citizen comments.

**2. COMMISSIONERS' REPORTS:**

There were no Commissioners' Reports.

**3. COUNTY JUDGE'S REPORT:**

There was no County Judge's Report.

**4. CONSENT ITEMS:****PERSONNEL**

- a. To record the employment of Albert Sirmans as a Communication Officer with the Panola County Sheriff's Department effective June 14, 2013 at the rate of \$14.34 per hour.
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- e. To record a salary increase of \$.52 per hour for Holly Gibbs, Deputy Clerk in the Panola County Tax office effective July 1, 2013.

#### **ROAD & BRIDGE**

- a. To approve and record a request by MarkWest Energy East Texas Gas Company, L.L.C. to cross under Panola County Road #407 with a 12" steel pipe line.
- b. To authorize the County Auditor to advertise for sealed bids for the purchase of one (1) Ton & ½ Crew Cab & Chassis for use by the Panola County Road and Bridge Department. Specifications available at the Panola County Warehouse, 1121 E. Sabine, Carthage, Texas 75633 and at the County Judge's Office, 110 S. Sycamore, Room 216-A, Carthage, Texas 75633. Bids to be opened at a Special Meeting of the Panola County Commissioners' Court scheduled for Monday July 22, 2013, at 9:00 o'clock a.m.

#### **MISCELLANEOUS**

- a. To record Statement of Officer and Oath of Office forms for Panola County Sheriff's Department Reserve Deputies Travis Curry, Chadd Gray, and Garrett Wallace.
- b. To accept and record Analysis of the GASB Liability Related to Post-Retiree Health Benefits for Panola County as of December 31, 2012.
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#### **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 Investigator James Ferris; Panola County sheriff's Department Reserve Deputy Mitsy Owens; Panola County Criminal District Attorney Danny Buck Davidson; Panola County Assistant District Attorney Ken Hill; Panola County Extension Agent – AG/NR Lee Dudley (3); Panola County Judge David Anderson; and Panola County Justice of the Peace Clerk, Pcts. #2 and #3, Maria Hernandez.

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

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

5. Commissioner Dale LaGrone 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 LIST OF BILLS ATTACHED.
6. After a brief report by Independent Auditor Richard Loughlin, CPA, of the Financial Audit of Panola County for Fiscal Year 2012, Commissioner John Gradberg moved and Commissioner Ronnie LaGrone seconded the motion to receive the County Auditor's Comprehensive Annual Financial Report of Panola County for Fiscal Year 2012. The motion passed unanimously. SEE COPY OF REPORT ATTACHED.
7. Commissioner Ronnie LaGrone moved and Commissioner Dale LaGrone seconded the motion to authorize the County Judge to publish notice of the acceptance of the 2012 Annual Financial and Compliance Audit Report for Fiscal Year 2012 by applicable laws. The motion passed unanimously.
8. Commissioner Frank Langley moved and Commissioner Dale LaGrone seconded the motion to approve and record an engagement letter and adopt Order #2012-04 granting applicable exemption on independent audit for Panola County financial matters for Fiscal Year 2013. The motion passed unanimously. SEE COPY OF ORDER ATTACHED.
9. Commissioner Dale LaGrone moved and Commissioner Frank Langley seconded the motion to approve Sabine River Authority of Texas Toledo Bend Division Non-Profit Limited Use Permits for Yellow Dog Park and McFaddin Boat Ramp. The motion passed unanimously. SEE COPY OF PERMITS ATTACHED.

10. Commissioner Ronnie LaGrone moved and Commissioner John Gradberg seconded the motion to approve the Sammy Brown Library Policies and Procedures Manual dealing with use of meeting room. The motion passed unanimously. SEE COPY OF MANUAL ATTACHED.
11. Commissioner Dale LaGrone moved and Commissioner Ronnie LaGrone seconded the motion to approve a Memorandum of Understanding between Panola County and the Supreme Court of Texas for Support of Continuity of Court Operations in the Event of an Emergency. The motion passed unanimously. SEE COPY OF MEMORANDUM ATTACHED.
12. Commissioner John Gradberg moved and Commissioner Ronnie LaGrone seconded the motion to approve and record a change in status of employment for Perry Pitts from Operator to Truck Driver with the Panola County Road and Bridge Department, Precinct #2, effective June 25, 2013 at the rate of \$14.71 per hour. The motion passed unanimously.

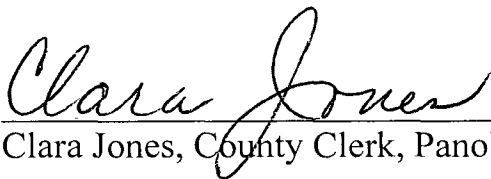
The meeting was then adjourned.

Dated this the 24th day of June, 2013.

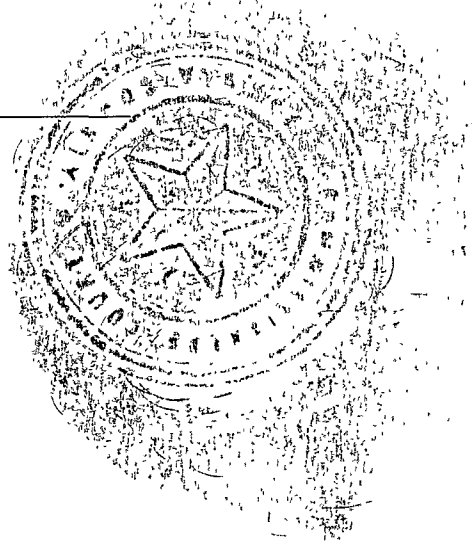


David L. Anderson, County Judge, Panola County, Texas

ATTEST:



Clara Jones, County Clerk, Panola County, Texas



# Commissioners' Court Meeting

June 24, 2013

VOL.

84 PAGE

319

1. Gloria Portman

2. Kim Brody

3. Anna Green

4. Jessie Hodgson

5. Richard C. Luedtke

6. Sidney Burr

7. Jennifer Stacy

8. Jill Scarborough

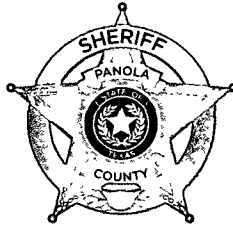
9.

10.

# CONSENT ITEMS

**PANOLA COUNTY SHERIFF'S OFFICE**

Office. 903.693.0333  
Fax 903 693 9366



314 W. Wellington  
Carthage, Texas 75633

**Sheriff Kevin Lake**

June 10, 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 employment of Albert Sirmans as a Communications Officer for the Panola County Sheriff's Office effective June 14, 2013 at a pay rate of \$14.34 per hour.
2. Please record a change of Status for Communications Officer William McClure to Detention Officer at a pay rate of \$13.53 per hour effective June 12, 2013.

Sincerely,

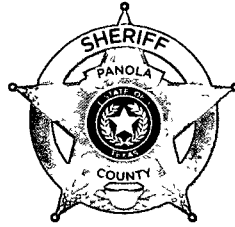
A handwritten signature in black ink, appearing to read "K. Lake".

Kevin Lake, Sheriff  
Panola County, Texas

KL/lw  
CC: Sidney Burns  
Gloria Portman

**PANOLA COUNTY SHERIFF'S OFFICE**

Office: 903 693 0333  
Fax: 903.693.9366



314 W Wellington  
Carthage, Texas 75633

**Sheriff Kevin Lake**

June 11, 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 employment of Calahan Malone as a Detention Officer for the Panola County Sheriff's Office effective June 12, 2013 at a pay rate of \$12.00 per hour.

Sincerely,

A handwritten signature in cursive script, appearing to read "John DePresca".

John DePresca, Chief Deputy  
Panola County, Texas

CC: Sidney Burns  
Gloria Portman

**Honesty, Integrity, Service**



# County Of Panola

DEBBIE CRAWFORD  
TAX ASSESSOR - COLLECTOR  
PANOLA COUNTY COURTHOUSE  
110 S SYCAMORE ROOM 211  
CARTHAGE TEXAS 75633

(903) 693-0340

June 20, 2013

Panola County Commissioners Court  
Panola County Courthouse

Gentlemen:

Please record the salary increase of \$.25 per hour for Camaron Drewery as permanent part time Deputy Clerk in the Panola County Auto Registration Office and the salary increase of \$.52 per hour for Holly Gibbs as Deputy Clerk in the Panola County Tax Office both effective July 1, 2013.

Thank you for your continued support and cooperation.



Debbie Crawford  
Panola County Tax Assessor/Collector

CC: Gloria Portman, County Treasurer  
Sidney Burns, County Auditor

**NOTICE OF PROPOSED INSTALLATION  
PIPE AND / OR UTILITY LINES**

DATE June 14, 2013

TO: THE PANOLA COUNTY COMMISSIONERS COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT CARTHAGE, TEXAS

Formal notice is hereby given that:

MarkWest Energy East Texas Gas Company, L.L.C proposes to place a  
(COMPANY NAME)

12" steel pipe line within the Right-of-Way of  
(PIPE SIZE)

County Road: 407 as follows:  
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet. Installation shall be made by boring approx. 60 feet, total length of line in Panola County, Texas.

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

Construction of this line will begin on or after the:

15th day of July, 2013.

FIRM: MarkWest East Texas Gas Company, L.L.C.

BY: Jeb Barney

TITLE: Area Manager

ADDRESS: 607 SW Loop 436

Carthage, Texas 75633

PHONE: 903-694-2225

# APPROVAL

June 24, 2013

TO: MarkWest Energy East Texas Gas Company, L.L.C.  
c/o Mr. Paul Pinson  
325 W. Sabine Street, Suite B  
Carthage, Texas 75633

RE: **CR #407**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **12" steel pipe** line as shown by accompanying drawings and notice except as noted below.

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

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

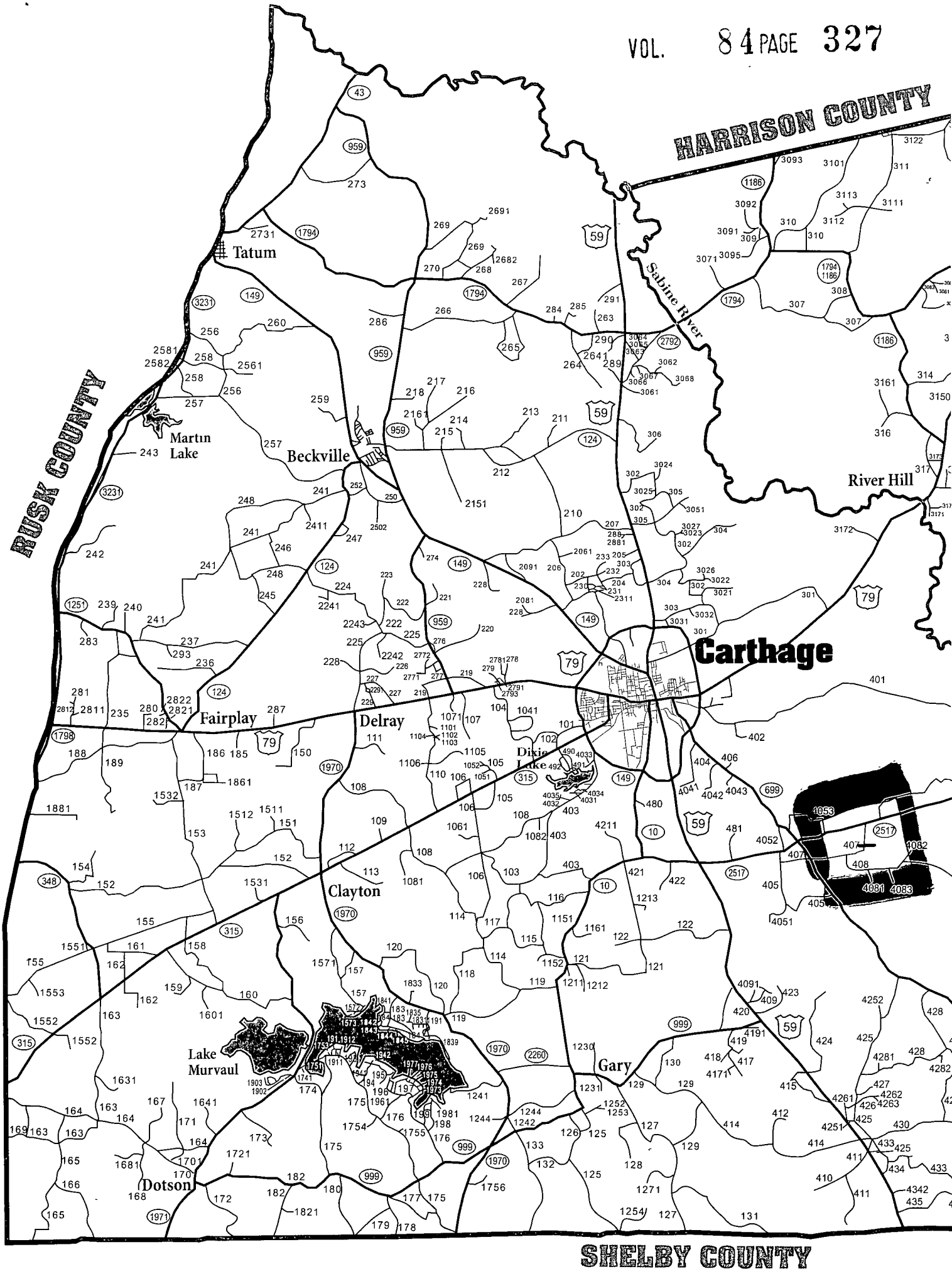
1. All lines are to be installed a minimum of 36 inches below the flow line of the adjacent drainage or barrow ditch.
2. All excavation within the right-of-way and not under surfacing shall be backfilled by tamping in 6 inch horizontal layers. All surplus material shall be removed from the right-of-way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

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

Approved:   
COUNTY JUDGE

COMMISSIONERS:

Precinct #1 Ronnie LaGrone  
Precinct #2 John Gradberg  
Precinct #3 Frank R. Langley, Jr.  
Precinct #4 Dale LaGrone



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:

**9:00AM., MONDAY, JULY 22, 2013**

MARK ENVELOPE

**"BID,(ONE) TON & 1/2 CREW CAB & CHASSIS"**

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.

Any questions concerning this invitation to Bid and specifications should be directed to Kim Goodwin, Road and Bridge Warehouse Coordinator, at (903) 693-3763.

---

SIGNATURE OF BIDDER

**INSTRUCTIONS/TERMS OF CONTRACT**

By order of the Commissioners Court of Panola County, Texas, sealed bids will be received for:

**BID, (ONE) TON & 1/2 CREW CAB & CHASSIS**

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, July 22, 2013**

MARK ENVELOPES:

**"BID, (ONE) TON & 1/2 CREW CAB & CHASSIS"**

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

---

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 **July 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



**EXCEPTIONS / SUBSTITUTIONS:** All bids meeting the intent of this invitation to bid will be considered for award. Bidders taking exception to the specifications, or offering substitutions, shall state these exceptions in the section provided or by attachment as part of the bid. The absence of such a list shall indicate that the bidder has not taken exceptions and shall hold the bidder responsible to perform in strict accordance with the specifications of the invitation. Panola County Commissioners Court reserves the right to accept any and all or none of the exceptions(s) / substitution(s) deemed to be in the best interest of the county.

**DESCRIPTIONS:** Any reference to model and/or make/manufacture used in bid specifications is descriptive, not restrictive. It is used to indicate the type and quality desired. Bids on items of like quality will be considered.

**ADDENDA:** Any interpretations, corrections or changes in this "Invitation To Bid and Specifications" will be made by addenda. Sole issuing authority of addenda shall be vested in Panola. Addenda will be mailed to all who are known to have received a copy of this Invitation To Bid. Bidders shall acknowledge receipt of all addenda.

**BIDS MUST COMPLY** with all federal, state, county and local laws concerning these types of service.

**DESIGN, STRENGTH, QUALITY** of materials must conform to the highest standards of manufacturing practice.

**MINIMUM STANDARDS FOR RESPONSIBLE PROSPECTIVE BIDDERS:** A prospective bidder must affirmatively demonstrate bidder's responsibility. A prospective bidder must meet the following requirements:

1. Have adequate financial resources, or the ability to obtain such resources as required;
2. be able to comply with the required or proposed delivery schedule;
3. Have a satisfactory record of performance;
4. Have a satisfactory record of integrity and ethics;
5. Be otherwise qualified and eligible to receive an award.

Panola County may request representation and other information sufficient to determine bidder's ability to meet these minimum standards listed above.

**REFERENCES:** Panola County may request bidder to supply a list of at least three (3) references where like services/products have been supplied by their firm.

**BIDDER SHALL PROVIDE** with this bid response, all documentation required by this ITB. Failure to provide this information may result in rejection of bid.

---

SIGNATURE OF BIDDER

SUCCESSFUL BIDDER SHALL defend, indemnify and save harmless Panola County and all its officers, agents and employees from all suits, actions, or other claims of any character, name and description brought for or on account of any injuries or damages received or sustained by any person, persons or property on account of any negligent act or fault of the successful bidder, or of any agent, employee, subcontractor or supplier in the execution of, or performance under, any contract which may result from bid award. Successful bidder indemnifies and will indemnify and save harmless Panola County from liability, claim or demand on their part, agents, servants, customers, and/or employees whether such liability, claim or demand arise from event or casualty happening or within the occupied premises themselves or happening upon or in any of the halls, elevators, entrances, stairways or approaches of or to the facilities within which the occupied premises are located. Successful bidder shall pay any judgment with costs which may be obtained against Panola County growing out of such injury or damages.

WAGES: Successful bidder shall pay or cause to be paid, without cost or expense to Panola County, all Social Security, Unemployment and Federal Income Withholding Taxes of all such employees and all such employees shall be paid wages and benefits as required by Federal and/or State Law.

TERMINATION OF CONTRACT: This contract shall remain in effect until contract expires, delivery and acceptance of products and/or performance of services ordered or terminated by either party with a thirty (30) days written notice prior to any cancellation. The successful bidder must state therein the reasons for such cancellation. Panola County reserves the right to award canceled contract to next lowest and best bidder as it deems to be in the best interest of the county.

TERMINATION FOR DEFAULT: Panola County reserves the right to enforce the performance of this contract in any manner prescribed by law or deemed to be in the best interest of the county in the event of breach or default of this contract. Panola County reserves the right to terminate the contract immediately in the event the successful bidder fails to:

1. Meet schedules;
2. Defaults in the payment of any fees; or
3. Otherwise perform in accordance with these specifications.

Breach of contract or default authorizes the county to exercise any of all of the following rights:

1. Panola County may take possession of the assigned premises and any fees accrued or becoming due to date;
2. Panola County may take possession of all goods, fixtures and materials of successful bidder therein and may foreclose its lien against such personal property, applying the proceeds toward fees due or thereafter becoming due.

---

SIGNATURE OF BIDDER

In the event the successful bidder shall fail to perform, keep or observe any of the terms and conditions to be performed, kept or observed, Panola County shall give the successful bidder written notice of such default; and in the event said default is not remedied to the satisfaction and approval of the county within two (2) working days of receipt of such notice by the successful bidder, default will be declared and all the successful bidder's rights shall terminate.

Bidder, in submitting this bid, agrees that Panola County shall not be liable to prosecution for damages in the event that the county declares the bidder in default.

NOTICE: Any notice provided by this bid (or required by Law) to be given to the successful bidder by Panola County shall be conclusively deemed to have been given and received on the next day after such written notice has been deposited in the mail in Carthage, Texas, by Registered or Certified Mail with sufficient postage affixed thereto, addressed to the successful bidder at the address so provided; provided this shall not prevent the giving of actual notice in any other manner.

PATENTS / COPYRIGHTS: The successful bidder agrees to protect Panola County from claims involving infringement of patents and/or copyrights.

CONTRACT ADMINISTRATOR: Under this contract, Panola County may appoint a contract administrator with designated responsibility to ensure compliance with contract requirements. The contract administrator will serve as liaison between Panola County and the successful bidder.

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

INVOICES shall show (a) name and address of successful bidder, (b) Panola County Purchase Order number, and (c) descriptive information as to the item(s) delivered.

PAYMENT will be made upon receipt and acceptance by the county of item(s) ordered and receipt of a valid invoice, in accordance with the State of Texas Prompt Payment Act, Article 601f V.T.C.S. Successful bidder is required to pay subcontractors within ten (10) days.

ITEMS supplied under this contract shall be subject to Panola County's approval. Items found defective or not meeting specifications shall be picked up and replaced by the successful bidder at no expense to the County. If item is not picked up within one (1) week after notification, the item will become a donation to the County for disposition.

SAMPLES: When requested, samples shall be furnished free of expense to Panola County.

---

SIGNATURE OF BIDDER

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 **Kim Goodwin, Road and Bridge Warehouse Coordinator at (903) 693-3763.**

---

SIGNATURE OF BIDDER

**BID, (ONE) TON & 1/2 CREW CAB & CHASSIS**

PANOLA COUNTY IS CURRENTLY ACCEPTING BIDS FOR **ONE (1) TON & 1/2 CREW CAB & CHASSIS** FOR USE BY PANOLA COUNTY ROAD AND BRIDGE DEPT. PCT. 1. THE TRUCK SHOULD MEET THE FOLLOWING SPECIFICATIONS:

1. Truck shall be at least a **2012** model ton and 1/2, crew cab and chassis, 4 wheel drive. (Commonly known as a 550 or a 5500)
2. Engine: No less than 6.7 liters.
3. Transmission: No less than six (6) speed automatic.
4. Axle: Anti-spin rear axle.
5. Misc: Power steering/brakes, a/c; am-fm radio; spare tire/wheel; cruise; manual windows/door locks; no less than 40 gal. fuel capacity.
6. GVWR: No less than 19,500 lbs.
7. Color: White.
8. Warranty: No less than 5 years/60,000 miles on power train.
9. Delivery: Truck shall be ready for pick up within 50 mile radius of Panola County Warehouse no later than **July 26, 2013**.

QUESTIONS CONCERNING THIS BID SHOULD BE DIRECTED TO KIM GOODWIN, ROAD and BRIDGE WAREHOUSE COORDINATOR AT 903-693-3763.

SIGNATURE OF BIDDER \_\_\_\_\_

BID FORM AND CONTRACT

**BID, (ONE) TON & 1/2 CREW CAB & CHASSIS**

TO THE COMMISSIONERS COURT OF PANOLA COUNTY, TEXAS FOR  
FURNISHING AND DELIVERING TO PANOLA COUNTY, TEXAS FOR USE BY  
PANOLA COUNTY ROAD AND BRIDGE DEPT. PCT. 1  
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 and and/or all bids.

**TOTAL PRICE** \$ \_\_\_\_\_

Exceptions to specifications:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_
7. \_\_\_\_\_
8. \_\_\_\_\_
9. \_\_\_\_\_

SIGNATURE OF BIDDER \_\_\_\_\_

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
COMPANY NAME

\_\_\_\_\_  
ADDRESS

\_\_\_\_\_  
CITY STATE ZIP

\_\_\_\_\_  
TELEPHONE NUMBER

\_\_\_\_\_  
DATE

ACCEPTED:

\_\_\_\_\_  
COUNTY JUDGE

\_\_\_\_\_  
DATE

Form #2201 Rev. 10/2011

This space reserved for office  
use

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



## STATEMENT OF OFFICER

## Statement

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

Position to Which Elected/Appointed: Reserve Deputy Sheriff

City and/or County: Panola

## Execution

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

Date: 06-10-13

Travis Curry  
Signature of Officer

Revised 10/2011



Form #2204 Rev. 10/2011

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use

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

**OATH OF OFFICE****Filing Fee: None**

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,

I, Travis Curry, do solemnly swear (or affirm), that I will faithfully  
 execute the duties of the office of Panola County Sheriff's Department Reserve Deputy of  
 the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws  
 of the United States and of this State, so help me God.

Travis Curry  
 Signature of Officer

State of Texas )  
 County of Panola )

Sworn to and subscribed before me  
 this

(seal)

10th day of June, 2013.

David L. Anderson  
 Signature of Notary Public or Other Officer

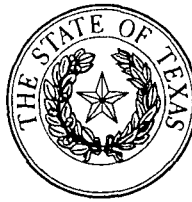
Administering Oath

David L. Anderson  
 Printed or Typed Name

Form #2201 Rev. 10/2011

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use

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



**STATEMENT OF OFFICER**

**Statement**

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

Position to Which Elected/Appointed: Reserve Deputy Sheriff

City and/or County: Panola

**Execution**

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

Date:

6/14/2013

Chadd Gray  
Signature of Officer

Revised 10/2011

Form #2204 Rev. 10/2011

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use

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

**OATH OF OFFICE****Filing Fee: None**

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,

I, Chadd Gray, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of Panola County Sheriff's Department Reserve Deputy Sheriff of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

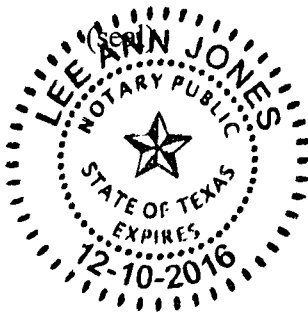
Signature of Officer

A handwritten signature in cursive script, appearing to read "Chadd Gray", written over a horizontal line.

State of Texas )  
 County of Panola )

Sworn to and subscribed before me  
 this

11th day of June, 2013.



Signature of Notary Public or Other Officer  
 Administering Oath

LeeAnn Jones  
 Printed or Typed Name

Form #2201 Rev. 10/2011

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use

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



**STATEMENT OF OFFICER**

**Statement**

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

Position to Which Elected/Appointed: Reserve Deputy Sheriff

City and/or County: Panola

**Execution**

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

Date: 06-10-13

Garrett Wallace  
Signature of Officer

Revised 10/2011

Form #2204 Rev. 10/2011

This space reserved for office  
use

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

**OATH OF OFFICE****Filing Fee: None**

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,

I, Garrett Wallace, do solemnly swear (or affirm), that I will faithfully  
 execute the duties of the office of Panola County Sheriff's Department Reserve Deputy of  
 the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws  
 of the United States and of this State, so help me God.

Garrett Wallace  
 Signature of Officer

State of Texas )  
 County of Panola )

Sworn to and subscribed before me  
 this

(seal)

10th day of June, 2013.

David L. Anderson  
 Signature of Notary Public or Other Officer  
 Administering Oath  
David L. Anderson  
 Printed or Typed Name

**Analysis of the GASB Liability  
Related to  
Post-Retiree Health Benefits  
For Panola County  
As of December 31, 2012**

Prepared by:  
**Jeff Yeatman, ASA, MAAA**

512 328 5854  
email: [jyeatman@gpmonnin.com](mailto:jyeatman@gpmonnin.com)

May 15, 2013

**Analysis of the GASB Liability  
Related to  
Post-Retiree Health Benefits  
For Panola County  
As of December 31, 2012**

**I. Scope**

Panola County (Panola) contracted with G.P. Monnin Consulting, Inc. (GPMC, we, us) to perform an analysis of the liabilities generated by Other Post-Employment Benefits (OPEB) as required by Statement No. 45 of the Governmental Accounting Standards Board (GASB).

**II. Reliances**

In performing the analysis, GPMC relied upon census, premium data, and benefit structures, among other items presented by representatives of Panola County.

GPMC relied upon the data presented and did not perform an independent audit.

**III. Plan Provisions**

Employees who retire at the age of 60 or above with 8 years of TCDRS service are eligible to remain in the plan, and employees who retire with 30 or more years of service are eligible to remain in the plan regardless of their age at retirement. Employees whose attained age and years of TCDRS service combine to equal or exceed 75 are also eligible.

Life insurance coverage is not available to retirees. Dental insurance is on a voluntary basis and is not subsidized by Panola County. Medical benefits are provided through the Texas Association of Counties Insurance Pool (TAC). The retiree rate as of the date of this valuation was 815.41, and the rate for the spouse of a retiree was 447.30.

In 2007, Panola County established an irrevocable trust for the purpose of funding the County's retiree medical insurance obligations. The entire cost of the retiree's medical insurance coverage is currently paid from the funds in this trust, but no direct subsidy of the spouse's coverage is provided.

**IV. GASB**

The Government Accounting Standards Board published Statement No. 45 regarding the accounting and financial reporting by employers for post employment benefits other than pensions. This document gives guidance regarding the methods and timing for reporting.

The effect of Statement No. 45 is to cause the cost of retiree benefits to be paid for during the working lifetime of the employees. This requires pre-funding or accruing of a liability. At the outset, there will be an initial unfunded liability. There will also be an annual required contribution to the plan which in general is the normal cost for the year and a component for the amortization of the unfunded liability. The unfunded liability is generally funded over a period not to exceed 30 years.

An actuarial valuation is required at least biennially for plans with total membership of 200 or more and at least triennially for plans with total membership of fewer than 200. Certain "shortcut" rules are available for plans with membership less than 100.

The benefits pre-funded are post employment healthcare benefits including medical, dental, vision, hearing, and other health related benefits. Other forms of post employment benefits – for example life insurance, disability, long-term care, and other benefits – when provided separately from a defined benefit pension plan – are also funded.

A key provision in the GASB regulation relates to implicit subsidies. An example of an implicit subsidy would be a situation where the plan provides that an employee reimburse the plan at 100% of the blended cost, not the actual cost. For example, if the plan purchases insurance from an insurance company to provide the medical benefits at an average cost of 200 per employee where this 200 is paid for by all active and retired employees, a subsidy may occur. The actual underlying cost might be 150 for a 25-year-old employee and 400 for a 50-year-old employee. When a person retires, and the company provides retiree health benefits, and charges at the **blended** rate, it is easy to see that the retiree is not paying his full share of the cost. In the example above, the actual cost for a 50 year old is 400 but he is reimbursing only 200. Thus, there is a subsidy and the value of this subsidy needs to be pre-funded during the working lifetime of the employee.

GASB requires that the liabilities be separately calculated for active employees and for currently retired employees.

## **V. Assumptions**

The assumptions outlined in this analysis are attached as Appendix A.

It is intended that these assumptions be the assumptions of Panola County. It is GPMC's role to discuss the assumptions with Panola County, but it is the ultimate responsibility of Panola County to make the appropriate assumptions for valuing the liability.

Medical inflation is taken at 10% for pre-Medicare and 8% for post-Medicare, with both rates grading down to 5% in the ultimate.



Panola County did not provide a lapse study. For the 12/31/06 analysis, Panola County provided the year-end census data and terminations for a 3-year period. GPMC analyzed the census data and developed its own set of lapse assumptions. For each subsequent analysis, Panola County provided a list of employees that terminated in the prior year. GPMC has monitored the lapse assumptions by applying the assumed lapse rates to the census information and comparing the expected terminations to the actual terminations. The resulting expected terminations have matched reasonably well with the actual terminations, and GPMC has chosen to leave the lapse assumptions unchanged. GPMC believes that these lapse assumptions are reasonable but Panola County should review these assumptions to determine if they agree. Rates of retirement were similarly derived from the data provided by Panola County.

Rates of disability were derived from a Society of Actuaries study. These were not tested against Panola County experience.

Mortality was taken as the 83 GAM Table sex distinct.

According to GASB, "the investment return assumption (discount rate) should be the estimated long term investment yield on the investments that are expected to be used to finance the payment of benefits, with consideration given to the nature and mix of current and expected investments." Panola County funded a Trust during 2007. The Trust is currently invested in short term CDs earning less than 2%. Since Panola is invested in short term instruments, as of the writing of this report, and intends to remain in short term instruments, the appropriate interest rate should be an estimate of the rates that can be earned on short term investments in the future. GPMC reviewed increases in the CPI Index as well as interest rates related to six month CDs and one-year treasuries. An assumption that the CPI Index grows at long term rate of 2½ to 3% per year is appropriate. Reviewing historical data, the spread above the increase in CPI Index for one-year treasuries is approximately 200 basis points. This would lead to an interest assumption of 4½% over the long term. However, in low interest rate environments the spread between the Treasury and inflation tends to be smaller, and in all interest rate environments it tends to fluctuate fairly dramatically. In performing this analysis in previous years, GPMC and Panola agreed upon a 4.5% investment return assumption. However, considering the current economic environment, GPMC feels that 4.0% is a more appropriate rate.

Following discussions with Panola in 2012, the decision to use a 4.0% interest assumption was made.

The Texas Association of Counties Insurance Pool (TAC) is a large self-funded pool, but the rates that a specific group within the pool pays are based upon a blend of the experience of the pool and the experience of that group. This blend is based on the credibility of the specific group's experience. TAC then provides a rate to that group similar to an insurance company providing a rate to a fully insured group. For this reason, GPMC chose to treat Panola County as if it was a fully insured group. GPMC makes the assumption that TAC is appropriately pricing the benefits on a blended basis. GPMC then "unblends" these rates to determine

the true cost by age. This was straightforward since GPMC had Panola County's census and GPMC has a set of age/sex factors to unblend the rates and generate the same overall average cost. The end result is a table of rates by age that reflect the underlying increase in cost by age. To accomplish this, GPMC coded a proxy plan similar to Panola's plan into its Maraon Group Medical Rating Manual. GPMC noted that the employee rates were higher than the Maraon Manual rates and the spouse rates were lower. GPMC derived a factor to apply to the Maraon data to reproduce in total the employee and spouse rates.

Appendix B shows the unblended rates by age.

GPMC assumed that the percentage of the actual retiree premium paid by the retiree would remain constant. Panola County has a policy in place that requires the retiree to pay the difference between the premium applicable to a retiree not covered by Medicare and the premium applicable to a retiree who has Medicare coverage. Under the current insurance plan, there is no difference between these two rates. GPMC used the assumption that the current rate structure would not change to include a separate rate for retirees with Medicare coverage.

#### **VI. Census**

The census utilized in the analysis is attached as Appendix C.

#### **VII. Actuarial Method**

GASB allows for a choice of actuarial methods. The method utilized is the unit credit method. The allocation of the total liability into accrued and future was based upon a straight years of service ratio. The retirement age used assumes a weighted average expected retirement age based on termination rate assumptions.

The accrued liability as of 12/31/12 was assumed to be amortized on a closed basis over a 24-year period.

**VIII. Results**

The following results were calculated using the 4.0% interest assumption.

12/31/2012	Liability (Actuarial Present Value)			Annual Cost		
Category	Past Service	Future	Total	Amortization of Unfunded Past Service	Normal Cost	Total
Active Employees	7,675,087	7,494,505	15,169,592		672,636	672,636
Retirees	7,669,709	-	7,669,709			
Total	15,344,796	7,494,505	22,839,301	-	672,636	672,636
Assets in Trust	16,010,904					
Unfunded Past Service	-					

The left side of the chart provides the Actuarial Present Value of benefits. This is the **total liability**, but it does not yet need to be booked. The right side of the chart provides the **annual cost** to fund for the benefits.

Reviewing the Actuarial Present Value, the chart is broken into past service, future service, and total. The past service is also referred to as accrued service. The split between the accrued liability and future liability is based upon the ratio of years of service performed and total expected years of service on an employee by employee basis. You will note that on retired employees, the entire cost is allocated to past service since they are retired.

The right side of the chart, showing the annual cost or the Annual Required Cost, is also broken into past service, future and total. GASB allows the unfunded liability to be amortized over a period not greater than 30 years, decreasing yearly. The amortization period used in the results above was 24 years.

The normal cost is the estimated cost next year to provide for the benefits earned by active employees next year.

The sum of the past service annual cost and the normal cost is the total cost required for the year. The total as of 12/31/12 is 672,636. This equates to a percentage of 10.14% of Panola's 2013 budgeted payroll of 6,630,265. Since the accrued liability for past service is fully funded, the normal cost element only is also 10.14% of the budgeted payroll for 2013.

**IX. Development of the Net OPEB Obligation/(Asset)**

The following chart shows the development of the net OPEB asset. This section includes information to be used in Panola County's financial statement as of 12/31/12.

<b>Development of Net OPEB Obligation/(Asset)</b>	
(1) Normal Cost	661,237
(2) Accrued Actuarial Liability as of 12/31/11	14,058,743
(3) Beginning Assets	14,590,761
(4) Unfunded Accrued Liability (UAL) as of 12/31/11	(532,018)
(5) Net OPEB Obligation as of 12/31/11	(10,737,030)
(6) Amortization Period	25
(7) Amortization of UAL	(32,746)
(8) Annual Required Contribution (ARC) (1 + 7)	628,491
(9) Interest on Prior Year OPEB Obligation	(429,481)
(10) Amortization of Prior Year OBEB Obligation	(660,864)
(11) Annual OPEB Cost ( 8 + 9 - 10)	859,874
(12) Employer Pay-As-You-Go Cost	-
(13) Employer Contributions to Trust (Prefunding)	1,790,318
(14) Total Employer Contributions (12 + 13)	1,790,318
(15) Change in Net OPEB Obligation/(Asset) During Year (11 - 14)	(930,444)
(16) Net OPEB Obligation/(Asset) as of 12/31/12	(11,667,474)

GPMC is available to discuss the results.

05151301JY032

## Appendix A

## Panola County - Retiree Medical Assumptions

Latest benefit age	119
Medicare age	65

Medical Inflation		Pre-Medicare	Post-Medicare
Year	1	10.0%	8.0%
	2	9.5%	7.7%
	3	9.0%	7.4%
	4	8.5%	7.1%
	5	8.0%	6.8%
	6	7.5%	6.5%
	7	7.0%	6.2%
	8	6.5%	5.9%
	9	6.0%	5.6%
	10	5.5%	5.3%
	11	5.0%	5.0%
	12	5.0%	5.0%
	13	5.0%	5.0%
	14	5.0%	5.0%
	15+	5.0%	5.0%

Beginning pre medicare cost	815.41	Employee
Beginning post medicare cost	815.41	Employee
Beginning pre medicare cost	447.30	Spouse
Beginning post medicare cost	447.30	Spouse

Annual Termination Rates (Lapse with no benefits)					
Attained age less than 50			Attained Age	50	2.5%
Duration	1	20.0%	greater than or	51	2.5%
	2	10.0%	equal to 50	52	2.5%
	3	9.0%		53	2.5%
	4	8.0%		54	2.5%
	5	5.0%		55	2.5%
	6	4.0%		56	2.5%
	7	3.0%		57	2.5%
	8	3.0%		58	2.5%
	9	3.0%		59	2.5%
	10	2.0%		60	2.5%
	11	2.0%		61	2.5%
	12	2.0%		62	2.5%
	13	2.0%		63	2.5%
	14	2.0%		64	2.5%
	15+	2.0%			

<b>Rates of Retirement</b>	0	0.0%
	36	0.0%
	37	0.0%
	38	0.0%
	39	0.0%
	40	0.0%
	41	0.0%
	42	0.0%
	43	0.0%
	44	0.0%
	45	4.5%
	46	4.5%
	47	4.5%
	48	4.5%
	49	4.5%
	50	4.5%
	51	4.5%
	52	4.5%
	53	4.5%
	54	4.5%
	55	4.5%
	56	4.5%
	57	4.5%
	58	4.5%
	59	4.5%
	60	10.0%
	61	15.0%
	62	20.0%
	63	20.0%
	64	20.0%
	65	100.0%
	66	100.0%
	67	100.0%
	68	100.0%
	69	100.0%
	70	100.0%

<b>Rates of Disability</b>	15	0.020%	43	0.080%
	16	0.020%	44	0.080%
	17	0.020%	45	0.140%
	18	0.020%	46	0.140%
	19	0.020%	47	0.140%
	20	0.020%	48	0.140%
	21	0.020%	49	0.140%
	22	0.020%	50	0.140%
	23	0.020%	51	0.140%
	24	0.020%	52	0.140%
	25	0.050%	53	0.140%
	26	0.050%	54	0.140%
	27	0.050%	55	0.380%
	28	0.050%	56	0.380%
	29	0.050%	57	0.380%
	30	0.050%	58	0.380%
	31	0.050%	59	0.380%
	32	0.050%	60	0.380%
	33	0.050%	61	0.380%
	34	0.050%	62	0.380%
	35	0.080%	63	0.380%
	36	0.080%	64	0.380%
	37	0.080%	65	0.130%
	38	0.080%	66	0.130%
	39	0.080%	67	0.130%
	40	0.080%	68	0.130%
	41	0.080%	69	0.130%
	42	0.080%	70	0.130%

**Mortality**  
83GAM Sex Distinct

**Interest Discount** 4.00%

**Appendix B**



## Panola County - Medical Costs by Age

Age	Male EE	Female EE	Male Spouse	Female Spouse
15	314.30	493.20	290.79	487.58
16	314.30	493.20	290.79	487.58
17	314.30	493.20	290.79	487.58
18	314.30	493.20	290.79	487.58
19	314.30	493.20	290.79	487.58
20	314.30	493.20	290.79	487.58
21	314.30	493.20	290.79	487.58
22	314.30	493.20	290.79	487.58
23	314.30	493.20	290.79	487.58
24	314.30	493.20	290.79	487.58
25	314.30	493.20	290.79	487.58
26	314.30	493.20	290.79	487.58
27	314.30	493.20	290.79	487.58
28	326.76	503.05	304.49	498.41
29	339.22	512.90	318.20	509.25
30	351.68	522.75	331.91	520.08
31	364.14	532.60	345.61	530.92
32	376.60	542.45	359.32	541.76
33	395.00	552.30	379.55	552.59
34	413.39	562.15	399.79	563.43
35	431.79	572.00	420.02	574.26
36	450.18	581.85	440.26	585.10
37	468.58	591.70	460.49	595.93
38	483.35	602.85	476.74	608.20
39	498.13	614.01	493.00	620.47
40	512.90	625.16	509.25	632.74
41	527.68	636.32	525.50	645.01
42	542.45	647.47	541.76	657.28
43	564.76	675.72	566.30	688.35
44	587.07	703.96	590.84	719.42
45	609.38	732.21	615.38	750.49
46	631.69	760.45	639.92	781.56
47	654.00	788.70	664.46	812.63
48	687.46	806.38	701.27	832.08
49	720.93	824.06	738.08	851.53
50	754.39	841.73	774.89	870.97
51	787.85	859.41	811.70	890.42
52	821.32	877.09	848.51	909.87
53	854.78	895.78	885.33	930.43
54	888.25	914.47	922.14	950.98
55	921.71	933.16	958.95	971.54
56	955.17	951.85	995.76	992.10
57	988.64	970.54	1,032.57	1,012.66
58	1,036.88	997.05	1,085.63	1,041.83
59	1,085.12	1,023.57	1,138.70	1,071.00
60	1,133.35	1,050.09	1,191.76	1,100.17

## Panola County - Medical Costs by Age

Age	Male EE	Female EE	Male Spouse	Female Spouse
61	1,181.59	1,076.61	1,244.83	1,129.34
62	1,229.83	1,103.13	1,297.89	1,158.51
63	1,273.61	1,150.52	1,346.04	1,210.64
64	1,317.38	1,197.91	1,394.19	1,262.78
65	339.19	339.19	339.19	339.19
66	344.23	344.23	344.23	344.23
67	349.27	349.27	349.27	349.27
68	356.13	356.13	356.13	356.13
69	363.00	363.00	363.00	363.00
70	369.87	369.87	369.87	369.87
71	376.73	376.73	376.73	376.73
72	383.61	383.61	383.61	383.61
73	388.45	388.45	388.45	388.45
74	393.30	393.30	393.30	393.30
75	398.14	398.14	398.14	398.14
76	402.98	402.98	402.98	402.98
77	407.83	407.83	407.83	407.83
78	409.93	409.93	409.93	409.93
79	412.03	412.03	412.03	412.03
80	414.12	414.12	414.12	414.12
81	416.23	416.23	416.23	416.23
82	418.33	418.33	418.33	418.33
83	420.47	420.47	420.47	420.47
84	422.64	422.64	422.64	422.64
85	424.81	424.81	424.81	424.81
86	427.00	427.00	427.00	427.00
87	429.22	429.22	429.22	429.22
88	431.44	431.44	431.44	431.44
89	433.70	433.70	433.70	433.70
90	435.96	435.96	435.96	435.96
91	438.25	438.25	438.25	438.25
92	440.55	440.55	440.55	440.55
93	442.87	442.87	442.87	442.87
94	445.21	445.21	445.21	445.21
95	447.56	447.56	447.56	447.56
96	449.94	449.94	449.94	449.94
97	452.34	452.34	452.34	452.34
98	454.74	454.74	454.74	454.74
99	454.74	454.74	457.19	457.19

## Appendix C

## Active Employees - Medical Coverage

EE #	Hire date	Employee DOB	Employee Gender	Spouse DOB	Spouse Gender	Spouse Coverage?	Prior Service Years	Prior Service Months
1	07/01/88	08/23/64	F			N	0	0
2	09/04/12	06/30/79	F			N	0	0
3	11/13/08	09/30/66	F			N	0	0
4	07/01/06	11/18/72	M			N	0	0
5	02/02/92	09/22/59	M			N	0	0
6	02/01/80	11/04/41	M			N	0	0
7	02/01/03	10/12/56	M			N	0	0
8	04/26/95	01/09/61	M			N	0	0
9	11/06/97	08/03/61	M			N	0	0
10	12/28/89	03/08/67	M			N	0	0
11	10/09/00	07/19/68	F			N	0	0
12	05/23/12	02/16/83	F			N	0	0
13	12/01/88	01/15/56	M			N	0	0
14	03/04/06	04/15/47	M			N	0	0
15	02/03/95	02/28/57	M			N	0	0
16	04/11/02	05/11/56	M			N	0	0
17	05/25/07	01/13/84	M			N	0	0
18	06/03/09	09/24/78	F			N	0	0
19	07/07/11	08/23/77	F			N	0	0
20	01/14/06	09/25/70	F			N	5	4
21	05/10/00	11/18/69	M			N	0	0
22	04/14/05	07/14/84	M			N	0	0
23	05/13/96	10/09/64	M			N	0	0
24	08/01/85	12/17/61	M			N	0	0
25	12/02/92	07/25/64	F			N	0	0
26	10/11/10	08/20/64	F			N	0	0
27	12/01/73	04/16/51	F			N	0	0
28	03/14/01	07/01/71	F			N	0	0
29	08/15/84	06/21/63	M			N	0	0
30	04/30/11	04/05/78	M			N	0	0
31	11/08/01	02/01/67	M			N	0	0
32	07/23/12	11/06/75	M			N	0	0
33	09/04/97	04/25/65	M			N	0	0
34	05/06/99	05/06/73	F			N	0	0
35	11/06/01	04/10/74	M			N	0	0
36	06/06/96	04/03/72	F			N	0	0
37	07/12/92	02/21/72	M			N	0	0
38	03/18/03	04/14/80	F			N	0	0
39	11/08/07	06/29/84	F			N	0	0
40	07/02/03	03/27/71	F			N	0	0
41	05/03/06	05/18/80	F			N	0	0
42	02/01/99	07/27/48	M	04/29/64	F	Y	0	0
43	10/26/08	05/17/62	F	08/17/62	M	Y	4	3
44	01/09/12	01/19/64	F	06/30/62	M	Y	0	0
45	05/19/00	11/30/80	F	09/29/80	M	Y	0	0
46	02/01/03	08/27/53	M	01/22/58	F	Y	13	12

## Active Employees - Medical Coverage

EE #	Hire date	Employee DOB	Employee Gender	Spouse DOB	Spouse Gender	Spouse Coverage?	Prior Service Years	Prior Service Months
47	09/07/95	04/25/62	F	07/27/60	M	Y	0	0
48	03/19/11	04/27/68	F	05/19/63	M	Y	0	0
49	04/26/07	03/16/44	M			N	0	0
50	02/01/03	08/14/50	M			N	0	0
51	07/02/03	07/28/57	M			N	0	0
52	09/26/93	01/18/71	F			N	0	0
53	05/03/00	04/06/58	M			N	0	0
54	12/01/09	02/23/53	M			N	0	0
55	01/21/08	10/31/69	F			N	0	0
56	01/01/99	10/22/56	M			N	0	0
57	02/01/11	11/24/63	F			N	0	0
58	09/30/99	06/23/58	F			N	0	0
59	11/29/09	02/15/88	M			N	0	0
60	10/05/95	04/29/72	F			N	0	0
61	10/14/04	06/01/45	M			N	0	0
62	09/24/11	03/20/78	F			N	0	0
63	05/01/12	12/22/63	F			N	0	0
64	05/20/87	03/31/58	F			N	0	0
65	03/05/07	07/23/84	F			N	0	0
66	01/10/12	04/18/65	M			N	0	0
67	08/20/99	02/06/54	F			N	0	0
68	05/31/09	02/17/87	M			N	0	0
69	12/15/04	06/05/60	F			N	0	0
70	06/12/12	07/05/90	M			N	0	0
71	12/05/11	01/17/91	M			N	0	0
72	02/01/96	06/01/61	F			N	0	0
73	04/02/92	03/01/66	M			N	0	0
74	09/11/97	12/05/54	M			N	0	0
75	05/11/10	09/06/86	F			N	0	0
76	09/19/10	09/11/85	F			N	0	0
77	06/14/11	05/20/56	M			N	0	0
78	04/19/10	11/05/82	M			N	0	0
79	12/27/09	11/18/73	F			N	0	0
80	02/01/05	06/06/61	M			N	0	0
81	07/18/03	11/23/57	F			N	0	0
82	06/17/04	08/29/56	F			N	0	0
83	06/01/89	12/18/62	M			N	0	0
84	08/15/06	01/20/83	M			N	0	0
85	04/07/05	04/29/44	M			N	0	0
86	09/27/10	07/24/65	M			N	0	0
87	03/25/09	06/22/89	M			N	0	0
88	02/02/09	09/23/86	F			N	0	0
89	10/23/06	01/23/63	F			N	0	0
90	04/22/99	09/14/60	F			N	0	0
91	06/01/07	09/17/79	M			N	0	0
92	10/13/09	02/27/76	M			N	0	0

## Active Employees - Medical Coverage

EE #	Hire date	Employee DOB	Employee Gender	Spouse DOB	Spouse Gender	Spouse Coverage?	Prior Service Years	Prior Service Months
93	10/11/00	05/28/39	M			N	0	0
94	06/29/10	05/30/60	M			N	0	0
95	04/05/07	11/24/47	F			N	0	0
96	05/16/05	04/09/69	F			N	0	0
97	11/03/08	09/04/71	F			N	3	2
98	04/02/02	07/03/79	M			N	0	0
99	08/18/96	09/21/48	F			N	0	0
100	12/01/95	02/18/59	F			N	0	0
101	10/23/08	08/14/87	F			N	0	0
102	10/30/95	12/22/49	M			N	0	0
103	12/28/10	03/03/84	F			N	0	0
104	05/15/00	09/09/53	F			N	0	0
105	02/01/03	08/12/58	M			N	0	0
106	10/18/00	04/08/78	M			N	0	0
107	02/01/07	06/06/76	F			N	0	0
108	05/29/08	08/30/67	M			N	0	0
109	05/30/12	09/27/74	M			N	0	0
110	02/19/99	09/19/47	F			N	0	0
111	05/30/07	02/27/67	F			N	0	0
112	01/16/98	11/28/54	F			N	0	0
113	05/25/11	12/02/74	M			N	0	0
114	11/07/12	08/31/57	M			N	0	0
115	07/01/91	11/11/53	M			N	0	0
116	03/01/10	05/30/83	M			N	0	0
117	02/19/11	07/21/85	M			N	0	0
118	11/05/11	01/27/92	M			N	0	0
119	11/03/05	03/08/56	M			N	0	0
120	05/02/09	09/23/74	F			N	0	0
121	07/01/11	07/06/92	M			N	0	0
122	02/01/01	08/13/34	M			N	0	0
123	06/01/92	09/01/71	M			N	0	0
124	10/25/02	11/14/77	M			N	0	0
125	10/18/11	09/06/58	F			N	0	0
126	04/07/00	05/16/73	M			N	0	0
127	12/13/06	12/09/48	F			N	0	0
128	09/25/02	10/14/59	F			N	0	0
129	12/15/09	04/26/89	F			N	0	0
130	07/30/06	05/23/50	F			N	0	0
131	09/20/11	09/23/67	F			N	0	0
132	06/25/09	01/13/91	M			N	0	0
133	04/01/12	12/30/93	M			N	0	0
134	05/02/07	01/29/75	M			N	0	0
135	05/31/09	03/14/67	F			N	0	0
136	02/29/08	07/29/57	M			N	0	0
137	06/09/95	01/04/55	F			N	0	0
138	11/10/06	02/17/44	F			N	0	0

## Active Employees - Medical Coverage

EE #	Hire date	Employee DOB	Employee Gender	Spouse DOB	Spouse Gender	Spouse Coverage?	Prior Service Years	Prior Service Months
139	02/14/12	03/01/73	M			N	0	0
140	01/05/06	09/22/60	F			N	0	0
141	01/18/11	12/09/68	M			N	0	0
142	04/02/12	07/28/68	F			N	0	0
143	04/07/05	01/13/52	M			N	0	0
144	05/20/11	10/28/92	M			N	0	0
145	04/24/12	01/17/74	M			N	0	0
146	05/17/00	02/07/66	F			N	0	0
147	09/01/03	06/10/48	M			N	0	0
148	03/05/07	05/06/50	M	09/10/57	F	Y	0	0
149	05/30/01	06/19/53	M	08/10/62	F	Y	0	0
150	06/15/75	08/18/53	M	08/30/59	F	Y	0	0
151	03/10/09	06/20/53	M	01/12/53	F	Y	0	0
152	11/14/96	10/06/55	M	02/20/61	F	Y	0	0
153	04/23/04	03/17/49	M	12/16/49	F	Y	0	0
154	11/18/93	02/15/51	M	08/03/59	F	Y	0	0
155	07/04/90	03/17/61	F	06/13/58	M	Y	0	0
156	11/13/98	07/15/55	M	12/13/54	F	Y	0	0
157	02/15/11	05/30/57	M	04/09/60	F	Y	0	0
158	09/15/88	02/14/55	F	09/15/52	M	Y	0	0
159	06/21/03	12/28/56	M	12/25/59	F	Y	0	0
160	02/01/89	07/15/52	M	11/13/49	F	Y	0	0
161	03/13/12	09/01/50	M	03/02/53	F	Y	0	0
162	07/15/04	05/05/45	M	10/29/39	F	Y	0	0
163	10/25/89	02/16/43	F	10/23/42	M	Y	0	0
164	08/01/93	01/16/55	F	08/03/50	M	Y	0	0
165	11/23/07	12/03/51	M	06/24/46	F	Y	0	0
166	05/03/06	09/12/48	M	10/05/48	F	Y	0	0
167	02/14/12	09/14/55	F	10/28/68	M	Y	0	0
168	06/03/07	11/08/62	F	11/02/57	M	Y	0	0

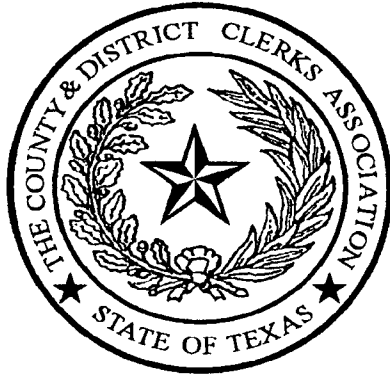
## Retirees - Medical Coverage

Retiree#	Retiree DOB	Retiree Gender	Spouse DOB	Spouse Gender	Spouse Coverage?
1	01/03/30	M			N
2	08/03/43	F			N
3	06/21/38	M			N
4	07/14/44	M			N
5	10/19/44	F			N
6	07/08/55	M			N
7	01/06/39	M			N
8	08/14/50	M			N
9	04/07/48	F			N
10	07/07/48	M			N
11	10/04/49	M			N
12	02/03/41	M			N
13	09/26/32	F			N
14	05/06/46	M			N
15	04/13/46	F			N
16	07/27/41	F			N
17	03/17/38	M			N
18	02/12/39	M			N
19	07/15/47	F			N
20	01/03/37	M			N
21	01/18/49	M			N
22	04/01/38	M			N
23	11/10/52	F			N
24	12/21/56	F			N
25	11/27/53	F			N
26	08/11/43	F			N
27	06/07/37	M			N
28	03/20/30	F			N
29	10/02/34	F			N
30	04/10/33	F			N
31	06/15/27	M			N
32	01/22/51	F			N
33	12/04/52	F			N
34	03/17/50	M			N
35	08/19/53	M			N
36	03/20/39	F			N
37	07/31/35	M			N
38	04/06/38	F			N
39	08/08/57	F			N
40	04/28/45	F			N
41	02/23/27	F			N
42	06/16/34	M			N
43	05/31/48	F			N
44	10/14/37	F			N
45	09/18/51	M			N
46	01/20/49	M			N



## Retirees - Medical Coverage

Retiree#	Retiree DOB	Retiree Gender	Spouse DOB	Spouse Gender	Spouse Coverage?
47	09/08/41	M			N
48	05/29/29	M			N
49	08/04/41	M			N
50	10/20/51	M			N
51	09/14/34	M			N
52	06/05/28	F			N
53	07/05/29	M			N
54	05/08/52	F			N
55	02/28/44	M			N
56	11/14/52	M			N
57	05/22/35	M			N
58	01/09/45	F			N
59	01/21/45	F			N
60	02/22/43	M			N
61	06/29/46	M			N
62	08/02/30	F			N
63	03/05/57	M			N
64	10/15/57	M	12/09/56	F	Y
65	04/08/36	M	07/10/40	F	Y
66	04/05/42	M	08/30/48	F	Y
67	11/29/45	M	11/22/43	F	Y
68	08/02/53	F	10/12/52	M	Y
69	09/04/39	M	12/21/39	F	Y
70	10/14/35	F			N



# COUNTY & DISTRICT CLERKS' ASSOCIATION OF TEXAS

Certificate of Completion Awarded to

Clara Jones  
Panola, County Clerk

*For completing the required 20 Hours of Continuing Education for 2012 as prescribed in  
Section 51.605 of the Texas Government Code.*

*In witness therefore, recognition is hereby made this January 2013.*

A cursive signature of Sheri Woodfin.

Sheri Woodfin, President

A cursive signature of Teresa Kiel.

Teresa Kiel, Vice President

# **AIA® Document G704™ – 2000**

## Certificate of Substantial Completion

**PROJECT:**

(Name and address)

Sammy Brown Library Adaptive Reuse  
321 S. Market Street,  
Carthage, Texas 75633

**TO OWNER:**

(Name and address)

Panola County, Texas  
110 S. Sycamore, Room 216A  
Carthage, Texas 75633

**PROJECT NUMBER:** 1107/**CONTRACT FOR** Construction Management  
at Risk**CONTRACT DATE:** August 13, 2012**TO CONTRACTOR:**

(Name and address)

J.E. Kingham Construction Co.  
312 Old Tyler Road  
Nacogdoches, TX 75961

OWNER ☒ARCHITECT ☒CONTRACTOR ☒FIELD ☐OTHER ☐**PROJECT OR PORTION OF THE PROJECT DESIGNATED FOR PARTIAL OCCUPANCY OR USE SHALL INCLUDE:**

The entire Project

The Work performed under this Contract has been reviewed and found, to the Architect's best knowledge, information and belief, to be substantially complete. Substantial Completion is the stage in the progress of the Work when the Work or designated portion is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use. The date of Substantial Completion of the Project or portion designated above is the date of issuance established by this Certificate, which is also the date of commencement of applicable warranties required by the Contract Documents, except as stated below.

**Warranty**

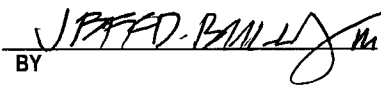
No exceptions.

**Date of Commencement**

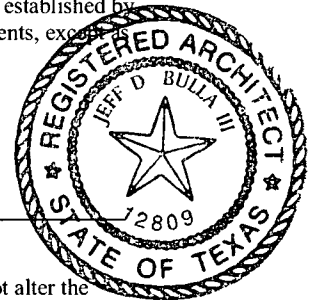
Pro Forma Architecture, Inc.

**ARCHITECT**

BY



May 30, 2013

**DATE OF ISSUANCE**

A list of items to be completed or corrected is attached hereto. The failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents. Unless otherwise agreed to in writing, the date of commencement of warranties for items on the attached list will be the date of issuance of the final Certificate of Payment or the date of final payment.

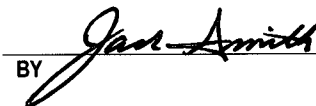
**Cost estimate of Work that is incomplete or defective:** \$ To be determined

The Contractor will complete or correct the Work on the list of items attached hereto within Thirty (30) days from the above date of Substantial Completion.

J.E. Kingham Construction Co.

**CONTRACTOR**

BY

**DATE**

6-10-13

The Owner accepts the Work or designated portion as substantially complete and will assume full possession at 8 AM (time) on May 30, 2013 (date)

Panola County, Texas

**OWNER**

BY

**DATE**

6-14-13

The responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work and insurance shall be as follows

(Note: Owner's and Contractor's legal and insurance counsel should determine and review insurance requirements and coverage.)

Owner shall assume full responsibility on May 30, 2013.



National Bond Ctr  
310 E 96<sup>th</sup> Street  
Indianapolis, IN 46240  
888-844-2663 FAX 866-547-4883  
[bonds@libertymutual.com](mailto:bonds@libertymutual.com)

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

**Agent Telephone:** 903-693-3831

**Bond Number:** 32S162838

**Cross Reference:** 65936540000

SHELBY ALMEIDA  
Attn: PANOLA COUNTY/COUNTY COURTHOUSE  
COUNTY AUDITORS 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: August 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)



### CONTINUATION CERTIFICATE

To be attached to and form a part of surety bond number 32S162838 (the "Bond"), cross reference bond number 65936540000, for RESERVE DEPUTY  
dated the 1st day of August, 2008, in the penal sum of \$ 2,000.00 issued by  
AMERICAN STATES INSURANCE COMPANY as surety (the "Surety"), on behalf of  
SHELBY ALMEIDA 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  
August, 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 5th day of May, 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

VOL. 84 PAGE 368

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED  
06-24-2013

  
David L. Anderson,  
County Judge

NAME: James Ferris  
POSITION: Investigator  
DEPARTMENT: Panola County Sheriff's office  
DATE: 6-12-13

CONFERENCE: Investigating Violent Crime Scenes  
LOCATION: Kilgore, Tx  
DATES: July 15 to July 17  
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? none

How much of your requirements have been met already, not counting this conference?  
345

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 Free class

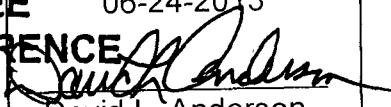
Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Applicable training  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

06-24-2013

  
David L. Anderson,  
County Judge

NAME: Mitsy Owens  
POSITION: Reserve Deputy  
DEPARTMENT: Panola County Sheriff's Office  
DATE: 6-12-13

CONFERENCE: Investigating Violent Crime Scenes  
LOCATION: Kilgore, Tx  
DATES: July 15 to July 17  
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? 24

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

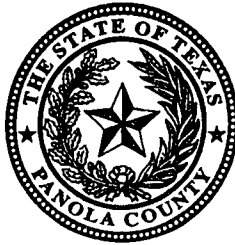
8

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 Free class

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



**KEN HILL**  
*Assistant District Attorney*

**KEVIN JONES**  
*Criminal Investigator*

123rd JUDICIAL DISTRICT  
PANOLA COUNTY, TEXAS

COUNTY COURT AT LAW  
PANOLA COUNTY, TEXAS

**DANNY BUCK DAVIDSON**  
*Criminal District Attorney*

June 13, 2013

Panola County Commissioner's Court

Dear Sirs:

This letter is to request that I be approved for attendance and expenses to attend the 2013 Legislative Update Seminar in Henderson, on the afternoon of August 15, 2013.

This seminar is necessary to complete my CLE for the year.

Sincerely,

A handwritten signature in black ink, appearing to read "Danny Buck Davidson", is written over a horizontal line.

Danny Buck Davidson


DBD:je



PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE  
AT A CONFERENCE

APPROVED

06-24-2013

  
David L. Anderson,  
County Judge

NAME:

Danny Buck Davidson

POSITION:

Criminal D.A.

DEPARTMENT:

Panola Co. Criminal D.A.

DATE:

6-13-13

CONFERENCE:

2013 Legislative Update

LOCATION:

Henderson, Tx

DATES:

8/15/13 to 8/15/13

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

1/2

Does the conference meet your educational requirements for the year?

no.  
~~yes~~

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

3 hours

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

don't know for sure

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?

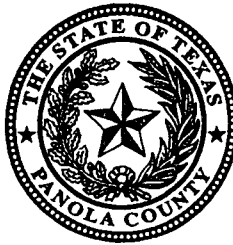
yes

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

This is a brief summary of what our State legislature has done while in session. We are taught what the new laws that take effect on 9/1/13 really are. This gives us a heads-up + about 2 months to gear up + go forward to follow the new laws. I have never missed this seminar due to its value.

**KEN HILL**  
*Assistant District Attorney*

**KEVIN JONES**  
*Criminal Investigator*



123rd JUDICIAL DISTRICT  
PANOLA COUNTY, TEXAS

COUNTY COURT AT LAW  
PANOLA COUNTY, TEXAS

**DANNY BUCK DAVIDSON**  
*Criminal District Attorney*

June 13, 2013

Panola County Commissioner's Court

Dear Sirs:

This letter is to request that I be approved for attendance and expenses to attend the 2013 Legislative Update Seminar in Henderson, on the afternoon of August 15, 2013.

This seminar is necessary to complete my CLE for the year.

Sincerely,

  
Ken Hill

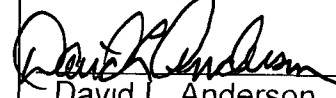
DBD:je



PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE  
AT A CONFERENCE

APPROVED

06-24-2013

  
David L. Anderson,  
County Judge

NAME:

Ken Hill

POSITION:

Asst. Criminal District Attorney

DEPARTMENT:

Criminal District Attorney's Office

DATE:

June 13, 2013

CONFERENCE:

2013 Legislative Update

LOCATION:

Henderson, Texas

DATES:

8-15-2013 to 8-15-2013

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

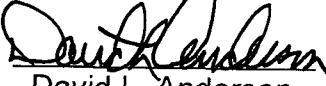
1/2Does the conference meet your educational requirements for the year? NoIf not, how much of your requirements will be met by this conference? 3 hoursHow much of your requirements have been met already, not counting this conference? noneHow many days have you been away from your job this year for conferences, not counting this conference? noneDo you have sufficient funds in your budget for this conference? 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.)

Requirement for maintaining my law license.

**PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE****APPROVED**

06-24-2013

  
David L. Anderson,  
County Judge

NAME: Lee Dudley  
POSITION: County Extension Agent - AG/NR  
DEPARTMENT: 665-Extension  
DATE: 06/18/2013

CONFERENCE: Locate show animals for 4-H members (goats, lambs, & pigs)  
LOCATION: Texas  
DATES: July 08, 2013 to November 08, 2013

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 10 (estimated)

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

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

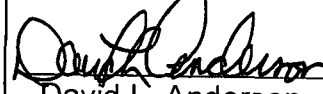
How much of your requirements have been met already, not counting this conference?

How many days have you been away from your job this year for conferences, not counting this conference? 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 locate show animals for 4-H members for the County Livestock Show

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

NAME: LEE DUDLEY  
POSITION: AGRILIFE EXTENSION Ag/NR AGENT  
DEPARTMENT: EXTENSION  
DATE: 2013-06-18

CONFERENCE: Texas County Agricultural Agents Association (TCAAA) Annual Conference  
LOCATION: Horseshoe Bay Resort  
DATES: July 27th-31st

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 5

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

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

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

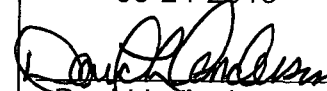
Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)

Agent will receive training related to the beef industry. Tours and demonstrations  
related to Texas beef and cattle will be conducted during the week. Representatives  
from the major stock shows will be there to inform us of the latest news on their shows.

**PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE**

**APPROVED**

06-24-2013

  
David L. Anderson,  
County Judge

NAME: Lee Dudley  
POSITION: County Extension Agent - AG/NR  
DEPARTMENT: 665-Extension  
DATE: 06/18/2013

CONFERENCE: 2012 Texas A&M Beef Cattle Short Course  
LOCATION: College Station, Texas  
DATES: August 4, 2013 to August 7, 2013  
NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 3

Does the conference meet your educational requirements for the year? \_\_\_\_\_

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? 0

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

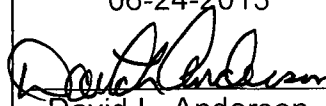
Write a short statement explaining the public purpose that will be met by your  
attendance at this conference: (continue on the back if necessary.)

To continually develop the ag agents working knowledge in areas of interest  
to area producers/landowners with the goal to improve the efficiency and  
ultimately, the profitability of their operations.

VOL. 84 PAGE 377  
**PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE  
AT A CONFERENCE**

**APPROVED**

06-24-2013

  
David L. Anderson,  
County Judge

**NAME:**

David Anderson

**POSITION:**

County Judge

**DEPARTMENT:**

County Judge

**DATE:**

6-19-13

**CONFERENCE:**

North & East Texas County Judges & Comm. Assoc.

**LOCATION:**

Montgomery, TX

**DATES:**

7-8-13 to 7-11-13

**NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:**

3 1/2

**Does the conference meet your educational requirements for the year?** \_\_\_\_\_

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

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

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

**Do you have sufficient funds in your budget for this conference?** \_\_\_\_\_

**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 get extra C.E. hours

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

NAME: Maria Hernandez

POSITION: Criminal Clerk

DEPARTMENT: JP 2 & 3

DATE: June 19, 2013

CONFERENCE: Texas Justice Court Training Center  
Fy-13 Legislative Update workshop

LOCATION: Tyler, TX

DATES: July 29 to 30, 2013

Does the conference meet your educational requirement for the year? noIf 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?

n/a.How many days have you been away from your job this year for conferences, not counting this conference? none.Do you have sufficient funds in your budget for this conference? yes.

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

Training on new laws recently passed and further  
training on new Rules of Civil Procedures for  
Justice Civil Courts



# **ACTION ITEMS**



## Payment Register

APPKT02479 - CC PC POOL JUNE 24, 2013

01 - Vendor Set 01

Bank: PANOLA COUNTY POOL - PANOLA COUNTY POOLED CASH

Vendor Number	Vendor Filed As					Total Vendor Amount
3715	3D SECURITY, INC.					85.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				06/19/2013	85.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
WO-0479	SERVICE CALL	06/19/2013	06/19/2013	0.00	85.00	
Vendor Number	Vendor Filed As					Total Vendor Amount
1747	A T & T					160.94
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				06/19/2013	160.94	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
JUN 5, 2013	ACCT#903 693-3763 475 2 - JUN 5 TO JUL 4, 2013	06/18/2013	06/18/2013	0.00	160.94	
Vendor Number	Vendor Filed As					Total Vendor Amount
2934	A T & T					2,775.17
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				06/19/2013	2,775.17	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
JUN 5, 2013	ACCT#903 693-0300 323 0 - JUN 5 TO JUL 4, 2013	06/18/2013	06/18/2013	0.00	2,775.17	
Vendor Number	Vendor Filed As					Total Vendor Amount
3190	ACE HARDWARE OF EAST TEXAS					96.59
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				06/19/2013	96.59	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
10175872	MISC ITEMS	06/18/2013	06/18/2013	0.00	94.20	
10176836	P O #56702 - COOLER	06/19/2013	06/19/2013	0.00	55.99	
CR70529	CREDIT MEMO FOR INV#10150217	06/18/2013	06/18/2013	0.00	-53.60	
Vendor Number	Vendor Filed As					Total Vendor Amount
3265	ADVANCED PEST TECHNOLOGY					650.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				06/19/2013	650.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
06.07.13	COURTHOUSE SERVICE 6/7/2013	06/12/2013	06/12/2013	0.00	500.00	
06.17.13	ROAD & BRIDGE SERVICE P O 56668	06/18/2013	06/18/2013	0.00	150.00	
Vendor Number	Vendor Filed As					Total Vendor Amount
1358	AMERICAN ELEVATOR LLC					200.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				06/19/2013	200.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
006232	MAINTENANCE FOR JUNE 2013	06/19/2013	06/19/2013	0.00	200.00	
Vendor Number	Vendor Filed As					Total Vendor Amount
3774	AMERICAN TIRE DISTRIBUTORS, INC.					6,046.68
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				06/19/2013	6,046.68	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
S035886141	P O #56622 - TIRES	06/19/2013	06/19/2013	0.00	2,541.54	
S035892836	P O #56146 - TIRES	06/19/2013	06/19/2013	0.00	1,251.26	
S036056554	P O #56625 - TIRES	06/19/2013	06/19/2013	0.00	2,253.88	

## Payment Register

<b>Vendor Number</b> <u>3780</u>	<b>Vendor Filed As</b> AMERICAN TIRE DISTRIBUTORS, INC.					<b>Total Vendor Amount</b> 7,956.76
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 7,956.76
		<u>S034010039</u>	TIRES - ACCT#186582	06/19/2013	06/19/2013	<b>Discount Amount</b> 0.00 <b>Payable Amount</b> 6,922.52
		<u>S034050974</u>	TIRES - ACCT#186582	06/19/2013	06/19/2013	0.00 387.84
		<u>S034704711</u>	TIRES - ACCT#186582	06/19/2013	06/19/2013	0.00 646.40
<b>Vendor Number</b> <u>1340</u>	<b>Vendor Filed As</b> ANDERSON TRACTOR SALES					<b>Total Vendor Amount</b> 981.84
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 981.84
		<u>04317</u>	P O #56618 - TAIL WHEEL	06/12/2013	06/12/2013	<b>Discount Amount</b> 0.00 <b>Payable Amount</b> 225.00
		<u>04453</u>	P O #56545 - DUST CAPS	06/18/2013	06/18/2013	0.00 30.00
		<u>16408</u>	P O #56543 - REPLACE BEARINGS IN CUTTER HEAD	06/13/2013	06/13/2013	0.00 726.84
<b>Vendor Number</b> <u>1898</u>	<b>Vendor Filed As</b> AUTO EXPRESS LUBE					<b>Total Vendor Amount</b> 411.19
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 411.19
		<u>38511</u>	VEHICLE MAINTENANCE	06/18/2013	06/18/2013	<b>Discount Amount</b> 0.00 <b>Payable Amount</b> 57.56
		<u>38606</u>	VEHICLE MAINTENANCE - SWEAT VAN	06/18/2013	06/18/2013	0.00 51.62
		<u>38618</u>	VEHICLE MAINTENANCE	06/12/2013	06/12/2013	0.00 45.68
		<u>38652</u>	VEHICLE MAINTENANCE	06/12/2013	06/12/2013	0.00 83.06
		<u>38659</u>	VEHICLE MAINTENANCE	06/18/2013	06/18/2013	0.00 36.63
		<u>38673</u>	VEHICLE MAINTENANCE	06/19/2013	06/19/2013	0.00 79.08
		<u>38675</u>	VEHICLE MAINTENANCE	06/19/2013	06/19/2013	0.00 57.56
<b>Vendor Number</b> <u>1529</u>	<b>Vendor Filed As</b> BAXTER CLEAN CARE					<b>Total Vendor Amount</b> 1,555.19
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 1,555.19
		<u>174038</u>	MISC. SUPPLIES	06/12/2013	06/12/2013	<b>Discount Amount</b> 0.00 <b>Payable Amount</b> 389.00
		<u>174038-1</u>	DEGREASER	06/18/2013	06/18/2013	0.00 64.60
		<u>174278</u>	P O #56541 - WIPERS	06/13/2013	06/13/2013	0.00 233.53
		<u>174279</u>	P O #56148 - PINE SOL - WIPERS	06/13/2013	06/13/2013	0.00 175.32
		<u>174280</u>	P O #56580 - WIPERS	06/13/2013	06/13/2013	0.00 346.37
		<u>174281</u>	P O #56621 - WIPERS	06/13/2013	06/13/2013	0.00 346.37
<b>Vendor Number</b> <u>1351</u>	<b>Vendor Filed As</b> BOB BARKER COMPANY INC					<b>Total Vendor Amount</b> 235.53
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 235.53
		<u>UT1 274115</u>	PHASE 10 CARD GAME	06/18/2013	06/18/2013	<b>Discount Amount</b> 0.00 <b>Payable Amount</b> 30.76
		<u>UT1000272285</u>	GAMES FOR DETENTION CENTER	06/18/2013	06/18/2013	0.00 110.63
		<u>UT1000272354</u>	GAMES FOR DETENTION CENTER	06/18/2013	06/18/2013	0.00 94.14
<b>Vendor Number</b> <u>3663</u>	<b>Vendor Filed As</b> BOBCAT SPECIALTIES, LLC					<b>Total Vendor Amount</b> 577.46
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 577.46
		<u>13944</u>	CAMERA REPAIR FOR RESERVE UNIT	06/19/2013	06/19/2013	<b>Discount Amount</b> 0.00 <b>Payable Amount</b> 85.00
		<u>14025</u>	GRILL LIGHTS FOR PICKUP-COBRA RED & BLUE	06/19/2013	06/19/2013	0.00 407.46
		<u>14050</u>	LIGHT REPAIR	06/18/2013	06/18/2013	0.00 85.00

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<b>Vendor Number</b> <u>4318</u>	<b>Vendor Filed As</b> BRAC'S STEAKHOUSE					<b>Total Vendor Amount</b> 542.50
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> <b>Payment Amount</b> 06/21/2013   542.50
		<u>567857</u>	6/4/13 JURY MEAL CAUSE #2012-014	06/21/2013	06/21/2013	<b>Discount Amount</b> <b>Payable Amount</b> 0.00   229.50
		<u>567871</u>	JURY MEALS 6/18/13 CAUSE #2012-122	06/21/2013	06/21/2013	0.00   158.45
		<u>567873</u>	JURY MEALS 6/20/13 CAUSE 2012-122	06/21/2013	06/21/2013	0.00   154.55
<b>Vendor Number</b> <u>2262</u>	<b>Vendor Filed As</b> BRYAN & BRYAN ASPHALT ROAD OIL, LTD.					<b>Total Vendor Amount</b> 15,243.90
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> <b>Payment Amount</b> 06/19/2013   15,243.90
		<u>0029163-IN</u>	P O #56701 - 24 99 TONS ROAD OIL	06/18/2013	06/18/2013	<b>Discount Amount</b> <b>Payable Amount</b> 0.00   15,243.90
<b>Vendor Number</b> <u>1901</u>	<b>Vendor Filed As</b> BUBBA COLEMAN					<b>Total Vendor Amount</b> 532.09
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> <b>Payment Amount</b> 06/19/2013   532.09
		<u>06.03.13</u>	4/25/13 - GRAY DAPPLE QTR HORSE MARE	06/19/2013	06/19/2013	<b>Discount Amount</b> <b>Payable Amount</b> 0.00   532.09
<b>Vendor Number</b> <u>1579</u>	<b>Vendor Filed As</b> CAIN HARDWARE & LUMBER					<b>Total Vendor Amount</b> 10.11
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> <b>Payment Amount</b> 06/21/2013   10.11
		<u>00552328</u>	SAKRETE GRAVEL MIX, WIRE TIES, TOP-RAIL SLEEVE	06/20/2013	06/20/2013	<b>Discount Amount</b> <b>Payable Amount</b> 0.00   10.11
<b>Vendor Number</b> <u>4169</u>	<b>Vendor Filed As</b> CAIN HARDWARE & LUMBER					<b>Total Vendor Amount</b> 2,179.43
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> <b>Payment Amount</b> 06/19/2013   2,179.43
		<u>00559795</u>	DUST RESPIRATOR	06/19/2013	06/19/2013	<b>Discount Amount</b> <b>Payable Amount</b> 0.00   20.69
		<u>00559897</u>	P O #56577 - CULVERTS, CPLG	06/13/2013	06/13/2013	0.00   2,071.28
		<u>00560029</u>	P O #56623 - WATER COOLER, 3 GAL	06/13/2013	06/13/2013	0.00   35.99
		<u>00560058</u>	P O #56665 - LAMP LIGHTS	06/13/2013	06/13/2013	0.00   24.44
		<u>00560173</u>	P O #56581 - MAILBOX AND NUMBERS	06/13/2013	06/13/2013	0.00   17.22
		<u>00560381</u>	MISC ITEMS	06/19/2013	06/19/2013	0.00   9.81
<b>Vendor Number</b> <u>1128</u>	<b>Vendor Filed As</b> CAR-TEX TRAILER COMPANY, INC					<b>Total Vendor Amount</b> 100.90
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> <b>Payment Amount</b> 06/19/2013   100.90
		<u>140291</u>	P O #56627 - SLIPPER SPRING,BOLTS	06/19/2013	06/19/2013	<b>Discount Amount</b> <b>Payable Amount</b> 0.00   100.90
<b>Vendor Number</b> <u>1618</u>	<b>Vendor Filed As</b> CARTHAGE AUTOMOTIVE					<b>Total Vendor Amount</b> 657.03
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> <b>Payment Amount</b> 06/19/2013   657.03
		<u>1-34339</u>	TIRE ROTATION, SHOP SUPPLIES	06/18/2013	06/18/2013	<b>Discount Amount</b> <b>Payable Amount</b> 0.00   21.00
		<u>1-34362</u>	COMPUTER 2 WHEEL ALIGNMENT, SHOP SUPPLIES	06/18/2013	06/18/2013	0.00   65.35
		<u>1-34479</u>	VEHICLE MAINTNENACE	06/19/2013	06/19/2013	0.00   480.73
		<u>1-34509</u>	2 WHEEL ALIGNMENT, DISMOUNT/MOUNT/BALANCE	06/19/2013	06/19/2013	0.00   89.95

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<b>Vendor Number</b> <u>0597</u>	<b>Vendor Filed As</b> CASSITY JONES LUMBER					<b>Total Vendor Amount</b> 33.40
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 33.40 <b>Discount Amount</b> 0.00 <b>Payable Amount</b> 33.40
		<u>CA00184439-001</u>	PAINTING SUPPLIES	06/12/2013	06/12/2013	
<b>Vendor Number</b> <u>2704</u>	<b>Vendor Filed As</b> CDW GOVERNMENT, INC					<b>Total Vendor Amount</b> 16.10
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 16.10 <b>Discount Amount</b> 0.00 <b>Payable Amount</b> 16.10
		<u>CR88576</u>	CUST#9189566 - BELKIN HP USB/RS232 ADAPTER	06/12/2013	06/12/2013	
<b>Vendor Number</b> <u>1655</u>	<b>Vendor Filed As</b> CESCO, INC.					<b>Total Vendor Amount</b> 276.98
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 276.98 <b>Discount Amount</b> 0.00 <b>Payable Amount</b> 276.98
		<u>13776</u>	TRANSFER UNIT, FUSER, S&H	06/18/2013	06/18/2013	
<b>Vendor Number</b> <u>4335</u>	<b>Vendor Filed As</b> CHEM-SERV INC.					<b>Total Vendor Amount</b> 842.95
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 842.95 <b>Discount Amount</b> 0.00 <b>Payable Amount</b> 842.95
		<u>092596</u>	MISC OPERATING ITEMS	06/18/2013	06/18/2013	
<b>Vendor Number</b> <u>3371</u>	<b>Vendor Filed As</b> CHRIS ERVIN					<b>Total Vendor Amount</b> 2,700.00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/21/2013 <b>Payment Amount</b> 2,700.00 <b>Discount Amount</b> 0.00 <b>Payable Amount</b> 450.00 0.00 450.00 0.00 450.00 0.00 450.00 0.00 450.00
		<u>FELONY 2012-C-0028DC</u>	FELONY 2012-C-0028DC, TX V JAMES MOONEY	06/20/2013	06/20/2013	
		<u>MISD 27396-C-CCL</u>	MISD 27396-C-CCL, TX V BRANDON WILLIAMS	06/20/2013	06/20/2013	
		<u>MISD 27864-C-CCL</u>	MISD 27864-C-CCL, TX V JOSEPH JAMES	06/20/2013	06/20/2013	
		<u>REV-FEL 2009-C-0372DC</u>	REV-FEL 2009-C-0372DC, TX V BRANDON WILLIAMS	06/20/2013	06/20/2013	
		<u>REV-FEL 2010-C-0028CCL</u>	REV-FEL 2010-C-0028CCL, TX V KEITH MILLER	06/20/2013	06/20/2013	
		<u>REV-MISD 27350-C-CCL</u>	REV-MISD 27350-C-CCL - TX V JOSEPH JAMES	06/20/2013	06/20/2013	
<b>Vendor Number</b> <u>1665</u>	<b>Vendor Filed As</b> CLEVELAND WYATT					<b>Total Vendor Amount</b> 30.00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/21/2013 <b>Payment Amount</b> 30.00 <b>Discount Amount</b> 0.00 <b>Payable Amount</b> 30.00
		<u>06.12.13</u>	REIMBURSEMENT FOR JAIL SCHOOL TESTING FEE	06/21/2013	06/21/2013	
<b>Vendor Number</b> <u>0148</u>	<b>Vendor Filed As</b> COMPLETE PRINTING & PUBLISHING CO					<b>Total Vendor Amount</b> 1,836.19
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 1,836.19 <b>Discount Amount</b> 0.00 <b>Payable Amount</b> 215.00 0.00 200.00 0.00 1,421.19
		<u>79078</u>	#10 WINDOW ENVELOPES (1,000)	06/18/2013	06/18/2013	
		<u>79079</u>	#10 REGULAR ENVELOPES (1,000)	06/18/2013	06/18/2013	
		<u>79322</u>	40 - 2013 FINANCIAL REPORT BOOKS	06/20/2013	06/20/2013	
<b>Vendor Number</b> <u>0984</u>	<b>Vendor Filed As</b> COREY BANKHEAD					<b>Total Vendor Amount</b> 2,250.00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 2,250.00 <b>Discount Amount</b> 0.00 <b>Payable Amount</b> 450.00
		<u>FELONY 2005-C-0384DC</u>	FELONY 2005-C-0384DC - TX V JIMMY DREW HARRIS	06/18/2013	06/18/2013	

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<u>FELONY 2012-C-0115DC</u>	FELONY 2012-C-0115DC - TX V FLOYD STARLING	06/18/2013	06/18/2013	0.00	450 00
<u>FELONY 2012-C-0213DC</u>	FELONY 2012-C-0213DC - TX V FLOYD STARLING	06/18/2013	06/18/2013	0.00	450.00
<u>MISD 23062 CCL</u>	MISD 23062 CCL - TX V JIMMY DREW HARRIS	06/12/2013	06/12/2013	0 00	450 00
<u>MISD 25959 CCL</u>	MISD 25959 CCL - TX V JIMMY DREW HARRIS	06/12/2013	06/12/2013	0 00	450 00

<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>1865</u>	CRAIG ELECTRIC					390 00
<b>Payment Type</b>	<b>Payment Number</b>					<b>Payment Date</b> <b>Payment Amount</b>
Check						06/19/2013 390.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>8180</u>	FLUORESCENT LIGHTING REPAIRS-COUNTY CLERK	06/12/2013	06/12/2013	0 00	97.50	
<u>8195</u>	RELOCATE COMPUTER WIRING FOR PROBATION OFFICE	06/19/2013	06/19/2013	0 00	292.50	

<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>1653</u>	CRAIG L MOORE, PH.D.					1,000 00
<b>Payment Type</b>	<b>Payment Number</b>					<b>Payment Date</b> <b>Payment Amount</b>
Check						06/19/2013 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>03.04.13</u>	L-3 TCLEOSE PSYCHOLOGICAL EVALUATIONS	06/21/2013	06/21/2013	0 00	750 00	
<u>MARCH 4, 2013</u>	MEIS, KOLLER 5/14/13 - PSYCHOLOGICAL EVALUATIONS	06/14/2013	06/14/2013	0 00	250 00	

<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>3357</u>	DALLAS DODGE CHRYSLER JEEP					29,738 00
<b>Payment Type</b>	<b>Payment Number</b>					<b>Payment Date</b> <b>Payment Amount</b>
Check						06/21/2013 29,738.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>CS235218</u>	PO#15768-2012 DODGE RAM-VIN#5218	06/21/2013	06/21/2013	0 00	29,738 00	

<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>2312</u>	DEBBIE'S BEST WATER STORE					78.50
<b>Payment Type</b>	<b>Payment Number</b>					<b>Payment Date</b> <b>Payment Amount</b>
Check						06/19/2013 78.50
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>53382</u>	COOLER RENTAL/JUNE/5 GAL DEL/CUPS	06/19/2013	06/19/2013	0.00	35.25	
<u>53503</u>	5 GAL DELIVERED	06/19/2013	06/19/2013	0 00	43 25	

<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<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						06/19/2013 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>06.24.13</u>	MONTHLY WEATHER SATELLITE	06/19/2013	06/19/2013	0.00	90.62	

<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>3936</u>	DODSON TRUCKING INC.					3,919 62
<b>Payment Type</b>	<b>Payment Number</b>					<b>Payment Date</b> <b>Payment Amount</b>
Check						06/19/2013 3,919.62
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>10337</u>	P O #56582 - LIMESTONE & CRUSHED CONCRETE	06/18/2013	06/18/2013	0 00	3,919 62	

<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>3603</u>	DOGGETT EQUIPMENT SERVICE, LLC					4,341.24
<b>Payment Type</b>	<b>Payment Number</b>					<b>Payment Date</b> <b>Payment Amount</b>
Check						06/19/2013 4,341.24
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>K09495</u>	P O #56651 - FUEL TANK	06/13/2013	06/13/2013	0.00	4,078.95	
<u>K09588</u>	P O #56150 - FILTERS	06/13/2013	06/13/2013	0.00	262 29	

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<b>Vendor Number</b> <u>1050</u>	<b>Vendor Filed As</b> DR KEITH KEELING					<b>Total Vendor Amount</b>	
<b>Payment Type</b> Check	<b>Payment Number</b>					500.00	
<b>Payable Number</b> <u>JUNE 2013</u>	<b>Description</b> LOCAL HEALTH AUTHORITY JUNE 2013	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 500.00		
				<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 500.00		
<b>Vendor Number</b> <u>2982</u>	<b>Vendor Filed As</b> EAST TEXAS ALARM, INC.					<b>Total Vendor Amount</b>	
<b>Payment Type</b> Check	<b>Payment Number</b>					22.00	
<b>Payable Number</b> <u>670867</u>	<b>Description</b> MONITOR SERVICE-6/1/13 TO 6/30/13	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 22.00		
				<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 22.00		
<b>Vendor Number</b> <u>4497</u>	<b>Vendor Filed As</b> EAST TEXAS MACK SALES INC					<b>Total Vendor Amount</b>	
<b>Payment Type</b> Check	<b>Payment Number</b>					32.63	
<b>Payable Number</b> <u>519535</u>	<b>Description</b> ORDER #56670 - DESC CARTRIDGE	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 32.63		
<b>CM 519535</b>	<b>Description</b> CORE RETURN - ORDER #56670	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 62.63		
				<b>Discount Amount</b> 0.00	<b>Payable Amount</b> -30.00		
<b>Vendor Number</b> <u>1108</u>	<b>Vendor Filed As</b> EAST TEXAS MEDICAL CENTER CARTHAGE					<b>Total Vendor Amount</b>	
<b>Payment Type</b> Check	<b>Payment Number</b>					225.00	
<b>Payable Number</b> <u>601529885</u>	<b>Description</b> STEVEN ERIC COOTS, DOB 7/30/84, DOS 4/22/13	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 225.00		
<b>601530161</b>	<b>Description</b> ROBERT TINKLE, DOB 8/28/1988, DOS 4/22/13	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 125.00		
<b>601540767</b>	<b>Description</b> MITCHELL HARRISON - DOB 4/23/1981, DOS 4/29/13	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 50.00		
				<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 50.00		
<b>Vendor Number</b> <u>2467</u>	<b>Vendor Filed As</b> EAST TEXAS MEDICAL CENTER CARTHAGE-INDIGENT					<b>Total Vendor Amount</b>	
<b>Payment Type</b> Check	<b>Payment Number</b>					12,200.65	
<b>Payable Number</b> <u>06.11.13</u>	<b>Description</b> INDIGENT HEALTHCARE MAR-JUN 2013	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 12,200.65		
				<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 12,200.65		
<b>Vendor Number</b> <u>4520</u>	<b>Vendor Filed As</b> EXCEL FORD LINCOLN MERCURY					<b>Total Vendor Amount</b>	
<b>Payment Type</b> Check	<b>Payment Number</b>					967.12	
<b>Payable Number</b> <u>26779</u>	<b>Description</b> VEHICLE MAINTENANCE	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 967.12		
				<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 967.12		
<b>Vendor Number</b> <u>1280</u>	<b>Vendor Filed As</b> FASTENAL COMPANY					<b>Total Vendor Amount</b>	
<b>Payment Type</b> Check	<b>Payment Number</b>					37.27	
<b>Payable Number</b> <u>TXCAT11871</u>	<b>Description</b> P O #56532 - LOCK CLAMPS	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 37.27		
				<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 37.27		
<b>Vendor Number</b> <u>2828</u>	<b>Vendor Filed As</b> FISH & STILL EQUIPMENT					<b>Total Vendor Amount</b>	
<b>Payment Type</b> Check	<b>Payment Number</b>					13,448.95	
<b>Payable Number</b> <u>136587</u>	<b>Description</b> P O #56626 - ASY,USED AIRCRAFT TIRE & WHEEL	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 13,448.95		
<b>9701</b>	<b>Description</b> P O #56137 - BUSHHOG 3810 RT WING MOWER	<b>Payable Date</b> 06/20/2013	<b>Due Date</b> 06/20/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 398.95		
				<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 13,050.00		

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<b>Vendor Number</b> <u>1564</u>	<b>Vendor Filed As</b> FLOWERS BAKING COMPANY OF TYLER LLC					<b>Total Vendor Amount</b> 174.78
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> 94577449	<b>Description</b> CUST#0040351483 - BREAD FOR DETENTION CENTER	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0.00	<b>Payment Amount</b> 87.39	
<u>94577618</u>	ACCT#0040351483 - BAKED BREAD FOR JAIL	06/18/2013	06/18/2013	0.00	87.39	
<b>Vendor Number</b> <u>1178</u>	<b>Vendor Filed As</b> GATEWAY TIRE & SERVICE CENTER					<b>Total Vendor Amount</b> 150.00
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>IS01091327</u>	<b>Description</b> REGULART MOUNT, PASSENGER DISP FEE	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0.00	<b>Payment Amount</b> 80.00	
<u>IS01094599</u>	REGULAR MOUNT, PASSENGER DISP FEE	06/18/2013	06/18/2013	0.00	70.00	
<b>Vendor Number</b> <u>1651</u>	<b>Vendor Filed As</b> GOODWIN LEGAL SERVICES					<b>Total Vendor Amount</b> 2,150.00
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>FELONY 2012-C-003-005DC</u>	<b>Description</b> FELONY 2012-C-003-005DC - TX PATRICK GARRETT	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0.00	<b>Payment Amount</b> 350.00	
<u>FELONY 2012-C-006-008DC</u>	FELONY 2012-C-006-008DC - TX V PATRICK GARRETT	06/18/2013	06/18/2013	0.00	450.00	
<u>FELONY 2012-C-009-011DC</u>	FELONY 2012-C-009-011DC - TX V PATRICK GARRETT	06/18/2013	06/18/2013	0.00	450.00	
<u>FELONY 2012-C-0116DC</u>	FELONY 2012-C-0116DC - TX V MONTY CLYDE RIDDLE	06/18/2013	06/18/2013	0.00	450.00	
<u>REV-FEL 2013-C-0106DC</u>	REV-FEL 2013-C-0106DC - TX V LINEAL BOOTY, JR	06/18/2013	06/18/2013	0.00	450.00	
<b>Vendor Number</b> <u>1662</u>	<b>Vendor Filed As</b> HAROLD W. MCLEMORE					<b>Total Vendor Amount</b> -30.00
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>06.11.13</u>	<b>Description</b> REIMBURSEMENT FOR JAIL SCHOOL TESTING FEE	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0.00	<b>Payment Amount</b> 30.00	
<b>Vendor Number</b> <u>4111</u>	<b>Vendor Filed As</b> HAWTHORN FUNERAL HOME, LP					<b>Total Vendor Amount</b> 634.00
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>06.17.13</u>	<b>Description</b> THOMAS E. JACKSON, 6/17/13,TRANS. TO DALLAS/M.E.	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0.00	<b>Payment Amount</b> 634.00	
<b>Vendor Number</b> <u>1656</u>	<b>Vendor Filed As</b> HOLMES MILLWORK, INC					<b>Total Vendor Amount</b> 515.00
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>002605</u>	<b>Description</b> GLASS INSERT AT DOOR OF DA'S OFFICE	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0.00	<b>Payment Amount</b> 515.00	
<b>Vendor Number</b> <u>2282</u>	<b>Vendor Filed As</b> INDIGENT HEALTHCARE SOLUTIONS LTD.					<b>Total Vendor Amount</b> 1,851.00
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/21/2013
<b>Payable Number</b> <u>57840</u>	<b>Description</b> PROFESSIONAL SERVICES JULY 2013	<b>Payable Date</b> 06/20/2013	<b>Due Date</b> 06/20/2013	<b>Discount Amount</b> 0.00	<b>Payment Amount</b> 1,398.00	
<u>57841</u>	PROFESSIONAL SERVICES FOR JULY 2013	06/20/2013	06/20/2013	0.00	453.00	
<b>Vendor Number</b> <u>2678</u>	<b>Vendor Filed As</b> JAMES G YOUNG					<b>Total Vendor Amount</b> 484.78
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>06.18.13</u>	<b>Description</b> REIMB FOR TX VET. COMM. CONF 5/20-23/2013	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0.00	<b>Payment Amount</b> 424.32	



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REIMB. FOR VET SERVICE OFFICERS MTG 6/18/2013

06/19/2013

06/19/2013

0 00

60 46

<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>1478</u>	JAMES KING					50.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				06/19/2013	50.00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>422750</u>	TINT TWO FRONT WINDOWS-2012 DODGE 1500	06/19/2013	06/19/2013	0 00	50.00	

<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>2897</u>	JASON PHILLIPS MDPA					945 00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				06/19/2013	945 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>1846</u>	RONALD MJASETH, 5/31/13	06/18/2013	06/18/2013	0.00	105 00	
<u>1847</u>	WILLIAM FEANZELL, 5/31/13	06/18/2013	06/18/2013	0 00	105.00	
<u>1848</u>	FANTHA JOHNSON, 5/31/13	06/18/2013	06/18/2013	0 00	105.00	
<u>1849</u>	JOHN BANDY, 5/31/13	06/18/2013	06/18/2013	0.00	105 00	
<u>1850</u>	ROY WAITS, 5/13/13	06/18/2013	06/18/2013	0.00	105 00	
<u>1851</u>	TAMI HOLLIDAY - 6/7/2013	06/19/2013	06/19/2013	0.00	105 00	
<u>1852</u>	PATRICK GARRETT - 6/7/13	06/19/2013	06/19/2013	0.00	105 00	
<u>1853</u>	DAKOTA JONES - 6/7/13	06/19/2013	06/19/2013	0 00	105.00	
<u>1854</u>	MATTHEW CONWAY - 6/7/13	06/19/2013	06/19/2013	0 00	105.00	

<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>1661</u>	JOSHUA DUSTIN DUNLAP					45.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				06/19/2013	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>06 12 13</u>	REFUND FOR OVERPAYMENT OF FINE	06/18/2013	06/18/2013	0.00	45 00	

<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>3615</u>	JUST IN TIME SANITATION SERVICES					290.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				06/19/2013	290 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>50029</u>	PORTABLE TOILET RENTAL MONTH OF MAY 2013	06/12/2013	06/12/2013	0.00	75.00	
<u>50030</u>	PORTABLE TOILET RENTAL MONTH OF MAY 2013	06/12/2013	06/12/2013	0 00	75 00	
<u>50114</u>	2 PORTABLE TOILET RENTALS MAY 2013	06/19/2013	06/19/2013	0 00	140.00	

<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>1352</u>	KAREN S. BAGLEY, CSR					122.03
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				06/19/2013	122 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>2013-34</u>	REPORTER'S RECORD - MAY 2, 2013 (COPY)	06/18/2013	06/18/2013	0 00	122.03	

<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>4423</u>	KIRBY RESTAURANT & CHEMICAL SUPPLY					479.80
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				06/19/2013	479 80	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>109115</u>	PRISTINE CAPSULES, SUPER DRY 3000	06/18/2013	06/18/2013	0 00	479 80	

<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>3369</u>	LA FIESTA MEXICAN RESTAURANT					121 88
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>	<b>Payment Amount</b>	
Check				06/21/2013	121 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>891648</u>	JURY MEALS CAUSE#2012-122	06/21/2013	06/21/2013	0.00	121.88	

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<b>Vendor Number</b> <u>3795</u>	<b>Vendor Filed As</b> LAURA M. CARPENTER					<b>Total Vendor Amount</b> 2,450.00	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 2,450.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>		
<u>FELONY 2013-C-0080-83DC</u>	FELONY 2013-C-0080-83DC - TX V TRAVIS MILLER	06/18/2013	06/18/2013	0.00	1,000.00		
<u>MISD 27551-C-CCL</u>	MISD 27551-C-CCL - TX V T HARTLESS	06/12/2013	06/12/2013	0.00	333.33		
<u>MISD 27612-C-CCL</u>	MISD 27612-C-CCL - TX V T HARTLESS	06/12/2013	06/12/2013	0.00	333.33		
<u>MISD 27650-52-C-CCL</u>	MISD 27650-52-C-CCL - TX V T HARTLESS	06/12/2013	06/12/2013	0.00	333.34		
<u>REF-FEL 2012-C-0150DC</u>	REF-FEL 2012-C-0150DC - TX V RHETT PAGE	06/19/2013	06/19/2013	0.00	450.00		
<b>Vendor Number</b> <u>3729</u>	<b>Vendor Filed As</b> LEE DUDLEY					<b>Total Vendor Amount</b> 290.00	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 290.00
<b>Payable Number</b> <u>06 18 13</u>	<b>Description</b> REIMB FOR REG. FEE FOR 2013 TCAAA ANN MEETING	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 290.00		
<b>Vendor Number</b> <u>1243</u>	<b>Vendor Filed As</b> LEXISNEXIS RISK DATA MANAGEMENT, INC.					<b>Total Vendor Amount</b> 155.00	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 155.00
<b>Payable Number</b> <u>1549905-20130531</u>	<b>Description</b> ACCT#1549905 - MAY 2013 SERVICES	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 155.00		
<b>Vendor Number</b> <u>2901</u>	<b>Vendor Filed As</b> LIBERTY MUTUAL SURETY					<b>Total Vendor Amount</b> 200.00	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 200.00
<b>Payable Number</b> <u>JONESK7/5/13</u>	<b>Description</b> KEVIN JONES #32S171050-E8852830000 EFFEC 8/29/13	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 100.00		
<b>Payable Number</b> <u>MCPHERSON7/6/13</u>	<b>Description</b> ERIC S MCPHERSON, 32S159887-61826320000, 9/2013	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 100.00		
<b>Vendor Number</b> <u>3640</u>	<b>Vendor Filed As</b> LORA J TAYLOR					<b>Total Vendor Amount</b> 128.88	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 128.88
<b>Payable Number</b> <u>JUNE 2013</u>	<b>Description</b> TRAVEL ADVANCE FOR WORKSHOP IN TYLER	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 128.88		
<b>Vendor Number</b> <u>0247</u>	<b>Vendor Filed As</b> M G CLEANERS LLC					<b>Total Vendor Amount</b> 102.88	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 102.88
<b>Payable Number</b> <u>14110</u>	<b>Description</b> BOLT, INNER/OUTER AIR FILTERS, LABOR	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 102.88		
<b>Vendor Number</b> <u>1394</u>	<b>Vendor Filed As</b> MATHESON TRI-GAS, INC					<b>Total Vendor Amount</b> 58.90	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 58.90
<b>Payable Number</b> <u>07039492</u>	<b>Description</b> ACCT#D3587-P O #56660 - ACETYLENE	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 58.90		
<b>Vendor Number</b> <u>1498</u>	<b>Vendor Filed As</b> MCGEE COMPANY					<b>Total Vendor Amount</b> 95.11	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 95.11
<b>Payable Number</b> <u>40079284-00</u>	<b>Description</b> P O #56620 - EZ SENOR, ALUM STEMS, REPL VALVES	<b>Payable Date</b> 06/13/2013	<b>Due Date</b> 06/13/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 95.11		

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<b>Vendor Number</b> <u>1248</u>	<b>Vendor Filed As</b> MHC KENWORTH-LONGVIEW					<b>Total Vendor Amount</b> 412.07
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013
		<u>R63370192285</u>	P O #56544 - TRUCK REPAIRS	06/18/2013	06/18/2013	<b>Payment Amount</b> 412.07
						<b>Discount Amount</b> 0.00
						<b>Payable Amount</b> 412.07
<b>Vendor Number</b> <u>3826</u>	<b>Vendor Filed As</b> OFFICE DEPOT					<b>Total Vendor Amount</b> 199.90
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013
		<u>662799798001</u>	ACCT#3995413 - MISC. OFFICE SUPPLIES	06/18/2013	06/18/2013	<b>Payment Amount</b> 199.90
						<b>Discount Amount</b> 0.00
						<b>Payable Amount</b> 199.90
<b>Vendor Number</b> <u>2275</u>	<b>Vendor Filed As</b> OLMSTED-KIRK PAPER COMPANY					<b>Total Vendor Amount</b> 2,281.07
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013
		<u>3122185</u>	PAPER HOT CUPS, DETERGENT	06/19/2013	06/19/2013	<b>Payment Amount</b> 2,281.07
		<u>3126352</u>	FLO CHARGE 5 GAL	06/19/2013	06/19/2013	<b>Discount Amount</b> 0.00
		<u>3126353</u>	MISC. SUPPLY ITEMS	06/19/2013	06/19/2013	<b>Payment Amount</b> 241.52
						<b>Discount Amount</b> 0.00
						<b>Payable Amount</b> 500.00
						<b>Payable Amount</b> 1,539.55
<b>Vendor Number</b> <u>2916</u>	<b>Vendor Filed As</b> PANOLA COUNTY TAX OFFICE					<b>Total Vendor Amount</b> 65.00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013
		<u>JUNE 2013</u>	JAN 2013 CHARGE FOR SAFE DEP. BOX 9794 RENTAL	06/18/2013	06/18/2013	<b>Payment Amount</b> 65.00
						<b>Discount Amount</b> 0.00
						<b>Payable Amount</b> 65.00
<b>Vendor Number</b> <u>3975</u>	<b>Vendor Filed As</b> PANOLA-HARRISON ELECTRIC COOPERATIVE, INC.					<b>Total Vendor Amount</b> 26.16
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013
		<u>05.30.13</u>	ACCT#999998179001 - 04/29/13 TO 05/30/13	06/19/2013	06/19/2013	<b>Payment Amount</b> 26.16
						<b>Discount Amount</b> 0.00
						<b>Payable Amount</b> 26.16
<b>Vendor Number</b> <u>3222</u>	<b>Vendor Filed As</b> PATTERSON CHRYSLER DODGE JEEP					<b>Total Vendor Amount</b> 3,320.54
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013
		<u>CHCS107642</u>	VEHICLE REPAIRS	06/19/2013	06/19/2013	<b>Payment Amount</b> 3,320.54
						<b>Discount Amount</b> 0.00
						<b>Payable Amount</b> 3,320.54
<b>Vendor Number</b> <u>0032</u>	<b>Vendor Filed As</b> PEGUES-HURST MOTOR CO					<b>Total Vendor Amount</b> 497.08
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013
		<u>564075</u>	P O #56540 - CONDENSER/ACCUMULATOR	06/12/2013	06/12/2013	<b>Payment Amount</b> 497.08
		<u>564955</u>	P O #56628 - FILTERS	06/19/2013	06/19/2013	<b>Discount Amount</b> 0.00
						<b>Payment Amount</b> 346.76
						<b>Payable Amount</b> 150.32
<b>Vendor Number</b> <u>0418</u>	<b>Vendor Filed As</b> PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC					<b>Total Vendor Amount</b> 2,307.00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013
		<u>6959274-JN13</u>	LEASING CHARGES 3/30/13 TO JUN 30/13	06/18/2013	06/18/2013	<b>Payment Amount</b> 2,307.00
						<b>Discount Amount</b> 0.00
						<b>Payable Amount</b> 2,307.00

## Payment Register

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<b>Vendor Number</b> <u>4268</u>	<b>Vendor Filed As</b> PITNEY BOWES, INC					<b>Total Vendor Amount</b>	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 118.00
<b>Payable Number</b> <u>819287</u>	<b>Description</b> E Z SEAL AND INK	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 118 00		
<b>Vendor Number</b> <u>1384</u>	<b>Vendor Filed As</b> PRITCHARD & ABBOTT, INC.					<b>Total Vendor Amount</b>	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 42,908 75
<b>Payable Number</b> <u>2-0201</u>	<b>Description</b> JULY - SEPT 2013 CONTRACT	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 42,908.75		
<b>Vendor Number</b> <u>1654</u>	<b>Vendor Filed As</b> QUALITY DRUG AND ALCOHOL TESTING					<b>Total Vendor Amount</b>	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 28 00
<b>Payable Number</b> <u>4575a</u>	<b>Description</b> PRE-EMPLOYMENT DRUG TEST P O #56663	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 28 00		
<b>Vendor Number</b> <u>1621</u>	<b>Vendor Filed As</b> RANCHLAND UNIFORMS					<b>Total Vendor Amount</b>	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 510.00
<b>Payable Number</b> <u>119504</u>	<b>Description</b> SHIRT	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 59.00		
<b>Payable Number</b> <u>451.</u>	<b>Description</b> SHIRTS, TIES, PANTS, MONOGRAMS	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 451 00		
<b>Vendor Number</b> <u>1304</u>	<b>Vendor Filed As</b> REINHART FOODSERVICE LOUISIANA					<b>Total Vendor Amount</b>	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 9,169 17
<b>Payable Number</b> <u>819557</u>	<b>Description</b> FOOD FOR DETENTION CENTER 5/2/13	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 2,729.90		
<b>Payable Number</b> <u>822467</u>	<b>Description</b> ACCT#89365 - FOOD FOR DETENTION CENTER	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 3,697 71		
<b>Payable Number</b> <u>825192</u>	<b>Description</b> ACCT#89365 - FOOD FOR DETENTION CENTER	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 2,798 60		
<b>Payable Number</b> <u>CM 819557 25278</u>	<b>Description</b> ITEM #25278 - OVERCHARGED	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> -1 94		
<b>Payable Number</b> <u>CM 819557 26318</u>	<b>Description</b> ITEM #26318 - CREDIT GIVEN 5/22/13	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> -15 56		
<b>Payable Number</b> <u>CM 819557 N0956</u>	<b>Description</b> ITEM #N0956 - OVERCHARGED	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> -2.57		
<b>Payable Number</b> <u>CM 822467 22796</u>	<b>Description</b> ITEM #22796 - OVERCHARGED	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> -2.99		
<b>Payable Number</b> <u>CM 822467 N0956</u>	<b>Description</b> ITEM #N0956 - OVERCHARGED	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> -12 74		
<b>Payable Number</b> <u>CM 825192 23458</u>	<b>Description</b> ITEM #23458 - OVERCHARGED	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> -8 49		
<b>Payable Number</b> <u>CM 825192 N0956</u>	<b>Description</b> ITEM #N0956 - OVERCHARGED	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> -12 75		
<b>Vendor Number</b> <u>1245</u>	<b>Vendor Filed As</b> RICHARD P LOUGHLIN, CPA					<b>Total Vendor Amount</b>	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/21/2013	<b>Payment Amount</b> 11,101.30
<b>Payable Number</b> <u>06 20.13</u>	<b>Description</b> FINAL BILLING-FINANCIAL AUDIT FOR Y/E 12/31/12	<b>Payable Date</b> 06/21/2013	<b>Due Date</b> 06/21/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 11,101 30		
<b>Vendor Number</b> <u>1390</u>	<b>Vendor Filed As</b> SC FUELS					<b>Total Vendor Amount</b>	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 28,083.09
<b>Payable Number</b> <u>2229861</u>	<b>Description</b> FUEL PURCHASE 6-12-2013	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 28,083 09		

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<b>Vendor Number</b> <u>4113</u>	<b>Vendor Filed As</b> SHERIFFS' ASSOCIATION OF TEXAS					<b>Total Vendor Amount</b> 275 00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 275 00
	<u>JUNE 2013</u>		KEVIN LAKE-REGISTRATION FEE JUL 20-23, 2013	06/18/2013	06/18/2013	<b>Discount Amount</b> 0 00 <b>Payable Amount</b> 275 00
<b>Vendor Number</b> <u>1660</u>	<b>Vendor Filed As</b> SOUTHWESTERN ELECTRIC POWER COMPANY					<b>Total Vendor Amount</b> 12 33
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 12.33
	<u>06.11.13</u>		ACCT#962-319-697-0-8, 05/01/13 TO 05/31/13	06/18/2013	06/18/2013	<b>Discount Amount</b> 0 00 <b>Payable Amount</b> 12 33
<b>Vendor Number</b> <u>2495</u>	<b>Vendor Filed As</b> SOUTHWESTERN ELECTRIC POWER COMPANY					<b>Total Vendor Amount</b> 16 38
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 16 38
	<u>06.11.13</u>		ACCT#961-376-171-0-4, 05/13/13 TO 06/11/13	06/18/2013	06/18/2013	<b>Discount Amount</b> 0 00 <b>Payable Amount</b> 16.38
<b>Vendor Number</b> <u>2505</u>	<b>Vendor Filed As</b> SOUTHWESTERN ELECTRIC POWER COMPANY					<b>Total Vendor Amount</b> 1,595.63
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 1,595.63
	<u>06.11.13</u>		ACCT#961-279-171-0-0, 05/13/13 TO 06/11/13	06/19/2013	06/19/2013	<b>Discount Amount</b> 0.00 <b>Payable Amount</b> 1,595.63
<b>Vendor Number</b> <u>2521</u>	<b>Vendor Filed As</b> SOUTHWESTERN ELECTRIC POWER COMPANY					<b>Total Vendor Amount</b> 1,633.52
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 1,633 52
	<u>06.11.13</u>		ACCT#968-780-271-0-9, 05/13/13 TO 06/11/13	06/18/2013	06/18/2013	<b>Discount Amount</b> 0.00 <b>Payable Amount</b> 1,633 52
<b>Vendor Number</b> <u>2576</u>	<b>Vendor Filed As</b> SOUTHWESTERN ELECTRIC POWER COMPANY					<b>Total Vendor Amount</b> 1,018.82
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 1,018.82
	<u>06.11.13</u>		ACCT#965-832-625-0-4, 05/13/13 TO 06/11/13	06/18/2013	06/18/2013	<b>Discount Amount</b> 0 00 <b>Payable Amount</b> 1,018.82
<b>Vendor Number</b> <u>3869</u>	<b>Vendor Filed As</b> SOUTHWESTERN ELECTRIC POWER COMPANY					<b>Total Vendor Amount</b> 5,166 07
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/19/2013 <b>Payment Amount</b> 5,166 07
	<u>06.11.13</u>		ACCT#968-113-315-1-9, 05/13/13 TO 06/11/13	06/19/2013	06/19/2013	<b>Discount Amount</b> 0.00 <b>Payable Amount</b> 5,166.07
<b>Vendor Number</b> <u>2634</u>	<b>Vendor Filed As</b> TDCAA					<b>Total Vendor Amount</b> 209.00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/20/2013 <b>Payment Amount</b> 9 00
	<u>35239</u>		SHIPPING/HANDLING	06/12/2013	06/12/2013	<b>Discount Amount</b> 0.00 <b>Payable Amount</b> 9 00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Payment Date</b> 06/20/2013 <b>Payment Amount</b> 200 00
	<u>JUNE 2013</u>		REG. FOR KEN HILL, DANNY BUCK DAVIDSON	06/18/2013	06/18/2013	<b>Discount Amount</b> 0.00 <b>Payable Amount</b> 200.00

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<b>Vendor Number</b> <u>4378</u>	<b>Vendor Filed As</b> TERMINIX					<b>Total Vendor Amount</b> 241 00
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>CUST#1761893</u>	<b>Description</b> RENEWAL ACCT#1761893 08/01/13 TO 08/31/14	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0.00	<b>Payment Amount</b> 241 00	
<b>Vendor Number</b> <u>3791</u>	<b>Vendor Filed As</b> TEXAS AGRILIFE EXTENSION SERVICE					<b>Total Vendor Amount</b> 350 00
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>JUNE 2013</u>	<b>Description</b> TX A & M COST SHARE - HP 3015DN BW LASER PRINTER	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0 00	<b>Payment Amount</b> 350 00	
<b>Vendor Number</b> <u>0736</u>	<b>Vendor Filed As</b> TEXAS ASSOCIATION FOR COURT ADMINISTRATION					<b>Total Vendor Amount</b> 320.00
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/21/2013
<b>Payable Number</b> <u>JUNE 2013</u>	<b>Description</b> REG. FOR ERIN JOHNSON, 6/23/13 TO 6/28/13	<b>Payable Date</b> 06/21/2013	<b>Due Date</b> 06/21/2013	<b>Discount Amount</b> 0 00	<b>Payment Amount</b> 320.00	
<b>Vendor Number</b> <u>4317</u>	<b>Vendor Filed As</b> TEXAS COMMUNITY MEDIA					<b>Total Vendor Amount</b> 212 50
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>162458_0513</u>	<b>Description</b> MAY 2013 ADVERTISEMENTS	<b>Payable Date</b> 06/14/2013	<b>Due Date</b> 06/14/2013	<b>Discount Amount</b> 0.00	<b>Payment Amount</b> 212 50	
<b>Vendor Number</b> <u>0101</u>	<b>Vendor Filed As</b> TEXAS FILTER SERVICE, LLC					<b>Total Vendor Amount</b> 355 00
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>550537</u>	<b>Description</b> JAIL/SHERIFF'S OFFICE/PROB. SERVICE 4/3/13	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0 00	<b>Payment Amount</b> 90.00	
<b>Payable Number</b> <u>554781</u>	<b>Description</b> JAIL/SHERIFF'S OFFICE/PROBATION SERVICE 5/2/13	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0.00	<b>Payment Amount</b> 90.00	
<b>Payable Number</b> <u>555079</u>	<b>Description</b> COURTHOUSE/ANNEX SERVICE 4/3/13	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0 00	<b>Payment Amount</b> 175.00	
<b>Vendor Number</b> <u>2668</u>	<b>Vendor Filed As</b> TEXAS STATE UNIVERSITY/SAN MARCOS					<b>Total Vendor Amount</b> 300.00
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>05/29/2013</u>	<b>Description</b> REG FOR MARY SUE KIPER 7/29/13 TO 7/30/13	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0 00	<b>Payment Amount</b> 100 00	
<b>Payable Number</b> <u>MAY 2013</u>	<b>Description</b> REG. FOR TONI HUGHES, DAVID GRAY-7/29/13-7/30/13	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0 00	<b>Payment Amount</b> 200 00	
<b>Vendor Number</b> <u>0855</u>	<b>Vendor Filed As</b> THE PITNEY BOWES RESERVE ACCOUNT					<b>Total Vendor Amount</b> 5,000.00
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>JUNE 2013</u>	<b>Description</b> POSTAGE DEPOSIT ACCT#21504915	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0 00	<b>Payment Amount</b> 5,000 00	
<b>Vendor Number</b> <u>1666</u>	<b>Vendor Filed As</b> THE POLICE AND SHERIFFS PRESS, INC					<b>Total Vendor Amount</b> 150.00
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/21/2013
<b>Payable Number</b> <u>47870</u>	<b>Description</b> CUSTOM ID CARD DESIGN SETUP FEE	<b>Payable Date</b> 06/21/2013	<b>Due Date</b> 06/21/2013	<b>Discount Amount</b> 0.00	<b>Payment Amount</b> 150.00	

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<b>Vendor Number</b> <u>1657</u>	<b>Vendor Filed As</b> THE PRODUCT CENTER					<b>Total Vendor Amount</b> 658 75	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 658 75
<b>Payable Number</b> <u>384756737</u>	<b>Description</b> 1 CT T640 (INK FOR FINGERPRINT MACHINE)	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 658 75		
<b>Vendor Number</b> <u>1088</u>	<b>Vendor Filed As</b> THOMSON REUTERS - WEST					<b>Total Vendor Amount</b> 1,251 18	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 1,251.18
<b>Payable Number</b> <u>827343904</u>	<b>Description</b> ACCT#1003176982 - MAY 1, 2013 TO MAY 31, 2013	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 1,251.18		
<b>Vendor Number</b> <u>1592</u>	<b>Vendor Filed As</b> THOMSON REUTERS - WEST					<b>Total Vendor Amount</b> 177 98	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 177.98
<b>Payable Number</b> <u>827347104</u>	<b>Description</b> ACCT#1000312272 - MAY 1, 2013 TO MAY 31, 2013	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 177.98		
<b>Vendor Number</b> <u>1315</u>	<b>Vendor Filed As</b> TRACTOR SUPPLY CREDIT PLAN					<b>Total Vendor Amount</b> 231.95	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 231 95
<b>Payable Number</b> <u>100191774</u>	<b>Description</b> FARMWORKS 41 GLYPHOSATE	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 49.99		
<b>Payable Number</b> <u>200123031</u>	<b>Description</b> PROPLAN SPORT 37 5 LB C R	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 47.99		
<b>Payable Number</b> <u>200126392</u>	<b>Description</b> 2 PROPLAN BAGS SAVOR 35LB SHREDD	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 83 98		
<b>Payable Number</b> <u>200128413</u>	<b>Description</b> FARMWORKS 41 GLYPHOSATE	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 49.99		
<b>Vendor Number</b> <u>3505</u>	<b>Vendor Filed As</b> TRACTOR SUPPLY CREDIT PLAN					<b>Total Vendor Amount</b> 216 84	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 216 84
<b>Payable Number</b> <u>100194319</u>	<b>Description</b> P O #56610 - LINK OFFSET, LINK CONNECT	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 10 78		
<b>Payable Number</b> <u>200123644</u>	<b>Description</b> P O #56506 - MISCELLANEOUS SUPPLIES	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 59 93		
<b>Payable Number</b> <u>200124153</u>	<b>Description</b> P O #56554 - SEALER	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 29 96		
<b>Payable Number</b> <u>200124365</u>	<b>Description</b> P O #56560 - SUPPLIES	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 17.46		
<b>Payable Number</b> <u>200124366</u>	<b>Description</b> P O #56396 - SUPPLIES	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 39 75		
<b>Payable Number</b> <u>200125928</u>	<b>Description</b> P O #56601 - STEPS, SCREW DRIVERS	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 58.96		
<b>Vendor Number</b> <u>1029</u>	<b>Vendor Filed As</b> TRI-STATE FASTENERS & SUPPLY					<b>Total Vendor Amount</b> 148 99	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 148.99
<b>Payable Number</b> <u>229433</u>	<b>Description</b> P O #56499 - SUPPLIES	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 148 99		
<b>Vendor Number</b> <u>1164</u>	<b>Vendor Filed As</b> TYLER TECHNOLOGIES, INC.					<b>Total Vendor Amount</b> 42,625.00	
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 42,525.00
<b>Payable Number</b> <u>020-4540</u>	<b>Description</b> THIRD QTR. HOSTING FEE - JUL - SEP 2013	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 42,525.00		
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013	<b>Payment Amount</b> 100 00
<b>Payable Number</b> <u>045-198953</u>	<b>Description</b> TINA MCMULLEN ODYSSEY CONFERENCE	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 325 00		
<b>Payable Number</b> <u>CM 10278</u>	<b>Description</b> CREDIT MEMO-TINA MCMULLEN CANCELLATION	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> -225 00		

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APPKT02479 - CC PC POOL JUNE 24, 2013

<b>Vendor Number</b> <u>0931</u>	<b>Vendor Filed As</b> UNIFIRST HOLDINGS, INC					<b>Total Vendor Amount</b> 36.20
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>826 0708784</u>	<b>Description</b> P O #56666 - RUGS	<b>Payable Date</b> 06/13/2013	<b>Due Date</b> 06/13/2013	<b>Discount Amount</b> 0.00	<b>Payment Amount</b> 36 20	<b>Payable Amount</b> 18 10
<u>826 0709848</u>	P O #56672 - RUGS	06/19/2013	06/19/2013	0.00	18 10	
<b>Vendor Number</b> <u>0674</u>	<b>Vendor Filed As</b> US POSTAL SERVICE					<b>Total Vendor Amount</b> 325.00
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>702457017</u>	<b>Description</b> CUST#G0003219 - JULY 2013 RENT	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0.00	<b>Payment Amount</b> 325 00	<b>Payable Amount</b> 325.00
<b>Vendor Number</b> <u>1185</u>	<b>Vendor Filed As</b> US SCRIPT, INC.					<b>Total Vendor Amount</b> 2,629.68
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>358565</u>	<b>Description</b> IHCP PRESCRIPTIONS 5/16/13 TO 5/31/13	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0 00	<b>Payment Amount</b> 2,629.68	<b>Payable Amount</b> -
<u>358566</u>	DETENTION CENTER RXS 05/16/13 TO 05/31/13	06/19/2013	06/19/2013	0.00	1,613.30	
<b>Vendor Number</b> <u>1365</u>	<b>Vendor Filed As</b> VERIZON WIRELESS					<b>Total Vendor Amount</b> 1,509.79
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>9705831811</u>	<b>Description</b> ACCT#723307446-00001 - MAY 2 TO JUN 1, 2013	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0.00	<b>Payment Amount</b> 1,509.79	<b>Payable Amount</b> 1,509.79
<b>Vendor Number</b> <u>3890</u>	<b>Vendor Filed As</b> VERIZON WIRELESS					<b>Total Vendor Amount</b> 483.15
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>9705613301</u>	<b>Description</b> ACCT#613439910-00001 - APR 27 - MAY 26, 2013	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0.00	<b>Payment Amount</b> 483 15	<b>Payable Amount</b> 574.15
<u>CM 9705613301</u>	ACCT#613439910-00001 - CREDIT	06/12/2013	06/12/2013	0 00	-91 00	
<b>Vendor Number</b> <u>3909</u>	<b>Vendor Filed As</b> VERIZON WIRELESS					<b>Total Vendor Amount</b> 70.00
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>9705599345</u>	<b>Description</b> ACCT#413284110-001 - APR 27-MAY 26, 2013	<b>Payable Date</b> 06/12/2013	<b>Due Date</b> 06/12/2013	<b>Discount Amount</b> 0 00	<b>Payment Amount</b> 70.00	<b>Payable Amount</b> 70 00
<b>Vendor Number</b> <u>2040</u>	<b>Vendor Filed As</b> WALMART COMMUNITY/GEGRB					<b>Total Vendor Amount</b> 786.28
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>000451</u>	<b>Description</b> ACCT#6032 2020 0005 6326 - 2 GAL STACKER JUG,MEDS	<b>Payable Date</b> 06/18/2013	<b>Due Date</b> 06/18/2013	<b>Discount Amount</b> 0.00	<b>Payment Amount</b> 786 28	<b>Payable Amount</b> 30 24
<u>002299</u>	ACCT#6032 2020 0005 6326, MISC. ITEMS	06/18/2013	06/18/2013	0 00	397.35	
<u>006804</u>	ACCT#6032C2020C0005C6326 - BATTERIES	06/18/2013	06/18/2013	0.00	63 70	
<u>009510</u>	ACCT#6032 2020 0005 6326 - MISC. ITEMS	06/18/2013	06/18/2013	0.00	294 99	
<b>Vendor Number</b> <u>1506</u>	<b>Vendor Filed As</b> WORLEY ENTERPRISES					<b>Total Vendor Amount</b> 200 00
<b>Payment Type</b> Check	<b>Payment Number</b>					<b>Payment Date</b> 06/19/2013
<b>Payable Number</b> <u>12-120 2013</u>	<b>Description</b> P O #56662 - 5 NEW HIRE DEFENSIVE DRIVING	<b>Payable Date</b> 06/13/2013	<b>Due Date</b> 06/13/2013	<b>Discount Amount</b> 0 00	<b>Payment Amount</b> 200 00	<b>Payable Amount</b> 200.00



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Vendor Number Vendor Filed As  
4213 XEROX CORPORATION

Total Vendor Amount  
424.97

Payment Type Payment Number  
Check

Payment Date Payment Amount  
06/19/2013 424.97

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
<u>068457223</u>	CUST#716774609 - MAY 2013	06/12/2013	06/12/2013	0.00	154.65
<u>068457224</u>	CUST#716774682 - MAY 2013	06/18/2013	06/18/2013	0.00	139.67
<u>068490088</u>	CUST#716774617 - MAY 2013	06/12/2013	06/12/2013	0.00	130.65



Panola County, Texas

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01 - Vendor Set 01

Bank: PANOLA COUNTY POOL - PANOLA COUNTY POOLED CASH

Vendor Number	Vendor Filed As	Total Vendor Amount			
1703	AZLEWAY INC	30 00			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		06/21/2013	30 00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
06022013CMMMA	CHRISTOPHER M JUNE MTHLY ALLOW	06/19/2013	06/19/2013	0 00	30 00

Vendor Number	Vendor Filed As	Total Vendor Amount			
2048	GOVERNMENT FINANCE OFFICERS ASSOCIATION	435 00			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		06/21/2013	435 00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
2012CAFR	PANOLA COUNTY 2012 CAFR,CERTIFICATE OF ACH PROC	06/19/2013	06/19/2013	0.00	435 00

Vendor Number	Vendor Filed As	Total Vendor Amount			
0194	PANOLA COUNTY JUVENILE PROBATION	142,160 00			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		06/21/2013	142,160 00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
FY13LOCALMATCH#2	FY13 LOCAL MATCH 2ND PAYMENT	06/19/2013	06/19/2013	0.00	142,160 00

Vendor Number	Vendor Filed As	Total Vendor Amount			
3582	PANOLA COUNTY RETIREE HEALTH	700,000.00			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		06/21/2013	700,000.00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
2013 #2008-1	2013 LUMP-SUM CONTRIBUTION PER ORDER #2008-1	06/20/2013	06/20/2013	0.00	700,000 00

Vendor Number	Vendor Filed As	Total Vendor Amount			
4012	SIXTH COURT OF APPEALS-BI-STATE JUSTICE BLDG.	130 00			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		06/21/2013	130 00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
052013	MAY 2013 SIXTH COURT OF APPEALS	05/31/2013	05/31/2013	0.00	130 00

Vendor Number	Vendor Filed As	Total Vendor Amount			
2021	TAC RISK MGMT POOL	31,721 87			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		06/21/2013	31,721.87		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
125508	1830, 3RD QTR WORKERS COMPENSATION	06/19/2013	06/19/2013	0 00	31,721 87

Bank: PROBATION DEPT POOL - PROBATION DEPARTMENTS POOLED CASH

Vendor Number	Vendor Filed As	Total Vendor Amount			
1075	GULF COAST TRADES CENTER	2,308.08			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		06/21/2013	2,308 08		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
201313244	WHARMBY, E MAY 2013	06/20/2013	06/20/2013	0 00	2,308 08

## Payment Register

Vendor Number	Vendor Filed As					Total Vendor Amount
<u>4188</u>	HARRISON COUNTY					5,400.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		06/21/2013	5,400.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>0513YB#2</u>	NEWMAN T 05/22/13-05/31/13	06/20/2013	06/20/2013	0.00	900.00	
<u>052013AA</u>	ALONZO, A. 5/11/13-5/31/13	06/20/2013	06/20/2013	0.00	1,890.00	
<u>052013BG</u>	GREENWOOD, B MAY 2013	06/20/2013	06/20/2013	0.00	90.00	
<u>052013DM</u>	MORRIS, D. MAY 2013	06/20/2013	06/20/2013	0.00	540.00	
<u>052013LT</u>	THOMPSON, L. 05/9/13 - 05/13/13	06/20/2013	06/20/2013	0.00	450.00	
<u>052013SL</u>	S. LAWLESS MAY 2013	06/20/2013	06/20/2013	0.00	900.00	
<u>052013TN</u>	NEWMAN, T 05/01/13-05/3/13	06/20/2013	06/20/2013	0.00	270.00	
<u>052013TW</u>	WAITS, T. 05/11/13-05/13/13	06/20/2013	06/20/2013	0.00	360.00	

Vendor Number	Vendor Filed As					Total Vendor Amount
<u>1390</u>	SC FUELS					145.31
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		06/21/2013	145.31			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>2229861PROB</u>	FUEL PURCHASE 5/22/2013-6/12/2013	06/19/2013	06/19/2013	0.00	145.31	

Vendor Number	Vendor Filed As					Total Vendor Amount
<u>2021</u>	TAC RISK MGMT POOL					49.13
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		06/21/2013	49.13			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>125508JUVP</u>	1830;3RD QTR WORKERS COMPENSATION JUVF	06/19/2013	06/19/2013	0.00	49.13	

Vendor Number	Vendor Filed As					Total Vendor Amount
<u>2490</u>	TEXAS PROBATION ASSOCIATION					140.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		06/21/2013	140.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>06192013TPAFY13</u>	TPA CONFERENCE 8/11/13-8/14/13 T ANDERSON	06/19/2013	06/19/2013	0.00	140.00	

Vendor Number	Vendor Filed As					Total Vendor Amount
<u>3874</u>	VERIZON WIRELESS					180.43
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		06/21/2013	180.43			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>9706320784</u>	713087050-00001 MAY 11 - JUN 10 CELL PHONE USAGE	06/21/2013	06/21/2013	0.00	180.43	

Vendor Number	Vendor Filed As					Total Vendor Amount
<u>4213</u>	XEROX CORPORATION					174.28
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		06/21/2013	174.28			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>067031553#2</u>	712961671, FEBRUARY METER USAGE	06/20/2013	06/20/2013	0.00	17.89	
<u>068457222</u>	MAY 2013 BASE CHARGE AND EXCESS PRINT CHGS	06/20/2013	06/20/2013	0.00	156.39	

Bank: PANOLA COUNTY POOL - PANOLA COUNTY POOLED CASH

Vendor Number	Vendor Filed As					Total Vendor Amount
<u>01460</u>	CRAIG DIXON					30.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		06/21/2013	30.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<u>06022013BLMA</u>	BRAYDEN L. JUNE MTHLY ALLOW	06/19/2013	06/19/2013	0.00	30.00	

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<b>Vendor Number</b> <u>01118</u>	<b>Vendor Filed As</b> DEBORAH MOORE					<b>Total Vendor Amount</b> 30 00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>			
		06/21/2013	30.00			
<b>Payable Number</b> <u>06022013CMMA</u>	<b>Description</b> CLAUDIA M. JUNE MTHLY ALLOW	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 30 00	
<b>Vendor Number</b> <u>01617</u>	<b>Vendor Filed As</b> HEATHER WEBB					<b>Total Vendor Amount</b> 50 00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>			
		06/21/2013	50 00			
<b>Payable Number</b> <u>060213MSMA</u>	<b>Description</b> MELISSA S. JUNE MTHLY ALLOW	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 20 00	
<b>Payable Number</b> <u>06022013JWMA</u>	<b>Description</b> JOHNATHAN W JUNE MTHLY ALLOW	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 30 00	
<b>Vendor Number</b> <u>01195</u>	<b>Vendor Filed As</b> HYACINTH & RANDY HOLT					<b>Total Vendor Amount</b> 70 00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>			
		06/21/2013	70 00			
<b>Payable Number</b> <u>06022013ICMA</u>	<b>Description</b> IYANNA C JUNE MTHLY ALLOW	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 20.00	
<b>Payable Number</b> <u>06022013MMMA</u>	<b>Description</b> MASSIAH M JUNE MTHLY ALLOW	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 20.00	
<b>Payable Number</b> <u>06022013YWMA</u>	<b>Description</b> YEZIANNA W JUNE MTHLY ALLOW	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 30 00	
<b>Vendor Number</b> <u>3961</u>	<b>Vendor Filed As</b> JAMES EVANS					<b>Total Vendor Amount</b> 45.00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>			
		06/21/2013	45.00			
<b>Payable Number</b> <u>06022013JEMA</u>	<b>Description</b> JAMES E JUNE MTHLY ALLOW	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 45.00	
<b>Vendor Number</b> <u>01527</u>	<b>Vendor Filed As</b> MARTHA COYLE					<b>Total Vendor Amount</b> 40 00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>			
		06/21/2013	40.00			
<b>Payable Number</b> <u>060220103ABMA</u>	<b>Description</b> ALIYAH B JUNE MTHLY ALLOW	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 20 00	
<b>Payable Number</b> <u>06022013BSMA</u>	<b>Description</b> BRAYDEN S. JUNE MTHLY ALLOW	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 20.00	
<b>Vendor Number</b> <u>01663</u>	<b>Vendor Filed As</b> PINE COVE CAMP					<b>Total Vendor Amount</b> 175 00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>			
		06/21/2013	175 00			
<b>Payable Number</b> <u>06182013YWPC</u>	<b>Description</b> YEZIANNA WILLIAMS DOB 3-18-06	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0 00	<b>Payable Amount</b> 175.00	
<b>Vendor Number</b> <u>01611</u>	<b>Vendor Filed As</b> SINCLAIR CHILDREN'S CENTER					<b>Total Vendor Amount</b> 30 00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>			
		06/21/2013	30.00			
<b>Payable Number</b> <u>06022013NMMA</u>	<b>Description</b> NIKOLAI M JUNE MTHLY ALLOW	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 30.00	
<b>Vendor Number</b> <u>01461</u>	<b>Vendor Filed As</b> TEWANNA HENSARLING					<b>Total Vendor Amount</b> 30 00
<b>Payment Type</b> Check	<b>Payment Number</b>	<b>Payment Date</b>	<b>Payment Amount</b>			
		06/21/2013	30 00			
<b>Payable Number</b> <u>06022013SMMA</u>	<b>Description</b> SAM M JUNE MTHLY ALLOW	<b>Payable Date</b> 06/19/2013	<b>Due Date</b> 06/19/2013	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 30 00	

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<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>01661</u>	THOMAS & TERI SEELEY					20 00
<b>Payment Type</b>	<b>Payment Number</b>		<b>Payment Date</b>		<b>Payment Amount</b>	
Check			06/21/2013		20 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>06022013MMMA</u>	MIA M. JUNE MTHLY ALLOW	06/19/2013	06/19/2013	0 00	20 00	

<b>Vendor Number</b>	<b>Vendor Filed As</b>					<b>Total Vendor Amount</b>
<u>2506</u>	WALMART COMM PCCPS					55.00
<b>Payment Type</b>	<b>Payment Number</b>		<b>Payment Date</b>		<b>Payment Amount</b>	
Check			06/21/2013		55.00	
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<u>001765</u>	SHOPPING CARD FOSTER FAMILY	06/19/2013	06/19/2013	0 00	55.00	



**Richard P Loughlin**  
Certified Public Accountant

Telephone: 903.657.0240  
Fax: 903.655.1324

116 S Marshall  
P O Box 1716  
Henderson TX 75654

June 20, 2013

Honorable County Judge and  
Honorable Members of the Commissioners' Court  
Panola County, Texas

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Panola County, Texas ("County") as of and for the year ended December 31, 2012. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our letter dated May 1, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. Effective for fiscal year 2012, the County implemented Government Accounting Standards Board (GASB) Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 1989 FASB and AICPA Pronouncements, GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, and early implemented GASB Statement No. 65, Items Previously Reported as Assets and Liabilities. No other new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2012. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the allowance for uncollectible taxes is based on historical averages of property taxes removed from the tax rolls because of adjustments in the values of real property and the charge off of personal property

MEMBER

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

Management's estimate of the estimated useful life of capital assets has been consistently applied since the implementation of GASB Statement No. 34. We evaluated the key factors and assumptions used to develop the estimated useful life of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the liability for the County's other postemployment benefit (OPEB) obligation is based upon the most recently completed actuarial valuation, dated December 31, 2012.

The disclosures in the financial statements are neutral, consistent, and clear. None of the financial statement disclosures are particularly sensitive because of their significance to financial statement users.

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no uncorrected misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

#### *Disagreements with Management*

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

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated June 20, 2013.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation

Honorable County Judge and  
Honorable Members of the Commissioners' Court  
Panola County, Texas  
June 20, 2013

involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

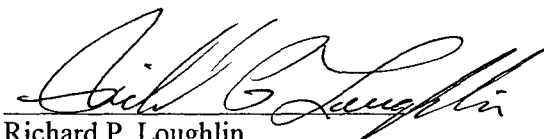
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses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

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

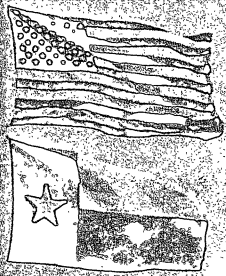
This information is intended solely for the use of the Commissioners' Court and management of Panola County, Texas and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



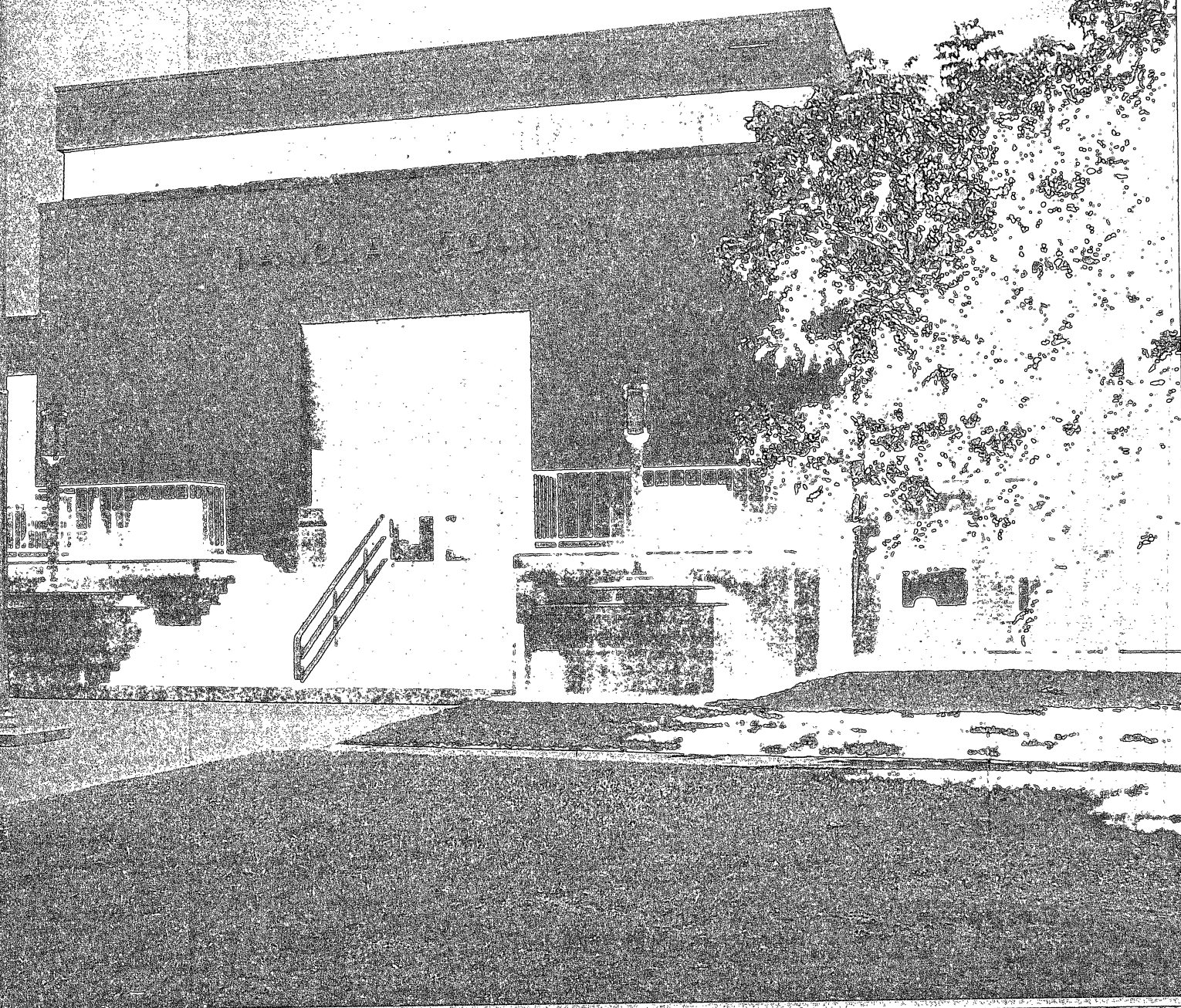
Richard P. Loughlin  
Certified Public Accountant





VOL. 84 PAGE 403

# COUNTY AUDITOR'S COMPREHENSIVE ANNUAL FINANCIAL REPORT



FISCAL YEAR ENDED  
DECEMBER 31, 2012  
PANOLA COUNTY, TEXAS

VOL. 84 PAGE 404

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**PANOLA COUNTY, TEXAS**

**FOR THE YEAR ENDED DECEMBER 31, 2012**

**Prepared by:**

**Office of the County Auditor  
Panola County, Texas**

101  
VOL. 84 PAGE 405

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PANOLA COUNTY, TEXAS  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2012

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## INTRODUCTORY SECTION



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JUN 1954

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SIDNEY BURNS  
AUDITORJENNIFER STACY  
1ST ASSISTANT AUDITOR  
DONNA BURCHETT  
2ND ASSISTANT AUDITOROFFICE OF  
**PANOLA COUNTY AUDITOR**  
COURTHOUSE ANNEX • ROOM 213A  
CARTHAGE, TEXAS 75633  
903-693-0320

June 21, 2013

Honorable District Judge Charles Dickerson  
Honorable County Judge David L. Anderson,  
Honorable County Commissioners,  
and Taxpayers and Citizens of Panola County

Conforming to statutory requirements of the duties of the County Auditor, submitted herewith is the Comprehensive Annual Financial Report for Panola County, Texas, for the fiscal year ended December 31, 2012. The accompanying financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board, and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed public accountants.

This report consists of management's representations concerning the finances of Panola County. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of Panola County has established a comprehensive internal control framework that is designed to both protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The financial statements of Panola County have been audited by Richard P. Loughlin, CPA, a licensed certified public accountant. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the year ended December 31, 2012 are free of material misstatement. The independent audit involved 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; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion on Panola County's financial statements for the year ended December 31, 2012, and that they are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to compliment MD&A and should be read in conjunction with it. Panola County's MD&A can be found immediately following the Independent Auditor's Report.

## PROFILE OF THE GOVERNMENT

Located in East Texas, Panola County, Texas, was organized in 1846. Panola County currently occupies a land area of 801 square miles and serves a population of 24,020.

The County operates as specified under a County Judge – Commissioners' Court type of government, consisting of one County Judge and four Commissioners. The County Judge is the presiding officer of the Commissioners' Court, the governing body of the County, and is elected for a four-year term by the voters of the County. Each Commissioner represents one of the four Commissioner precincts into which the County is divided and is elected by the voters of his precinct for a four-year term. The Commissioners' Court has only powers expressly granted to it by the legislature and powers necessarily implied from such grant. Among other duties, it proposes and approves the County budget, determines the County tax rates, approves contracts in the name of the County, determines whether a proposition to issue bonds should be submitted to the voters, appoints certain County officials, and makes other decisions concerning the operation of the County.

Panola County provides a full range of services, including public safety, public transportation (highways and roads), health and welfare, culture and recreation, conservation (agriculture), public facilities, judicial and legal, election functions, and general and financial administrative services.

### Budgets and Budgetary Controls

The annual budget serves as the foundation for Panola County's financial planning and control. The County Judge is by statute the County Budget Officer and is responsible for determining the Commissioners' Court guidelines for the proposed County budget. After being furnished the budget guidelines by the County Judge, the County Auditor prepares an estimate of revenues and a compilation of expenditures as set out in the guidelines. The proposed budget is filed in the office of the County Clerk as public record.

A public hearing is held on the budget by the Commissioners' Court. Department heads and any other interested citizens may appear. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts as proposed in the budget. Expenditure amounts finally budgeted may not exceed the estimated revenues and available cash. A tax rate is then set which will generate the estimated ad valorem tax revenues in the budget.

When the final budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring the expenditures of the various departments to prevent expenditures from exceeding budgeted appropriations and for keeping the Commissioners' Court advised of the condition of the various funds and accounts.

Each fund is budgeted on an annual basis, by the primary activities of salaries and benefits, supplies, other services and charges, and capital outlay. Budget to actual comparisons are provided in this report for the General Fund and all major special revenue funds.

### Financial Administration

The officials having responsibility for the financial administration of the County are the County Judge and four County Commissioners (the "Commissioners' Court"), the Tax Assessor-Collector, the County Treasurer, and the County Auditor.

The Tax Assessor-Collector is elected for a four-year term and is responsible for collecting ad valorem taxes and collecting certain State and County fees and other taxes for the County. Duties of the County Treasurer, who is also elected for a four-year term, include depositing monies received by the County into the depository selected by the Commissioners' Court, signing and registering all of the County's checks (except certain agency funds), preparation of payroll, maintenance and

compilation of all personnel records, preparation of quarterly and monthly state, county, and federal reports and other financial functions.

The County Auditor is appointed for a two-year term by the State District Judge having jurisdiction within the County. The County Auditor is responsible for the accounting practices and audit control functions of county finances. His responsibilities include those for accounting, auditing, accounting systems design, assisting with financial planning and operations, financial reporting, insurance, budget preparation as instructed by the Commissioners' Court, preparation of claims for approval by Commissioners' Court and various other financial related activities. The County Auditor also serves as fiscal officer for the Community Supervision Corrections Department and the Juvenile Probation Department.

#### FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Panola County operates.

##### Local Economy

Panola County continues to rank as one of the leading natural gas producers in East Texas. Continued lignite mining activities along with new natural gas wells contributed greatly to economic activities. Timber, poultry and cattle production also continue to contribute to the local economy. All of these activities have had a positive impact on employment and the County tax base. A great deal of credit should be given to the industrial, civic, and governmental leaders for these positive conditions.

Over the past few years, Panola County has faced the same problems as other smaller rural counties in Texas. Revenue sources have tended to be limited, while demand for services remained constant. Economic growth during the year changed somewhat due to a general decrease in natural gas prices.

The position of the County has continued to be sound over the past year. Some of the factors which enabled the County to maintain this constant level were:

1. All departments and agencies operated within budget appropriations.
2. Estimated revenue was achieved or exceeded.
3. Ad valorem taxes continued to be collected at a high percent.

Looking ahead, Panola County can expect to have some years of economic growth at the state and local level. Careful financial operation and planning will enable the County to remain financially sound. A spirit of cooperation will help to ensure that the future needs of the citizens of Panola County can be met.

##### Long-term Financial Planning

The Commissioners' Court continues to be very active in budgeting financial resources to rehabilitate all County maintained infrastructure over a number of years in the most economical way. Various capital outlays for road and bridge equipment have been made and are planned to ensure that the department stays updated to meet future repair needs. In addition, the Commissioners' Court continued to fund the Other Post-Employment Benefits (OPEB) Trust Fund in compliance with Government Accounting Standards Board Statement 45 (GASB 45). Compliance with this accounting standard and funding in 2013 will minimize the cost to future taxpayers.

In 2012 Panola County began the renovation of the old Armory Building for use as the County library. This renovation was completed in 2013.

Various costs associated with increased health care premiums for active and retired employees had a significant effect on the financial statements in 2012. The County continues to participate in the insurance program provided through the Texas Association of Counties. This insurance pool allows the County to limit increases in premiums at an amount less than the national average.

The County continues to maintain adequate financial resources in the Road Bond 1971 capital projects fund to meet the County's share of cost associated with new state highway construction. The County also maintains adequate financial resources in the Airport special revenue fund and in the Permanent Improvement capital projects fund for the County's match of grant programs for airport improvements and maintenance.

Also, Panola County continues the long-term lease of the county-owned hospital to East Texas Medical Center Regional Healthcare System. This financial agreement has provided very reasonable, low-cost indigent care program that provides needed health benefits for qualified citizens. The County maintains the Health Fund at an adequate balance to provide health care to indigent County residents.

Since the adoption of a Comprehensive Fund Balance Policy in 2011, the County has been successful in maintaining or exceeding the goals as defined in the policy. The Commissioners' Court's continuing fiscal restraints has resulted in the maintenance of stable fund balances to be available for future emergencies and revenue shortfalls. As a result of the trend of unfunded mandates by both Federal and State government, it is vitally important that the Commissioners' Court remain focused on maintaining the financial stability that now exists. This continued positive action will reduce the financial burden for future taxpayers.

#### **AWARDS AND ACKNOWLEDGEMENTS**

##### **Certificate of Achievement**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a "Certificate of Achievement for Excellence in Financial Reporting" to Panola County, Texas, for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2011.

The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards of preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to conform to Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

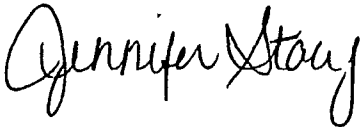
Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of all County Departments. We would like to express our appreciation to all members of the County Departments that assisted and contributed to its preparation.

Respectfully submitted,



Sidney Burns  
County Auditor



Jennifer Stacy  
1<sup>st</sup> Assistant Auditor



Donna Burchett  
2<sup>nd</sup> Assistant Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Panola County  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Christopher P. Moynell*

President

*Jeffrey R. Ennis*

Executive Director

PANOLA COUNTY, TEXAS  
DIRECTORY OF OFFICIALS  
DECEMBER 31, 2012

**DISTRICT COURT: 123rd Judicial District**

The Honorable Charles Dickerson, District Judge  
The Honorable Danny Buck Davidson, Criminal District Attorney  
Terri Hudson, Court Reporter  
Debra Johnson, District Clerk  
Bradley Wilburn, CSCD Director  
Tracy Anderson, Chief Juvenile Probation Officer

**COMMISSIONERS COURT:**

The Honorable David L. Anderson, County Judge  
The Honorable Ronnie LaGrone, Commissioner Precinct #1  
The Honorable John Gradberg, Commissioner Precinct #2  
The Honorable Frank Langley, Jr., Commissioner Precinct #3  
The Honorable Dale LaGrone, Commissioner Precinct #4  
Lee Ann Jones, Administrative Assistant

**COUNTY COURT AT LAW:**

The Honorable Terry Bailey, Judge  
Karen A. Clark, Court Reporter

**COUNTY AUDITOR:**

Sidney Burns

**ASSISTANT COUNTY AUDITORS:**

Jennifer Stacy  
Donna Burchett

**COUNTY CLERK:**

Clara Jones

**COUNTY SHERIFF:**

Kevin Lake

**COUNTY SURVEYOR:**

Don Austin

**COUNTY TAX ASSESSOR-COLLECTOR:**

Debbie Crawford

**COUNTY TREASURER:**

Gloria Portman



**PANOLA COUNTY, TEXAS  
DIRECTORY OF OFFICIALS  
DECEMBER 31, 2012**

**COUNTY VETERAN SERVICE OFFICER:**

**Jim Young**

**JUSTICES OF THE PEACE:**

**Lora Taylor, Precincts #2 and #3**

**David Gray, Precincts #1 and #4**

**CONSTABLES:**

**Bryan Murff, Precincts #1 and #4**

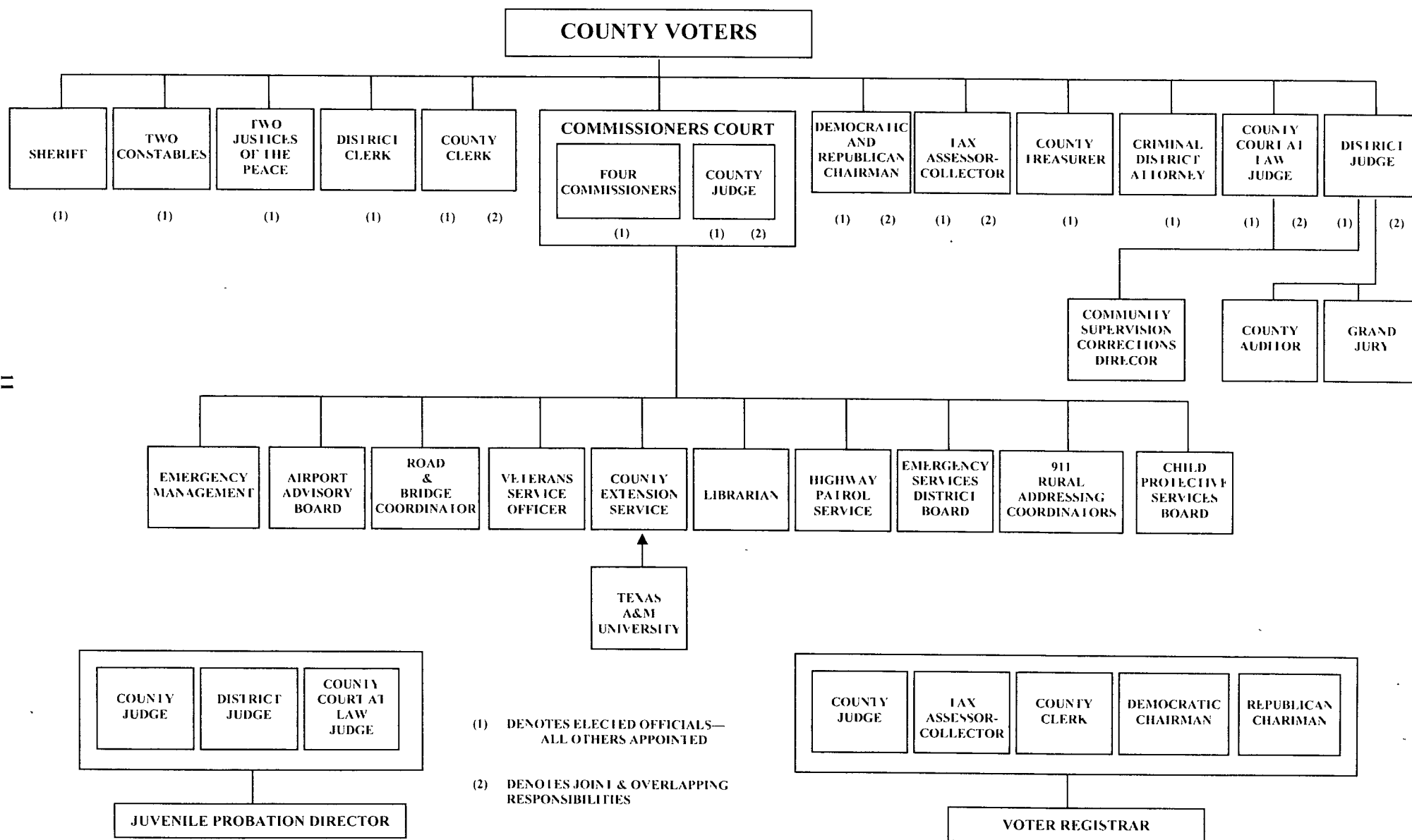
**Mitch Norton, Precincts #2 and #3**

**ELECTIONS ADMINISTRATOR:**

**Cheyenne Lampley**

# PANOLA COUNTY, TEXAS ORGANIZATION CHART

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## FINANCIAL SECTION

VOL. 84 PAGE 423

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**Richard P Loughlin**  
Certified Public Accountant

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116 S Marshall  
P O Box 1716  
Henderson TX 75654

**INDEPENDENT AUDITOR'S REPORT**

June 20, 2013

Panola County Commissioners' Court  
Panola County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Panola County, Texas, ("County") as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Panola County, Texas, as of December 31, 2012, and the respective changes in financial position, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 17-26; the Schedule of Funding Progress for the Retirement Plan for Employees of Panola County on page 56; the

MEMBER

Schedule of Funding Progress – Other Post-Employment (OPEB) Plan on page 57; the Schedule of Employer Contributions Other Post-Employment (OPEB) Plan on page 58; and budgetary comparison information on pages 59-63, be presented supplement the 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 an assurance.

#### *Other Information*

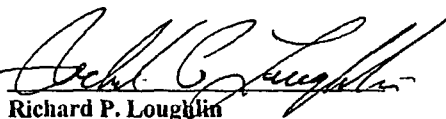
Our audit was conducted for the purpose of forming opinions on the financial statements that comprise Panola County, Texas basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, statistical section and schedules listed in the accompanying table of contents under supplementary financial information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by the State of Texas Single Audit Circular, and is also not a required part of the basic financial statements of the County.

The combining and individual nonmajor fund financial statements, supplementary financial information and the Schedule of Expenditures of Federal and State Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic 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 combining and individual nonmajor fund financial statements, supplementary financial information and the Schedule of Expenditures of Federal and State Awards are fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2013, on our consideration of Panola County, Texas, internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and 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 Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Richard P. Loughlin  
Certified Public Accountant

**PANOLA COUNTY, TEXAS**  
**Management's Discussion and Analysis**  
**December 31, 2012**

As management of Panola County, Texas (the County), we offer readers of the Panola County, Texas financial statements this narrative overview and analysis of the County's financial activities for the fiscal year ended December 31, 2012. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers of this discussion and analysis should consider the information presented here in conjunction with additional information that we have furnished in our accompanying letter of transmittal, and in the basic financial statements and notes to the financial statements (which immediately follow this discussion).

#### FINANCIAL HIGHLIGHTS

- The assets of Panola County, Texas exceeded its liabilities at December 31, 2012 by \$61,907,531 (net position). Of this amount, \$37,884,578, (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$2,591,425.
- At December 31, 2012, the County's governmental funds reported combined ending fund balances of \$25,918,956, an increase of \$1,446,613 over the prior year. Of this amount, \$29,129 is nonspendable, \$10,942,194 is restricted, \$2,032,738 is committed, and \$12,914,895 is unassigned. Unassigned fund balance is available for spending at the County's discretion.
- At December 31, 2012, unassigned fund balance for the general fund was \$12,914,895, or 103.17% of total general fund expenditures.
- The County issued no new debt during the year ended December 31, 2012.

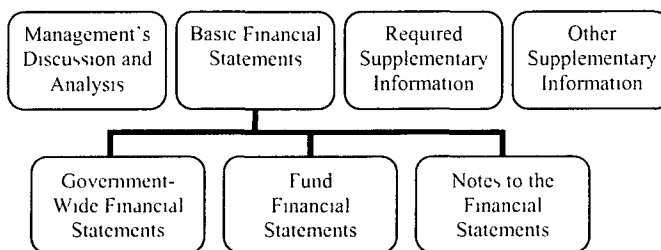
#### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Panola County, Texas', basic financial statements. The County's Comprehensive Annual Financial Report has been prepared in compliance with the financial reporting requirements of GASB Statement No. 34, Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments, as well as GASB Statement No. 37, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus, and GASB Statement No. 38, Certain Financial Statement Note Disclosures.

The financial section of the annual report presented herein includes four sections, consisting of the following:

- 1) Management's Discussion and Analysis
- 2) Basic Financial Statements
- 3) Required Supplementary Information
- 4) Other Supplementary Information

#### Components of the Financial Section



The basic financial statements are presented in two different formats. The government-wide statements are required under GASB Statement No. 34 reporting requirements. The government-wide statements report information about the County as a whole using the accrual basis of accounting and the economic resources measurement focus. The fund financial statements provide more detailed information about the County's most significant funds. Fund financial statements use the modified accrual basis of accounting and the current financial resources measurement focus.



**PANOLA COUNTY, TEXAS**  
**Management's Discussion and Analysis**  
**December 31, 2012**

### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to private-sector business.

The statement of net position presents information on all of the County's assets, liabilities, and deferred inflows/outflows of resources with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Panola County is improving or deteriorating, respectively.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. Because the statement of activities separates program revenue (revenue generated by specific programs through charges for services, fees, licenses, grants received, and other contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program), it shows to what extent each program relies on general revenues for funding.

All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

Panola County has no separately identified discretely-presented component units included in the government-wide financial statements.

The government-wide financial statements can be found on pages 29 - 30 of this report.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds.

### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 43 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Road and Bridge special revenue fund, which are considered to be major funds. Data from the other 41 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

**PANOLA COUNTY, TEXAS**  
**Management's Discussion and Analysis**  
**December 31, 2012**

The County adopts an annual appropriated budget for 41 of its governmental funds. The Required Supplementary Information contains budget comparisons for the General Fund and the Road and Bridge special revenue fund. A budgetary comparison statement has been provided to demonstrate compliance with the budget, as both originally adopted and as finally amended.

The basic governmental fund financial statements can be found on pages 31 - 34 of this report.

#### **Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds consist of agency funds and the Retiree Health Benefits Trust Fund (RHBT). Agency funds are used as clearing accounts for assets held by the County in its role as custodian until the funds are allocated to the parties, organizations, or other government agencies to which they belong. The RHBT Fund was created in November 2007 for the purpose of funding for the County's obligation under GASB 45 regarding other post-employment benefits (OPEB) for eligible retired employees. Contributions by the County during 2012 totaled \$1,790,318. The RHBT will be used to provide for the future payment of health care insurance premiums for eligible retired employees.

The basic fiduciary fund financial statement can be found on pages 35 - 36 of this report.

#### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 37 - 52 of this report.

#### **Other Information**

In addition to the Basic Financial Statements and accompanying Notes, this report also presents Combining and Individual Fund Financial Statements and Schedules. These statements and schedules provide greater detail in connection with Governmental Funds, Fiduciary Funds, and Capital Assets Used in the Operation of Governmental Funds. The Combining and Individual Fund Financial Statements and Schedules may be found on pages 87-168 of this report.

#### **Single Audit**

The County expended in excess of \$500,000 in state financial assistance during the year ended December 31, 2012. As a result, a single audit in accordance with the State of Texas *Single Audit Circular* was required. The Overall Compliance and Internal Controls section of this report begins on page 207.

#### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Net position of the County as of December 31, 2012 and December 31, 2011 are summarized and analyzed on the following page.

Assets exceeded liabilities and deferred inflows of resources by \$61,907,531 as of December 31, 2012, and by \$59,316,106 as of December 31, 2011, an increase of \$2,591,425. As of December 31, 2012, the County's total assets were \$81,538,424. Capital assets, which include land, construction in progress, buildings and improvements, machinery, equipment, furniture, and infrastructure less any related debt used to acquire those assets that is still outstanding, represent 38.8% of total net position.

An amount of \$37,884,578 of the County's net position is unrestricted net position. This amount may be used to meet the County's ongoing obligations.

**PANOLA COUNTY, TEXAS**  
**Management's Discussion and Analysis**  
**December 31, 2012**

**Panola County, Texas**  
**Net Position of Governmental Activities**  
**(Table 1)**

	<u>2012</u>	<u>2011</u>
<b>Current and Other Assets</b>	<b>\$ 57,515,471</b>	<b>\$ 54,467,427</b>
Capital Assets	24,022,953	23,802,873
Total Assets	81,538,424	78,270,300
<b>Long-Term Liabilities Outstanding</b>	<b>176,348</b>	<b>160,540</b>
Other Liabilities	641,412	498,627
Total Liabilities	817,760	659,167
<b>Total Deferred Inflows of Resources</b>	<b>18,813,133</b>	<b>18,295,027</b>
<b>Net Position:</b>		
Net Investment in Capital Assets	24,022,953	23,802,873
Unrestricted	37,884,578	35,513,233
Total Net Position	\$ 61,907,531	\$ 59,316,106

Governmental activities increased the County's net position by \$2,591,425 in 2012. Total revenues for Panola County were \$23,405,849 and \$23,512,337 in 2012 and 2011, respectively. Total expenses were \$20,814,424 and \$20,442,616 in 2012 and 2011, respectively. Key elements of these changes are summarized below:

- Program revenues include charges for services, fines and forfeitures, as well as both operating and capital grants and contributions. Program revenues from governmental activities remained relatively constant, increasing only \$41,185, or 1.09%. Charges for services declined by 6.2% from 2011. Operating grants and contributions increased by \$197,050. The principal reason for the increase was the receipt of a larger payment from the County owned hospital in the current year. Capital grants and contributions were also virtually unchanged.
- General revenues consist of taxes and interest not allocable to specific programs, as well as miscellaneous transactions that are not attributable to a specific program. The largest of these revenues, taxes, decreased slightly by \$368,520, or 1.97%. Other revenues increased by \$220,847 principally due to increased revenue from the County's airport and significant sales of capital assets.
- Public safety, public transportation, and general administration are the three largest programs, in terms of expenses. These three activities accounted for 75.5% of total expenses.
- General administration activities for 2012 decreased by \$280,604 from the prior year. Significant among the cause for the decrease was a County-wide computer upgrade in the prior year.
- Public safety and public transportation activity expenses were virtually unchanged from 2011, each increasing less than 3%.
- Health and paupers care activities for 2012 increased by \$301,742 as a result of the County's participation in the Texas Health and Human Services Commission's Rural Public Hospital Supplement Payments Program.

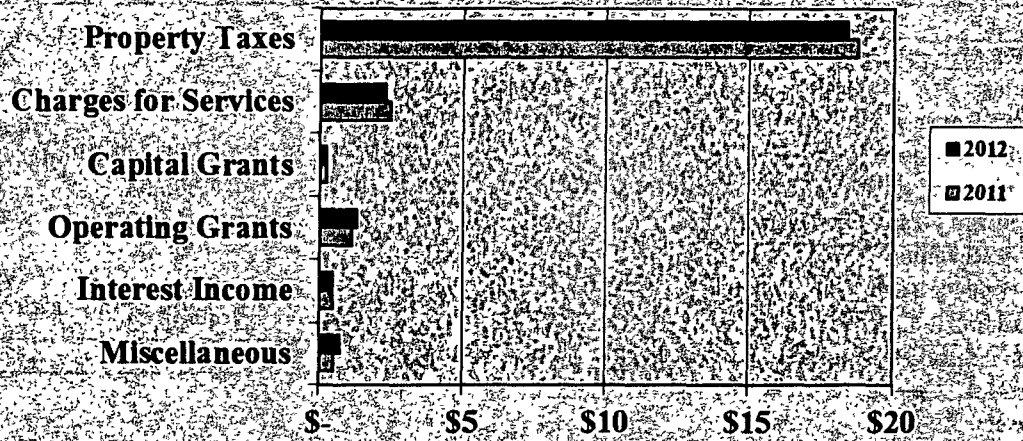
**PANOLA COUNTY, TEXAS**  
**Management's Discussion and Analysis**  
**December 31, 2012**

**Panola County, Texas**  
**Changes in Net Position of Governmental Activities**  
**(Table 2)**

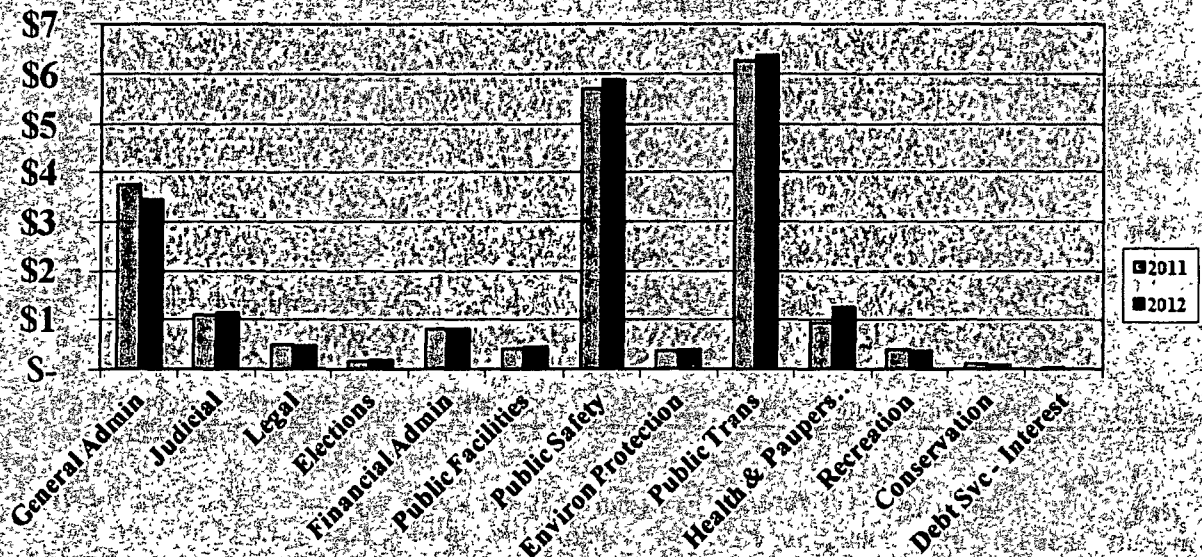
	<u>2012</u>	<u>2011</u>
<b>Revenues:</b>		
<b>Program Revenues:</b>		
Charges for Services	\$ 2,305,349	\$ 2,457,156
Operating Grants and Contributions	1,306,587	1,109,537
Capital Grants and Contributions	218,882	222,940
<b>General Revenues:</b>		
Property Taxes	18,374,211	18,742,731
Other	1,200,820	979,973
<b>Total Revenues</b>	<u>23,405,849</u>	<u>23,512,337</u>
<b>Expenses:</b>		
General administration	\$ 3,447,218	3,727,822
Judicial	1,136,940	1,091,066
Legal	467,497	483,307
Elections	186,869	153,511
Financial administration	794,223	786,036
Public facilities	435,721	417,517
Public safety	5,889,883	5,713,426
Environmental protection	392,801	363,458
Public transportation	6,378,730	6,279,662
Health & paupers care	1,233,431	931,689
Recreation	363,850	384,378
Conservation	87,261	93,050
Debt Service - Interest	-	17,694
	<u>20,814,424</u>	<u>20,442,616</u>
<b>Increase in Net Position</b>	2,591,425	3,069,721
<b>Net Position - Beginning</b>	59,316,106	56,246,385
<b>Net Position - Ending</b>	<u>\$ 61,907,531</u>	<u>\$ 59,316,106</u>

PANOLA COUNTY, TEXAS  
Management's Discussion and Analysis  
December 31, 2012

**Governmental Activities - Revenues by Source**  
**For the Years Ended December 31**  
**(in millions)**



**Governmental Activities - Expenses by Function**  
**For the Years Ended December 31**  
**(in millions)**



**PANOLA COUNTY, TEXAS**  
**Management's Discussion and Analysis**  
**December 31, 2012**

### FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, Panola County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Following is an analysis of the County's governmental funds.

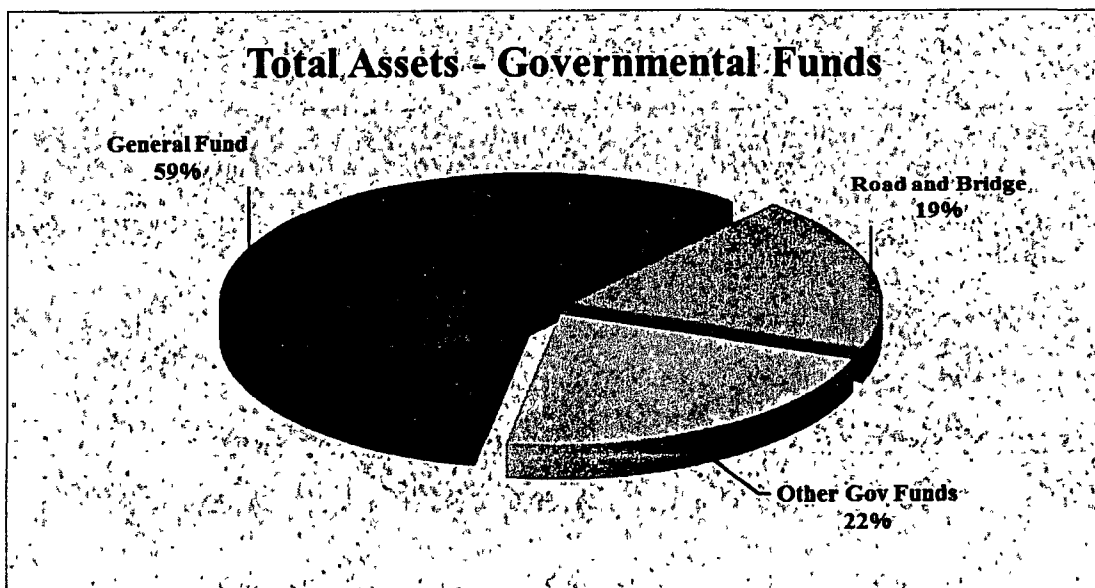
#### Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2012, the County's governmental funds reported combined ending fund balances of \$25,918,956, an increase of \$1,446,613 over the prior year. Approximately 49.8% of this amount, \$12,914,895 constitutes unassigned fund balance, which is available for spending at the County's discretion.

The General Fund is the chief operating fund of the County. At December 31, 2012, 100% of the General Fund's total fund balance, or \$12,914,895, is unassigned. Total fund balance for the General Fund decreased by \$238,007, or 1.81% from the prior year. The reason for the decline in fund balance was the a result of a \$2,000,000 transfer to establish the Library Renovation Fund. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance, which equals total fund balance, represents 103.17% of total General Fund expenditures. Key factors in the change in fund balance in the General Fund are as follows: revenues were relatively consistent with the prior year and exceeded the estimated amounts and the County continued to spend well within its budget. The change in fund balance in the Road and Bridge Fund increased by \$556,175 principally due to sales of Road and Bridge heavy equipment at auction.

As shown below, as of December 31, 2012, total assets in the General Fund amounted to \$26,810,620, accounting for 58% of total governmental fund assets. The Road and Bridge special revenue fund, the County's other major fund's total asset amount is \$8,898,338. Together, these major funds account for 78%, of total governmental fund assets.



### GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget amounted to a net increase in appropriations of \$42,873. Significant among the amendments were:

- General Administration – Budgetary transfers from the \$400,000 contingency line item to various other line items limited the increase in overall appropriations.
- Public Safety – Decreased appropriations of \$104,923 as a result of lower prisoner food and medical costs.
- Health and Paupers Care – Increased appropriations for indigent health care of \$128,000.
- Recreation – Increased appropriations for youth programs of \$28,206.
- Capital Outlay – Increased appropriations for capital expenditures in Non-departmental, Elections, and Public Safety totaling \$396,303.

General Fund revenues exceeded the final budget by \$1,056,507. The majority of this increase was attributable to property taxes exceeding the final budget by \$405,490. Also, interest and miscellaneous revenues exceeded anticipated amounts by \$317,565. Fees of office exceeded the final budget by \$260,383, principally due to additional fees collected by the Tax Assessor-Collector.

General Fund expenditures were \$700,986 less than final budgeted expenditures. Major contributors to lower than budgeted expenditures are as follows:

- Expenditures for public safety activities were \$184,008 less than final budgeted expenditures due to less than expected expenditures in the Sheriff's Office and Detention Center.
- Expenditures for legal activities decreased \$56,655 as a result of less expenditures needed for prosecution and defending the County against litigation.
- Expenditures for general administration activities were \$245,434 less than final budgeted expenditures due to the timing of the County's computer upgrade completed the previous year.
- Expenditures for health and paupers care activities were \$72,771 less than final budgeted expenditures, due to less than expected attorney's fees.

### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### Capital Assets

The County's investment in capital assets for its governmental activities as of December 31, 2012, amounts to \$24,022,953 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, furniture, and infrastructure. The net increase in the County's investment in capital assets, after depreciation expense of \$1,757,975, for the current year was \$220,080.

This year's additions included construction in progress for the County's library totaling \$721,480 and machinery and equipment totaling \$1,460,462, which included additional rolling stock for the Sheriff's Department and heavy equipment purchases for the Road and Bridge Department.

Capital assets as of December 31, 2012 and 2011 are summarized on the following page:

Additional information on the County's capital assets can be found in Note 3, D on pages 44-45 of this report.

**PANOLA COUNTY, TEXAS**  
**Management's Discussion and Analysis**  
**December 31, 2012**

**Capital Assets**  
**As of December 31**

	<u>2012</u>	<u>2011</u>
Land	\$ 1,289,889	\$ 1,289,889
Buildings	19,062,848	19,074,843
Improvements other than buildings	259,303	259,303
Machinery and equipment	10,074,642	9,713,790
Infrastructure	10,371,442	10,371,442
Construction in Progress	721,480	-
Total Capital Assets	<u>41,779,604</u>	<u>40,709,267</u>
Less: Accumulated Depreciation	<u>(17,756,651)</u>	<u>(16,906,394)</u>
Total Capital Assets	<u><u>\$ 24,022,953</u></u>	<u><u>\$ 23,802,873</u></u>

**Long-Term Debt**

As of December 31, 2012, the County has no outstanding bonded debt. The only debt outstanding is in the form of accrued compensated absences.

Additional information on the County's long-term debt can be found in Note 3, I on page 50 of this report.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The following factors were considered in preparing the County's budget for 2013.

- The percentage decrease in total property assessed value for FY 2012 was 4.19% (FY 2011 decrease was 10.3%).
- Property tax receipts for FY 2012 were \$18.3 million, an decrease of 2.1% from receipts of \$18.7 million for FY 2011.
- The County has consistently maintained an ad valorem tax collection rate over 97.5% for the last few years.
- The percentage increase in medical insurance premiums for employees was 0.6% for FY 2012 (FY 2011 increase was 5.9%).
- Fluctuating energy costs have affected the price of fuel and road surfacing materials.
- Property and liability insurance costs increased 13.8% for FY 2012 compared to an increase of 1.7% for FY 2011.



**PANOLA COUNTY, TEXAS**  
**Management's Discussion and Analysis**  
**December 31, 2012.**

Original budgeted expenditures for FY 2013 are \$21.3 million, a decrease of 12.7% over original budgeted expenditures of \$24.4 million for FY 2012. Property taxes account for the bulk of the revenues, as approximately 91.5% of the total budgeted revenues for the General Fund are related to property taxes.

The tax rate for the new fiscal year was set at \$0.4611/\$100. The continued natural gas production value allows the County to maintain a relatively low tax rate for the maintenance and operations budget.

Several other factors are expected to have an impact on the budgetary process in the next few years:

- Decreased taxable value due to the lower price of natural gas will have an impact on the budget for the next year.
- Continued pressure from rising health insurance costs, demand for services, increased fuel costs and road maintenance costs will cause the County to adjust the tax rate in years to come. The natural gas production should minimize these increases.
- In spite of the demand for County services, the County enjoys a healthy tax base relying primarily on the natural gas field for a substantial amount of tax revenues. The County conservatively manages its resources and is in a sound financial position to meet the needs of citizens for years to come.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of Panola County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Panola County Auditor's Office, Courthouse Annex Room 213A, Carthage, Texas 75633.

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## BASIC FINANCIAL STATEMENTS

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PANOLA COUNTY, TEXAS  
STATEMENT OF NET POSITION  
DECEMBER 31, 2012

	Governmental Activities
<b>ASSETS:</b>	
Cash and Cash Equivalents	\$ 3,644,378
Investments	38,400,000
Receivables (net of allowance for uncollectible taxes):	
Property Taxes	2,863,376
Due from Other Governments	624,253
Miscellaneous	279,261
Inventory	29,129
Capital Assets (not being depreciated):	
Land	1,289,889
Construction in Progress	721,480
Capital Assets (net of accumulated depreciation):	
Buildings	14,768,234
Improvements other than buildings	210,638
Machinery and equipment	4,717,417
Infrastructure	2,315,295
Negative net OPEB obligation asset	11,667,474
Other Assets	7,600
Total Assets	<u>81,538,424</u>
<b>LIABILITIES:</b>	
Accounts Payable-Trade	641,412
Noncurrent liabilities:	
Due Within One Year	17,053
Due In More Than One Year	159,295
Total Liabilities	<u>817,760</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>	
Unearned Revenues	18,813,133
Total Deferred Inflows of Resources	<u>18,813,133</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	24,022,953
Unrestricted	37,884,578
Total Net Position	<u>\$ 61,907,531</u>

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

**PANOLA COUNTY, TEXAS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2012**

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Change in Net Assets
Primary Government:					
Government Activities:					
General administration	\$ 3,447,218	\$ 320,353	\$ -	\$ -	\$ (3,126,865)
Judicial	1,136,940	464,969	75,000	-	(596,971)
Legal	467,497	37,505	38,199	15,657	(376,136)
Elections	186,869	4,450	-	-	(182,419)
Financial administration	794,223	830,492	-	-	36,269
Public facilities	435,721	-	-	163,133	(272,588)
Public safety	5,889,883	453,190	573,135	40,092	(4,823,466)
Environmental protection	392,801	-	-	-	(392,801)
Public transportation	6,378,730	38,894	29,620	-	(6,310,216)
Health & paupers care	1,233,431	1,375	590,633	-	(641,423)
Recreation	363,850	152,856	-	-	(210,994)
Conservation	87,261	1,265	-	-	(85,996)
Total primary government	\$ 20,814,424	\$ 2,305,349	\$ 1,306,587	\$ 218,882	\$ (16,983,606)

**General Revenues:**

Property Taxes	\$ 18,374,211
Interest Income	454,697
Gain on the Sale of Capital Assets	236,219
Miscellaneous	509,904

**Total general revenues and transfers** 19,575,031

**Change in net assets** 2,591,425

**Net position, Beginning of Year** 59,316,106

**Net position, End of Year** \$ 61,907,531

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

PANOLA COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2012

	General Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 1,013,057	\$ 365,831	\$ 2,265,490	\$ 3,644,378
Investments	23,198,822	7,564,796	7,636,382	38,400,000
Receivables (net of allowance for uncollectibles)				
Current Taxes	1,669,062	647,214	72,605	2,388,881
Delinquent Taxes	331,441	128,523	14,531	474,495
Due from Other Governments	435,329	166,527	22,397	624,253
Miscellaneous	155,309	25,447	98,505	279,261
Inventory	-	-	29,129	29,129
Other Assets	7,600	-	-	7,600
Total Assets	<u>26,810,620</u>	<u>8,898,338</u>	<u>10,139,039</u>	<u>45,847,997</u>
<b>LIABILITIES</b>				
Accounts Payable-Trade	<u>402,071</u>	<u>4,157</u>	<u>235,184</u>	<u>641,412</u>
Total Liabilities	<u>402,071</u>	<u>4,157</u>	<u>235,184</u>	<u>641,412</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unearned Revenue	11,493,151	4,431,323	499,779	16,424,253
Unearned Deferred Revenue	<u>2,000,503</u>	<u>775,737</u>	<u>87,136</u>	<u>2,863,376</u>
Total Deferred Inflows of Resources	<u>13,493,654</u>	<u>5,207,060</u>	<u>586,915</u>	<u>19,287,629</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	29,129	29,129
Restricted	-	3,687,121	7,255,073	10,942,194
Committed	-	-	2,032,738	2,032,738
Unassigned	<u>12,914,895</u>	<u>-</u>	<u>-</u>	<u>12,914,895</u>
Total Fund Balances	<u>12,914,895</u>	<u>3,687,121</u>	<u>9,316,940</u>	<u>25,918,956</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 26,810,620</u>	<u>\$ 8,898,338</u>	<u>\$ 10,139,039</u>	<u>\$ 45,847,997</u>

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

**PANOLA COUNTY, TEXAS  
RECONCILIATION OF THE BALANCE SHEET OF THE  
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2012**

**Total Fund Balances - Governmental Funds** **\$ 25,918,956**

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

**Capital assets used in governmental activities are not financial resources  
and, therefore, are not reported in the funds.** **24,022,953**

**Negative net OPEB obligation assets created by contributions made  
by the County to its OPEB plan to retire part of its unfunded  
obligations are not recognized in the funds.** **11,667,474**

**Net Delinquent Property Taxes Receivable is a "long-term asset" and not  
available to pay for current period expenditures and therefore is deferred  
in the funds.** **474,496**

**Long-term liabilities (Compensated Absences) are not due and payable in the current  
period and therefore are not reported in the funds.** **(176,348)**

**NET POSITION OF GOVERNMENTAL ACTIVITIES** **\$ 61,907,531**

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

PANOLA COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012

	General Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Property Taxes	\$ 12,740,566	\$ 5,061,975	\$ 561,574	\$ 18,364,115
Licenses	-	367,773	-	367,773
Intergovernmental Receipts	397,289	68,514	770,648	1,236,451
Fees of Office	771,919	-	582,780	1,354,699
Fines	-	311,936	-	311,936
Miscellaneous	545,120	529,827	889,719	1,964,666
<b>TOTAL REVENUES</b>	<b>14,454,894</b>	<b>6,340,025</b>	<b>2,804,721</b>	<b>23,599,640</b>
<b>EXPENDITURES</b>				
Current				
General Administration	3,476,053	-	106,702	3,582,755
Judicial	1,169,242	-	-	1,169,242
Legal	351,455	-	145,905	497,360
Elections	153,178	-	7,614	160,792
Financial Administration	851,633	-	-	851,633
Public Facilities	271,371	-	166,634	438,005
Public Safety	4,435,476	-	1,298,442	5,733,918
Environmental Protection	386,527	-	-	386,527
Public Transportation	-	3,623,172	626,614	4,249,786
Health and Paupers Care	432,129	-	733,666	1,165,795
Recreation	385,146	-	-	385,146
Conservation	91,770	-	-	91,770
Capital Outlay	513,749	2,160,678	765,871	3,440,298
<b>TOTAL EXPENDITURES</b>	<b>12,517,729</b>	<b>5,783,850</b>	<b>3,851,448</b>	<b>22,153,027</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,937,165	556,175	(1,046,727)	1,446,613
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	-	-	2,423,518	2,423,518
Transfers Out	(2,175,172)	-	(248,346)	(2,423,518)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,175,172)</b>	<b>-</b>	<b>2,175,172</b>	<b>-</b>
Net Change in Fund Balances	(238,007)	556,175	1,128,445	1,446,613
<b>FUND BALANCE-BEGINNING</b>	<b>13,152,902</b>	<b>3,130,946</b>	<b>8,188,495</b>	<b>24,472,343</b>
<b>FUND BALANCE-ENDING</b>	<b>\$ 12,914,895</b>	<b>\$ 3,687,121</b>	<b>\$ 9,316,940</b>	<b>\$ 25,918,956</b>

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



PANOLA COUNTY, TEXAS  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2012

Net Change in Fund Balances - Governmental Funds	\$ 1,446,613
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. (See Note 2)	220,080
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (Increase in Net OPEB position)	930,444
Delinquent property tax collections provide current financial resources to the funds but has no effect on net position.	(432,554)
Delinquent property taxes receivable, which do not provide current financial resources, are not reported as revenue in the funds.	442,650
The increase in accrued compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(15,808)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 2,591,425</u>

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

PANOLA COUNTY, TEXAS  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2012

	Panola County Retiree Health Benefits Trust Fund	Agency Funds
<b>ASSETS</b>		
Current Assets:		
Cash and Cash Equivalents	\$ 473,474	\$ 5,766,284
Investments (Certificates of Deposit)	15,400,000	264,654
Interest receivable	137,430	-
Total Assets	<u>16,010,904</u>	<u>6,030,938</u>
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable-Trade	3,761	-
Due to Other Governments	-	3,762,053
Court Ordered Deposits	-	128,850
Court Ordered Trust Funds	-	2,135,757
Other Payables	-	4,278
Total Liabilities	<u>3,761</u>	<u>\$ 6,030,938</u>
<b>NET POSITION</b>		
Held in trust for OPEB benefits	16,007,143	
Total Net Position	<u>\$ 16,007,143</u>	

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

**PANOLA COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	Panola County Retiree Health Benefits Trust Fund
<b>ADDITIONS</b>	
Contributions:	
Reimbursement from Medicare	\$ 41,773
Employer Contributions	1,790,318
Total Employer Contributions	<u>1,832,091</u>
 Total Contributions	 <u>1,832,091</u>
 Investment Income:	
Interest earnings	<u>191,141</u>
Total Investment Income	<u>191,141</u>
 TOTAL ADDITIONS	 <u>2,023,232</u>
 DEDUCTIONS	
Benefit Payments	<u>602,846</u>
 TOTAL DEDUCTIONS	 <u>602,846</u>
 CHANGE IN NET POSITION	 1,420,386
 NET POSITION - BEGINNING OF YEAR	 <u>14,586,757</u>
 NET POSITION - END OF YEAR	 <u>\$ 16,007,143</u>

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

PANOLA COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012

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

The financial statements of Panola County, Texas have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. For the fiscal year ended December 31, 2012, the County implemented the new reporting requirements of GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 1989 FASB and AICPA Pronouncements, GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, and early implemented GASB Statement No. 65, Items Previously Reported as Assets and Liabilities. The more significant of the government's accounting policies are described below.

**A. Reporting Entity**

Panola County, Texas (the County) was organized in 1846. The County operates under a County Judge – Commissioners' Court type of government and provides the following services: public safety, public transportation (highways and roads), health and welfare, culture and recreation, conservation (agriculture), public facilities, judicial and legal, election functions, and general and financial administration. The accompanying basic financial statements present the County's primary government and component units over which the County exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the County. There are no component units included within the reporting entity.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements include the statement of net position and the statement of activities. Government-wide statements report consolidated information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements; however, interfund services provided and used are not eliminated in the process of the government-wide consolidation. Governmental activities are primarily supported by taxes, intergovernmental, and fees of office revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The General Fund and Road and Bridge special revenue fund meet the criteria and are reported as major governmental funds. Non-major funds include other special revenue, capital projects, and the debt service funds. The combined amounts for these funds are reflected in a single column in the fund financial statements. Detailed statements for non-major funds are presented within the combining and individual fund statements and schedules.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. However, the Agency funds are custodial in nature and thus have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related

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NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012

cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payments are due.

Property taxes, licenses, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

**General Fund** – The General Fund is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

**Road and Bridge Special Revenue Fund** – The Road and Bridge special revenue fund is used to account for monies designated for use in road and bridge work of the County. Primary sources of revenues include ad valorem taxes, automobile registration fees, County and District fees, and State allotments of road funds. Revenues are used for public transportation maintenance and construction purposes.

Additionally, the government reports the following fund types:

**Special Revenue Funds** – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

**Debt Service Fund** – The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

**Capital projects funds** – Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**Retiree Health Benefit Trust Fund** – The Panola County, Texas Retiree Health Benefit Trust fund is used to account for the single employer defined benefit healthcare plan administered by the County which provides medical insurance benefits to eligible retirees and their beneficiaries.

**Agency funds** – Agency funds are used to account for situations in which the County acts in a custodial capacity for individuals, firms, and State and local governments. Funds on hand in the County's agency funds may be funds held for legal reason, tax collections for other governmental entities, or fees collected on behalf of the State or other governmental entities. As a result, all assets reported in an agency fund are offset by a liability to the party on whose behalf the assets are held.

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

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance**

**1. Deposits and Investments**

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and certificates of deposit with an original maturity of less than 90 days.

Panola County is legally authorized to invest in certificates of deposit, obligations of the United States or its agencies, direct obligations of the State of Texas or its agencies, and other obligations, the principal and interest of which are guaranteed by the State of Texas or the United States. The County may also invest in the obligations of states and the political subdivisions of any state having received a rating of not less than "A" by a nationally recognized investment rating firm, fully collateralized direct repurchase agreements secured by obligations of the United States or its agencies, and highly rated domestic "commercial paper" with a maturity of 90 days or less (as authorized by Public Funds Investment Act of 1987). The County reporting entity considers highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments for the County are reported at fair value. All investment income is recognized as revenue in the appropriate fund's statement of activity and/or statement of revenues, expenditures and changes in fund balance.

**2. Receivables and Payables**

Property Taxes Receivable are shown net of an allowance for uncollectible taxes. The allowance is equal to seven (7) percent of current property taxes receivable plus twenty (20) percent of delinquent taxes receivable at December 31, 2012.

Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and reimbursement for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements have been met and reimbursable costs are incurred.

Reimbursements for services performed are recorded as receivables and revenues when they become eligible for accrual in the government-wide statements. Included are fines and costs assessed by court action and billable services. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements.

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of inter-fund loans) or "transfers to/from other funds" (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as "due to/from other funds." Inter-fund activity reflected in "due to/from other funds" is eliminated on the government-wide financial statements.

**3. Inventories**

Inventories of supplies on hand have not been recorded; such supplies are of an expendable nature and are expensed when purchased. As these amounts do not seem to fluctuate a great deal from year to year, the exclusion of inventories does not materially affect either the financial position or results of operations of these funds.

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The inventory amount of \$29,129 in the Airport Special Revenue Fund consists of jet fuel held for consumption stated at cost on a first-in, first-out basis. Reported inventories are offset by nonspendable fund balance, which indicates that they are "not in spendable form" even though they are a component of net current assets.

#### 4. Capital Assets

Capital assets, which include land; buildings and improvements, machinery and equipment; and infrastructure are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 or more and an estimated useful life of greater than 1 year. Infrastructure assets include County-owned roads and bridges. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets and infrastructure are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	50
Computers and peripheral equipment	5
Machinery and equipment	10 to 50
Vehicles	5 to 10
Facilities and improvements	40
Furniture	10
Infrastructure – Roads	20
Infrastructure – Bridges	25 to 35

#### 5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has no items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has one item that qualifies for reporting in this category: Unearned Revenue is reported both in the government-wide Statement of Net Position and the governmental fund Balance Sheet. Any current taxes levied and collected between October 1 and December 31 are not available for use until January 1, the beginning of the next fiscal year. Therefore, all collections of current taxes during this period and all current taxes receivable as of December 31 are recorded as Unearned Revenue, respectively. These liabilities are reflected both in the Government-wide financial statements and the Fund Financial Statements, since the tax revenue has not been earned as of December 31, 2012.

#### 6. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net

PANOLA COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
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position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

#### 7. Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses in the year incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

As of December 31, 2012, long-term debt outstanding consists of compensatory time payable.

#### 8. Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

**Nonspendable Fund Balance** - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaids) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

**Restricted Fund Balance** - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

**Committed Fund Balance** - represents amounts that can only be used for a specific purpose because of a formal action by the Commissioners' Court. Committed amounts cannot be used for any other purpose unless the Commissioners' Court removes those constraints by taking the same type of formal action. The Commissioners' Court is the highest level of decision-making authority for the County that can, by adoption of an order prior to the end of the fiscal year, commit fund balance.

**Assigned Fund Balance** - represents amounts which the County intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the Commissioners' Court or by an official or body to which the Commissioners' Court delegates the authority. The Court, by order, has authorized the County Judge to assign fund balance. Specific amounts that are not restricted or committed in a special revenue, capital projects, or debt service fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the fund itself.

**Unassigned Fund Balance** - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds,



**PANOLA COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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and finally unassigned funds.

**E. Revenues and Expenditures/Expenses**

**1. Program Revenues**

Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**2. Property Taxes**

Property taxes are recognized as revenues in the period for which the taxes are levied, regardless of the lien date. Property taxes for the County are levied based on taxable value on the lien date of January 1 prior to December 31 of the same year. They become due January 1 of the following year and delinquent after June 30 of the following year. Accordingly, receivables and revenues for prior-year levies delinquent at year-end are reflected on the government-wide statement based on the full accrual method of accounting and under the modified accrual method in the fund statements.

**3. Compensated Absences**

It is the County's policy to permit employees to accumulate earned but unused vacation benefits. Vacation benefits are accrued by County employees in accordance with guidelines suggested in the County's personnel policy. Since various departments are supervised by elected and appointed officials, departmental policies established within the guidelines vary by department.

Employees may accumulate a maximum of fifteen days of vacation leave and are not paid for any unused leave upon termination of employment. Consequently, no provision is made for accrued vacation in the financial statements.

Sick pay policies are uniform throughout the departments. Unused sick leave is non-vesting and terminates upon cessation of employment. Accordingly, no provision is made for accrued sick leave at year end.

Compensatory time is accrued by employees in lieu of paid overtime. Any compensatory time is accumulated and carried forward from year to year. Employees are paid for any accrued compensatory time upon termination. Consequently, a liability has been recorded in the government wide financial statements.

**NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$220,080 difference are as follows:

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Capital Outlay	\$ 2,181,942
Depreciation Expense	(1,757,975)
Capital Asset Retirements	<u>(203,887)</u>
Net Adjustment to Decrease Net Changes in Fund Balance-	
Total Governmental Funds to Arrive at Changes in Net Assets-	
Governmental Activities	<u>\$ 220,080</u>

NOTE 3 – DETAILED NOTES ON ALL FUNDS

A. Authorized Investments

Panola County is authorized to invest in obligations and instruments as defined in the Public Funds Act (Sec. 2256.001 Texas Government Code). Such investments include (1) obligations of the United States or its agencies, (2) direct obligations of the State of Texas or its agencies, (3) obligations of political subdivisions rated not less than A by a national investment rating firm, (4) certificates of deposit, and (5) other instruments and obligations authorized by statute. The investments of the County are in compliance with these investment policies.

B. Deposits and Investments

During the 2012 fiscal year, all deposits and investments were comprised of bank demand deposits and bank time deposits. The County's demand deposits and time deposits are fully covered by federal depository insurance and collateral held by the County's agent, First State Bank & Trust Co., in the name of the County.

Policies Governing Deposits and Investments

In compliance with the Public Funds Investment Act, the County has adopted a deposit and investment policy. Specific policies applicable to deposits and investments of the County and the risks of such are described below.

*Interest rate risk.* This is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a specific policy regarding interest rate risk, as it does not contemplate the investment of funds in such instruments. During the year, the County was not exposed to interest rate risk.

*Credit risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At December 31, 2012, and throughout the year, the County's only investments were certificates of deposit and was not exposed to credit risk.

*Concentration of credit risk.* This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. As discussed above, the County's only investments were certificates of deposit and consequently was not exposed to concentration of credit risk.

*Custodial credit risk.* Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the County's name, and are held by either the counterparty or the counterparty's trust department or agent but not in the County's name.

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The County was not exposed to custodial credit risk.

*Foreign currency risk.* This is the risk that exchange rates will adversely affect the fair value of an investment. The County does not engage in foreign currency transactions. The County was not exposed to foreign currency risk.

**C. Receivables**

Receivables at December 31, 2012 for the County's individual major funds and nonmajor governmental funds in the aggregate, including the applicable allowances for uncollectibles, are as follows:

	<u>General Fund</u>	<u>Road &amp; Bridge Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Current Property Taxes	\$ 1,794,690	\$ 695,929	\$ 78,069	\$ 2,568,688
Delinquent Property Taxes	414,302	160,654	18,164	593,120
Due from Other Governments	435,329	166,527	22,397	624,253
Miscellaneous	155,309	25,447	98,505	279,261
<b>Total Gross Receivables</b>	<b>\$ 2,799,630</b>	<b>\$ 1,048,557</b>	<b>\$ 217,135</b>	<b>\$ 4,065,322</b>
Less: Allowance for Uncollectible Tax	(208,489)	(80,846)	(9,097)	(298,432)
<b>Net Total Receivables</b>	<b>\$ 2,591,141</b>	<b>\$ 967,711</b>	<b>\$ 208,038</b>	<b>\$ 3,766,890</b>

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the year, the various components of unearned revenue reported in the governmental-wide statements was as follows:

	<u>General Fund</u>	<u>Road &amp; Bridge Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Net Current Property Taxes Receivable	\$ 1,669,062	\$ 647,214	\$ 72,604	\$ 2,388,880
Advanced Tax Collections	11,493,151	4,431,323	499,779	16,424,253
<b>Total Deferred Revenue</b>	<b>\$ 13,162,213</b>	<b>\$ 5,078,537</b>	<b>\$ 572,383</b>	<b>\$ 18,813,133</b>

**D. Capital Assets**

Capital asset activity for the year ended December 31, 2012 was as follows:

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	Balance January 1, 2012	Increases	Decreases	Balance December 31, 2012
<b>Capital Assets Not Being Depreciated:</b>				
Land	\$ 1,289,889	\$ -	\$ -	\$ 1,289,889
Construction in Progress	-	721,480	-	721,480
<b>Total Capital Assets Not Being Depreciated</b>	<b>\$ 1,289,889</b>	<b>\$ 721,480</b>	<b>\$ -</b>	<b>\$ 2,011,369</b>
<b>Capital Assets Being Depreciated:</b>				
Buildings	\$ 19,074,843	\$ -	\$ 11,995	\$ 19,062,848
Improvements other than Buildings	259,303	-	-	259,303
Machinery & Equipment	9,713,790	1,460,462	1,099,610	10,074,642
Infrastructure	10,371,442	-	-	10,371,442
<b>Total Capital Assets Being Depreciated</b>	<b>\$ 39,419,378</b>	<b>\$ 1,460,462</b>	<b>\$ 1,111,605</b>	<b>\$ 39,768,235</b>
<b>Less Accumulated Depreciation for:</b>				
Buildings	\$ 3,927,707	\$ 370,038	\$ 3,131	\$ 4,294,614
Improvements other than Buildings	44,433	4,232	-	48,665
Machinery & Equipment	5,316,716	945,096	904,587	5,357,225
Infrastructure	7,617,538	438,609	-	8,056,147
<b>Total Accumulated Depreciation</b>	<b>\$ 16,906,394</b>	<b>\$ 1,757,975</b>	<b>\$ 907,718</b>	<b>\$ 17,756,651</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>\$ 22,512,984</b>	<b>\$ (297,513)</b>	<b>\$ 203,887</b>	<b>\$ 22,011,584</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 23,802,873</b>	<b>\$ 423,967</b>	<b>\$ 203,887</b>	<b>\$ 24,022,953</b>

Depreciation expense was charged to functions/programs of the County as follows:

General Administration	\$ 36,470
Judicial	42,839
Elections	33,889
Public Facilities	2,070
Public Safety	452,451
Environmental Protection	6,274
Public Transportation	1,116,346
Health & Paupers Care	67,636
<b>Total Depreciation Expense</b>	<b>\$ 1,757,975</b>

#### E. Pension Plan

##### 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 624 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

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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 County 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 County is actuarially determined annually. It was 23.50% for calendar year 2012. 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, 2012, the annual pension cost for the TCDRS plan for its employees was \$1,546,054, and the actual contributions were \$1,546,054.

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 2012. The December 31, 2011 actuarial valuation is the most recent valuation.

#### **Funded Status and Funding Progress**

As of December 31, 2011, the most recent actuarial valuation date, the funded status of the plan was as follows:

Actuarial Accrued Liability (AAL)	\$	28,342,073
Actuarial Value of Plan Assets	\$	24,288,189
Unfunded Actuarial Accrued Liability (UAAL)	\$	4,053,884
Funded Ratio		85.70%
Covered Payroll	\$	6,332,494
UAAL as a Percentage of Covered Payroll		64.02%

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The required schedule of funded 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 relative to the actuarial accrued liability for benefits over time.

<u>Actuarial Valuation Information</u>			
Actuarial Valuation Date	12/31/09	12/31/10	12/31/11
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	5.4	4.7	4.1
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
Assumptions:			
Investment Return (**)	8%	8%	8%
Projected Salary Increases (**)	5.4%	5.4%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-Living Adjustments	0%	0%	0%

(\*\*) Includes inflation at the stated rate

<u>Trend Information for the Retirement Plan for the Employees of Panola County</u>			
<u>Accounting Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/10	\$ 1,473,763	100%	\$ -
12/31/11	\$ 1,502,630	100%	\$ -
12/31/12	\$ 1,546,054	100%	\$ -

#### F. Other Post Employment Benefits Plan

##### Plan Description

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 No. 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 are included in the County's comprehensive annual financial report at pages 35 - 36 (financial statements) and pages 57-58 (required supplementary

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information).

At December 31, 2012 the RHBT had 70 retirees receiving benefits and has a total of 168 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, 2012, the estimated past-service actuarially determined liabilities for active and retired employees amounted to \$15,344,796.

**Annual OPEB Cost and Net OPEB Obligations**

For 2012, the County's annual required contribution for the RHBT was \$628,491. Contributions of \$1,790,318 were made by the County. The activity for the year is shown in tabular form below.

Annual Required Contribution	\$ 628,491
Interest on Net OPEB Obligation	(429,481)
Amortization of Prior Year OPEB Obligation	660,864
Annual OPEB Cost (Expense)	\$ 859,874
Contributions Made	(1,790,318)
Change in OPEB Obligation	\$ (930,444)
Net OPEB Obligation (Asset) - Beginning of Year	(10,737,030)
Net OPEB Obligation (Asset) - End of Year	\$ (11,667,474)

**Trend Information**

Fiscal Year	Annual OPEB Cost	Actual Employer Contribution	Percentage Contributed	Net OPEB (Obligation) Asset
2010	\$ 974,227	\$ 908,548	93.26%	\$ 10,118,668
2011	\$ 1,073,960	\$ 1,692,323	157.58%	\$ 10,737,030
2012	\$ 859,874	\$ 1,790,318	208.21%	\$ 11,667,474

**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

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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.

The actuarial valuation for December 31, 2012, 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 actuarial accrued liability (UAAL) is being amortized at a level (decreasing yearly) over a 30-year closed period. At December 31, 2012, the remaining amortization period is 25 years.

Funded Status						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liabilities (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/12	\$ 16,010,904	\$ 15,344,796	\$ (666,108)	104.34%	\$ 5,868,494	(11.35%)

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.

#### G. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the County. At no time during the last three fiscal years have claims exceeded commercial coverage.

#### H. Operating Leases

The County is obligated under certain leases for equipment accounted for as operating leases. General revenues of the General Fund will be used to pay these leases. The following is a schedule by years of future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one (1) year as of December 31, 2012.

Year Ending December 31	Governmental Activities
2013	\$ 31,015
2014	13,177
2015	8,923
2016	2,030
Total minimum lease payments	<u>\$ 55,145</u>

Total cost for these leases for the year ended December 31, 2012 was \$39,165.



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**I. Long-Term Debt**

**Changes in Long-Term Debt**

Long-term debt activity for the year ended December 31, 2012 was as follows:

	Balance January 1, 2012			Balance December 31, 2012		Due Within One Year
	<u>2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>2012</u>		
Compensated Absences	\$ 160,540	\$ 36,212	\$ 20,404	\$ 176,348		\$ 17,053
Total Governmental Activity						
Long-Term Liabilities	<u>\$ 160,540</u>	<u>\$ 36,212</u>	<u>\$ 20,404</u>	<u>\$ 176,348</u>		<u>\$ 17,053</u>

Compensated absences are liquidated by fund that records the employee's salary.

**J. Governmental Fund Balances**

Components of nonspendable fund balance and specific purposes for restricted and committed fund balances as of December 31, 2012 are as follows:

	Major Special Revenue Fund			
	General Fund	Road & Bridge Fund	Other Funds	Total
<b>Nonspendable:</b>				
Inventory	\$ -	\$ -	\$ 29,129	\$ 29,129
<b>Restricted:</b>				
Road & Bridge maintenance	-	3,687,121	1,380,752	5,067,873
Law Library	-	-	31,258	31,258
Juvenile Delinquency Prevention	-	-	154	154
Courthouse Security	-	-	222,585	222,585
Records Management & Preservation	-	-	532,217	532,217
Court Technology	-	-	76,706	76,706
VIT Interest	-	-	6,176	6,176
Elections	-	-	12,290	12,290
Adult Probation	-	-	479,217	479,217
Juvenile Probation	-	-	398,831	398,831
Law Enforcement	-	-	149,513	149,513
District Attorney	-	-	192,736	192,736
Child Protective Services	-	-	74,249	74,249
Health	-	-	3,405,861	3,405,861
Airport	-	-	292,528	292,528
<b>Committed:</b>				
Library Construction	-	-	1,336,915	1,336,915
Right-of-Way Purchases	-	-	269,902	269,902
Airport Improvements	-	-	216,258	216,258
Jail Improvement	-	-	209,663	209,663
Unassigned	12,914,895	-	-	12,914,895
<b>Total Fund Balances</b>	<b>\$ 12,914,895</b>	<b>\$ 3,687,121</b>	<b>\$ 9,316,940</b>	<b>\$ 25,918,956</b>

PANOLA COUNTY, TEXAS  
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**K. Interfund Transfers**

Interfund transfers for the year ended December 31, 2012 were as follows:

	<u>Transfers In</u>				<u>Totals</u>
	<u>Nonmajor Governmental Funds</u>				
	<u>Child</u>				
	<u>Juvenile</u>	<u>Protective</u>	<u>Library</u>	<u>Jail</u>	
<u>Transfers Out</u>	<u>Services</u>	<u>Services</u>	<u>Construction</u>	<u>Improvement</u>	
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	
General Fund	\$ 145,172	\$ 30,000	\$ 2,000,000	\$ -	\$ 2,175,172
Sheriff's Renovation	-	-	39,751	-	39,751
Debt Service Fund	-	-	-	208,595	208,595
Total	<u>\$ 145,172</u>	<u>\$ 30,000</u>	<u>\$ 2,039,751</u>	<u>\$ 208,595</u>	<u>\$ 2,423,518</u>

The purpose of these transfers was to supplement revenue.

**L. Contingent Liabilities**

The County is contingently liable in respect of law suits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would require appropriation of revenues yet to be realized. The County's liability in specific cases is limited because of the Tort Claims Act to \$100,000. The County's legal counsel is of the opinion that, should the plaintiff prevail in any cases, the County's liability would be limited by the Tort Claims Act and would be covered by insurance.

The former Panola General Hospital adopted a program of self-insurance for professional liability pursuant to a resolution adopted by the Panola County Commissioners' Court. The former Hospital had no history of professional liability claims upon which to base an accrual; therefore, a provision for accrued liability claims is not provided for in the financial statements. Any claims successfully asserted against the former Hospital are planned to be paid from the County Health Care Special Revenue Fund.

The County is not a member of a public entity risk pool as defined by GASB Statement No. 10. The County manages and finances risk by purchasing commercial insurance and by retaining the risk of loss. All known claims related to the year ending December 31, 2012 have been accrued and expensed in the current financial statements. Disclosure of loss contingencies will be made when there is a reasonable possibility that a loss has been incurred. There have been no significant reductions in insurance coverage in the current year.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the state government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

**M. Commitments**

During the course of routine business of the County, contract and agreements are entered into for various products and services. Although appropriations lapse at the end of the budget year, the County intends to honor any existing commitments and provide for future expenditures by inclusion in the next budget period.

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The County has active construction projects as of December 31, 2012. At year end, the County's remaining commitments with contractors totaled \$1,083,658.

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## REQUIRED SUPPLEMENTARY INFORMATION

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PANOLA COUNTY, TEXAS  
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## STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### Budgetary Information

The County Judge is by statute the Budget Officer of the County and has the responsibility of preparing the County's budget. Under the County's budgeting procedures, the County Judge sets forth budget guidelines and recommendations to the Commissioners' Court. The County's budget is prepared annually on a modified accrual basis.

A public hearing is held on the budget by the Commissioners' Court. Department heads and any other interested citizens may appear. Before adopting the final budget, the Commissioners' Court may increase or decrease the amounts requested by the Judge. Amounts finally budgeted may not exceed the estimate of revenues and available cash. All appropriations lapse at fiscal year-end.

When the budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping the members of the Commissioners' Court advised of the condition of the various funds and accounts. The level of control (the level on which expenditures may not legally exceed appropriations) for each legally adopted annual operating budget is on a line-item basis by department.

Budgeting is done in accordance with GAAP. The County does not utilize a formal encumbrance accounting system.

Amendments may not be made during the year without approval by the Commissioners' Court. The final amended budget is used in this report. Supplemental budgetary appropriations were approved during the year. During the year ended December 31, 2012, the following funds had legally adopted budgets:

General Fund	Sheriff's State Forfeiture Fund
Road and Bridge Fund	Jail Commissary Fund
Law Library Fund	District Attorney Longevity Pay Supplement Fund
County Juvenile Delinquency Prevention Fund	District Attorney Forfeiture Fund
Courthouse Security Fund	State Apportionment - District Attorney Fund
Records Management Fund	Constable Pct. #1 & 4 State Forfeiture Fund
County & District Court Tech Fund	Constable Pct. #2 & 3 State Forfeiture Fund
Court Record Preservation Fund	CDA Federal Forfeiture Fund
District Court Records Technology Fund	Constable Pct. #1 & 4 Federal Forfeiture Fund
District Clerk Records Management & Preservation Fund	Deadwood WSC Fund
Records Preservation Fund	Hurricane Generators Grant Fund
Records Archive Fees Fund	Gary WSC Fund
Justice Court Technology Fund	Child Protective Services Fund
VIT Interest Fund	Health Fund
Election Services Contract Fund	Airport Fund
Farm to Market and Lateral Road Fund	Sheriff's Renovation Construction Fund
Community Supervision and Corrections Fund	Library Construction Fund
Drug Court Grant Fund	Road Bond 1971 Fund
Juvenile Probation Fund	Permanent Improvement Fund
Old Probation Fund	Jail Improvement Fund
Hot Check Fee Fund	

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**Schedule of Funding Progress for the Retirement Plan  
For the Employees of Panola County**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liabilities (AAL) (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Annual Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a)/c)</b>
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%
12/31/11	\$ 24,288,189	\$ 28,342,073	\$ 4,053,884	85.70%	\$ 6,332,694	64.02%

<sup>1</sup> The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

<sup>2</sup> Funding information may differ from prior year compliance data due to plan changes effective 01/01/07.

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Cost (b)	Unfunded (UAAL) (b - a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/(c))
12/31/10	\$ 13,232,438	\$ 15,588,645	\$ 2,356,207	84.89%	\$ 5,743,487	41.02%
12/31/11	\$ 14,590,761	\$ 14,058,743	\$ (532,018)	103.78%	\$ 5,865,144	(9.07)%
12/31/12	\$ 16,010,904	\$ 15,344,796	\$ (666,108)	104.34%	\$ 5,868,494	(11.35)%

**NOTES TO THE SCHEDULE OF FUNDING PROGRESS**

Valuation Date	12/31/10	12/31/11	12/31/12
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*	4.50% per annum	4.00% per annum	4.00% per annum
Health Care Cost Trend	10% Pre-Medicare, grading to 5% ultimate	10% Pre-Medicare, grading to 5% ultimate	10% Pre-Medicare, grading to 5% ultimate

\*Includes inflation of 2.5%



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SCHEDULE OF EMPLOYER CONTRIBUTIONS  
OTHER POST EMPLOYMENT BENEFITS (OPEB) PLAN  
FOR THE YEAR ENDED DECEMBER 31, 2012

Year Ended December 31	Actuarial Annual Required Contribution	Employer Contributions	Percentage Contributed
2010	\$ 974,227	\$ 908,548	93.26%
2011	\$ 1,073,960	\$ 1,692,323	157.58%
2012	\$ 859,874	\$ 1,790,318	208.21%

PANOLA COUNTY, TEXAS  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Property Taxes	\$ 12,335,076	\$ 12,335,076	\$ 12,740,566	\$ 405,490
Intergovernmental Receipts	294,151	324,220	397,289	73,069
Fees of Office	508,611	511,536	771,919	260,383
Total Miscellaneous	211,176	227,555	545,120	317,565
<b>Total Revenues</b>	<b>13,349,014</b>	<b>13,398,387</b>	<b>14,454,894</b>	<b>1,056,507</b>
<b>EXPENDITURES</b>				
Current				
General Administration	4,157,433	3,721,487	3,476,053	245,434
Judicial	1,210,528	1,217,181	1,169,242	47,939
Legal	418,110	408,110	351,455	56,655
Elections	147,161	159,559	153,178	6,381
Financial Administration	867,428	869,083	851,633	17,450
Public Facilities	290,354	285,354	271,371	13,983
Public Safety	4,724,604	4,619,681	4,435,476	184,205
Environmental Protection	360,000	386,527	386,527	-
Health and Paupers Care	376,900	504,900	432,129	72,771
Recreation	364,388	392,594	385,146	7,448
Conservation	102,337	101,337	91,770	9,567
Capital Outlay	156,599	552,902	513,749	39,153
<b>Total Expenditures</b>	<b>13,175,842</b>	<b>13,218,715</b>	<b>12,517,729</b>	<b>700,986</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>173,172</b>	<b>179,672</b>	<b>1,937,165</b>	<b>1,757,493</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out	(2,173,172)	(2,175,172)	(2,175,172)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,173,172)</b>	<b>(2,175,172)</b>	<b>(2,175,172)</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(2,000,000)</b>	<b>(1,995,500)</b>	<b>(238,007)</b>	<b>1,757,493</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>13,152,902</b>	<b>13,152,902</b>	<b>13,152,902</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 11,152,902</b>	<b>\$ 11,157,402</b>	<b>\$ 12,914,895</b>	<b>\$ 1,757,493</b>

Note: See accompanying independent auditor's report.

PANOLA COUNTY, TEXAS  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
ROAD AND BRIDGE SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Property Taxes:				
Current	\$ 4,814,860	\$ 4,814,860	\$ 4,942,618	\$ 127,758
Delinquent	85,889	85,889	119,357	33,468
Total Property Taxes	4,900,749	4,900,749	5,061,975	161,226
Licenses:				
Motor Vehicle Registration	350,000	350,000	367,773	17,773
Intergovernmental Receipts:				
State Lateral Road Fund	29,000	29,000	29,620	620
Weight and Axle Fees	27,000	27,000	38,894	11,894
Total Intergovernmental Receipts	56,000	56,000	68,514	12,514
Fines:				
County and District Court Fines	260,000	260,000	311,936	51,936
Miscellaneous:				
Interest Earned	36,905	36,905	72,863	35,958
Miscellaneous	-	450,789	456,964	6,175
Total Miscellaneous	36,905	487,694	529,827	42,133
Total Revenues	5,603,654	6,054,443	6,340,025	285,582
EXPENDITURES				
PUBLIC TRANSPORTATION				
MAINTENANCE-ROADS AND BRIDGES				
PRECINCT 1				
Salaries - Road and Bridge Department	387,895	387,895	374,236	13,659
Benefits Termination Pay	3,506	3,506	2,128	1,378
Social Security Taxes	29,943	29,943	26,915	3,028
Group Insurance	108,240	108,240	104,617	3,623
Retirement and Death Benefits	93,937	93,937	86,982	6,955
Workers Compensation	36,004	36,004	15,019	20,985
Unemployment Insurance	1,946	1,946	338	1,608
Other Post Employment	56,910	56,910	52,697	4,213
Retiree Medical Insurance Trust	63,849	63,849	63,849	-
Optional Retirement	31,305	31,305	31,305	-
Repairs and Maintenance	119,846	148,185	148,016	169
Parts and Supplies	56,750	38,328	38,021	307
Rentals and Leases	-	900	900	-
TOTAL PRECINCT 1	990,131	1,000,948	945,023	55,925

Note: See accompanying independent auditor's report.

PANOLA COUNTY, TEXAS  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 ROAD AND BRIDGE SPECIAL REVENUE FUND, continued  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
PRECINCT 2				
Salaries - Road and Bridge Department	\$ 321,762	\$ 321,762	\$ 320,932	\$ 830
Benefits Termination Pay	3,506	3,506	-	3,506
Social Security Taxes	24,884	24,884	22,612	2,272
Group Insurance	88,560	88,560	86,775	1,785
Retirement and Death Benefits	78,065	78,065	73,763	4,302
Workers Compensation	36,004	36,004	12,563	23,441
Unemployment Insurance	1,617	1,617	288	1,329
Other Post Employment	47,294	47,294	44,689	2,605
Retiree Medical Insurance Trust	63,849	63,849	63,849	-
Optional Retirement	31,305	31,305	31,305	-
Repairs and Maintenance	120,756	126,688	126,467	221
Parts and Supplies	56,750	30,263	30,262	1
TOTAL PRECINCT 2	874,352	853,797	813,505	40,292
PRECINCT 3				
Salaries - Road and Bridge Department	383,978	383,978	383,551	427
Benefits Termination Pay	3,506	3,506	-	3,506
Social Security Taxes	29,643	29,643	28,160	1,483
Group Insurance	108,240	108,240	107,048	1,192
Retirement and Death Benefits	92,997	92,997	88,688	4,309
Workers Compensation	36,004	36,004	15,223	20,781
Unemployment Insurance	1,962	1,962	344	1,618
Other Post Employment	56,341	56,341	53,731	2,610
Retiree Medical Insurance Trust	63,849	63,849	63,849	-
Optional Retirement	31,305	31,305	31,305	-
Repairs and Maintenance	119,846	123,979	123,888	91
Parts and Supplies	56,250	17,300	17,293	7
Miscellaneous Supplies	500	-	-	-
TOTAL PRECINCT 3	984,421	949,104	913,080	36,024

Note: See accompanying independent auditor's report.

PANOLA COUNTY, TEXAS  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 ROAD AND BRIDGE SPECIAL REVENUE FUND, continued  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
PRECINCT 4				
Salaries - Road and Bridge Department	\$ 437,391	\$ 432,569	\$ 375,257	\$ 57,312
Benefits Termination Pay	3,506	8,328	6,037	2,291
Social Security Taxes	33,729	33,729	27,395	6,334
Group Insurance	127,920	127,920	104,622	23,298
Retirement and Death Benefits	105,816	105,816	88,202	17,614
Workers Compensation	36,004	36,004	17,506	18,498
Unemployment Insurance	2,126	2,126	344	1,782
Other Post Employment	64,107	64,107	53,437	10,670
Retiree Medical Insurance Trust	63,849	63,849	63,849	-
Optional Retirement	31,305	31,305	31,305	-
Repairs and Maintenance	119,086	164,245	163,733	512
Parts and Supplies	56,750	19,878	19,877	1
TOTAL PRECINCT 4	1,081,589	1,089,876	951,564	138,312
Total Maintenance-Roads and Bridges	3,930,493	3,893,725	3,623,172	270,553
CAPITAL OUTLAY-ROAD AND BRIDGES				
PRECINCT 1				
Furniture & Equipment	139,515	161,522	161,522	-
Road Oil	238,977	263,699	263,699	-
Lumber, Piling and Culverts	13,500	2,500	2,465	35
TOTAL PRECINCT 1	391,992	427,721	427,686	35
PRECINCT 2				
Building	-	21,796	21,796	-
Furniture & Equipment	319,515	589,684	589,684	-
Road Oil	150,467	254,939	254,938	1
Lumber, Piling and Culverts	8,500	-	-	8,500
TOTAL PRECINCT 2	478,482	866,419	866,418	1
PRECINCT 3				
Furniture & Equipment	139,515	219,142	219,142	-
Road Oil	212,424	175,474	175,471	3
Lumber, Piling and Culverts	12,000	9,178	9,177	1
TOTAL PRECINCT 3	363,939	403,794	403,790	4

Note: See accompanying independent auditor's report.

PANOLA COUNTY, TEXAS  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 ROAD AND BRIDGE SPECIAL REVENUE FUND, continued  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
PRECINCT 4				
Furniture & Equipment	\$ 139,515	\$ 88,745	\$ 88,745	\$ -
Road Oil	283,233	372,133	372,133	-
Lumber, Piling and Culverts	16,000	1,906	1,906	-
TOTAL PRECINCT 4	438,748	462,784	462,784	-
Total Construction and Capital Outlay	1,673,161	2,160,718	2,160,678	39
Total Expenditures	5,603,654	6,054,443	5,783,850	270,592
Net Change in Fund Balances	-	-	556,175	556,174
FUND BALANCE, BEGINNING OF YEAR	3,130,946	3,130,946	3,130,946	-
FUND BALANCE, END OF YEAR	<u>\$ 3,130,946</u>	<u>\$ 3,130,946</u>	<u>\$ 3,687,121</u>	<u>\$ 556,174</u>

Note: See accompanying independent auditor's report.

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## **SUPPLEMENTAL FINANCIAL INFORMATION**



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PANOLA COUNTY, TEXAS  
 SUPPLEMENTARY FINANCIAL INFORMATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
PROPERTY TAXES				
Current	\$ 12,118,894	\$ 12,118,894	\$ 12,440,155	\$ 321,261
Delinquent	216,182	216,182	300,411	84,229
Total Property Taxes	12,335,076	12,335,076	12,740,566	405,490
INTERGOVERNMENTAL RECEIPTS				
State Judicial	33,000	33,000	75,000	42,000
City - Public Library	152,851	152,851	152,856	5
Housing Prisoners	-	-	13,120	13,120
Exposition Building	-	22,200	23,355	1,155
SAVNS Program	7,750	5,659	5,659	-
Federal Grant-Homeland Security	-	9,960	10,092	132
Indigent Defense Services Grant	3,000	3,000	15,657	12,657
Carthage and Gary School Tax				
Collection Contract	63,250	63,250	63,250	-
City of Carthage Tax				
Collection Contract	8,300	8,300	8,300	-
State 911 Rural Addressing	26,000	26,000	30,000	4,000
Total Intergovernmental Receipts	294,151	324,220	397,289	73,069
FEES OF OFFICE				
County Judge	1,000	1,000	10,185	9,185
Sheriff	20,000	20,000	36,998	16,998
District Attorney	4,000	4,000	5,713	1,713
County Clerk	200,611	203,536	209,251	5,715
Tax Assessor-Collector	174,000	174,000	371,691	197,691
District Clerk	50,000	50,000	54,048	4,048
County Treasurer	16,000	16,000	19,478	3,478
Justices of the Peace	43,000	43,000	64,555	21,555
Total Fees of Office	508,611	511,536	771,919	260,383

PANOLA COUNTY, TEXAS  
SUPPLEMENTARY FINANCIAL INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND, continued  
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>MISCELLANEOUS</b>				
Interest Earned	\$ 159,176	\$ 159,176	\$ 265,059	\$ 105,883
Hospital Collections	-	-	1,375	1,375
Time Payment EFTIC	-	-	1,204	1,204
Exposition Building	-	-	1,265	1,265
Vital Archive - County Clerk	-	-	635	635
Judiciary Support Fee	-	-	1,718	1,718
Miscellaneous	52,000	68,379	270,153	201,774
County Clerk Civil	-	-	1,954	1,954
Family Protection Fee	-	-	1,500	1,500
Child Abuse Prevention	-	-	16	16
Miscellaneous Unclaimed Funds	-	-	241	241
<b>Total Miscellaneous</b>	<b>211,176</b>	<b>227,555</b>	<b>545,120</b>	<b>317,565</b>
<b>Total Revenues</b>	<b>13,349,014</b>	<b>13,398,387</b>	<b>14,454,894</b>	<b>1,056,507</b>
<b>EXPENDITURES</b>				
<b>CURRENT</b>				
<b>GENERAL ADMINISTRATION</b>				
<b>COUNTY JUDGE</b>				
Salary - County Judge	58,231	58,231	58,231	-
Salary - Co. Judge Admin. Assist	35,396	35,396	35,396	-
Social Security	7,163	7,163	7,013	150
Group Medical Insurance	19,680	19,680	19,463	217
Retirement and Death Benefits	22,471	22,471	22,471	-
Worker's Compensation	461	461	441	20
Unemployment Insurance	178	178	32	146
Other Post Employment Benefits	13,614	13,614	13,613	1
Office Supplies, Postage & Repairs	1,200	1,200	876	324
Law Books	2,000	2,000	1,974	26
Communication Telephone	400	400	52	348
Conferences and Dues	2,000	2,000	570	1,430
Miscellaneous	150	150	-	150
<b>Total County Judge</b>	<b>162,944</b>	<b>162,944</b>	<b>160,132</b>	<b>2,812</b>

PANOLA COUNTY, TEXAS  
 SUPPLEMENTARY FINANCIAL INFORMATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL FUND, continued  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
EXPENDITURES (cont'd.)				
GENERAL ADMINISTRATION (con'td.)				
COMMISSIONERS				
Salaries - Commissioners	\$ 188,236	\$ 188,236	\$ 188,236	\$ -
Salaries - Secretaries	27,395	27,395	27,394	1
Social Security Taxes	16,496	16,496	15,417	1,079
Group Insurance	49,200	49,200	48,639	561
Retirement and Death Benefits	51,752	51,752	51,752	-
Worker's Compensation	6,699	6,699	1,032	5,667
Unemployment Insurance	137	137	25	112
Other Post Employment Benefits	31,353	31,353	31,353	-
Office Supplies, Postage and Repairs	1,200	1,200	616	584
Communication Telephone	800	800	55	745
Miscellaneous	600	600	38	562
Conferences and Dues	6,000	6,000	4,559	1,441
Total Commissioners	379,868	379,868	369,116	10,752
COUNTY CLERK				
Salary - County Clerk	47,059	47,059	47,059	-
Salary - Deputies	140,838	140,838	135,061	5,777
Social Security	14,375	14,375	13,160	1,215
Group Medical Insurance	59,040	59,040	56,769	2,271
Retirement and Death Benefits	45,096	45,096	43,709	1,387
Worker's Compensation	908	908	908	-
Unemployment Insurance	702	702	311	391
Other Post Employment Benefits	27,321	27,321	26,480	841
Office Supplies, Postage & Repairs	14,500	13,000	13,000	-
Communication Telephone	850	850	520	330
Professional Services	-	4,479	4,478	1
Rentals, Microfilming & Indexing	85,621	77,621	75,871	1,750
Copy Machine Rental	8,000	8,000	4,983	3,017
Conferences & Dues	1,400	2,900	2,288	612
Miscellaneous	250	250	193	57
Total County Clerk	445,960	442,439	424,790	17,649

PANOLA COUNTY, TEXAS  
 SUPPLEMENTARY FINANCIAL INFORMATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL FUND, continued  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
EXPENDITURES (cont'd.)				
GENERAL ADMINISTRATION (con'td.)				
VETERANS SERVICE OFFICER				
Salary - Service Officer	\$ 34,078	\$ 34,078	\$ 34,078	\$ -
Salary - Secretary	27,395	27,395	27,395	-
Social Security	4,703	4,703	4,703	-
Group Medical Insurance	19,680	19,680	19,463	217
Retirement and Death Benefits	14,754	14,754	14,753	1
Worker's Compensation	302	302	289	13
Unemployment Insurance	153	153	55	98
Other Post Employment Benefits	8,938	8,938	8,938	-
Office Supplies, Postage & Repairs	600	600	362	238
Communication Telephone	500	500	118	382
Conferences and Dues	800	1,250	1,241	9
Programming & Computer	1,300	850	700	150
Miscellaneous	250	120	21	99
Total Vet. Service Officer	113,453	113,323	112,116	1,207
AIRPORT				
Airport Manager	34,891	34,891	34,890	1
Travel Allowance	1,200	1,200	1,200	-
Social Security	2,761	2,761	2,747	14
Group Insurance	9,840	9,840	9,732	108
Retirement	8,662	8,662	8,662	-
Worker's Compensation	1,563	1,563	1,025	538
Unemployment Insurance	180	180	32	148
Other Post Employment Benefits	5,248	5,248	5,248	-
Office Supplies	1,500	2,500	2,117	383
Professional Services	5,000	1,751	1,292	459
Communication Telephone	1,700	2,400	2,201	199
Conferences, Dues & Transports	400	-	-	-
Utilities	10,200	12,199	12,198	1
Repairs and Renovation	4,245	6,295	6,290	5
Rentals and Leases	2,200	3,200	3,087	113
Total Airport	89,590	92,690	90,721	1,969

PANOLA COUNTY, TEXAS  
 SUPPLEMENTARY FINANCIAL INFORMATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL FUND, continued  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
EXPENDITURES (cont'd.)				
GENERAL ADMINISTRATION (con'td.)				
MISCELLANEOUS AND NON-DEPARTMENTAL				
Floating Secretary	\$ 27,395	\$ 27,395	\$ 27,395	\$ -
Emergency Management Coordinator	6,000	6,000	6,000	-
Benefits Termination Pay	10,851	19,851	17,123	2,728
Social Security	3,385	4,075	3,851	224
Group Insurance	9,840	9,840	9,732	108
Retirement	10,620	12,780	12,125	655
Worker's Compensation	5,307	5,307	1,497	3,810
Unemployment Insurance	222	222	45	177
Other Post Employment	6,434	7,744	7,345	399
Retiree Medical Insurance Trust	630,000	630,000	630,000	-
Optional Retirement	350,000	350,000	350,000	-
Advertising and Publications	12,000	12,000	8,088	3,912
Appraisal District	230,000	228,203	225,434	2,769
Outside Audit	39,000	36,000	35,920	80
Economic Development	14,000	23,695	23,672	23
Computer Services	690,000	594,749	442,285	152,464
Professional Services	20,000	37,125	28,483	8,642
Postage	70,000	69,473	67,169	2,304
Emergency Management	5,000	4,200	4,198	2
Physicals & Drug Screening	2,000	2,000	1,648	352
Dues, Memberships & Fees	7,500	8,500	7,524	976
Insurance	285,000	311,000	303,056	7,944
Historical Markers	1,000	1,000	-	1,000
Historical Commission	6,564	6,564	2,815	3,749
Miscellaneous	404,500	4,500	2,830	1,670
Copy Machine Rental & Supplies	24,000	23,000	18,196	4,804
Soil and Conservation Contract	1,000	1,000	1,000	-
Communication Telephone	55,000	53,000	45,164	7,836
Animal Control	36,000	41,000	36,583	4,417
Loss Control	3,000	-	-	-
Total Miscellaneous and Non-Depart.	2,965,618	2,530,223	2,319,178	211,045
Total General Administration	4,157,433	3,721,487	3,476,053	245,434

PANOLA COUNTY, TEXAS  
SUPPLEMENTARY FINANCIAL INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND, continued  
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
EXPENDITURES (cont'd.)				
JUDICIAL				
DISTRICT COURT				
Salary - Court Reporter	\$ 30,613	\$ 30,613	\$ 30,613	\$ -
Salary - Secretary	34,771	34,771	34,771	-
Social Security	5,002	5,002	4,462	540
Group Medical Insurance	19,680	19,680	19,463	217
Retirement and Death Benefits	15,693	15,693	15,693	-
Worker's Compensation	311	311	311	-
Unemployment Insurance	328	328	60	268
Other-Post Employment	9,507	9,507	9,507	-
Office Supplies, Postage & Repairs	1,000	1,000	865	135
Professional Services	2,500	2,500	1,833	667
Telephone	800	800	662	138
Conference and Dues	1,500	1,500	924	576
Visiting Court Reporters	750	750	750	-
Law Books for Law Library	2,900	2,900	2,314	586
Miscellaneous	600	600	385	215
Total District Court	125,955	125,955	122,613	3,342
COUNTY COURT AT LAW				
Salary - County Court at Law Judge	125,000	125,000	125,000	-
Salary - Court Reporter	53,381	53,381	53,381	-
Visiting Judges	1,000	3,708	3,016	692
Social Security	13,647	13,647	12,394	1,253
Group Medical Insurance	19,680	19,680	19,463	217
Retirement and Death Benefits	42,812	42,812	42,810	2
Worker's Compensation	1,053	1,053	845	208
Unemployment Insurance	268	268	46	222
Other-Post Employment	25,937	25,937	25,935	2
Office Supplies, Postage & Repairs	1,400	1,400	1,348	52
Law Books	2,000	2,000	2,000	-
Telephone	750	750	420	330
Conferences and Dues	1,100	1,100	781	319
Miscellaneous	300	300	297	3
Total County Court at Law	288,328	291,036	287,736	3,300

PANOLA COUNTY, TEXAS  
 SUPPLEMENTARY FINANCIAL INFORMATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL FUND, continued  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
EXPENDITURES (cont'd.)				
JUDICIAL (con'td.)				
DISTRICT CLERK				
Salary - District Clerk	\$ 47,059	\$ 47,059	\$ 47,059	\$ -
Salaries - Deputies	140,838	140,838	140,836	2
Social Security	14,375	14,375	13,431	944
Group Medical Insurance	59,040	59,040	58,390	650
Retirement and Death Benefits	45,096	45,096	45,096	-
Worker's Compensation	908	908	908	-
Unemployment Insurance	702	702	127	575
Other Post Employment	27,321	27,321	27,321	-
Office Supplies, Postage & Repairs	13,000	14,500	13,768	732
Telephone	400	800	595	205
Conferences and Dues	2,000	4,500	3,524	976
Rentals, Microfilming, & Indexing	35,800	35,800	24,952	10,848
Miscellaneous	300	300	-	300
Total District Clerk	386,839	391,239	376,007	15,232
JUSTICE OF THE PEACE PCT. 1 & 4				
Salaries - Justice of the Peace	47,059	47,059	47,059	-
Salaries - Secretary	41,093	41,093	41,092	1
Social Security	6,744	6,744	6,432	312
Group Medical Insurance	24,600	24,600	24,329	271
Retirement and Death Benefits	21,157	21,157	21,156	1
Worker's Compensation	406	406	406	-
Unemployment Insurance	205	205	37	168
Other Post Employment	12,818	12,818	12,817	1
Office Supplies and Repairs	3,500	4,000	4,000	-
Professional Services	4,000	4,191	3,958	233
Telephone	1,000	1,000	861	139
Travel	1,250	1,250	430	820
Conferences and Dues	1,800	1,800	1,342	458
Miscellaneous	200	200	160	40
Total Justices of the Peace Pct. 1 and 4	165,832	166,523	164,079	2,444



PANOLA COUNTY, TEXAS  
SUPPLEMENTARY FINANCIAL INFORMATION  
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BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND, continued  
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
EXPENDITURES (cont'd.)				
JUDICIAL (con'td.)				
JUSTICE OF THE PEACE PCT. 2 & 3				
Salaries - Justice of the Peace	\$ 47,059	\$ 47,059	\$ 47,059	\$ -
Salaries - Secretary	41,093	41,093	41,092	1
Social Security	6,744	6,744	6,612	132
Group Medical Insurance	24,600	24,600	24,329	271
Retirement	21,157	21,157	21,156	1
Worker's Compensation :	406	406	406	-
Unemployment Insurance	205	205	37	168
Other Post Employment	12,818	12,818	12,817	1
Office Supplies and Repairs	4,000	4,300	4,133	167
Computer Replacement	1,000	-	-	-
Professional Services	4,078	4,191	4,132	59
Telephone	1,200	641	474	167
Travel	2,000	2,000	1,313	687
Conferences and Dues	2,000	2,000	1,747	253
Miscellaneous	200	200	153	47
Total Justices of the Peace Pct. 2 and 3	168,560	167,414	165,460	1,954
BAILIFFS AND JURORS				
Bailiffs	22,212	22,212	22,211	1
Social Security Taxes	1,700	1,700	1,612	88
Group Medical Insurance	9,840	9,840	9,732	108
Retirement	5,331	5,331	5,331	-
Worker's Compensation	690	690	656	34
Unemployment Insurance	111	111	20	91
Other Post Employment	3,230	3,230	3,230	-
Telephone	800	800	494	306
Conferences and Dues	1,000	1,000	130	870
Jurors, District & County	30,000	30,000	9,879	20,121
Miscellaneous	100	100	52	48
Total - Bailiffs, Jurors and Law Books	75,014	75,014	53,347	21,667
Total Judicial	1,210,528	1,217,181	1,169,242	47,939

PANOLA COUNTY, TEXAS  
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 BUDGET (GAAP BASIS) AND ACTUAL  
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 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
EXPENDITURES (Cont'd.)				
LEGAL				
DISTRICT ATTORNEY				
Salary - Assistant District Attorney	\$ 74,318	\$ 74,318	\$ 74,318	\$ -
Administrative Assistant	4,719	4,719	4,719	-
Salary - Secretaries	82,185	82,185	79,560	2,625
Court Coordinator	31,416	31,416	31,416	-
Social Security	14,737	14,737	14,302	435
Group Medical Insurance	39,360	39,360	39,360	-
Retirement and Death Benefits	46,234	46,234	45,888	346
Worker's Compensation	1,218	1,218	1,218	-
Unemployment Insurance	963	963	176	787
Other Post Employment	28,010	28,010	27,800	210
Office Supplies and Repairs	12,000	12,000	4,666	7,334
Professional Services	36,450	29,450	5,867	23,583
Witness Expense	5,000	4,000	-	4,000
Telephone	2,000	2,000	1,740	260
Conference & Dues	5,000	5,000	2,680	2,320
Law Enforcement Officer Standard Traini	1,000	1,000	-	1,000
Law Books	10,000	17,000	16,572	428
Miscellaneous	1,000	2,000	1,173	827
Total District Attorney	395,610	395,610	351,455	44,155
LAWSUITS AGAINST PANOLA COUNTY				
Attorney Fees	12,500	7,500	-	7,500
Settlements and Other	10,000	5,000	-	5,000
Total Lawsuits	22,500	12,500	-	12,500
Total Legal	418,110	408,110	351,455	56,655
ELECTIONS				
ELECTION JUDGES, CLERKS AND SUPPLIES				
Election Judges and Clerks	16,000	12,363	9,314	3,049
Social Security	1,224	1,224	-	1,224
Worker's Compensation	182	182	75	107
Professional Services	6,000	21,335	21,021	314
Polling Place Rent	900	900	385	515
Supplies and Miscellaneous	3,034	3,034	2,555	479
Total Election Judges, Clerks, and Supplies	27,340	39,038	33,350	5,688

PANOLA COUNTY, TEXAS  
 SUPPLEMENTARY FINANCIAL INFORMATION  
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 BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL FUND, continued  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
EXPENDITURES (Cont'd.)				
ELECTIONS (Cont'd.)				
VOTER REGISTRATION				
Salary - Voter Registrar	\$ 32,803	\$ 32,803	\$ 32,802	\$ 1
Deputies	27,395	27,395	27,395	-
Social Security	4,606	4,606	4,528	78
Group Medical Insurance	19,680	19,680	19,463	217
Retirement and Death Benefits	14,448	14,448	14,447	1
Worker's Compensation	281	281	281	-
Unemployment Insurance	300	300	54	246
Other Post Employment	8,753	8,753	8,753	-
Office Supplies and Repairs	2,500	2,200	2,200	-
Telephone	500	992	874	118
Internet Service	7,200	7,068	7,068	-
Conferences and Dues	1,000	1,700	1,668	32
Miscellaneous	355	295	295	-
Total Voter Registration	119,821	120,521	119,828	693
Total Elections	147,161	159,559	153,178	6,381
FINANCIAL ADMINISTRATION				
AUDITOR				
Salary - Auditor	58,231	58,231	58,231	-
Salaries - Assistant Auditors	87,901	87,901	87,901	-
Social Security	11,180	11,180	10,033	1,147
Group Medical Insurance	29,520	29,520	29,195	325
Retirement and Death Benefits	35,072	35,072	35,072	-
Worker's Compensation	730	730	688	42
Unemployment Insurance	732	732	131	601
Other Post Employment	21,248	21,248	21,248	-
Office Supplies and Repairs	2,000	2,600	2,389	211
Professional Computer Services	1,700	100	-	100
Telephone	600	800	600	200
Conferences and Dues	5,000	7,000	5,993	1,007
Re-creation, printing	1,600	1,600	1,496	104
Miscellaneous	376	376	-	376
Total Auditor	255,890	257,090	252,977	4,113

PANOLA COUNTY, TEXAS  
 SUPPLEMENTARY FINANCIAL INFORMATION  
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 BUDGET (GAAP BASIS) AND ACTUAL  
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 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
EXPENDITURES (Cont'd.)				
FINANCIAL ADMINISTRATION (Cont'd.)				
TREASURER				
Salary - Treasurer	\$ 47,059	\$ 47,059	\$ 47,059	\$ -
Salary - Deputies	58,653	58,653	58,652	1
Social Security	8,087	8,087	7,668	419
Group Medical Insurance	29,520	29,520	29,195	325
Retirement and Death Benefits	25,371	25,371	25,371	-
Worker's Compensation	518	518	498	20
Unemployment Insurance	293	293	53	240
Other Post Employment	15,371	15,371	15,370	1
Office Supplies and Repairs	2,400	3,908	3,376	532
Telephone	500	500	498	2
Miscellaneous	200	-	-	-
Conferences and Dues	4,000	3,147	3,146	1
Total Treasurer	191,972	192,427	190,886	1,541
TAX ASSESSOR-COLLECTOR				
Salaries - Tax Assessor-Collector	47,059	47,059	47,059	-
Salaries - Deputies	172,096	172,096	170,660	1,436
Salaries - Extra Help	10,923	10,923	10,923	-
Social Security	17,601	17,601	16,911	690
Group Medical Insurance	68,880	68,880	67,311	1,569
Retirement and Death Benefits	55,219	55,219	52,253	2,966
Worker's Compensation	1,107	1,107	1,083	24
Unemployment Insurance	912	912	163	749
Other Post Employment	33,454	33,454	31,656	1,798
Office Supplies and Repairs	3,925	4,268	4,267	1
Telephone	1,390	1,390	1,362	28
Conference and Dues	4,000	4,000	2,121	1,879
Professional Services	2,500	2,500	1,862	638
Miscellaneous	500	157	139	18
Total Tax Assessor-Collector	419,566	419,566	407,770	11,796
Total Financial Administration	867,428	869,083	851,633	17,450

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BUDGET (GAAP BASIS) AND ACTUAL  
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	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
EXPENDITURES (Cont'd.)				
PUBLIC FACILITIES				
BUILDING MAINTENANCE				
Salary - Building Superintendent	\$ 34,629	\$ 34,629	\$ 34,629	\$ -
Travel Allowance	1,200	1,200	1,200	-
Social Security	2,741	2,741	2,741	-
Group Medical Insurance	9,840	9,840	9,721	119
Retirement	8,599	8,599	8,599	-
Worker's Compensation	2,272	2,272	1,103	1,169
Unemployment Insurance	181	181	32	149
Other Post Employment	5,210	5,210	5,209	1
S.W.E.A.T. Supplies	5,000	5,000	3,288	1,712
Operating Supplies	30,000	27,000	25,972	1,028
Repair and Maintenance Supplies	19,720	8,720	5,762	2,958
Professional Services	70,006	89,256	88,748	508
Telephone	800	800	444	356
Utilities	60,000	58,750	53,339	5,411
Repairs and Renovations	40,000	31,000	30,522	478
Miscellaneous	156	156	62	94
Total Building Maintenance	290,354	285,354	271,371	13,983
Total Public Facilities	290,354	285,354	271,371	13,983
PUBLIC SAFETY				
SHERIFF				
Salary - Sheriff	47,179	47,179	47,179	-
Salary - Chief Deputy	45,527	45,527	45,527	-
Salary - Administrative Deputy	30,856	30,856	30,558	298
Salaries - Secretaries	55,030	55,030	55,019	11
Salaries - Juvenile Investigator	40,991	40,991	40,546	445
Salaries - Communication Officers	281,038	281,878	279,131	2,747
Salaries - Patrol and Investigative Deputies	447,372	447,372	442,281	5,091
Criminal Investigators	122,929	122,929	121,630	1,299
Captain	42,937	42,937	42,937	-
S.W.E.A.T. Coordinator	40,594	40,594	40,189	405
Social Security	88,316	88,381	84,390	3,991
Group Medical Insurance	305,040	305,040	300,451	4,589
Retirement and Death Benefits	277,069	277,271	274,799	2,472
Worker's Compensation	50,980	50,980	34,427	16,553
Unemployment Insurance	5,493	5,493	1,179	4,314
Other Post Employment	167,858	167,980	166,482	1,498
Office Supplies	24,500	28,300	26,028	2,272
911 Supplies & Repairs	2,000	2,250	-	2,250
Canine Expense	3,000	3,000	2,394	606

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	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
EXPENDITURES (Cont'd.)				
PUBLIC SAFETY (Cont'd.)				
SHERIFF (Cont'd)				
Uniforms	\$ 10,000	\$ 11,510	\$ 11,503	\$ 7
Repair and Maintenance	3,000	3,000	1,429	1,571
Telephone and Radio Communications	11,000	20,000	19,173	827
Criminal Investigation	8,000	9,731	9,472	259
Animal Control	5,000	23,973	21,593	2,380
Utilities	30,000	25,517	18,444	7,073
Gasoline, Auto Parts and Repairs	225,000	215,468	215,468	-
Conference and Dues	22,000	22,000	18,579	3,421
Law Enforcement Officer Standard Traini	9,000	9,000	7,353	1,647
Miscellaneous	7,800	5,469	5,442	27
Total Sheriff	2,409,509	2,429,656	2,363,603	66,053
CONSTABLE PCT. 1 AND 4				
Salary - Constable Precinct #1	45,013	45,013	45,013	-
Part-Time Deputy	22,929	22,929	22,156	773
Social Security	5,198	5,198	4,958	240
Group Medical Insurance	9,840	9,840	9,732	108
Retirement and Death Benefits	16,306	16,306	16,121	185
Worker's Compensation	3,387	3,387	2,658	729
Unemployment	114	114	20	94
Other Post Employment	6,545	6,545	6,545	-
Law Enforcement Officer Standard Traini	1,000	1,000	538	462
Parts & Repairs	10,000	13,500	12,878	622
Telephone	800	800	609	191
Ammunition	1,000	-	-	-
Uniforms	880	941	940	1
Conferences & Dues	1,000	1,000	792	208
Miscellaneous	500	565	548	17
Total Constable Pct. 1 & 4	124,512	127,138	123,508	3,630
CONSIABLE PCT. 2 AND 3				
Salary - Constable Precinct #2	45,013	45,013	45,013	-
Part-Time Deputy	22,929	22,929	22,924	5
Social Security	5,198	5,198	5,028	170
Group Medical Insurance	9,840	9,840	9,732	108
Retirement and Death Benefits	16,306	16,306	16,305	1
Worker's Compensation	3,387	3,387	2,658	729
Unemployment	114	114	21	93
Other Post Employment	6,545	6,545	6,545	-
Ammunition	1,000	-	-	-
Uniforms	630	376	376	-
Telephone	800	700	624	76
Law Enforcement Officer Standard Traini	1,000	1,000	105	895
Parts & Repairs	10,565	21,226	20,629	597
Conferences & Dues	1,000	400	109	291
Total Constable Pct. 2 & 3	124,327	133,034	130,069	2,965

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FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>EXPENDITURES (Cont'd.)</b>				
<b>PUBLIC SAFETY (Cont'd.)</b>				
<b>CORRECTIONS</b>				
Salary - Sergeant and Jailors	\$ 715,334	\$ 715,334	\$ 686,458	\$ 28,876
Social Security	54,724	54,724	51,288	3,436
Group Medical Insurance	226,320	226,320	216,567	9,753
Retirement	171,681	171,681	164,749	6,932
Worker's Compensation	26,715	26,715	16,569	10,146
Unemployment Insurance	3,492	3,492	807	2,685
Other Post Employment	104,010	104,010	99,811	4,199
Clothing and Bedding	6,000	6,000	3,371	2,629
Jail Laundry	6,000	8,000	7,193	807
Office Supplies	3,000	3,000	2,994	6
Jail Board Prisoners	175,000	150,217	134,896	15,321
Telephone	5,000	5,000	1,503	3,497
Medical - Prisoners	186,500	106,600	96,856	9,744
Utilities	100,000	68,000	60,842	7,158
Jail Repairs and Maintenance	21,000	24,078	24,046	32
Jail Repairs and Renovations	20,000	30,000	29,975	25
Rentals	3,600	1,100	402	698
Miscellaneous Supplies	40,000	28,332	28,331	1
Miscellaneous	5,000	5,000	4,947	53
<b>Total Corrections</b>	<b>1,873,376</b>	<b>1,737,603</b>	<b>1,631,605</b>	<b>105,998</b>
<b>RURAL ADDRESSING</b>				
Salaries - Coordinators	65,136	65,136	65,135	1
Social Security	4,983	4,983	4,756	227
Group Medical Insurance	19,680	19,680	19,463	217
Retirement	15,633	15,633	15,633	
Worker's Compensation	679	679	153	526
Unemployment Insurance	335	335	58	277
Other Post Employment	9,471	9,471	9,470	1
Office Supplies	1,200	570	515	55
Signs & Posts	10,000	10,203	10,203	
Software & Supplies	1,800	1,800		1,800
Telephone	1,600	1,600	1,083	517
Conferences & Dues	400	197		197
Rental	3,900	3,900	3,900	
Miscellaneous	500	500	500	
<b>Total Rural Addressing</b>	<b>135,317</b>	<b>134,687</b>	<b>130,869</b>	<b>3,818</b>

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	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
EXPENDITURES (Cont'd.)				
PUBLIC SAFETY (Cont'd.)				
HIGHWAY PATROL				
Salary - Secretary	\$ 27,395	\$ 27,395	\$ 27,395	\$ -
Social Security	2,096	2,096	2,096	-
Group Medical Insurance	9,840	9,840	9,731	109
Retirement and Death Benefits	6,575	6,575	6,575	-
Worker's Compensation	137	137	129	8
Unemployment Insurance	136	136	25	111
Other Post Employment	3,984	3,984	3,983	1
Telephone	1,000	1,000	223	777
Game Warden's Supplies	500	500	-	500
Highway Patrol's Cellular Phone	2,200	2,200	2,106	94
Office Supplies and Repairs	1,700	1,700	1,601	99
Miscellaneous	500	500	458	42
Total Highway Patrol	56,063	56,063	54,322	1,741
FIRE SAFETY				
Fire Services	1,500	1,500	1,500	-
Total Fire Safety	1,500	1,500	1,500	-
Total Public Safety	4,724,604	4,619,681	4,435,476	184,205
ENVIRONMENTAL PROTECTION				
Trash Disposal	360,000	386,527	386,527	-
Total Trash Disposal	360,000	386,527	386,527	-
Total Environmental Protection	360,000	386,527	386,527	-
HEALTH AND PAUPERS CARE				
Medical Indigent	15,000	15,000	2,535	12,465
Aging Match	3,200	3,200	-	3,200
Indigent Health Care	-	130,000	123,963	6,037
Mental Health/Mental Retardation	28,000	28,000	28,000	-
Statements of Facts	14,000	14,000	100	13,900
Autopsies, Inquests, & Burials	70,000	70,000	59,552	10,448
Mental Evaluation of Prisoners	5,000	5,000	1,500	3,500
Retarded Citizens Association	6,500	6,500	6,500	-
Alcohol Abuse Program	4,000	4,000	2,000	2,000
Attorney Fees -Juveniles	20,000	18,000	14,216	3,784
Attorney Fees	200,000	200,000	182,763	17,237
Open Door/Juvenile Care	5,000	5,000	5,000	-
Miscellaneous	200	200	-	200
Health Officer	6,000	6,000	6,000	-
Total Health and Paupers Care	376,900	504,900	432,129	72,771



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 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>RECREATION</b>				
<b>LIBRARY</b>				
Salaries - Librarians	\$ 176,179	\$ 176,179	\$ 176,177	\$ 2
Temporary Librarian	7,940	7,950	7,950	-
Social Security	14,085	14,085	13,893	192
Group Medical Insurance	59,040	59,040	58,390	650
Retirement & Death Benefits	42,283	42,283	42,283	-
Worker's Compensation	1,391	1,391	711	680
Unemployment Insurance	853	853	165	688
Other Post Employment Benefits	25,617	25,617	25,616	1
Supplies & Books	10,000	9,990	9,988	2
Software & Supplies	3,000	2,861	2,861	-
Insurance	2,000	2,139	2,139	-
Total Library	342,388	342,388	340,173	2,215
<b>YOUTH PROGRAMS</b>				
Carthage	10,000	10,000	10,000	-
Beckville	3,000	3,000	-	3,000
Gary	2,000	2,000	2,000	-
Exposition Bldg.-Maintenance	5,000	33,206	32,973	233
Boys and Girls Club	2,000	2,000	-	2,000
Total Youth Programs	22,000	50,206	44,973	5,233
Total Recreation	364,388	392,594	385,146	7,448
<b>CONSERVATION</b>				
<b>AGRICULTURAL EXTENSION SERVICE</b>				
Salary - County Extension Agent	14,321	14,321	14,321	-
Salary - Home Extension Agent	14,321	14,321	14,321	-
Expense Allowances - Agents	11,100	11,100	11,100	-
Salaries - Secretaries	27,395	27,395	23,924	3,471
Social Security	5,136	5,136	4,527	609
Group Medical Insurance	9,840	9,840	8,111	1,729
Retirement and Death Benefit	6,575	6,575	5,742	833
Worker's Compensation	1,779	1,779	129	1,650
Unemployment Insurance	337	337	57	280
Other Post Employment	3,983	3,983	3,479	504
Office Supplies, Postage & Repairs	1,350	1,862	1,855	7
Telephone	600	800	768	32
Travel	3,500	2,051	2,050	1
Conferences and Dues	1,500	1,088	1,087	1
Miscellaneous Supplies	372	521	119	402
Miscellaneous	228	228	180	48
Total Extension Service	102,337	101,337	91,770	9,567
Total Conservation	102,337	101,337	91,770	9,567

PANOLA COUNTY, TEXAS  
 SUPPLEMENTARY FINANCIAL INFORMATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL FUND, continued  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	
	ORIGINAL	FINAL	ACTUAL	
<b>CAPITAL OUTLAY</b>				
<b>GENERAL ADMINISTRATION</b>				
County Judge	\$ 650	\$ 650	\$ -	\$ 650
Commissioners	250	250	250	-
County Clerk	8,128	8,128	8,119	9
Veterans Service Officer	300	430	420	10
Airport	-	900	889	11
Miscellaneous and Non-Departmental	5,000	102,300	101,224	1,076
<b>JUDICIAL</b>				
District Court	3,500	3,500	2,333	1,167
County Court at Law	3,650	3,650	2,333	1,317
District Clerk	7,628	3,228	-	3,228
Justice of the Peace Pct. 1 & 4	695	195	-	195
Justice of the Peace Pct. 2 & 3	495	1,754	1,753	1
<b>LEGAL</b>				
District Attorney	4,250	4,250	950	3,300
<b>ELECTIONS</b>				
Election Judges, Clerks and Supplies	-	127,846	127,845	1
Voter Registration	-	5,702	5,701	1
<b>FINANCIAL ADMINISTRATION</b>				
Auditor	3,300	2,100	2,096	4
Treasurer	500	1,690	1,690	-
<b>PUBLIC FACILITIES</b>				
Building Maintenance	-	23,699	23,025	674
<b>PUBLIC SAFETY</b>				
Sheriff	100,000	221,336	212,677	8,659
Constable Pct. 1 and 4	5,000	8,374	7,750	624
Constable Pct. 2 and 3	1,253	517	517	-
Corrections	8,000	26,773	10,928	15,845
Rural Addressing	-	630	629	1
Highway Patrol	3,000	3,000	621	2,379
<b>CONSERVATION</b>				
Agriculture Extension Service	1,000	2,000	1,999	1
<b>Total Capital Outlay</b>	<b>156,599</b>	<b>552,902</b>	<b>513,749</b>	<b>39,153</b>
<b>Total Expenditures</b>	<b>13,175,842</b>	<b>13,218,715</b>	<b>12,517,729</b>	<b>700,986</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>173,172</b>	<b>179,672</b>	<b>1,937,165</b>	<b>1,757,493</b>

PANOLA COUNTY, TEXAS  
 SUPPLEMENTARY FINANCIAL INFORMATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL FUND, continued  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
OTHER FINANCING SOURCES (USES):				
Transfers Out	(2,173,172)	(2,175,172)	(2,175,172)	-
Total Other Financing Sources (Uses)	(2,173,172)	(2,175,172)	(2,175,172)	-
Net Change in Fund Balance	(2,000,000)	(1,995,500)	(238,007)	1,757,493
FUND BALANCE, BEGINNING	13,152,902	13,152,902	13,152,902	-
FUND BALANCE, ENDING	\$ 11,152,902	\$ 11,157,402	\$ 12,914,895	\$ 1,757,493

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**COMBINING AND INDIVIDUAL  
FUND STATEMENTS AND SCHEDULES**

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PANOLA COUNTY, TEXAS  
COMBINED BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2012

	Special Revenue	Debt Service	Capital Projects	Total Other Governmental Funds
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 1,430,241	\$ -	\$ 835,249	\$ 2,265,490
Investments	6,308,382	-	1,328,000	7,636,382
Receivables (net of allowance for uncollectible taxes)				
Current Taxes	72,605	-	-	72,605
Delinquent Taxes	14,531	-	-	14,531
Due from Other Governments	22,397	-	-	22,397
Miscellaneous	95,731	-	2,774	98,505
Inventory	29,129	-	-	29,129
<b>Total Assets</b>	<u>7,973,016</u>	<u>-</u>	<u>2,166,023</u>	<u>10,139,039</u>
<b>LIABILITIES:</b>				
Accounts Payable-Trade	101,899	-	133,285	235,184
<b>Total Liabilities</b>	<u>101,899</u>	<u>-</u>	<u>133,285</u>	<u>235,184</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unearned Revenue	499,779	-	-	499,779
Unearned Deferred Revenue	87,136	-	-	87,136
<b>Total Deferred Inflows of Resources</b>	<u>586,915</u>	<u>-</u>	<u>-</u>	<u>586,915</u>
<b>FUND BALANCES:</b>				
Nonspendable	29,129	-	-	29,129
Restricted	7,255,073	-	-	7,255,073
Committed	-	-	2,032,738	2,032,738
<b>Total Fund Balances</b>	<u>7,284,202</u>	<u>-</u>	<u>2,032,738</u>	<u>9,316,940</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 7,973,016</u>	<u>\$ -</u>	<u>\$ 2,166,023</u>	<u>\$ 10,139,039</u>

**PANOLA COUNTY, TEXAS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	Special Revenue	Debt Service	Capital Projects	Total Other Governmental Funds
<b>REVENUES</b>				
Property Taxes	\$ 561,574	\$ -	\$ -	\$ 561,574
Intergovernmental Receipts	770,648	-	-	770,648
Fees of Office	582,780	-	-	582,780
Miscellaneous	863,360	1,039	25,320	889,719
<b>TOTAL REVENUES</b>	<b>2,778,362</b>	<b>1,039</b>	<b>25,320</b>	<b>2,804,721</b>
<b>EXPENDITURES</b>				
Current:				
General Administration	106,702	-	-	106,702
Legal	145,905	-	-	145,905
Elections	7,614	-	-	7,614
Public Facilities	166,634	-	-	166,634
Public Safety	1,298,442	-	-	1,298,442
Public Transportation	626,614	-	-	626,614
Health & Paupers Care	733,666	-	-	733,666
Capital Outlay:				
General Administration	28,364	-	-	28,364
Public Safety	10,210	-	-	10,210
Public Transportation	5,817	-	-	5,817
Recreation	-	-	721,480	721,480
<b>TOTAL EXPENDITURES</b>	<b>3,129,968</b>	<b>-</b>	<b>721,480</b>	<b>3,851,448</b>
Excess (Deficiency) of Revenues Over Expenditures	(351,606)	1,039	(696,160)	(1,046,727)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	175,172	-	2,248,346	2,423,518
Transfers Out	-	(208,595)	(39,751)	(248,346)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>175,172</b>	<b>(208,595)</b>	<b>2,208,595</b>	<b>2,175,172</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(176,434)</b>	<b>(207,556)</b>	<b>1,512,435</b>	<b>1,128,445</b>
<b>FUND BALANCE-BEGINNING OF YEAR</b>	<b>7,460,636</b>	<b>207,556</b>	<b>520,303</b>	<b>8,188,495</b>
<b>FUND BALANCE-END OF YEAR</b>	<b>\$ 7,284,202</b>	<b>\$ -</b>	<b>\$ 2,032,738</b>	<b>\$ 9,316,940</b>

PANOLA COUNTY, TEXAS  
NON-MAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS

**LAW LIBRARY FUND** – This fund is used to account for the maintenance and operations of a library open to all residents of the County. Financing is provided by fees collected in connection with court costs.

**JUVENILE DELINQUENCY PREVENTION FUND** – This fund is used to account for fees collected for the prevention of juvenile delinquency and graffiti eradication.

**COURTHOUSE SECURITY FUND** – This fund was created to finance the cost of providing security services for buildings housing a district or county court. It is funded by fees collected on felony or misdemeanor convictions.

**RECORDS MANAGEMENT FUND** – This fund is to be used for the management of the County records and is similar to the Records Preservation Fund.

**COUNTY & DISTRICT COURT TECHNOLOGY FUND** – This fund is used to account for fees paid by defendants in county and district courts to be used to fund costs of education and training regarding technological enhancements and for purchase and maintenance of technological enhancements, including computer systems, networks, hardware, software, imaging systems, electronic kiosks, and docket management systems.

**COURT RECORD PRESERVATION FUND** – This fund is used to account for fees paid in each civil case filed in a county or district court to be used only to digitize court records to preserve them from natural disasters.

**DISTRICT COURT RECORDS TECHNOLOGY FUND** – This fund is used to account for fees paid by defendants in district court to be used to fund costs of education and training regarding technological enhancements and for purchase and maintenance of technological enhancements, including computer systems, networks, hardware, software, imaging systems, electronic kiosks, and docket management systems.

**DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION FUND** – This fund is used to account for the collection of the District Clerk's statutory document preservation fee and the expenditure of those fees for records management and preservation services.

**RECORDS PRESERVATION FUND** – This fund is to be used for records preservation services performed by the County Clerk after the filing and recording of a document in the records of the office of the clerk.

**RECORD ARCHIVE FEES FUND** – This fund is used to account for the preservation and restoration services of any instrument, document, or paper maintained by the County Clerk. According to statutes governing this fee, "record archive" means public documents filed with the county clerk before January 1, 1990.

**JUSTICE COURT TECHNOLOGY FUND** – This fund was created to finance the purchase of technological enhancements for a justice court. It is funded by fees on misdemeanor convictions.

**VIT INTEREST FUND** – This fund was created to account for interest earned on the County's vehicle inventory tax escrow account, which is used for the administration of the prepayment procedure.

**ELECTION SERVICES CONTRACT FUND** – This fund is used to account for the revenues and expenditures associated with various contracts with other local governments in which County provides election services.

**FARM TO MARKET AND LATERAL ROAD FUND** – This fund is similar to the Road and Bridge Fund. Primary sources of revenues are ad valorem taxes. These taxes are authorized by the State and allow counties to include in their tax rates ad valorem taxes levied by the State in previous years.

**COMMUNITY SUPERVISION AND CORRECTIONS FUND** – This fund is used to account for the revenues and expenditures generated by the Community Supervision and Correction Department in the supervision and administration of probationers reportable to the 123rd jurisdiction. Financing is provided by probation fees collected by the department and funding by the State of Texas based on probationers' supervision caseloads. Payment of operating expenditures is administered by the County.



PANOLA COUNTY, TEXAS  
NON-MAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS

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**DRUG COURT GRANT FUND** – This fund is used to account for the revenues and expenditures associated with the Drug Court Program initiated by Panola and Shelby Counties. Financing is provided by federal grant monies and funding from both Panola and Shelby Counties. This program is operated by the 123<sup>rd</sup> Judicial District – Community Supervision and Correction Department.

**JUVENILE PROBATION FUND** – This fund is used to account for the revenues and expenditures associated with the supervision and administration of juvenile probationers reportable in Panola County. Financing is provided by State aid. Fiscal services are provided by the County.

**OLD PROBATION FUND** – This fund represents remaining carryover funds from the old tri-county probation system before the jurisdiction of probation departments in the State were placed under the authority of the Texas Adult Probation Commission. Current revenues are primarily from interest earnings on invested funds. Certain capital outlay expenditures and certain repairs to capital items are not authorized in the adult probation fund. This fund is used to account for these types of expenditures.

**HOT CHECK FEE FUND** – The scope of the District Attorney's responsibilities include the collection of "hot checks" issued to merchants and others in the County. A fee is assessed to the maker of the "hot check." These fees are generally available for use at the discretion of the District Attorney without Commissioners' Court approval.

**SHERIFF'S STATE FORFEITURE FUND** – This fund is used to account for funds allocated by the State from drug money confiscated within County boundaries.

**JAIL COMMISARY FUND** – This fund is used to account for proceeds received from the sale of goods to inmates and expenditures of same.

**DISTRICT ATTORNEY LONGEVITY PAY SUPPLEMENT FUND** – This fund is used to account for funds received from the Criminal Justice Division. These funds are used to supplement the salary of the Assistant District Attorney.

**DISTRICT ATTORNEY FORFEITURE FUND** – This fund is used to account for the funds received after forfeiture proceedings are final involving drug cases where cash or property has been seized. State statutes governing these funds allow the monies to be used for illegal drug investigation matters. The funds do not require approval by the Commissioners' Court. However, the District Attorney is required to submit a budget to the Court before expenditures are made.

**STATE APPORTIONMENT D.A. FUND** – This fund is used to account for revenues and expenditures used for purposes of the Criminal District Attorney's Office. It is used primarily to defray salary expenses of the District Attorney Office employees. Funding is provided by the State of Texas.

**CONSTABLE PCT. 1 & 4 STATE FORFEITURE FUND** – This fund is used to account for state funds received after forfeiture proceedings are final involving cases where cash or property has been seized. State statutes governing these funds allow the monies to be used for investigation matters.

**CONSTABLE PCT. 2 & 3 STATE FORFEITURE FUND** – This fund is used to account for state funds received after forfeiture proceedings are final involving cases where cash or property has been seized. State statutes governing these funds allow the monies to be used for investigation matters.

**CDA FEDERAL FORFEITURE FUND** – This fund is used to account for funds received from the federal government. These funds represent cash seized and forfeited relative to certain drug cases. Federal statutes governing these funds allow the monies to be used for investigation matters.

**CONSTABLE PCT. 1 & 4 FEDERAL FORFEITURE FUND** – This fund is used to account for federal funds received after forfeiture proceedings are final involving cases where cash or property has been seized. Federal statutes governing these funds allow the monies to be used for investigation matters.

PANOLA COUNTY, TEXAS  
NON-MAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS

CONSTABLE PCT. 2 & 3 FEDERAL FORFEITURE FUND – This fund is used to account for federal funds received after forfeiture proceedings are final involving cases where cash or property has been seized. Federal statutes governing these funds allow the monies to be used for investigation matters.

DEADWOOD WATER SUPPLY CORPORATION FUND – This fund is used to account for funds received from the State to be used for a water improvement system. The grant monies were awarded from the Texas Community Development Block Grant Program (TXCDBG).

HURRICANE GENERATORS GRANT FUND – This fund is used to account for funds received from the State to be used for disaster generators for the Gary and Deadwood Water Systems. The grant monies were awarded from the Texas Community Development Block Grant Program (TXCDBG).

GARY WATER SUPPLY CORPORATION FUND – This fund is used to account for funds received from the State to be used for a water improvement system. The grant monies were awarded from the Texas Community Development Block Grant Program (TXCDBG).

CHILD PROTECTIVE SERVICES FUND – This fund is used to account for services which are provided to meet the needs of dependent and neglected children; children with special needs; and children in danger of being judged delinquent. Child Protective Services are governed by the Children's Services Board, which is funded in part by the County and is dependent upon the County for accomplishment of its purposes.

HEALTH FUND – This fund is used only to finance items related to providing health care to County residents, including indigent residents.

AIRPORT FUND – This fund is used to account for hangar rentals and miscellaneous upkeep of Sharpe Field, the airport serving Panola County. The Panola County Airport Authority Board serves as an advisory Board and is appointed by the Commissioners' Court.

PANOLA COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2012

	LAW LIBRARY	JUVENILE DELINQUENCY PREVENTION	COURT- HOUSE SECURITY	RECORDS MANAGEMENT
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 4,316	\$ 154	\$ 47,277	\$ 29,828
Investments	28,000	-	174,000	112,000
Receivables (net of allowance for uncollectible taxes)				
Current Taxes	-	-	-	-
Delinquent Taxes	-	-	-	-
Due from Other Governments	-	-	-	-
Miscellaneous	193	-	1,308	765
Inventory	-	-	-	-
<b>Total Assets</b>	<b>32,509</b>	<b>154</b>	<b>222,585</b>	<b>142,593</b>
<b>LIABILITIES:</b>				
Accounts Payable-Trade	1,251	-	-	-
<b>Total Liabilities</b>	<b>1,251</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unearned Revenue	-	-	-	-
Unearned Deferred Revenue	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES:</b>				
Nonspendable	-	-	-	-
Restricted	31,258	154	222,585	142,593
<b>Total Fund Balances</b>	<b>31,258</b>	<b>154</b>	<b>222,585</b>	<b>142,593</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 32,509</b>	<b>\$ 154</b>	<b>\$ 222,585</b>	<b>\$ 142,593</b>

COUNTY & DISTRICT COURT TECH	COURT RECORD PRESERVATION	DISTRICT COURT RECORDS TECHNOLOGY	DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	RECORDS PRESERVATION	RECORDS ARCHIVE FEES
\$ 1,571	\$ 10,138	\$ 1,753	\$ 3,358	\$ 122,019	\$ 24,870
-	-	-	-	209,000	20,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6	20	10	10	1,346	263
-	-	-	-	-	-
<u>1,577</u>	<u>10,158</u>	<u>1,763</u>	<u>3,368</u>	<u>332,365</u>	<u>45,133</u>
-	-	-	-	1,400	-
-	-	-	-	1,400	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,577</u>	<u>10,158</u>	<u>1,763</u>	<u>3,368</u>	<u>330,965</u>	<u>45,133</u>
<u>1,577</u>	<u>10,158</u>	<u>1,763</u>	<u>3,368</u>	<u>330,965</u>	<u>45,133</u>
<u>\$ 1,577</u>	<u>\$ 10,158</u>	<u>\$ 1,763</u>	<u>\$ 3,368</u>	<u>\$ 332,365</u>	<u>\$ 45,133</u>

PANOLA COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 DECEMBER 31, 2012

	GENERAL	JUSTICE	ELECTION
	COURT	COURT	SERVICES
	TECHNOLOGY	INTEREST	CONTRACT
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 13,106	\$ 6,176	\$ 11,490
Investments	60,000	-	-
Receivables (net of allowance for uncollectible taxes)	-	-	-
Current Taxes	-	-	-
Delinquent Taxes	-	-	-
Due from Other Governments	-	-	-
Miscellaneous	1,260	-	800
Inventory	-	-	-
<b>Total Assets</b>	<b>73,366</b>	<b>6,176</b>	<b>12,290</b>
<b>LIABILITIES:</b>			
Accounts Payable-Trade	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unearned Revenue	-	-	-
Unearned Deferred Revenue	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES:</b>			
Nonspendable	-	-	-
Restricted	73,366	6,176	12,290
<b>Total Fund Balances</b>	<b>73,366</b>	<b>6,176</b>	<b>12,290</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 73,366</b>	<b>\$ 6,176</b>	<b>\$ 12,290</b>

FM & LATERAL	COMMUNITY SUPERVISION AND CORRECTIONS	DRUG COURT GRANT	JUVENILE PROBATION	OLD PROBATION	HOT CHECK FEE	SHERIFF'S STATE FORFEITURE
\$ 50,851	\$ 295,953	\$ 62,932	\$ 193,821	\$ 769	\$ 38,704	\$ 64,760
1,800,382	100,000	-	200,000	10,000	47,000	76,000
72,605	-	-	-	-	-	-
14,531	-	-	-	-	-	-
22,397	-	-	-	-	-	-
10,928	31,853	4,509	728	31	580	2,932
-	-	-	-	-	-	-
<u>1,971,694</u>	<u>427,806</u>	<u>67,441</u>	<u>394,549</u>	<u>10,800</u>	<u>86,284</u>	<u>143,692</u>
4,027	4,724	11,306	6,518	-	10	-
<u>4,027</u>	<u>4,724</u>	<u>11,306</u>	<u>6,518</u>	<u>-</u>	<u>10</u>	<u>-</u>
499,779	-	-	-	-	-	-
87,136	-	-	-	-	-	-
<u>586,915</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
1,380,752	423,082	56,135	388,031	10,800	86,274	143,692
<u>1,380,752</u>	<u>423,082</u>	<u>56,135</u>	<u>388,031</u>	<u>10,800</u>	<u>86,274</u>	<u>143,692</u>
<u>\$ 1,971,694</u>	<u>\$ 427,806</u>	<u>\$ 67,441</u>	<u>\$ 394,549</u>	<u>\$ 10,800</u>	<u>\$ 86,284</u>	<u>\$ 143,692</u>

PANOLA COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2012

	JAIL COMM	DIST ATTY LONGEVITY PAY SUPPLEMENT	D.A. FORFEITURE	STATE APPORTION- MENT - DA
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 4,616	\$ 108	\$ 1,619	\$ 603
Investments	-	-	48,000	-
Receivables (net of allowance for uncollectible taxes)				
Current Taxes	-	-	-	-
Delinquent Taxes	-	-	-	-
Due from Other Governments	-	-	-	-
Miscellaneous	-	-	178	-
Inventory	-	-	-	-
<b>Total Assets</b>	<b>4,616</b>	<b>108</b>	<b>49,797</b>	<b>603</b>
<b>LIABILITIES:</b>				
Accounts Payable-Trade	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unearned Revenue	-	-	-	-
Unearned Deferred Revenue	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES:</b>				
Nonspendable	-	-	-	-
Restricted	4,616	108	49,797	603
<b>Total Fund Balances</b>	<b>4,616</b>	<b>108</b>	<b>49,797</b>	<b>603</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 4,616</b>	<b>\$ 108</b>	<b>\$ 49,797</b>	<b>\$ 603</b>

CONSTABLE PCT. 1&4 STATE FORFEITURES	CONSTABLE PCT. 2 & 3 STATE FORFEITURES	CDA FEDERAL FORFEITURE	CONSTABLE PCT. 1&4 FEDERAL FORFEITURES	CONSTABLE PCT. 2 & 3 FEDERAL FORFEITURES	DEADWOOD WATER SUPPLY CORPORATION
\$ 185	\$ 989	\$ 55,954	\$ -	\$ 31	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
185	989	55,954	-	31	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
185	989	55,954	-	31	-
185	989	55,954	-	31	-
\$ 185	\$ 989	\$ 55,954	\$ -	\$ 31	\$ -



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PANOLA COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2012

	GENERATOR GRANT	GARY WATER SUPPLY CORPORATION	CHILD PROTECTIVE SERVICES	HEALTH FUND
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ -	\$ 6,450	\$ 29,921	\$ 281,635
Investments	-	-	38,000	3,160,000
Receivables (net of allowance for uncollectible taxes)				
Current Taxes	-	-	-	-
Delinquent Taxes	-	-	-	-
Due from Other Governments	-	-	-	-
Miscellaneous	-	6,037	6,328	23,979
Inventory	-	-	-	-
<b>Total Assets</b>	<u>-</u>	<u>12,487</u>	<u>74,249</u>	<u>3,465,614</u>
<b>LIABILITIES:</b>				
Accounts Payable-Trade	-	12,487	-	59,753
<b>Total Liabilities</b>	<u>-</u>	<u>12,487</u>	<u>-</u>	<u>59,753</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Unearned Revenue	-	-	-	-
Unearned Deferred Revenue	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES:</b>				
Nonspendable	-	-	-	-
Restricted	-	-	74,249	3,405,861
<b>Total Fund Balances</b>	<u>-</u>	<u>-</u>	<u>74,249</u>	<u>3,405,861</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ -</u>	<u>\$ 12,487</u>	<u>\$ 74,249</u>	<u>\$ 3,465,614</u>

AIRPORT	NON-MAJOR SPECIAL REVENUE FUNDS TOTAL
\$ 64,284	\$ 1,430,241
226,000	6,308,382
-	72,605
-	14,531
-	22,397
2,667	95,731
29,129	29,129
<u>322,080</u>	<u>7,973,016</u>
423	101,899
<u>423</u>	<u>101,899</u>
-	499,779
-	87,136
-	<u>586,915</u>
29,129	29,129
292,528	7,255,073
<u>321,657</u>	<u>7,284,202</u>
<u>\$ 322,080</u>	<u>\$ 7,973,016</u>

**PANOLA COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	LAW LIBRARY	JUVENILE DELINQUENCY PREVENTION	COURT HOUSE SECURITY	RECORDS MANAGEMENT
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Receipts	-	-	-	-
Fees of Office	15,299	-	21,383	9,295
Miscellaneous	372	2	2,844	1,609
<b>TOTAL REVENUES</b>	<b>15,671</b>	<b>2</b>	<b>24,227</b>	<b>10,904</b>
<b>EXPENDITURES</b>				
Current				
General Administration	-	-	23,456	-
Legal	14,417	-	-	-
Elections	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	-	-	-	-
Public Transportation	-	-	-	-
Health & Paupers Care	-	-	-	-
Capital Outlay				
General Administration	-	-	28,364	-
Public Safety	-	-	-	-
Public Transportation	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>14,417</b>	<b>-</b>	<b>51,820</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,254	2	(27,593)	10,904
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,254</b>	<b>2</b>	<b>(27,593)</b>	<b>10,904</b>
<b>FUND BALANCE-BEGINNING OF YEAR</b>	<b>30,004</b>	<b>152</b>	<b>250,178</b>	<b>131,689</b>
<b>FUND BALANCE-END OF YEAR</b>	<b>\$ 31,258</b>	<b>\$ 154</b>	<b>\$ 222,585</b>	<b>\$ 142,593</b>

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COUNTY & DISTRICT COURT TECH	COURT RECORD PRESERVATION	DISTRICT COURT RECORDS TECHNOLOGY	DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	RECORDS PRESERVATION	RECORDS ARCHIVE FEES
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
841	3,006	850	1,797	44,363	36,255
13	95	15	28	3,638	817
854	3,101	865	1,825	48,001	37,072
-	-	-	-	21,950	54,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	21,950	54,000
854	3,101	865	1,825	26,051	(16,928)
-	-	-	-	-	-
-	-	-	-	-	-
854	3,101	865	1,825	26,051	(16,928)
723	7,057	898	1,543	304,914	62,061
\$ 1,577	\$ 10,158	\$ 1,763	\$ 3,368	\$ 330,965	\$ 45,133

PANOLA COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	JUSTICE COURT TECHNOLOGY	VIT INTEREST	ELECTION SERVICES CONTRACT
<b>REVENUES</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Receipts	-	-	-
Fees of Office	10,528	-	4,450
Miscellaneous	787	481	160
<b>TOTAL REVENUES</b>	<b>11,315</b>	<b>481</b>	<b>4,610</b>
<b>EXPENDITURES</b>			
Current			
General Administration	6,500	796	-
Legal	-	-	-
Elections	-	-	7,614
Public Facilities	-	-	-
Public Safety	-	-	-
Public Transportation	-	-	-
Health & Paupers Care	-	-	-
Capital Outlay			
General Administration	-	-	-
Public Safety	-	-	-
Public Transportation	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>6,500</b>	<b>796</b>	<b>7,614</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<b>4,815</b>	<b>(315)</b>	<b>(3,004)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>4,815</b>	<b>(315)</b>	<b>(3,004)</b>
<b>FUND BALANCE-BEGINNING OF YEAR</b>	<b>68,551</b>	<b>6,491</b>	<b>15,294</b>
<b>FUND BALANCE-END OF YEAR</b>	<b>\$ 73,366</b>	<b>\$ 6,176</b>	<b>\$ 12,290</b>

FM & LATERAL	COMMUNITY SUPERVISION AND CORRECTIONS	DRUG COURT GRANT	JUVENILE PROBATION	OLD PROBATION	HOT CHECK FEE	SHERIFF'S STATE FORFEITURE
\$ 561,574	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	295,616	64,830	199,570	-	-	-
-	413,626	2,384	2,210	-	16,493	-
31,963	6,841	566	4,779	131	-	6,133
593,537	716,083	67,780	206,559	131	16,493	6,133
-	-	-	-	-	-	-
-	-	-	-	-	8,057	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	795,679	75,229	352,216	640	-	74,116
458,769	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	6,529
5,817	-	-	-	-	-	-
464,586	795,679	75,229	352,216	640	8,057	80,645
128,951	(79,596)	(7,449)	(145,657)	(509)	8,436	(74,512)
-	-	-	145,172	-	-	-
-	-	-	145,172	-	-	-
128,951	(79,596)	(7,449)	(485)	(509)	8,436	(74,512)
1,251,801	502,678	63,584	388,516	11,309	77,838	218,204
\$ 1,380,752	\$ 423,082	\$ 56,135	\$ 388,031	\$ 10,800	\$ 86,274	\$ 143,692

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PANOLA COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	JAIL COMM	DIST ATTY LONGEVITY PAY SUPPLEMENT	D.A. FORFEITURE	STATE APPORTION- MENT - DA
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Receipts	-	5,040	-	27,500
Fees of Office	-	-	-	-
Miscellaneous	3,866	3	6,294	39
<b>TOTAL REVENUES</b>	<b>3,866</b>	<b>5,043</b>	<b>6,294</b>	<b>27,539</b>
<b>EXPENDITURES</b>				
Current				
General Administration	-	-	-	-
Legal	-	5,040	90,891	27,500
Elections	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	-	-	-	-
Public Transportation	-	-	-	-
Health & Paupers Care	-	-	-	-
Capital Outlay				
General Administration	-	-	-	-
Public Safety	3,681	-	-	-
Public Transportation	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,681</b>	<b>5,040</b>	<b>90,891</b>	<b>27,500</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	185	3	(84,597)	39
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>185</b>	<b>3</b>	<b>(84,597)</b>	<b>39</b>
<b>FUND BALANCE-BEGINNING OF YEAR</b>	<b>4,431</b>	<b>105</b>	<b>134,394</b>	<b>564</b>
<b>FUND BALANCE-END OF YEAR</b>	<b>\$4,616</b>	<b>\$ 108</b>	<b>\$ 49,797</b>	<b>\$ 603</b>

CONSTABLE PCT. 1&4 STATE FORFEITURES	CONSTABLE PCT. 2 & 3 STATE FORFEITURES	CDA FEDERAL FORFEITURE	CONSTABLE PCT. 1&4 FEDERAL FORFEITURES	CONSTABLE PCT. 2 & 3 FEDERAL FORFEITURES	DEADWOOD WATER SUPPLY CORPORATION
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	110,182
-	-	-	-	-	-
2	11	595	1	-	14,437
2	11	595	1	-	124,619
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	128,119
118	125	-	319	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
118	125	-	319	-	128,119
(116)	(114)	595	(318)	-	(3,500)
-	-	-	-	-	-
-	-	-	-	-	-
(116)	(114)	595	(318)	-	(3,500)
301	1,103	55,359	318	31	3,500
\$ 185	\$ 989	\$ 55,954	\$ -	\$ 31	\$ -



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PANOLA COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NON-MAJOR GOVERNMENTAL FUNDS  
NON-MAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012

	GENERATOR GRANT	GARY WATER SUPPLY CORPORATION	CHILD PROTECTIVE SERVICES	HEALTH FUND
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Receipts	26,028	12,487	6,242	23,153
Fees of Office	-	-	-	-
Miscellaneous	-	-	1,406	603,255
<b>TOTAL REVENUES</b>	<b>26,028</b>	<b>12,487</b>	<b>7,648</b>	<b>626,408</b>
<b>EXPENDITURES</b>				
Current				
General Administration	-	-	-	-
Legal	-	-	-	-
Elections	-	-	-	-
Public Facilities	26,028	12,487	-	-
Public Safety	-	-	-	-
Public Transportation	-	-	-	-
Health & Paupers Care	-	-	30,571	703,095
Capital Outlay				
General Administration	-	-	-	-
Public Safety	-	-	-	-
Public Transportation	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>26,028</b>	<b>12,487</b>	<b>30,571</b>	<b>703,095</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(22,923)	(76,687)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	30,000	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>7,077</b>	<b>(76,687)</b>
<b>FUND BALANCE-BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>67,172</b>	<b>3,482,548</b>
<b>FUND BALANCE-END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 74,249</b>	<b>\$ 3,405,861</b>

AIRPORT	NON-MAJOR SPECIAL REVENUE FUNDS TOTAL
\$ -	\$ 561,574
-	770,648
-	582,780
172,177	863,360
172,177	2,778,362
-	106,702
-	145,905
-	7,614
-	166,634
-	1,298,442
167,845	626,614
-	733,666
-	28,364
-	10,210
-	5,817
167,845	3,129,968
4,332	(351,606)
-	175,172
-	175,172
4,332	(176,434)
317,325	7,460,636
\$ 321,657	\$ 7,284,202

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PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 LAW LIBRARY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
FEES OF OFFICE				
Law Library Fees	\$ 16,000	\$ 15,299	\$ 15,299	\$ -
MISCELLANEOUS				
Interest Earnings	200	200	372	172
Total Revenues	<u>16,200</u>	<u>15,499</u>	<u>15,671</u>	<u>172</u>
EXPENDITURES				
Current:				
Legal	<u>16,200</u>	<u>15,499</u>	<u>14,417</u>	<u>1,082</u>
Total Expenditures	<u>16,200</u>	<u>15,499</u>	<u>14,417</u>	<u>1,082</u>
Net Change in Fund Balances	-	-	1,254	1,254
FUND BALANCE, BEGINNING OF YEAR	<u>30,004</u>	<u>30,004</u>	<u>30,004</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 30,004</u>	<u>\$ 30,004</u>	<u>\$ 31,258</u>	<u>\$ 1,254</u>

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PANOLA COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (GAAP) BASIS AND ACTUAL  
COUNTY JUVENILE DELINQUENCY PREVENTION SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
<b>FEES OF OFFICE</b>				
Law Library Fees	\$ 80	\$ -	\$ -	\$ 80
<b>MISCELLANEOUS</b>				
Interest Earnings	-	1	2	1
<b>Total Revenues</b>	<u>80</u>	<u>1</u>	<u>2</u>	<u>1</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Legal	80	1	-	1
<b>Total Expenditures</b>	<u>80</u>	<u>1</u>	<u>-</u>	<u>1</u>
<b>Net Change in Fund Balances</b>	-	-	2	2
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>152</u>	<u>152</u>	<u>152</u>	
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 152</u>	<u>\$ 152</u>	<u>\$ 154</u>	<u>\$ 2</u>

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 COURTHOUSE SECURITY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
<b>FEEs OF OFFICE</b>				
District Clerk Fees	\$ 2,000	\$ 1,769	\$ 1,769	\$ -
County Clerk Fees	10,000	9,063	9,063	-
JP Offices	9,000	10,211	10,551	340
Total Fees of Office	<u>21,000</u>	<u>21,043</u>	<u>21,383</u>	<u>340</u>
<b>MISCELLANEOUS</b>				
Interest Earnings	<u>2,800</u>	<u>2,757</u>	<u>2,844</u>	<u>87</u>
Total Revenues	<u>23,800</u>	<u>23,800</u>	<u>24,227</u>	<u>427</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Administration:</b>				
Baliff and Security	15,828	15,828	15,827	1
Social Security Taxes	1,211	1,211	1,149	62
Retirement & Death Benefits	3,799	3,799	3,798	1
Workers Compensation	403	403	367	36
Unemployment Insurance	79	79	14	65
Other Post Employment	2,301	2,301	2,301	-
<b>Capital Outlay:</b>				
General Administration	<u>30,179</u>	<u>30,179</u>	<u>28,364</u>	<u>1,815</u>
Total Expenditures	<u>53,800</u>	<u>53,800</u>	<u>51,820</u>	<u>1,980</u>
Net Change in Fund Balances	(30,000)	(30,000)	(27,593)	2,407
FUND BALANCE, BEGINNING OF YEAR	<u>250,178</u>	<u>250,178</u>	<u>250,178</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 220,178</u>	<u>\$ 220,178</u>	<u>\$ 222,585</u>	<u>\$ 2,407</u>

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 RECORDS MANAGEMENT SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
<b>FEES OF OFFICE</b>				
District Clerk Fees	\$ 3,367	\$ 2,938	\$ 2,939	\$ 1
County Clerk Fees	5,109	5,538	6,356	818
Total Fees of Office	8,476	8,476	9,295	819
<b>MISCELLANEOUS</b>				
Interest Earnings	986	986	1,609	623
Total Revenues	9,462	9,462	10,904	1,442
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Administration:</b>				
Seasonal Help	7,139	7,139	-	7,139
Retirement	546	546	-	546
Social Security Taxes	1,713	1,713	-	1,713
Workers Compensation	33	33	-	33
Unemployment Insurance	31	31	-	31
Total Expenditures	9,462	9,462	-	9,462
Net Change in Fund Balances			10,904	10,904
FUND BALANCE, BEGINNING OF YEAR	131,689	131,689	131,689	-
FUND BALANCE, END OF YEAR	\$ 131,689	\$ 131,689	\$ 142,593	\$ 10,904

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 COUNTY & DISTRICT COURT TECH SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
<b>FEES OF OFFICE</b>				
District Clerk Fees	\$ 50	\$ 50	\$ 67	\$ 17
County Clerk Fees	100	100	774	674
Total Fees of Office	150	150	841	691
<b>MISCELLANEOUS</b>				
Interest Earnings	1	1	13	12
Total Revenues	151	151	854	703
<b>EXPENDITURES</b>				
<b>Capital Outlay:</b>				
General Administration	151	151	-	151
Total Expenditures	151	151	-	151
Net Change in Fund Balances	-	-	854	854
FUND BALANCE, BEGINNING OF YEAR	723	723	723	-
FUND BALANCE, END OF YEAR	\$ 723	\$ 723	\$ 1,577	\$ 854



PANOLA COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (GAAP) BASIS AND ACTUAL  
COURT RECORD PRESERVATION SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET ORIGINAL	FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
<b>FEES OF OFFICE</b>				
District Clerk Fees	\$ 1,790	\$ 1,790	\$ 3,006	\$ 1,216
<b>Total Fees of Office</b>	<u>1,790</u>	<u>1,790</u>	<u>3,006</u>	<u>1,216</u>
<b>MISCELLANEOUS</b>				
Interest Earnings	10	10	95	85
<b>Total Revenues</b>	<u>1,800</u>	<u>1,800</u>	<u>3,101</u>	<u>1,301</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
General Administration	1,800	1,800	-	1,800
<b>Total Expenditures</b>	<u>1,800</u>	<u>1,800</u>	<u>-</u>	<u>1,800</u>
<b>Net Change in Fund Balances</b>	-	-	3,101	3,101
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>7,057</u>	<u>7,057</u>	<u>7,057</u>	<u>-</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 7,057</u>	<u>\$ 7,057</u>	<u>\$ 10,158</u>	<u>\$ 3,101</u>

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 DISTRICT COURT RECORDS TECHNOLOGY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
FEES OF OFFICE				
District Clerk Fees	\$ 800	\$ 800	\$ 850	\$ 50
Total Fees of Office	800	800	850	50
MISCELLANEOUS				
Interest Earnings	-	-	15	15
Total Revenues	800	800	865	65
EXPENDITURES				
Current:				
General Administration	800	800	-	800
Total Expenditures	800	800	-	800
Net Change in Fund Balances	-	-	865	865
FUND BALANCE, BEGINNING OF YEAR	898	898	898	-
FUND BALANCE, END OF YEAR	\$ 898	\$ 898	\$ 1,763	\$ 865

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
<b>FEES OF OFFICE</b>				
District Clerk Fees	\$ 600	\$ 600	\$ 1,797	\$ 1,197
<b>Total Fees of Office</b>	<u>600</u>	<u>600</u>	<u>1,797</u>	<u>1,197</u>
<b>MISCELLANEOUS</b>				
Interest Earnings	-	-	28	28
<b>Total Revenues</b>	<u>600</u>	<u>600</u>	<u>1,825</u>	<u>1,225</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
General Administration	<u>600</u>	<u>600</u>	-	600
<b>Total Expenditures</b>	<u>600</u>	<u>600</u>	<u>-</u>	<u>600</u>
<b>Net Change in Fund Balances</b>	-	-	1,825	1,825
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>1,543</u>	<u>1,543</u>	<u>1,543</u>	-
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 1,543</u>	<u>\$ 1,543</u>	<u>\$ 3,368</u>	<u>\$ 1,825</u>

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 RECORDS PRESERVATION SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
<b>FEES OF OFFICE</b>				
County Clerks Fees	\$ 35,183	\$ 35,183	\$ 44,363	\$ 9,180
Total Fees of Office	35,183	35,183	44,363	9,180
<b>MISCELLANEOUS</b>				
Interest Earnings	2,284	2,284	3,638	1,354
Total Revenues	37,467	37,467	48,001	10,534
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Administration:</b>				
Seasonal Help	7,139	7,139	-	7,139
Social Security Taxes	546	546	-	546
Retirement	1,713	1,713	-	1,713
Workers Compensation	38	38	-	38
Unemployment Insurance	31	31	-	31
Rentals, Microfilm	24,400	24,400	21,950	2,450
Internet Download	3,600	3,600	-	3,600
Total Expenditures	37,467	37,467	21,950	15,517
Net Change in Fund Balances	-	-	26,051	26,051
FUND BALANCE, BEGINNING OF YEAR	304,914	304,914	304,914	-
FUND BALANCE, END OF YEAR	\$ 304,914	\$ 304,914	\$ 330,965	\$ 26,051

PANOLA COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (GAAP) BASIS AND ACTUAL  
RECORDS ARCHIVE FEES SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2012.

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
<b>FEES OF OFFICE</b>				
County Clerk Fees	\$ 40,000	\$ 36,255	\$ 36,255	\$ -
Total Fees of Office	40,000	36,255	36,255	-
<b>MISCELLANEOUS</b>				
Interest Earnings	500	814	817	3
Total Revenues	40,500	37,069	37,072	3
<b>EXPENDITURES</b>				
Current:				
General Administration:				
Digitizing	54,000	54,000	54,000	-
Total Expenditures	54,000	54,000	54,000	-
Net Change in Fund Balances	(13,500)	(16,931)	(16,928)	3
FUND BALANCE, BEGINNING OF YEAR	62,061	62,061	62,061	-
FUND BALANCE, END OF YEAR	\$ 48,561	\$ 45,130	\$ 45,133	\$ 3

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 JUSTICE COURT TECHNOLOGY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		VARIANCE WITH
	ORIGINAL	FINAL	FINAL BUDGET
			POSITIVE
		ACTUAL	(NEGATIVE)
<b>REVENUES</b>			
<b>FEES OF OFFICE</b>			
JP Offices	\$ 9,500	\$ 9,500	\$ 10,528
Total Fees of Office	9,500	9,500	10,528
<b>MISCELLANEOUS</b>			
Interest Earnings	500	500	787
Total Revenues	10,000	10,000	11,315
<b>EXPENDITURES</b>			
<b>Current:</b>			
<b>General Administration:</b>			
Professional Services	5,000	5,000	4,000
Supplies	5,000	5,000	2,500
Total Expenditures	10,000	10,000	6,500
Net Change in Fund Balances	-	-	4,815
FUND BALANCE, BEGINNING OF YEAR	68,551	68,551	68,551
FUND BALANCE, END OF YEAR	\$ 68,551	\$ 68,551	\$ 73,366

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 VIT INTEREST SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Miscellaneous Revenue:				
Interest Earnings	\$ 70	\$ 70	\$ 481	\$ 411
<b>Total Revenues</b>	<u>70</u>	<u>70</u>	<u>481</u>	<u>411</u>
<b>EXPENDITURES</b>				
Current:				
Deputy Supplement	543	543	543	-
Social Security Taxes	42	42	41	1
Retirement	131	131	130	1
Workers Compensation	13	13	2	11
Unemployment Insurance	3	3	1	2
Other Post Employment	79	79	79	-
<b>Total Expenditures</b>	<u>811</u>	<u>811</u>	<u>796</u>	<u>15</u>
<b>Net Change in Fund Balances</b>	(741)	(741)	(315)	426
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>6,491</u>	<u>6,491</u>	<u>6,491</u>	<u>-</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 5,750</u>	<u>\$ 5,750</u>	<u>\$ 6,176</u>	<u>\$ 426</u>

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 ELECTION SERVICES CONTRACT SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
FEES OF OFFICE				
Election Services	\$ -	\$ -	\$ 4,450	\$ 4,450
Total Fees of Office	-	-	4,450	4,450
MISCELLANEOUS				
Interest Earnings	\$ -	\$ -	\$ 160	\$ 160
Total Revenues	-	-	4,610	4,610
EXPENDITURES				
Current:				
Elections	10,559	10,559	7,614	2,945
Total Expenditures	10,559	10,559	7,614	2,945
Net Change in Fund Balances	(10,559)	(10,559)	(3,004)	7,555
FUND BALANCE, BEGINNING OF YEAR	15,294	15,294	15,294	-
FUND BALANCE, END OF YEAR	\$ 4,735	\$ 4,735	\$ 12,290	\$ 7,555



**PANOLA COUNTY, TEXAS**

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
<b>PROPERTY TAXES</b>				
Current	\$ 534,113	\$ 534,113	\$ 548,788	\$ 14,675
Delinquent	9,528	9,528	12,786	3,258
<b>Total Property Taxes</b>	<b>543,641</b>	<b>543,641</b>	<b>561,574</b>	<b>17,933</b>
<b>MISCELLANEOUS</b>				
Interest Earned	19,599	18,908	18,948	40
Miscellaneous	-	11,402	13,015	1,613
<b>Total Miscellaneous</b>	<b>19,599</b>	<b>30,310</b>	<b>31,963</b>	<b>1,653</b>
<b>Total Revenues</b>	<b>563,240</b>	<b>573,951</b>	<b>593,537</b>	<b>19,586</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>Public Transportation</b>				
Salaries - Road and Bridge Department	131,370	131,370	100,407	30,963
Benefits Termination	1,365	1,365	-	1,365
Social Security Taxes	10,154	10,154	7,603	2,551
Group Insurance	29,520	29,520	19,463	10,057
Retirement and Death Benefits	31,856	31,856	24,098	7,758
Other Post Employment	19,300	19,300	10,039	9,261
Retiree Medical Insurance Trust	14,604	14,604	14,604	-
Workers Compensation	33,471	33,471	1,273	32,198
Optional Retirement	29,961	29,961	29,961	-
Unemployment Insurance	1,289	1,289	90	1,199
Repair and Maintenance	12,400	34,900	33,246	1,654
Parts and Repairs	30,000	11,000	8,885	2,115
Conferences and Dues	900	900	775	125
Utilities	12,000	15,000	14,881	119
Contractor Service	8,000	-	-	-
Physicals and Drug	1,000	2,500	1,832	668
Rentals and Leases	5,000	5,000	2,100	2,900
Beaver Control	28,800	28,800	28,800	-
Liability and Other Insurance	145,000	164,000	159,652	4,348
Miscellaneous	1,250	1,061	1,060	1
<b>Capital Outlay:</b>				
Public Transportation	16,000	7,900	5,817	2,083
<b>Total Expenditures</b>	<b>563,240</b>	<b>573,951</b>	<b>464,586</b>	<b>109,365</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>128,951</b>	<b>128,951</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>1,251,801</b>	<b>1,251,801</b>	<b>1,251,801</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 1,251,801</b>	<b>\$ 1,251,801</b>	<b>\$ 1,380,752</b>	<b>\$ 128,951</b>

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 COMMUNITY SUPERVISION AND CORRECTION DEPARTMENT SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
INTERGOVERNMENTAL RECEIPTS				
State Aid	\$ 170,917	\$ 170,917	\$ 170,917	\$ -
C.S.R. Coordinator	35,378	35,378	35,378	-
Absconder Caseload	8,837	8,837	8,837	-
Indirect Services	33,194	33,194	33,194	-
Specialized Caseload-Sex Offender	47,290	47,290	47,290	-
Total Intergovernmental Receipts	295,616	295,616	295,616	-
FEES OF OFFICE				
Probation Fees	413,626	413,626	413,626	-
Total Fees of Office	413,626	413,626	413,626	-
MISCELLANEOUS				
Interest Earned	5,249	5,249	5,249	-
Miscellaneous	1,592	1,592	1,592	-
Total Miscellaneous	6,841	6,841	6,841	-
Total Revenues	716,083	716,083	716,083	-
EXPENDITURES				
Current:				
Public Safety:				
Supervision	672,845	672,845	672,845	
C.S.R. Coordination	34,261	34,261	34,261	
Indirect Services	25,892	25,892	25,892	
Specialized Caseload	46,677	46,677	46,677	
Absconder Caseload	16,004	16,004	16,004	
Total Expenditures	795,679	795,679	795,679	-
Net Change in Fund Balances	(79,596)	(79,596)	(79,596)	-
FUND BALANCE, BEGINNING OF YEAR	502,678	502,678	502,678	-
FUND BALANCE, END OF YEAR	\$ 423,082	\$ 423,082	\$ 423,082	\$ -

PANOLA COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE:  
BUDGET (GAAP BASIS) AND ACTUAL  
DRUG COURT GRANT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
INTERGOVERNMENTAL RECEIPTS				
State Aid	\$ 64,830	\$ 64,830	\$ 64,830	\$
Total Intergovernmental Receipts	64,830	64,830	64,830	
FEES OF OFFICE				
Drug Court Fees	2,384	2,384	2,384	
Total Fees of Office	2,384	2,384	2,384	
MISCELLANEOUS				
Interest Earned	566	566	566	
Total Miscellaneous	566	566	566	
Total Revenues	67,780	67,780	67,780	
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Salaries - Officers	19,338	19,338	19,338	
Social Security	1,850	1,850	1,850	
Group Medical Insurance	3,068	3,068	3,068	
Retirement	5,842	5,842	5,842	
Unemployment Insurance	22	22	22	
Workers Compensation	661	661	661	
Prosecutor	10,893	10,893	10,893	
Contractual & Professional Services	33,555	33,555	33,555	
Total Expenditures	75,229	75,229	75,229	
Net Change in Fund Balances	(7,449)	(7,449)	(7,449)	
FUND BALANCE, BEGINNING OF YEAR	63,584	63,584	63,584	
FUND BALANCE, END OF YEAR	\$ 56,135	\$ 56,135	\$ 56,135	\$

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 JUVENILE PROBATION SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
INTERGOVERNMENTAL RECEIPTS:				
C.C.A.P. Program Funding	\$ 177,871	\$ 177,871	\$ 177,871	\$ -
Commitment Reduction Program	12,821	12,821	12,821	-
Federal Title IV-E Funding	8,878	8,878	8,878	-
Total Intergovernmental Receipts	199,570	199,570	199,570	-
FEES OF OFFICE				
Probation Fees	2,210	2,210	2,210	-
Total Fees of Office	2,210	2,210	2,210	-
MISCELLANEOUS				
Interest Earned	4,779	4,779	4,779	-
Total Miscellaneous	4,779	4,779	4,779	-
Total Revenues	206,559	206,559	206,559	-
EXPENDITURES				
Current:				
Public Safety:				
Local Match Expenditures	149,146	149,146	149,146	-
IJPC/A	196,748	196,748	196,748	-
Commitment Reduction Program	6,322	6,322	6,322	-
Total Expenditures	352,216	352,216	352,216	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(145,657)	(145,657)	(145,657)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	145,172	145,172	145,172	-
Total Other Financing Sources (Uses)	145,172	145,172	145,172	-
Net Change in Fund Balances	(485)	(485)	(485)	-
FUND BALANCE, BEGINNING OF YEAR	388,516	388,516	388,516	-
FUND BALANCE, END OF YEAR	\$ 388,031	\$ 388,031	\$ 388,031	\$ -

**PANOLA COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP) BASIS AND ACTUAL**  
**OLD PROBATION SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	<b>BUDGET</b>		<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
<b>MISCELLANEOUS</b>				
Interest Earned	\$ 165	\$ 129	\$ 131	\$ 2
<b>Total Revenues</b>	<u>165</u>	<u>129</u>	<u>131</u>	<u>2</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>Public Safety:</b>				
Miscellaneous	690	654	640	14
<b>Total Expenditures</b>	<u>690</u>	<u>654</u>	<u>640</u>	<u>14</u>
<b>Net Change in Fund Balances</b>	(525)	(525)	(509)	16
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>11,309</u>	<u>11,309</u>	<u>11,309</u>	-
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 10,784</u>	<u>\$ 10,784</u>	<u>\$ 10,800</u>	<u>\$ 16</u>

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 HOT CHECK FEE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
<b>FEES OF OFFICE</b>				
Hot Check Fees	\$ -		\$ 16,493	\$ 16,493
Total Fees of Office	-	-	16,493	16,493
<b>Total Revenues</b>				
	-	-	16,493	16,493
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>Legal:</b>				
Secretaries	3,070	3,070	3,069	1
Social Security Taxes	235	235	226	9
Retirement	735	735	735	-
Workers Compensation	16	16	16	-
Unemployment Insurance	13	13	3	10
Other Post Employment	447	447	446	1
Professional Liability Insurance	6,000	6,000	3,332	2,668
Cellular Phone	1,200	1,200	230	970
Miscellaneous	500	500		500
Total Hot Check Fee	12,216	12,216	8,057	4,159
<b>Net Change in Fund Balances</b>				
	(12,216)	(12,216)	8,436	20,652
<b>FUND BALANCE, BEGINNING OF YEAR</b>				
	77,838	77,838	77,838	-
<b>FUND BALANCE, END OF YEAR</b>				
	\$ 65,622	\$ 65,622	\$ 86,274	\$ 20,652

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 SHERIFF'S STATE FORFEITURE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
<b>MISCELLANEOUS</b>				
Forfeitures/Auction & Seizure	\$ -	\$ -	\$ 4,030	\$ 4,030
Interest Earnings	-	-	2,103	2,103
Total Revenues	-	-	6,133	6,133
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>Public Safety:</b>				
Narcotics Investigator & Deputies	80,716	80,716	39,698	41,018
Social Security Taxes	3,088	3,088	2,589	499
Group Medical & Life Benefits	19,680	19,680	9,288	10,392
Retirement & Death Benefits	19,372	19,372	9,528	9,844
Workers Compensation	2,309	2,309	1,769	540
Unemployment Insurance	392	392	36	356
Other Post Employment Benefits	11,737	11,737	5,772	5,965
Parts Repairs Gas and Trans Exp	14,000	14,000	-	14,000
Cellular Phone	4,291	4,291	-	4,291
Conference & Dues	5,700	5,700	43	5,657
Criminal Investigation	5,000	5,000	2,248	2,752
Body Armor	1,000	1,000	-	1,000
Film Processing	2,000	2,000	-	2,000
Special Team Response Clothing	1,500	1,500	-	1,500
Prevention	2,000	2,000	-	2,000
Miscellaneous	7,675	7,675	2,680	4,995
Other Supplies	4,100	4,100	465	3,635
Capital Outlay:				
Public Safety	6,735	6,735	6,529	206
Total Expenditures	191,295	191,295	80,645	69,426
Net Change in Fund Balances	(191,295)	(191,295)	(74,512)	116,783
FUND BALANCE, BEGINNING OF YEAR	218,204	218,204	218,204	-
FUND BALANCE, END OF YEAR	\$ 26,909	\$ 26,909	\$ 143,692	\$ 116,783

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 JAIL COMMISSARY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
MISCELLANEOUS				
Commissary Profits	\$ 3,000	\$ 3,000	\$ 3,801	\$ 801
Interest Earnings	-	-	65	65
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>3,866</u>	<u>866</u>
EXPENDITURES				
Capital Outlay:				
Public Safety	<u>4,000</u>	<u>4,000</u>	<u>3,681</u>	<u>319</u>
Total Expenditures	<u>4,000</u>	<u>4,000</u>	<u>3,681</u>	<u>319</u>
Net Change in Fund Balances	(1,000)	(1,000)	185	1,185
FUND BALANCE, BEGINNING OF YEAR	<u>4,431</u>	<u>4,431</u>	<u>4,431</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 3,431</u>	<u>\$ 3,431</u>	<u>\$ 4,616</u>	<u>\$ 1,185</u>



PANOLA COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (GAAP) BASIS AND ACTUAL  
DISTRICT ATTORNEY-LONGEVITY PAY SUPPLEMENT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
<b>INTERGOVERNMENTAL RECEIPTS</b>				
State Longevity Funds	\$ 5,040	\$ 4,800	\$ 5,040	\$ 240
<b>MISCELLANEOUS</b>				
Interest Earnings	-	-	3	3
<b>Total Revenues</b>	<b>5,040</b>	<b>4,800</b>	<b>5,043</b>	<b>243</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
Legal	5,040	4,800	5,040	(240)
<b>Total Expenditures</b>	<b>5,040</b>	<b>4,800</b>	<b>5,040</b>	<b>(240)</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>105</b>	<b>105</b>	<b>105</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 105</b>	<b>\$ 105</b>	<b>\$ 108</b>	<b>\$ 3</b>

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 DISTRICT ATTORNEY FORFEITURE SPECIAL REVENUE  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
MISCELLANEOUS				
Forfeitures	\$ 1,000	\$ 1,000	\$ 5,136	\$ 4,136
Interest Earnings	-	-	1,158	1,158
Total Revenues	1,000	1,000	6,294	5,294
EXPENDITURES				
Current:				
Legal:				
Appointed Official	5,923	5,923	5,923	-
Administrator/Secr	25,286	25,286	25,265	21
Court Coordinator and Spec.	3,343	3,343	3,343	-
Social Security Taxes	5,133	5,133	5,133	-
Group Insurance	19,680	19,680	18,967	713
Retirement	16,103	16,103	15,913	190
Workers Compensation	600	600	600	-
Unemployment Insurance	355	355	56	299
Other Post Employment	9,755	9,755	9,640	115
Parts, Repairs & Gas	4,500	4,500	3,228	1,272
Office Supplies	1,500	1,500	914	586
Advertising and Publications	500	500	-	500
Cellular Phone	2,200	2,200	-	2,200
Miscellaneous	3,409	3,409	1,909	1,500
Total Expenditures	98,287	98,287	90,891	7,375
Net Change in Fund Balances	(97,287)	(97,287)	(84,597)	12,690
FUND BALANCE, BEGINNING OF YEAR	134,394	134,394	134,394	-
FUND BALANCE, END OF YEAR	\$ 37,107	\$ 37,107	\$ 49,797	\$ 12,690

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 STATE APPORTIONMENT - DISTRICT ATTORNEY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
INTERGOVERNMENTAL RECEIPTS				
State Comptroller Payments	\$ 27,500	\$ 27,500	\$ 27,500	\$
Total Intergovernmental Receipts	27,500	27,500	27,500	-
MISCELLANEOUS				
Interest Earnings	1	1	39	38
Total Revenues	27,501	27,501	27,539	38
EXPENDITURES				
Current				
Public Safety:				
Administrative Assistant	13,364	13,364	13,363	1
Court Coordinator & Specialist	14,137	14,137	14,137	-
Total Expenditures	27,501	27,501	27,500	1
Net Change in Fund Balances	-	-	39	37
FUND BALANCE, BEGINNING OF YEAR	564	564	564	-
FUND BALANCE, END OF YEAR	\$ 564	\$ 564	\$ 603	\$ 39

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 CONSTABLE PCT. 1 & 4 STATE FORFEITURE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
MISCELLANEOUS				
Interest Earned	\$ 1	\$ 1	\$ 2	\$ 1
Total Miscellaneous Receipts	1	1	2	1
Total Revenues	1	1	2	1
EXPENDITURES				
Current				
Public Safety				
Furniture & Equipment	302	302	118	184
Total Expenditures	302	302	118	184
Net Change in Fund Balances	(301)	(301)	(116)	185
FUND BALANCE, BEGINNING OF YEAR	301	301	301	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 185	\$ 185

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 CONSTABLE PCT. 2 & 3 STATE FORFEITURE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
<b>MISCELLANEOUS</b>				
Interest Earned	\$ -	\$ -	\$ 11	\$ 11
Total Miscellaneous Receipts	-	-	11	11
<b>Total Revenues</b>	-	-	11	
<b>EXPENDITURES</b>				
<b>Current</b>				
Public Safety				
Uniforms	126	126	125	1
Total Expenditures	126	126	125	1
<b>Net Change in Fund Balances</b>	(126)	(126)	(114)	12
<b>FUND BALANCE, BEGINNING OF YEAR</b>	1,103	1,103	1,103	-
<b>FUND BALANCE, END OF YEAR</b>	\$ 977	\$ 977	\$ 989	\$ 12

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 CDA FEDERAL FORFEITURE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
MISCELLANEOUS				
Interest Earned	\$ -	\$ -	\$ 595	\$ 595
Total Miscellaneous Receipts	-	-	595	595
Total Revenues	-	-	595	595
EXPENDITURES				
Capital Outlay				
Legal	10,000	10,000	-	10,000
Total Expenditures	10,000	10,000	-	10,000
Net Change in Fund Balances	(10,000)	(10,000)	595	10,595
FUND BALANCE, BEGINNING OF YEAR	55,359	55,359	55,359	-
FUND BALANCE, END OF YEAR	\$ 45,359	\$ 45,359	\$ 55,954	\$ 10,595

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 CONSTABLE PCT: 1 & 4 FEDERAL FORFEITURE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
<b>MISCELLANEOUS</b>				
Interest Earned	\$ 2	\$ 2	\$ 1	\$ (1)
Total Miscellaneous Receipts	2	2	1	(1)
<b>Total Revenues</b>	2	2	1	(1)
<b>EXPENDITURES</b>				
<b>Current</b>				
Public Safety				
Furniture & Equipment	320	2,792	319	2,473
Total Expenditures	320	2,792	319	2,473
<b>Net Change in Fund Balances</b>	(318)	(2,790)	(318)	2,472
<b>FUND BALANCE, BEGINNING OF YEAR</b>	318	318	318	-
<b>FUND BALANCE, END OF YEAR</b>	\$ -	\$ (2,472)	\$ -	\$ 2,472

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 DEADWOOD WATER SUPPLY CORPORATION SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
INTERGOVERNMENTAL RECEIPTS				
Federal Receipts	\$ 110,183	\$ 110,183	\$ 110,182	\$ (1)
Total Intergovernmental Receipts	110,183	110,183	110,182	(1)
MISCELLANEOUS				
Deadwood WSC Local Match	14,436	14,436	14,437	1
Total Miscellaneous Receipts	14,436	14,436	14,437	1
Total Revenues	124,619	124,619	124,619	-
EXPENDITURES				
Current:				
Public Facilities	128,119	128,119	128,119	-
Total Expenditures	128,119	128,119	128,119	-
Net Change in Fund Balances	(3,500)	(3,500)	(3,500)	-
FUND BALANCE, BEGINNING OF YEAR	3,500	3,500	3,500	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -



PANOLA COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (GAAP) BASIS AND ACTUAL  
HURRICANE GENERATORS GRANT SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
INTERGOVERNMENTAL RECEIPTS				
Federal Receipts	\$ 26,028	\$ 26,028	\$ 26,028	\$ -
Total Intergovernmental Receipts	26,028	26,028	26,028	-
<b>Total Revenues</b>	<b>26,028</b>	<b>26,028</b>	<b>26,028</b>	
<b>EXPENDITURES</b>				
Current:				
Public Facilities	26,028	26,028	26,028	-
Total Expenditures	26,028	26,028	26,028	-
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 GARY WATER SUPPLY CORPORATION GRANT SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
INTERGOVERNMENTAL RECEIPTS				
Federal Receipts	\$ 12,488	\$ 12,488	\$ 12,487	\$ (1)
Total Intergovernmental Receipts	12,488	12,488	12,487	(1)
Total Revenues	12,488	12,488	12,487	(1)
EXPENDITURES				
Current:				
Public Facilities	12,488	12,488	12,487	1
Total Expenditures	12,488	12,488	12,487	1
Net Change in Fund Balances	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -

PANOLA COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (GAAP) BASIS AND ACTUAL  
CHILD PROTECTIVE SERVICES SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
INTERGOVERNMENTAL RECEIPTS				
Federal receipts	\$ -	\$ -	\$ 6,242	\$ 6,242
Total Intergovernmental Receipts	-	-	6,242	6,242
MISCELLANEOUS				
Interest Earned		845	850	5
Donations		546	556	10
Total Miscellaneous Receipts	-	1,391	1,406	15
Total Revenues	-	1,391	7,648	6,257
EXPENDITURES				
Current				
Health & Paupers Care	28,000	31,391	30,571	820
Total Expenditures	28,000	31,391	30,571	820
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,000)	(30,000)	(22,923)	7,077
OTHER FINANCING SOURCES (USES)				
Transfers in	28,000	30,000	30,000	2,000
Total Other Financing Sources (Uses)	28,000	30,000	30,000	2,000
Net Change in Fund Balances	-	-	7,077	7,077
FUND BALANCE, BEGINNING OF YEAR	67,172	67,172	67,172	-
FUND BALANCE, END OF YEAR	\$ 67,172	\$ 67,172	\$ 74,249	\$ 7,077

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 HEALTH CARE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
INTERGOVERNMENTAL RECEIPTS				
Tobacco Settlement	\$ -	\$ -	\$ 23,153	\$ 23,153
Total Intergovernmental Receipts	-	-	23,153	23,153
MISCELLANEOUS				
Hospital Lease	2,400,000	561,238	561,238	-
Interest Earnings	40,000	40,000	42,017	2,017
Total Miscellaneous Revenue	2,440,000	601,238	603,255	2,017
Total Revenues	2,440,000	601,238	626,408	25,170
EXPENDITURES				
Current				
Health & Paupers Care	2,550,000	711,238	703,095	8,143
Total Expenditures	2,550,000	711,238	703,095	8,143
Net Change in Fund Balances	(110,000)	(110,000)	(76,687)	33,313
FUND BALANCE, BEGINNING OF YEAR	3,482,548	3,482,548	3,482,548	-
FUND BALANCE, END OF YEAR	\$ 3,372,548	\$ 3,372,548	\$ 3,405,861	\$ 33,313

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) BASIS AND ACTUAL  
 AIRPORT SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
<b>MISCELLANEOUS</b>				
Miscellaneous	\$ 167,000	\$ 168,843	\$ 168,843	\$ -
Interest Earned	3,000	3,000	3,334	334
<b>Total Revenues</b>	<b>170,000</b>	<b>171,843</b>	<b>172,177</b>	<b>334</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
Public Transportation	185,000	186,843	167,845	18,998
<b>Total Expenditures</b>	<b>185,000</b>	<b>186,843</b>	<b>167,845</b>	<b>18,998</b>
<b>Net Change in Fund Balances</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>4,332</b>	<b>19,332</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>317,325</b>	<b>317,325</b>	<b>317,325</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 302,325</b>	<b>\$ 302,325</b>	<b>\$ 321,657</b>	<b>\$ 19,332</b>

CAPITAL PROJECT FUNDS

SHERIFF'S DEPARTMENT RENOVATION CONSTRUCTION FUND – This fund is used to account for funds used to renovate the old Panola County Jail into offices for the Sheriff's Department.

LIBRARY CONSTRUCTION FUND – This fund is used to account for the funds used to renovate the Old Armory into the County library.

1971 ROAD BOND FUND – This fund is used to account for funds remaining from bonds that were issued in 1971 and have been retired. Remaining funds represent the excess of bond proceeds and accumulated earnings on investments over debt retirement and expenditures. The remaining funds are used primarily for right of way purchases and utility adjustments.

PERMANENT IMPROVEMENT FUND - Currently, this fund is used to account for grants from the State and Federal Aviation Administration to be used for capital outlay expenditures of the County's airport.

JAIL IMPROVEMENT FUND - This fund is used to account for funds that are available for future improvements to the County Jail.

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PANOLA COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 NON-MAJOR CAPITAL PROJECTS FUNDS  
 DECEMBER 31, 2012

	SHERIFF'S RENOVATION CONSTRUCTION	LIBRARY CONSTRUCTION	ROAD BOND 1971	PERMANENT IMPROVEMENT	JAIL IMPROVEMENT	NON-MAJOR CAPITAL PROJECTS FUNDS TOTAL
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ -	\$ 759,305	\$ 34,087	\$ 30,374	\$ 11,483	\$ 835,249
Investments	-	710,000	235,000	185,000	198,000	1,328,000
Receivables (net of allowance for uncollectibles)	-					
Miscellaneous	-	895	815	884	180	2,774
<b>Total Assets</b>	<u>\$ -</u>	<u>\$ 1,470,200</u>	<u>\$ 269,902</u>	<u>\$ 216,258</u>	<u>\$ 209,663</u>	<u>\$ 2,166,023</u>
<b>LIABILITIES</b>						
Accounts Payable-Trade	-	133,285	-	-	-	133,285
<b>Total Liabilities</b>	<u>-</u>	<u>133,285</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>133,285</u>
<b>FUND BALANCES</b>						
Committed	-	1,336,915	269,902	216,258	209,663	2,032,738
<b>Total Fund Balances</b>	<u>-</u>	<u>1,336,915</u>	<u>269,902</u>	<u>216,258</u>	<u>209,663</u>	<u>2,032,738</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ -</u>	<u>\$ 1,470,200</u>	<u>\$ 269,902</u>	<u>\$ 216,258</u>	<u>\$ 209,663</u>	<u>\$ 2,166,023</u>



PANOLA COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NON-MAJOR GOVERNMENTAL FUNDS  
NON-MAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012

	SHERIFF'S RENOVATION CONSTRUCTION	LIBRARY CONSTRUCTION	ROAD BOND 1971	PERMANENT IMPROVEMENT	JAIL IMPROVEMENT	NON-MAJOR CAPITAL PROJECTS FUNDS TOTAL
REVENUES						
Miscellaneous	\$ -	\$ 18,644	\$ 3,078	\$ 2,530	\$ 1,068	\$ 25,320
TOTAL REVENUES	-	18,644	3,078	2,530	1,068	25,320
EXPENDITURES						
Capital Outlay						
Recreation	-	721,480	-	-	-	721,480
TOTAL EXPENDITURES	-	721,480	-	-	-	721,480
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(702,836)	3,078	2,530	1,068	(696,160)
OTHER FINANCING SOURCES (USES)						
Transfers In	-	2,039,751	-	-	208,595	2,248,346
Transfers Out	(39,751)	-	-	-	-	(39,751)
TOTAL OTHER FINANCING SOURCES	(39,751)	2,039,751	-	-	208,595	2,208,595
NET CHANGE IN FUND BALANCES	(39,751)	1,336,915	3,078	2,530	209,663	1,512,435
FUND BALANCE-BEGINNING OF YEAR	39,751	-	266,824	213,728	-	520,303
FUND BALANCE-END OF YEAR	\$ -	\$ 1,336,915	\$ 269,902	\$ 216,258	\$ 209,663	\$ 2,032,738

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 SHERIFF'S RENOVATION CONSTRUCTION CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
<b>MISCELLANEOUS</b>				
Interest Earned	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	-	-	-	-
<b>EXPENDITURES</b>				
Capital Outlay:				
Public Safety	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(39,751)	(39,751)	(39,751)	-
Total Other Financing Sources (Uses)	(39,751)	(39,751)	(39,751)	-
Net Change in Fund Balances	(39,751)	(39,751)	(39,751)	-
FUND BALANCE, BEGINNING OF YEAR	39,751	39,751	39,751	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 LIBRARY CONSTRUCTION CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
<b>MISCELLANEOUS</b>				
Interest Earned	\$ -	\$ -	\$ 18,644	\$ 18,644
Total Miscellaneous Revenues	-	-	18,644	18,644
<b>EXPENDITURES</b>				
Capital Outlay:				
Recreation	-	721,482	721,480	- 2
Total Expenditures	-	721,482	721,480	2
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(721,482)	(702,836)	18,646
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	2,039,751	2,039,751	2,039,751	-
Total Other Financing Sources (Uses)	2,039,751	2,039,751	2,039,751	-
Net Change in Fund Balances	2,039,751	1,318,269	1,336,915	18,646
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	\$ 2,039,751	\$ 1,318,269	\$ 1,336,915	\$ 18,646

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 1971 ROAD BOND CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
MISCELLANEOUS				
Interest Earned	\$ 3,086	\$ 3,042	\$ 3,078	\$ 36
Total Revenues	<u>3,086</u>	<u>3,042</u>	<u>3,078</u>	<u>36</u>
EXPENDITURES				
Current:				
Public Transportation	<u>3,086</u>	<u>3,042</u>	<u>-</u>	<u>3,042</u>
Total Expenditures	<u>3,086</u>	<u>3,042</u>	<u>-</u>	<u>3,042</u>
Net Change in Fund Balances	-	-	3,078	3,078
FUND BALANCE, BEGINNING OF YEAR	<u>266,824</u>	<u>266,824</u>	<u>266,824</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 266,824</u>	<u>\$ 266,824</u>	<u>\$ 269,902</u>	<u>\$ 3,078</u>

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 PERMANENT IMPROVEMENT CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
MISCELLANEOUS				
Interest Earned	\$ 2,208	\$ 2,208	\$ 2,530	\$ 322
Total Miscellaneous Revenues	2,208	2,208	2,530	322
EXPENDITURES				
Capital Outlay:				
General Administration	2,208	2,208	-	2,208
Total Expenditures	2,208	2,208	-	2,208
Net Change in Fund Balances	-	-	2,530	2,530
FUND BALANCE, BEGINNING OF YEAR	213,728	213,728	213,728	-
FUND BALANCE, END OF YEAR	\$ 213,728	\$ 213,728	\$ 216,258	\$ 2,530

PANOLA COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 JAIL IMPROVEMENT CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
MISCELLANEOUS				
Interest Earned			\$ 1,068	\$ 1,068
Total Miscellaneous Revenues	-	-	1,068	1,068
EXPENDITURES				
Capital Outlay:				
General Administration			-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	1,068	1,068
OTHER FINANCING SOURCES (USES)				
Transfers In	208,595	208,595	208,595	-
Total Other Financing Sources (Uses)	208,595	208,595	208,595	-
Net Change in Fund Balances	208,595	208,595	209,663	1,068
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	\$ 208,595	\$ 208,595	\$ 209,663	\$ 1,068

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PANOLA COUNTY, TEXAS  
AGENCY FUNDS

**AUTOMOBILE REGISTRATION** – This fund is used to account for activities related to automobile registration collections. The collections flow through to the general and special revenue funds as the character of the collections dictate. Those collections for which the County acts as an agent are remitted to other local governments and the State.

**TAX ASSESSOR - COLLECTOR** – This fund is used to account for activities related to ad valorem taxes. The portion of these collections designated for Panola County flow through to the general, special revenue, or debt service funds as the character of the collections dictate. Those collections for which the County acts as an agent are remitted to other local governments and the State.

**COUNTY CLERK** – This fund is used to account for transactions for two types of funds maintained by the County Clerk: operating and court cost deposits. The operating fund is used to account for the transactions that ultimately flow through to the general or special revenue funds as the character of the transaction dictates. The court cost account represents those monies placed into the court registry pending final disposition of matters in the court docket.

**DISTRICT CLERK** – This fund is used to account for transactions for three types of funds maintained by the District Clerk: "trust" funds, court cost deposits, and child support funds. The "trust" funds represent monies placed into the registry of the court pending final disposition of matters in litigation involving parties who have petitioned the court. Court cost deposits are maintained until final disposition of cases at which time the funds are recorded as revenues into the general or special revenue funds. The child support funds represent monies collected from those individuals whom the court has ordered child support payments be made through the court. As monies are collected, they are remitted to the intended recipient.

**COMMUNITY SUPERVISION AND CORRECTION DEPARTMENT** – This fund is used to account for the collection of probationers' fees, fines, restitution and attorney fees. Fees for the ultimate use of the County flow through to the general or special revenue funds. Restitution and attorney fees are remitted to those parties for whom the monies are intended.

**JUVENILE PROBATION** – This fund is used to account for the collection of restitution by the Juvenile Probation Department from juvenile offenders. These collections are then remitted to the damaged parties.

**CRIMINAL DISTRICT ATTORNEY FORFEITURE** – This fund, which is maintained by the Criminal District Attorney, is used to account for the processing of forfeited funds, pending court ordered distribution.

**CRIMINAL DISTRICT ATTORNEY RESTITUTION** – The restitution fund, also maintained by the Criminal District Attorney, is used to collect and remit to merchants proceeds of collection of "hot checks."

**SHERIFF** – This fund is used to account for the collection of monies by the Sheriff's office, for other county jurisdictions, other local governments, and fees of office. Fees of office flow through to the general or special revenue funds. Those monies collected for other governments are remitted directly to the other government.

**JAIL INMATE** – This fund is used to account for proceeds received from the sale of goods to inmates and other expenditures of the same.



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PANOLA COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES  
 IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
<b>AUTOMOBILE REGISTRATION FUND</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 498,533	\$ 5,931,155	\$ 6,030,108	\$ 399,580
Total Assets	<u>\$ 498,533</u>	<u>\$ 5,931,155</u>	<u>\$ 6,030,108</u>	<u>\$ 399,580</u>
<b>LIABILITIES</b>				
Due to Other Governments	\$ 498,533	\$ 5,931,155	\$ 6,030,108	\$ 399,580
Total Liabilities	<u>\$ 498,533</u>	<u>\$ 5,931,155</u>	<u>\$ 6,030,108</u>	<u>\$ 399,580</u>
<b>TAX ASSESSOR-COLLECTOR ADVALOREM TAX FUND</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 3,283,525	\$ 69,842,584	\$ 69,763,636	\$ 3,362,473
Total Assets	<u>\$ 3,283,525</u>	<u>\$ 69,842,584</u>	<u>\$ 69,763,636</u>	<u>\$ 3,362,473</u>
<b>LIABILITIES</b>				
Due to Other Governments	\$ 3,283,525	\$ 69,842,584	\$ 69,763,636	\$ 3,362,473
Total Liabilities	<u>\$ 3,283,525</u>	<u>\$ 69,842,584</u>	<u>\$ 69,763,636</u>	<u>\$ 3,362,473</u>
<b>COUNTY CLERK FUND</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 244,601	\$ 5,206	\$ 66,593	\$ 183,214
Total Assets	<u>\$ 244,601</u>	<u>\$ 5,206</u>	<u>\$ 66,593</u>	<u>\$ 183,214</u>
<b>LIABILITIES</b>				
Court Ordered Deposits	\$ 18,829	\$ 3,500	\$ 16,750	\$ 5,579
Court Ordered Trust Funds	225,772	1,706	49,843	177,635
Total Liabilities	<u>\$ 244,601</u>	<u>\$ 5,206</u>	<u>\$ 66,593</u>	<u>\$ 183,214</u>

PANOLA COUNTY, TEXAS  
COMBINING STATEMENT OF CHANGES  
IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS, continued  
FOR THE YEAR ENDED DECEMBER 31, 2012

	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
<b>DISTRICT CLERK FUNDS</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 1,423,511	\$ 733,171	\$ 473,729	\$ 1,682,953
Investments	232,016	63,057	30,419	264,654
<b>Total Assets</b>	<u>\$ 1,655,527</u>	<u>\$ 796,228</u>	<u>\$ 504,148</u>	<u>\$ 1,947,607</u>
<b>LIABILITIES</b>				
Court Ordered Deposits	\$ 92,382	\$ 242,721	\$ 211,832	\$ 123,271
Court Ordered Trust Funds	1,563,145	553,507	292,316	1,824,336
<b>Total Liabilities</b>	<u>\$ 1,655,527</u>	<u>\$ 796,228</u>	<u>\$ 504,148</u>	<u>\$ 1,947,607</u>
<b>COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT FUND</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 8,196	\$ 905,607	\$ 903,852	\$ 9,951
<b>Total Assets</b>	<u>\$ 8,196</u>	<u>\$ 905,607</u>	<u>\$ 903,852</u>	<u>\$ 9,951</u>
<b>LIABILITIES</b>				
Restitution Payable	\$ 8,028	\$ 227	\$ 8,255	\$ 0
Court Ordered Trust Funds	168	905,380	895,597	9,951
<b>Total Liabilities</b>	<u>\$ 8,196</u>	<u>\$ 905,607</u>	<u>\$ 903,852</u>	<u>\$ 9,951</u>

PANOLA COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES  
 IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS, continued  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
<b>JUVENILE PROBATION FUND</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 940	\$ 2,941	\$ 3,791	\$ 90
Total Assets	<u>\$ 940</u>	<u>\$ 2,941</u>	<u>\$ 3,791</u>	<u>\$ 90</u>
<b>LIABILITIES</b>				
Court Ordered Trust Funds	\$ 940	\$ 2,941	\$ 3,791	\$ 90
Total Liabilities	<u>\$ 940</u>	<u>\$ 2,941</u>	<u>\$ 3,791</u>	<u>\$ 90</u>
<b>CRIMINAL DISTRICT ATTORNEY FORFEITURE FUNDS</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 154,537	\$ 12,918	\$ 43,710	\$ 123,745
Total Assets	<u>\$ 154,537</u>	<u>\$ 12,918</u>	<u>\$ 43,710</u>	<u>\$ 123,745</u>
<b>LIABILITIES</b>				
Court Ordered Trust Funds	\$ 154,537	\$ 12,918	\$ 43,710	\$ 123,745
Total Liabilities	<u>\$ 154,537</u>	<u>\$ 12,918</u>	<u>\$ 43,710</u>	<u>\$ 123,745</u>
<b>CRIMINAL DISTRICT ATTORNEY RESTITUTION FUND</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ -	\$ 171,592	\$ 171,592	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 171,592</u>	<u>\$ 171,592</u>	<u>\$ -</u>
<b>LIABILITIES</b>				
Restitution Payable	\$ -	\$ 171,592	\$ 171,592	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 171,592</u>	<u>\$ 171,592</u>	<u>\$ -</u>

PANOLA COUNTY, TEXAS  
COMBINING STATEMENT OF CHANGES  
IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS, continued  
FOR THE YEAR ENDED DECEMBER 31, 2012

	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
<b>SHERIFF COLLECTIONS FUND</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ -	\$ 59,943	\$ 59,943	\$ -
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 59,943</b>	<b>\$ 59,943</b>	<b>\$ -</b>
<b>LIABILITIES</b>				
Due to Other Governments	\$ -	\$ 59,943	\$ 59,943	\$ -
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 59,943</b>	<b>\$ 59,943</b>	<b>\$ -</b>
<b>JAIL INMATE FUND</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 4,278	\$ 86,772	\$ 86,772	\$ 4,278
<b>Total Assets</b>	<b>\$ 4,278</b>	<b>\$ 86,772</b>	<b>\$ 86,772</b>	<b>\$ 4,278</b>
<b>LIABILITIES</b>				
Other Payables	\$ 4,278	\$ 86,772	\$ 86,772	\$ 4,278
<b>Total Liabilities</b>	<b>\$ 4,278</b>	<b>\$ 86,772</b>	<b>\$ 86,772</b>	<b>\$ 4,278</b>

PANOLA COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES  
 IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS, continued  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
<b>TOTAL ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 5,618,121	\$ 77,751,889	\$ 77,603,726	\$ 5,766,284
Investments	232,016	63,057	30,419	264,654
Total Assets	<u>\$ 5,850,137</u>	<u>\$ 77,814,946</u>	<u>\$ 77,634,145</u>	<u>\$ 6,030,938</u>
<b>LIABILITIES</b>				
Due to Other Governments	3,782,058	75,833,682	75,853,687	3,762,053
Court Ordered Deposits	111,211	246,221	228,582	128,850
Court Ordered Trust Funds	1,944,562	1,476,452	1,285,257	2,135,757
Restitution Payable	8,028	171,819	179,847	0
Other Payables	4,278	86,772	86,772	4,278
Total Liabilities	<u>\$ 5,850,137</u>	<u>\$ 77,814,946</u>	<u>\$ 77,634,145</u>	<u>\$ 6,030,938</u>

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**CAPITAL ASSETS  
USED IN THE OPERATION  
OF GOVERNMENTAL FUNDS**



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PANOLA COUNTY, TEXAS  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY SOURCE  
DECEMBER 31, 2012

## CAPITAL ASSETS:

Land	\$ 1,289,889
Buildings	19,062,848
Improvements Other Than Buildings	259,303
Machinery and Equipment	10,074,642
Infrastructure	10,371,442
Construction in Progress	<u>721,480</u>
Total Capital Assets	<u><u>\$ 41,779,604</u></u>

## INVESTMENTS IN CAPITAL ASSETS:

Current Revenues - Current Year	\$ 1,070,337
Current Revenues - Prior Years	30,274,561
Capital Assets of Former Panola General Hospital	3,879,706
General Obligation Debt - Prior Years	5,555,000
Certificates of Obligation - Prior Years	<u>1,000,000</u>
	<u><u>\$ 41,779,604</u></u>

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PANOLA COUNTY, TEXAS  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
DECEMBER 31, 2012

	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
<b>GENERAL ADMINISTRATION</b>							
County Clerk	\$ 20,645	\$ -	\$ -	\$ -	\$ 20,645	\$ -	\$ -
Total General Administration	20,645	-	-	-	20,645	-	-
<b>JUDICIAL</b>							
District Court	892,484	-	892,484	-	-	-	-
County Court at Law	892,487	-	892,487	-	-	-	-
District Clerk	16,623	-	-	-	16,623	-	-
Peace Justices	7,585	-	-	-	7,585	-	-
Total Judicial	1,809,179	-	1,784,971	-	24,208	-	-
<b>LEGAL</b>							
District Attorney	356,995	-	356,995	-	-	-	-
Total Legal	356,995	-	356,995	-	-	-	-
<b>ELECTIONS</b>							
Voter Registration	360,084	-	-	-	360,084	-	-
Total Elections	360,084	-	-	-	360,084	-	-
<b>PUBLIC TRANSPORTATION</b>							
Road and Bridge	18,107,699	139,656	11,778	-	7,584,823	10,371,442	-
Airport	587,965	188,639	315,909	-	83,417	-	-
Total Public Transportation	18,695,664	328,295	327,687	-	7,668,240	10,371,442	-
<b>PUBLIC FACILITIES</b>							
Courthouse	1,617,103	815,452	623,114	-	178,537	-	-
Miscellaneous & Non-Departmental	308,933	-	-	169,270	139,663	-	-
Total Public Facilities	1,926,036	815,452	623,114	169,270	318,200	-	-

PANOLA COUNTY, TEXAS  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY, continued  
DECEMBER 31, 2012

	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
<b>PUBLIC SAFETY</b>							
Sheriff	\$ 1,533,524	\$ -	\$ 537,675	\$ -	\$ 995,849	\$ -	\$ -
Constables	111,475	-	-	-	111,475	-	-
Corrections and Jail	11,396,564	60,754	11,211,314	-	124,496	-	-
Emergency Management	144,286	-	-	-	144,286	-	-
911 Rural Addressing	47,681	-	-	-	47,681	-	-
Probation Services - Adult	222,809	-	-	-	222,809	-	-
Probation Services - Juvenile	36,669	-	-	-	36,669	-	-
<b>Total Public Safety</b>	<b>13,493,008</b>	<b>60,754</b>	<b>11,748,989</b>	<b>-</b>	<b>1,683,265</b>	<b>-</b>	<b>-</b>
<b>HEALTH AND WELFARE</b>							
Hospital	3,879,706	32,138	3,757,535	90,033	-	-	-
Incinerator	401,782	53,250	348,532	-	-	-	-
<b>Total Health and Welfare</b>	<b>4,281,488</b>	<b>85,388</b>	<b>4,106,067</b>	<b>90,033</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CULTURE AND RECREATION</b>							
Exposition Center	115,025	-	115,025	-	-	-	-
Library	721,480	-	-	-	-	-	721,480
<b>Total Culture and Recreation</b>	<b>836,505</b>	<b>-</b>	<b>115,025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>721,480</b>
<b>TOTAL CAPITAL ASSETS</b>	<b>\$ 41,779,604</b>	<b>\$ 1,289,889</b>	<b>\$ 19,062,848</b>	<b>\$ 259,303</b>	<b>\$ 10,074,642</b>	<b>\$ 10,371,442</b>	<b>\$ 721,480</b>

PANOLA COUNTY, TEXAS  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2012

	General Capital Assets January 1, 2012	Additions	Deductions	Transfers	General Capital Assets December 31, 2012
<b>GENERAL ADMINISTRATION</b>					
County Clerk	\$ 15,169	\$ 5,476	\$ -	\$ -	\$ 20,645
Total General Administration	15,169	5,476	-	-	20,645
<b>JUDICIAL</b>					
District Court	892,484	-	-	-	892,484
County Court at Law	892,487	-	-	-	892,487
District Clerk	16,623	-	-	-	16,623
Peace Justices	7,585	-	-	-	7,585
Total Judicial	1,809,179	-	-	-	1,809,179
<b>LEGAL</b>					
District Attorney	356,995	-	-	-	356,995
Total Legal	356,995	-	-	-	356,995
<b>ELECTIONS</b>					
Voter Registration	264,800	127,184	31,900	-	360,084
Total Elections	264,800	127,184	31,900	-	360,084
<b>PUBLIC TRANSPORTATION</b>					
Road and Bridge-Equipment	7,615,102	1,062,472	941,317	-	7,736,257
Road and Bridge-Infrastructure	10,371,442	-	-	-	10,371,442
Airport	587,965	-	-	-	587,965
Total Public Transportation	18,574,509	1,062,472	941,317	-	18,695,664
<b>PUBLIC FACILITIES</b>					
Courthouse	1,513,867	115,231	11,995	-	1,617,103
Miscellaneous and Non- Departmental	308,933	-	-	-	308,933
Total Public Facilities	1,822,800	115,231	11,995	-	1,926,036

PANOLA COUNTY, TEXAS  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY, continued  
FOR THE YEAR ENDED DECEMBER 31, 2012

	General Capital Assets January 1, 2012	Additions	Deductions	Transfers	General Capital Assets December 31, 2012
<b>PUBLIC SAFETY</b>					
Sheriff	\$ 1,488,940	\$ 150,099	\$ 126,393	\$ 20,878	\$ 1,533,524
Constables	132,353	-	-	(20,878)	111,475
Corrections and Jail	11,396,564	-	-	-	11,396,564
Emergency Management	144,286	-	-	-	144,286
911 Rural Addressing	47,681	-	-	-	47,681
Probation Services - Adult	222,809	-	-	-	222,809
Probation Services - Juvenile	36,669	-	-	-	36,669
Criminal Investigations	-	-	-	-	-
<b>Total Public Safety</b>	<b>13,469,302</b>	<b>150,099</b>	<b>126,393</b>	<b>-</b>	<b>13,493,008</b>
<b>HEALTH AND WELFARE</b>					
Hospital	3,879,706	-	-	-	3,879,706
Incinerator	401,782	-	-	-	401,782
<b>Total Health and Welfare</b>	<b>4,281,488</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,281,488</b>
<b>CULTURE AND RECREATION</b>					
Exposition Center	115,025	-	-	-	115,025
Library	-	721,480	-	-	721,480
<b>Total Culture and Recreation</b>	<b>115,025</b>	<b>721,480</b>	<b>-</b>	<b>-</b>	<b>836,505</b>
<b>TOTAL GENERAL CAPITAL ASSETS</b>	<b>\$ 40,709,267</b>	<b>\$ 2,181,942</b>	<b>\$ 1,111,605</b>	<b>\$ -</b>	<b>\$ 41,779,604</b>

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**STATISTICAL DATA SECTION  
(UNAUDITED)**



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**Panola County, Texas  
Statistical Section Overview**

The Statistical Section of the comprehensive annual financial report of Panola County, Texas provides additional information and details to assist users in understanding and assessing the overall economic condition of the County. The Statistical Section is organized in five sections, listed below.

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**Financial Trends:**

These schedules compile information reported in the comprehensive annual financial report over the past ten years. These schedules report how the County's financial position and well-being have changed over time.

- TABLE 1 – Net Position by Component
- TABLE 2 – Changes in Net Position
- TABLE 3 – Fund Balances, Governmental Funds
- TABLE 4 – Net Changes in Fund Balance, Governmental Funds

**Revenue Capacity Information:**

These schedules provide information regarding the County's major own-source revenue (property taxes) and the stability and growth of that revenue.

- TABLE 5 – Assessed Value and Estimated Actual Value of Taxable Property
- TABLE 6 – Direct and Overlapping Property Tax Rates
- TABLE 7 – Principal Property Taxpayers
- TABLE 8 – Property Tax Levies and Collections

**Debt Capacity Information:**

These schedules provide information regarding the County's outstanding debt, the ability to repay the debt, and the ability to issue new debt.

- TABLE 9 – Ratio of Outstanding Debt by Type
- TABLE 10 – Direct and Overlapping Governmental Debt
- TABLE 11 – Legal Debt Margin Information

**Demographic and Economic Information:**

These schedules provide information regarding the County's socioeconomic environment, specifically its taxpayers and employers, and the changes to those groups over the past ten years.

- TABLE 12 – Demographic and Economic Statistics
- TABLE 13 – Principle Employers by Industry

**Operating Information:**

These schedules provide information regarding the County's employees, operations, and facilities.

- TABLE 14 – Full-Time Equivalent County Government Employees
- TABLE 15 – Capital Assets by Function/Program
- TABLE 16 – Operating Indicators by Function/Program
- TABLE 17 – Schedule of Insurance Policies in Force

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TABLE 1

PANOLA COUNTY, TEXAS  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS  
(Unaudited)

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Governmental activities:										
Net Investment in Capital Assets	\$ 24,022,953	\$ 23,802,873	\$ 22,812,862	\$ 21,868,287	\$ 18,861,947	\$ 16,661,147	\$ 16,881,438	\$ 17,299,813	\$ 17,438,024	\$ 17,777,789
Restricted for Debt Service	-	-	224,103	161,924	93,036	2,610	-	-	-	-
Restricted for Capital Projects	-	-	-	491,596	3,212,248	4,750,323	-	-	-	-
Restricted for Other Purposes	-	-	-	15,994	-	-	-	-	-	-
Unrestricted	37,884,578	35,513,233	33,209,420	29,525,131	26,134,625	13,814,903	25,740,509	23,081,440	21,556,174	19,994,783
Total governmental activities net position	\$ 61,907,531	\$ 59,316,106	\$ 56,246,385	\$ 52,062,932	\$ 48,301,856	\$ 35,228,983	\$ 42,621,947	\$ 40,381,253	\$ 38,994,198	\$ 37,772,572

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TABLE 2

PANOLA COUNTY, TEXAS  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(UNAUDITED)

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	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Expenses.										
Governmental Activities										
General administration	\$ 3,447,218	\$ 3,727,822	\$ 3,267,777	\$ 2,814,331	\$ 3,358,623	\$ 3,096,305	\$ 2,524,507	\$ 2,261,577	\$ 1,950,152	\$ 1,701,656
Judicial	1,136,940	1,091,066	1,120,449	1,134,624	953,205	931,862	922,265	839,466	818,993	743,435
Legal	467,497	483,307	490,452	350,538	377,261	346,592	400,559	369,369	294,366	313,788
Elections	186,869	153,511	163,105	167,952	137,636	139,319	128,458	121,455	120,751	93,132
Financial administration	794,223	786,036	766,574	755,563	630,297	648,448	617,867	582,235	539,091	508,942
Public facilities	435,721	417,517	297,677	258,652	238,315	225,256	272,874	245,345	266,789	217,472
Public safety	5,889,883	5,713,426	5,572,574	5,364,448	4,175,436	4,183,927	4,232,178	4,055,915	3,523,072	3,374,098
Environmental protection	392,801	363,458	361,383	363,925	339,837	307,438	382,184	354,714	301,933	289,887
Public transportation	6,378,730	6,279,662	6,333,001	5,642,668	5,825,025	5,604,489	4,963,793	4,884,111	4,391,725	4,176,987
Health and Paupers care	1,233,431	931,689	2,402,045	734,454	618,051	581,604	564,173	557,335	576,106	543,899
Recreation	363,850	384,378	320,529	305,744	278,591	263,934	247,134	257,177	287,491	215,439
Conservation	87,261	93,050	92,987	90,679	73,981	76,901	77,840	73,242	70,072	68,738
Debt Service - Interest	-	17,694	69,800	119,877	167,161	138,052	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	6,279
Total Governmental Activities Expenses	\$ 20,814,424	\$ 20,442,616	\$ 21,258,353	\$ 18,103,455	\$ 17,173,419	\$ 16,544,127	\$ 15,333,832	\$ 14,601,941	\$ 13,140,541	\$ 12,253,752
Program Revenues										
Governmental Activities:										
Charges for Services										
General administration	\$ 320,353	\$ 339,152	\$ 348,974	\$ 383,448	\$ 421,277	\$ 380,871	\$ 396,728	\$ 302,054	\$ 314,748	\$ 287,103
Judicial	464,969	460,165	453,019	116,763	136,563	139,673	156,932	131,831	137,484	54,738
Legal	37,505	37,671	45,235	77,514	134,391	61,487	269,754	257,946	87,766	54,547
Elections	4,450	-	5,061	2,400	22,203	200	11,712	-	-	-
Financial administration	830,492	807,132	758,081	338,835	291,567	266,226	245,162	218,408	204,701	166,608
Public facilities	-	-	-	8,658	1,053	-	3,158	-	-	19,087
Public safety	453,190	482,476	520,674	531,439	501,528	428,739	842,383	739,526	442,640	420,850
Environmental protection	-	-	-	-	871	14,425	15,082	13,667	9,695	-
Public transportation	38,894	182,614	176,809	748,835	795,779	808,936	849,388	786,067	886,405	814,972
Health and Paupers care	1,375	1,525	1,400	5,351	19,966	114,372	121,428	109,346	100,729	153,968
Recreation	152,856	144,471	136,592	136,024	121,372	114,718	105,137	98,065	121,989	1,800
Conservation	1,265	1,950	4,132	-	-	-	-	-	-	-
Total Charges for Services	\$ 2,305,349	\$ 2,457,156	\$ 2,449,977	\$ 2,349,267	\$ 2,446,570	\$ 2,329,647	\$ 3,016,864	\$ 2,656,910	\$ 2,306,157	\$ 1,973,673

PANOLA COUNTY  
CHANGES IN NET POSITION, Continued  
LAST TEN FISCAL YEARS  
(UNAUDITED)

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Operating Grants and Contributions										
Judicial	\$ 75,000	\$ 80,489	\$ 85,889	\$ 74,192	\$ 67,116	\$ 33,766	\$ 38,304	\$ 39,008	\$ 36,914	\$ 37,085
Legal	38,199	74,543	63,391	4,320	4,080	3,840	3,600	3,360	-	-
Elections	-	988	47,669	12,337	-	10,561	6,250	-	-	-
Financial administration	-	-	-	-	-	-	-	-	-	51,250
Public facilities	-	-	-	-	-	103,960	86,642	29,180	-	-
Public safety	573,135	652,019	662,193	963,272	904,822	806,355	978,516	949,305	1,072,061	691,565
Environmental protection	-	-	-	-	-	-	-	-	1,664	10,073
Public transportation	29,620	30,041	30,222	30,279	30,284	30,276	30,905	35,720	30,504	77,430
Health and Paupers care	590,633	271,457	1,980,960	69,548	101,349	72,308	58,249	87,591	43,574	39,707
Recreation	-	-	-	-	-	-	-	-	-	85,686
Total Operating Grants and Contributions	\$ 1,306,587	\$ 1,109,537	\$ 2,870,324	\$ 1,153,948	\$ 1,107,651	\$ 1,061,066	\$ 1,202,466	\$ 1,144,164	\$ 1,184,717	\$ 992,796
Program Revenues, Continued:										
Capital Grants and Contributions										
Elections	\$ 15,657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,872	\$ -	\$ -
Public Facilities	163,133	144,558	31,650	-	-	-	-	-	-	-
Public Safety	40,092	78,382	200,468	-	-	-	-	-	-	-
Total Capital Grants and Contrib	\$ 218,882	\$ 222,940	\$ 232,118	\$ -	\$ -	\$ -	\$ -	\$ 250,872	\$ -	\$ -
Total Governmental Activities										
Program Revenues	\$ 3,830,818	\$ 3,789,633	\$ 5,552,419	\$ 3,503,215	\$ 3,554,221	\$ 3,390,713	\$ 4,219,330	\$ 4,051,946	\$ 3,490,874	\$ 2,966,469
Net (Expense) Revenue Governmental Activities:	\$ (16,983,606)	\$ (16,652,983)	\$ (15,705,934)	\$ (14,600,240)	\$ (13,619,198)	\$ (13,153,414)	\$ (11,114,502)	\$ (10,549,995)	\$ (9,649,667)	\$ (9,287,283)

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PANOLA COUNTY  
CHANGES IN NET POSITION, Continued  
LAST TEN FISCAL YEARS  
(UNAUDITED)

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	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
General Revenues and Other Changes in Net Position										
Governmental Activities										
Property Taxes	\$ 18,374,211	\$ 18,742,731	\$ 18,542,362	\$ 16,744,039	\$ 15,328,340	\$ 12,714,869	\$ 11,324,789	\$ 10,636,866	\$ 10,179,315	\$ 9,371,021
Interest Income	454,697	483,015	470,991	826,889	962,442	1,572,387	1,343,345	767,685	485,990	724,151
Gain on Sale of Capital Assets	236,219	-	-	90,507	-	-	-	-	-	-
Miscellaneous	509,904	496,958	729,736	699,881	1,232,637	641,846	687,062	532,499	205,988	174,500
Total Governmental Activities	<u>\$ 19,575,031</u>	<u>\$ 19,722,704</u>	<u>\$ 19,743,089</u>	<u>\$ 18,361,316</u>	<u>\$ 17,523,419</u>	<u>\$ 14,929,102</u>	<u>\$ 13,355,196</u>	<u>\$ 11,937,050</u>	<u>\$ 10,871,293</u>	<u>\$ 10,269,672</u>
Increase in Net Position Before Transfers	2,591,425	3,069,721	4,037,155	3,761,076	3,904,221	1,775,688	2,240,694	1,387,055	1,221,626	982,389
Transfers	-	-	-	-	-	(9,168,652)	-	-	-	-
Change in Net Position										
Governmental Activities	<u>\$ 2,591,425</u>	<u>\$ 3,069,721</u>	<u>\$ 4,037,155</u>	<u>\$ 3,761,076</u>	<u>\$ 3,904,221</u>	<u>\$ (7,392,964)</u>	<u>\$ 2,240,694</u>	<u>\$ 1,387,055</u>	<u>\$ 1,221,626</u>	<u>\$ 982,389</u>
Total Primary Government	<u><u>\$ 2,591,425</u></u>	<u><u>\$ 3,069,721</u></u>	<u><u>\$ 4,037,155</u></u>	<u><u>\$ 3,761,076</u></u>	<u><u>\$ 3,904,221</u></u>	<u><u>\$ (7,392,964)</u></u>	<u><u>\$ 2,240,694</u></u>	<u><u>\$ 1,387,055</u></u>	<u><u>\$ 1,221,626</u></u>	<u><u>\$ 982,389</u></u>
% Change from Prior Year	(15.58%)	(23.96%)	7.34%	(3.67%)	152.81%	(429.94%)	61.54%	13.54%	24.35%	N/A



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TABLE 3

PANOLA COUNTY, TEXAS  
FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(UNAUDITED)

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
General Fund:										
Committed	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	12,914,895	11,152,902	11,572,586	9,427,291	6,918,110	5,354,493	13,021,195	11,584,311	10,704,447	9,612,242
Total General Fund	12,914,895	13,152,902	11,572,586	9,427,291	6,918,110	5,354,493	13,021,195	11,584,311	10,704,447	9,612,242
All Other Governmental Funds:										
Nonspendable, Reported in:										
Special Revenue Funds	29,129	16,053	24,346	15,994	47,998	35,022	27,068	30,668	10,996	7,266
Restricted, Reported in:										
Special Revenue Funds	10,942,194	10,575,529	10,582,426	9,980,628	9,315,359	8,496,426	10,435,845	9,140,388	8,563,498	7,828,623
Debt Service Fund	-	207,556	201,590	161,924	93,036	2,610	-	-	-	-
Capital Projects Funds	-	-	-	-	2,734,465	8,844,339	-	-	-	-
Committed, Reported in:										
Capital Projects Funds	2,032,738	520,303	647,974	491,596	477,783	461,548	441,702	422,175	410,687	811,609
Total All Other Governmental Funds	13,004,061	11,319,441	11,456,336	10,650,142	12,668,641	17,839,945	10,904,615	9,593,231	8,985,181	8,647,498
Total Governmental Funds	\$ 25,918,956	\$ 24,472,343	\$ 23,028,922	\$ 20,077,433	\$ 19,586,751	\$ 23,194,438	\$ 23,925,810	\$ 21,177,542	\$ 19,689,628	\$ 18,259,740
% Change from Prior Year	5.91%	6.27%	14.70%	2.51%	(15.55%)	(3.06%)	12.98%	7.56%	7.83%	N/A

TABLE 4

PANOLA COUNTY, TEXAS  
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(UNAUDITED)

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>REVENUES</b>										
Property Taxes	\$ 18,364,115	\$ 18,708,889	\$ 18,316,629	\$ 16,745,188	\$ 15,320,932	\$ 12,723,922	\$ 11,325,188	\$ 10,652,164	\$ 10,073,746	\$ 9,413,140
Licenses	367,773	416,086	413,439	449,020	448,726	455,247	455,632	459,902	461,437	453,226
Inter-Governmental	1,236,451	1,362,230	1,367,929	1,297,019	1,317,459	1,274,782	1,526,620	1,578,406	1,366,830	992,796
Fees of Office	1,354,699	1,325,782	1,333,598	1,316,252	1,351,374	1,218,383	1,248,867	1,078,243	1,082,685	951,535
Fines	311,936	309,141	295,442	267,732	316,701	325,430	369,783	326,165	326,263	285,416
Miscellaneous	1,964,666	1,399,682	3,423,614	1,783,828	2,373,096	2,257,336	2,611,688	1,936,574	928,512	1,142,414
Total Revenues	23,599,640	23,521,810	25,150,651	21,859,039	21,128,288	18,255,100	17,537,778	16,031,454	14,239,473	13,238,527
<b>EXPENDITURES</b>										
General Administration	3,582,755	3,798,181	3,231,245	2,831,669	3,581,289	3,067,307	2,487,117	2,204,858	1,939,667	1,738,705
Judicial	1,169,242	1,098,165	1,072,245	1,111,988	940,346	879,692	864,318	791,433	776,783	726,208
Legal	497,360	503,153	488,344	358,200	392,174	345,467	398,169	364,125	294,651	314,042
Elections	160,792	135,413	139,068	146,889	118,052	114,875	100,937	117,570	120,832	93,203
Financial Administration	851,633	824,190	762,011	763,587	661,127	643,287	615,465	581,258	539,639	509,416
Public Facilities	438,005	418,341	295,300	257,823	231,189	489,745	270,839	243,352	264,801	215,507
Public Safety	5,733,918	5,473,887	5,138,215	7,262,290	3,019,226	4,482,400	4,060,125	3,940,628	3,613,004	3,426,371
Environmental Protection	386,527	357,184	355,109	357,651	333,563	301,164	375,910	348,440	295,659	283,613
Conservation	91,770	4,268,009	92,668	91,964	76,540	76,719	77,868	73,284	70,116	68,776
Public Transportation	4,249,786	864,053	3,784,509	4,603,800	4,374,680	4,565,117	4,033,234	4,079,484	3,868,038	4,108,066
Health & Paupers Care	1,165,795	398,531	2,334,409	666,818	291,280	513,968	496,537	189,699	508,470	484,263
Culture & Recreation	385,146	96,046	318,498	308,098	76,540	263,064	247,265	257,394	287,713	215,636
Debt Service - Principal	-	1,340,000	1,285,000	1,240,000	1,190,000	72,920	-	-	-	-
Debt Service - Interest	-	26,465	78,308	128,041	174,995	104,773	-	-	-	-
Capital Outlay	3,440,298	2,476,771	2,824,234	1,239,539	810,738	831,170	954,181	1,352,016	230,211	1,484,172
Total Expenditures	22,153,027	22,078,389	22,199,163	21,368,357	16,271,739	16,751,668	14,981,965	14,543,541	12,809,584	13,667,978
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,446,613</b>	<b>1,443,421</b>	<b>2,951,488</b>	<b>490,682</b>	<b>4,856,549</b>	<b>1,503,432</b>	<b>2,555,813</b>	<b>1,487,913</b>	<b>1,429,889</b>	<b>(429,451)</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Proceeds from Capital Lease Financing Agreement	-	-	-	-	-	-	-	-	-	321,823
Proceeds from Sale of Bonds	-	-	-	-	-	5,055,000	-	-	-	-
Transfers In	2,423,518	266,000	567,482	523,977	-	4,174,944	-	-	-	-
Transfers Out	(2,423,518)	(266,000)	(567,482)	(523,977)	-	(11,464,748)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	(2,234,804)	-	-	-	321,823
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 1,446,613</b>	<b>\$ 1,443,421</b>	<b>\$ 2,951,488</b>	<b>\$ 490,682</b>	<b>\$ 4,856,549</b>	<b>\$ (731,372)</b>	<b>\$ 2,555,813</b>	<b>\$ 1,487,913</b>	<b>\$ 1,429,889</b>	<b>\$ (107,628)</b>
Debt Service as a percentage of Noncapital Expenditures	0.00%	6.87%	6.56%	6.80%	8.83%	1.12%	0.00%	0.00%	0.00%	0.00%

PANOLA COUNTY, TEXAS  
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS  
 (UNAUDITED)

Fiscal Year	Estimated Market Value			Total Taxable Assessed Value	Total Direct Tax Rate
	Real Property	Personal Property	Less: Tax-Exempt Property		
2012	2,879,044,410	1,414,793,228	197,839,570	4,095,998,068	0.4611
2011	3,217,848,326	1,247,184,966	189,749,780	4,275,283,512	0.4274
2010	3,906,344,700	1,022,545,130	162,767,220	4,766,122,610	0.3887
2009	3,989,087,500	1,143,264,835	151,231,090	4,981,121,245	0.3632
2008	4,443,456,210	995,452,149	129,631,210	5,309,277,149	0.3096
2007	3,845,247,267	634,948,073	123,038,850	4,357,156,490	0.3441
2006	3,894,896,147	479,011,483	118,394,230	4,255,513,400	0.2869
2005	2,981,872,892	418,440,315	114,613,060	3,285,700,147	0.3330
2004	2,511,868,481	387,538,653	111,254,590	2,788,152,544	0.3811
2003	2,128,641,879	323,531,404	105,682,080	2,346,491,203	0.4382

Source: Panola County Appraisal District

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PANOLA COUNTY, TEXAS  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
LAST TEN FISCAL YEARS  
(UNAUDITED)

	2012	2011	2010	2009	2008
<b><u>Panola County Direct Rates</u></b>					
GENERAL	0.32210	0.29650	0.24926	0.23612	0.19374
SPECIAL REVENUE	0.13900	0.13090	0.11112	0.09938	0.08962
DEBT SERVICE			0.02832	0.02770	0.02624
TOTAL DIRECT RATE	0.46110	0.42740	0.38870	0.36320	0.30960
<b><u>Overlapping Rates</u></b>					
<b>City and Town Rates:</b>					
CARTHAGE	0.48000	0.46000	0.46000	0.41000	0.41000
BECKVILLE	0.38552	0.36430	0.31239	0.26044	0.22289
<b>School Districts Rates:</b>					
CARTHAGE ISD	1.14000	1.14000	1.14000	1.14000	1.14000
GARY ISD	1.24000	1.22900	1.18251	1.20459	1.13855
BECKVILLE ISD	1.10000	1.10000	1.06320	1.04000	1.05586
ELYSIAN FIELDS ISD	1.22500	1.21500	1.20000	1.20000	1.22110
TATUM ISD	1.17000	1.04000	1.04000	1.04000	1.04000
TENAHIA ISD	1.18658	1.17937	1.21930	1.20438	1.41210
JOAQUIN ISD	1.54530	1.54700	1.55800	1.34110	1.12050
<b>Other Special District Rates:</b>					
PANOLA JR. COLLEGE	0.14519	0.13407	0.11813	0.10579	0.09593
PANOLA COUNTY ESD	0.02130	0.02130	0.01844	0.01605	0.01393
PANOLA GWCD	0.00855	0.00739	0.00612	0.00637	0.00637

Source: Various taxing entities

2007	2006	2005	2004	2003
0.21039	0.19350	0.22450	0.25690	0.29210
0.10140	0.09340	0.10850	0.12420	0.14610
0.03231	-	-	-	-
0.34410	0.28690	0.33300	0.38110	0.43820
0.39000	0.45940	0.45940	0.55000	0.56000
0.26684	0.26000	0.27415	0.27260	0.26642
1.14000	1.50000	1.53000	1.53000	1.56000
1.12310	1.24560	1.36930	1.21480	1.51980
1.10865	1.36860	1.51314	1.46450	1.65545
1.26990	1.40800	1.53600	1.24500	1.57000
1.04000	1.37000	1.56840	1.56800	1.47000
1.39762	1.37000	1.50000	1.50000	1.50000
1.11010	1.28130	1.47620	1.51480	1.61030
0.10477	0.09430	0.10850	0.11717	0.13483
0.01515	0.01360	0.01571	0.01700	0.02000

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PANOLA COUNTY, TEXAS  
 PRINCIPAL PROPERTY TAXPAYERS  
 CURRENT YEAR AND NINE YEARS AGO  
 (Amounts expressed in thousands)  
 (UNAUDITED)

Name of Taxpayer	Fiscal Year 2012		Fiscal Year 2003	
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Devon Energy Production Co LP	\$ 379,822	9.27 %	\$ -	-
Anadarko E&P Company LP	253,301	6.18 %	-	-
Markwest Eastern TX Gas Co LP	146,575	3.58 %	-	-
DCP Midstream LP	144,307	3.52 %	-	-
XTO Energy Inc.	110,701	2.70 %	-	-
Chevron USA	84,021	2.05 %	-	-
ETC Tiger Pipeline	82,903	2.02 %	-	-
Exxon Mobile Corp.	72,677	1.77 %	-	-
R. Lacy, Inc.	71,398	1.74 %	-	-
Luminant Mining Co LLC	61,504	1.50 %	-	-
Anadarko E&P Company LP	-	-	266,324	10.86 %
Chevron	-	-	182,068	8.11 %
Devon Energy Production Co LP	-	-	168,996	7.15 %
EOG Resources Inc	-	-	81,152	3.84 %
BP American Production	-	-	76,329	3.38 %
R. Lacy, Inc.	-	-	69,056	2.75 %
Exxon Mobile Corp.	-	-	66,193	2.70 %
Duke Energy	-	-	50,587	2.11 %
Ocean Energy	-	-	43,692	2.00 %
TXU Mining Co. LP	-	-	41,649	1.79 %
Total	<u>\$ 1,407,209</u>		<u>\$ 1,046,046</u>	
Total Assessed Value and Percentage of Total	<u>\$ 4,095,998</u>	<u>34.36 %</u>	<u>\$ 2,346,491</u>	<u>44.58 %</u>

Source: Panola County Appraisal District



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**PANOLA COUNTY, TEXAS  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN TAX ROLL YEARS  
(UNAUDITED)**

<b>Fiscal Year</b>	<b>Tax Levy (1)</b>	<b>Current Tax Collection (2)</b>	<b>Percent Of Levy Collected</b>	<b>Delinquent Collections &amp; Adjustments (3)</b>	<b>Collections &amp; Adjustments</b>
2012	18,757,346	18,339,364	97.77%	214,699	18,554,063
2011	19,145,073	18,724,040	97.80%	221,829	18,945,869
2010	18,747,490	18,284,461	97.53%	350,380	18,634,841
2009	17,125,293	16,760,071	97.87%	312,944	17,073,015
2008	15,591,091	15,348,762	98.44%	208,468	15,557,230
2007	12,929,930	12,724,856	98.41%	181,051	12,905,907
2006	11,508,292	11,330,572	98.46%	159,003	11,489,575
2005	10,825,727	10,617,597	98.08%	191,209	10,808,806
2004	10,279,634	10,007,852	97.36%	252,042	10,259,894
2003	9,608,967	9,370,791	97.52%	223,592	9,594,383

Source: Tax Rolls

**Notes:**

- (1) Represents adjusted levy for property tax levy from the prior year. For example, the 2011 property tax year levy is to fund the 2012 fiscal year for the County.
- (2) Represents current tax collections from October of the prior year through June of the current fiscal year.
- (3) Represents delinquent tax collections for the property tax levy from the prior year. For example, the 2011 property tax year levy is to fund the 2012 fiscal year for the County.
- (4) Represents outstanding delinquent taxes receivable for the property tax levy from the prior year. For example, the 2011 property tax year levy is to fund the 2012 fiscal year for the County.

Percent Of Total Collections and Adjustments To Tax Levy	Outstanding Delinquent Taxes (4)	Percent of Delinquent Taxes to Tax Levy
98.92%	203,283	1.08%
98.96%	199,204	1.04%
99.40%	112,649	0.60%
99.69%	52,278	0.31%
99.78%	33,861	0.22%
99.81%	24,023	0.19%
99.84%	18,717	0.16%
99.84%	16,921	0.16%
99.81%	19,740	0.19%
99.85%	14,584	0.15%

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**PANOLA COUNTY, TEXAS**  
**RATIO OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Estimated Actual Taxable Value of Property (1)	Percentage of Personal Income (2)	Per Capita (2)
	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Other Obligations				
2012	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-
2010	\$ 1,340,000	\$ 201,590	\$ -	\$ 1,138,410	0.02%	0.12%	49.30
2009	2,625,000	161,924	-	2,463,076	0.05%	0.29%	108.96
2008	3,865,000	93,036	-	3,771,964	0.07%	0.52%	163.40
2007	5,055,000	2,610	-	5,052,390	0.12%	0.74%	219.65
2006	-	-	72,920	72,920	0.00%	0.01%	3.14
2005	-	-	145,840	145,840	0.00%	0.02%	6.24
2004	-	-	287,171	287,171	0.01%	0.05%	12.63
2003	-	-	427,567	427,567	0.02%	0.08%	18.71

**Notes:**

Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the schedule of Assessed Value and Estimated Actual Value of Taxable Property on page 181.

(2) See the schedule of Demographic Statistics found on page 191 for personal income and population data.

PANOLA COUNTY, TEXAS  
DIRECT AND OVERLAPPING GOVERNMENTAL DEBT  
AS OF DECEMBER 31, 2012  
(UNAUDITED)

<u>Jurisdiction</u>	<u>Net Debt Outstanding Amount (1)</u>	<u>Applicable to Panola County Percent (2)</u>	<u>Amount Applicable to Panola County</u>
Cities:			
Carthage	\$ 16,375,000	100.00%	\$ 16,375,000
Total Cities	<u>16,375,000</u>		<u>16,375,000</u>
School Districts:			
Carthage ISD	19,954,634	100.00%	19,954,634
Gary ISD	6,155,000	100.00%	6,155,000
Beckville ISD	6,959,800	100.00%	6,959,800
Elysian Fields ISD	12,339,884	52.55%	6,484,609
Tatum ISD	28,540,000	2.27%	647,858
Tenaha ISD	3,710,000	4.75%	176,225
Joaquin ISD	14,550,000	5.05%	734,775
Total School Districts	<u>92,209,318</u>		<u>41,112,901</u>
Panola Junior College	<u>5,318,537</u>	100.00%	<u>5,318,537</u>
Subtotal, Overlapping Debt	113,902,855		62,806,438
Panola County (Direct Debt)	<u>-</u>		<u>-</u>
Total Direct and Overlapping Debt	<u>\$ 113,902,855</u>		<u>\$ 62,806,438</u>

Note: Percentage of overlap is based on each entity's respective land area located within Panola County.

Sources:

- (1) Respective entities and auditors of respective entities.
- (2) Texas Municipal Reports

TABLE 11

PANOLA COUNTY, TEXAS  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS  
(UNAUDITED)

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Debt Limit	769,022,995	851,899,527	\$ 1,017,277,980	\$ 1,035,079,648	\$ 1,143,271,855	\$ 988,691,307	\$ 963,182,428	\$ 716,822,523	\$ 697,045,701	\$ 586,615,235
Total net debt applicable to limit	-	-	1,340,000	2,625,000	3,865,000	5,055,000	-	-	-	-
Legal debt margin	<u>769,220,995</u>	<u>851,899,527</u>	<u>\$ 1,015,937,980</u>	<u>\$ 1,032,454,648</u>	<u>\$ 1,139,406,855</u>	<u>\$ 983,636,307</u>	<u>\$ 963,182,428</u>	<u>\$ 716,822,523</u>	<u>\$ 697,045,701</u>	<u>\$ 586,615,235</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.13%	0.25%	0.34%	0.51%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2011

Assessed value	\$ 2,879,044,410
Add back: exempt real property	197,839,570
Total assessed value	<u>\$ 3,076,883,980</u>
Debt limit 25% of assessed value of real property (Article 3, Section 52, Constitution of the State of Texas)	\$ 769,220,995
Amount of Debt applicable to debt limit	-
Legal Debt Margin	<u>\$ 769,220,995</u>

Note: This constitutional limit applies only to the General Bonded Debt of the County

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PANOLA COUNTY, TEXAS  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS  
(UNAUDITED)

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>	<u>College &amp; School Enrollment</u>
2012	24,020	\$ 1,000,264	\$ 40,962	5.60%	6,502
2011	24,058	953,996	39,654	6.70%	6,265
2010	23,826	883,688	37,089	7.30%	6,181
2009	23,678	799,987	33,786	7.30%	5,806
2008	23,537	871,091	37,009	4.00%	5,732
2007	23,351	751,002	32,161	3.90%	5,342
2006	23,456	662,733	28,254	4.40%	5,613
2005	23,140	609,972	26,360	4.90%	5,630
2004	22,892	579,763	25,326	5.70%	5,683
2003	23,021	542,757	23,577	6.90%	5,367

Sources: United States Census Bureau, Various Education Entities, Bureau of Economic Analysis, and Texas Association of Counties

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TABLE 13

PANOLA COUNTY, TEXAS  
PRINCIPAL EMPLOYERS BY INDUSTRY  
CURRENT AND PRIOR FISCAL YEAR  
(UNAUDITED)

TYPE OF EMPLOYER	Fiscal Year 2012		Fiscal Year 2011	
	Number of Employees	Percentage of Total Employment	Number of Employees	Percentage of Total Employment
Natural Resource and Mining	1,302	13.25 %	1,058	12.77 %
Construction	1,938	19.72 %	1,515	18.29 %
Manufacturing	834	8.49 %	846	10.21 %
Trade, Transportation, Utilities	1,971	20.06 %	1,649	19.91 %
Information	58	0.59 %	53	0.64 %
Financial Activities	209	2.13 %	226	2.73 %
Professional Business Services	665	6.77 %	396	4.78 %
Education Health Services	806	8.20 %	846	10.21 %
Leisure Hospitality	411	4.18 %	4	0.05 %
Other Services	226	2.30 %	201	2.43 %
Federal	75	0.76 %	73	0.88 %
State	56	0.57 %	56	0.68 %
Local	1,275	12.98 %	1,360	16.42 %
Total	9,826	100.00 %	8,283	100.00 %

Source: Texas Workforce Commission

Note: GASB Statement 44 was implemented in fiscal year 2006; in future years, data from the period nine years prior to the report, rather than the prior fiscal year, will be presented.



PANOLA COUNTY, TEXAS  
 FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES  
 LAST TEN FISCAL YEARS  
 (UNAUDITED)

Function/Program	Fiscal Year				
	2012	2011	2010	2009	2008
General Administration	17	17	17	17	17
Judicial	16	16	16	16	16
Elections	2	2	2	2	2
Financial Administration	13	13	13	13	13
Legal	6	6	6	6	6
Public Facilities	1	1	1	1	1
Public Safety	79	79	79	79	66
Public Transportation	47	47	47	47	47
Culture and Recreation	6	6	6	6	6
Conservation-Agriculture	3	3	3	3	3
Totals	<u>190</u>	<u>190</u>	<u>190</u>	<u>190</u>	<u>177</u>

Source: Panola County Payroll History Report

2007	2006	2005	2004	2003
17	17	17	17	17
16	16	16	16	16
2	2	2	2	2
13	13	13	12	12
6	6	6	6	6
1	1	2	2	2
65	61	65	63	63
46	45	48	48	48
6	6	6	6	6
3	3	3	3	3
175	170	178	175	175

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CAPITAL ASSETS BY FUNCTION/PROGRAM  
DECEMBER 31, 2012  
(UNAUDITED)

TABLE 15

Function/Program	Fiscal Year						
	2012	2011	2010	2009	2008	2007	2006
<b>General Administration</b>							
Furniture & Equipment	8	8	8	8	8	8	8
Facilities	5	5	5	5	5	5	5
Tracts of Land	10	10	10	10	10	10	9
<b>Judicial</b>							
Furniture & Equipment	3	3	3	3	3	3	3
Facilities	1	1	1	1	1	1	1
<b>Elections</b>							
Equipment	2	2	2	2	2	2	2
<b>Public Facilities</b>							
Facilities	1	1	1	1	1	1	1
<b>Public Safety</b>							
Vehicles	45	45	45	45	45	41	41
Equipment	13	13	13	13	13	13	13
Facilities	2	2	2	2	1	1	1
<b>Environmental Protection</b>							
Facilities	2	2	2	2	2	2	2
Landfill	1	1	1	1	1	1	1
<b>Public Transportation</b>							
Miles of County Roads	610	610	609	614	614	614	614
Number of Bridges	12	12	12	12	12	12	12
Facilities	5	5	5	5	5	5	5
Equipment & Vehicles	138	138	138	141	141	134	134
Tracts of Land	5	5	5	5	5	5	4
<b>Health/Paupers Care</b>							
Facilities	2	2	2	2	2	2	2
Tracts of Land	1	1	1	1	1	1	1

Source: Panola County Capital Asset Inventory Listing

Note: GASB Statement 44 was implemented in fiscal year 2006; in future years, additional years will be reported, cumulating a ten-year presentation.

PANOLA COUNTY, TEXAS  
 OPERATING INDICATORS BY FUNCTION/PROGRAM  
 DECEMBER 31, 2012  
 (UNAUDITED)

Function/Program	Fiscal Year						
	2012	2011	2010	2009	2008	2007	2006
General Administration							
Official Public Records Filed	7,386	8,080	9,245	9,564	10,804	10,325	9,780
Vital Statistics Filed	251	464	382	247	233	324	288
Judicial							
Number of Civil Cases	437	793	719	679	742	696	754
Number of Criminal Cases	828	842	854	1,669	1,031	431	1,347
Legal							
Number of Convictions - Misdemeanors	240	204	379	432	N/A	N/A	N/A
Number of Convictions - Felony	131	174	276	381	95	94	353
Elections							
Number of Registered Voters	15,894	15,667	15,779	15,648	15,658	16,197	15,924
Number of Elections	4	1	3	3	3	2	3
Financial Administration							
Number of mineral tax items	2,686,143	2,701,012	2,566,302	2,546,560	2,443,147	1,849,374	1,705,536
Number of real estate tax items	173,608	174,490	171,175	170,678	168,619	136,656	137,864
Number of registered vehicles	32,122	32,547	31,404	30,880	28,813	28,345	27,052
Public Facilities							
Number of repair jobs	52	95	51	54	30	31	87
Public Safety							
Number of emergency responses	4,567	4,917	4,924	4,852	3,526	5,054	5,145
Number of bookings	1,242	932	1,328	1,522	1,706	1,756	1,593
Environmental Protection							
Number of solid waste transfers (tons)	12,170	12,176	12,457	12,588	12,557	12,606	17,482
Number of Diversions (tons)	340	621	650	510	512	711	867
Public Transportation							
Miles of road resurfaced	11	12	13	14	11	17	53
Number of repairs	107	416	401	387	361	338	117
Health and Paupers Care							
Number of autopsies performed	21	32	27	28	23	37	29
Number of indigent admissions	738	686	671	771	503	666	878
Recreation							
Number of patrons to Library	12,591	11,669	10,617	9,329	8,294	10,635	9,537
Number of books in library	52,323	58,434	53,485	53,201	49,907	51,083	41,117
Number of programs	52	49	51	60	77	48	80
Conservation							
Number of programs	285	189	171	30	42	51	26
Number of radio programs	64	55	135	130	67	-	-
County Extension mailouts & emails	10,584	10,400	10,234	5,102	4,152	5,955	5,754

Source - Individual County Departments

Note - GASB Statement 44 was implemented in fiscal year 2006; in future years, additional years will be reported, cumulating a ten-year presentation.

PANOLA COUNTY, TEXAS  
 SCHEDULE OF INSURANCE IN FORCE  
 DECEMBER 31, 2012  
 (Unaudited)

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Insurer or Name of Company	Number	Policy Period	
		From	To
The St. Paul Ins. Co.	H8101171X911	1/1/2012	12/31/2012
The St. Paul Ins. Co.	ZAS-14P02174-12	1/1/2012	12/31/2012
The St. Paul Ins. Co.	H6301171X911	1/1/2012	12/31/2012
The St. Paul Ins. Co.	ZAS-14P02174-12	1/1/2012	12/31/2012
The St. Paul Ins. Co.	ZAS-14P02174-12	1/1/2012	12/31/2012
The St. Paul Ins. Co.	ZAS-14P02174-12	1/1/2012	12/31/2012
The St. Paul Ins. Co.	H6301171X911	1/1/2012	12/31/2012
The St. Paul Ins. Co.	ZAS-14P02174-12	1/1/2012	12/31/2012
EBCO	UA00134783-10	12/31/2011	12/31/2012
Texas Association of Counties	#1830	1/1/2012	12/31/2012
Texas Association of Counties	#1830	1/1/2012	12/31/2012
Texas Association of Counties - BCBS	62946	12/1/2011	11/30/2012
The CIMA Companies, Inc.	SPS900305	7/1/2011	7/31/2012

- (1) 2012 Funding
- (2) As prescribed by law Art. #8309H
- (3) As prescribed by law - Texas Unemployment Compensation Act
- (4) For covered expenses - Lifetime maximum \$2,000,000

Building and/or Department & Description	Amount of Coverage	Premiums & Funding
Physical Damage-Comp. Limit PD; 500 Deduct; Bodily Injury - Limit; Comp. Auto liab. Ins. 1,000	\$ 2,000,000	\$ 100,992
General Liability; 2,000,000	2,000,000	63,504
Commercial Property and Equipment	3,767,647	113,009
Commercial Umbrella Liability- 1,000,000 each occurrence Aggregate 1,000,000; Retention 10,000	2,000,000	20,649
Law Enforcement Professional Liability; Each Person 1,000,000 Aggregate 3,000,000; Each occurrence 1,000,000	2,000,000	94,015
2,000,000 Limit Each 2,000,000 Aggregate 25,000 retention; Public Officials and Employees Legal Liability	2,000,000	58,193
Crime - Employee Theft, Forgery	2,000,000	INC. IN PKG.
General Liability - Cyberfirst Liab.	2,000,000	1,750
Property Damage 1,000,000; General Liability-Airport 1,000,000 each occurrence, 2,000,000 aggregate	2,000,000	2,850
Workers Compensation Self-Funded Insurance through Texas Association of Counties	(2)	136,315
Unemployment Insurance Self-Funded through Texas Association of Counties	(3)	6,391
Employee Group Ins - TAC Health and Employee Benefit Pool 500 deductible - 2,000 co-ins; Emp Life Ins 10,000 & Acc Death/ Dsmb 10,000	(4)	2,522,043
Volunteers Insurance Service Association (VIS) Work Release Volunteer Accident Insurance	25,000	1,389

PANOLA COUNTY, TEXAS  
SCHEDULE OF INSURANCE IN FORCE  
DECEMBER 31, 2012  
(Unaudited)

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Insurer or Name of Company	Number	Policy Period	
		From	To
Safeco Ins.	6195460	1/1/2011	1/1/2015
Safeco Ins.	952904	1/1/2009	1/1/2013
	6510934	12/31/2010	12/31/2013
Safeco Ins.	6744589	1/1/2011	1/1/2015
	6744591	1/1/2011	1/1/2015
Safeco Ins.	5978951	1/1/2009	1/1/2013
	6510936	12/31/2010	12/31/2013
Safeco Ins.	6194986	1/1/2011	1/1/2015
	6510940	1/1/2011	1/1/2015
Safeco Ins.	6604896	1/1/2011	1/1/2015
Safeco Ins.	EX916865	12/31/2010	12/31/2014
RISC	MG833924	1/14/2012	1/14/2013
Safeco Ins.	6001533	1/1/2011	1/1/2015
Safeco Ins.	6464731	1/1/2011	1/1/2015
Safeco Ins.	E855300	12/31/2010	12/31/2012
RISC	EO84554	1/14/2012	1/14/2013
Travelers	6608010A867TCT	8/27/2012	8/27/2013
Safeco Ins.	6609553	11/12/2010	12/31/2012
Safeco Ins.	E879393	1/1/2011	1/1/2015
Safeco Ins.	E879390	1/1/2011	1/1/2015
Safeco Ins.	6575455	6/1/2012	6/1/2013
Safeco Ins.	E850592	2/28/2011	2/28/2013
	6224019	6/1/2012	6/1/2013
	32S163039	9/26/2012	9/26/2013
Safeco Ins.	EX879011	12/31/2010	12/31/2014
Safeco Ins.	6745617	12/28/2011	12/28/2012
	32S168102	9/27/2012	9/27/2013
Safeco Ins.	32S376165	9/1/2012	12/31/2012

<u>Building and/or Department &amp; Description</u>	<u>Amount of Coverage</u>	<u>Premiums &amp; Funding</u>
County Judge	\$ 1,000	\$ 355
Commissioner Precinct 1	3,000	355
	3,000	200
Commissioner Precinct 2	3,000	355
	3,000	355
Commissioner Precinct 3	3,000	355
	3,000	200
Commissioner Precinct 4	3,000	355
	3,000	270
County Clerk	150,000	1,864
Deputy County Clerks	160,000	1,988
County Clerk Errors & Omissions	500,000	3,095
County Court at Law Judge	1,000	355
District Clerk - Bond	100,000	1,243
District Clerk - Public Official Bond	25,000	1,243
District Clerk Errors & Omissions	500,000	3,934
Crime - Money & Securities - District Clerk	20,000	264
Justice of the Peace Pct 1&4	1,000	198
Justice of the Peace Pct 2&3	1,000	355
Criminal District Attorney	5,000	355
Elections Administrator	1,000	100
Auditor	5,000	185
1st Assistant Auditor	5,000	100
2nd Assistant Auditor	5,000	100
County Treasurer	1,000	355
Assistant Treasurer/Chief Deputy	25,000	125
Deputy Treasurer	25,000	125
Tax Assessor/Collector (Auto Registration Office)	100,000	250



PANOLA COUNTY, TEXAS  
 SCHEDULE OF INSURANCE IN FORCE  
 DECEMBER 31, 2012  
 (Unaudited)

Insurer or Name of Company	Number	Policy Period	
		From	To
Safeco Ins.	32S376159	9/1/2012	12/31/2012
Safeco Ins.	01FL0122505	1/1/2009	1/1/2013
Safeco Ins.	E850744	1/1/2009	1/1/2013
Safeco Ins.		12/31/2011	12/31/2012
Safeco Ins.	01EX952902	1/1/2009	1/1/2013
Safeco Ins.	6321576	12/31/2008	12/31/2012
The Travelers	660287X6078TCT12	12/30/2012	12/30/2013
The Travelers	660226X9543TCT12	12/30/2012	12/30/2013
Safeco Ins.	EX850916	1/1/2011	1/1/2015
Safeco Ins.	32S171192	9/2/2012	9/2/2013
Safeco Ins.	32S159887	9/1/2012	9/1/2013
Safeco Ins.	6273850	3/24/2012	3/24/2013
Safeco Ins.	32S171050	8/29/2012	8/29/2013
Safeco Ins.	32S159899	10/18/2011	10/18/2012
Safeco Ins.	32S171192	1/10/2012	1/10/2013
	6325834	1/1/2012	1/10/2013
	32S377966	8/22/2012	8/22/2013
Safeco Ins.	6572659	4/28/2012	4/8/2013

TABLE 17 (cont.)

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<u>Building and/or Department &amp; Description</u>	<u>Amount of Coverage</u>	<u>Premiums &amp; Funding</u>
Tax Assessor/Collector (Ad Valorem Tax Office)	\$ 100,000	\$ 250
Tax Assessor/Collector (Deputies) Crime Bond	35,000	1,287
Sheriff	30,000	533
Reserve Deputies - Seventeen @ 2,000	34,000	100
Constable Precinct 2	1,000	355
Constable Precinct 1	1,000	355
123rd Judicial District Adult Probation	10,000	263
123rd Judicial District Juvenile Probation	10,000	250
County Surveyor	1,000	355
Road and Bridge Administrator	3,000	100
Special Prosecutor	2,500	100
Special Prosecutor	5,000	100
Court Coordinator LE & Forfeiture Spec.	2,000	100
Asst. District Attorney	5,000	100
Reserve Constable Deputy Pct. 1 - Two @ 2,000	6,000	200
Reserve Constable Deputy Pct. 2 - Two @ 2,000	2,000	200

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**OVERALL COMPLIANCE AND  
INTERNAL CONTROLS SECTION**

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Henderson TX 75654

**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***

June 20, 2013

Panola County Commissioners' Court  
Panola County, Texas

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 the governmental activities, each major fund, and the aggregate remaining fund information of Panola County, Texas, ("County") as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 20, 2013.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the County'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 of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. 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 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 that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

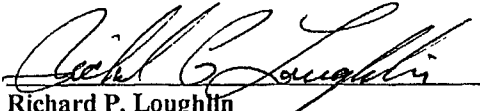
**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County'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*.

MEMBER

**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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Richard P. Loughlin  
Certified Public Accountant



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**Richard P Loughlin**  
Certified Public Accountant

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY STATE OF TEXAS SINGLE AUDIT CIRCULAR**

June 20, 2013

Panola County Commissioners' Court  
Panola County, Texas

**Report on Compliance for Each Major State Program**

We have audited Panola County, Texas' ("County") compliance with the types of compliance requirements described in the State of Texas Single Audit Circular that could have a direct and material effect on each of the County's major state programs for the year ended December 31, 2012. The County's major state programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its major state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State of Texas Single Audit Circular. Those standards and the State of Texas Single Audit Circular require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the County's compliance.

**Opinion on Each Major State Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended December 31, 2012.

MEMBER

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



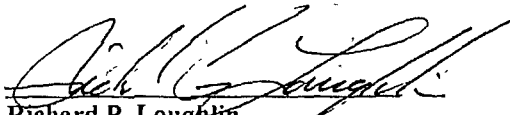
**Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on a major state program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with State of Texas Single Audit Circular, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance 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 noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of State of Texas Single Audit Circular. Accordingly, this report is not suitable for any other purpose.



Richard P. Loughlin  
Certified Public Accountant

Panola County, Texas  
Summary of Auditor's Results and  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2012

## A. Summary of Auditor's Results

## 1. Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

Material weaknesses identified?

       Yes   X   NoSignificant deficiencies identified that are  
not considered to be material weaknesses?       Yes   X   None ReportedNoncompliance material to financial  
statements noted?       Yes   X   No

## 2. State Awards

Internal control over major programs:

Material weaknesses identified?

       Yes   X   NoSignificant deficiencies identified that are  
not considered to be material weaknesses?       Yes   X   None ReportedType of auditor's report issued on compliance for  
major programs:UnqualifiedAny audit findings disclosed that are required  
to be reported in accordance with State of Texas  
Single Audit Circular?       Yes   X   No

Identification of major programs:

Name of State Program or Cluster

Community Supervision &amp; Correction Department CJAD Contracts.

Dollar threshold used to distinguish between  
type A and type B programs:\$300,000

Auditee qualified as low-risk auditee?

  X   Yes        No

## B. Financial Statement Findings

NONE

## C. State Award Findings and Questioned Costs

NONE

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**FEDERAL AND STATE  
AWARD SECTION**

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**SCHEDULE OF EXPENDITURES  
OF  
FEDERAL AND STATE AWARDS**

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PANOLA COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
DECEMBER 31, 2012

Federal Grantor/ Pass-Through <u>Grantor/Program Title</u>	Federal CFDA <u>Number</u>	Pass-Through Grantor's <u>Number</u>	<u>Expenditures</u>
<b><u>FEDERAL FINANCIAL ASSISTANCE</u></b>			
U.S. Department of Justice:			
Passed Through Office of the Governor, Criminal Justice Division:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DJ10A101747008	\$ 58,984
Edward Byrne Memorial Justice Assistance Grant Program	16.738	SF13A101747009	5,845
Passed Through Office of the Attorney General of Texas:			
Developing and Enhancing Statewide Automated Victim			
Information and Notification Programs	16.740	1130160	5,659
Total U.S. Department of Justice			<u>70,488</u>
U.S. Department of Homeland Security:			
Passed Through Texas Department of Public Safety's Division of Emergency Management			
2010 Homeland Security Grant - 2010 SHSP	97.073	10-SR-48365-01	10,092
Total U.S. Department of Homeland Security			<u>10,092</u>
U.S. Health and Human Services:			
Passed Through Texas Juvenile Probation Commission:			
Title IV-E Foster Care Assistance	93.658	TJPC-E-2012-183	7,155
Title IV-E Foster Care Assistance	93.658	TJPC-E-2013-183	1,722
Passed Through Texas Department of Family and Protective Services			
Title IV-E Foster Care Assistance	93.658	23939005	6,242
Total U.S. Health & Human Services:			<u>15,119</u>
U.S. Department of Housing and Urban Development			
Passed Through Texas Department of Agriculture			
Community Development Block Grant	14.228	710551	110,182
Community Development Block Grant	14.228	712016	12,487
Community Development Block Grant	14.228	DRS010136	26,027
			<u>148,696</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<u><u>\$ 244,395</u></u>

See notes to Schedule of Federal and State Financial Assistance.



PANOLA COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
DECEMBER 31, 2012

<u>Grantor/Program Title</u>	<u>Grantor's Number</u>	<u>Expenditures</u>
<b>STATE FINANCIAL ASSISTANCE</b>		
<b>Texas Task Force on Indigent Defense:</b>		
<b>Direct Program:</b>		
<b>Indigent Defense Formula Grant</b>	212-12-183	\$ 15,657
<b>Total Task Force on Indigent Defense</b>		<u>15,657</u>
<b>Texas Department of Criminal Justice - Community Justice Assistance Division</b>		
<b>Direct Programs:</b>		
Basic Supervision Program (*)		71,742
Basic Supervision Program		99,175
Community Corrections Program - Community Service Restitution	1-Panola-2012	17,344
Community Corrections Program - Community Service Restitution	1-Panola-2013	18,034
Community Corrections Program - Absconder	9-Panola-2012	8,837
Diversionary Target Program - Specialized Caseload Sex Offender	13-Panola-2012	23,772
Diversionary Target Program - Specialized Caseload Sex Offender	13-Panola-2013	23,518
Indirect Services	20-Panola-2012	12,168
Indirect Services	20-Panola-2013	21,026
<b>Total Texas Department of Criminal Justice - Community Justice Assistance Division</b>		<u>295,616</u>
<b>Texas Juvenile Probation Commission:</b>		
<b>Direct Programs:</b>		
State Aid (*)	TJPC-A-2012-183	101,622
State Aid	TJPC-A-2013-183	76,249
Commitment Reduction (*)	TJPC-C-2012-183	7,206
Commitment Reduction	TJPC-C-2013-183	5,615
<b>Total Texas Juvenile Probation Commission</b>		<u>190,692</u>
<b>Texas Commission on State Emergency Communications</b>		
<b>Passed Through East Texas Council of Governments:</b>		
Rural Addressing Maintenance Reimbursement Program	2012-00609	30,000
<b>Total Texas Commission on State Emergency Communication:</b>		<u>30,000</u>
<b>Texas Department of State Health Services:</b>		
<b>Direct Program:</b>		
Tobacco Settlement Funds	None	23,154
<b>Total Texas Department of State Health Services</b>		<u>23,154</u>
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>		<u>\$ 555,119</u>

(\*) Includes reduction for prior year grant receipts refunded to granting agency

See notes to Schedule of Federal and State Financial Assistance.

PANOLA COUNTY, TEXAS  
NOTES TO THE SCHEDULES OF EXPENDITURES  
OF FEDERAL AND STATE AWARDS  
DECEMBER 31, 2012

The federal program activity reflected in the schedules present only the activity applicable to each program. No other assets (cash, accounts receivable) or residual fund balances originating from other than federal sources are included in the schedule.

The state grants and assistance reflect residual fund balances, if any, in the funds used to account for the various programs of assistance.

During the year ended December 31, 2012, Panola County did not expend any Federal awards in the form of non-cash assistance, loans or loan guarantees.



Panola County  
Office of County Auditor  
Courthouse Annex Room 213A  
Carthage, TX 75633

## **PUBLIC NOTICE**

NOTICE IS HEREBY GIVEN THAT THE 2012 ANNUAL AUDIT REPORT FOR PANOLA COUNTY IS AVAILABLE FOR PUBLIC INSPECTION IN THE COUNTY CLERK'S OFFICE, COUNTY AUDITOR'S OFFICE, OR COUNTY JUDGE'S OFFICE IN THE PANOLA COUNTY COURTHOUSE, CARTHAGE, TEXAS. THIS REPORT, ACCEPTED BY THE COMMISSIONERS' COURT ON JUNE 24, 2013 IS THE ANNUAL FINANCIAL AND COMPLIANCE AUDIT PERFORMED PURSUANT TO FEDERAL REGULATIONS. THIS AUDIT WAS PERFORMED IN ACCORDANCE WITH U.S. GENERALLY ACCEPTED AUDITING STANDARDS, GOVERNMENT AUDITING STANDARDS, ISSUED BY THE GOVERNMENT ACCOUNTABILITY OFFICE (GAO) OF THE COMPTROLLER GENERAL OF THE UNITED STATES AND THE STANDARDS FOR A STATE SINGLE AUDIT IN ACCORDANCE WITH THE STATE OF TEXAS SINGLE AUDIT CIRCULAR. THIS REPORT AND ANY OTHER SUPPORTING DOCUMENTATION MAY BE REVIEWED BY AN INTERESTED CITIZEN ON ANY REGULAR COUNTY WORK DAY BETWEEN THE HOURS OF 8:00 A.M. AND 5:00 P.M.

DAVID L. ANDERSON  
COUNTY JUDGE



**Richard P Loughlin**  
**Certified Public Accountant**

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June 24, 2013

Honorable County Judge and Commissioners' Court  
 Panola County, Texas

We are pleased to confirm our understanding of the services we are to provide Panola County, Texas ("County") for the year ended December 31, 2013. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the County as of and for the year ended December 31, 2013. The document we submit to you will be a Comprehensive Annual Financial Report (CAFR). Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County'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. As part of our engagement, we will apply certain limited procedures to the County's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis.
- Schedule of Funding Progress for the Retirement Plan for the Employees of Panola County.
- Schedule of Funding Progress – Other Post Employment Benefits (OPEB) Plan.
- Budgetary Comparison Schedules for the General Fund and any major Special Revenue Funds.

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

- Combining and Individual Fund Financial Statements and Schedules.
- Schedule of Expenditures of Federal and State Awards.
- Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – General Fund.

**MEMBER**

Honorable County Judge and Commissioners' Court  
Panola County, Texas  
June 24, 2013  
Page 2 of 8

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will not provide an opinion or any assurance:

- Introductory Section.
- Statistical Section.

#### Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the State of Texas Single Audit Circular.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and the State of Texas Single Audit in considering internal control over compliance and major program compliance. The report will also state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State of Texas Single Audit Circular, and will include tests of the accounting records, a determination of major program(s) in accordance with the State of Texas Single Audit Circular, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. If our opinions on the financial statements or the State Single Audit compliance opinion are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Honorable County Judge and Commissioners' Court  
Panola County, Texas  
June 24, 2013  
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### **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal and state awards in accordance with the requirements of OMB Circular A-133 and the State of Texas Single Audit Circular. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of state awards, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal and state awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with the preparation of the financial statements and the schedule of expenditures of federal and state awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee our services and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, and the respective changes in financial position and where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, and (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the County

Honorable County Judge and Commissioners' Court  
Panola County, Texas  
June 24, 2013  
Page 4 of 8

involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the County received in communications from employees, former employees, grantors, regulators, or others. In addition you are responsible for identifying and ensuring that the County complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by the State of Texas Single Audit Circular, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings, if applicable, should be available for our review on January 1, 2014.

You are responsible for the preparation of the schedule of expenditures of state awards in conformity with the State of Texas Single Audit Circular. You agree to include our report on the schedule of expenditures of state awards in any document that contains and indicates that we have reported on the schedule of expenditures of state awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of state awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (a) you are responsible for presentation of the schedule of expenditures of state awards in accordance with the State of Texas Single Audit Circular; (b) that you believe the schedule of expenditures of state awards, including its form and content, is fairly presented in accordance with the State of Texas Single Audit Circular; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of state awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (a) you are responsible for presentation of the supplementary information in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions



Honorable County Judge and Commissioners' Court  
Panola County, Texas  
June 24, 2013  
Page 5 of 8

taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

#### **Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the County or to acts by management or employees acting on behalf of the County. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management and the County Judge and Commissioners' Court of any material errors and any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a State Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures – Internal Controls**

Our audit will include obtaining an understanding of the County and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from

Honorable County Judge and Commissioners' Court  
Panola County, Texas  
June 24, 2013  
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illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the State of Texas Single Audit Circular, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the State of Texas Single Audit Circular.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under professional standards, *Government Auditing Standards*, and the State of Texas Single Audit Circular.

#### **Audit Procedures – Compliance**

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

The State of Texas Single Audit Circular requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of test of transactions and other applicable procedures described in the State of Texas Single Audit Circular for the types of compliance requirements that could have a direct and material effect on each of the County's major programs. The purpose of those procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the State of Texas Single Audit Circular.

#### **Audit Administration, Fees, and Other**

We understand that your employees will locate any documents selected by us for testing.

At the conclusion of the engagement, we will provide one electronic copy (in searchable \*.PDF format) of our report to the County; however, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditor's reports, and a corrective action plan) to State Agencies and, if appropriate, to pass-through entities.

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Panola County, Texas  
June 24, 2013  
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The audit documentation for this engagement is the property of Richard P. Loughlin, CPA, and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a state awarding agency, a federal awarding agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Richard P. Loughlin, CPA personnel. Furthermore, upon request, we may provide selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five (5) years after the report release or for any additional period requested by any state awarding agency or any federal awarding agency. If we are aware that a state awarding agency, federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party (ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately December 31, 2013 and to issue our report no later than June 19, 2014. Richard P. Loughlin, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as travel, postage, copies, etc.). Based on our preliminary estimates, the fees should approximate \$33,000 to \$37,000, with our best fee estimate at \$35,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the outside CPA firm's work on capital assets and the OPEB Plan, and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.


You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2011 peer review report accompanies this letter.

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

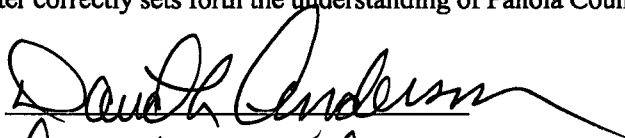
Honorable County Judge and Commissioners' Court  
Panola County, Texas  
June 24, 2013  
Page 8 of 8

Very truly yours,

  
Richard P. Loughlin  
Certified Public Accountant

RESPONSE:

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

By:   
Title: County Judge  
Date: 6-24-13


**ORDER #2013-04**

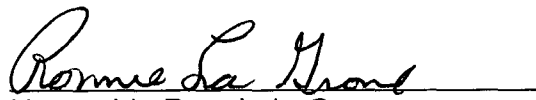
**WHEREAS**, the Commissioners' Court of Panola County desires to employ independent auditors to handle the independent audit for financial matters of Panola County for Fiscal Year 2013; and

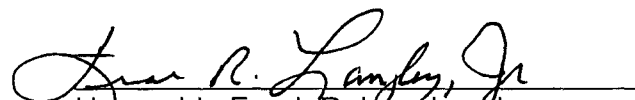
**WHEREAS**, Article 262.024 V.T.C.A. grants an exemption from competitive bidding and competitive proposal requirements for professional services;

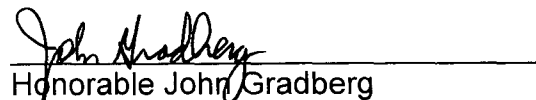
**NOW, THEREFORE**, the Panola County Commissioners' Court does hereby claim that exemption in the employment of Richard P. Loughlin, CPA for matters pertaining to the independent audit for financial matters of Panola County for Fiscal Year 2013.

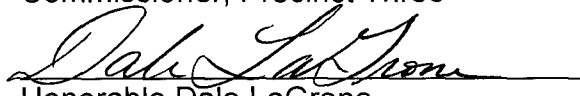
**PASSED, APPROVED, and ADOPTED** in Open Court this 24<sup>th</sup> day of June, 2013.

  
County Judge David L. Anderson

  
Honorable Ronnie LaGrone  
Commissioner, Precinct One

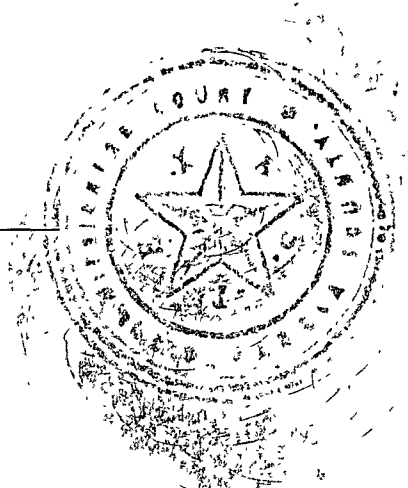
  
Honorable Frank R. Langley, Jr.  
Commissioner, Precinct Three

  
Honorable John Gradberg  
Commissioner, Precinct Two

  
Honorable Dale LaGrone  
Commissioner, Precinct Four

**ATTEST:**

  
County Clerk Clara Jones



# SABINE RIVER AUTHORITY of Texas



## Toledo Bend Division

450 Spur 135  
Burkeville, Texas 75932  
Phone: (409) 565-2273  
Fax: (409) 565-2338

June 12, 2013

Judge David L. Anderson  
110 S. Sycamore, Room 216-A  
Carthage, TX 75633

Dear Judge Anderson:

Your Lease on Yellow Dog Park and the McFaddin Boat Ramp are due for renewal

Enclosed are three originals each of Non-Profit Limited Use Permits for Yellow Dog Park and McFaddin Boat Ramp. These are our standard form permit and require that the permittee maintain in force, during the term of the permit, liability insurance naming the SRA as additional insured and with waiver of subrogation in favor of the SRA (see paragraph C.10).

Please sign all six originals and return them to this office along with a Certificate of Insurance showing required coverage. Our General Manager will execute the documents and an original of each Permit will be returned to you.

Should you have questions or need additional information, please feel free to contact me.

Yours truly,

A handwritten signature in black ink, reading "Steven J. Dougharty".

Steven J. Dougharty,  
Toledo Bend Division Manager

SJD

Enclosures

**NON-PROFIT LIMITED USE PERMIT****SABINE RIVER AUTHORITY OF TEXAS**

TOLEDO BEND DIVISION

450 Spur 135

Burkeville, TX 75932

**PERMIT TERMS AND DEFINITIONS:****Issuance Date:** October 1, 2013**Expiration Date** September 31, 2033**Permittee.** Yellow Dog Park**Permittee's Address:** Panola County Courthouse, Carthage, Texas 75633

**Premises.** SURFACE ONLY of approximately **17.39** acres of land, known as **Yellow Dog Park**, situated in **Panola** County, Texas, being further described on Exhibit "A", attached hereto and incorporated herein for all purposes.

**Fees.** During the term of this Permit, Permittee agrees to pay SRA the sum of \$1 00 per year, which is payable on the anniversary date of this agreement, in the office of the Sabine River Authority of Texas, Toledo Bend Division

**Term** Twenty (20) Years

**Permitted Use** Boat Ramp and Park

**Permitted Improvements.** All improvements and/or alterations to the Premises must be approved in writing by SRA.

"SRA" means the Sabine River Authority of Texas, a Texas governmental agency, its agents, directors, employees, invitees, licensees, or visitors.

"Permittee" means Permittee, its agents, employees, invitees, licenses, or visitors

"Contamination" means and refers to the presence of any Hazardous Substance (as hereinafter defined) or the existence of any injury to health, safety, or the environment or any other environmental condition at, in, or under the Premises (which term for purposes hereof shall include any navigable waters adjacent to and into which any portion of the Premises extend), or originating on the Premises which would be reasonably required to be removed to insure that no environmental matter restricts the present or future use, operation, leasing, development, construction, or alteration of the Premises

"Environmental Laws" means and refers to each and every law (including, without limitation, common law), statute, code, ordinance, regulation, rule, order, permit, consent decree, or other requirement (including, but not limited to, consent decrees and judicial or administrative orders) of the United States, the State (or any political subdivision thereof) in which the Premises are located, and any other executive, judicial, regulatory, or administrative agency, authority, board, bureau, commission, court, arbitrator, or arbitration board, relating to health or safety or to the environment, including, but not limited to, those applicable to the manufacture, processing, transportation, distribution in commerce, use, generation, storage, treatment, disposal, handling and Release of any Hazardous Substances including medical waste, all as amended or modified from time to time, and those applicable to pollution, contamination, injury, destruction, loss, protection, cleanup,

reclamation or restoration of the soil, groundwater, surface water, air, or other natural resources, to exposure to pollutants, contaminants, hazardous or toxic substances, petroleum products, materials, or wastes

"Hazardous Substances" means and refers to any dangerous, toxic, or hazardous material, petroleum products, pollutant, contaminant, chemical waste including medical waste or substance defined, listed, or described as such or, listed in, or governed by any Environmental Law, now in existence or which may be subsequently enacted. The term "Release" means and refers to the intentional or unintentional spilling, leaking, dumping, pouring, emptying, seeping, disposing, discharging, emitting, depositing, injecting, leaching, escaping, abandoning, or any other release or threatened release, however defined, of any Hazardous Substance

"Permit" means this Non-Profit Limited Use Permit

**PERMIT CLAUSES AND COVENANTS:**

- A Grant SRA hereby grants Permittee this Permit on the Premises, with the right to establish, operate, and maintain a recreational land use operation in accordance with the Permitted Use
- B Effectiveness/Termination. This Permit shall become effective on the Issuance Date and shall terminate on the Expiration Date unless sooner terminated under the provisions hereunder
- C Permittee agrees to - -
  - 1 Accept the Premises "AS IS" and "WHERE-IS", in its present condition, as of the Issuance Date, and with respect to the Premises, there are no express or implied warranties, and **ALL WARRANTIES ARE EXCLUDED, INCLUDING BUT NOT LIMITED TO, ANY WARRANTIES OF QUALITY, MERCHANTABILITY, AND SUITABILITY OR FITNESS FOR A PARTICULAR PURPOSE**, the Premises being currently suitable for the Permitted Use.
  - 2. Obey all laws, ordinances, orders, rules, and regulations applicable to the use, condition, and occupancy of the Premises, including, but not limited to, SRA's Official Manual of Policies, Rules and Regulations, as revised by SRA from time to time, the National Electric Code, International Building Code, Americans with Disability Act, etc
  - 3 Utilize the Premises in strict accordance with the Permitted Use and none other.
  - 4 No Fee Schedule required with this Permit
  - 5. Pay for all telephone, water, gas, electric, sewer, garbage disposal, and any and all other utility charges, fees, and deposits for all utilities consumed by the Permittee in and about the Premises, all such charges to be paid by Permittee to the utility company or governmental authority furnishing same, before the same shall become delinquent
  - 6 Pay all taxes on Permittee's personal property located on the Premises.
  - 7 Repair, replace, and maintain any part of the Premises that SRA is not obligated to repair, replace, or maintain, normal wear and tear excepted.
  - 8 Repair or replace any damage to the Premises caused by Permittee
  - 9. Submit in writing to SRA any request for repairs, replacement, or maintenance that are the obligation of SRA.
  - 10. Provide and maintain in force during the Term (i) commercial general liability insurance, with minimum combined single limits of One Million Dollars (\$1,000,000.00) per occurrence for personal injury or death and property damage and with at least \$2,000,000.00 per year aggregate limits, and



(ii) automobile liability insurance covering Permittee's owned and non-owned vehicles in the amount of \$500,000.00 per occurrence and \$500,000.00 per year in the aggregate, combined single limits for bodily injury and death at any time resulting therefrom and property damage, naming Permittee as insured and naming SRA and SRA's officers, directors, and employees, hereinafter sometimes collectively called the "Indemnitees", as additional insureds with one or more responsible insurance companies duly authorized to transact business in Texas with ratings of A or better under Best's Insurance Reports, with a waiver of subrogation in favor of the Indemnitees. Such commercial general liability insurance shall provide products liability coverage, contractual liability coverage for the Permittee's indemnity of the Indemnitees contained herein, premises/operations coverage, completed operations coverage, and personal injury liability. Such liability insurance shall be endorsed to require at least twenty (20) days written notice to SRA prior to cancellation, expiration, or modification

11. During the Term of this Permit, to the extent required by applicable law and at Permittee's expense, keep in force worker's compensation insurance affording statutory coverage and containing statutory limits and providing employer's liability insurance with limits of not less than \$500,000.00 each occurrence
12. Provide to SRA certificates evidencing the insurance coverage required on or before the Issuance Date of this Permit and provide to SRA renewal certificates during the Term not more than twenty (20) days after the inception of each of the respective policy terms
13. Maintain hazard insurance on Permittee's personal property, trade fixtures, all alterations, additions, partitions and improvements erected by, or on behalf of, Permittee in, on or about the Premises. Such insurance shall be provided by either separate policy or, included on a policy already carried by the Permittee. Insurance shall be replacement cost coverage with a deductible amount(s) determined by the Permittee
14. **INDEMNIFY, SAVE, DEFEND, AND HOLD HARMLESS THE INDEMNITEES AND THE PROPERTY OF THE INDEMNITEES (INCLUDING THE PREMISES) FROM AND AGAINST ANY AND ALL LIABILITY, DAMAGES, EXPENSES (INCLUDING, WITHOUT LIMITATION, ATTORNEYS' FEES AND EXPENSES) ARISING OUT OF: (I) CAUSES OF ACTION, SUITS, CLAIMS, JUDGMENTS, AND COSTS OF ANY KIND OR CHARACTER IN ANY MANNER ARISING FROM INJURY TO OR DEATH OF ANY PERSON (INCLUDING, BUT NOT LIMITED TO, PERMITTEE AND THE INVITEES, LICENSEES, GUESTS, AND EMPLOYEES OF PERMITTEE) OR (II) DAMAGE TO OR LOSS OF ANY PROPERTY (INCLUDING, BUT NOT LIMITED TO, THE PREMISES) OR (III) A RISE IN OR FLUCTUATION OF THE LEVEL OF WATER IN TOLEDO BEND, FROM THE OPERATION OF THE TOLEDO BEND DAM AND RESERVOIR OR (IV) THE LOCATION OF ANY PERSONALTY OR FIXTURES ON SAID PROPERTY OR (V) ANY NON-COMPLIANCE WITH ENVIRONMENTAL LAWS (AS PREVIOUSLY DEFINED) OR ANY CONTAMINATION (AS SUCH TERM IS PREVIOUSLY DEFINED) IN ANY MANNER CAUSED BY, CONNECTED WITH, OR ARISING OUT OF THE USE AND OCCUPANCY OF THE PREMISES BY PERMITTEE OR FROM THE ACT OR OMISSION OF ANY PERSON OR PERSONS, INCLUDING BUT NOT LIMITED TO, PERMITTEE AND EMPLOYEES OF PERMITTEE, IN OR ABOUT THE PREMISES WITH THE EXPRESS OR IMPLIED CONSENT OF PERMITTEE (BUT EXCLUDING SRA AND ANYONE ACTING FOR SRA. THIS INDEMNITY AND HOLD HARMLESS AGREEMENT SHALL INCLUDE INDEMNITY AGAINST ALL COSTS AND EXPENSES INCURRED IN OR IN CONNECTION WITH ANY SUCH LIABILITY OR PROCEEDING BROUGHT THEREON AND THE DEFENSE THEREOF AND SHALL EXPRESSLY EXCLUDE ANY LIABILITY ARISING OUT OF (I) THE ACT OR NEGLIGENCE OR SRA OR ITS AGENTS, EMPLOYEES OR CONTRACTORS OR (II) ANY HAZARDOUS SUBSTANCE PRESENT AT, UNDER OR ABOUT THE PREMISES PRIOR TO PERMITTEE'S OCCUPANCY.**
15. Deliver to SRA a financing statement perfecting SRA's security interest in Permittee's improvements and fixtures on the Premises.

16. Vacate the Premises on termination of this Permit.
17. Complete construction and/or installation of the Permitted Improvements on the Premises (if not previously in existence on the Date Issuance), on or before N/A
18. Use and employ best management practices to operate the Premises

D Permittee agrees not to - -

1. Use, or permit the use of, the Premises or any part thereof to be used for any purpose other than that stated in the Permit terms and definitions.
2. Use, or permit the use of, the Premises or any part thereof to be used for the conduct of any offensive, or dangerous activity, or the creation or maintenance of a public or private nuisance
3. Allow the Premises or any part thereof to be used for the conduct of any activity that would increase the premiums for fire insurance on the Premises or anything which is against public regulations or rules of any public authority at any time applicable to the Premises
4. Create or allow a nuisance or permit any waste of the Premises
5. Alter the Premises without first obtaining SRA's written consent
6. Allow a lien to be placed on the Premises.
7. Assign this Permit, any rights contained herein or any portion of the Premises, without first obtaining SRA's written consent
8. Litter or leave trash or debris on the Premises

E SRA agrees to - -

1. Allow Permittee to use the Premises for the Permitted Use and for the entire Term beginning on the Issuance Date and ending on the Expiration Date, unless sooner terminated under the provisions hereunder.
2. Obey all laws, ordinances, orders, rules, and regulations applicable to the use, condition, and occupancy of the Premises
3. Grant Permittee the option to renew the term of this Permit for a period of twenty (20) additional years ("Renewal Term"), to commence at the expiration of the Term of this Permit, provided Permittee is not in default in the performance of its covenants under this Permit. Permittee shall exercise its option for the Renewal Term by delivering written notice of such election to SRA at least twelve (12) months prior to the expiration of the Term of this Permit. The renewal of this Permit for the Renewal Term shall be upon the same terms and conditions of this Permit, except the Base Fees and Additional Fees during the Renewal Term shall be in accordance with a new Fee Schedule as determined by SRA. Permittee shall have no option to renew this Permit beyond the expiration of the Renewal Term. Permittee shall not have the right to assign its renewal rights to any sublessee of the Premises or assignee of the Permit, nor may any such sublessee or assignee exercise such renewal rights. The permitted improvements will be provided in their then existing condition (on an "as is" basis) at the time the Renewal Term commences.

- F. Inconsistent Use. SRA agrees not to allow any use of the Premises inconsistent with Permittee's Permitted Use as long as Permittee is not in default

G Waiver of Violation The waiver by SRA or Permittee of the performance or violation of any covenant or condition of this Permit, or redress thereof, shall not be deemed a performance thereof nor shall it prevent a subsequent act either of commission or omission by the other party which would originally have constituted a breach of this Permit from having all the force and effect of an original breach. The consent or approval by SRA to or of any action by Permittee requiring SRA's consent or approval shall not be deemed to waive or render unnecessary SRA's consent or approval to or of any subsequent similar act by Permittee.

H SRA and Permittee agree to the following - -

- 1 Upon termination of Permit, any physical additions or improvements to the Premises made by Permittee will become the property of SRA. SRA may require that Permittee, at Permittee's cost, remove any physical additions and improvements, repair any alterations, and restore the Premises to the condition existing at the Issuance Date, normal wear and tear excepted.
2. Permittee's covenant to pay the Fees and SRA's covenants are independent. Except as otherwise provided, Permittee shall not be entitled to abate the Fees for any reason
- 3 SRA and Permittee release each other from any claim, by subrogation or otherwise, for any damage to the Premises or Permittee's personal property by reason of fire or the elements, regardless of the cause, including negligence of SRA or Permittee. This release applies only to the extent that it is permitted by law, the damage is covered by insurance proceeds, and the release does not adversely affect any insurance coverage
- 4 SRA and Permittee will notify the issuing insurance companies of the release set forth in the preceding paragraph and will have the insurance endorsed, if necessary, to prevent invalidation of the insurance coverage.
- 5 Condemnation/Substantial or Partial Taking
  - (a) If the Premises cannot be used for the Permitted Use because of condemnation or purchase in lieu of condemnation, this Permit will terminate;
  - (b) If there is a condemnation or purchase in lieu of condemnation and this Permit is not terminated, the Fees payable during the un-expired portion of the Term will be adjusted as may be fair and reasonable; and
  - (c) All compensation awarded for any condemnation/taking (or the proceeds of private sale in lieu thereof), whether for the whole or a part of the Premises, shall be the property of SRA (whether such award is compensation for damages to SRA's or Permittee's interest in the Premises), and Permittee hereby assigns all of its interest in any such award to SRA, provided, however, SRA shall have no interest in any award made to Permittee for loss of business or for taking of Permittee's fixtures and other property within the Premises if a separate award for such items is made to Permittee
6. Permittee grants SRA a security interest in Permittee's personal property now or subsequently located on the Premises. This Permit is a security agreement under the Uniform Commercial Code. SRA may either file a copy of this Permit as a financing statement or execute a financing statement on behalf of Permittee and file it
- 7 A default by SRA is the failure to comply with any provision of this Permit that is not cured within thirty (30) days after written notice.
8. Permittee's sole remedy for SRA's default is to terminate this Permit. Permittee expressly agrees and acknowledges that Permittee shall not be entitled to recover damages, costs or expenses of any nature from SRA arising from SRA's default

- 9 Events of default by Permittee are:
- (a) Failing to pay timely the Fees or any charge provided for in this Permit within ten (10) days from the date the same shall become due,
  - (b) Permittee's failure to comply with any of the terms, provisions, or covenants of this Permit;
  - (c) Violation of any of the laws, ordinances, orders, rules, and regulations applicable to the use, condition, and occupancy of the Premises, including, but not limited to, SRA's Official Manual of Policies, Rules and Regulations, as revised by SRA from time to time.
  - (d) Abandoning or vacating a substantial portion of the Premises;
  - (e) Permittee's failure to conduct the Permitted Use for a period of ninety (90) consecutive days or for a period of one hundred eighty (180) days in any one Permit year;
  - (f) The filing by or against Permittee of a petition under any section or chapter of the National Bankruptcy Act or any other similar law or statute of the United States or any state thereof, or the judgment of any court of competent jurisdiction that Permittee is bankrupt or insolvent; or
  - (g) The appointment of a receiver or trustee for all or substantially all of the assets of Permittee.
- 10 Upon the occurrence of any events of default as set forth in Paragraph 9 above, SRA shall have the option to terminate this Permit, in which event SRA may enter upon and take possession and expel and remove Permittee and any other persons who may be occupying said Premises or any part thereof, by force if necessary, and remove all improvements and other property remaining thereon from the Premises at Permittee's expense, without being liable for default. SRA shall have, and is hereby given, an express landlord's lien on all improvements and fixtures owned, installed, constructed, or located by Permittee on the described Premises to secure payment of the Fees provided for above.
- 11 If Permittee does not vacate the Premises following termination of this Permit, Permittee shall be deemed a tenant at will and shall vacate the Premises upon receipt of a notice from SRA. No holding over by Permittee, whether with or without the consent of SRA, will extend the Term.
- 12 If either party retains an attorney to enforce this Permit, the party who prevails at the time of trial is entitled to recover reasonable attorney's fees.
13. Venue is in the county in which the Premises are located.
- 14 This Permit is the entire agreement between the parties, and there are no oral representations, warranties, agreements, or promises pertaining to this Permit.
15. This Permit may be amended only by an instrument in writing signed by SRA and Permittee.
16. Any notice required by this Permit shall be deemed delivered (whether or not actually received) when deposited with the United States Postal Service, postage prepaid, certified mail, return receipt requested, addressed to SRA or Permittee at the above addresses.
17. This Permit is subordinate to any present or future oil, gas, or other exploration agreements and leases. SRA shall not be liable to Permittee for any damages for actions attributable to these agreements and shall receive all consideration paid therefor.

18. SRA retains the right to permit third parties to use the Premises for other uses that do not interfere with Permittee's Permitted Use

19 This Permit supersedes and replaces any prior or written agreements between the parties

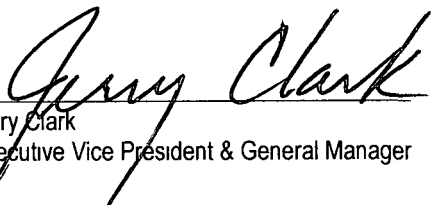
I Exculpation Permittee agrees and acknowledges that SRA assumes no liability or responsibility to Permittee or to any other person for damage to property, or injuries to or death of any persons, resulting from a rise in or fluctuation of the level of water in Toledo Bend, from the operation of the Toledo Bend dam and reservoir, from the location of personalty or fixtures on the Premises, or for any other cause.

J SRA retains the right to - -

1. To have access to the Premises and each every part thereof at all reasonable times for the purpose of inspecting the same and making such repairs as SRA shall determine are necessary and reasonable,
- 2 To use all or any portion of the Premises for any purpose in connection with the maintenance and operation of the Toledo Bend dam and reservoir as a multiple purpose water conservation project, or for such other purposes or uses as may be necessary in carrying out the statutory duties and responsibilities of SRA,
- 3 To locate roads, utilities, pipelines, and/or other improvements on and over the Premises where required to meet the public convenience and necessity, and
- 4 To terminate all rights of Permittee hereunder for any reason, if at such time it be determined by SRA that use of said Premises is required by SRA If this Permit is terminated by SRA for reasons other than an event of default by Permittee, Permittee shall have the right to remove all of Permittee's personal property from the Premises. In addition, SRA shall compensate Permittee for improvements made by Permittee to the Premises which cannot be reasonably removed without damaging the Premises, based on the then current fair market value of such improvements as determined by a licensed appraiser selected by SRA

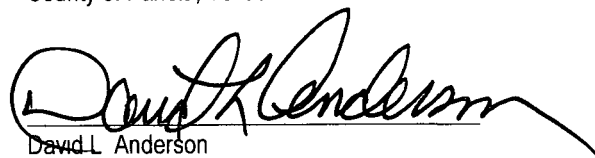
SIGNED THIS 10th day of September, 2013

SABINE RIVER AUTHORITY OF TEXAS.

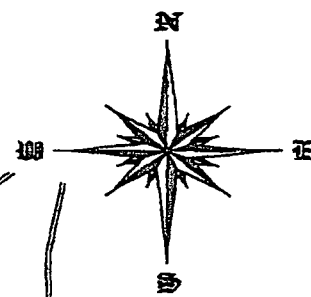
  
Jerry Clark  
Executive Vice President & General Manager

PERMITTEE.

County of Panola, Texas

  
David L. Anderson  
County Judge

**EXHIBIT "A"**  
*Yellow Dog Park*



SCALE 1" TO 800'

*Clear Lake*

359




358

357

356

Boar  
Ramp

**LEGEND**

-  denotes Permitted Area
-  denotes SRA Project Boundary
-  denotes Shoreline



**SABINE RIVER AUTHORITY  
OF TEXAS**

**NON-PROFIT LIMITED USE PERMIT**

**SABINE RIVER AUTHORITY OF TEXAS**  
TOLEDO BEND DIVISION  
450 Spur 135  
Burkeville, TX 75932

**PERMIT TERMS AND DEFINITIONS:**

**Issuance Date** October 1, 2013

**Expiration Date** September 31, 2033

**Permittee** McFaddin Boat Ramp

**Permittee's Address.** Panola County Courthouse, Carthage, Texas 75633

**Premises.** SURFACE ONLY of approximately **2.36** acres of land, known as **McFaddin Boat Ramp**, situated in **Panola** County, Texas, being further described on Exhibit "A", attached hereto and incorporated herein for all purposes

**Fees** During the term of this Permit, Permittee agrees to pay SRA the sum of \$1 00 per year, which is payable on the anniversary date of this agreement, in the office of the Sabine River Authority of Texas, Toledo Bend Division

**Term:** Twenty (20) years

**Permitted Use** Boat Ramp and Park

**Permitted Improvements** All improvements and/or alterations to the Premises must be approved in writing by SRA.

"SRA" means the Sabine River Authority of Texas, a Texas governmental agency, its agents, directors, employees, invitees, licensees, or visitors

"Permittee" means Permittee, its agents, employees, invitees, licenses, or visitors

"Contamination" means and refers to the presence of any Hazardous Substance (as hereinafter defined) or the existence of any injury to health, safety, or the environment or any other environmental condition at, in, or under the Premises (which term for purposes hereof shall include any navigable waters adjacent to and into which any portion of the Premises extend), or originating on the Premises which would be reasonably required to be removed to insure that no environmental matter restricts the present or future use, operation, leasing, development, construction, or alteration of the Premises.

"Environmental Laws" means and refers to each and every law (including, without limitation, common law), statute, code, ordinance, regulation, rule, order, permit, consent decree, or other requirement (including, but not limited to, consent decrees and judicial or administrative orders) of the United States, the State (or any political subdivision thereof) in which the Premises are located, and any other executive, judicial, regulatory, or administrative agency, authority, board, bureau, commission, court, arbitrator, or arbitration board, relating to health or safety or to the environment, including, but not limited to, those applicable to the manufacture, processing, transportation, distribution in commerce, use, generation, storage, treatment, disposal, handling and Release of any Hazardous Substances including medical waste, all as amended or modified from time to time, and those applicable to pollution, contamination, injury, destruction, loss, protection, cleanup,

reclamation or restoration of the soil, groundwater, surface water, air, or other natural resources, to exposure to pollutants, contaminants, hazardous or toxic substances, petroleum products, materials, or wastes.

"Hazardous Substances" means and refers to any dangerous, toxic, or hazardous material, petroleum products, pollutant, contaminant, chemical waste including medical waste or substance defined, listed, or described as such or, listed in, or governed by any Environmental Law, now in existence or which may be subsequently enacted. The term "Release" means and refers to the intentional or unintentional spilling, leaking, dumping, pouring, emptying, seeping, disposing, discharging, emitting, depositing, injecting, leaching, escaping, abandoning, or any other release or threatened release, however defined, of any Hazardous Substance.

"Permit" means this Non-Profit Limited Use Permit

**PERMIT CLAUSES AND COVENANTS:**

A. Grant SRA hereby grants Permittee this Permit on the Premises, with the right to establish, operate, and maintain a recreational land use operation in accordance with the Permitted Use

B. Effectiveness/Termination This Permit shall become effective on the Issuance Date and shall terminate on the Expiration Date unless sooner terminated under the provisions hereunder.

C. Permittee agrees to - -

1. Accept the Premises "**AS IS**" and "**WHERE-IS**", in its present condition, as of the Issuance Date, and with respect to the Premises, there are no express or implied warranties, and **ALL WARRANTIES ARE EXCLUDED, INCLUDING BUT NOT LIMITED TO, ANY WARRANTIES OF QUALITY, MERCHANTABILITY, AND SUITABILITY OR FITNESS FOR A PARTICULAR PURPOSE**, the Premises being currently suitable for the Permitted Use
2. Obey all laws, ordinances, orders, rules, and regulations applicable to the use, condition, and occupancy of the Premises, including, but not limited to, SRA's Official Manual of Policies, Rules and Regulations, as revised by SRA from time to time, the National Electric Code, International Building Code, Americans with Disability Act, etc
3. Utilize the Premises in strict accordance with the Permitted Use and none other.
4. No Fee Schedule required with this Permit
5. Pay for all telephone, water, gas, electric, sewer, garbage disposal, and any and all other utility charges, fees, and deposits for all utilities consumed by the Permittee in and about the Premises, all such charges to be paid by Permittee to the utility company or governmental authority furnishing same, before the same shall become delinquent
6. Pay all taxes on Permittee's personal property located on the Premises.
7. Repair, replace, and maintain any part of the Premises that SRA is not obligated to repair, replace, or maintain, normal wear and tear excepted
8. Repair or replace any damage to the Premises caused by Permittee.
9. Submit in writing to SRA any request for repairs, replacement, or maintenance that are the obligation of SRA.
10. Provide and maintain in force during the Term (i) commercial general liability insurance, with minimum combined single limits of One Million Dollars (\$1,000,000.00) per occurrence for personal injury or death and property damage and with at least \$2,000,000 00 per year aggregate limits, and



(ii) automobile liability insurance covering Permittee's owned and non-owned vehicles in the amount of \$500,000.00 per occurrence and \$500,000.00 per year in the aggregate, combined single limits for bodily injury and death at any time resulting therefrom and property damage, naming Permittee as insured and naming SRA and SRA's officers, directors, and employees, hereinafter sometimes collectively called the "Indemnitees", as additional insureds with one or more responsible insurance companies duly authorized to transact business in Texas with ratings of A or better under Best's Insurance Reports, with a waiver of subrogation in favor of the Indemnitees. Such commercial general liability insurance shall provide products liability coverage, contractual liability coverage for the Permittee's indemnity of the Indemnitees contained herein, premises/operations coverage, completed operations coverage, and personal injury liability. Such liability insurance shall be endorsed to require at least twenty (20) days written notice to SRA prior to cancellation, expiration, or modification.

11. During the Term of this Permit, to the extent required by applicable law and at Permittee's expense, keep in force worker's compensation insurance affording statutory coverage and containing statutory limits and providing employer's liability insurance with limits of not less than \$500,000.00 each occurrence.
12. Provide to SRA certificates evidencing the insurance coverage required on or before the Issuance Date of this Permit and provide to SRA renewal certificates during the Term not more than twenty (20) days after the inception of each of the respective policy terms.
13. Maintain hazard insurance on Permittee's personal property, trade fixtures, all alterations, additions, partitions and improvements erected by, or on behalf of, Permittee in, on or about the Premises. Such insurance shall be provided by either separate policy or, included on a policy already carried by the Permittee. Insurance shall be replacement cost coverage with a deductible amount(s) determined by the Permittee.
14. **INDEMNIFY, SAVE, DEFEND, AND HOLD HARMLESS THE INDEMNITEES AND THE PROPERTY OF THE INDEMNITEES (INCLUDING THE PREMISES) FROM AND AGAINST ANY AND ALL LIABILITY, DAMAGES, EXPENSES (INCLUDING, WITHOUT LIMITATION, ATTORNEYS' FEES AND EXPENSES) ARISING OUT OF: (I) CAUSES OF ACTION, SUITS, CLAIMS, JUDGMENTS, AND COSTS OF ANY KIND OR CHARACTER IN ANY MANNER ARISING FROM INJURY TO OR DEATH OF ANY PERSON (INCLUDING, BUT NOT LIMITED TO, PERMITTEE AND THE INVITEES, LICENSEES, GUESTS, AND EMPLOYEES OF PERMITTEE) OR (II) DAMAGE TO OR LOSS OF ANY PROPERTY (INCLUDING, BUT NOT LIMITED TO, THE PREMISES) OR (III) A RISE IN OR FLUCTUATION OF THE LEVEL OF WATER IN TOLEDO BEND, FROM THE OPERATION OF THE TOLEDO BEND DAM AND RESERVOIR OR (IV) THE LOCATION OF ANY PERSONALTY OR FIXTURES ON SAID PROPERTY OR (V) ANY NON-COMPLIANCE WITH ENVIRONMENTAL LAWS (AS PREVIOUSLY DEFINED) OR ANY CONTAMINATION (AS SUCH TERM IS PREVIOUSLY DEFINED) IN ANY MANNER CAUSED BY, CONNECTED WITH, OR ARISING OUT OF THE USE AND OCCUPANCY OF THE PREMISES BY PERMITTEE OR FROM THE ACT OR OMISSION OF ANY PERSON OR PERSONS, INCLUDING BUT NOT LIMITED TO, PERMITTEE AND EMPLOYEES OF PERMITTEE, IN OR ABOUT THE PREMISES WITH THE EXPRESS OR IMPLIED CONSENT OF PERMITTEE (BUT EXCLUDING SRA AND ANYONE ACTING FOR SRA. THIS INDEMNITY AND HOLD HARMLESS AGREEMENT SHALL INCLUDE INDEMNITY AGAINST ALL COSTS AND EXPENSES INCURRED IN OR IN CONNECTION WITH ANY SUCH LIABILITY OR PROCEEDING BROUGHT THEREON AND THE DEFENSE THEREOF AND SHALL EXPRESSLY EXCLUDE ANY LIABILITY ARISING OUT OF (I) THE ACT OR NEGLIGENCE OF SRA OR ITS AGENTS, EMPLOYEES OR CONTRACTORS OR (II) ANY HAZARDOUS SUBSTANCE PRESENT AT, UNDER OR ABOUT THE PREMISES PRIOR TO PERMITTEE'S OCCUPANCY.**
15. Deliver to SRA a financing statement perfecting SRA's security interest in Permittee's improvements and fixtures on the Premises.

- 16 Vacate the Premises on termination of this Permit
17. Complete construction and/or installation of the Permitted Improvements on the Premises (if not previously in existence on the Date Issuance), on or before N/A
18. Use and employ best management practices to operate the Premises.

D. Permittee agrees not to - -

1. Use, or permit the use of, the Premises or any part thereof to be used for any purpose other than that stated in the Permit terms and definitions
- 2 Use, or permit the use of, the Premises or any part thereof to be used for the conduct of any offensive, or dangerous activity, or the creation or maintenance of a public or private nuisance
3. Allow the Premises or any part thereof to be used for the conduct of any activity that would increase the premiums for fire insurance on the Premises or anything which is against public regulations or rules of any public authority at any time applicable to the Premises.
4. Create or allow a nuisance or permit any waste of the Premises.
- 5 Alter the Premises without first obtaining SRA's written consent
6. Allow a lien to be placed on the Premises
- 7 Assign this Permit, any rights contained herein or any portion of the Premises, without first obtaining SRA's written consent
- 8 Litter or leave trash or debris on the Premises.

E SRA agrees to - -

- 1 Allow Permittee to use the Premises for the Permitted Use and for the entire Term beginning on the Issuance Date and ending on the Expiration Date, unless sooner terminated under the provisions hereunder
- 2 Obey all laws, ordinances, orders, rules, and regulations applicable to the use, condition, and occupancy of the Premises
- 3 Grant Permittee the option to renew the term of this Permit for a period of twenty (20) additional years ("Renewal Term"), to commence at the expiration of the Term of this Permit, provided Permittee is not in default in the performance of its covenants under this Permit. Permittee shall exercise its option for the Renewal Term by delivering written notice of such election to SRA at least twelve (12) months prior to the expiration of the Term of this Permit. The renewal of this Permit for the Renewal Term shall be upon the same terms and conditions of this Permit, except the Base Fees and Additional Fees during the Renewal Term shall be in accordance with a new Fee Schedule as determined by SRA. Permittee shall have no option to renew this Permit beyond the expiration of the Renewal Term. Permittee shall not have the right to assign its renewal rights to any sublessee of the Premises or assignee of the Permit, nor may any such sublessee or assignee exercise such renewal rights. The permitted improvements will be provided in their then existing condition (on an "as is" basis) at the time the Renewal Term commences.

- F Inconsistent Use SRA agrees not to allow any use of the Premises inconsistent with Permittee's Permitted Use as long as Permittee is not in default

- G. Waiver of Violation The waiver by SRA or Permittee of the performance or violation of any covenant or condition of this Permit, or redress thereof, shall not be deemed a performance thereof nor shall it prevent a subsequent act either of commission or omission by the other party which would originally have constituted a breach of this Permit from having all the force and effect of an original breach. The consent or approval by SRA to or of any action by Permittee requiring SRA's consent or approval shall not be deemed to waive or render unnecessary SRA's consent or approval to or of any subsequent similar act by Permittee.
- H. SRA and Permittee agree to the following - -
1. Upon termination of Permit, any physical additions or improvements to the Premises made by Permittee will become the property of SRA. SRA may require that Permittee, at Permittee's cost, remove any physical additions and improvements, repair any alterations, and restore the Premises to the condition existing at the Issuance Date, normal wear and tear excepted.
  2. Permittee's covenant to pay the Fees and SRA's covenants are independent. Except as otherwise provided, Permittee shall not be entitled to abate the Fees for any reason.
  3. SRA and Permittee release each other from any claim, by subrogation or otherwise, for any damage to the Premises or Permittee's personal property by reason of fire or the elements, regardless of the cause, including negligence of SRA or Permittee. This release applies only to the extent that it is permitted by law, the damage is covered by insurance proceeds, and the release does not adversely affect any insurance coverage.
  4. SRA and Permittee will notify the issuing insurance companies of the release set forth in the preceding paragraph and will have the insurance endorsed, if necessary, to prevent invalidation of the insurance coverage.
  5. Condemnation/Substantial or Partial Taking
    - (a) If the Premises cannot be used for the Permitted Use because of condemnation or purchase in lieu of condemnation, this Permit will terminate,
    - (b) If there is a condemnation or purchase in lieu of condemnation and this Permit is not terminated, the Fees payable during the un-expired portion of the Term will be adjusted as may be fair and reasonable; and
    - (c) All compensation awarded for any condemnation/taking (or the proceeds of private sale in lieu thereof), whether for the whole or a part of the Premises, shall be the property of SRA (whether such award is compensation for damages to SRA's or Permittee's interest in the Premises), and Permittee hereby assigns all of its interest in any such award to SRA; provided, however, SRA shall have no interest in any award made to Permittee for loss of business or for taking of Permittee's fixtures and other property within the Premises if a separate award for such items is made to Permittee.
  6. Permittee grants SRA a security interest in Permittee's personal property now or subsequently located on the Premises. This Permit is a security agreement under the Uniform Commercial Code. SRA may either file a copy of this Permit as a financing statement or execute a financing statement on behalf of Permittee and file it.
  7. A default by SRA is the failure to comply with any provision of this Permit that is not cured within thirty (30) days after written notice.
  8. Permittee's sole remedy for SRA's default is to terminate this Permit. Permittee expressly agrees and acknowledges that Permittee shall not be entitled to recover damages, costs or expenses of any nature from SRA arising from SRA's default.

- 9 Events of default by Permittee are:
- (a) Failing to pay timely the Fees or any charge provided for in this Permit within ten (10) days from the date the same shall become due;
  - (b) Permittee's failure to comply with any of the terms, provisions, or covenants of this Permit,
  - (c) Violation of any of the laws, ordinances, orders, rules, and regulations applicable to the use, condition, and occupancy of the Premises, including, but not limited to, SRA's Official Manual of Policies, Rules and Regulations, as revised by SRA from time to time
  - (d) Abandoning or vacating a substantial portion of the Premises;
  - (e) Permittee's failure to conduct the Permitted Use for a period of ninety (90) consecutive days or for a period of one hundred eighty (180) days in any one Permit year;
  - (f) The filing by or against Permittee of a petition under any section or chapter of the National Bankruptcy Act or any other similar law or statute of the United States or any state thereof, or the judgment of any court of competent jurisdiction that Permittee is bankrupt or insolvent, or
  - (g) The appointment of a receiver or trustee for all or substantially all of the assets of Permittee.
- 10 Upon the occurrence of any events of default as set forth in Paragraph 9 above, SRA shall have the option to terminate this Permit, in which event SRA may enter upon and take possession and expel and remove Permittee and any other persons who may be occupying said Premises or any part thereof, by force if necessary, and remove all improvements and other property remaining thereon from the Premises at Permittee's expense, without being liable for default. SRA shall have, and is hereby given, an express landlord's lien on all improvements and fixtures owned, installed, constructed, or located by Permittee on the described Premises to secure payment of the Fees provided for above
11. If Permittee does not vacate the Premises following termination of this Permit, Permittee shall be deemed a tenant at will and shall vacate the Premises upon receipt of a notice from SRA. No holding over by Permittee, whether with or without the consent of SRA, will extend the Term
- 12 If either party retains an attorney to enforce this Permit, the party who prevails at the time of trial is entitled to recover reasonable attorney's fees
13. Venue is in the county in which the Premises are located
- 14 This Permit is the entire agreement between the parties, and there are no oral representations, warranties, agreements, or promises pertaining to this Permit
- 15 This Permit may be amended only by an instrument in writing signed by SRA and Permittee
16. Any notice required by this Permit shall be deemed delivered (whether or not actually received) when deposited with the United States Postal Service, postage prepaid, certified mail, return receipt requested, addressed to SRA or Permittee at the above addresses
17. This Permit is subordinate to any present or future oil, gas, or other exploration agreements and leases. SRA shall not be liable to Permittee for any damages for actions attributable to these agreements and shall receive all consideration paid therefor.

18 SRA retains the right to permit third parties to use the Premises for other uses that do not interfere with Permittee's Permitted Use

19 This Permit supersedes and replaces any prior or written agreements between the parties.


I Exculpation Permittee agrees and acknowledges that SRA assumes no liability or responsibility to Permittee or to any other person for damage to property, or injuries to or death of any persons, resulting from a rise in or fluctuation of the level of water in Toledo Bend, from the operation of the Toledo Bend dam and reservoir, from the location of personalty or fixtures on the Premises, or for any other cause

J SRA retains the right to - -

- 1 To have access to the Premises and each every part thereof at all reasonable times for the purpose of inspecting the same and making such repairs as SRA shall determine are necessary and reasonable,
2. To use all or any portion of the Premises for any purpose in connection with the maintenance and operation of the Toledo Bend dam and reservoir as a multiple purpose water conservation project, or for such other purposes or uses as may be necessary in carrying out the statutory duties and responsibilities of SRA,
- 3 To locate roads, utilities, pipelines, and/or other improvements on and over the Premises where required to meet the public convenience and necessity, and
- 4 To terminate all rights of Permittee hereunder for any reason, if at such time it be determined by SRA that use of said Premises is required by SRA. If this Permit is terminated by SRA for reasons other than an event of default by Permittee, Permittee shall have the right to remove all of Permittee's personal property from the Premises. In addition, SRA shall compensate Permittee for improvements made by Permittee to the Premises which cannot be reasonably removed without damaging the Premises, based on the then current fair market value of such improvements as determined by a licensed appraiser selected by SRA

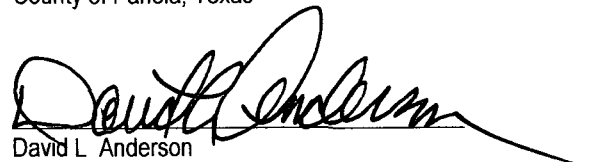
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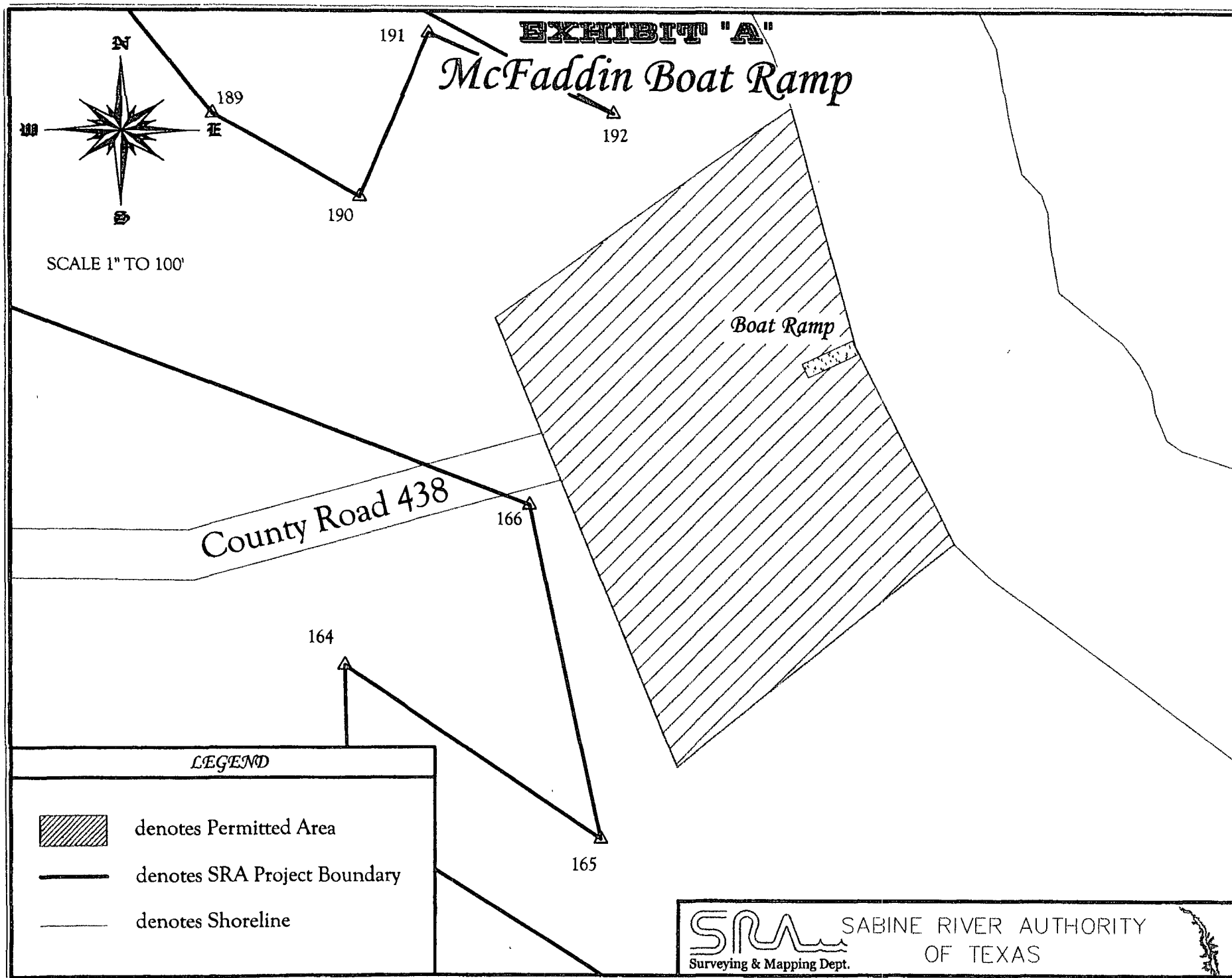
SABINE RIVER AUTHORITY OF TEXAS

  
 Jerry Clark  
 Executive Vice President & General Manager

PERMITTEE.

County of Panola, Texas

  
 David L. Anderson  
 County Judge



## Policy Statement

The primary purpose of the library Hospitality Room is for library activities, including programs presented by library staff and other organizations affiliated with the library. When meeting rooms are not being used for a library activity the library welcomes the use of these meeting rooms at no charge, on a reservation only basis, by government agencies, non-profit organizations, and groups engaged in educational, civic, cultural, intellectual, and charitable activities.

All qualified entities will be charged \$50.00 deposit per day for the use of the Hospitality Room. The deposit needs to be in the form of a check. The deposit will be returned within seven (7) business days after the scheduled event if the room was left in acceptable condition. The deposit will be forfeited in part or in whole if the room is not left in satisfactory condition. A written explanation of any fees assessed for damages or for room condition will be mailed to the user when applicable. The deposit check will be mailed to the person whose name and address is on the contract. It is the responsibility of the renter to provide a current address on the contract. Deposits will not be refunded in person on the day of the event.

The library meeting space is not available for commercial purposes. Such commercial use includes but is not limited to bazaars, special benefit sales, and programs designed to promote the purchase of products and services. The library meeting rooms are intended to host organized meetings and training sessions and are not available for party-type functions, including weddings, birthdays or anniversaries. All publicity for public events in the library facilities must not imply sponsorship by, or affiliation with, the library.

### Availability of Repeated Use

To insure or promote the accessibility of library meeting rooms to a wide variety of community groups, and so the entire community may have opportunity to make use of the limited facilities available, **no group may use the rooms for more than twelve (12) meetings per year.**

In addition each organization may schedule repeated (once a month) use of the Meeting Room for up to 3 consecutive months at a time. After 3 months, if no other organization has scheduled use of the room, the organization may reserve for an additional 3 months. This is to ensure equal access for all groups in the community.

The fact that a group is permitted to meet at the Sammy Brown Library does not in any way constitute an endorsement of the group's policies and beliefs. The library will make no effort to censor or amend the content of a meeting when granting access to a meeting room.

### Reservations

Reservations should be made no more than 30 days in advance and no less than 1 day prior to the meeting date. The person or group who makes the reservation is responsible for supervising the meeting, for maintaining orderly conduct and for any repairs or replacement costs resulting from misuse or abuse of the room. Groups holding reservations are requested to notify the library at the earliest possible date if the event is cancelled, in order to free up the meeting room for others. Notification of cancellation which is given less than 24 hours prior to the scheduled meeting may result in the loss of future reserve privileges.

**Use of Meeting Room**

**Any required deposit must be paid one week prior to the event.**

To reserve the Hospitality Room on behalf of a community group, an individual representative of the group must **present a Sammy Brown library card with current contact information and have an account with no outstanding late fees or fines.**

Building keys will be checked out and returned to the library. If there are any conflicts with other activities scheduled for the Hospitality Room, the key may be picked up a day in advance. Unless otherwise authorized, keys are to be returned to the library by the next working day following the activity. UNDER NO CIRCUMSTANCES IS THE KEY TO BE DUPLICATED.

The Director or other designee will review all requests for a meeting room and determine eligibility prior to granting approval. In the event that a question may arise as to the eligibility of an organization, group or individual requesting the use of a meeting room, the Library Director will make the final determination of eligibility. Reservations for use of a meeting room will be scheduled in the order of request, with library sponsored programs having first priority.

**Days and Hours Available**

The library hospitality room is available for meetings from 9 A.M. to 10 P.M. Monday through Saturday. All meetings must end in time to have all participants out of the building by 10 P.M.

**Cooking and Fire Restrictions**

With the limited amount of staff time, those using the room must transport their own supplies and equipment. Due to fire hazard, lighted candles or flames are not to be used in the meeting room, and smoking is prohibited at all times. Also due to fire regulations, the number attending a meeting may not exceed the posted capacity of the room booked.

The Hospitality Room kitchen is not intended for cooking, but to provide a convenient space for the preparation of ready-to-serve items or light refreshments, such as beverages, cakes, cookies and other finger foods. Organizers must keep food and drink items confined to the meeting room. No drugs or alcoholic beverages may be dispensed or consumed on library premises or grounds.

**Supervision of Minors**

The library is unable to provide child care services. People attending meetings at the library must make arrangements for child care. The library cannot assume the responsibility of caring for unattended children. If a child is left unattended and a problem arises, staff members are directed to interrupt the meeting in progress and request that participants keep their child with them or make other arrangements for child care for the duration of the meeting. Organizations are responsible for the supervision of all minors attending any scheduled activity.

**Set-Up Cleaning and Storage**

The set-up and take down of furniture, along with any other special arrangements are the responsibility of the user. Furnishings and equipment must be returned to the locations in which they were found, or placed according to specific instructions provided by the library staff. Organizations may not nail, tack or tape signs or other decorations to the walls or ceilings of the meeting rooms.



**Use of Meeting Room**

Groups and individuals using a meeting room are responsible for basic clean-up and for returning the room to the order in which it was received. All garbage must be removed from the library at the end of each meeting. Bags should be deposited in the library dumpster at the southeast corner of the parking lot. Any equipment, displays, or refreshments brought in for a meeting must be removed at the end of the meeting. The library is not responsible for lost or stolen items. The library is not able to provide storage space for materials or equipment between meetings. Items left in the meeting rooms will be moved to lost & found and will be discarded or donated to charity after 30 days.

**Damages**

Organizations or individuals using meeting rooms shall be liable for all damages, expenses and loss, including theft and property loss, caused by any person who attends, participates in, or provides goods and services connected with the organization's or individual's use of the facility and all tangible property.

**Liability**

The library assumes no responsibility for lost or stolen items or damage to vehicles in the parking lot.

A meeting room application must be completed by an individual who represents the membership of the group or organization as a whole. That individual, as well as the organization they are representing, will be held liable for any and all losses or damages that may occur as a result of the use of a meeting room. Organizations are responsible for reimbursing the library for the repair or replacement cost for any damage incurred to the building or any of the items in the Hospitality Room.

All users must agree to abide by the Library Code of Conduct and the Rules of Conduct specific to the Sammy Brown Library meeting room use. Sponsoring individuals and organizations shall agree, by signing the Meeting Room Application, to indemnify, defend and hold harmless the Sammy Brown Library, Panola County and the City of Carthage and its appointed officials, boards, committees, agents and employees against all suits, actions, demands, damages, and expenses of any nature which may be brought or made against the library or which the library may sustain, or incur by reason of the use of library facilities by sponsoring individuals or organizations.

**Revocation and Refusal of Authorization for Use**

Use of the Hospitality Room may be prohibited or terminated at any time if the activity or conduct planned or occurring in the facility is deemed to be disruptive, or interferes with library patron use of the library facilities for library purposes or is disruptive or interferes with library staff in their service to patrons. The privilege of using the library meeting room will not be granted or will be revoked if the activities or intended activities of the meeting room users negatively impacts normal operations in the following ways:

- The meeting is conducted in a noisy, disorderly or inflammatory manner
- The size of the meeting presents personal safety or building security issues, or creates an undue parking demand on library lots or the surrounding neighborhood.

**Use of Meeting Room**

- The activity of the meeting room users is disruptive to other library patrons' use of library facilities or distracts library staff in the performance of their duties.
- The meeting room users neglect to pay all required fees, or neglect to pay for damage to the meeting room.
- The meeting room users neglect to leave the room in the condition in which it was found.
- A group fails to show for a scheduled meeting without prior notification

**Decision Making Authority**

The Library Director is responsible for the administration of this policy and for establishing administrative procedures for its implementation.

Authorization to use library facilities may be revoked by the Library Director or his/her designee upon violation of any policy, rule or procedure. Persons or organizations refused the use of the meeting rooms or those whose privileges have been revoked, shall be informed of their right to appeal to Panola County Commissioners Court.

**Exception to Policy**

This policy does not apply to meetings or use of the meeting rooms by the staff of the Sammy Brown Library, or programs sponsored or co-sponsored by the library. If a conflict arises in the previously schedule use of the meeting room, the library use will supersede the public use.

**Definitions**

**Hospitality Room:** Room on the south side of the library with kitchen facilities. Used for summer reading activities, Service League Meetings during 10 months of the year and available by reservation on other dates for the public.

**Procedures**

The library will receive requests for use of the meeting rooms either in person or by telephone. Once approved, the reservation will be written on the staff calendar for the day reserved, as well as in Outlook on the calendar.

- To post a meeting in Outlook, open Outlook,
- Click "**new**" on the toolbar
- Select "**appointment**"
- In the subject area, the name of the person or organization using the room should be entered, as well as which room will be used and the time. The location will be **Hospitality Room, Board Room, or Educational Room.**
- Check the date
- Remove the check mark in the box labeled "**All day event**"
- Enter the beginning and ending time for the meeting
- Click on "**Invite Attendees**" on the toolbar.
- Click the word "**To**" next to the address box, and select "**All**"

Use of Meeting Room

- Then click the “**Required**” button.
- Click “**OK**” and then click “**Send**” on the toolbar and close out of the screen.
- You have now added an appointment to everyone’s computer letting them know of the event.

If for some reason there is a need to cancel a reservation, the Director should be notified and the note taken off of the Staff calendar and deleted from Outlook.

## Related Policies

None

## Related Documents

Use of Meeting Rooms Hand-Out

## History of Policy

09/12/05 – Approval by Library Director for implementation  
09/12/05 – Approval by Library Board for implementation  
09/12/05 – Reaffirmed by publication in the Policies and Procedures Manual  
05/20/08 – Reviewed and signed by all current employees  
07/12/10- Updated / Approved by the Library Director and Library Board  
07/20/10 – Reviewed and signed by all current employees  
07/30/10 – Published in the Policy and Procedures Manual  
06/24/2013 – Updated / Approved by the Library Director, County Judge and Commissioner’s Court  
06/24/2013- Reviewed and signed by all current employees  
06/24/13- Published in the Policy and Procedures Manual  
07/08/13 –Present new Policy to the Library Board

## Contact

Library Director  
Sammy Brown Library  
(903) 693-6741

## Signatures

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Library Director

Date

---

Panola County Judge

Date

Employee Signatures


# Use of the Hospitality Room at the Sammy Brown Library

VOL. 84 PAGE 662

The Sammy Brown Library welcomes the use of these meeting rooms at no charge on a reserved-only basis by government agencies, non-profit organizations, and groups engaged in educational, civic, cultural, intellectual, and charitable activities. No fees are charged for qualified nonprofit or small community-based organizations or for city, county or educational institution meetings and hearings. All other organizations will be required to pay a refundable \$50.00 Deposit fee. The deposit will be returned within seven (7) business days after the scheduled event if the room was left in acceptable condition. The deposit will be forfeited in part or in whole if the room is not left in satisfactory condition. A written explanation of any fees assessed for damages or for room condition will be mailed to the user when applicable. The deposit check will be mailed to the person whose name and address is on the contract. It is the responsibility of the renter to provide a current address on the contract. Deposits will not be refunded in person on the day of the event.

The hospitality room is not available for commercial purposes. Such commercial use includes but is not limited to bazaars, special benefit sales, and programs designed to promote the purchase of products and services. The fact that a group is permitted to meet at the Sammy Brown Library does not in any way constitute an endorsement of the group's policies and beliefs. The use, by all individuals and groups, of the public meeting rooms will be allowed only at the discretion of the Library Director.

Reservations should be made no more than 30 days in advance and no less than 1 day prior to the meeting. The person or group who makes the reservation is responsible for supervising the meeting, for maintaining orderly conduct and for any repairs or replacement costs resulting from misuse or abuse of the room. Groups holding reservations are requested to notify the Library Director at the earliest possible date if the event is cancelled, in order to free up the meeting room for others. Cancellation confirmation must be made at least 24 hours prior to the date of your reservation, failure to inform the library of a cancellation may result in the loss of meeting privileges.

Set-up and special arrangements are the responsibility of the user. Because of limited amount of staff time, those using the room must transport their own supplies and equipment. Light refreshments such as beverages, cakes, cookies and other finger foods may be served, but we ask that you keep them confined to the meeting room. Alcoholic beverages may not be dispensed or consumed on library premises or grounds. Due to fire hazard, lighted candles or flames are not to be used in the meeting room, and smoking is prohibited.

The library is unable to provide child care services, so people attending meetings at the library must make arrangements for child care. The library cannot assume responsibility for caring for unattended children. If you leave your child unattended and a problem arises, a staff member will have to interrupt the meeting and request that you keep your child with you or make other arrangements for the time period you will be unavailable.

Groups and individuals using meeting rooms are responsible for basic clean-up and for returning the room to the order in which it was received. Any equipment, displays, or refreshments brought in for a meeting must be removed at the end of the meeting. All chairs and tables must be set up by the participants and are to be folded and stored at the end of the meeting.

The library is not responsible for lost or stolen items. Groups or individuals are responsible for reimbursing the library for any damage incurred to the room or any of the items in the room. By signing below you are acknowledging that you have read the complete policy statement covering the use of the library facilities and agree to all conditions of use.

Date Requested: \_\_\_\_\_

\_\_\_\_\_  
Group Making Request

Room Requested: \_\_\_\_\_

\_\_\_\_\_  
Individual's Signature Making Reservation

Today's Date: \_\_\_\_\_

\_\_\_\_\_  
Contact Phone Number



## OFFICE OF COURT ADMINISTRATION

DAVID SLAYTON  
Administrative Director

June 13, 2013

Honorable David Anderson  
County Judge, Panola County  
110 S Sycamore St, Rm 216A  
Carthage, Texas 75633-2596

RE: Memorandum of Understanding for Support of Continuity of Court  
Operations in the Event of an Emergency

Dear Judge Anderson:

The purpose of this letter is to remind you that your county has not executed a memorandum of understanding (MOU) with the Supreme Court of Texas for support of continuity of court operations in the event of an emergency.

We have all been reminded recently of how unexpectedly disasters can impact counties and courts. In order to be prepared for any unforeseen emergencies, including the upcoming hurricane season, you are strongly encouraged to execute an MOU. The MOU is simply a good neighbor policy meant to assist your fellow Texans in times of need.

A few years ago, the Supreme Court of Texas Task Force to Ensure Judicial Readiness in Times of Emergency developed, and the Supreme Court approved, an Interim Plan to Ensure Judicial Readiness in Times of Emergency. Under this plan, Texas counties can enter into an MOU with the Supreme Court in which each county agrees to support the continuity of court operations in any other county that experiences a disaster. Counties providing assistance pursuant to an MOU will be reimbursed for reasonable costs associated with that assistance. The MOU also provides for reciprocal assistance for your county's courts in the event of a disaster. Participation in the plan is voluntary.

Attached for your review is the interim plan. **The MOU form is attached as Appendix B to the interim plan.** Please note that the interim plan is still in effect and has not yet been replaced with a permanent plan.

One hundred fifty-two (152) counties have previously executed an MOU. Some of the MOUs have expired and we are currently notifying those counties. A list of the counties that have previously executed an MOU, including those with an expired MOU, can be found at:  
<http://www.supreme.courts.state.tx.us/emtf/about.asp>.

June 13, 2013

If your county will participate, please complete and sign the attached MOU with a copy of Chief Justice Wallace Jefferson's signature affixed to it and return the signed copy to:

Blake Hawthorne  
Clerk, Supreme Court of Texas  
P.O. Box 12248  
Austin, Texas 78711-2248

If you have any questions, please contact Mary Cowherd, Deputy Director, Texas Office of Court Administration, at [mcowherd@txcourts.gov](mailto:mcowherd@txcourts.gov) or 512/463-1629.

Sincerely,



David Slayton

attachments

cc: The Honorable John Ovard  
The Honorable Olen Underwood  
The Honorable Billy Ray Stubblefield  
The Honorable David Peebles  
The Honorable J. Rolando Olvera  
The Honorable Stephen Ables  
The Honorable Dean Rucker  
The Honorable Jeff Walker  
The Honorable Kelly G. Moore  
Blake Hawthorne

**INTERIM PLAN**

**To Ensure**

**JUDICIAL READINESS**

**In Times of Emergency**

**A REPORT FROM THE COMMITTEE TO DEVELOP AN  
INTERIM PLAN**

**TASK FORCE TO ENSURE JUDICIAL READINESS IN TIMES  
OF EMERGENCY**

## **1.0 Executive Summary**

On November 19, 2007 the Supreme Court of Texas in Misc. Docket No 07-91 94 issued its "Order Creating Task Force to Ensure Judicial Readiness In Times of Emergency." The Task Force has the responsibility of recommending to the Supreme Court of Texas a Judicial Continuity of Operations Plan (JCOOP) for all courts in Texas.

### **1.1 Introduction**

Disruptive events early in this millennium have alerted Texans to the need for the executive, legislative and judicial branches of government to establish coordinated, state-wide Continuity of Operations Plans (COOPs) to ensure that, even during times of disaster, state government can provide uninterrupted essential services to its citizens. Texas judges must be able to continue to provide essential juridical services during emergency situations, whether the crisis arises from natural disasters, terrorism, technical breakdowns, civil unrest, pandemic or other catastrophes. As highly visible symbols of government under the rule of law, judges have a duty to provide a stabilizing influence during periods of disorder and to help return society to a semblance of normality. This duty includes resuming normal governmental operations as quickly as possible

This document is an interim plan; if a county wishes to make provisions for additional sites to conduct court within the county and does not need assistance from its neighbors, it is encouraged to do so. This interim plan is designed to assist local judicial officials to continue essential operations during emergencies until the Legislature passes future legislation addressing these issues and/or individual counties create their own COOPs.

### **1.2 Purpose**

The goal of the JCOOP is to ensure that essential juridical services are available to those who seek access to the court when a courthouse is unavailable or inoperable. Adjunct court services provided by executive branch personnel, including court clerks, court reporters, security personnel, etc. should be the subject of their respective COOPs.

### **1.3 Definitions**

**CJ** - The Chief Justice of the Supreme Court of Texas.

**CJA** - The Chief Justice of any intermediate Appellate Court

**COOP** - The Continuity of Operations Plan is a plan for the executive, legislative and judicial branches of Texas state government to provide coordinated, state-wide essential services to its citizens in the event of an emergency.

**Disruption of court operations** – The ceasing of normal court business because of a large scale emergency.

**Emergency** – A disaster or unforeseen event that precludes a court from conducting business



**Essential court personnel** – The minimum amount of staff needed for justice administration in the event of disaster or emergency.

**JCOOP** – The Judicial Continuity of Operations Plan is the plan for the state judicial branch of Texas government to provide essential court services to its citizens in the event of an emergency.

**LAJ** – The Local Administrative Judge as defined in section 74.091 of the Texas Government Code.

**M.O.U.** – Memorandum of Understanding between the Supreme Court of Texas and any county supporting the continuity of court operations of another county in the event of an emergency. (Appendix B - Form MOU attached)

**Necessary court proceedings** – Judicial proceedings, which may require court action or issuance of an order, and must take place within a specific time period to ensure due process of law for all citizens.

**PJ** – The Presiding Judge of an Administrative Region as described in Chapter 74 of the Texas Government Code.

**Supreme Court** – Shall mean the Supreme Court of Texas.

#### **1.4 Applicability and Scope**

This JCOOP, while voluntary in nature, applies to all members of the state judiciary – from trial to appellate courts. When a county LAJ or CJA determines that a disruptive event has occurred that will interfere with essential judicial services, the JCOOP shall be implemented immediately. At the CJA or the LAJ's discretion, the MOU shall be activated to ensure that essential court operations in a designated county can continue with minimal delay and interruption. During the period of disruption, the CJ of the Supreme Court of Texas and/or the PJ of the affected Administrative Region has the discretion to implement such MOUs as necessary to provide essential services to the citizens of the State of Texas.

#### **1.5 How to Use this Plan**

This JCOOP is organized so as to provide notice to judges and officers of the court who wish to provide essential judicial services during periods of disruption. The Supreme Court and specific counties will implement the appropriate MOUs.

#### **2.0 JCOOP Implementation**

To implement this JCOOP, judicial officers within an affected county who wish to provide essential judicial services during a period of disruption shall give such notice in writing. Once the CJ of the Texas Supreme Court or the PJ of the affected region receives such notice, the CJ or the PJ shall make a written designation that the assistance of a specific county is required to ensure the continued operation of the essential business of judges of a designated county.

Such written notice shall be by internet website and activated emergency e-mail addresses for the judges of the designated courts. Designation shall be made in accordance with the MOUs with the several specific counties. Once the MOU is implemented, the judges of the designated county shall conduct their essential operations in the specific county in accordance with the terms of the MOU. (See Appendix A for Communication Plan recommendations)

### **3.0 Planning Assumptions**

Regardless of the cause of the disruption, this JCOOP is designed to ensure that essential juridical services will be available to the citizens of the State of Texas as soon as possible.

#### **3.1 JCOOP Plan Phases**

**Phase I:** This JCOOP shall be executed by activation of one or more MOUs in accordance with the discretionary decision of the elected local judges, the Chief Justice of the Supreme Court of Texas, the Chief Justice of any intermediate Appellate Court, and/or the Presiding Judge of an Administrative Region.

**Phase II:** Once activated, subsequent alternate sites for essential operations may be required and activated at the discretion of the elected local judges, the CJ, CJA, and/or the PJ of an affected region.

**Phase III:** Recovery and reconstitution of juridical services by the judge/judges of the designated county/counties shall proceed rapidly in accordance with recovery plans of the appropriate adjunct services which assist the judges in performance of juridical services.

### **4.0 JCOOP Elements**

#### **4.1 Alert and Notification**

Court officers shall receive notice by appropriate postings on the designated county's website. Notice should be sent to three e-mail addresses maintained for the subject judge/judges (e.g. hotmail, gmail, SBC, EarthLink, etc.) To avoid notification default because a service provider fails, judges should maintain three e-mail addresses. During periods of disruption, the subject judge may personally survey e-mail communications from parties seeking essential juridical services, or designate an adjunct service provider to maintain communication surveillance and report the needs of affected court officers to the judge.

#### **4.2 Essential Juridical Functions**

Upon receiving a request of a court officer for access to juridical services, the subject judge shall address the necessary essential juridical functions. The subject judge shall provide the requested resources in the priority established at the judge's discretion or in the order in which the judge is notified of the request for juridical services.

#### **4.3 Order of Succession**

Each judge shall respond to the instructions of the Supreme Court of Texas or the Presiding Judge of an Administrative Region. Such instructions may modify the order of succession as needed to provide essential juridical services. The Supreme Court or the PJ of the affected region shall give appropriate notice to the subject officer of the court seeking essential juridical functions.

#### **4.4 Delegations of Authority**

Unless delegated to another entity or judge, all administrative authority shall remain with the Supreme Court or the PJ of the affected region.

#### **4.5 Alternate Sites**

As deemed necessary by the implementing authority and/or the local elected judge, alternate court sites shall be identified in accordance with the terms of MOUs.

#### **4.6 Communications**

Communications with a judge shall be maintained through the e-mail addresses published on the subject county website.

#### **4.7 Devolution**

Whenever requested, each judge's essential juridical services shall devolve as directed to the Supreme Court of Texas or the Presiding Judge of an Administrative Region.

#### **4.8 Recovery/Reconstitution**

Transition from designation status to pre-disruptive event status shall be in accordance with the MOU. The implementing entity shall direct resumption of normal services as it deems appropriate.

### **5.0 Specific Procedure**

#### **5.1 Delineations**

Within the framework of the plan, the necessity arises for specific instructions to be carried out in the event of an emergency. To simplify the process, emergency events have been categorized into with warning and without warning.

#### **5.2 Immediate Actions**

This plan is designed to provide guidance in times of emergency; however, certain preparations must be made before an emergency exists. To fully maximize the potential of this interim plan parties should:

- 5.2.1 Review COOP for county and instruct staff to follow.

- 5.2.2 If no County COOP exists, provide leadership in creating COOP for County; or
- 5.2.3 Create JCOOP for court.
- 5.2.4 Discuss with staff regarding an offsite meeting place and obtain at least two contact numbers for each member of staff.
- 5.2.5 Get contact numbers for I.T. people to obtain access to court docket information.
- 5.2.6 Review MOU and determine best specific county if possible.
- 5.2.7 Become familiar with and bookmark the informational websites for Presiding Judge of the Administrative Region and the Supreme Court of Texas. (e.g. Obtain contact information for the PJ, including Blackberry numbers, etc ).
- 5.2.8 Provide PJ and Supreme Court with your contact numbers and websites.
- 5.2.9 Make sure that all judges in county have contact information for all other judges and essential staff. (e.g. telephone and e-mail).
- 5.2.10 Have contact numbers and alternate e-mails for all personnel both in designated county and several specific counties.
- 5.2.11 Review communication plan recommendations in Appendix A

### **5.3 Procedure - Loss of Courthouse Without Warning**

- 5.3.1 Notify the Supreme Court and/or the PJ of the loss of courthouse facilities.
  - 5.3.1.1 Notification may be via personal contact, telephone, cell phone, pager, e-mail, radio and TV broadcasts, court emergency information line (e g 1-800-number) or any combination thereof.
- 5.3.2 Contact staff by any means listed above. (N.B. It is essential to have these numbers on and off site.)
- 5.3.3 Locate docket for the day and the week.
  - 5.3.3.1. Review docket for essential hearings. (Essential hearings are defined at the local judge's discretion.)
- 5.3.4 Contact the LAJ, who, in turn, contacts the PJ with a Memorandum of Understanding (MOU) request.
  - 5.3.4.1 In the event the judge is unable to contact LAJ, the judge should contact the PJ directly.
  - 5.3.4.2 The judge should request activation of the MOU.

- 5.3.5 The judge should instruct staff to provide the parties notice of the time and place essential hearings will be held. In the event staff cannot be located, the judge may rely on the terms of the MOU to have the staff provided by the specific county to give notice to the parties, as well as canceling the remaining docket.
- 5.3.6 If possible, locate the clerk and request the essential files. If clerk cannot be reached, or file cannot be located, acknowledge the court can work from attorney's files and accept any new filings on behalf of the clerk in a previously opened file. Any new files must be opened by the clerk of specific county.
- 5.3.7 Determine if a Visiting Judge is needed for hearing. Judges may:
- (1) Hear their own cases.
  - (2) Request a Visiting Judge to hear cases. (N.B. An elected statutory county court judge cannot be assigned to hear an out of county case.)
  - (3) Request the Elected Judge from the specific county to hear cases (i.e. exchange of bench)
  - (4) Determine if one Judge of designated county will hear all essential proceedings. (N.B. It is recommended one judge hear **all** essential cases.)
- 5.3.8 Review dockets as far out as expected recovery time. Provide necessary notice to insure due process and to disrupt cooperating county as little as possible.
- 5.4 Procedure - Loss of Courthouse With Warning**
- 5.4.1 Notify the Supreme Court of Texas and/or the PJ of the anticipated loss of courthouse facilities.
- 5.4.3 Contact the LAJ about an MOU, determining which specific county the designated county is to use as an alternate site for court operations. If unable to contact LAJ, contact the PJ with request to activate the MOU. If unable to contact the PJ, contact the Supreme Court to request activation of the MOU.
- 5.4.4 The judge reviews the docket and cancels hearings except for essential hearings.
- 5.4.5 The judge contacts the specific county, confirms location of borrowed space as well as contact numbers for borrowed location.
- 5.4.6 Provide the parties with notice of new location and time by the most effective means available. (i.e. telephone, e-mail, hardcopy (mail) etc.)
- 5.4.7 Contact the clerk for files related to essential cases on docket. Notify where and when hearing is to be held. (N.B. The judge can accept filings in event of emergency.)

- 5.4.8 Determine if clerk will go to the specified county. Instruct coordinator and court reporter relative to hearing. (N.B. The form MOU **does** provide that the specified county will provide essential staff in addition to location and facilities )
- 5.4.9 Determine if a Visiting Judge is needed for hearing. Judges may:
- (1) Hear their own cases.
  - (2) Request a Visiting Judge to hear cases. (N.B. An elected statutory county court judge cannot be assigned to hear an out of county case.)
  - (3) Request the Elected Judge from the specified county to hear essential proceedings (exchange of bench).
  - (4) Determine if one Judge of designated county will hear all essential cases.  
Note: It is recommended one judge hear **all** essential cases.
- 5.4.10 Review dockets as far out as expected recovery time. Provide notice to ensure due process and to disrupt specified county operations as little as possible.

## APPENDIX A

## Communication Plan Recommendations

Recommendation: Our recommendation is the use of a mobile smartphone:

<u>Type</u>	<u>PROs</u>	<u>CONs</u>
iOS (iPhones)	<ul style="list-style-type: none"> <li>• Significant market share</li> <li>• Intuitive touch screen</li> <li>• Can be connected to a WiFi network</li> <li>• In addition to voice and text features, many additional applications to assist in recovery efforts</li> </ul>	<ul style="list-style-type: none"> <li>• Requires cell phone data network to operate voice calls and texts.</li> </ul>
Android (HTC, Samsung, etc.)	<ul style="list-style-type: none"> <li>• Significant market share</li> <li>• Intuitive touch screen</li> <li>• Can be connected to a WiFi network</li> <li>• In addition to voice and text features, many additional applications to assist in recovery efforts</li> </ul>	<ul style="list-style-type: none"> <li>• Requires cell phone data network to operate voice calls and texts.</li> </ul>
Blackberry	<ul style="list-style-type: none"> <li>• Full keyboard</li> </ul>	<ul style="list-style-type: none"> <li>• Requires cell phone data network to operate voice calls and texts.</li> <li>• Market share is in decline</li> </ul>

Reason for Mobile Smartphone: During the last few major incidents that have affected the Texas Gulf Coast, there have been valuable lessons learned regarding communication and the ability to effectively disseminate critical information to key management personnel. Traditional “land line” voice communication is often not available or is overutilized and not reliable during a disaster, therefore a need exists for a secondary and possibly a tertiary method of communication.

One of the more reliable methods is the use of mobile smartphones. These devices allow the user many different communication options with one device such as voice, e-mail, and text messaging. Using smartphones can maintain communications in several different ways:

1. You can send and receive e-mails using the corporate messaging system
2. You can send standard text messages using the cellular service provider, possibly with an additional charge by the cellular service provider per text message sent and received.
3. You can place voice calls.

Encryption: Most smartphones have the ability to encrypt the device’s file system to prevent users from gaining access to locally stored data in the event of theft or loss. You have the ability to manage the device’s email access individually as well. You can load software updates to the devices, manage settings, and even completely wipe the file system clean in the event of theft or loss.

Need for IT Professional: To implement high security, you will need an IT professional with the ability to oversee and manage mobile devices.

When an IT Professional is not available: If you do not have the resources to manage an enterprise-wide solution, each individual can manage their own device. Most mobile devices come with software that can be used in conjunction with a PC to change the device's settings or even send emails.

Text message alternative: In the event that corporate e-mail systems are unavailable, you can still maintain communication between users using text messaging provided by your cellular service provider. Keep in mind that the cellular service provider sometimes charges per text message sent and received.

Availability: The ability to use voice calls, emails and text messages using your cellular provider could possibly be limited in the event of disaster. When a large percentage of users try to connect to their cellular service at the same time, the cellular service can be overwhelmed and a large number of subscribers will be unable to communicate using voice, data or text messaging.



**MEMORANDUM OF UNDERSTANDING  
BETWEEN  
PANOLA COUNTY AND THE SUPREME COURT OF TEXAS  
FOR  
SUPPORT OF CONTINUITY OF COURT OPERATIONS  
IN THE EVENT OF AN EMERGENCY**

This memorandum of understanding (MOU) is between Panola County and the Supreme Court of Texas.

**I. PURPOSE AND SCOPE OF MOU**

The purpose of this MOU is to define the assistance and cooperation that Panola County will provide to a county that is designated by the Supreme Court, the presiding judge of the 1st Administrative Judicial Region, the Chief Justice of any Appellate Court or a Local Administrative Judge ("designated county") as requiring Panola County's assistance in order to continue the operation of the courts of the designated county.

The Supreme Court's intent in executing this MOU is to provide a framework for the continuity of court operations in any Texas county that has experienced a disaster or unforeseen event that precludes a court from conducting business. This MOU is not limited to assistance to first tier or second tier coastal counties as defined by Sec. 2210.003, Texas Insurance Code.

All counties agreeing to provide assistance under this agreement shall be entitled to receive assistance as described herein from all participating counties

**II. PROCEDURE AND ASSISTANCE**

In the event that the Supreme Court or the presiding judge of the 1st Administrative Judicial Region designate in writing that the assistance of Panola County is required to ensure the continued operation of the courts in a designated county, or assistance is requested by any Local Administrative Judge Panola County agrees to provide the following to enable the Appellate, District, Statutory, and Constitutional County Courts of designated county to continue court operations:

- A. adequate facilities for court sessions;
- B. adequate office space for judges and essential administrative staff, including essential county and district clerk staff; and
- C. adequate telecommunication and information management tools necessary for the judges and essential administrative staff to conduct court business.

Panola County agrees to provide assistance within 24 hours of notice of a designated county requiring its assistance. Panola County agrees to provide assistance under this MOU without any further contractual requirements for a period of up to seven working days. If it is anticipated that assistance will be required beyond seven working days, Panola County and designated county will negotiate an interlocal agreement for the additional support.

### III. REIMBURSEMENT OF COSTS

Designated county will be responsible for reimbursing Panola County for reasonable costs associated with the assistance provided. Costs will be limited to extraordinary expenses for County, such as supplies, equipment, personnel costs above normal salaries and benefits, security, and utilities.

### IV. TERM

This contract is to begin upon the date of execution and shall terminate on \_\_\_\_\_, or until rescinded in writing, upon 15 days written notice, by either party.

Supreme Court of Texas

Panola County

Wallace B. Jefferson

Wallace B. Jefferson  
Chief Justice

Date: August 4, 2008

By: David L. Anderson

Name: David L. Anderson

Title: County Judge

Date: June 24, 2013

Appendix C

**SAMPLE PUBLIC ANNOUNCEMENT**

**TO:** All Interested Parties

**FROM:** Judge \_\_\_\_\_ ( Name and Court Number)

**DATE:** \_\_\_\_\_

**SUBJECT:** Public Access to Court Information and Operations

**Please use the following resources to obtain information during this  
emergency:**

**Supreme Court Information:**

Website: [www.supreme.courts.state.tx.us](http://www.supreme.courts.state.tx.us)

Clerk's Office. 512-463-1312

**Regional Presiding Judge:**

Name: \_\_\_\_\_

Court Number (if applicable): \_\_\_\_\_

Website and/or General Phone Number: \_\_\_\_\_

**Local Administrative Judge:**

Name: \_\_\_\_\_

Court Number: \_\_\_\_\_

Website and/or General Phone Number: \_\_\_\_\_

**County Clerk:**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Website and/or General Phone Number: \_\_\_\_\_

**District Clerk:**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Website and/or General Phone Number: \_\_\_\_\_



## **Panola County Commissioners**

**County Courthouse**  
110 S. Sycamore Street, Room 102-A  
Carthage, Texas 75633  
(903) 693-0385  
Fax: (903) 693-0342

June 18, 2013

To: Panola County Commissioner's Court

To approve and record the change in status of employment on Perry Pitts from Operator to Truck Driver for Panola County Precinct #2, effective June 25, 2013, at the rate of \$14.71 per hour.

Sincerely,

A handwritten signature in black ink that reads "John W. Gradberg". The signature is written in a cursive, flowing style.

John W. Gradberg  
Panola County Commissioner, Pct #2

JWG/jr

JUN 21 2013

CLARA JONES  
COUNTY CLERK, PANOLA COUNTY, TEXAS  
BY Yolanda Wilson DEPUTY

VOL.

84 PAGE 679

**SUPPLEMENTAL AGENDA  
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 24<sup>TH</sup> DAY OF JUNE, 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:

**OPEN MEETING:**

- S1. To discuss and act upon accepting and approving a donation of an 18 month old Belgian Malinois Passive Alert Narcotic K-9 named Deeogee from Panola County Constable Mitch Norton to be assigned to Panola County Constable, Precincts #2 and #3.
- S2. To discuss and act upon approving adding Deeogee, an 18 month old Belgian Malinois (a Passive Alert Narcotic K-9), to Panola County's law enforcement insurance policy.

**ADJOURNMENT**

WITNESS THE HAND OF THE UNDERSIGNED CLERK ON THIS THE 21<sup>ST</sup> DAY OF JUNE, 2013 AT 8:00 O'CLOCK A.M.

Clara Jones  
CLARA JONES, COUNTY CLERK  
PANOLA COUNTY, TEXAS  
By: Yolanda Wilson, 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 21<sup>ST</sup> DAY OF JUNE, 2013 AT 8:00 O'CLOCK A.M.

Clara Jones  
CLARA JONES, COUNTY CLERK  
PANOLA COUNTY, TEXAS  
By: Yolanda Wilson, Deputy

AT 11:45 O'CLOCK A M

JUL 9 2013

State of Texas  
County of PanolaCLARA JONES  
COUNTY CLERK, PANOLA COUNTY, TEXASBY Clara Jones DEPUTY

On this the 24th day of June, 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

And none absent, constituting a quorum of the Court. Also attending were Clara Jones, County Clerk, and Lee Ann Jones, Administrative Assistant to the County Judge. Attached to and made a part of these minutes is a list of other attendees and the office or organization that each represents. The following proceedings were held at this meeting:

## OPEN MEETING:

S1. Constable Mitch Norton came before the Court to present a donation of an 18 month old Belgian Malinois Passive Alert Narcotic K-9 named Deeogee to be assigned to Panola County Constable, Precinct #2 and #3. After a lengthy discussion Commissioner John Gradberg moved and Commissioner Dale LaGrone seconded the motion to table this item until the next Commissioners' Court meeting. The motion passed unanimously.

S2. To discuss and act upon adding Deeogee, an 18 month old Belgian Malinois (a Passive Alert Narcotic K-9), to Panola County's law enforcement insurance policy. No action taken due to previous item (S1) being tabled.

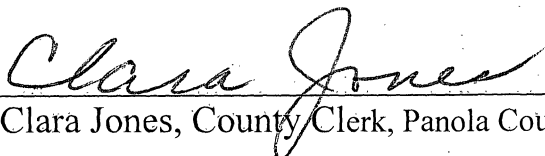
The meeting was then adjourned.

Dated this the 24th day of June 2013.

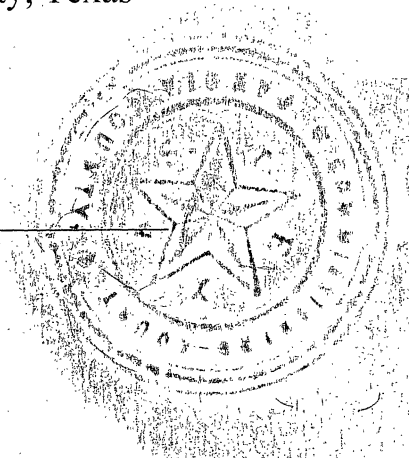


David L. Anderson, County Judge, Panola County, Texas

ATTEST:



Clara Jones, County Clerk, Panola County, Texas





MITCH NORTON  
PANOLA COUNTY  
CONSTABLE #2 & #3

110 S. SYCAMORE  
ROOM 102 A  
CARTHAGE, TEXAS 75633

June 19, 2013

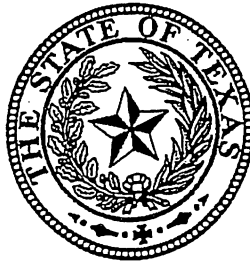
Please accept and approve the donation of Deeogee, an 18 month old Belgian Malinois passive alert narcotic K-9 from Panola County Constable, Mitch Norton to Panola County to be assigned to Panola County Constable Pcts. #2 & #3. Deeogee and I received our certification through K-9 Drugbeat Certification Program, but have the intention to get certified with NDDA (National Drug Dog Association).

Thank you in advance.

Sincerely,

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

Mitch Norton  
Panola County Constable  
Pcts. #2 & #3



MITCH NORTON  
PANOLA COUNTY  
CONSTABLE #2 & #3

110 S. SYCAMORE  
ROOM 102 A  
CARTHAGE, TEXAS 75633

June 19, 2013

I am requesting that the court approve having our insurance carrier add a Passive Alert Narcotic K-9 (18 month old Belgian Malinois) for Panola County Constable Pcts. #2 & #3, Mitch Norton, to our law enforcement policy. Thank you in advance.

Sincerely,

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

Mitch Norton  
Panola County Constable  
Pcts. #2 & #3