

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

313 W Panola  
Carthage, Texas 75633  
(903)693-0351  
Fax (903)693-0312

**Bradley Wilburn**  
Director



108 Austin Street  
Center, Texas 75935  
(936) 598-2718  
Fax (936)598-7257


November 14, 2016

To: Panola County Commissioners' Court

Re.: Panola County Drug Court

Approve the change of Drug Court Project Director and Grant Writer to the new Panola County CSCD Interim Director, Kerian Henderson, update Court Coordinator to Erica McCollister and authorize revisions of staff on the grant documents to reflect this change effective December 1, 2016.

Sincerely,

  
Bradley Wilburn, Director



NOVEMBER 8, 2016  
GENERAL

US Representative District 1

LOUIE GÖHMERT	EARLY	786	141	372	124	112	52	110	73	34	71	149	700	80	113	63	33	314	991	81	5275
	PRECINCT	205	224	307	190	272	73	277	99	130	77	102	399	118	94	49	57	65	249	120	3079

8354

SHIRLEY J MCKELLAR

	EARLY	132	167	80	6	21	8	15	14	9	21	40	140	4	5	42	12	138	143	1	978
	PRECINCT	72	78	92	18	67	15	55	30	5	29	7	44	5	1	64	24	1-3	58	12	813

1791

PHIL GRAY

	EARLY	9	10	7	1	4	0	2	0	1	2	0	8	0	0	7	0	3		2	55
	PRECINCT	9	5	7	1	6	2	8	2	2	2	4	12	2	0	1	0	1	2	3	72

127

WRITE IN

	EARLY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	PRECINCT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0

0

Railroad Commissioner

WAYNE CHRISTIAN	EARLY	775	925	377	123	112	52	107	71	120	70	148	605	75	109	62	31	303	941	80	5183
	PRECINCT	192	216	291	148	265	68	277	94	125	75	10	378	118	93	46	50	92	2-1	129	2973

8156

GRADY YARBROUGH

	EARLY	140	169	72	7	21	9	11	15	11	21	17	139	7	5	40	12	143	110	1	980
	PRECINCT	80	79	100	2-	87	16	92	39	4	30	7	52	5	3	55	2-	143	40	11	851

1831

MARK MILLER

	EARLY	11	19	7	1	0	4	1	2	2	2	18	1	3	3	0	4	11	1	94	
	PRECINCT	4	7	8	5	10	2	3	2	3	1	2	12	0	1	3	1	3	4	2	78

172

MARTINA SALINAS

	EARLY	2	3	2	0	4	0	2	0	2	1	2	5	1	0	1	0	4	8	0	37
	PRECINCT	2	1	5	0	3	1	2	2	5	2	0	6	1	0	1	0	0	1	2	34

71

Justice, Supreme Court, Place 3

DEBRA LEHRMANN	EARLY	762	909	375	123	113	49	109	71	131	69	140	689	78	106	63	33	307	922	86	5135
	PRECINCT	191	222	287	154	257	58	267	82	130	73	100	380	112	92	45	56	83	240	131	2961

8096

NOVEMBER 8, 2016  
GENERAL

MIKE WESTERGREN

EARLY	141	168	72	0	18	11	15	15	9	21	18	141	4		40	12	141	7	975
PRECINCT	75	75	101	70	72	18	59	41	3	20	5	45	6	7	63	23	144	42	834

1809

KATHIE GLASS

EARLY	13	20	10	1	2	0	3	0	2	2	5	18	1	4	3	0	3	13	0	98
PRECINCT	5	4	9	2	9	2	10	5	4	3	13	2	0	1	0	2	6	0	83	

181

RODOLFO RIVERA MUNOZ

EARLY	5	5	1	0	3	0	0	0	1	3	5	1	0	0	0	1	6	0	32
PRECINCT	8	2	3	1	2	6	2	0	0	1	4	2	0	3	0	1	0	0	29

61

Justice, Supreme Court, Place 5

PAUL GREEN

EARLY	706	919	379	124	113	52	184	70	132	59	141	693	79	107	61	33	309	132	87	5177
PRECINCT	195	215	391	155	253	70	272	57	133	74	121	380	114	92	46	56	63	235	130	2773

8150

DORI CONTRERAS GARZA

EARLY	141	156	71	6	22	9	15	16	6	23	20	130	3	3	38	12	141	139	0	955
PRECINCT	75	80	98	16	68	16	58	40	5	31	6	46	4	2	64	23	145	41	9	830

1705

TOM OXFORD

EARLY	14	16	2	0	0	0	3	0	2	2	3	10	1	3	2	0	3	16	0	79
PRECINCT	7	8	6	2	11	2	4	1	2	1	2	12	2	1	3	1	1	6	1	73

152

CHARLES E WATERBURY

EARLY	1	7	3	1	2	9	0	0	1	0	1	5	1	1	1	0	0	5	0	29
PRECINCT	2	2	2	0	6	6	5	0	0	1	0	7	0	0	3	0	0	2	2	24

53

Justice, Supreme Court, Place 9

EVA GUZMAN

EARLY	755	931	388	123	107	51	108	89	31	70	142	692	90	103	52	32	304	995	84	5077
PRECINCT	190	214	281	151	254	80	271	93	27	74	95	375	112	87	45	54	61	232	125	2910

7987

SAVANNAH ROBINSON

EARLY	143	172	74	6	23	9	15	17	8	21	19	141	3	4	41	12	141	150	2	1001
PRECINCT	73	79	97	20	72	18	59	37	5	31	11	53	5	2	63	24	142	45	12	850

1851

DON FULTON

EARLY	20	18	7	1	3	0	3	0	3	2	5	12	1	4	1	1	4	17	1	105
PRECINCT	12	5	11	6	11	1	7	5	3	0	1	11	2	1	2	1	3	4	3	89

194

NOVEMBER 8, 2016  
GENERAL

JIM CHISHOLM

EARLY	2	10	0	1	2	0	1	0	2	0	0	4	0	1	0	0	1	14	1	47
PRECINCT	7	5	0	0	4	0	5	2	2	2	4	3	1	2	2	0	1	5	2	55

102

Judge, Court of Criminal Appeals Place 2

MARY LOU KEEL

EARLY	755	919	374	122	106	50	105	49	112	00	111	652	78	102	62	33	301	915	86	5112
PRECINCT	195	218	282	146	296	86	265	92	130	73	99	375	10	90	45	63	61	248	179	2926

8038

LAWRENCE LARRY MEYERS

EARLY	145	163	73	8	21	10	15	17	8	21	19	138	5	6	40	17	144	11	992
PRECINCT	68	73	107	7	75	18	60	35	4	32	5	53	5	3	55	21	141	44	855

1847

MARK ASH

EARLY	15	13	8	1	4	0	3	1	3	2	3	15	1	6	4	0	3	25	0	107
PRECINCT	11	1	8	4	6	3	8	3	3	1	3	12	4	1	1	1	2	1	5	2

198

ADAM KING BLACKWELL REPOSA

EARLY	1	5	1	0	1	0	0	0	1	1	0	1	0	0	0	0	1	1	0	21
PRECINCT	4	1	2	1	2	0	1	3	0	0	1	3	1	0	1	1	1	1	0	23

44

Judge, Court of Criminal Appeals Place 5

SCOTT WALKER

EARLY	775	925	379	124	112	51	107	66	137	67	144	084	78	108	53	30	294	971	88	5159
PRECINCT	195	215	286	155	296	89	275	98	128	71	103	371	13	89	46	54	65	238	111	2976

8135

BETSY JOHNSON

EARLY	31	5	3	1	21	9	17	13	8	22	18	17	5	4	40	12	144	143	3	972
PRECINCT	79	93	66	21	73	16	59	37	7	35	7	17	5	3	67	24	141	46	11	852

1824

WILLIAM BRYAN STRANGE III

EARLY	12	8	5	1	1	0	3	1	1	3	2	1	1	4	2	0	3	15	0	73
PRECINCT	5	2	7	1	6	3	3	1	2	0	2	7	2	1	1	1	1	3	0	48

121

JUDITH SANDERS-CASTRO

EARLY	3	5	1	0	3	0	0	0	2	1	1	6	0	0	1	0	7	7	0	33
PRECINCT	1	1	1	0	1	0	4	0	0	1	0	7	1	0	1	0	3	0	0	28

61

NOVEMBER 8, 2016  
GENERAL

Judge Court of Criminal Appeals, Place 6

MICHAEL E KEASLER

EARLY	70	916	173	124	114	59	107	60	131	68	141	686	77	106	31	39	100	921
PRECINCT	195	215	287	148	261	169	266	94	128	73	100	378	100	87	41	54	61	738

ROBERT BURNS

EARLY	121	170	71	7	21	11	16	11	23	21	138	5	4	41	12	10	146
PRECINCT	79	85	105	70	10	16	11	39	11	7	50	9	7	60	23	143	15

MARK W BENNETT

EARLY	16	15	11		2	0	4	1	7	2	3	11	7		7	0	4	17
PRECINCT	9	2	6	1	4	2	6	7	3	2	2	11	3	3	1	1	2	4

Member State Board of Education District 9

KEVEN M ELLIS

EARLY	752	906	355	17	111	5	109	70	130	67	145	688	89	111	62	32	277	618
PRECINCT	194	205	270	151	257	69	274	28	170	72	99	176	111	68	77	56	37	234

AMANDA M RUDOLPH

EARLY	144	171	77	11	22	8	15	14	12	27	10	130	7	4	42	13	147	142
PRECINCT	76	93	95	22	74	15	97	38	5	30	8	58	8	1	65	22	144	47

ANASTASIA WILFORD

EARLY	13	11	7	0	0	1	3	1	1	3	2	10	1	1	2	0	1	13
PRECINCT	6	1	0	2	6	7	3	1	2	2	1	9	1	0	2	2	3	4

State Senator District 1

BRYAN HUGHES

EARLY	701	968	389	120	111	52	111	74	139	73	151	715	80	109	71	30	337	871
PRECINCT	218	249	322	157	291	69	300	165	133	52	101	377	116	90	71	51	104	260

State Representative District 9

CHRIS PADDIE

EARLY	785	903	357	122	112	51	108	74	111	73	148	722	80	110	71	33	343	878
PRECINCT	222	256	321	156	280	70	285	101	134	81	100	399	115	91	7	50	110	260

Chief Justice 6th Court of Appeals District

JOSH MORRIS

EARLY	767	915	382	120	114	51	109	74	116	71	147	710	80	108	70	33	330	983
PRECINCT	218	216	315	154	283	68	287	101	133	76	89	394	116	89	60	103	256	131

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NOVEMBER 8, 2016  
GENERAL

District Judge, 123rd Judicial District

LEANN KAY RAFFERTY	EARLY	772	955	380	110	111	51	111	74	130	74	152	721	80	111	70	33	346	987	84	5335
	PRECINCT	271	252	35	155	287	70	295	104	134	80	103	393	117	88	70	40	107	262	130	1250

8585

County Clerk

BOBBIE DAVIS	EARLY	788	965	393	119	116	52	110	74	140	74	154	729	81	111	71	33	334	984	85	5403
	PRECINCT	222	254	120	156	186	72	292	105	133	70	107	403	117	89	71	50	108	258	137	3267

8670

Sheriff

KEVIN LAKE	EARLY	799	982	393	122	116	53	110	74	138	74	155	745	80	112	74	33	352	997	85	5495
	PRECINCT	233	260	331	157	294	71	292	103	135	84	107	409	117	92	76	54	122	204	130	3351

8846

Tax Assessor/ Collector

DEBBIE CRAWFORD	EARLY	793	974	387	120	117	52	112	73	138	74	152	745	81	110	71	33	337	987	85	5434
	PRECINCT	223	259	329	156	287	70	301	104	134	83	105	403	116	91	72	55	115	202	140	3321

8755

County Commissioner Precinct 1

RONNIE LAGRONE	EARLY	790											713		107						1010
	PRECINCT	215											00		68						703

2313

County Commissioner, Precinct 3

CRAIG M LAWLESS	EARLY					132	50	104	65							06			302		692
	PRECINCT					265	72	201	97							53			63		831

1523

KEITH CARVER

	EARLY					33	13	22	22							40			141		276
	PRECINCT					84	18	60	43							02			145		412

688

Constable Precinct 1 & 4

BRYAN MURFF	EARLY	797											138	75	154	743	81	112		33	993	85	3211
	PRECINCT	222											135	77	106	404	117	91		63	261	140	1616

4827

NOVEMBER 8, 2016  
GENERAL

Constable Precinct 2 & 3

MITCH NORTON	EARLY		974	380	123	117	52	110	75									74	140			2263
	PRECINCT		250	330	156	297	72	294	105									70	117			1705

3969

GROUNDWATER CONSERVATION DISTRICT BOARD OF DIRECTORS, PRECINCT 3

AV CLAY	EARLY					32	32	44	28									26	188			310
	PRECINCT					101	53	73	41									35	51			371

681

SCOTT YARNELL

SCOTT YARNELL	EARLY					48	14	-6	28									13	105			274
	PRECINCT					129	21	114	60									17	58			398

672

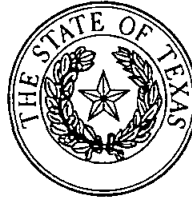
I, LEE ANN JONES COUNTY JUDGE OF PANOLA COUNTY, TEXAS DO HEREBY CERTIFY THAT ON THE 16th DAY OF NOVEMBER 2016 THE FOREGOING TOTALS AND OR FIGURES WERE APPROVED BY CANVASS

*Lee Ann Jones*  
LEE ANN JONES  
COUNTY JUDGE  
PANOLA COUNTY, TEXAS



Form #2201 Rev. 01/2015

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

This space reserved for office

FILED FOR RECORD  
IN MY OFFICE

AT 10:05 O'CLOCK A M

DEC 21 2016

BOBBIE DAVIS  
COUNTY CLERK, PANOLA COUNTY, TEXAS

BY B. Davis DEPUTY

Statement

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

Title of Position to Which Elected/Appointed: Panola County Clerk

Execution

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

Date: 11/16/16

Bobbie Davis  
Signature of Officer

Revised 01/2015

Form #2204 Rev. 10/2011

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

Filing Fee: None



OATH OF OFFICE

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FILED FOR RECORD  
IN MY OFFICE

AT 10:05 O'CLOCK A M

DEC 21 2016

BOBBIE DAVIS  
COUNTY CLERK, PANOLA COUNTY, TEXAS  
BY B. Davis DEPUTY

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

Bobbie Davis  
Signature of Officer

State of Texas )  
County of Panola )

Sworn to and subscribed before me  
this

(seal)

16<sup>th</sup> day of November, 2016

LeeAnn Jones  
Signature of Notary Public or Other Officer  
Administering Oath

LeeAnn Jones  
Printed or Typed Name

Form #2201 Rev. 01/2015

This space reserved for office

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

FILED FOR RECORD  
IN MY OFFICE  
AT 10:05 O'CLOCK A M

DEC 21 2016

BOBBIE DAVIS  
COUNTY CLERK, PANOLA COUNTY, TEXAS  
BY B. Davis DEPUTY

Statement

I, Rokesia Hicks, 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.

Title of Position to Which Elected/Appointed: Chief Deputy County Clerk

Execution

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

Date. 11/16/16

Rokesia Hicks  
Signature of Officer

Revised 01/2015

Form #2204 Rev. 10/2011

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

Filing Fee: None



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DEC 21 2016

BOBBIE DAVIS  
COUNTY CLERK, PANOLA COUNTY, TEXAS

BY B. Davis DEPUTY

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

Rokesia Hicks  
Signature of Officer

State of Texas  
County of Panola

Sworn to and subscribed before me  
this

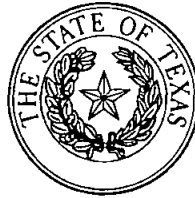
(seal)

16th day of November, 2016

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

Form #2201 Rev. 01/2015

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Austin, TX 78711-2887  
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Filing Fee: None



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AT 10:05 O'CLOCK A M

DEC 21 2016

BOBBIE DAVIS  
COUNTY CLERK, PANOLA COUNTY, TEXAS  
BY B. Davis DEPUTY

Statement

I, Teresa Endsley, 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

Title of Position to Which Elected/Appointed Deputy County Clerk

Execution

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

Date:

11/16/16

Teresa Endsley  
Signature of Officer

Revised 01/2015

Form #2204 Rev. 10/2011

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

Filing Fee: None



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AT 10:05 O'CLOCK A M

DEC 21 2016

BOBBIE DAVIS  
COUNTY CLERK, PANOLA COUNTY, TEXAS

BY B. Davis DEPUTY

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

I, Teresa Endsley, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of Deputy County Clerk of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

Teresa Endsley  
Signature of Officer

State of Texas )  
County of Panola )

Sworn to and subscribed before me  
this

(seal)

16th day of November, 2016.

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

Form #2201 Rev. 01/2015

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P O Box 12887  
Austin, TX 78711-2887  
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512-463-5569 - Fax  
Filing Fee: None



STATEMENT OF OFFICER

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IN MY OFFICE

AT 10:05 O'CLOCK A M

DEC 21 2016

BOBBIE DAVIS  
COUNTY CLERK, PANOLA COUNTY, TEXAS

BY B. Davis DEPUTY

Statement

I, Gina Goldman, 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.

Title of Position to Which Elected/Appointed Deputy County Clerk

Execution

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

Date:

11/16/16

Gina Goldman  
Signature of Officer

Revised 01/2015

Form #2204 Rev. 10/2011

Submit to:  
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DEC 21 2016

BOBBIE DAVIS  
COUNTY CLERK, PANOLA COUNTY, TEXAS  
BY B. Davis DEPUTY

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

Gina Goldman  
Signature of Officer

State of Texas )  
County of Panola )

Sworn to and subscribed before me  
this

(seal)

16th day of November, 2016

LeeAnn Jones  
Signature of Notary Public or Other Officer

Administering Oath

LeeAnn Jones

Printed or Typed Name





**PANOLA COUNTY 2016 BUDGET AMENDMENT #15**  
**November 28, 2016**

ACCOUNT	ACCOUNT DESCRIPTION	AMOUNT	
<b>GENERAL FUND</b>			
<b>REVENUE</b>			
<u>100-340-44000</u>	COUNTY CLERK	<u>1,482</u>	
			<u>1,482</u>
<b>EXPENDITURES</b>			
<b>COUNTY JUDGE</b>			
<u>100-400-53120</u>	LAW BOOKS	<u>526</u>	526
<b>MISC. &amp; NON-DEPARTMENTAL</b>			
<u>100-409-54080</u>	CONTINGENCY	(4,526)	
<u>100-409-54150</u>	PROFESSIONAL SERVICES	1,482	
<u>100-409-55270</u>	FURNITURE & EQUIPMENT	<u>4,000</u>	956
<b>JUSTICE OF THE PEACE PCT 2 &amp; 3</b>			
<u>100-457-54200</u>	COMMUNICATION TELEPHONE	(300)	
<u>100-457-54260</u>	TRAVEL	(200)	
<u>100-457-54270</u>	CONFERENCES AND DUES	<u>500</u>	0
<b>CRIMINAL DISTRICT ATTORNEY</b>			
<u>100-477-53100</u>	OFFICE SUPPLIES & REPAIRS	(1,000)	
<u>100-477-54150</u>	PROFESSIONAL SERVICES	(1,000)	
<u>100-477-54540</u>	PARTS REPAIRS GAS AND TRANS EXP	(1,000)	
<u>100-477-54990</u>	MISCELLANEOUS	4,000	
<u>100-477-55270</u>	FURNITURE & EQUIPMENT	<u>(1,000)</u>	0
<b>SHERIFF</b>			
<u>100-560-54540</u>	PARTS REPAIRS GAS AND TRANS E	(36,000)	
<u>100-560-54990</u>	MISCELLANEOUS	4,000	
<u>100-560-55270</u>	FURNITURE & EQUIPMENT	<u>32,000</u>	0
<b>CORRECTIONS/JAIL</b>			
<u>100-570-53560</u>	REPAIR AND MAINTENANCE SUPPLIES	(4,000)	
<u>100-570-53930</u>	MISCELLANEOUS SUPPLIES	<u>4,000</u>	0
			<u>1,482</u>
<b>GRANT TOTAL GENERAL FUND</b>			<u>1,482</u>

PANOLA COUNTY  
2016  
BUDGET AMENDMENT #15

We hereby amend the Panola County Budget for the Fiscal Year 2016 as set forth above according to the procedures outlined under Vernons Texas Codes Annotated Local Government Code, Chapter 111, Subchapter A Sections 111.010 (d), 111.0106, 111.0107, 111 0108 A copy of this Order is to be filed with the County Clerk and Attached to the Budget originally adopted for 2016.

Signed on this 28<sup>th</sup> day of November, 2016

LeeAnn Jones  
County Judge

Ronni Lee Gray  
Commissioner Precinct # 1

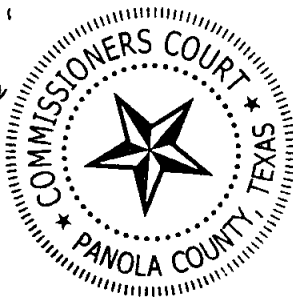
Absent  
Commissioner Precinct # 3

John Madbery  
Commissioner Precinct # 2

Dale Patton  
Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 28<sup>th</sup> day of November, 2016 as the same appears on file in the office of the County Clerk of Panola County.

Barbara Glass  
County Clerk



PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1  
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED  
DECEMBER 31, 2015



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**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1  
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DECEMBER 31, 2015**

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**ROBINSON & PAYNE, PLLC**

CERTIFIED PUBLIC ACCOUNTANTS  
325 WEST SABINE ST, STE 8  
CARTHAGE, TEXAS 75633

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

TELEPHONE  
(903) 693-8522

**INDEPENDENT AUDITOR'S REPORT**

Board of Commissioners  
Panola County Emergency Services District No 1  
Carthage, Texas

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the major special revenue fund of the Panola County Emergency Services District No 1 (the District), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the District'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 controls 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 of 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of the 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 and the major special revenue fund of the District as of December 31, 2015, 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

To the Board of Commissioners of the  
Panola County Emergency Services District No 1  
Page 2 of 2

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information on pages 3 through 6 and 12 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2016, on our consideration of the District's internal control over financial reporting and on 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 District's internal control over financial reporting and compliance.

*Robinson & Payne*

Robinson & Payne, PLLC  
Certified Public Accountants

October 25, 2016



## MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial and Compliance Report, we, the managers of Panola County Emergency Services District No. 1, discuss and analyze the District's financial performance for the year ended December 31, 2015. Please read it in conjunction with the independent auditors' report on page 1, and the District's basic financial statements that begin on page 7

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent period by \$2,607,886 (net position).
- At the close of the current year, fund balance for the District's special revenue fund was \$777,458

### OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

#### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to the financial reports of a business enterprise. The Statement of Net Position (on page 7) presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. The Statement of Activities (on page 9) presents information showing how the government's net position changed during the most recent period. 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 periods.

#### Fund Financial Statements

The fund financial statements start on page 10. The District reports only one fund type: governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the year. These statements also reflect the flow of current financial resources and supply the basis for tax levies and the appropriations budget.

The District maintains only one individual governmental fund, a special revenue fund, which it uses to account for all of its operations.

The District adopts an annual appropriated budget for its special revenue fund. A budgetary comparison statement has been provided for the special revenue fund to demonstrate compliance with this budget.

The notes to the financial statements (starting on page 13) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Our analysis of comparative balances and changes therein for the current year's operations presents both current and prior year data and discusses significant changes in the accounts. Our analysis focuses on the net position (Table I) and changes in net position (Table II) of the District's governmental activities.

Net position of the District increased from \$2,512,420 to \$2,607,886. The increase results from the District's revenues exceeding expenditures by \$95,466 as shown in Table II on page 5. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by legislation, legal requirements, or designations made by the Board – was \$803,823 at December 31, 2015. Unrestricted net position increased by \$81,021 during the year.

By far the largest portion of the District's net position, 70%, reflects its investment in capital assets (e.g., buildings and equipment). The District uses these capital assets to provide its fire protection services, consequently, these assets are not available for future spending.

**Table I**  
**Panola County Emergency Services District No. 1**

**NET POSITION**

	Governmental Activities	
	2015	2014
<b>ASSETS</b>		
Current and other assets	\$ 1,529,277	\$ 1,432,611
Capital assets	1,804,063	1,789,618
Total Assets	<u>3,333,340</u>	<u>3,222,229</u>
<b>LIABILITIES</b>		
Other liabilities	11,013	19,260
Total Liabilities	<u>11,013</u>	<u>19,260</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unearned revenues-advance tax collections	714,441	690,549
Total Deferred Inflows of Resources	<u>714,441</u>	<u>690,549</u>
<b>NET POSITION</b>		
Invested in capital assets, net of related debt	1,804,063	1,789,618
Unrestricted	803,823	722,802
Total Net Position	<u>\$ 2,607,886</u>	<u>\$ 2,512,420</u>

**Table II**  
**Panola County Emergency Services District No. 1**

**CHANGES IN NET POSITION**

	Governmental Activities	
	2015	2014
Revenues		
General Revenues		
Property taxes	\$ 854,342	\$ 802,043
Investment earnings	3,096	2,212
Other income	125	150
Total Revenue	<u>857,563</u>	<u>804,405</u>
Expenses		
Fire department operating expense	297,996	235,265
Tax assessment	7,552	7,931
Professional & legal	45,130	86,076
Insurance	47,990	43,825
Other board expenses	3,045	4,591
Depreciation	360,384	347,741
Total Expenses	<u>762,097</u>	<u>725,429</u>
Increase in net position	95,466	78,976
Net Position at January 1	<u>2,512,420</u>	<u>2,433,444</u>
Net Position at December 31	<u>\$ 2,607,886</u>	<u>\$ 2,512,420</u>

**THE DISTRICT'S FUNDS**

As the District completed the year, its governmental fund reported a fund balance of \$777,458, an increase of \$78,623 in comparison with the prior year. This is due to the current year's revenues exceeding current year expenditures.

The Board made various amendments to the District's budget during 2015.

#### CAPITAL ASSETS AND DEBT ADMINISTRATION

At the end of 2015, the District had \$5,367,058 invested in a broad range of capital assets, including buildings and improvements and equipment used in providing fire protection services

This year's additions included building improvements, trucks and equipment amounting to \$374,829.

At year end, the District had no outstanding debt.

#### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's elected and appointed officials considered many factors when setting the 2016 budget and tax rates. These factors included, but were not limited to, property values and anticipated needs of the individual fire departments and for general board expenditures

The Board adopted a 2016 budget of \$836,194 and a tax rate of \$ 0.213

#### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Drew Nixon, CPA, 1509 West Panola, Carthage, Texas 75633.

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**EXHIBIT 1**  
**STATEMENT OF NET POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

<u>ASSETS</u>	
Cash and cash equivalents	\$ 639,598
Investments	800,000
Taxes receivable	26,365
Prepaid expenses	35,807
Other receivables	27,507
Capital assets, net of accumulated depreciation	
Land	10,803
Building and improvements	306,927
Equipment	1,486,333
	<hr/>
Total Assets	3,333,340
	<hr/>
<u>LIABILITIES</u>	
Accounts payable	11,013
	<hr/>
Total Liabilities	11,013
	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Unearned revenue – advance tax collections	714,441
	<hr/>
Total Deferred Inflows of Resources	714,441
	<hr/>
<u>NET POSITION</u>	
Invested in capital assets, net of related debt	1,804,063
Unrestricted	803,823
	<hr/>
Total Net Position	\$ 2,607,886
	<hr/>

The accompanying notes are an integral part  
of these financial statements

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**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**EXHIBIT 2**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

EXPENSES

Fire department operating expenses	\$ 297,996
Tax assessment	7,552
Professional & legal	45,130
Insurance	47,990
Other board expenses	3,043
Depreciation	360,384
	<hr/>
Total expenses	762,095
	<hr/>
<u>GENERAL REVENUES</u>	
Property taxes	854,342
Investment earnings	3,094
Other general revenues	125
	<hr/>
Total general revenues	857,561
	<hr/>
Increase in net position	95,466
Net position – beginning of the year	2,512,420
	<hr/>
Net position – end of the year	\$ 2,607,886
	<hr/>

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

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**EXHIBIT 3**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2015**

	Special Revenue Fund	Total Governmental Funds
<u>ASSETS</u>		
Cash and cash equivalents	\$ 639,598	\$ 639,598
Investments	800,000	800,000
Receivables (net of allowances)		
Delinquent taxes	26,365	26,365
Prepaid insurance	35,807	35,807
Due from Panola County	27,507	27,507
Total Assets	1,529,277	1,529,277
<u>LIABILITIES</u>		
Accounts payable	11,013	11,013
Total Liabilities	11,013	11,013
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unearned revenue – advance tax collections	714,441	714,441
Deferred revenues – property taxes	26,365	26,365
Total Deferred Inflows of Resources	740,806	740,806
<u>FUND BALANCES</u>		
Assigned Fund Balance	777,458	777,458
Total Fund Balance	777,458	777,458
Total Liabilities, Deferred Inflows and Fund Balance	\$ 1,529,277	\$ 1,529,277

The accompanying notes are an integral part  
of these financial statements



**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**EXHIBIT 4**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	Special Revenue Fund	Total Governmental Funds
<u>REVENUES</u>		
General Revenues:		
Property taxes	\$ 851,944	\$ 851,944
Interest	3,094	3,094
Other revenues	125	125
Total Revenues	855,163	855,163
 <u>EXPENDITURES</u>		
Fire department operating expenses	297,996	297,996
Tax assessment	7,552	7,552
Professional & legal	45,130	45,130
Insurance	47,990	47,990
Other board expenses	3,043	3,043
Capital expenditures	374,829	374,829
Total Expenditures	776,540	776,540
Net Change in Fund Balance	78,623	78,623
Fund Balance, Beginning of Year	698,835	698,835
Fund Balance, End of Year	\$ 777,458	\$ 777,458

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

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**EXHIBIT 5**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Property taxes	\$ 849,204	\$ 849,204	\$ 865,456	\$ 16,252
Interest	2,000	2,000	3,094	1,094
Other revenues	-	-	125	125
Total Revenues	851,204	851,204	868,675	17,471
<u>EXPENDITURES</u>				
Fire department operating expense	295,704	301,252	297,996	3,256
Tax assessment	12,000	12,000	7,552	4,448
Tax collection fees	16,000	16,000	13,512	2,488
Professional & legal	60,000	60,000	45,130	14,870
Insurance	50,000	50,000	47,990	2,010
Other board expenses	11,000	11,000	3,043	7,957
Capital expenditures	406,500	400,952	374,829	26,123
Total Expenditures	851,204	851,204	790,052	61,152
Net Change in Fund Balance	-	-	78,623	78,623
Fund Balance, Beginning of Year	698,835	698,835	698,835	-
Fund Balance, End of Year	\$ 698,835	\$ 698,835	\$ 777,458	\$ 78,623

The accompanying notes are an integral part  
of these financial statements

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE 1 – CREATION OF THE DISTRICT**

The Panola County Emergency Services District No 1 was created after a public election held in 1996, under the provision of Section 48-d of Article III of the Constitution of Texas. The District was established to provide fire protection services to residents of the District.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A Reporting Entity**

The accompanying financial statements present the District's primary government and component units over which the District exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the District. The District exercises no influence over any other reporting entity, therefore, the District has no component units. The District has a relationship with Panola County, Texas, in that the Commissioners of the District, by statute, are appointed by the Commissioner's Court of Panola County, Texas. The District, however, is responsible for its own financial activities and is not considered a component unit of Panola County.

**B Basis of Presentation, Measurement Focus, and Basis of Accounting**

The Statement of Net Position and the Statement of Activities are government-wide financial statements. These statements include the financial activities of the overall government. The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

The governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting applicable to governmental funds in accordance with the standards established by the Governmental Accounting Standards Board. Under this method, all expenditures and all revenues currently measurable and available are accrued.

The District reports the following major governmental fund:

Special Revenue Fund – The District accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

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

The District does not utilize a formal encumbrance accounting system.

**C Deposits and Investments**

The District'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.

**D Capital Assets**

Capital assets, which include buildings and improvements and equipment, are reported in the governmental column in the government-wide financial statements. Such 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 District's capitalization policy includes real or personal property with a value equal to or greater than \$5,000 and has an estimated life of greater than 1 year.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2015

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D Capital Assets (cont.)

Buildings and improvements and equipment of the District are depreciated using the straight-line method over the following estimated useful lives

<u>Assets</u>	<u>Years</u>
Buildings & improvements	22
Equipment	8-10

E Budgets and Budgetary Accounting

The board of commissioners is responsible for preparing and adopting the District’s annual budget. This budget is prepared on the modified accrual basis of accounting applicable to governmental funds. The budget is primarily a management tool. The board is responsible for monitoring expenditures within guidelines established by the budget.

F 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 District 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 then. Deferred revenue is reported in the governmental fund Balance Sheet. Net delinquent taxes receivable as of December 31, 2015 are recorded as deferred revenue. Also, any current taxes collected between October 1 and December 31 in the current year are not available for use until January 1 of next year. These advance tax collections are recorded as deferred inflows of resources.

G Fund Balances

In fund financial statements, governmental funds may report fund balances in the following classifications:

- 1 *Nonspendable fund balance* – amounts that are not in spendable form, such as fund balances associated with inventories, prepaids, and long-term loans and notes receivable
- 2 *Restricted fund balance* – amounts that can be spent only for the specific purposes stipulated by their providers, such as grantors, bondholders, and higher levels of government, through constitutional provisions, or by enabling legislation
- 3 *Committed fund balance* – amounts that can only be used for the specific purposes determined by a formal action of the District’s Board of Commissioners (the District’s highest level of decision-making authority). These amounts cannot be used for any other purpose unless the District’s Board of Commissioners takes the same level of action to remove or change the constraint
- 4 *Assigned fund balance* – amounts intended to be used by the government for specific purposes but to not meet the criteria to be classified as restricted or committed. Intent can be expressed by the District’s Board of Commissioners or an individual to whom the Board of Commissioners has delegated the authority to assign fund balances

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**G Fund Balances (cont.)**

- 5 *Unassigned fund balance* – amounts that are available for any purpose, these amounts are reported only in a General Fund

The District's total fund balance is reported as Assigned Fund Balance. This amount is intended by the District's Board of Commissioners to be used only to provide fire protection and prevention services to the residents of the District.

**H Net Position**

In the government-wide financial statements, net position represents the difference between assets and liabilities. Net position invested in capital assets, net of any related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets, and adding back any unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws and regulations of other governments.

**NOTE 3 – FIRE PROTECTION SERVICES**

Each year, the District enters into agreements with the Flatwoods, Inter Community, Woods, Clayton, Beckville, Community Four, and Gary Volunteer Fire Departments to provide fire protection and prevention services to the residents of the District. This continuous agreement may be terminated upon adequate written notice by either party.

**NOTE 4 – EXPENDITURES**

In 2014, budgeted operating funds were distributed to the departments on a monthly basis. In 2015, the District disbursed a base amount of \$28,200 to each volunteer fire department for expenses incurred in fire protection and prevention services. These funds were distributed to the departments in quarterly payments of \$7,050, contingent upon provision of supporting documentation for their expenditures. Expenditures in excess of the quarterly payment amount were submitted to the District for payment as needed. The remaining expenditures reflect the cost of goods and services shared by the District and the departments.

**NOTE 5 – EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND FINANCIAL STATEMENTS AND THE GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The fund balance and the change in fund balance for total governmental funds reported on the governmental fund financial statements differ from the net position and change in net position for governmental activities as reported in the government-wide financial statements.

When capital assets that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the Statement of Net Position includes those capital assets among the assets of the District as a whole. The net effect of including the beginning balances for capital assets, net of depreciation, is an increase to net position.

The details of capital assets at the beginning of the year are as follows:

<u>Capital Assets At the Beginning of the Year</u>	<u>Historic Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Value at the Beginning of the Year</u>	<u>Change in Net Assets</u>
Land	\$ 10,803	\$ -	\$ 10,803	
Building and improvements	483,497	177,812	305,685	
Equipment	<u>4,497,929</u>	<u>3,024,799</u>	<u>1,473,130</u>	
Total				<u>\$ 1,789,618</u>

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE 5 – EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND FINANCIAL STATEMENTS AND THE GOVERNMENT-WIDE FINANCIAL STATEMENTS (cont.)**

Current year capital outlays are expenditures in the fund financial statements, but they should be shown as increases in capital assets in the government-wide financial statements. Moreover, current year depreciation expense is not reported in the fund financial statements, but is reflected as a decrease in net position in the government-wide financial statements.

Summary reconciliations of the governmental fund Balance Sheet to the Statement of Net Position and the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities are presented below and on the following page.

<b>Total Fund Balance – Governmental Funds</b>	\$	777,458
Uncollected taxes (assumed collectible) from current & prior year levies		26,365
Capital assets, beginning of the year, net of accumulated depreciation		1,789,618
Current year capital outlays		374,829
Current year depreciation expense		<u>(360,384)</u>
<b>Net Position of Governmental Activities</b>	<b>\$</b>	<b><u>2,607,886</u></b>

<b>Total Change in Fund Balance – Governmental Funds</b>	\$	78,623
Current year increase in net taxes receivable		2,398
Current year capital outlays		374,829
Current year depreciation expense		<u>(360,384)</u>
<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b><u>95,466</u></b>

**NOTE 6 – DEPOSITS WITH FINANCIAL INSTITUTIONS**

During the 2015 fiscal year, all deposits and investments were comprised of bank demand deposits and bank time deposits. The District’s demand deposits and time deposits are fully covered by federal depository insurance and collateral held by the District’s agent, First State Bank & Trust Co., in the name of the District.

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

- a. **Custodial Credit Risk-Deposits** In the case of deposits, this is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The District’s policy regarding types of deposits allowed is that such deposits be covered by depository insurance or fully collateralized by pledged securities held by the pledging institution’s agent in the name of Panola County Emergency Services District No. 1. The highest combined balances of cash, savings, and time deposit accounts amounted to \$1,511,538 and occurred during the month of December 2015. The market value of securities pledged as of the date of the highest combined balance on deposit was \$1,663,065. The total amount of FDIC coverage at the time of the highest combined balance was \$250,000. During the year, the District was not exposed to custodial credit risk for deposits. At December 31, 2015 the District’s cash deposits were entirely covered by FDIC insurance or by pledged collateral held by the District’s agent bank in the District’s name.
  
- b. **Custodial Credit Risk- Investments** For an investment, this is the risk that, in the event of a failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District’s temporary investments are on deposit with First State Bank and are not included in this type of custodial credit risk. During the year, the District was not exposed to custodial credit risk for investments.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2015

NOTE 6 – DEPOSITS WITH FINANCIAL INSTITUTIONS (cont.)

- c Concentration Risk. This risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The District does not have a specific policy regarding concentration of credit risk, as it does not contemplate the investment of funds in such instruments. During the year, the District was not exposed to concentration of credit risk.
- d Interest Rate Risk. Interest rate risk occurs when potential purchasers of debt securities do not agree to pay face value for those securities if interest rates rise. The District 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 District was not exposed to interest rate risk.

A summary of the composition of the deposit balances as of December 31, 2015 is shown below

Demand Deposit Accounts	\$ 639,598
Certificates of Deposit	<u>800,000</u>
Total	<u>\$ 1,439,598</u>

NOTE 7 - AD VALOREM TAXES

The District’s ad valorem taxes are levied on October 1, but do not become due until January 1 of the following year. Taxes become past due February 1 and become delinquent June 30. Because the taxes are not due and payable until January 1, no current taxes receivable are reported as of December 31.

Since delinquent taxes were due on January 1 of the fiscal and budget year, any unpaid taxes are recorded as a receivable, net of allowance for uncollectibles. This receivable has been reported in the assets section of the balance sheet and offset as deferred revenues in the deferred inflows of resources section.

The following is a summary of the gross delinquent taxes and the allowance for uncollectible taxes

Delinquent Taxes	\$35,153
Allowance for Uncollectible Taxes	<u>8,788</u>
Net Taxes receivable	<u>\$26,365</u>

By policy, any taxes, regardless of character (delinquent, advance) collected between October 1 and December 31 are not available for use until January 1, the beginning of the next fiscal year. Therefore, all of these receivable and advance collections are recorded as unearned revenues in the deferred inflows of resources section of the balance sheet and statement of net position.

A summary of taxes collected and recognized as current, unearned or deferred revenue is summarized below

	Recognized in <u>Current Year</u>	Deferred <u>Revenue</u>	Unearned <u>Revenues</u>
Advanced tax collections in 2014	\$ 636,496	\$ -	\$ -
Collections from January 1, 2015 to September 30, 2015	215,448	-	-
Advance collections of 2015 taxes	-	-	686,934
Due from Panola County Tax Assessor at December 31, 2015	-	-	27,507
Delinquent taxes receivable (net of allowance)	<u>-</u>	<u>26,365</u>	<u>-</u>
Total	<u>\$ 851,944</u>	<u>\$ 26,365</u>	<u>\$ 714,441</u>

The 2015 tax rate per \$100 valuation is .0213

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2015

**NOTE 8 – CAPITAL ASSET ACTIVITY**

Capital asset activity for the year ended December 31, 2015 was as follows

	<u>Beginning Balance</u>	Primary Government		<u>Ending Balance</u>
		<u>Additions</u>	<u>Retirements</u>	
Governmental Activities				
Land	\$ 10,803	\$ -	\$ -	\$ 10,803
Buildings and improvements	483,497	23,302	-	506,799
Equipment	<u>4,497,929</u>	<u>351,527</u>	-	<u>4,849,456</u>
Totals at Historic Cost	<u>4,992,229</u>	<u>374,829</u>	-	<u>5,367,058</u>
Less Accumulated Depreciation				
Buildings and improvements	177,812	22,060	-	199,872
Equipment	<u>3,024,799</u>	<u>338,324</u>	-	<u>3,363,123</u>
Total Accumulated Depreciation	<u>3,202,611</u>	<u>360,384</u>	-	<u>3,562,995</u>
Governmental Activities, Capital Assets, Net	<u>\$ 1,789,618</u>	<u>\$ 14,445</u>	<u>\$ -</u>	<u>\$ 1,804,063</u>

**NOTE 9 – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District 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 District. At no time during the last three fiscal years have claims exceeded commercial coverage.

**NOTE 10 – COMMITMENTS AND CONTINGENT LIABILITIES**

As of December 31, 2015, there were no known contingent liabilities.



**ROBINSON & PAYNE, PLLC**

CERTIFIED PUBLIC ACCOUNTANTS  
325 WEST SABINE ST, STE 8  
CARTHAGE, TEXAS 75633

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

TELEPHONE  
(903) 693-8522

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

To The Board of Commissioners of the  
Panola County Emergency Services District No 1  
Carthage, Texas

We have audited, in accordance with the 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 and the major special revenue fund of the Panola County Emergency Services District No 1, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 25, 2016

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Panola County Emergency Services District No 1'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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 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 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 Panola County Emergency Services District No 1'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*.

To the Board of Commissioners of the  
Panola County Emergency Services District No. 1  
Page 2 of 2

**Purpose of this Report**

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

*Robinson & Payne*

Robinson & Payne, PLLC  
Certified Public Accountants

October 25, 2016



FISCAL YEAR 2016  
 PANOLA COUNTY SHERIFF STATE FORFEITURE  
 BUDGET AMENDMENT #1  
 November 21, 2016

Fund: 800 - SHERIFF'S STATE FORFEITURE

REVENUE

<u>800-360-42000</u>	FORFEITURES	2,000
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EXPENSE

<u>800-588-54320</u>	CRIMINAL INVESTIGATION	2,000
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	Fund 800 Total: <u><u>2,000</u></u>
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I hereby approve the above described budget and ask the  
 Commissioners Court to please record it at the next scheduled  
 Commissioners Court Meeting

*KLake*

\_\_\_\_\_  
 Kevin Lake, Panola County Sheriff

APPROVED

11-28-2016

Lee Ann Jones,  
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE  
AT A CONFERENCE

NAME: JONI REED

POSITION: COUNTY TREASURER

DEPARTMENT: COUNTY TREASURER'S OFFICE

DATE: NOVEMBER 9, 2016

CONFERENCE: COUNTY MANAGEMENT & RISK CONFERENCE

LOCATION: SAN MARCOS, TEXAS

DATES: WEDNESDAY, APRIL 5, 2017 to FRIDAY, APRIL 7, 2017

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 3

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

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

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

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

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.)

THE COUNTY TREASURER'S OFFICE SERVES FOR THE MOST PART AS THE HUMAN  
RESOURCE DEPARTMENT FOR PANOLA COUNTY AND EMPLOYEES I FEEL THAT MY  
OFFICE WILL BENEFIT FROM THIS WORKSHOP AND THE INFORMATION PROVIDED  
IN THE BREAKOUT SESSIONS

APPROVED

11-28-2016



Lee Ann Jones,  
County Judge

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

NAME Chris Dickerson

POSITION Detection Officer

DEPARTMENT Panola County Sheriff's Office

DATE November 15, 2014

CONFERENCE Interpersonal Comm / Inmate Rights

LOCATION Online

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

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE \_\_\_\_\_

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? Yes

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

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE  
AT A CONFERENCE

APPROVED  
11-28-2016  
*LAJ*  
Lee Ann Jones,  
County Judge

NAME: JAMES G. YOUNG  
POSITION: VETERAN'S SERVICE OFFICER  
DEPARTMENT: VETERAN'S SERVICE OFFICE  
DATE: NOVEMBER 21, 2016

CONFERENCE: VETERANS ENGAGEMENT BOARD  
LOCATION: EAST TEXAS VETS RESOURCE CENTER  
DATES: 3:00PM NOV 30 to LONGVIEW, TX

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1/2 DAY

Does the conference meet your educational requirements for the year? N/A

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

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

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

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

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

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

-----  
ARK-LA-TEX Veterans Engagement Board Meeting -  
November 30, 2016

From:

Wilder, Liza (Liza.Wilder@va.gov)

To:

jimyoung1966@yahoo.com;

Cc:

Euronda.Jefferson@va.gov,

Date:

Thursday, November 3, 2016 12:49  
PM

Good afternoon,

You are cordially invited to attend the ARK-LA-TEX Veterans Engagement Board meeting on Wednesday, November 30, 2016 at the East Texas Resource Center, 501 Pine Tree Road, Longview, Texas beginning at 3 00 p m

Attached are the minutes from the last meeting for your review.

<<VEB Minutes - September 29, 2016.docx>>

Liza

*Liza Wilder*

Public Affairs Assistant (OOM)

Overton Brooks VA Medical Center

510 E. Stoner Avenue

Shreveport, LA 71101

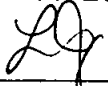
(318) 990-5249

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## Attachments

- ole1.bmp (14 07KB)
- VEB Minutes - September 29, 2016.docx (2 82MB)

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE  
AT A CONFERENCE

APPROVED  
11-28-2016  
  
Lee Ann Jones,  
County Judge

NAME: Katie Nielsen  
POSITION: Assistant Criminal District Attorney  
DEPARTMENT: District Attorneys Office  
DATE: 1/21/16

CONFERENCE: Prosecutor Trial Skills Course  
LOCATION: Austin, TX.  
DATES: 1/8/17 to 1/13/17  
NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 5

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

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

How much of your requirements have been met already, not counting this conference? none

How many days have you been away from your job this year for conferences, not counting this conference? none in 2017

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 conference is the latest and greatest opportunity to meet and absorb knowledge from the state's best prosecutors. We are headed into a new year of trial work and bringing up on skills is essential to the work we do.  
Katie Nielsen