Morgan LaGrone **Certified Public Accountant**

Telephone: 903.657.0240 116 S Marshall 903.655.1324 Henderson TX 75654

June 23, 2017

Fax:

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Panola County, Texas ("County") as of and for the year ended December 31, 2016. 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 June 21, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audıt 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. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2016. 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 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.

MEMBER

Honorable County Judge and Honorable Members of the Commissioners' Court Panola County, Texas June 23, 2017

Management's estimate of the asset for the County's other postemployment benefit (OPEB) obligation is based upon the most recently completed actuarial valuation, dated December 31, 2015.

Management's estimate of the liability for the County's Net Pension Liability is based upon the most recently completed actuarial valuation, dated December 31, 2015.

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 clearly 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, 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 date June 23, 2017.

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 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.

Honorable County Judge and Honorable Members of the Commissioners' Court Panola County, Texas June 23, 2017

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

We applied certain limited procedures to the Management's Discussion and Analysis (MD&A), the Schedules of Funding Progress, and the Budgetary Comparison Schedules, Schedule of Changes in Net Pension Liability and Related Ratios, and the Schedule of Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Combining and Individual Fund Financial Statements and Schedules, the Schedule of Expenditures of Federal and State Awards, and the Schedule of Revenues, Expenditures, and Changes in Fund Balance. 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.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express and opinion or provide any assurance on it.

Restriction on Use

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,

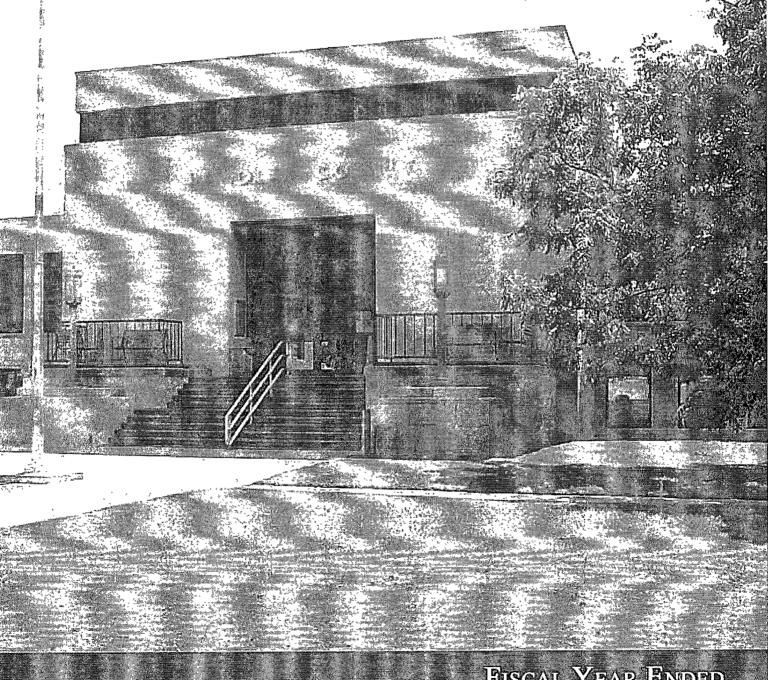
Morgan LaGrone

Certified Public Accountant

Morgan Latherl



COUNTY AUDITOR'S COMPREHENSIVE ANNUAL FINANCIAL REPORT

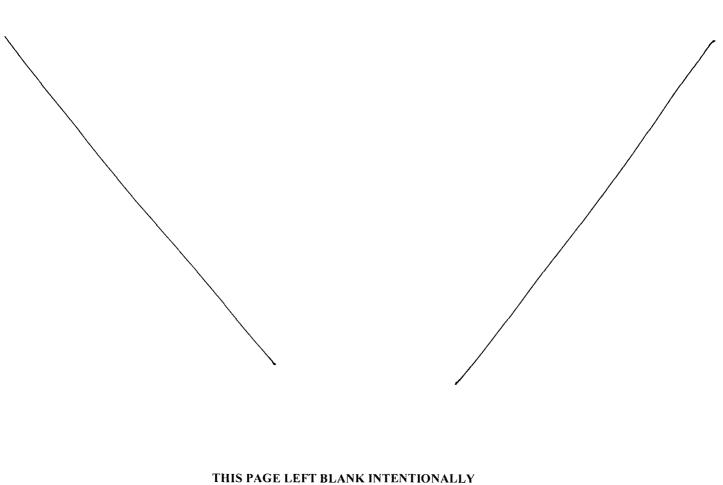


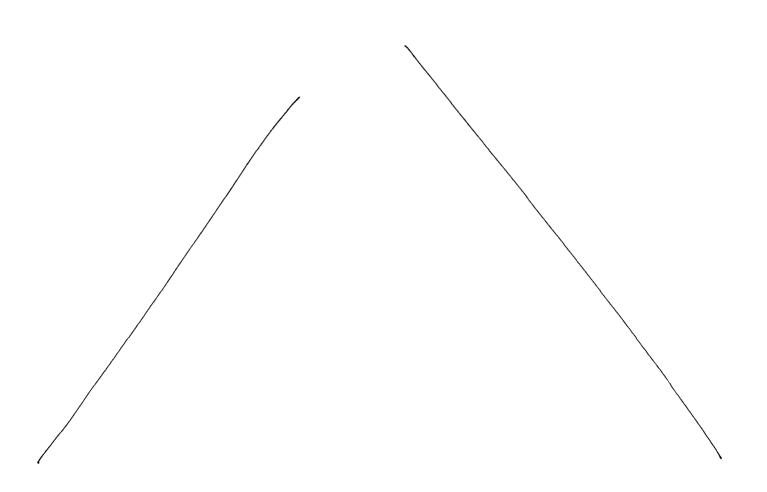
FISCAL YEAR ENDED
DECEMBER 31, 2016
PANOLA COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT PANOLA COUNTY, TEXAS FOR THE YEAR ENDED DECEMBER 31, 2016

Prepared by:

Office of the County Auditor Panola County, Texas





PANOLA COUNTY, TEXAS COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2016

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PANOLA COUNTY, TEXAS COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2016

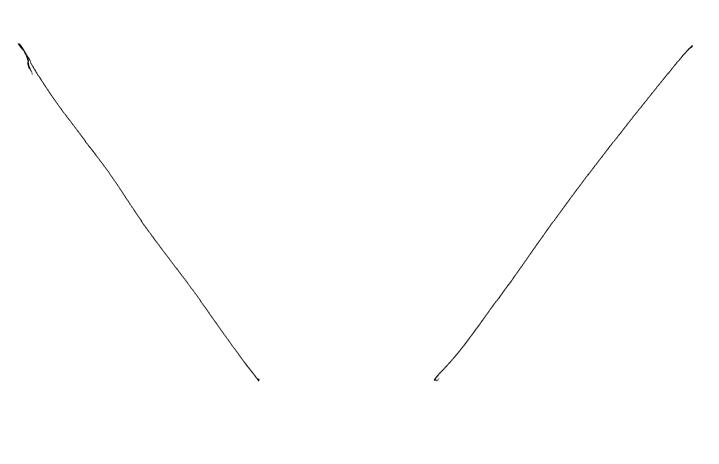
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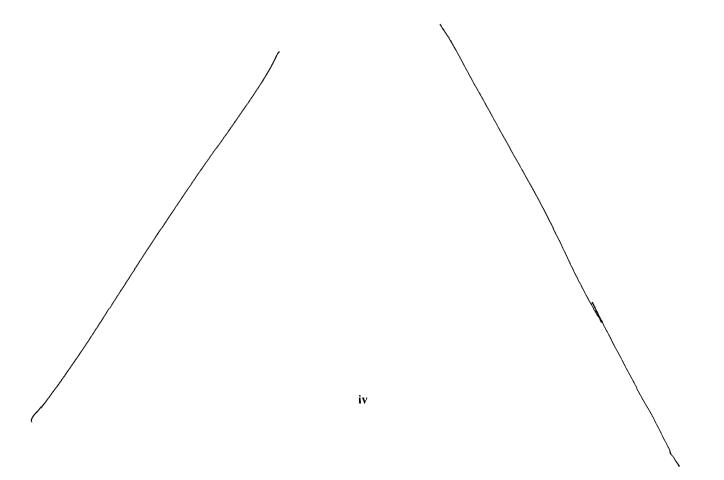
PANOLA COUNTY, TEXAS COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2016

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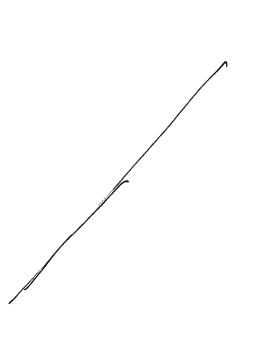
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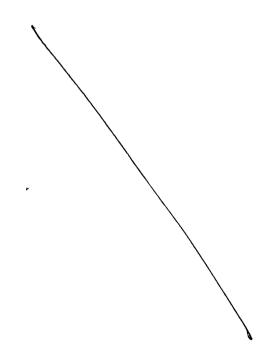


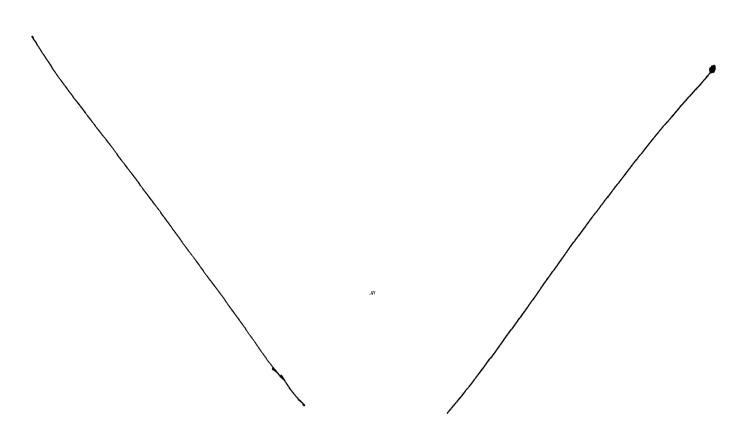
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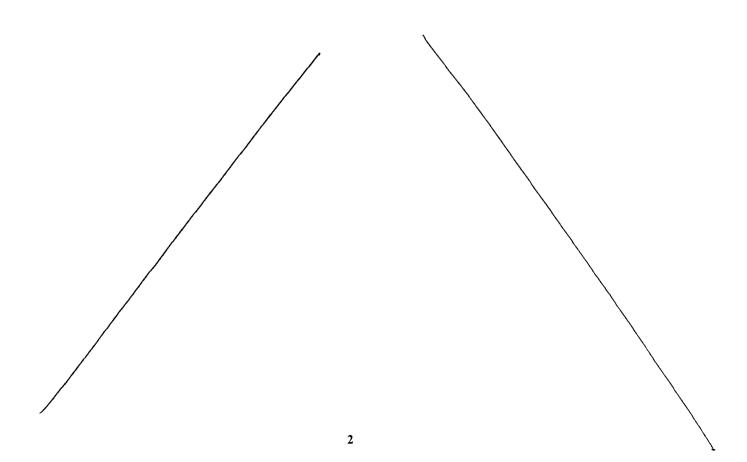
INTRODUCTORY SECTION







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SIDNEY BURNS AUDITOR



JENNIFER STACY
1ST ASSISTANT AUDITOR
BROOKE LIPSEY
2ND ASSISTANT AUDITOR

PANOLA COUNTY AUDITOR

COURTHOUSE ANNEX • ROOM 213A CARTHAGE, TEXAS 75633 903-693-0320

June 23, 2017

Honorable District Judge LeAnn Rafferty Honorable County Judge Lee Ann Jones, 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, 2016. 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 Morgan LaGrone, 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, 2016 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, 2016, 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 23,492.

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 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 slight increase 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 2016 will minimize the cost to future taxpayers.

Various costs associated with fringe benefit expenses for active and retired employees had a significant effect on the financial statements in 2016. The County continues to participate in the health 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, 2015.

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

Sidney Burns County Auditor

Jennifer Stacy

1st Assistant Auditor

Brooke Lipsey 2nd Assistant Auditor



Government Finance Officers Association

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, 2015

Executive Director/CEO

fry R. Engr

PANOLA COUNTY, TEXAS DIRECTORY OF OFFICIALS DECEMBER 31, 2016

DISTRICT COURT: 123rd Judicial District

The Honorable LeAnn Rafferty, District Judge
The Honorable Danny Buck Davidson, Criminal District Attorney
Terri Hudson, Court Reporter
Debra Johnson, District Clerk
Kerian Henderson, CSCD Director
Tracy Anderson, Chief Juvenile Probation Officer

COMMISSIONERS COURT:

The Honorable Lee Ann Jones, County Judge
The Honorable Ronnie LaGrone, Commissioner Precinct #1
The Honorable John Gradberg, Commissioner Precinct #2
The Honorable Craig Lawless., Commissioner Precinct #3
The Honorable Dale LaGrone, Commissioner Precinct #4
Vicki Heinkel, Administrative Assistant

COUNTY COURT AT LAW:

The Honorable Terry Bailey, Judge Sherri Murphy, Court Reporter

COUNTY AUDITOR:

Sidney Burns

ASSISTANT COUNTY AUDITORS:

Jennifer Stacy Brooke Lipsey

COUNTY CLERK:

Bobbie Davis

COUNTY SHERIFF:

Kevin Lake

COUNTY SURVEYOR:

Don Austin

COUNTY TAX ASSESSOR-COLLECTOR:

Debbie Crawford

COUNTY TREASURER:

Joni Reed

PANOLA COUNTY, TEXAS DIRECTORY OF OFFICIALS DECEMBER 31, 2016

COUNTY VETERAN SERVICE OFFICER:

Jim Young

JUSTICES OF THE PEACE:

Toni Hughes, Precincts #2 and #3 David Gray, Precincts #1 and #4

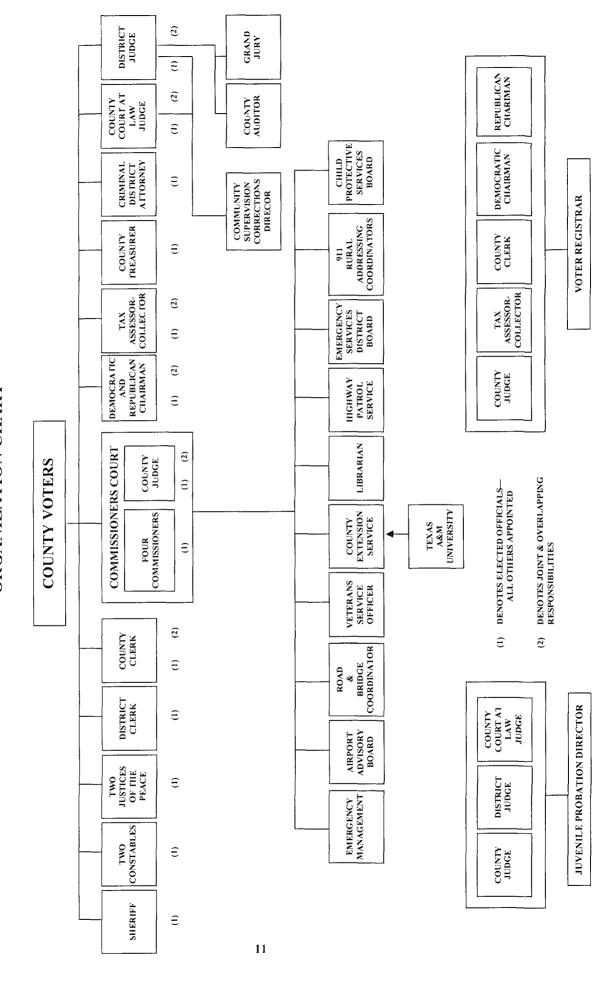
CONSTABLES:

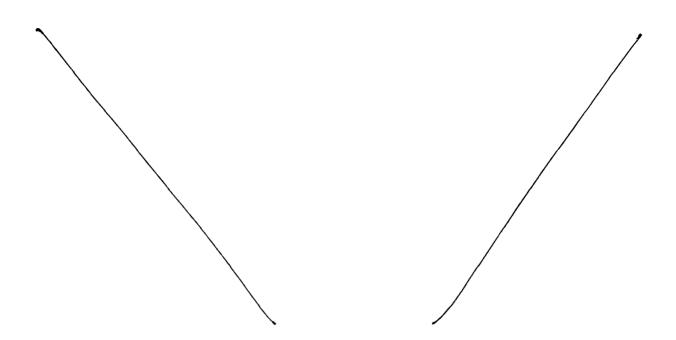
Bryan Murff, Precincts #1 and #4 Mitch Norton, Precincts #2 and #3

ELECTIONS ADMINISTRATOR:

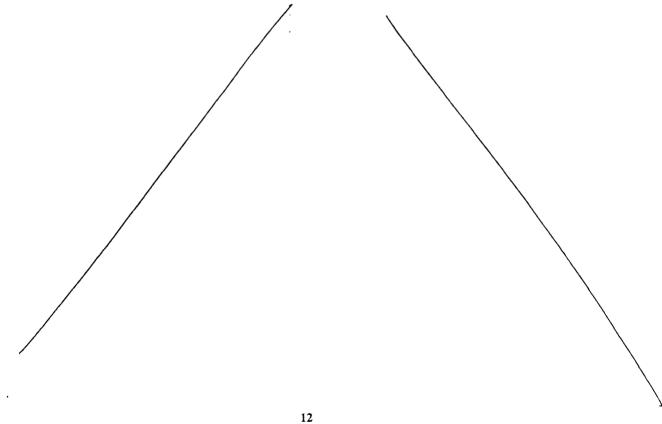
Cheyenne Lampley

PANOLA COUNTY, TEXAS ORGANIZATION CHART

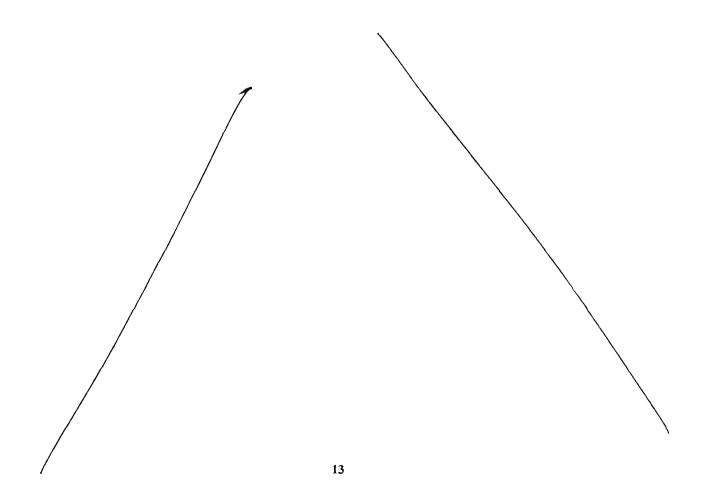




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FINANCIAL SECTION



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Morgan LaGrone, CPA, PLLC Certified Public Accountant

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 Henderson TX 75654

INDEPENDENT AUDITOR'S REPORT

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, 2016, 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.

MEMBER

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, 2016, 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 19-28; the Schedule of Funding Progress – Other Post-Employment (OPEB) Plan on page 60; the Schedule of Employer Contributions – Other Post-Employment (OPEB) Plan on page 61; the Schedule of Changes in Net Pension Liability and Related Ratios on page 58; the Schedule of Contributions on page 63; and budgetary comparison information on pages 65-69, be presented to 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 inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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 combining and individual nonmajor fund financial statements and supplementary financial information 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 and supplementary financial information 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 do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

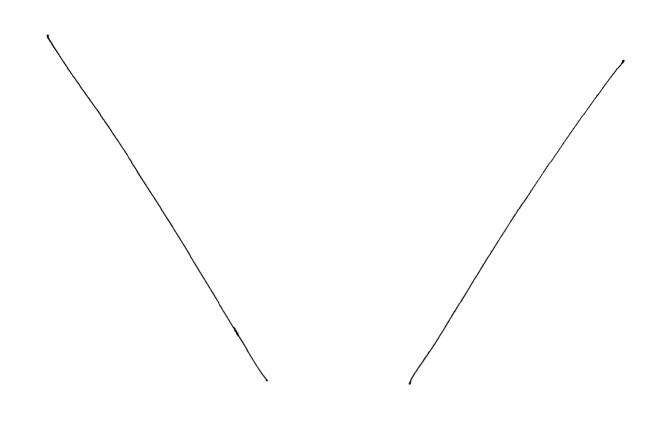
In accordance with Government Auditing Standards, we have also issued our report dated June 23, 2017, on our consideration of Panola County, Texas, internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and 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.

Morgan LaGrone

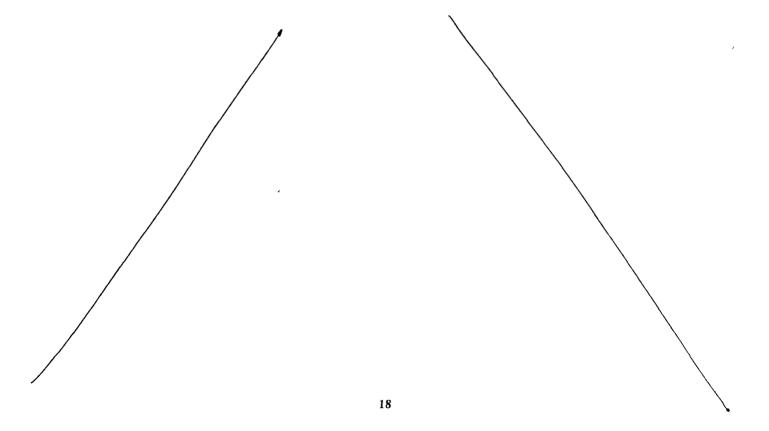
Certified Public Accountant

Morgan Latione

Henderson, Texas June 23, 2017



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Management's Discussion and Analysis December 31, 2016

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, 2016. 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 and deferred outflows of resources of Panola County, Texas exceeded its liabilities and
 deferred inflows of resources at December 31, 2016 by \$66,130,741 (net position). Of this amount,
 \$43,672,173 (unrestricted net position) may be used to meet the County's ongoing obligations to citizens
 and creditors.
- The County's total net position increased by \$1,937,313.
- At December 31, 2016, the County's governmental funds reported combined ending fund balances of \$26,479,291, a decrease of \$395,852 over the prior year. Of this amount, \$68,066 is nonspendable, \$14,260,720 is restricted, \$718,821 is committed, and \$11,431,684 is unassigned. Unassigned fund balance is available for spending at the County's discretion.
- At December 31, 2016, unassigned fund balance for the general fund was \$11,431,684, or 65.98% of total general fund expenditures.
- The County issued no new debt during the year ended December 31, 2016.

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.

Management's Discussion and Analysis December 31, 2016

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 31 - 32 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 38 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 36 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.

Management's Discussion and Analysis December 31, 2016

The County adopts an annual appropriated budget for 38 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 33 - 36 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 2016 totaled \$4,335,469. 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 37 - 38 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 39-56 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 91-170 of this report.

Single Audit

The County did not expend in excess of \$750,000 in state financial assistance during the year ended December 31, 2016. As a result, a single audit in accordance with the State of Texas *Single Audit Circular* was not required. The Overall Compliance and Internal Controls section of this report begins on page 209.

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, 2016 and December 31, 2015 are summarized and analyzed on the following page.

Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$66,130,741 as of December 31, 2016, and by \$64,193,428 as of December 31, 2015, an increase of \$1,937,313. As of December 31, 2016, the County's total assets were \$91,487,586. Capital assets, which include land, buildings and improvements, machinery, equipment, furniture, and infrastructure less any related debt used to acquire those assets that is still outstanding, represent 33.96% of total net position.

An amount of \$43,672,173 of the County's net position is unrestricted net position. This amount may be used to meet the County's ongoing obligations.

Management's Discussion and Analysis December 31, 2016

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

	 2016	2015
Current and Other Assets	\$ 69,029,020 \$	68,213,009
Capital Assets	22,458,566	23,279,430
Total Assets	 91,487,586	91,492,439
Total Deferred Outflows of Resources	 7,734,666	3,057,118
Net Pension Liability	11,701,897	7,601,864
Long-Term Liabilities Outstanding	255,825	200,413
Other Liabilities	631,466	1,296,679
Total Liabilities	 12,589,188	9,098,956
Total Deferred Inflows of Resources	 20,502,324	21,257,173
Net Position:		
Net Position, Investment in Capital Assets	22,458,568	23,279,430
Unrestricted	 43,672,173	40,913,998
Total Net Position	\$ 66,130,741 \$	64,193,428

The change in net position for the County's activities for the year was an increase of \$1,937,313. Total revenues for Panola County were \$25,641,568 and \$27,439,405 in 2016 and 2015, respectively. Total expenses were \$23,704,257 and \$23,668,315 in 2016 and 2015, respectively. Key elements of these changes are summarized below:

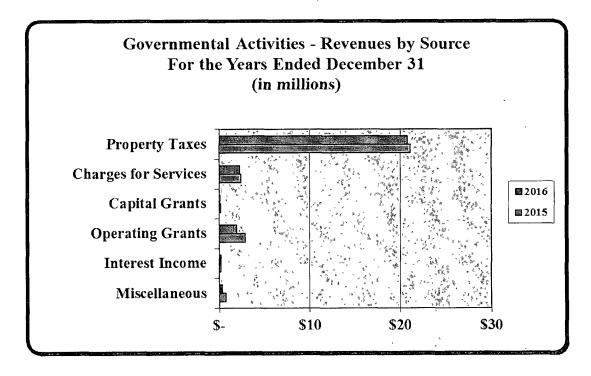
- Program revenues include charges for services, fines and forfeitures, as well as both operating and capital grants and contributions. Program revenues from governmental activities decreased 20.17% or \$1,091,908. Charges for services decreased by \$77,598. Operating grants and contributions decreased by \$894,728. The principal reason for the decrease was the receipt of a larger payment from the County owned hospital in the prior year. Capital grants and contributions decreased\$119,582.
- 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, taxes, decreased by \$334,028. Other revenues decreased by \$371,901, principally due to decreased miscellaneous revenue.
- Public safety, public transportation, and general administration are the three largest programs, in terms of expenses. These three activities accounted for 71.8% of total expenses.
- General administration expenses increased \$439,950, due to the County making a larger additional payment to fund future retirement expenses and other miscellaneous expenses.

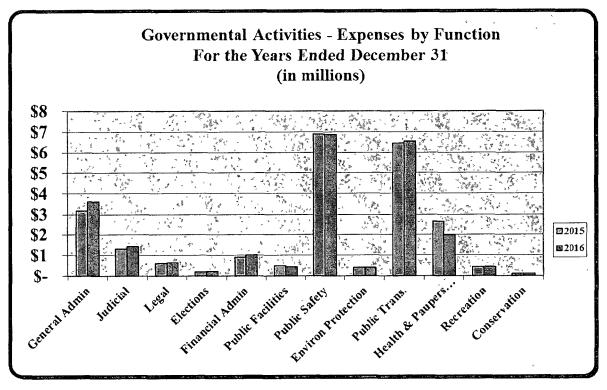
Management's Discussion and Analysis December 31, 2016

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

	<u>2016</u>	<u>2015</u>
Revenues:		
Program Revenues:		
Charges for Services	\$ 2,293,369	\$ 2,370,966
Operating Grants and Contributions	1,952,537	2,847,265
Capital Grants and Contributions	75,812	195,394
General Revenues:		
Property Taxes	20,760,794	21,094,822
Other	 559,057	930,958
Total Revenues	 25,641,569	 27,439,405
Expenses:		
General administration	\$ 3,628,899	\$ 3,188,949
Judicial	1,440,455	1,313,677
Legal	646,121	618,330
Elections	216,421	213,282
Financial administration	1,003,659	900,619
Public facilities	420,136	493,979
Public safety	6,866,996	6,892,775
Environmental protection	405,004	417,769
Public transportation	6,523,876	6,450,555
Health & paupers care	1,995,250	2,640,645
Recreation	445,229	428,808
Conservation	112,210	108,927
	 23,704,256	 23,668,315
Increase in Net Position	1,937,313	3,771,090
Net Position - Beginning	 64,193,428	 60,422,338
Net Position - Ending	\$ 66,130,741	\$ 64,193,428

Management's Discussion and Analysis December 31, 2016





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.

Management's Discussion and Analysis December 31, 2016

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.

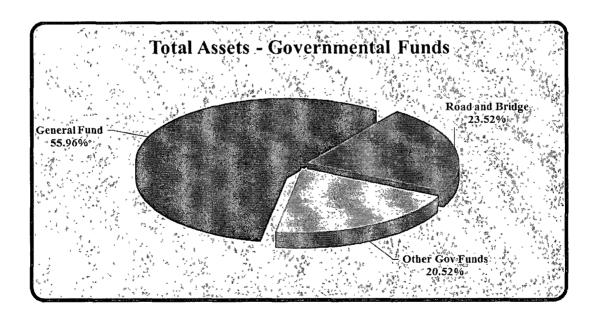
As of December 31, 2016, the County's governmental funds reported combined ending fund balances of \$26,479,291, a decrease of \$395,852 over the prior year. Approximately 43% of this amount, \$11,431,684 constitutes unassigned fund balance, which is available for spending at the County's discretion.

The General Fund is the chief operating fund of the County. At December 31, 2016, 100% of the General Fund's total fund balance, or \$11,431,684 is unassigned. Total fund balance for the General Fund decreased by \$1,197,216, or 9.48% from the prior year. 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 65.98% of total General Fund expenditures.

General Fund revenues exceeded budgeted amounts by approximately \$469,000, and actual expenditures were \$1,121,396 below budgeted expenditures.

Fund balance in the Road and Bridge Fund increased by \$617,855, due to higher than anticipated revenues and a general savings in all categories.

As shown below, as of December 31, 2016 total assets in the General Fund amounted to \$26,507,755, accounting for 55.96% of total governmental fund assets. The Road and Bridge special revenue fund, the County's other major fund's total asset amount is \$11,138,278. Together, these major funds account for 79.48%, of total governmental fund assets.



Management's Discussion and Analysis December 31, 2016

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget amounted to a net increase in appropriations of \$43,680. Significant among the amendments were:

- General Administration Budgetary transfers from the \$400,000 contingency line item to various other line items eliminated the need to increase overall appropriations and resulted in an overall decrease of \$248,478.
- Public Facilities Increased appropriations of \$109,850 as a result of increases in repairs, renovations, and professional services for building maintenance.
- Health and Paupers Care Increased appropriations of \$127,782 as a result primarily of an increase in attorney fees, autopsies, and inquests.
- Public Safety

 Increased appropriations for additional capital outlay of \$78,434.

General Fund revenues exceeded the final budget by \$469,172. The majority of this increase was attributable to property taxes exceeding the final budget by \$313,250. Also, 46,818, principally due to additional fees collected by the Justices of the Peace, County Clerk, and County Treasurer.

General Fund expenditures were \$1,121,396 less than final budgeted expenditures. Major contributors to lower than budgeted expenditures are as follows:

- Expenditures for general administration activities were \$368,069 less than final budgeted expenditures. In addition to general savings in most budgeted categories, there were significant savings in the County Clerk's office, insurance, and computer services expenditures.
- Expenditures for public safety activities were \$332,080 less than final budgeted expenditures due to less than expected expenditures in the Sheriff's Office and Corrections.
- Expenditures for Health and Paupers Care were \$101,134 below budgeted amounts as a result of less expenditures needed for indigent health care.
- Expenditures for public facility expenditures were \$81,287 less than final budgeted expenditures due to less than expected expenditures for professional services.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental activities as of December 31, 2016, amounts to \$22,458,566 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, furniture, and infrastructure. The net decrease in the County's investment in capital assets, after depreciation expense of \$1,741,494, for the current year was \$820,864.

This year's additions totaled \$960,610. Included in the additions were various technology upgrades, purchases of machinery and equipment.

Capital assets as of December 31, 2016 and 2015 are summarized on the following page.

Additional information on the County's capital assets can be found in Note 3, D on pages 47-48 of this report.

PANOLA COUNTY, TEXAS

Management's Discussion and Analysis December 31, 2016

Capital Assets As of December 31

	2016	2015
Land	\$ 1,722,016	\$ 1,722,016
Construction in Progress	5,561	5,561
Buildings	20,906,963	20,906,963
Improvements other than buildings	275,603	259,303
Machinery and equipment	11,995,216	11,407,123
Infrastructure	10,371,442	10,371,442
Total Capital Assets	45,276,801	44,672,408
Less: Accumulated Depreciation	(22,818,235)	(21,392,977)
Total Capital Assets	\$ 22,458,566	\$ 23,279,431

Long-Term Debt

As of December 31, 2016, the County has no outstanding bonded debt. The only debt outstanding is in the form of accrued compensated absences and the net pension liability.

Additional information on the County's long-term debt can be found in Note 3, I on page 54 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The following factors were considered in preparing the County's budget for 2017.

- FY2016 total property assessed value changed significantly decreasing 20.9% from the prior year. FY2015 had a decrease in assessed value of only .87%.
- Property tax receipts for FY2016 also decreased to \$20.76 million compared to \$21.03 million for FY2015.
- The County has consistently maintained an ad valorem tax collection rate over 97% for the last few years.
- The percentage increase in medical insurance premiums for employees was 5.70% for FY 2016 (FY 2015 increase was 8.25%).
- Fluctuating energy costs have affected the price of fuel and road surfacing materials.
- Property and liability insurance costs increased only 3.69% for FY 2016 compared to an increase of .3% for FY 2015.

PANOLA COUNTY, TEXAS

Management's Discussion and Analysis December 31, 2016

Original budgeted revenues for FY 2017 are \$23.5 million, a decrease of 1.67% over original budgeted revenues of \$23.9 million for FY 2016. Property taxes account for the bulk of the revenues, as approximately 92.08% of the total budgeted revenues for the General Fund are related to property taxes.

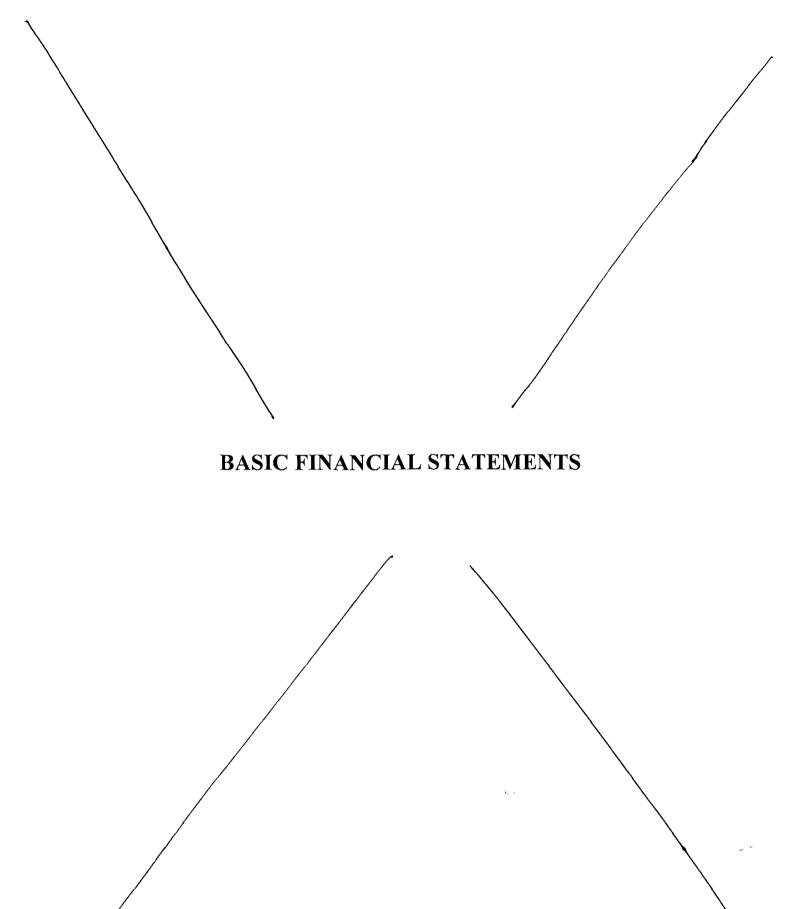
The tax rate for the new fiscal year was set at \$0.5983/\$100. The continued natural gas production value allows the County to maintain a relatively low tax rate for the maintenance and operations budget.

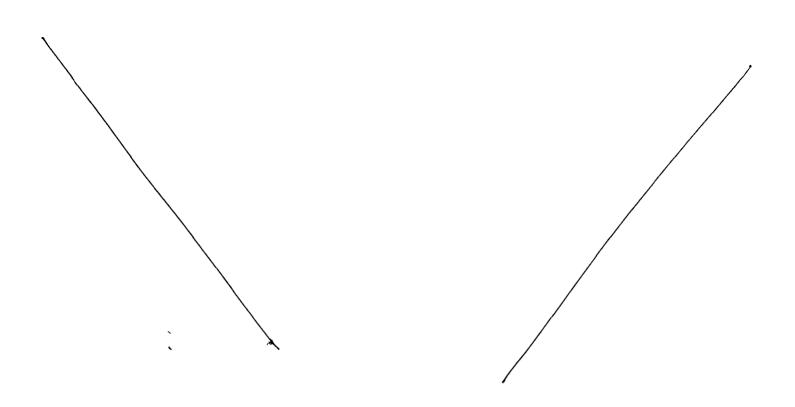
Several other factors are expected to have an impact on the budgetary process in the next few years:

- 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.
- 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.

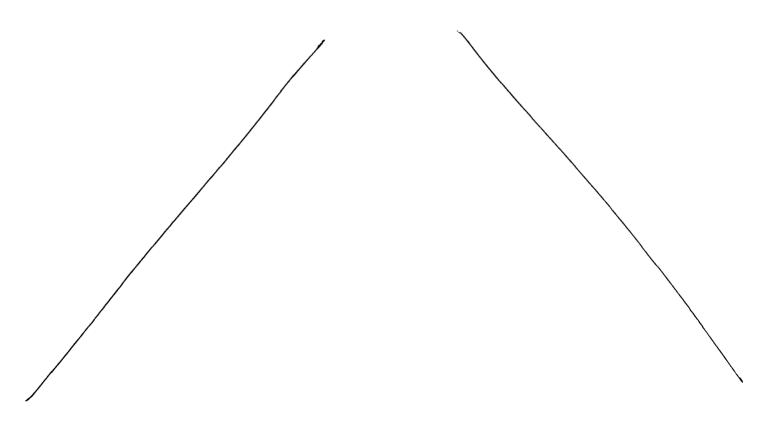
REQUESTS FOR INFORMATION

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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PANOLA COUNTY, TEXAS STATEMENT OF NET POSITION DECEMBER 31, 2016

ASSETS.	Governmental Activities
	\$ 4,942,015
Cash and Cash Equivalents Investments	- ,- ,-
	38,053,079
Receivables (net of allowance for	
uncollectible taxes):	2 227 095
Property Taxes Due from Other Governments	3,326,985
Miscellaneous	674,912
	293,067
Prepaids	50,000
Inventory	18,074
Capital Assets (not being depreciated): Land	1 722 016
	1,722,016
Construction in Progress	5,561
Capital Assets (net of accumulated depreciation):	15 005 110
Buildings	15,005,119
Improvements other than buildings	209,637
Machinery and equipment	4,599,478 916,755
Infrastructure	,
Negative net OPEB obligation asset Other Assets	21,663,287
V 1111 1 1110 1110	7,600
Total Assets	91,487,586
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred Outflows of Resources - Pensions	7,734,666
	7,734,666
LIABILITIES:	
Accounts Payable-Trade	631,466
Noncurrent liabilities:	
Due Within One Year	28,141
Due In More Than One Year	227,684
Net Pension Liability	11,701,897
Total Liabilities	12,589,188
DEFERRED INFLOWS OF RESOURCES:	
Deferred Revenue - Advance Tax	19,612,033
Deferred Inflows - Pensions	890,291
Total Deferred Inflows of Resources	20,502,324
NET POSITION:	-
Net Position: Net Position, Investment in Capital Assets	22,458,568
Unrestricted	43,672,173
Total Net Position	\$ 66,130,741
	=

PANOLA COUNTY, TEXAS STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2016

				I	Prog	ram Revenu	es		N	et (Expense)
			_	harges for		Operating Grants and		Capital rants and		Revenue and Change in
Functions/Programs		Expenses		Services		ntributions	_	tributions		Net Position
Primary Government:										
Government Activities:										
General administration	\$	3,628,899	\$	325,813	\$	~	\$	-	\$	(3,303,086)
Judicial		1,440,455		487,141		88,806		-		(864,508)
Legal		646,121		19,934		30,871		27,232		(568,084)
Elections		216,421		5,435		2,390		-		(208,596)
Financial administration		1,003,659		832,349		~		-		(171,310)
Public facilities		420,136		-		3,000		18,580		(398,556)
Public safety		6,866,996		298,428		546,400		30,000		(5,992,168)
Environmental protection		405,004		-		~		-		(405,004)
Public transportation		6,523,876		141,950		29,575		-		(6,352,351)
Health & paupers care		1,995,250				1,251,495		-		(743,755)
Recreation		445,229		182,319		-		-		(262,910)
Conservation		112,210		, -		-		-		(112,210)
Total primary government	\$	23,704,256	\$	2,293,369	\$	1,952,537	\$	75,812	S	(19,382,538)
	G	eneral Reven	ues:							
		Property T							S	20,760,794
		Interest Inc							-	196,890
		Miscellaneo		-						362,167
				otal general	rev	enues and tr	ansfe	ers		21,319,851
			C	hange in ne	t pos	sition				1,937,313
	No	et position, B	egin	ning of Yea	r					64,193,428
	Ne	et position, E	nd o	of Year					<u>s</u>	66,130,741

PANOLA COUNTY, TEXAS BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2016

	General Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 1,484,585	\$ 1,173,914	\$ 2,283,516	\$ 4,942,015
Investments	22,071,593	8,983,276	6,99 8,2 09	38,053,079
Receivables (net of allowance for uncollectibles)				
Current Taxes	1,939,686	646,266	98,090	2,684,042
Delinquent Taxes	465,071	154,953	22,919	642,943
Due from Other Governments	493,750	162,840	18,322	674,912
Miscellaneous	45,469	17,029	230,569	293,067
Prepaids	-	-	50,000	50,000
Inventory	-	=	18,074	18,074
Other Assets	7,600			7,600
Total Assets	26,507,755	11,138,278	9,719,699	47,365,732
LIABILITIES				
Accounts Payable-Trade	292,970	23,107	315,388	631,465
Total Liabilities	292,970	23,107	315,388	631,465
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue	12,378,343	4,096,117	453,531	16,927,991
Unearned Deferred Revenue	2,404,758	801,218	121,009	3,326,985
Total Deferred Inflows of Resources	14,783,101	4,897,335	574,540	20,254,976
FUND BALANCES				
Nonspendable	-	-	68,066	68,066
Restricted	-	6,217,836	8,042,884	14,260,720
Committed	-	-	718,821	718,821
Unassigned	11,431,684	-	_	11,431,684
Total Fund Balances	11,431,684	6,217,836	8,829,771	26,479,291
Total Liabilities, Deferred Inflows of Resources				
and Fund Balances	\$ 26,507,755	\$ 11,138,278	\$ 9,719,699	\$ 47,365,732

PANOLA COUNTY, TEXAS RECONCILIATION OF THE BALANCE SHEET OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION DECEMBER 31, 2016

Total Fund Balances - Governmental Funds	\$	26,479,291
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.		22,458,567
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.		21,663,287
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.		642,943
The Net Pension Liability and related deferred outflows and deferred inflows		
of resources are not reported in the funds.		(4,857,522)
Long-term liabilities (Compensated Absences) are not due and payable in the current		
period and therefore are not reported in the funds.		(255,825)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$</u>	66,130,741

PANOLA COUNTY, TEXAS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2016

REVENUES	General Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
Property Taxes	\$ 14,904,038	\$ 5,256,987	\$ 596,141	\$ 20,757,166
Licenses	-	352,249	-	352,249
Intergovernmental Receipts	421,426	81,292	613,817	1,116,535
Fees of Office	726,000	=	470,135	1,196,135
Fines	-	348,600	- -	348,600
Miscellaneous	317,255	163,963	1,386,035	1,867,254
TOTAL REVENUES	16,368,720	6,203,092	3,066,128	25,637,939
EXPENDITURES				
Current				
General Administration	6,532,233	-	50,625	6,582,858
Judicial	1,395,577	-	-	1,395,577
Legal	634,887	-	19,187	654,074
Elections	166,395	-	20,315	186,710
Financial Administration	1,017,607	-	-	1,017,607
Public Facilities	397,438	-	21,580	419,018
Public Safety	5,379,191	-	1,087,674	6,466,865
Environmental Protection	398,730	-	-	398,730
Public Transportation	-	3,735,042	576,510	4,311,552
Health and Paupers Care	623,548	-	1,304,209	1,927,757
Recreation	412,922	-	-	412,922
Conservation	113,739	-	-	113,739
Capital Outlay	252,561	1,850,195	43,626	2,146,382
TOTAL EXPENDITURES	17,324,828	5,585,237	3,123,726	26,033,791
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(956,108)	617,855	(57,599)	(395,852)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	241,108	241,108
Transfers Out	(241,108)	-	_	(241,108)
Total Other Financing Sources (Uses)	(241,108)		241,108	0
Net Change in Fund Balances	(1,197,216)	617,855	183,510	(395,852)
FUND BALANCE-BEGINNING	12,628,900	5,599,980	8,646,263	26,875,143
FUND BALANCE-ENDING	<u>\$ 11,431,684</u>	<u>\$ 6,217,836</u>	<u>\$ 8,829,772</u>	<u>\$ 26,479,291</u>

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, 2016

Net Change in Fund Balances - Governmental Funds	\$ (395,852)
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)	(820,864)
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 Asset)	3,037,376
Delinquent property tax collections provide current financial resources to the	
funds but has no effect on net position.	(435,667)
Delinquent property taxes receivable, which do not provide current financial	
resources, are not reported as revenue in the funds.	439,296
Negative pension expense relating to GASB 68 is recorded in the statement of	
activities but not in the funds.	168,437
The decrease in accrued compensated absences did not require the use of current	
financial resources and therefore are not reported as expenditures in	
governmental funds.	 (55,413)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 1,937,313

PANOLA COUNTY, TEXAS STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS DECEMBER 31, 2016

	Panola County Retiree Health Benefits Trust Fund	Agency Funds		
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 695,496	\$	4,178,440	
Certificates of Deposit	26,700,000		259,356	
Interest receivable	34,852		-	
Total Assets	27,430,348		4,437,796	
LIABILITIES				
Current Liabilities:				
Accounts Payable-Trade	5,915		-	
Due to Other Governments	-		2,697,516	
Court Ordered Deposits	-		530,623	
Court Ordered Trust Funds	-		1,200,709	
Other Payables	-		8,949	
Total Liabilities	5,915	\$	4,437,796	
NET POSITION				
Held in trust for OPEB benefits	27,424,433			
Total Net Position	\$ 27,424,433			

PANOLA COUNTY, TEXAS STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2016

	Panola County Retiree Health Benefits Trust Fund
ADDITIONS	
Contributions:	
Reimbursements- Medicare and insurance	\$ 40,379
Employer Contributions	4,335,469
Total Employer Contributions	4,375,847
Total Contributions	4,375,847
Investment Income:	
Interest earnings	132,606
Total Investment Income	132,606
TOTAL ADDITIONS	4,508,453
DEDUCTIONS	
Benefit Payments	1,030,827
TOTAL DEDUCTIONS	1,030,827
CHANGE IN NET POSITION	3,477,626
NET POSITION - BEGINNING OF YEAR	23,946,807
NET POSITION - END OF YEAR	\$ 27,424,433

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. 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 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 services 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:

<u>General Fund</u> – 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:

<u>Special Revenue Funds</u> - 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.

<u>Capital projects funds</u> – 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.

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, 2016.

Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and 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.

Revenue 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.

The inventory amount of \$18,066 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 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 deferred outflows of resources related to pensions 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 two items that qualify for reporting in this category. Deferred inflows of resources are reported for advance tax collections and pensions.

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. Availability only affects the recognition of revenue in governmental funds. Therefore, all collections of current taxes during this period and all current taxes receivable as of December 31 are recorded as Unavailable Revenue and Deferred Revenue in the fund statements and the government-wide statements, respectively. Each of these reported amounts are listed in the Deferred Inflows section of their respective financial statements.

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 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, 2016, long-term debt outstanding consists of compensatory time payable and net pension liability.

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

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 majority vote (adoption of an order) by the Commissioners' Court. Committed amounts cannot be used for any other purpose unless the Commissioners' Court removes those constraints by a majority vote. 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, 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.

F. New Accounting Standards Adopted

In fiscal year 2016, the County adopted a new statement of financial accounting standards issued by the Governmental Accounting Standards Board (GASB):

-- Statement No. 77, Tax Abatement Disclosures

Statement No. 77 establishes financial reporting standards for tax abatement agreements entered into by state and local governments.

This Statement's objective is to provide financial statement users with essential information regarding the nature and magnitude of the reduction of tax revenues through tax abatements. Prior to Statement No. 77, there was not comprehensive tax abatement information available to the public. These disclosures will make the transactions more transparent to financial statement users, thereby showing the tax abatements effect on a government's ability to raise funds and meet its obligations.

As of December 31, 2016, the County did not provide any tax abatements.

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 \$820,864 difference are as follows:

Capital Outlay	\$	960,610
Depreciation Expense		(1,741,494)
Capital Asset Retirements	_	(39,980)
Net Adjustment to Decrease Net Changes in Fund Balance-		
Total Governmental Funds to Arrive at Changes in Net Position-		
Governmental Activities		(820,864)

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 2016 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, 2016, 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.

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, 2016 for the County's individual major funds and nonmajor governmental funds in the aggregate, including the applicable allowances for uncollectibles, are as follows:

	1	General <u>Fund</u>		Road & Bridge <u>Fund</u>		onmajor vernmental <u>Funds</u>		<u>Total</u>
Current Property Taxes	\$	2,085,684	\$	694,909	s	105,474	s	2,886,067
Delinquent Property Taxes		581,339		193,691		28,648		803,678
Due from Other Governments		493,750		162,840		18,322		674,912
Miscellaneous		45,469	_	17,029		230,569		293,067
Total Gross Receivables	\$	3,206,242	\$	1,068,470	s	383,013	s	4,657,725
Less: Allowance for Uncollectible Taxes	_	(262,266)		(87,382)		(13,113)		(362,760)
Net Total Receivables	_\$_	2,943,977	_\$	981,088	\$	369,900	<u>s</u>	4,294,965

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 government-wide statements was as follows:

	General <u>Fund</u>		Road & Bridge <u>Fund</u>	Gov	onmajor ernmental <u>Funds</u>		<u>Total</u>
Net Current Property Taxes Receivable Advanced Tax Collections	\$ 1,939,686 12,378,343	\$	646,266 4,096,117	\$	98,090 453,531	\$	2,684,042 16,927,991
Total Deferred Revenue	\$ 14,318,029	_\$	4,742,382	\$	551,621	_\$	19,612,033

D. Capital Assets

Capital asset activity for the year ended December 31, 2016 was as follows:

	Balance January 1, <u>2016</u>	<u>Increases</u>	Decreases	Balance December 31, 2016
Capital Assets Not Being Depreciated:			•	
Land	\$ 1,722,016	\$ -	\$ -	\$ 1,722,016
Construction in Progress	5,561			5,561
Total Capital Assets Not Being Depreciated	\$ 1,727,577	\$	<u>\$</u>	\$ 1,727,577
Capital Assets Being Depreciated:				
Buildings	\$ 20,906,963	\$ -	\$ -	\$ 20,906,963
Improvements other than Buildings	259,303	16,300	_	275,603
Machinery & Equipment	11,407,122	944,310	356,216	11,995,216
Infrastructure	10,371,442			10,371,442
Total Capital Assets Being Depreciated	\$ 42,944,830	\$ 960,610	\$ 356,216	\$ 43,549,224
Less Accumulated Depreciation for:				
Buildings	\$ 5,494,922	\$ 406,920	\$ -	\$ 5,901,842
Improvements other than Buildings	61,361	4,605	-	65,966
Machinery & Equipment	6,676,280	1,035,696	316,237	7,395,739
Infrastructure	9,160,415	294,273		9,454,688
Total Accumulated Depreciation	\$ 21,392,978	\$ 1,741,494	\$ 316,237	\$ 22,818,235
Total Capital Assets Being Depreciated, Net	\$ 21,551,852	\$ (780,884)	\$ 39,979	\$ 20,730,989
Governmental Activities Capital Assets, Net	\$ 23,279,429	\$ (780,884)	\$ 39,979	\$ 22,458,566

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

General Administration	\$ 43,434
Judicial	62,878
Elections	25,437
Public Facilities	2,070
Public Safety	464,457
Environmental Protection	6,274
Public Transportation	1,031,909
Health & Paupers Care	67,636
Recreation	 37,399
Total Depreciation Expense	 1,741,494

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, agent multiple-employer, Texas County and District Retirement System (TCDRS). The system serves 677 actively participating counties and districts throughout Texas. Each employer has its own defined benefit plan that functions similarly to a cash balance plan. The assets of the plans are pooled for investment purposes, but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered qualified under Section 401(a) of the Internal Revenue Code. All employees (except temporary staff) of a participating employer must be enrolled in the plan. The TCDRS issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034. The CAFR is also available at www.tcdrs.org.

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 2014 and 2015. 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.

Discount Rate

The discount rate used to measure the total pension liability was 8.1%. There was no change in the discount rate since the previous year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term rate of return on pension plan investments is 8.1%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below ae provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown below are based on January 2016 information for a 7-10 year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013.

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected minus Inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.45%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	14.00%	8.45%
Global Equities	MSCI World (net) Index	1.50%	5 75%
International Equities-Developed	50% MSCI World Ex USA (net)	10.00%	5.45%
International Equities-Emerging	50% MSCI World Ex USA (net)	8.00%	6.45%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	1.00%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	5 10%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5 09%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	5.00%	6.40%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	8.10%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	3.00%	4.00%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.80%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	5.00%	6.90%
Hedge Funds	Hedge Fund Research, Inc (HFRI) Fund of Funds Composite Index	25.00%	5.25%

⁽¹⁾ Target asset allocation adopted at the April 2016 FCDRS Board meeting

⁽²⁾ Geometric real rates of return in addition to assumed inflation of 1.6%, per Cliffwater's 2016 capital market assumptions

⁽³⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

Changes in the Net Pension Liability

At December 31, 2015, the County reported a net pension liability of \$11,701,896. The changes in net pension liability were as follows:

	Increase (Decrease)			
	Total Pension Plan Fiduciary Net Pension			
	Liability	Net Position	Liability	
	(a)	(b)	(a) - (b)	
Balance at 12/31/14	\$ 54,984,565	\$ 47,382,702	\$ 7,601,864	
Changes for the year:				
Service cost	1,457,414		1,457,414	
Interest on total pension liability	4,457,975		4,457,975	
Effect of plan changes	(206,371)		(206,371)	
Effect of economic/demographic gains/losses	(661,728)		(661,728)	
Effect of assumptions changes or inputs	1,029,006		1,029,006	
Refund of contributions	(118,181)	(118,181)	-	
Benefit payments	(2,055,469)	(2,055,469)	-	
Administrative expenses		(34,088)	34,088	
Member contributions		531,525	(531,525)	
Net investment income		(1,037,364)	1,037,364	
Employer contributions		2,489,599	(2,489,599)	
Other		26,592	(26,592)	
Balance at 12/31/15	\$ 58,887,212	\$ 47,185,316	\$ 11,701,896	

The net pension liability was measured as of December 31, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date and for the year then ended.

There were no changes of assumptions or other inputs that affected measurement of the total pension liability during the measurement period.

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

Discount Rate Sensitivity Analysis

The following shows the net pension liability calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease	1% Increase	
	in Discount	Discount Rate	in Discount
	Rate (7.1%)	(8.1%)	Rate (9.1%)
County's net pension liability	\$ 20,142,740	\$ 11,701,896	\$ 4,783,929

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

For the year ended December 31, 2016, the County recognized pension expense of \$2,363,140.

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	O	Deferred outflows of Resources	Deferred Inflows of Resources	
Differences between expected and actual experience	\$	-	\$	890,291
Changes in assumptions		823,205		-
Net differences between projected and actual earnings		4,379,885		-
Contributions made subsequent to the measurement date		2,531,576		-
Total	\$	7,734,666	\$	890,291

\$2,531,576 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended December 31, 2017. Other amounts reported as deferred outflows and inflows of resources related to pension will be recognized in pension expense as follows.

Year ended December 31,	
2016	\$ 1,083,593
2017	1,083,593
2018	1,083,592
2019	1,062,021
2020	-
Thereafter	-

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 postemployment benefits so as to more accurately reflect the accounting of such benefits in accordance with Governmental Accounting Standards Board Statement 45 (GASB45).

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

The County does not issue a separate financial report that includes financial statements and required supplementary information for the RHBT. However the financial statements and the required supplementary information is included in the County's comprehensive annual financial report at pages 37 - 38 (financial statements) and page 60 (required supplementary information).

At December 31, 2016 the RHBT had 88 retirees receiving benefits and has a total of 178 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, 2016, the estimated past-service actuarially determined liabilities for active and retired employees amounted to \$27,262,761.

Annual OPEB Cost and Net OPEB Obligations

For 2016, the County's annual OPEB cost for the RHBT was \$1,298,094. Contributions of \$4,335,469 were made by the County. The activity for the year is shown in tabular form below.

Annual Required Contribution Interest on OPEB Obligation Amortization of Prior Year OPEB Obligation	\$ 725,611 (651,907) 1,224,390	
Annual OPEB Cost	1,298,094	_
Contributions made	(4,335,469)	
Change in OPEB Obligation	(3,037,375)	
Net OPEB Obligation (asset), beginning of year	(18,625,912)	
Net OPEB Obligation (asset), end of year	\$ (21,663,287)	_

Trend Information

		Actual		Net Ending (OPEB)
Year	Annual OPEB	Employer	Percentage	Obligation
Ended	Cost	Contribution	Contributed	Asset
12/31/14	\$ 922,149	\$ 3,733,793	404.90%	\$ 14,880,437
12/31/15	\$ 956,572	\$ 4,702,047	491.55%	\$ 18,625,912
12/31/16	\$ 1,224,390	\$ 4,335,469	354.09%	\$ 21,663,287

Funding Policy

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

Actuarial Methods and Assumptions

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

The actuarial valuation for December 31, 2016, the unprojected unit credit cost method was used. The actuarial assumptions used included a 3.50% investment rate of return, compounded annually, net of investment expenses. The annual healthcare cost trend of 8.5%, grading down to an ultimate 5% rate. Both the rate of return and the healthcare cost rate include and assumed inflation rate of 2.5%. The actuarial valuation of RHBT assets was set at fair market value of the cash and certificates of deposit comprising the investment account at the measurement date.

The RHBT's initial unfunded accrued liability (UAAL) is being amortized at a level (decreasing yearly) over a 30-year closed period. At December 31, 2016, the remaining amortization period is 20 years.

Funded Status						
Actuarial Valuation	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Annual Covered Payroll	UAAL as a Percentage of Covered Payroll
<u>Date</u> 12/31/16	(a) \$ 27,430,348	(b) \$ 27,262,761	(b-a) \$ (167,587)	(a/b) 100.61%	(c) \$ 7,044,990	$\frac{((b-a)/c)}{(2.38\%)}$

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, 2016.

Year Ending December 31	Governmenta <u>Activities</u>		
2017	\$ 27,912		
2018	23,005		
2019	12,885		
2020	8,501		
2021	1,873		
Total minimum lease payments	\$ 74,175		

Total cost for these leases for the year ended December 31, 2016 was \$30,686.

I. Long-Term Liabilities

Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2016 was as follows:

	Balance					
	January 1,			Due Within		
	2016 Additions		Reductions 2016		One Year	
Compensated Absences	\$ 200,413	\$ 79,232	\$ 23,821	\$ 255,825	\$ 28,141	
Net Pension Liability	7,601,864	4,100,032		11,701,896		
Total Governmental Activity Long-Term Liabilities	\$ 7,802,277	\$ 4,179,264	\$ 23,821	\$ 11,957,721	\$ 28,141	

Compensated absences are liquidated by the 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, 2016 are as follows:

	Major Special <u>Revenue Fund</u> General Road & Bridge Oth			Other	ner			
		<u>Fund</u>		<u>Fund</u>		<u>Funds</u>		<u>Total</u>
Nonspendable:								
Inventory	\$	-	\$	-	\$	68,066	\$	68,066
Restricted:								
Road & Bridge maintenance		-		6,217,836		1,973,845		8,191,681
Law Library		-		-		52,806		52,806
Juvenile Delinquency Prevention		-		-		157		157
Courthouse Security		-		-		220,607		220,607
Records Management & Preservation		-		-		969,681		969,681
Court Technology		-		-		98,019		98,019
VIT Interest		-		-		3,705		3,705
Elections		-		-		5,940		5,940
Adult Probation		-		-		176,552		176,552
Juvenile Probation		-		-		384,599		384,599
Law Enforcement		-		-		104,236		104,236
District Attorney		-		-		112,580		112,580
Child Protective Services		-		-		111,564		111,564
Health		-		-		3,527,655		3,527,655
Airport		-		-		300,938		300,938
Committed:								
Right-of-Way Purchases		-		-		282,241		282,241
Airport Improvements		-		-		221,801		221,801
Jail Improvement						214,779		214,779
Unassigned		11,431,684						11,431,684
Total Fund Balances	s	11,431,684	\$	6,217,836	s	8,829,771	s	26,479,292

K. Interfund Transfers

Interfund transfers for the year ended December 31, 2016 were as follows:

	Transfers In						
	Nonmajor Governmental Funds						
	Child						
	Juvenile	Protective					
	Services						
	Fund	<u>Totals</u>					
Transfers Out							
General Fund	\$ 183,108	\$ 58,000	\$ 241,108				
Total	\$ 183,108	\$ 58,000	\$ 241,108				

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.

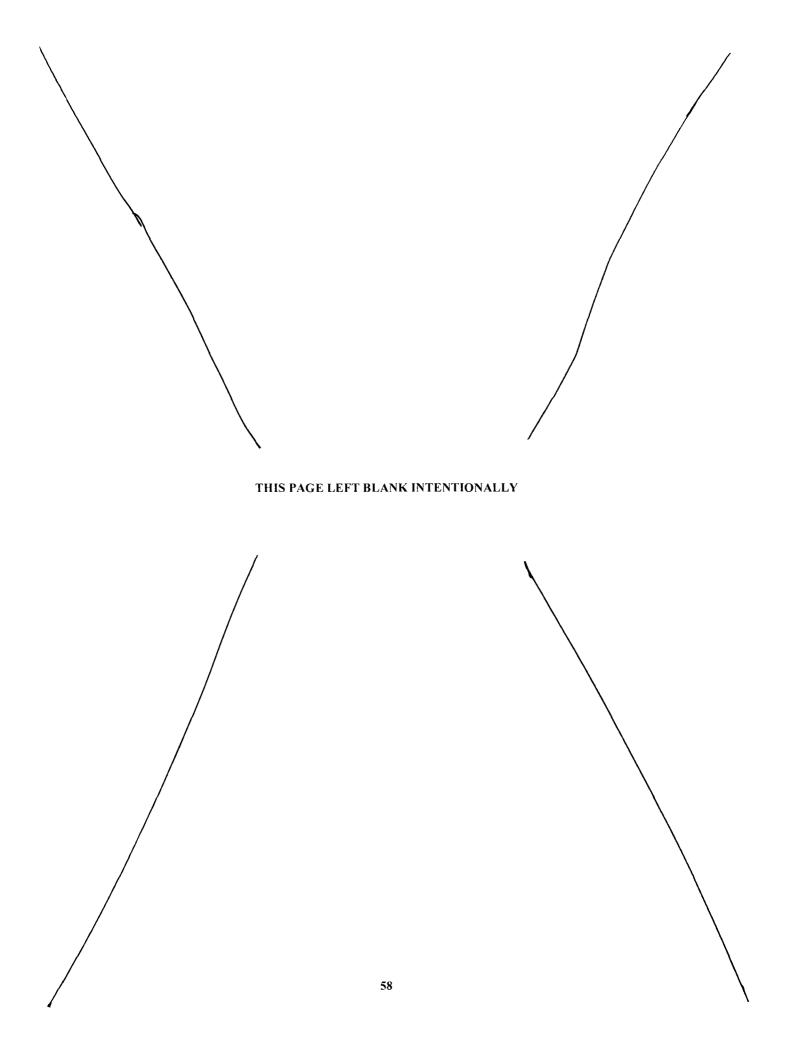
The County is not a member of a public entity risk pool as defined by GASB Statement No. 10. The County manages and finances risk by purchasing commercial insurance and by retaining the risk of loss. All known claims related to the year ending December 31, 2016 have been accrued and expensed in the current 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.

REQUIRED SUPPLEMENTARY INFORMATION



PANOLA COUNTY, TEXAS REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 2016

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, 2016, the following funds had legally adopted budgets:

General Fund
Road and Bridge Fund
Law Library Fund
County Juvenile Delinquency Prevention Fund
Courthouse Security Fund
Records Management Fund
County & District Court Tech Fund
Court Record Preservation Fund
District Court Records Technology Fund

District Clerk Records Management & Preservation Fund

Records Preservation Fund
Records Archive Fees Fund
Justice Court Technology Fund
VIT Interest Fund
Election Services Contract Fund
Farm to Market and Lateral Road Fund
Community Supervision and Corrections Fund
Drug Court Grant Fund

Juvenile Probation Fund

Hot Check Fee Fund
Sheriff's State Forfeiture Fund
Jail Commissary Fund
District Attorney Longeveity Pay Supplement Fund
District Attorney Forfeiture Fund
State Apportionment - District Attorney Fund
Constable Pct. #1 & 4 State Forfeiture Fund
Constable Pct. #2 & 3 State Forfeiture Fund
Sheriff's Federal Forfeiture Fund

CDA Federal Forfeiture Fund
Constable Pct. #2 & 3 Federal Forfeiture Fund
Deadwood WSC Fund
Fairplay WSC Fund
Child Protective Services Fund
Health Fund
Airport Fund
Road Bond 1971 Fund
Permanent Improvement Fund
Jail Improvement Fund

REQUIRED SUPPLEMENTARY INFORMATION

PANOLA COUNTY, TEXAS SCHEDULE OF FUNDING PROGRESS OTHER POST EMPLOYMENT BENEFITS (OPEB) PLAN FOR THE YEAR ENDED DECEMBER 31, 2016

	Actuarial	Actuar Accrue					UAAL as %
Actuarial Valuation Date	Value of Assets (a)	Liability (Projected U: (b)	,	Funded Ratio (a/b)		Covered Payroll (c)	of covered Payroll (b-a)/c
12/31/2014	\$ 20,015,702	\$ 17,7	69,730 \$ (2,245,972	2) 112 64%	s	6,454,393	(34 80%)
12/31/2015	\$ 23,952,417	\$ 21,6	76,987 \$ (2,275,430) 110 50%	S	6,797,320	(33 48%)
12/31/2016	\$ 27,430,348	\$ 27,20	62,761 S (167,587	100.61%	S	7,044,990	(2.38%)

NOTES TO SCHEDULE OF FUNDING PROGRESS

Valuation Date	12/31/2014	12/31/2015	12/31/2016
Actuarial Cost Method	Unprojected	Unprojected	Unprojected
	Unit Credit	Unit Credit	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*	4,00% per annum	3 5% per annum	3.5% per annum
Health Care Cost I rend	8 5% Pre-Medicare, grading to	8 5% Pre-Medicare, grading to	8.5% Pre-Medicare, grading to
	5% ultimate	5% ultimate	5% ultimate
*Includes inflation of 2.5%			

REQUIRED SUPPLEMENTARY INFORMATION

PANOLA COUNTY, TEXAS SCHEDULE OF EMPLOYER CONTRIBUTIONS OTHER POST EMPLOYMENT BENEFITS (OPEB) PLAN FOR THE YEAR ENDED DECEMBER 31, 2016

Year Ended	Α	tuarial Annual equired	1	Employer	Percentage
December 31	Con	tribution	C	ontibutions	Contributed
2014	\$	623,805	\$	3,733,793	598.55%
2015	\$	561,685	\$	4,702,047	837.13%
2016	\$	725,611	\$	4,335,469	597.49%

PANOLA COUNTY, TEXAS REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 2016

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS FOR THE YEAR ENDED DECEMBER 31, 2016

		2015		2014
Total Pension Liability	_			
Service cost	\$	1,457,414	\$	1,429,368
Interest (on the total pension liability)		4,457,975		4,184,774
Changes of benefit terms		(206,371)		=
Difference between expected and actual experience		(661,728)		(601,515)
Change of assumputions		1,029,006		-
Benefit payments, including refunds of employee contributions		(2,173,650)	_	(1,944,467)
Net Change in Total Pension Liability		3,902,646		3,068,160
Total Pension Liability - Beginning		54,984,565		51,916,406
Total Pension Liability - Ending (a)	\$	58,887,211	\$	54,984,566
Plan Fiduciary Net Position				
Contributions - employer	\$	2,489,599	\$	3,353,570
Contributions - employee		531,525		505,905
Net investment income		(1,037,364)		2,863,212
Benefit payments, including refunds of employee contributions		(2,173,649)		(1,944,467)
Administrative expense		(34,088)		(34,814)
Other		26,592		(226,419)
Net Change in Plan Fiduciary Net Position		(197,385)		4,516,987
Plan Fiduciary Net Position - Beginning		47,382,702		42,865,715
Plan Fiduciary Net Position - Ending (b)	\$	47,185,317	\$	47,382,702
Net Pension Liability - Ending (a) - (b)	\$	11,701,894	<u>\$</u>	7,601,864
Plan Fiduciary Net Position as a Percentage of Total Pension Liability		80.13%		86.17%
Covered Employee Payroll	\$	7,593,216	\$	7,227,213
Net Pension Liability as a Percentage of Covered Employee Payroll		154.11%		105.18%

PANOLA COUNTY, TEXAS REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 2016

SCHEDULE OF CONTRIBUTIONS FOR THE YEAR ENDED DECEMBER 31, 2016

	 2016	 2015
Actuarially determined contribution	\$ 2,531,576	\$ 2,489,599
Contributions in relation to actuarially determined contribution	 (2,531,576)	 (2,489,599)
Contribution deficiency (excess)	\$ 	\$
Covered employee payroll	\$ 7,771,911	\$ 7,593,216
Contributions as a percentage of covered employee payroll	32.57%	32.79%

PANOLA COUNTY, TEXAS NOTES TO SCHEDULE OF CONTRIBUTIONS FOR THE YEAR ENDED DECEMBER 31, 2016

Valuation Date: Actuarially determined contribution rates are calculated as of December

31, two years prior to the end of the fiscal year in which contributions are

reported.

Methods and Assumptions Used to Determine Contribution Rates

Actuarial Cost Method Entry age

Amortization Method Level percentage of payroll, closed

Remaining Amortization Period 0.0 years (based on contribution rate calculated in 12/31/2015 valuation)

Asset Valuation Method 5-yr smoothed market

Inflation 3.0%

Salary Increases Varies by age and service. 4.9% average over career including inflation.

Investment Rate of Return 8.00%, net investment expenses, including inflation

Retirement Age Members who are eligible for service retirement are assumed to commence

receiving benefit payments based on age. The average age at service

retirement for recent retirees is 61.

Mortality In the 2015 actuarial valuation, assumed life expectancies were adjusted as

a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base

table is the RP-2000 table projected with Scale AA to 2014.

Other Information: Effective with the 2015 calendar year, employer contributions reflect that a

100% CPI COLA was adopted.

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, 2016

		GET		VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)	
REVENUES					
Property Taxes	\$ 14,590,788	S 14,590,788	S 14,904,038	S 313,250	
Intergovernmental Receipts	382,411	395,033	421,426	26,393	
Fees of Office	694,000	679,182	726,000	46,818	
Total Miscellaneous	158,669	234,545	317,255	82,710	
Total Revenues	15,825,868	15,899,548	16,368,720	469,172	
EXPENDITURES					
Current					
General Administration	7,148,780	6,900,302	6,532,233	368,069	
Judicial	1,433,166	1,433,286	1,395,577	37,709	
Legal	708,628	710,037	634,887	75,150	
Elections	190,547	191,547	166,395	25,152	
Financial Administration	1,040,929	1,040,929	1,017,607	23,322	
Public Facilities	368,875	478,725	397,438	81,287	
Public Safety	5,742,162	5,711,271	5,379,191	332,080	
Environmental Protection	425,000	425,000	398,730	26,270	
Health and Paupers Care	596,900	724,682	623,548	101,134	
Recreation	423,595	423,595	412,922	10,673	
Conservation	119,561	116,711	113,739	2,972	
Capital Outlay	204,401	290,139	252,561	37,578	
Total Expenditures	18,402,544	18,446,224	17,324,828	1,121,396	
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(2,576,676)	(2,546,676)	(956,108)	1,590,568	
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	-	-	
Transfers Out	(211,108)	(241,108)	(241,108)	<u>-</u>	
Total Other Financing Sources (Uses)	(211,108)	(241,108)	(241,108)		
Net Change in Fund Balance	(2,787,784)	(2,787,784)	(1,197,216)	1,590,568	
FUND BALANCE, BEGINNING OF YEAR	10,485,417	10,480,929	12,628,900	2,147,971	
FUND BALANCE, END OF YEAR	\$ 7,697,633	\$ 7,693,145	s 11,431,684	\$ 3,738,539	

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, 2016

	nun	O GET		VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES				(**23****2)
Property Taxes:				
Current	\$ 5,056,281	\$ 5,056,281	S 5,146,713	\$ 90,432
Delinquent	90,196	90,196	110,274	20,078
Total Property Taxes	5,146,477	5,146,477	5,256,987	110,510
Licenses:				
Motor Vehicle Registration	368,000	352,249	352,249	
Intergovernmental Receipts:				
State Lateral Road Fund	29,000	29,000	29,575	575
Weight and Axle Fees	40,828	40,828	51,717	10,889
I otal Intergovernmental Receipts	69,828	69,828	81,292	11,464
Fines:				
County and District Court Fines	275,000	290,751	348,600	57,849
Miscellaneous:				
Interest Earned	22,593	22,593	42,916	20,323
Miscellaneous	-	115,205	121,048	5,843
1 otal Miscellaneous	22,593	137,798	163,963	26,165
Total Revenues	5,881,898	5,997,103	6,203,092	205,989
EXPENDITURES				
PUBLIC TRANSPORTATION				
MAINTENANCE-ROADS AND BRIDGES PRECINCT 1				
Salaries - Road and Bridge Department	445,677	445,677	437,346	8,331
Benefits Termination Pay	4,026	4,026	7	4,019
Social Security Taxes	34,403	34,403	32,282	2,121
Group Insurance	133,056	133,056	130,045	3,011
Retirement and Death Benefits	108,019	108,019	105,051	2,968
Workers Compensation	36,715	36,715	11,934	24,781
Unemployment Insurance	2,065	2,065	1,400	666
Other Post Employment	41,506	41,506	40,734	772
Retiree Medical Insurance Trust	63,849	63,849	63,849	-
Optional Retirement	31,305	31,305	31,305	-
Miscellaneous Supplies	500	500	,	500
Repairs and Maintenance	118,826	118,826	77,415	41,411
Parts and Repairs	31,250	31,250	12,817	18,433
Rentals and Leases	1,020	1,020	1,020	-
Contingency	55,548	51,548	, -	51,548
TOTAL PRECINCT 1	1,107,765	1,103,765	945,205	158,560

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, 2016

								NCE WITH L BUDGET
		BUD	GET				PC	SITIVE
	ORIGINAL		FINAL		A	CTUAL	(NEGATIVE)	
PRECINCT 2								
Salaries - Road and Bridge Department	S	369,251	S	369,251	\$	348,432	\$	20,819
Benefits Termination Pay		4,026		4,026		-		4,026
Social Security Taxes		28,556		28,556		25,349		3,207
Group Insurance		108,864		108,864		108,064		800
Retirement and Death Benefits		89,662		89,662		83,692		5,970
Workers Compensation		36,325		36,325		9,963		26,362
Unemployment Insurance		1,768		1,768		1,115		653
Other Post Employment		36,096		36,096		33,693		2,403
Retiree Medical Insurance Trust		63,849		63,849		63,849		-
Optional Retirement		31,305		31,305		31,305		-
Repairs and Maintenance		95,756		97,699		71,642		26,057
Parts and Repairs		31,250		31,250		28,498		2,752
Miscellaneous Supplies		500		-		-		-
Contingency		54,120		-		•		-
TOTAL PRECINCT 2		951,328		898,651		805,603		93,048
PRECINCT 3								
Salaries - Road and Bridge Department		444,237		444,237		413,074		31,163
Benefits Termination Pay		4,026		4,026		694		3,332
Social Security Taxes		34,293		34,293		30,281		4,012
Group Insurance		133,056		133,056		126,065		6,991
Retirement and Death Benefits		107,673		107,673		99,386		8,287
Workers Compensation		36,717		36,717		12,161		24,556
Unemployment Insurance		2,145		2,145		1,324		821
Other Post Emplyment		41,378		41,378		40,011		1,367
Retiree Medical Insurance Trust		63,849		63,849		63,849		-
Optional Retirement		31,305		31,305		31,305		-
Repairs and Maintenance		118,846		118,846		83,225		35,621
Parts and Repairs		31,250		41,750		37,632		4,118
Miscellaneous Supplies		500		500		-		500
Contingency		48,167		167		-		167
Contractor Services		1,000		1,000		-		1,000
Rentals and Leases		1,000		1,000		340		660
TOTAL PRECINCT 3		1,099,442		1,061,942		939,348		122,594

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, 2016

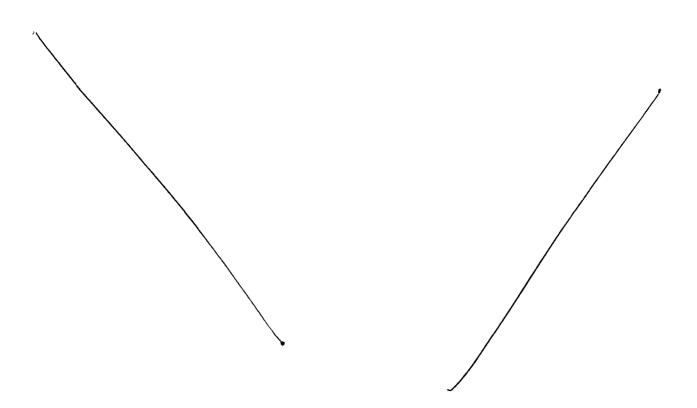
				VARIANCE WITH FINAL BUDGET
		DGET		POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
PRECINCT 4				
Salaries - Road and Bridge Department	\$ 519,223	S 519,223	S 450,044	\$ 69,179
Benefits Termination Pay	9,558	9,558	-	9,558
Social Security Taxes	40,452	40,452	31,392	9,060
Group Insurance	157,248	157,248	136,087	21,161
Retirement and Death Benefits	127,014	127,014	108,099	18,915
Workers Compensation	33,901	33,901	14,359	19,542
Unemployment Insurance	2,324	2,324	1,440	884
Other Post Employment	48,327	48,327	43,519	4,808
Retiree Medical Insurance Trust	63,849	63,849	63,849	, -
Optional Retirement	31,305	31,305	31,305	-
Repairs and Maintenance	119,086	134,351	115,859	18,492
Parts and Repairs	31,250	77,604	48,932	28,672
Miscellaneous Supplies	500	500	´-	500
Contingency	122,962	2,962	-	2,962
TOTAL PRECINCT 4	1,306,999	1,248,618	1,044,886	203,732
Total Maintenance-Roads and Bridges	4,465,534	4,312,976	3,735,042	577,934
CAPITAL OUTLAY-ROAD AND BRIDGE	s			
PRECINCT 1				
Furniture & Equipment	139,515	209,560	155,322	54,238
Road Oil, Premix, and Gravel	263,977	263,977	166,923	97,055
Lumber, Piling, and Culverts	13,500	13,500	11,591	1,909
TOTAL PRECINCT 1	416,992	487,037	333,835	153,202
PRECINCT 2				
Furniture & Equipment	280,000	300,403	299,835	568
Road Oil, Premix, and Gravel	239,982	273,602	255,265	18,337
Lumber, Piling, and Culverts	8,500	9,500	9,433	67
TOTAL PRECINCT 2	528,482	583,505	564,533	18,972
PRECINCT 3				
Building	800	800	_	800
Furniture & Equipment	139,515	177,475	177,000	475
Road Oil, Premix, and Gravel	212,424	212,424	192,304	20,120
Lumber, Piling, and Culverts	35,200	35,200	23,169	12,031
TOTAL PRECINCT 3	387,939	425,899	392,472	33,427

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, 2016

	BUDO ORIGINAL			OGET FINAL		ACTUAL		IANCE WITH AL BUDGET POSITIVE REGATIVE)
PRECINCT 4								
Furniture & Equipment	S	164,515	s	141,020	s	141,019	s	1
Road Oil, Premix, and Gravel		283,233		403,233		395,680		7,553
Lumber, Piling, and Culverts		16,000		24,230		22,655		1,575
TOTAL PRECINCT 4		463,748		568,483		559,355		9,128
Total Construction and Capital Outlay	_	1,797,161		2,064,924		1,850,195		214,729
Total Expenditures		6,262,695		6,377,900		5,585,237		792,663
Net Change in Fund Balances		(380,797)		(380,797)		617,855		998,652
FUND BALANCE, BEGINNING OF YEAR		5,127,550		4,686,835	_	5,599,980		472,430
FUND BALANCE, END OF YEAR	<u>s</u>	4,746,753	<u>s</u>	4,306,038	<u>s</u>	6,217,836	<u>s</u>	1,471,083



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SUPPLEMENTAL FINANCIAL INFORMATION

SUPPLEMENTARY FINANCIAL INFORMATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET (GAAP BASIS) AND ACTUAL

GENERAL FUND

		BUL)GET	7			VARIANCE WITH FINAL BUDGET POSITIVE		
	(DRIGINAL		FINAL		ACTUAL	(NEGATIVE)		
REVENUES									
PROPERTY TAXES									
Current	\$	14,335,073	\$	14,335,073	S	14,591,400	S	256,327	
Delinquent		255,715		255,715		312,638		56,923	
Total Property Taxes		14,590,788		14,590,788		14,904,038		313,250	
INTERGOVERNMENTAL RECEIPTS									
State Judicial		81,794		81,794		88,806		7,012	
State Voter Registration		-		2,390		2,390		-	
City - Public Library		182,067		182,067		182,067		-	
Law Enforcement Officer Standard		-		-		5,969		5,969	
Housing Prisoners		-		-		7,160		7,160	
Exposition Building		-		-		252		252	
SAVNS Program		-		-		-		-	
Indigent Defense Services Grant		17,000		27,232		27,232		-	
Carthage and Gary School Tax									
Collection Contract		63,250		63,250		67,750		4,500	
City of Carthage Tax									
Collection Contract		8,300		8,300		9,800		1,500	
State 911 Rural Addressing		30,000		30,000		30,000			
Total Intergovernmental Receipts		382,411		395,033		421,426		26,393	
FEES OF OFFICE									
County Judge		7,000		5,100		5,168		68	
Sheriff		24,000		16,900		16,962		62	
District Attorney		4,000		2,400		2,414		14	
County Clerk		165,000		166,482		186,548		20,066	
Tax Assessor-Collector		390,000		389,200		389,248		48	
District Clerk		40,000		35,100		35,194		94	
County Treasurer		14,000		14,000		18,738		4,738	
Justices of the Peace		50,000		50,000		71,728		21,728	
Total Fees of Office		694,000		679,182		726,000		46,818	

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL

GENERAL FUND, continued

		***						NCE WITH
	ORIG	BUD GINAL	GET	FINAL	Ā	ACTUAL		SITIVE GATIVE)
MISCELLANEOUS								
Interest Earned	S	94,669	S	94,669	S	110,032	S	15,363
Hospital Collections		-		_		850		850
Time Payment EFTIC		-		-		1,156		1,156
Exposition Building		-		-		550		550
Vital Archive - County Clerk		-		-		462		462
Judiciary Support Fee		_		-		1,682		1,682
Miscellaneous		62,000		138,136		197,913		59,777
County Clerk Civil		-		-		1,800		1,800
Family Protection Fee		2,000		1,740		1,740		-
Child Abuse								-
Child Abuse Prevention		-		-		58		58
Miscellaneous Unclaimed Funds		-		-		1,013		1,013
Total Miscellaneous		158,669		234,545		317,255		82,710
Total Revenues	15	,825,868		15,899,548		16,368,720		469,172
EXPENDITURES								
CURRENT								
GENERAL ADMINISTRATION								
COUNTY JUDGE								
Salary - County Judge		66,814		66,814		66,814		-
Salary - Co Judge Admin. Assist		40,613		40,613		40,613		_
Social Security		8,219		8,219		7,840		37 9
Group Medical Insurance		24,192		24,192		24,020		172
Retirement and Death Benefits		25,805		25,805		25,804		1
Worker's Compensation		552		552		376		176
Unemployment Insurance		322		322		130		192
Other Post Employment Benefits		10,389		10,389		10,388		j
Office Supplies, Postage & Repairs		1,200		1,200		703		497
Law Books		2,000		2,526		2,526		(
Communication Telephone		400		400		24		376
Conferences and Dues		2,000		4,000		3,898		102
Miscellaneous		150		150		47		103
Total County Judge		182,656		185,182		183,182		2,000

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL

GENERAL FUND, continued

)GET				VARIANCE WITH FINAL BUDGET POSITIVE	
	OF	RIGINAL		FINAL	A	CTUAL	(NEC	GATIVE)
EXPENDITURES (cont'd.)								
GENERAL ADMINISTRATION (con'td.)								
COMMISSIONERS Salaries - Commissioners	•	315 004	c	215 004	c	215 004	c	
Salaries - Commissioners Salaries - Secretaries	\$	215,984	S	215,984	S	215,984	S	-
		17.522		16,523		15 324		1 200
Social Security Taxes		16,523		,		15,234		1,289 344
Group Insurance Retirement and Death Benefits		48,384		48,384 51,880		48,040 51,879		344
		51,880		1,236		954		282
Worker's Compensation Unemployment Insurance		1,236		1,236		954		202
* *		20,888		20,888		20,886		2
Other Post Employment Benefits		20,888		20,000		20,880		2
Office Supplies, Postage and Repairs Communication Telephone		100		100		- 0		100
Miscellaneous		100		100		49		52
Conferences and Dues		7,500		7,500		4,432		3,068
Total Commissioners		362,595	-	362,595		357,457		5,138
Total Commissioners		302,373		302,373		337,437		3,136
COUNTY CLERK								
Salary - County Clerk		53,996		53,996		53,996		-
Salary - Deputies		161,782		161,782		123,742		38,040
Social Security		16,508		16,508		12,555		3,953
Group Medical Insurance		72,576		72,576		57,066		15,510
Retirement and Death Benefits		51,830		51,830		42,693		9,137
Worker's Compensation		1,053		1,053		756		297
Unemployment Insurance		575		575		396		179
Other Post Employment Benefits		20,867		20,867		17,187		3,680
Office Supplies, Postage & Repairs		13,000		13,000		8,852		4,148
Communication Telephone		500		500		372		128
Rentals, Microfilming & Indexing		76,000		76,000		71,823		4,177
Copy Machine Rental		8,000		8,000		3,369		4,631
Conferences & Dues		3,000		6,500		5,105		1,395
Miscellaneous		250		250		-		250
Professional Services		-		<u> </u>		-		
Total County Clerk		479,937		483,437		397,912		85,525

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL

GENERAL FUND, continued

			GET				VARIANCE WITH FINAL BUDGET POSITIVE		
	OR	IGINAL		FINAL	A	CTUAL	(NEG	ATIVE)	
EXPENDITURES (cont'd.)									
GENERAL ADMINISTRATION (con'td.)									
VETERANS SERVICE OFFICER									
Salary - Service Officer	\$	39,102	\$	39,102	S	39,102	\$	-	
Salary - Secretary		31,467		31,467		31,466		1	
Social Security		5,400		5,400		5,398		2	
Group Medical Insurance		24,192		24,192		23,934		258	
Retirement and Death Benefits		16,952		16,952		16,951		1	
Worker's Compensation		362		362		247		115	
Unemployment Insurance		258		258		226		32	
Other Post Employment Benefits		6,825		6,825		6,824		1	
Office Supplies, Postage & Repairs		600		600		262		338	
Communication Telephone		500		500		21		479	
Conferences and Dues		1,300		1,300		816		484	
Programming & Computer		800		800		700		100	
Miscellaneous		250		250		-		250	
Total Vet. Service Officer		128,008		128,008		125,948		2,060	
AIRPORT									
Airport Manager		40,069		40,069		40,069		0	
Assistants								-	
Travel Allowance		1,200		1,200		1,200		-	
Social Security		3,158		3,158		3,057		101	
Group Insurance		12,096		12,096		12,010		86	
Retirement		9,914		9,914		9,913		1	
Worker's Compensation		1,133		1,133		1,062		71	
Unemployment Insurance		198		198		132		66	
Other Post Employment Benefits		3,991		3,991		3,991		0	
Office Supplies		1,500		1,500		1,142		358	
Repair and Maintenance Supplies		1,400		2,900		1,977		923	
Professional Services		4,500		4,500		2,377		2,123	
Communication Telephone		1,700		1,800		1,739		61	
Conferences, Dues & Transports		400		400		-		400	
Contractor Services		3,500		2,000		-		2,000	
Utilities		12,945		12,845		10,782		2,063	
Repairs and Renovation		-		-		, ·		-	
Rentals and Leases		1,800		1,800		1,476		324	
Total Airport		99,504		99,504		90,925		8,579	

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL

GENERAL FUND, continued

	BUDGET						VARIANCE WITH FINAL BUDGET POSITIVE		
	OI	RIGINAL		FINAL	ACTUAL		(NEGATIVE)		
EXPENDITURES (cont'd.) GENERAL ADMINISTRATION (con'td.) MISC AND NON-DEPT									
Floating Secretary	S	31,467	\$	31,467	S	31,466	S	1	
Emergency Management Coordinator	-	6,000	_	6,000		6,000		-	
Benefits Termination Pay		12,000		20,000		10,424		9,576	
Social Security		3,784		4,408		3,645		763	
Group Insurance		12,096		12,096		12,096		-	
Retirement		11,882		13,804		11,503		2,301	
Worker's Compensation		6.027		6.027		438		5,589	
Unemployment Insurance		18,758		18,299		153		18,146	
Other Post Employment		4,783		5,557		4,631		926	
Retiree Medical Insurance Trust		3,297,819		3,297,819		3,297,819		-	
Optional Retirement		550,000		550,000		550,000		_	
Advertising and Publications		10,000		10,000		4,878		5,122	
Appraisal District		250,000		250,000		195,704		54,296	
Outside Audit		39,000		39,000		30,773		8,227	
Economic Development		17,700		29,269		29,202		67	
Contingency		400,000		-		-		-	
Computer Services		590,000		537,046		468,732		68,314	
Professional Services		24,000		193,431		187,783		5,648	
Postage		70,000		70,000		55,864		14,136	
Emergency Management		5,000		5,000		4,557		443	
Physicals & Drug Screening		2,000		3,500		3,042		458	
Dues, Memberships & Fees		7,700		8,000		7,746		254	
Insurance		380,000		380,000		324,075		55,925	
Historical Markers		1,000		1,000		-		1,000	
Historical Commission		6,564		6,564		2,813		3,751	
Miscellaneous		4,500		7,071		4,611		2,460	
Copy Machine Rental & Supplies		24,000		24,429		24,429		0	
Soil and Conservation Contract		2,000		2,000		2,000		=	
Communication Telephone		55,000		56,789		56,788		1	
Animal Control		50,000		50,000		45,636		4,364	
Loss Control		3,000		3,000		-		3,000	
Total Miscellaneous and Non-Depart.		5,896,080		5,641,576		5,376,809		264,767	
Total General Administration		7,148,780	_	6,900,302		6,532,233		368,069	

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL

GENERAL FUND, continued

								NCE WITH BUDGET
	OB	BUD RIGINAL	GET	FINAL	A	CTUAL	_	SITIVE GATIVE)
	- Or	IGINAL	-	FPAL		CIUAL	(100	MIIVE)
EXPENDITURES (cont'd.)								
JUDICIAL								
DISTRICT COURT								
Salary - Court Reporter	\$	35,126	\$	35,126	\$	35,126	S	-
Salary - Secretary		39,898		39,898		39,898		-
Social Security		5,740		5,740		4,958		782
Group Medical Insurance		24,192		24,192		24,020		172
Retirement and Death Benefits		18,022		18,022		18,021		1
Worker's Compensation		355		355		263		92
Unemployment Insurance		258		258		240		18
Other Post Employment		7,255		7,255		7,255		0
Office Supplies, Postage & Repairs		3,000		3,000		1,782		1,218
Professional Services		2,500		2,500		-		2,500
Insurance		1,500		1,500		-		1,500
Conference and Dues		2,500		2,500		1,030		1,470
Visiting Court Reporter		1,000		1,000		=		1,000
Communication Telephone		800		555		365		190
Law Books for Law Library		3,500		3,745		3,744		1
Miscellaneous		600		600		-		600
Total District Court		146,246		146,246		136,701		9,545
COUNTY COURT AT LAW								
Salary - County Court at Law Judge		140,000		140,000		140,000		-
Salary - Court Reporter		61,249		61,249		61,249		-
Court Coordinator		6,000		6,000		6,000		-
Visiting Judges		1,000		1,000		-		1,000
Social Security		15,855		15,855		14,355		1,500
Group Medical Insurance		24,192		24,192		24,020		172
Retirement and Death Benefits		49,783		49,783		49,781		2
Worker's Compensation		1,197		1,197		726		471
Unemployment Insurance		206		216		215		1
Other Post Employment		20,041		20,041		20,041		0
Office Supplies, Postage & Repairs		1,400		1,400		1,353		47
Law Books		2,000		2,352		2,352		0
Telephone		750		398		7		391
Conferences and Dues		1,100		1,100		630		470
Miscellaneous		300		300		210		90
Total County Court at Law		325,073		325,083		320,937		4,146

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL

GENERAL FUND, continued

		BUD	GET		VARIANCE WIT FINAL BUDGET POSITIVE			
	OR	IGINAL		FINAL	A	CTUAL	(NEGATIVE)	
EXPENDITURES (cont'd.)								
JUDICIAL (con'td.)								
DISTRICT CLERK								
Salary - District Clerk	s	53,996	S	53,996	S	53,996	S	_
Salaries - Deputies	0	161,782	•	161,782	•	161,778	•	4
Social Security		16,511		16,511		14,993		1,518
Group Medical Insurance		72,576		72,576		72,059		517
Retirement and Death Benefits		51,833		51,833		51,829		4
Worker's Compensation		1.085		1.085		756		329
Unemployment Insurance		593		593		518		75
Other Post Employment		20,866		20.866		20,865		1
Office Supplies, Postage & Repairs		13,000		11,910		8,424		3,486
Telephone		400		400		384		16
Conferences and Dues		2,000		3,000		2,454		546
Preservation & Restoration		35,800		35,800		35,000		800
Miscellaneous		300		300		,		300
Total District Clerk		430,742		430,652		423,056		7,596
JUSTICE OF THE PEACE PCT. 1 & 4								
Salaries - Justice of the Peace		53,996		53,996		53,996		_
Salaries - Secretaries		62,934		62,934		62,932		2
Social Security		8,947		8,947		8,795		152
Group Medical Insurance		36,288		36,288		36,030		258
Retirement and Death Benefits		28,088		28,088		28,087		1
Worker's Compensation		515		515		410		105
Unemployment Insurance		206		206		202		5
Other Post Employment		11,308		11.308		11,307		1
Office Supplies and Repairs		4,000		5,550		5,485		65
Professional Services		6,575		6,325		6,168		157
Telephone		1,000		700		363		337
Travel		1,000		1,000		615		385
Conferences and Dues		3,500		2,200		1,978		222
Miscellaneous		200		500		-		500
Total Justices of the Peace Pct. 1 and 4		218,557		218,557		216,366		2,191

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET (GAAP BASIS) AND ACTUAL GENERAL FUND, continued

CRIGINAL FINAL ACTUAL (NEGATE	2 323 258 2 105 5
JUDICIAL (con'td.) JUSTICE OF THE PEACE PCT. 2 & 3 Salaries - Justice of the Peace S 53,996 S 53,996 S Salaries - Secretaries 62,934 62,934 62,932 Social Security 8,947 8,947 8,624 Group Medical Insurance 36,288 36,288 36,030 Retirement 28,088 28,088 28,086 Worker's Compensation 515 515 410 Unemployment Insurance 206 206 201 Other Post Employment 11,308 11,308 11,307 Office Supplies and Repairs 6,000 6,700 6,693 Computer Replacement 1,000 500 -	323 258 2 105 5
JUDICIAL (con'td.) JUSTICE OF THE PEACE PCT. 2 & 3	323 258 2 105 5
Salaries - Justice of the Peace S 53,996 S 53,996 S S S S S S S S S	323 258 2 105 5
Salaries - Secretaries 62,934 62,934 62,932 Social Security 8,947 8,947 8,624 Group Medical Insurance 36,288 36,288 36,030 Retirement 28,088 28,088 28,086 Worker's Compensation 515 515 410 Unemployment Insurance 206 206 201 Other Post Employment 11,308 11,308 11,307 Office Supplies and Repairs 6,000 6,700 6,693 Computer Replacement 1,000 500 - Professional Services 6,575 6,575 6,318 Telephone 1,200 900 376 Travel 2,500 2,300 1,453 Conferences and Dues 3,800 4,300 3,494 Miscellaneous 200 200 7 Total Justices of the Peace Pet. 2 and 3 223,557 223,757 219,928 BAILIFFS AND JURORS 31,237 31,477 31,476	323 258 2 105 5
Social Security 8,947 8,947 8,624 Group Medical Insurance 36,288 36,288 36,030 Retirement 28,088 28,088 28,086 Worker's Compensation 515 515 410 Unemployment Insurance 206 206 201 Other Post Employment 11,308 11,308 11,307 Office Supplies and Repairs 6,000 6,700 6,693 Computer Replacement 1,000 500 - Professional Services 6,575 6,575 6,318 Telephone 1,200 900 376 Travel 2,500 2,300 1,453 Conferences and Dues 3,800 4,300 3,494 Miscellaneous 200 200 7 Total Justices of the Peace Pct. 2 and 3 223,557 223,757 219,928 BAILIFFS AND JURORS Bailiffs 31,237 31,477 31,476	323 258 2 105 5
Group Medical Insurance 36,288 36,288 36,030 Retirement 28,088 28,088 28,086 Worker's Compensation 515 515 410 Unemployment Insurance 206 206 201 Other Post Employment 11,308 11,308 11,307 Office Supplies and Repairs 6,000 6,700 6,693 Computer Replacement 1,000 500 - Professional Services 6,575 6,575 6,318 Telephone 1,200 900 376 Travel 2,500 2,300 1,453 Conferences and Dues 3,800 4,300 3,494 Miscellaneous 200 200 7 Total Justices of the Peace Pct. 2 and 3 223,557 223,757 219,928 BAILIFFS AND JURORS Bailiffs 31,237 31,477 31,476	258 2 105 5 1
Retirement 28,088 28,088 28,086 Worker's Compensation 515 515 410 Unemployment Insurance 206 206 201 Other Post Employment 11,308 11,308 11,307 Office Supplies and Repairs 6,000 6,700 6,693 Computer Replacement 1,000 500 - Professional Services 6,575 6,575 6,318 Telephone 1,200 900 376 Travel 2,500 2,300 1,453 Conferences and Dues 3,800 4,300 3,494 Miscellaneous 200 200 7 Total Justices of the Peace Pct. 2 and 3 223,557 223,757 219,928 BAILIFFS AND JURORS Bailiffs 31,237 31,477 31,476	2 105 5 1
Worker's Compensation 515 515 410 Unemployment Insurance 206 206 201 Other Post Employment 11,308 11,308 11,307 Office Supplies and Repairs 6,000 6,700 6,693 Computer Replacement 1,000 500 - Professional Services 6,575 6,575 6,318 Telephone 1,200 900 376 Travel 2,500 2,300 1,453 Conferences and Dues 3,800 4,300 3,494 Miscellaneous 200 200 7 Total Justices of the Peace Pct. 2 and 3 223,557 223,757 219,928 BAILIFFS AND JURORS Bailiffs 31,237 31,477 31,476	105 5 1
Worker's Compensation 515 515 410 Unemployment Insurance 206 206 201 Other Post Employment 11,308 11,308 11,307 Office Supplies and Repairs 6,000 6,700 6,693 Computer Replacement 1,000 500 - Professional Services 6,575 6,575 6,318 Telephone 1,200 900 376 Travel 2,500 2,300 1,453 Conferences and Dues 3,800 4,300 3,494 Miscellaneous 200 200 7 Total Justices of the Peace Pct. 2 and 3 223,557 223,757 219,928 BAILIFFS AND JURORS Bailiffs 31,237 31,477 31,476	5 1
Other Post Employment 11,308 11,308 11,307 Office Supplies and Repairs 6,000 6,700 6,693 Computer Replacement 1,000 500 - Professional Services 6,575 6,575 6,318 Telephone 1,200 900 376 Travel 2,500 2,300 1,453 Conferences and Dues 3,800 4,300 3,494 Miscellaneous 200 200 7 Total Justices of the Peace Pct. 2 and 3 223,557 223,757 219,928 BAILIFFS AND JURORS Bailiffs 31,237 31,477 31,476	1
Office Supplies and Repairs 6,000 6,700 6,693 Computer Replacement 1,000 500 - Professional Services 6,575 6,575 6,318 Telephone 1,200 900 376 Travel 2,500 2,300 1,453 Conferences and Dues 3,800 4,300 3,494 Miscellaneous 200 200 7 Total Justices of the Peace Pct. 2 and 3 223,557 223,757 219,928 BAILIFFS AND JURORS Bailiffs 31,237 31,477 31,476	
Office Supplies and Repairs 6,000 6,700 6,693 Computer Replacement 1,000 500 - Professional Services 6,575 6,575 6,318 Telephone 1,200 900 376 Travel 2,500 2,300 1,453 Conferences and Dues 3,800 4,300 3,494 Miscellaneous 200 200 7 Total Justices of the Peace Pct. 2 and 3 223,557 223,757 219,928 BAILIFFS AND JURORS Bailiffs 31,237 31,477 31,476	7
Professional Services 6,575 6,575 6,318 Telephone 1,200 900 376 Travel 2,500 2,300 1,453 Conferences and Dues 3,800 4,300 3,494 Miscellaneous 200 200 7 Total Justices of the Peace Pct. 2 and 3 223,557 223,757 219,928 BAILIFFS AND JURORS Bailiffs 31,237 31,477 31,476	
Telephone 1,200 900 376 Travel 2,500 2,300 1,453 Conferences and Dues 3,800 4,300 3,494 Miscellaneous 200 200 7 Total Justices of the Peace Pct. 2 and 3 223,557 223,757 219,928 BAILIFFS AND JURORS 31,237 31,477 31,476	500
Travel 2,500 2,300 1,453 Conferences and Dues 3,800 4,300 3,494 Miscellaneous 200 200 7 Total Justices of the Peace Pct. 2 and 3 223,557 223,757 219,928 BAILIFFS AND JURORS 31,237 31,477 31,476	257
Travel 2,500 2,300 1,453 Conferences and Dues 3,800 4,300 3,494 Miscellaneous 200 200 7 Total Justices of the Peace Pct. 2 and 3 223,557 223,757 219,928 BAILIFFS AND JURORS 31,237 31,477 31,476	524
Miscellaneous 200 200 7 Total Justices of the Peace Pct. 2 and 3 223,557 223,757 219,928 BAILIFFS AND JURORS 31,237 31,477 31,476	847
Total Justices of the Peace Pct. 2 and 3 223,557 223,757 219,928 BAILIFFS AND JURORS Bailiffs 31,237 31,477 31,476	806
BAILIFFS AND JURORS Bailiffs 31,237 31,477 31,476	193
Bailiffs 31,237 31,477 31,476	3,829
Social Society Toyos 2 300 2 400 2 355	1
30th Security 1 a tes 2,330 2,407 2,333	54
Group Medical Insurance 12,096 12,096 12,010	86
Retirement 7,504 7,562 7,561	1
Worker's Compensation 721 721 664	57
Unemployment Insurance 122 122 101	21
Other Post Employment 3,021 3,045 3,044	1
Telephone 800 800 -	800
Conferences and Dues 1,000 659 -	659
Jurors, District & County 30,000 30,000 21,378	8,622
Miscellaneous 100 100 -	100
Total - Bailiffs, Jurors and Law Books 88,991 88,991 78,589	10,402
Total Judicial 1,433,166 1,433,286 1,395,577	37,709

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL

GENERAL FUND, continued

EXPENDITURES (Cont'd.) LEGAL DISTRICT ATTORNEY Salary - Assistant District Attorneys S 170,025 S 170,025 S 159,266 S 10,759 Administrative Assistant 40,758 40,758 40,758 0			RIIR	GET				FINAL	NCE WITH L BUDGET SITIVE
DISTRICT ATTORNEY		ORI		GEI		A	CTUAL		
DISTRICT ATTORNEY Salary - Assistant District Attorneys S 170,025 S 170,025 S 159,266 S 10,759	EXPENDITURES (Cont'd.)				***************************************				
Salary - Assistant District Attorneys \$ 170,025 \$ 170,025 \$ 159,266 \$ 10,759 Administrative Assistant 40,758 40,758 40,758 0 Salary - Secretaries 94,401 94,401 90,232 4,169 Court Coordinator 44,375 44,375 44,375 - Social Security 29,608 29,608 29,556 52 Group Medical Insurance 84,672 84,672 81,474 3,198 Retirement and Death Benefits 92,965 92,965 89,570 3,395 Worker's Compensation 2,750 2,750 2,160 590 Unemployment Insurance 1,550 1,550 1,193 357 Other Post Employment 37,074 37,074 35,707 1,367 Office Supplies and Repairs 12,000 11,000 4,133 6,867 Insurance 4,000 4,409 4,409 - Professional Services 36,450 27,450 11,758 15,692 Witness Expense 5,00	LEGAL								
Administrative Assistant 40,758 40,758 40,758 0 Salary - Secretaries 94,401 94,401 90,232 4,169 Court Coordinator 44,375 44,375 44,375 - Social Security 29,608 29,608 29,556 52 Group Medical Insurance 84,672 84,672 81,474 3,198 Retirement and Death Benefits 92,965 92,965 89,570 3,395 Worker's Compensation 2,750 2,750 2,160 590 Unemployment Insurance 1,550 1,550 1,193 357 Other Post Employment 37,074 37,074 35,707 1,367 Office Supplies and Repairs 12,000 11,000 4,133 6,867 Insurance 4,000 4,409 4,409 - Professional Services 36,450 27,450 11,758 15,692 Witness Expense 5,000 5,000 - 5,000 Telephone 2,000 2,000 1,489 511 Conference & Dues 5,000 5,000 <td< td=""><td>DISTRICT ATTORNEY</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	DISTRICT ATTORNEY								
Salary - Secretaries 94,401 94,401 90,232 4,169 Court Coordinator 44,375 44,375 44,375 - Social Security 29,608 29,608 29,556 52 Group Medical Insurance 84,672 84,672 81,474 3,198 Retirement and Death Benefits 92,965 92,965 89,570 3,395 Worker's Compensation 2,750 2,750 2,160 590 Unemployment Insurance 1,550 1,550 1,193 357 Other Post Employment 37,074 37,074 35,707 1,367 Office Supplies and Repairs 12,000 11,000 4,133 6,867 Insurance 4,000 4,409 4,409 - Professional Services 36,450 27,450 11,758 15,692 Witness Expense 5,000 5,000 - 5,000 Telephone 2,000 2,000 1,489 511 Conference & Dues 5,000 5,000 2,914	Salary - Assistant District Attorneys	\$	170,025	S	170,025	S	159,266	S	10,759
Court Coordinator 44,375 44,375 44,375 - Social Security 29,608 29,608 29,556 52 Group Medical Insurance 84,672 84,672 81,474 3,198 Retirement and Death Benefits 92,965 92,965 89,570 3,395 Worker's Compensation 2,750 2,750 2,160 590 Unemployment Insurance 1,550 1,550 1,193 357 Other Post Employment 37,074 37,074 35,707 1,367 Office Supplies and Repairs 12,000 11,000 4,133 6,867 Insurance 4,000 4,409 4,409 - Professional Services 36,450 27,450 11,758 15,692 Witness Expense 5,000 5,000 - 5,000 Telephone 2,000 2,000 1,489 511 Conference & Dues 5,000 5,000 2,914 2,086 Law Enforcement Officer Standard Traini 1,000 1,000 <	Administrative Assistant		40,758		40,758		40,758		0
Social Security 29,608 29,608 29,556 52 Group Medical Insurance 84,672 84,672 81,474 3,198 Retirement and Death Benefits 92,965 92,965 89,570 3,395 Worker's Compensation 2,750 2,750 2,160 590 Unemployment Insurance 1,550 1,550 1,193 357 Other Post Employment 37,074 37,074 35,707 1,367 Office Supplies and Repairs 12,000 11,000 4,133 6,867 Insurance 4,000 4,409 4,409 - Professional Services 36,450 27,450 11,758 15,692 Witness Expense 5,000 5,000 - 5,000 Telephone 2,000 2,000 1,489 511 Conference & Dues 5,000 5,000 2,914 2,086 Law Enforcement Officer Standard Traini 1,000 1,000 - 1,000 Law Books 17,000 25,000 24,999	Salary - Secretaries		94,401		94,401		90,232		4,169
Group Medical Insurance 84,672 84,672 81,474 3,198 Retirement and Death Benefits 92,965 92,965 89,570 3,395 Worker's Compensation 2,750 2,750 2,160 590 Unemployment Insurance 1,550 1,550 1,193 357 Other Post Employment 37,074 37,074 35,707 1,367 Office Supplies and Repairs 12,000 11,000 4,133 6,867 Insurance 4,000 4,409 4,409 - Professional Services 36,450 27,450 11,758 15,692 Witness Expense 5,000 5,000 - 5,000 Telephone 2,000 2,000 1,489 511 Conference & Dues 5,000 5,000 2,914 2,086 Law Enforcement Officer Standard Traini 1,000 1,000 - 1,000 Law Books 17,000 25,000 24,999 1 Transportaion 4,500 3,500 213	Court Coordinator		44,375		44,375		44,375		-
Retirement and Death Benefits 92,965 92,965 89,570 3,395 Worker's Compensation 2,750 2,750 2,160 590 Unemployment Insurance 1,550 1,550 1,193 357 Other Post Employment 37,074 37,074 35,707 1,367 Office Supplies and Repairs 12,000 11,000 4,133 6,867 Insurance 4,000 4,409 4,409 - Professional Services 36,450 27,450 11,758 15,692 Witness Expense 5,000 5,000 - 5,000 Telephone 2,000 2,000 1,489 511 Conference & Dues 5,000 5,000 2,914 2,086 Law Enforcement Officer Standard Traini 1,000 1,000 - 1,000 Law Books 17,000 25,000 24,999 1 Transportaion 4,500 3,500 213 3,287 Miscellaneous 1,000 5,000 4,465 535	Social Security		29,608		29,608		29,556		52
Worker's Compensation 2,750 2,750 2,160 590 Unemployment Insurance 1,550 1,550 1,193 357 Other Post Employment 37,074 37,074 35,707 1,367 Office Supplies and Repairs 12,000 11,000 4,133 6,867 Insurance 4,000 4,409 4,409 - Professional Services 36,450 27,450 11,758 15,692 Witness Expense 5,000 5,000 - 5,000 Telephone 2,000 2,000 1,489 511 Conference & Dues 5,000 5,000 2,914 2,086 Law Enforcement Officer Standard Traini 1,000 1,000 - 1,000 Law Books 17,000 25,000 24,999 1 Transportation 4,500 3,500 213 3,287 Miscellaneous 1,000 5,000 4,465 535	Group Medical Insurance		84,672		84,672		81,474		3,198
Unemployment Insurance 1,550 1,550 1,193 357 Other Post Employment 37,074 37,074 35,707 1,367 Office Supplies and Repairs 12,000 11,000 4,133 6,867 Insurance 4,000 4,409 4,409 - Professional Services 36,450 27,450 11,758 15,692 Witness Expense 5,000 5,000 - 5,000 Telephone 2,000 2,000 1,489 511 Conference & Dues 5,000 5,000 2,914 2,086 Law Enforcement Officer Standard Traini 1,000 1,000 - 1,000 Law Books 17,000 25,000 24,999 1 Transportation 4,500 3,500 213 3,287 Miscellaneous 1,000 5,000 4,465 535	Retirement and Death Benefits		92,965		92,965		89,570		3,395
Other Post Employment 37,074 37,074 35,707 1,367 Office Supplies and Repairs 12,000 11,000 4,133 6,867 Insurance 4,000 4,409 4,409 - Professional Services 36,450 27,450 11,758 15,692 Witness Expense 5,000 5,000 - 5,000 Telephone 2,000 2,000 1,489 511 Conference & Dues 5,000 5,000 2,914 2,086 Law Enforcement Officer Standard Traini 1,000 1,000 - 1,000 Law Books 17,000 25,000 24,999 1 Transportation 4,500 3,500 213 3,287 Miscellaneous 1,000 5,000 4,465 535	Worker's Compensation		2,750		2,750		2,160		590
Office Supplies and Repairs 12,000 11,000 4,133 6,867 Insurance 4,000 4,409 4,409 - Professional Services 36,450 27,450 11,758 15,692 Witness Expense 5,000 5,000 - 5,000 Telephone 2,000 2,000 1,489 511 Conference & Dues 5,000 5,000 2,914 2,086 Law Enforcement Officer Standard Traini 1,000 1,000 - 1,000 Law Books 17,000 25,000 24,999 1 Transportation 4,500 3,500 213 3,287 Miscellaneous 1,000 5,000 4,465 535	Unemployment Insurance		1,550		1,550		1,193		357
Insurance	Other Post Employment		37,074		37,074		35,707		1,367
Professional Services 36,450 27,450 11,758 15,692 Witness Expense 5,000 5,000 - 5,000 Telephone 2,000 2,000 1,489 511 Conference & Dues 5,000 5,000 2,914 2,086 Law Enforcement Officer Standard Traini 1,000 1,000 - 1,000 Law Books 17,000 25,000 24,999 1 Transportation 4,500 3,500 213 3,287 Miscellaneous 1,000 5,000 4,465 535	Office Supplies and Repairs		12,000		11,000		4,133		6,867
Witness Expense 5,000 5,000 - 5,000 Telephone 2,000 2,000 1,489 511 Conference & Dues 5,000 5,000 2,914 2,086 Law Enforcement Officer Standard Traini 1,000 1,000 - 1,000 Law Books 17,000 25,000 24,999 1 Transportation 4,500 3,500 213 3,287 Miscellaneous 1,000 5,000 4,465 535	Insurance		4,000		4,409		4,409		-
Telephone 2,000 2,000 1,489 511 Conference & Dues 5,000 5,000 2,914 2,086 Law Enforcement Officer Standard Traini 1,000 1,000 - 1,000 Law Books 17,000 25,000 24,999 1 Transportation 4,500 3,500 213 3,287 Miscellaneous 1,000 5,000 4,465 535	Professional Services		36,450		27,450		11,758		15,692
Conference & Dues 5,000 5,000 2,914 2,086 Law Enforcement Officer Standard Traini 1,000 1,000 - 1,000 Law Books 17,000 25,000 24,999 1 Transportation 4,500 3,500 213 3,287 Miscellaneous 1,000 5,000 4,465 535	Witness Expense		5,000		5,000		-		5,000
Law Enforcement Officer Standard Traini 1,000 1,000 - 1,000 Law Books 17,000 25,000 24,999 1 Transportation 4,500 3,500 213 3,287 Miscellaneous 1,000 5,000 4,465 535	Telephone		2,000		2,000		1,489		511
Law Books 17,000 25,000 24,999 1 Transportation 4,500 3,500 213 3,287 Miscellaneous 1,000 5,000 4,465 535	Conference & Dues		5,000		5,000		2,914		2,086
Transportation 4,500 3,500 213 3,287 Miscellaneous 1,000 5,000 4,465 535	Law Enforcement Officer Standard Traini		1,000		1,000		-		1,000
Miscellaneous 1,000 5,000 4,465 535	Law Books		17,000		25,000		24,999		1
	Transportation		4,500		3,500		213		3,287
Thurston (07 to 0 CO To 0 CO	Miscellaneous								
10tal District Attorney 686,128 687,537 628,672 58,865	Total District Attorney		686,128		687,537		628,672		58,865
LAWSUITS AGAINST PANOLA COUNTY	LAWSUITS AGAINST PANOLA COUNT	Υ							
Attorney Fees 12,500 12,500 6,215 6,285	Attorney Fees		12,500		12,500		6,215		6,285
Settlements and Other 10,000 10,000 - 10,000	Settlements and Other		10,000		10,000		-		10,000
Total Lawsuits 22,500 22,500 6,215 16,285	Total Lawsuits		22,500		22,500		6,215		16,285
Total Legal 708,628 710,037 634,887 75,150	Total Legal		708,628		710,037		634,887		75,150
ELECTIONS	ELECTIONS								
ELECTION JUDGES, CLERKS AND SUPPLIES	ELECTION JUDGES, CLERKS AND								
Election Judges and Clerks 16,000 16,000 8,380 7,620			16,000		16,000		8.380		7,620
Social Security 1,224 1,224 - 1,224							-		,
Worker's Compensation 182 182 56 126			,				56		
Professional Services 18,000 18,000 9,412 8,589	•				18,000		9,412		8,589
Polling Place Rent 900 900 850 50	Polling Place Rent		900		900		850		50
Training									-
Hardware Maintenance 21,000 21,000 14,304 6,696			21,000		21,000		14,304		6,696
Supplies and Miscellaneous 3,034 3,034 2,993 41									,
Total Election Judges, Clerks,							·		
and Supplies 60,340 60,340 35,994 24,346	and Supplies		60,340		60,340		35,994		24,346

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL

GENERAL FUND, continued

	BUDGET ORIGINAL FINAL		ACTUAL		VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)			
EMBENDITURES (C. 411)								
EXPENDITURES (Cont'd.) ELECTIONS (Cont'd.)								
ELECTIONS (CONT.) ELECTIONS ADMINSTRATION								
Salary - Voter Registrar	s	39,109	S	39,109	S	39,108	S	1
Deputies	J	31,467	J	31,467	3	31,466	3	1
Social Security		5,400		5,400		5,141		259
Group Medical Insurance		24,192		24,192		24,020		172
Retirement and Death Benefits		16,954		16,954		16,952		2
Worker's Compensation		386		386		247		139
Unemployment Insurance		319		319		226		93
Other Post Employment		6.825		6,825		6,825		0
Office Supplies and Repairs		2,500		4,650		4,546		104
Telephone		900		1,500		1,497		3
Internet Service		200		1,500		1,497		-
Conferences and Dues		1,800		50		50		_
Miscellaneous		355		355		323		32
Total Voter Registration		130,207		131,207	-	130,400		807
Total Votel Registration		130,207		131,207		130,400		307
Total Elections		190,547		191,547		166,395		25,152
FINANCIAL ADMINISTRATION								
AUDITOR								
Salary - Auditor		66,814		66,814		66,814		_
Salaries - Assistant Auditors		100,859		100,859		99,648		1,211
Social Security		12,829		12,829		11,355		1,474
Group Medical Insurance		36,288		36,288		36,030		258
Retirement and Death Benefits		40,277		40,277		39,984		293
Worker's Compensation		931		931		587		344
Unemployment Insurance		801		801		533		268
Other Post Employment		16,214		16,214		16,097		117
Office Supplies and Repairs		2,600		2,600		2,101		499
Professional Computer Services		1,700		1,700		107		1,593
Telephone		700		700		414		286
Conferences and Dues		6,000		6,000		3,253		2,747
Re-creation, printing		1,700		1,700		1,697		3
Miscellaneous		376		376		-		376
Total Auditor		288,089		288,089		278,620		9,469
						- ,		

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL

GENERAL FUND, continued

	BU	DGET		VARIANCE WITH FINAL BUDGET POSITIVE	
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)	
EXPENDITURES (Cont'd.)					
FINANCIAL ADMINISTRATION (Cont'd.					
TREASURER					
Salary - Treasurer	S 53,996	\$ 53,996	\$ 53,996	S -	
Salary - Deputies	67,381	67,381	67,380	1	
Social Security	9,287	9,287	8,666	621	
Group Medical Insurance	36,288	36,288	36,030	258	
Retirement and Death Benefits	29,156	29,156	29,155	1	
Worker's Compensation	618	618	425	193	
Unemployment Insurance	412	412	216	196	
Other Post Employment	11,738	11,738	11,737	1	
Office Supplies and Repairs	2,800	2,800	2,800	_	
Telephone	600	600	357	243	
Miscellaneous	200	200	16	184	
Conferences and Dues	4,200	4,200	1,448	2,752	
Total Treasurer	216,676	216,676	212,226	4,450	
TAX ASSESSOR-COLLECTOR					
Salaries - Tay Assessor-Collector	53,996	53,996	53,996	-	
Salaries - Deputies	229,163	229,163	229,158	5	
Salaries - Extra Help	18,928	18,928	15,907	3,021	
Social Security	23,110	23,110	22,019	1,091	
Group Medical Insurance	96,768	96,768	95,084	1,684	
Retirement and Death Benefits	72,562	72,562	71,835	727	
Worker's Compensation	1,441	1,441	1,058	383	
Unemployment Insurance	999	999	784	215	
Other Post Employment	27,382	27,382	27,381	1	
Office Supplies and Repairs	3,925	3,925	2,694	1,231	
Telephone	1,390	1,390	1,175	215	
Conference and Dues	4,000	4,000	3,799	201	
Professional Services	2,000	2,000	1,870	130	
Miscellaneous	500	500	- -	500	
Total Tax Assessor-Collector	536,164	536,164	526,761	9,403	
Total Financial Administration	1,040,929	1,040,929	1,017,607	23,322	

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL

GENERAL FUND, continued

	BUDGET ORIGINAL FINAL					const. A	VARIANCE WITH FINAL BUDGET POSITIVE	
	ORI	GINAL		FINAL	A	CTUAL	(NEG	ATIVE)
EXPENDITURES (Cont'd.)								
PUBLIC FACILITIES								
BUILDING MAINTENANCE								
Salary - Building Superintendent	\$	40,062	S	40,062	S	40,062	\$	-
Travel Allowance		1,200		1,200		1,200		-
Social Security		3,157		3,157		3,157		0
Group Medical Insurance		12,096		12,096		11,996		100
Retirement		9,912		9,912		9,911		1
Worker's Compensation		2,582		2,582		1,210		1,372
Unemployment Insurance		199		199		132		67
Other Post Employment		3,991		3,991		3,990		1
S.W.E.A.T. Supplies		5,000		5,000		2,427		2,573
Operating Supplies		30,000		30,000		25,686		4,314
Repair and Maintenance Supplies		19,720		19,720		566		19,154
Professional Services		120,000		129,850		110,163		19,687
Telephone		800		800		586		214
Utilities		80,000		80,000		74,957		5,043
Repairs and Renovations		40,000		140,000		111,396		28,604
Miscellaneous		156		156				156
Total Building Maintenance		368,875		478,725		397,438	-	81,287
Total Public Facilities		368,875		478,725		397,438		81,287
PUBLIC SAFETY								
SHERIFF								
Salary - Sheriff		54,236		54,236		54,236		-
Salary - Chief Deputy		52,341		52,341		52,341		+
Salary - Administrative Deputy		39,566		39,566		39,422		144
Salaries - Secretaries		65,335		65,335		65,333		2
Salaries - Communication Officers		285,568		285,568		284,602		966
Salaries - Patrol and								-
Investigative Deputies		789,762		789,762		787,062		2,700
Criminal Investigators		188,687		188,687		187,390		1,297
Social Security		112,887		112,887		108,437		4,450
Group Medical Insurance		411,264		411,264		406,347		4,917
Retirement and Death Benefits		354,435		354,435		353,189		1,246
Worker's Compensation		56,206		56,206		28,212		27,994
Unemployment Insurance		4,157		4,607		4,531		76
Other Post Employment		142,681		142,681		142,187		494
Office Supplies		24,500		24,687		24,686		1
911 Supplies & Repairs		3,000		2,813		•		2,813
K/9 Expense		3,000		3,000		1,061		1,939

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, 2016

EXPENDITURES (Cont'd.) SHERIFF (Cont'd.) SHERIFF (Cont'd.) Uniforms		RUI) GET		FINAL BUDGET POSITIVE	
SHERIFF (Cont'd)				ACTUAL		
SHERIFF (Cont'd)	EXPENDITURES (Cont'd.)					
Repair and Maintenance 2,000 2,000 345 1,655 Telephone and Radio Communications 1,000 21,000 18,836 2,164 Criminal Investigation 8,000 8,000 6,958 1,042 Ammal Control 15,000 12,000 5,453 6,547 Utilities 26,000 26,000 25,212 788 Gasoline, Auto Parts and Repairs 250,000 204,344 143,996 60,348 Conference and Dues 15,000 15,000 10,489 4,511 Law Enforcement Officer Standard Traini 4,000 4,000 3,950 511 Miscellaneous 5,800 9,800 9,673 127 Total Sherriff 2,931,425 2,900,219 2,773,588 126,631 CONSTABLE PCT. I AND 4 Salary - Constable Precinct #1 51,751 51,751 51,751 - Part-Time Deputy 26,441 26,441 19,225 7,216 Social Security 5,982 5,982 5,306 676 Group Medical Insurance 12,096 12,096 12,010 86 Retirement and Death Benefits 18,784 18,784 17,048 1,736 Worker's Compensation 3,847 3,847 1,399 2,448 Unemployment 5,005 5,005 5,005 41 Other Post Employment 5,005 5,005 5,004 1 Law Enforcement Officer Standard Traini 1,000 1,000 437 563 Parts & Repairs 20,000 20,000 6,453 13,547 Telephone 800 800 651 149 Ammunition 1,000 1,000 885 115 Uniforms 880 880 549 331 Conferences & Dues 1,000 1,000 9,55 45 Miscellaneous 500 500 - 500 Total Constable Pct. I & 4 149,292 149,292 121,734 27,558 CONSTABLE PCT. 2 AND 3 Salary - Constable Preemet #2 51,751 51,751 51,751 51,751 51,751 Group Medical Insurance 24,192 24,020 172 Retirement and Death Benefits 23,552 23,386 166 Worker's Compensation 3,847 3,847 1,754 2,930 Unemployment 206 206 6146 60 Other Post Employment 2,9482 9,445 67 Law Enforcement Officer Standard Traini 1,000 1,000 355 45 Miscellaneous 5,000 5,000 5,000 5,000 Group Medical Insurance 24,192 24,020 172 Retirement an						
Telephone and Radio Communications	Uniforms	\$ 7,000	S 10,000	s 9,640	S 360	
Telephone and Radio Communications			,		1,655	
Criminal Investigation 8,000 8,000 6,958 1,042 Animal Control 15,000 12,000 5,512 788 Casoline, Auto Parts and Repairs 250,000 204,344 143,996 60,348 Conference and Dues 15,000 15,000 10,489 4,511 Law Enforcement Officer Standard Traini 4,000 4,000 3,950 51 Miscellaneous 5,800 9,800 9,673 127 Total Sheriff 2,931,425 2,900,219 2,773,588 126,631 CONSTABLE PCT. I AND 4 Salary - Constable Precinct #1 51,751 51,751 51,751 - Part-Time Deputy 26,441 26,441 19,225 7,216 Social Security 5,982 5,982 5,306 676 Group Medical Insurance 12,096 12,010 86 Returrement and Death Benefits 18,784 18,784 13,484 1,048 Unemployment 206 206 206 62 144	•			18,836	2,164	
Animal Control 15,000 12,000 25,453 6,547 Utilities 26,000 26,000 25,212 788 Gasoline, Auto Parts and Repairs 250,000 26,000 26,000 26,000 Gasoline, Auto Parts and Repairs 250,000 204,344 143,996 60,348 Conference and Dues 15,000 15,000 10,489 4,511 Miscellaneous 5,800 9,800 9,673 127 Total Sheriff 2,931,425 2,900,219 2,773,588 126,631 CONSTABLE PCT. I AND 4 Salary - Constable Precinct #1 51,751 51,751 51,751 51,751 Part-Time Deputy 26,441 26,441 19,225 7,216 Social Security 5,982 5,982 5,306 676 Group Medical Insurance 12,096 12,096 12,010 86 Retirement and Death Benefits 18,784 18,784 17,048 1,736 Worker's Compensation 3,847 3,347 1,399 2,448 Unemployment 206 206 62 144 Other Post Employment 5,005 5,005 5,004 1 Law Enforcement Officer Standard Traini 1,000 1,000 437 563 Parts & Repairs 20,000 20,000 6,453 13,547 Felephone 800 800 651 149 Ammunition 1,000 1,000 888 115 Uniforms 880 880 549 331 Uniforms 880 880 549 331 Conferences & Dues 1,1000 1,000 9,55 45 Miscellaneous 500 500 - 500 Total Constable Pet. I. & 4 149,292 149,292 121,734 27,558 CONSTABLE PCT. 2 AND 3 Salary - Constable Precinet #2 51,751 51,751 5,751 5 Deputy 46,300 46,300 45,611 690 Social Security 7,501 7,501 7,170 331 Group Medical Insurance 24,192 24,192 24,192 17,750 Retirement and Death Benefits 23,552 23,386 166 Other Post Employment 206 206 146 60 Other Post Employment 3,487 3,487 1,754 2,093 Unemployment 206 20,000 19,044 956 Telephone 1,600 2,600 19,044 956 Telephone 1,600 2,600 1,911 669 Other Post Employment 1,600 2,600 1,911 669 Other Post Employme			,	,	,	
Utilities 26,000 26,000 25,212 788 Gasoline, Auto Parts and Repairs 250,000 204,344 143,996 60,348 Conference and Dues 15,000 15,000 10,489 4,511 Law Enforcement Officer Standard Traini 4,000 4,000 3,950 51 Total Sheriff 2,931,425 2,900,219 2,773,588 126,631 CONSTABLE PCT, 1 AND 4 Salary - Constable Precinet #1 51,751 51,751 51,751 - Part-Time Deputy 26,441 26,441 19,225 7,216 Social Security 5,982 5,982 5,306 676 Group Medical Insurance 12,096 12,096 12,010 86 Retirement and Death Benefits 18,784 18,784 17,048 1,736 Worker's Compensation 3,847 3,847 1,399 2,448 Other Post Employment 5,005 5,005 5,004 1 Law Enforcement Officer Standard Traini 1,000 1,000 4	8		•	•	•	
Gasoline, Auto Parts and Repairs 250,000 204,344 143,996 60,348 Conference and Dues 15,000 15,000 10,489 4,511 Law Enforcement Officer Standard Train 4,000 4,000 3,950 51 Miscellaneous 5,800 9,800 9,673 127 Total Sheriff 2,931,425 2,900,219 2,773,588 126,631 CONSTABLE PCT, I AND 4 Stary - Constable Precenct #1 51,751 51,751 51,751 - Salary - Constable Precenct #1 51,751 51,751 51,751 - - Part-Time Deputy 26,441 26,441 19,225 7,216 676 Group Medical Insurance 12,096 12,096 12,010 86 68 Retrement and Death Benefits 18,784 18,784 17,048 1,736 66 Group Medical Insurance 12,096 12,096 12,010 86 68 68 68 68 68 68 68 68 68 68 68				*	,	
Conference and Dues						
Law Enforcement Officer Standard Train 4,000 4,000 3,950 51				,	•	
Miscellaneous 5,800 9,800 9,673 127 Total Shertiff 2,931,425 2,900,219 2,773,588 126,631 CONSTABLE PCT. I AND 4 Salary - Constable Precinct #1 51,751 51,751 51,751 - Part-Time Deputy 26,441 26,441 19,225 7,216 Social Security 5,982 5,982 5,306 676 Group Medical Insurance 12,096 12,096 12,010 86 Retirement and Death Benefits 18,784 18,784 17,048 1,736 Worker's Compensation 3,847 3,847 1,399 2,448 Unemployment 206 206 62 144 Other Post Employment 5,005 5,005 5,004 1 Law Enforcement Officer Standard Traini 1,000 1,000 437 563 Parts & Repairs 20,000 20,000 6,453 13,547 I clephone 800 800 651 149 Ammunition 1,000 1,00		,		•	,	
Total Sheriff						
Salary - Constable Precinct #1 51,751 51,751 7-16	-					
Salary - Constable Precinct #1 51,751 51,751 7-16	CONSTABLE PCT 1 AND 4					
Part-Time Deputy		51,751	51,751	51,751	-	
Social Security	•		·		7,216	
Group Medical Insurance 12,096 12,096 12,010 86 Retirement and Death Benefits 18,784 18,784 17,048 1,736 Worker's Compensation 3,847 3,847 1,399 2,448 Unemployment 206 206 62 144 Other Post Employment 5,005 5,005 5,004 1 Law Enforcement Officer Standard Traini 1,000 1,000 437 563 Parts & Repairs 20,000 20,000 6,453 13,547 Felephone 800 800 651 149 Ammuntion 1,000 1,000 885 115 Uniforms 880 880 549 331 Conferences & Dues 1,000 1,000 955 45 Miscellaneous 500 500 - 500 Total Constable Pet. I & 4 149,292 149,292 121,734 27,558 CONSTABLE PC I, 2 AND 3 Salary - Constable Precinct #2 51,751 51,751 51,75	· ·				676	
Retirement and Death Benefits 18,784 18,784 17,048 1,736 Worker's Compensation 3,847 3,847 1,399 2,448 Unemployment 206 206 62 144 Other Post Employment 5,005 5,004 1 Law Enforcement Officer Standard Traini 1,000 1,000 437 563 Parts & Repairs 20,000 20,000 6,453 13,547 Felphone 800 800 651 149 Ammuntion 1,000 1,000 885 115 Uniforms 880 880 549 331 Conferences & Dues 1,000 1,000 955 45 Miscellaneous 500 500 - 500 Total Constable Pct. I & 4 149,292 149,292 121,734 27,558 CONSTABLE PCT. 2 AND 3 Salary - Constable Precinct #2 51,751 51,751 51,751 60 Social Security 7,501 7,501 7,170 331 <td>•</td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td>12,096</td> <td>,</td> <td>86</td>	•	· · · · · · · · · · · · · · · · · · ·	12,096	,	86	
Worker's Compensation 3,847 3,847 1,399 2,448 Unemployment 206 206 62 144 Other Post Employment 5,005 5,005 5,004 1 Law Enforcement Officer Standard Traini 1,000 1,000 437 563 Parts & Repairs 20,000 20,000 6,453 13,547 Felephone 800 800 651 149 Ammunition 1,000 1,000 885 115 Uniforms 880 880 549 331 Conferences & Dues 1,000 1,000 955 45 Miscellaneous 500 500 - 500 Total Constable Pct. 1 & 4 149,292 149,292 121,734 27,558 CONSTABLE PCT. 2 AND 3 Salary - Constable Precinct #2 51,751 51,751 51,751 - Seputy 46,300 46,300 45,611 690 Social Security 7,501 7,501 7,170 331						
Unemployment 206 206 62 144 Other Post Employment 5,005 5,005 5,004 1 Law Enforcement Officer Standard Traini 1,000 1,000 437 563 Parts & Repairs 20,000 20,000 6,453 13,547 Telephone 800 800 651 149 Ammunition 1,000 1,000 885 115 Uniforms 880 880 549 331 Conferences & Dues 1,000 1,000 955 45 Miscellaneous 500 500 - 500 Total Constable Pet. I & 4 149,292 149,292 121,734 27,558 CONSTABLE PC F. 2 AND 3 Salary - Constable Precinct #2 51,751 51,751 51,751 - Salary - Constable Precinct #2 51,751 51,751 51,751 - 160 Social Security 7,501 7,501 7,501 7,170 331 600 46,300 46,300 45,611		•				
Other Post Employment 5,005 5,005 5,004 1 Law Enforcement Officer Standard Traini 1,000 1,000 437 563 Parts & Repairs 20,000 20,000 6,453 13,547 Felephone 800 800 651 149 Ammuntion 1,000 1,000 885 115 Uniforms 880 880 549 331 Conferences & Dues 1,000 1,000 955 45 Miscellaneous 500 500 - 500 Total Constable Pct. 1 & 4 149,292 149,292 121,734 27,558 CONSTABLE PCT. 2 AND 3 Salary - Constable Precinct #2 51,751 51,751 51,751 - - 500 Social Security 7,501 7,501 7,501 7,170 331 690 Social Security 7,501 7,501 7,170 331 690 Social Security 7,501 7,501 7,170 331 690 690 24,020 <td< td=""><td>•</td><td>,</td><td>,</td><td>•</td><td>,</td></td<>	•	,	,	•	,	
Law Enforcement Officer Standard Traini 1,000 1,000 437 563 Parts & Repairs 20,000 20,000 6,453 13,547 Felephone 800 800 651 149 Ammunition 1,000 1,000 885 115 Uniforms 880 880 549 331 Conferences & Dues 1,000 1,000 955 45 Miscellaneous 500 500 - 500 Total Constable Pct. I & 4 149,292 149,292 121,734 27,558 CONSTABLE PCT. 2 AND 3 Salary - Constable Precinct #2 51,751 51,751 51,751 - Solary - Constable Precinct #2 51,751 51,751 51,751 - - Deputy 46,300 46,300 45,611 690 Social Security 7,501 7,501 7,170 331 Group Medical Insurance 24,192 24,192 24,020 172 Retirement and Death Benefits 23,552 23,55	- ·				1	
Parts & Repairs 20,000 20,000 6,453 13,547 Felephone 800 800 651 149 Ammuntion 1,000 1,000 885 115 Uniforms 880 880 549 331 Conferences & Dues 1,000 1,000 955 45 Miscellaneous 500 500 - 500 Total Constable Pet. I & 4 149,292 149,292 121,734 27,558 CONSTABLE PCT. 2 AND 3 Salary - Constable Precinct #2 51,751 51,751 51,751 - Selective Constable Precinct #2 51,751 75,751 75,71 7,70 331 Group Medical Insurance 24,192 24,192 24,020 172 Retirement and Death Benefits 23,552 23,552 23,386 166 Worker's Compensation 3,847 3,847 1,754 2,093 Unemployment 206 206 146 60 Other Post Employment 9,482 9,482	• •		,	•	563	
Telephone 800 800 651 149 Ammunition 1,000 1,000 885 115 Uniforms 880 880 549 331 Conferences & Dues 1,000 1,000 955 45 Miscellaneous 500 500 - 500 Total Constable Pct. 1 & 4 149,292 149,292 121,734 27,558 CONSTABLE PCT. 2 AND 3 Salary - Constable Precinct #2 51,751 51,751 51,751 - - 500 Social Security 46,300 46,300 45,611 690 690 500 17,70 331 670 17,70 331 670 17,70 331 670 17,20			,		13,547	
Ammunition 1,000 1,000 885 115 Uniforms 880 880 549 331 Conferences & Dues 1,000 1,000 955 45 Miscellaneous 500 500 - 500 Total Constable Pct. I & 4 149,292 149,292 121,734 27,558 CONSTABLE PCT. 2 AND 3 Salary - Constable Precinct #2 51,751 51,751 51,751 - Deputy 46,300 46,300 45,611 690 Social Security 7,501 7,501 7,170 331 Group Medical Insurance 24,192 24,192 24,020 172 Retirement and Death Benefits 23,552 23,552 23,386 166 Worker's Compensation 3,847 3,847 1,754 2,093 Unemployment 206 206 146 60 Other Post Employment 9,482 9,482 9,415 67 Law Enforcement Officer Standard Traini 1,000 1,000 256	-		800			
Uniforms 880 880 549 331 Conferences & Dues 1,000 1,000 955 45 Miscellaneous 500 500 - 500 Total Constable Pct. 1 & 4 149,292 149,292 121,734 27,558 CONSTABLE PCT. 2 AND 3 Salary - Constable Precinct #2 51,751 51,751 51,751 - Deputy 46,300 46,300 45,611 690 Social Security 7,501 7,501 7,170 331 Group Medical Insurance 24,192 24,192 24,020 172 Retirement and Death Benefits 23,552 23,552 23,386 166 Worker's Compensation 3,847 3,847 1,754 2,093 Unemployment 206 206 146 60 Other Post Employment 9,482 9,482 9,415 67 Law Enforcement Officer Standard Traini 1,000 1,000 256 744 Parts & Repairs 20,000	•	1,000	1,000	885	115	
Miscellaneous 500 500 - 500 Total Constable Pet. I & 4 149,292 149,292 121,734 27,558 CONSTABLE PCT. 2 AND 3 Salary - Constable Precinct #2 51,751 51,751 51,751 - Deputy 46,300 46,300 45,611 690 Social Security 7,501 7,501 7,170 331 Group Medical Insurance 24,192 24,192 24,020 172 Retirement and Death Benefits 23,552 23,552 23,386 166 Worker's Compensation 3,847 3,847 1,754 2,093 Unemployment 206 206 146 60 Other Post Employment 9,482 9,482 9,415 67 Law Enforcement Officer Standard Traini 1,000 1,000 256 744 Parts & Repairs 20,000 20,000 19,044 956 Telephone 1,600 2,600 1,931 669 Office Supplies 500 500	Uniforms		880	549	331	
Miscellaneous 500 500 - 500 Total Constable Pet. I & 4 149,292 149,292 121,734 27,558 CONSTABLE PCT. 2 AND 3 Salary - Constable Precinct #2 51,751 51,751 51,751 - Deputy 46,300 46,300 45,611 690 Social Security 7,501 7,501 7,170 331 Group Medical Insurance 24,192 24,192 24,020 172 Retirement and Death Benefits 23,552 23,552 23,386 166 Worker's Compensation 3,847 3,847 1,754 2,093 Unemployment 206 206 146 60 Other Post Employment 9,482 9,482 9,415 67 Law Enforcement Officer Standard Traini 1,000 1,000 256 744 Parts & Repairs 20,000 20,000 19,044 956 Telephone 1,600 2,600 1,931 669 Office Supplies 500 500	Conferences & Dues	1.000	1.000	955	45	
Total Constable Pct. 1 & 4 149,292 149,292 121,734 27,558 CONSTABLE PCT. 2 AND 3 Salary - Constable Precinct #2 51,751 51,751 51,751 - Deputy 46,300 46,300 45,611 690 Social Security 7,501 7,501 7,170 331 Group Medical Insurance 24,192 24,192 24,020 172 Retirement and Death Benefits 23,552 23,552 23,386 166 Worker's Compensation 3,847 3,847 1,754 2,093 Unemployment 206 206 146 60 Other Post Employment 9,482 9,482 9,415 67 Law Enforcement Officer Standard Traini 1,000 1,000 256 744 Parts & Repairs 20,000 20,000 19,044 956 Telephone 1,600 2,600 1,931 669 Office Supplies 500 500 228 272 Ammunition 1,000 600			,	•	500	
Salary - Constable Precinct #2 51,751 51,751 51,751 - Deputy 46,300 46,300 45,611 690 Social Security 7,501 7,501 7,170 331 Group Medical Insurance 24,192 24,192 24,020 172 Retirement and Death Benefits 23,552 23,552 23,386 166 Worker's Compensation 3,847 3,847 1,754 2,093 Unemployment 206 206 146 60 Other Post Employment 9,482 9,482 9,415 67 Law Enforcement Officer Standard Traini 1,000 1,000 256 744 Parts & Repairs 20,000 20,000 19,044 956 Telephone 1,600 2,600 1,931 669 Office Supplies 500 500 228 272 Ammunition 1,000 600 531 69 Uniforms 880 880 379 501 Canine Expense 1,500 1,200 896 304 Miscell	Total Constable Pct. 1 & 4		149,292	121,734	27,558	
Salary - Constable Precinct #2 51,751 51,751 51,751 - Deputy 46,300 46,300 45,611 690 Social Security 7,501 7,501 7,170 331 Group Medical Insurance 24,192 24,192 24,020 172 Retirement and Death Benefits 23,552 23,552 23,386 166 Worker's Compensation 3,847 3,847 1,754 2,093 Unemployment 206 206 146 60 Other Post Employment 9,482 9,482 9,415 67 Law Enforcement Officer Standard Traini 1,000 1,000 256 744 Parts & Repairs 20,000 20,000 19,044 956 Telephone 1,600 2,600 1,931 669 Office Supplies 500 500 228 272 Ammunition 1,000 600 531 69 Uniforms 880 880 379 501 Canine Expense 1,500 1,200 896 304 Miscell	CONSTABLE PCT. 2 AND 3					
Deputy 46,300 46,300 45,611 690 Social Security 7,501 7,501 7,170 331 Group Medical Insurance 24,192 24,192 24,020 172 Retirement and Death Benefits 23,552 23,552 23,386 166 Worker's Compensation 3,847 3,847 1,754 2,093 Unemployment 206 206 146 60 Other Post Employment 9,482 9,482 9,415 67 Law Enforcement Officer Standard Traim 1,000 1,000 256 744 Parts & Repairs 20,000 20,000 19,044 956 Telephone 1,600 2,600 1,931 669 Office Supplies 500 500 228 272 Ammunition 1,000 600 531 69 Uniforms 880 880 379 501 Canine Expense 1,500 1,200 896 304 Miscellaneous		51.751	51.751	51,751	-	
Social Security 7,501 7,501 7,170 331 Group Medical Insurance 24,192 24,192 24,020 172 Retirement and Death Benefits 23,552 23,552 23,386 166 Worker's Compensation 3,847 3,847 1,754 2,093 Unemployment 206 206 146 60 Other Post Employment 9,482 9,482 9,415 67 Law Enforcement Officer Standard Traini 1,000 1,000 256 744 Parts & Repairs 20,000 20,000 19,044 956 Telephone 1,600 2,600 1,931 669 Office Supplies 500 500 228 272 Ammunition 1,000 600 531 69 Uniforms 880 880 379 501 Canine Expense 1,500 1,200 896 304 Miscellaneous 565 565 - 565 Conferences & Dues	•			,	690	
Group Medical Insurance 24,192 24,192 24,020 172 Retirement and Death Benefits 23,552 23,552 23,386 166 Worker's Compensation 3,847 3,847 1,754 2,093 Unemployment 206 206 146 60 Other Post Employment 9,482 9,482 9,415 67 Law Enforcement Officer Standard Traim 1,000 1,000 256 744 Parts & Repairs 20,000 20,000 19,044 956 Telephone 1,600 2,600 1,931 669 Office Supplies 500 500 228 272 Ammunition 1,000 600 531 69 Uniforms 880 880 379 501 Canine Expense 1,500 1,200 896 304 Miscellaneous 565 565 - 565 Conferences & Dues 1,000 1,015 205 810	• •			,		
Retirement and Death Benefits 23,552 23,552 23,386 166 Worker's Compensation 3,847 3,847 1,754 2,093 Unemployment 206 206 146 60 Other Post Employment 9,482 9,482 9,415 67 Law Enforcement Officer Standard Train 1,000 1,000 256 744 Parts & Repairs 20,000 20,000 19,044 956 Telephone 1,600 2,600 1,931 669 Office Supplies 500 500 228 272 Ammunition 1,000 600 531 69 Uniforms 880 880 379 501 Canine Expense 1,500 1,200 896 304 Miscellaneous 565 565 - 565 Conferences & Dues 1,000 1,015 205 810						
Worker's Compensation 3,847 3,847 1,754 2,093 Unemployment 206 206 146 60 Other Post Employment 9,482 9,482 9,415 67 Law Enforcement Officer Standard Train 1,000 1,000 256 744 Parts & Repairs 20,000 20,000 19,044 956 Telephone 1,600 2,600 1,931 669 Office Supplies 500 500 228 272 Ammunition 1,000 600 531 69 Uniforms 880 880 379 501 Canine Expense 1,500 1,200 896 304 Miscellaneous 565 565 - 565 Conferences & Dues 1,000 1,015 205 810	•		<i>'</i>		166	
Unemployment 206 206 146 60 Other Post Employment 9,482 9,482 9,415 67 Law Enforcement Officer Standard Train 1,000 1,000 256 744 Parts & Repairs 20,000 20,000 19,044 956 Telephone 1,600 2,600 1,931 669 Office Supplies 500 500 228 272 Ammunition 1,000 600 531 69 Uniforms 880 880 379 501 Canine Expense 1,500 1,200 896 304 Miscellaneous 565 565 - 565 Conferences & Dues 1,000 1,015 205 810			•	· ·	2.093	
Other Post Employment 9,482 9,482 9,415 67 Law Enforcement Officer Standard Train 1,000 1,000 256 744 Parts & Repairs 20,000 20,000 19,044 956 Telephone 1,600 2,600 1,931 669 Office Supplies 500 500 228 272 Ammunition 1,000 600 531 69 Uniforms 880 880 379 501 Canine Expense 1,500 1,200 896 304 Miscellaneous 565 565 - 565 Conferences & Dues 1,000 1,015 205 810	•		,		60	
Law Enforcement Officer Standard Train 1,000 1,000 256 744 Parts & Repairs 20,000 20,000 19,044 956 Telephone 1,600 2,600 1,931 669 Office Supplies 500 500 228 272 Ammunition 1,000 600 531 69 Uniforms 880 880 379 501 Canine Expense 1,500 1,200 896 304 Miscellaneous 565 565 - 565 Conferences & Dues 1,000 1,015 205 810		9,482	9,482	9,415	67	
Parts & Repairs 20,000 20,000 19,044 956 Telephone 1,600 2,600 1,931 669 Office Supplies 500 500 228 272 Ammunition 1,000 600 531 69 Uniforms 880 880 379 501 Canine Expense 1,500 1,200 896 304 Miscellaneous 565 565 - 565 Conferences & Dues 1,000 1,015 205 810	, ,				744	
Telephone 1,600 2,600 1,931 669 Office Supplies 500 500 228 272 Ammunition 1,000 600 531 69 Uniforms 880 880 379 501 Canine Expense 1,500 1,200 896 304 Miscellaneous 565 565 - 565 Conferences & Dues 1,000 1,015 205 810					956	
Office Supplies 500 500 228 272 Ammunition 1,000 600 531 69 Uniforms 880 880 379 501 Canine Expense 1,500 1,200 896 304 Miscellaneous 565 565 - 565 Conferences & Dues 1,000 1,015 205 810	Telephone	1,600	•		669	
Uniforms 880 880 379 501 Canine Expense 1,500 1,200 896 304 Miscellaneous 565 565 - 565 Conferences & Dues 1,000 1,015 205 810	•		500		272	
Uniforms 880 880 379 501 Canine Expense 1,500 1,200 896 304 Miscellaneous 565 565 - 565 Conferences & Dues 1,000 1,015 205 810	• •	1,000	600	531	69	
Miscellaneous 565 565 - 565 Conferences & Dues 1,000 1,015 205 810	Uniforms		880	379	501	
Miscellaneous 565 565 - 565 Conferences & Dues 1,000 1,015 205 810						
Conferences & Dues 1,000 1,015 205 810	•					
	Conferences & Dues			205		
	-	194,876	195,191		8,468	

(Continued)

VARIANCE WITH

SUPPLEMENTARY FINANCIAL INFORMATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET (GAAP BASIS) AND ACTUAL

GENERAL FUND, continued

BUDGET							VARIANCE WITH FINAL BUDGET POSITIVE	
	0.	RIGINAL		FINAL	A	CTUAL	(NEGATIVE)	
EXPENDITURES (Cont'd.)								
PUBLIC SAFETY (Cont'd.)								
CORRECTIONS	œ.	050 530	•	070 530		061.034	e	17.704
Salary - Sergeant and Jailors	\$	978,528	\$	978,528 74,868	S	961,824 71,686	\$	16,704 3,182
Social Security		74,868		, , , , , , , , , , , , , , , , , , , ,		319,294		7,298
Group Medical Insurance		326,592		326,592		,		,
Retirement		235,054		235,054		231,030		4,024
Worker's Compensation		31,042		31,042		17,509		13,533 710
Unemployment Insurance		3,788		3,788		3,078		1,615
Other Post Employment		94,624		94,624		93,009		
Clothing and Bedding		4,000		4,000		2,856		1,144
Jail Laundry		3,000		3,000		1,946		1,054
Office Supplies		3,000		5,000		2,977		2,023
Jail Board - Prisoners		160,000		137,000		109,420		27,580
Telephone		2,000		2,000		817		1,184
Medical - Prisoners		159,500		179,500		143,061		36,439
Utilities		95,000		95,000		63,479		31,521
Jail Repairs and Maintenance		20,000		16,000		11,736		4,264
Jail Repairs and Renovations		20,000		15,500		15,273		227
Rentals		2,000		2,000		115		1,886
Miscellaneous Supplies		33,000		41,500		40,363		1,137
Miscellaneous		3,500		4,500		4,270		230
Total Corrections		2,249,496		2,249,496		2,093,742		155,754
RURAL ADDRESSING								
Salaries - Coordinators		74,650		74,650		74,649		1
Social Security		5,711		5,711		5,711		0
Group Medical Insurance		24,192		24,192		24,020		172
Retirement		17,932		17,932		17,931		1
Worker's Compensation		773		773		216		557
Unemployment Insurance		367		367		239		128
Other Post Employment		7,219		7,219		7,218		1
Office Supplies		1,200		1,200		365		835
Computer Replacement Parts		1,000		1,000		125		875
Signs & Posts		10,000		10,000		7,472		2,528
Software & Supplies		800		800		786		14
Telephone		1,600		1,600		947		653
Professional Services		1,200		1,200		-		1,200
Parts		1,000		1,000		527		473
Conferences & Dues		400		400		-		400
Rental		3,900		3,900		_		3,900
Miscellaneous		500		500		45		455
Total Rural Addressing		152,444		152,444		140,251		12,193

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL

GENERAL FUND, continued

				VARIANCE WITH FINAL BUDGET
	BUI ORIGINAL	DGET FINAL	ACTUAL	POSITIVE (NEGATIVE)
EXPENDITURES (Cont'd)	ORIGINAL	TIVAL	ACTORE	(MEGATITE)
PUBLIC SAFETY (Cont'd.)				
HIGHWAY PATROL				
Salary - Secretary	\$ 31,467	S 31,467	\$ 31,466	\$ 1
Social Security	2,408	2,408	2,142	266
Group Medical Insurance	12,096	12,096	12,010	86
Retirement and Death Benefits	7,559	7,559	7,558	1
Worker's Compensation	206	206	110	96
Unemployment Insurance	150	150	101	49
Other Post Employment	3,043	3,043	3,043	0
Telephone	1,000	990	14	976
Game Warden's Supplies	500	500	500	-
Highway Patrol's Cellular Phone	2,200	2,210	2,209	1
Office Supplies and Repairs	2,000	2,000	1,998	2
Miscellaneous	500	500	500	
Total Highway Patrol	63,129	63,129	61,652	1,477
Total Highway Lation	03,127	03,127	01,032	
FIRE SAFETY				
Fire Services	1,500	1,500	1,500	-
Total Fire Safety	1,500	1,500	1,500	_
Total Public Safety	5,742,162	5,711,271	5,379,191	332,080
ENVIRONMENTAL PROTECTION				
Trash Disposal	425,000	425,000	398,730	26,270
•	425,000	425,000	398,730	26,270
Total Trash Disposal	425,000	425,000	390,/30	20,270
Total Environmental Protection	425,000	425,000	398,730	26,270
HEALTH AND PAUPERS CARE				
Medical Indigent	10,000	10,000	2,794	7,206
Aging Match	3,200	3,200	<u>.</u>	3,200
Indigent Health Care	210,000	210,000	143,436	66,564
Mental Health/Mental Retardation	28,000	28,000	28,000	,
Statements of Facts	14,000	44,000	33,585	10,415
Autopsies & Inquests	80,000	93,213	91,163	2,050
Mental Evaluation of Prisoners	5,000	9,157	9,156	1
Retarded Citizens Association	6,500	6,500	6,500	_
Alcohol Abuse Program	4,000	4,000	4,000	_
Child Advocacy	5,000	5,000	5,000	-
Attorney Fees -Juveniles	20,000	20,000	8,470	11,530
Attorney Fees	200,000	279,262	279,093	169
Open Door/Juvenile Care	5,000	5,000	5,000	-
Miscellaneous	200	1,350	1,350	- -
Health Officer	6,000	6,000	6,000	- -
		<u></u>		101 124
Fotal Health and Paupers Care	596,900	724,682	623,548	101,134

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL

GENERAL FUND, continued

							FINAL	NCE WITH L BUDGET
			GET			OTT I I		SITIVE
DECREATION	OF	RIGINAL		FINAL	A	CTUAL	(NE	GATIVE)
RECREATION LIBRARY								
Salaries - Librarians	s	202,337	s	202,337	S	201,414	S	923
Temporary Librarian	3	13,590	٠	13,590	3	12,849	3	741
Social Security		16,523		16,523		15,587		936
Group Medical Insurance		72,576		72,576		72,059		517
Retirement & Death Benefits		51,866		51,866		51,466		400
Worker's Compensation		1,545		1,545		686		859
Unemployment Insurance		927		927		740		187
Other Post Employment Benefits		20.881		20,881		19,477		1,404
Supplies & Books		10,000		10,000		10,000		1,404
Software & Supplies		2,850		2,850		2,850		-
Insurance		8,500		8,500		8,314		186
		401,595		401,595		395,442		6,153
Total Library		401,393		401,393		375,442		0,133
YOUTH PROGRAMS								
Carthage		10,000		10,000		10,000		-
Beckville		3,000		3,000		3,000		-
Gary		2,000		2,000		2,000		-
After School		2,000		2,000		2,000		-
Exposition BldgMaintenance		5,000		5,000		480		4,520
Total Youth Programs		22,000		22,000		17,480		4,520
Total Recreation		423,595		423,595		412,922		10,673
CONSERVATION								
AGRICULTURAL EXTENSION SERVICE								
Salary - County Extension Agent		16,433		16,433		16,433		-
Salary - Home Extension Agent		16,433		16,433		16,433		-
Expense Allowances - Agents		12,100		12,100		12,100		_
Salaries - Secretaries		31,467		31,467		31,466		1
Social Security		5,850		5,850		5,694		156
Group Medical Insurance		12,096		12,096		12,010		86
Retirement and Death Benefit		7,559		7,559		7,558		1
Worker's Compensation		1,900		1,900		678		1,222
Unemployment Insurance		358		358		245		113
Other Post Employment		3,043		3,043		3,043		0
Office Supplies, Postage & Repairs		2,000		4,077		4,076		1
Telephone		2,850		2,890		2,872		18
Travel		4,800		1,769		855		914
Conferences and Dues		2,000		575		116		459
Miscellaneous Supplies		372		161		160		1
Miscellaneous		300		-		-		-
Total Extension Service		119,561		116,711		113,739		2,972
Total Conservation		119,561		116,711		113,739		2,972

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL

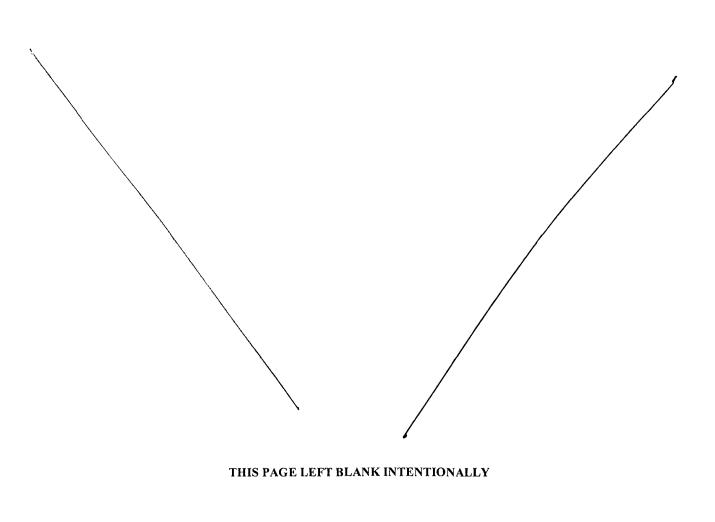
GENERAL FUND, continued

FOR THE YEAR ENDED DECEMBER 31, 2016

FOR T	не үел	AR ENDED	DEC	CEMBER 31, 2	016			ANCE WITH AL BUDGET	
		BUD	GET				P	OSITIVE	
	OR	IGINAL		FINAL		ACTUAL	(NEGATIVE)		
CAPITAL OUTLAY		,			,				
GENERAL ADMINISTRATION									
County Judge	\$	650	S	650	\$	200	\$	450	
Commissioners		150		150		-		150	
County Clerk		8,128		4,628		4,302		326	
Veterans Service Officer		300		300		210		90	
Airport		50		50		-		50	
Miscellaneous and									
Non-Departmental		10,000		17,083		9,950		7,133	
JUDICIAL									
District Court		5,500		5,500		4,198		1,302	
County Court at Law		3,650		3,650		3,265		385	
District Clerk		7,628		7,718		7,716		2	
Justice of the Peace Pct. 1 & 4		1,000		1,000		456		544	
Justice of the Peace Pct. 2 & 3		495		295		200		95	
LEGAL									
District Attorney		4,250		2,841		785		2,056	
ELECTIONS		50		2,440		2,390		50	
Elections Administration		50		50		-		50	
FINANCIAL ADMINISTRATION									
Auditor		3,300		3,300		61		3,239	
Freasurer		2.000		2,000		1,549		451	
Fax Assessor-Collector		50		50		-,0.,		50	
PUBLIC FACILITIES									
Building Maintenance		50		50		_		50	
PUBLIC SAFETY									
Sheritt		125,000		198,749		185,989		12,760	
Constable Pct. 1 and 4		10,500		10,500		3,147		7,353	
Constable Pct. 2 and 3		10,000		9,685		9,278		407	
Corrections		6,000		11,000		10,757		243	
Rural Addressing		50		50		-		50	
Highway Patrol		3,500		3,500		3,497		3	
RECREATION		5,500		5,000		3,.,,		· ·	
Library		50		50		_		50	
CONSERVATION		50		20				50	
Agriculture Extension Service		2,000		4,850		4,610		240	
ignediture Extension Service		2,000	_	-,020		1,010			
otal Capital Outlay		204,401		290,139		252,561		37,578	
otal Expenditures	1	18,402,544		18,446,224		17,324,828		1,121,396	
Acess (Deficiency) of Revenues									
Over (Under) Expenditures		(2 576 676)		(2,546,676)		(956,108)		1,590,568	
Over (Onder) Expenditures		(2,576,676)		(2,540,070)		(230,103)		1,570,500	
THER FINANCING SOURCES (USES):									
Transfers Out		(211,108)		(241,108)		(241,108)		-	
otal Other Financing Sources (Uses)		(211,108)		(241,108)		(241,108)	-	_	
Net Change in Fund Balance		(2,787,784)		(2,787,784)		(1,197,216)		1,590,568	
UND BALANCE, BEGINNING		10,485,417		10,480,929		12,628,900		2,147,971	
UND BALANCE, ENDING	<u> </u>	7,697,633	<u> </u>	7,693,145	<u> </u>	11,431,684	s	3,738,539	
OND BALANCE, ENDING		7,027,033	<u> </u>	7,073,143		11,431,004			
								(Co	

(Continued)

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES



PANOLA COUNTY, TEXAS COMBINED BALANCE SHEET NON-MAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2016

	Special Revenue		Capital Projects		otal Other vernmental Funds
ASSETS:					
Cash and Cash Equivalents	\$	2,115,082	\$	168,434	\$ 2,283,516
Investments		6,448,209		550,000	6,998,209
Receivables (net of allowance for					
uncolletible taxes)					
Current Taxes		98,090		-	98,090
Delinquent Taxes		22,919		-	22,919
Due from Other Governments		18,322		-	18,322
Miscellaneous		230,182		387	230,569
Prepaids		50,000		-	50,000
Inventory		18,074		-	 18,074
Total Assets		9,000,878		718,821	 9,719,699
LIABILITIES:					
Accounts Payable-Trade		315,388		_	 315,388
Total Liabilities		315,388		-	 315,388
DEFERRED INFLOWS OF RESOURCES:					
Unearned Revenue		453,531		•	453,531
Unearned Deferred Revenue		121,009		-	121,009
Total Deferred Inflows of Resources		574,540		-	 574,540
FUND BALANCES:					
Nonspendable		68,066		_	68,066
Restricted		8,042,884		_	8,042,884
Committed		-		718,821	718,821
Total Fund Balances		8,110,950		718,821	8,829,771
Total Liabilities, Deferred Inflows of Resources					
and Fund Balances	_\$_	9,000,878	S	718,821	 9,719,699

PANOLA COUNTY, TEXAS COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NON-MAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2016

REVENUES	Special Revenue	Capital Projects	Total Other Governmental Funds		
Property Taxes	\$ 596,141	\$ -	\$ 596,141		
Intergovernmental Receipts	613,817	- -	613,817		
Fees of Office	470,135	-	470,135		
Miscellaneous	1,382,596	3,439	1,386,035		
TOTAL REVENUES	3,062,689	3,439	3,066,128		
EXPENDITURES					
Current:					
General Administration	50,625	-	50,625		
Legal	19,187	-	19,187		
Elections	20,315	-	20,315		
Public Facilities	21,580	-	21,580		
Public Safety	1,087,674	-	1,087,674		
Public Transportation	576,510	-	576,510		
Health & Paupers Care	1,304,209	-	1,304,209		
Capital Outlay:					
General Administration	-	-	-		
Public Safety	33,044	-	33,044		
Public Transportation	10,582	-	10,582		
Recreation	-	-	-		
TOTAL EXPENDITURES	3,123,726	_	3,123,726		
Excess (Deficiency) of Revenues					
Over Expenditures	(61,037)	3,439	(57,599)		
OTHER FINANCING SOURCES (USES)					
Transfers In	241,108	_	241,108		
Transfers Out	· 		<u> </u>		
TOTAL OTHER FINANCING SOURCES	241,108		241,108		
NET CHANGE IN FUND BALANCES	180,071	3,439	183,510		
FUND BALANCE-BEGINNING OF YEAR	7,930,880	715,383	8,646,263		
FUND BALANCE-END OF YEAR	\$ 8,110,951	\$ 718,821	\$ 8,829,772		

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

<u>LAW LIBRARY FUND</u> – 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.

<u>COURTHOUSE SECURITY FUND</u> – 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.

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

<u>COUNTY & DISTRICT COURT TECHNOLOGY FUND</u> – 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.

<u>COURT RECORD PRESERVATION FUND</u> – 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.

<u>DISTRICT COURT RECORDS TECHNOLOGY FUND</u> – 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.

<u>DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION FUND</u> – 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.

<u>RECORDS PRESERVATION FUND</u> – 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.

<u>RECORD ARCHIVE FEES FUND</u> – 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.

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

<u>VIT INTEREST FUND</u> – 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.

<u>ELECTION SERVICES CONTRACT FUND</u> – 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.

<u>FARM TO MARKET AND LATERAL ROAD FUND</u> – 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.

<u>COMMUNITY SUPERVISION AND CORRECTIONS FUND</u> – 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

<u>DRUG COURT GRANT FUND</u> – 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 123rd 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.

<u>HOT CHECK FEE FUND</u> - 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.

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

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

<u>DISTRICT ATTORNEY LONGEVITY PAY SUPPLEMENT FUND</u> – 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.

<u>DISTRICT ATTORNEY FORFEITURE FUND</u> – 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.

<u>STATE APPORTIONMENT D.A. FUND</u> – 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.

<u>CONSTABLE PCT. 1 & 4 STATE FORFEITURE FUND</u> – 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.

<u>CONSTABLE PCT. 2 & 3 STATE FORFEITURE FUND</u> – 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.

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

<u>CDA FEDERAL FORFEITURE FUND</u> – 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.

<u>CONSTABLE PCT. 2 & 3 FEDERAL FORFEITURE FUND</u> – 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

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

<u>DEADWOOD WATER SUPPLY CORPORATION FUND</u>—This fund is used to account for funds received from the State to be used to 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.

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

<u>AIRPORT FUND</u> – 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, 2016

A COPTEC	LAW LIBRARY	JUVENILE DELINQUENCY PREVENTION	COURT- HOUSE SECURITY	RECORDS MANAGEMENT		
ASSETS:	£ 11 040	¢ 157	e 42.207	e 42.751		
Cash and Cash Equivalents Investments	\$ 11,949 42,000	\$ 157	\$ 43,397 177,000	\$ 42,751 126,000		
Receivables (net of allowance for	42,000	-	177,000	120,000		
uncolletible taxes)						
Current Taxes	_	_	_	_		
Delinquent Taxes	_		_	_		
Due from Other Governments	_	_	_	_		
Miscellaneous	99	_	210	208		
Prepaids	-	-	-			
Inventory	-	_	-	-		
Total Assets	54,049	157	220,607	168,959		
LIABILITIES: Accounts Payable-Trade Total Liabilities	1,243 1,243					
DEFERRED INFLOWS OF RESOURCES:						
Unearned Revenue	_	_	_	-		
Uncarned Deferred Revenue	-	_	_	-		
Total Deferred Inflows of Resources			-			
FUND BALANCES:						
Nonspendable	-	-	-	-		
Restricted	52,806	157	220,607	168,959		
Total Fund Balances	52,806	157	220,607	168,959		
Total Liabilities, Deferred Inflows of Resources						
and Fund Balances	\$ 54,049	\$ 157	\$ 220,607	\$ 168,959		

COUNTY & DISTRICT COURT COURT RECORD TECH PRESERVATION		DISTRICT COURT RECORDS TECHNOLOGY		DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION		RECORDS PRESERVATION		
\$	4,531	\$ 18,878	\$	7,398	\$	8,877 -	\$	154,012 395,000
	-	-		-		-		-
	-	-		-		-		-
	15	20		30		15		569
	-	 <u>-</u>				-		-
	4,546	 18,898		7,428	-	8,892		549,582
		 		-		-		1,400
		 -		<u>-</u>		<u>-</u> _		1,400
	-	-		-		-		-
	<u>-</u>	 		-				-
	4,546	18,898		- 7 /10		8,892		- 548,182
	4,546	 18,898		7,428 7,428		8,892		548,182
		 •		· ·		·		
\$	4,546	\$ 18,898	\$	7,428	\$	8,892	\$	549,582

PANOLA COUNTY, TEXAS COMBINING BALANCE SHEET NON-MAJOR GOVERNMENTAL FUNDS NON-MAJOR SPECIAL REVENUE FUNDS DECEMBER 31, 2016

	ECORDS RCHIVE FEES	(USTICE COURT HNOLOGY	VIT INTEREST	
ASSETS:					
Cash and Cash Equivalents	\$ 149,400	\$	30,966	\$	3,555
Investments	75,000		55,000		-
Receivables (net of allowance for					
uncolletible taxes)					
Current Taxes	-		-		-
Delinquent Taxes	-		-		-
Due from Other Governments	-		-		-
Miscellaneous	350		78		150
Prepaids	-		-		-
Inventory	 				
Total Assets	 224,750		86,045	***	3,705
LIABILITIES:					
Accounts Payable-Trade Total Liabilities	 				
Total Liabilities	 <u>-</u>				-
DEFERRED INFLOWS OF RESOURCES:					
Unearned Revenue	_		-		-
Unearned Deferred Revenue	_				_
Total Deferred Inflows of Resources	 -		-		
FUND BALANCES:					
Nonspendable	-		-		-
Restricted	224,750		86,045		3,705
Total Fund Balances	 224,750	*	86,045	_	3,705
Total Liabilities, Deferred Inflows of Resources					
and Fund Balances	 224,750		86,045		3,705

ELECTION SERVICES CONTRACT	FM & LATERAL	COMMUNITY SUPERVISION AND CORRECTIONS	DRUG COURT GRANT	JUVENILE PROBATION
\$ 5,940	\$ 399,752 2,010,209	\$ 131,164 -	\$ 79,806	\$ 186,477 200,000
-	98,090 22,919	- -	- -	- -
- - -	18,322 1,982	69,079	20,876	- 48 -
5,940	2,551,274	200,243	100,683	386,526
	2,889	113,850	10,525	1,926
	2,889	113,850	10,525	1,926
-	453,531 121,009	-	-	-
	574,540		-	-
-	-	-	-	-
5,940	1,973,845	86,394	90,158	384,599
5,940	1,973,845	86,394	90,158	384,599
\$ 5,940	\$ 2,551,274	\$ 200,243	\$ 100,683	\$ 386,526

PANOLA COUNTY, TEXAS COMBINING BALANCE SHEET NON-MAJOR GOVERNMENTAL FUNDS NON-MAJOR SPECIAL REVENUE FUNDS DECEMBER 31, 2016

	CH	IOT IECK EEE	S	ERIFF'S TATE FEITURE		JAIL COMM	LON	FATTY GEVITY PAY LEMENT
ASSETS:	ø	10 414	e.	75 155	e	14.032	c	115
Cash and Cash Equivalents	\$	18,414	\$	75,455	\$	14,023	\$	115
Investments Receivables (net of allowance for uncolletible taxes)		16,000		13,000		-		-
Current Taxes		-		-		-		-
Delinquent Taxes		-		-		-		•
Due from Other Governments		-		-		-		-
Miscellaneous		68		17		-		-
Prepaids		-		-		-		-
Inventory		-		-				
Total Assets		34,483		88,472		14,023		115
LIABILITIES.								
Accounts Payable-Trade								
Total Liabilities								-
DEFERRED INFLOWS OF RESOUI	RCES:							
Unearned Revenue		-		-		-		-
Uncarned Deferred Revenue								
Total Deferred Inflows of Resources						-		-
FUND BALANCES:								
Nonspendable		-		-		-		-
Restricted		34,483		88,472		14,023		115
Total Fund Balances		34,483		88,472		14,023		115
Total Liabilities, Deferred Inflows of I								
and Fund Balances	\$	34,483	\$	88,472	\$	14,023	\$	115

FOR	D.A. RFEITURE	APPO	ATE RTION- T - DA	CONSTABLE PCT. 1&4 STATE FORFEITURES		CONSTABLE PCT. 2 & 3 STATE FORFEITURES		SHERIFF FEDERAL FORFEITURE		FE	CDA DERAL FEITURE
\$	9,255	\$	676	\$	189	\$	1,010	\$	256	\$	57,122
	11,000		-		-		-		-		-
	_		-		-		_		_		-
	_		_		-		_		_		-
	_		_		_		_		_		-
	-		-		-		-		-		-
	8		-								
	20,263		676		189		1,010		256	-	57,122
	79		-		-		-		-		-
	79		-	-							
	-		-		-		-		-		-
	-										-
											
	-		-		-		-		-		-
	20,184		676		189		1,010		256		57,122
	20,184		676		189		1,010		256		57,122
\$	20,263	\$	676	\$	189	_\$_	1,010	\$	256	\$	57,122

PANOLA COUNTY, TEXAS COMBINING BALANCE SHEET NON-MAJOR GOVERNMENTAL FUNDS NON-MAJOR SPECIAL REVENUE FUNDS DECEMBER 31, 2016

	FEDI	TABLE 2 & 3 ERAL ITURES	WATER	WOOD SUPPLY RATION	FAIRPLAY WATER SUPPLY CORPORATION	
ASSETS;			_		_	
Cash and Cash Equivalents	\$	288	\$	-	\$	-
Investments		-		=		-
Receivables (net of allowance for uncolletible taxes)						
Current Taxes		-		-		-
Delinquent Taxes		-		-		-
Due from Other Governments		-		-		-
Miscellaneous		-		7,000		11,580
Prepaids		-		-		-
Inventory		-				
Total Assets		288		7,000	<u></u>	11,580
LIABILITIES:						
Accounts Payable-Trade				7,000		11,580
Total Liabilities				7,000		11,580
DEFERRED INFLOWS OF RESOURCES:						
Uncarned Revenue		-		-		-
Uncarned Deferred Revenue		-				
Total Deferred Inflows of Resources	-	-		-		_
FUND BALANCES:						
Nonspendable		_		-		_
Restricted		288		_		_
Total Fund Balances		288				
Total Liabilities, Deferred Inflows of Resource	ees					
and Fund Balances	\$	288	\$	7,000	\$	11,580

PRO	CHILD DTECTIVE ERVICES	HEALTH FUND	AIR	PORT	9	N-MAJOR SPECIAL REVENUE FUNDS TOTAL
\$	48,201	\$ 371,521	\$	239,545	\$	2,115,082
	61,000	3,206,000		61,000		6,448,209
	-	-		-		98,090
	-	-		-		22,919
	-	-		-		18,322
	2,416	114,977		393		230,182
	-	-		50,000		50,000
				18,066		18,074
	111,617	3,692,499		369,004		9,000,878
	53 53	164,844 164,844				315,388 315,388
	-	-		-		453,531
	-	-		-		121,009
						574,540
				<u>-</u>		
	-	-		68,066		68,066
	111,564	3,527,655		300,938		8,042,884
	111,564	3,527,655		369,004		8,110,950
	111,617	\$ 3,692,499	\$	369,004		9,000,878

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, 2016

	LAW LIBRARY	DELI	VENILE NQUENCY VENTION	COURT- HOUSE SECURITY		ECORDS AGEMENT
REVENUES						
Property Taxes	\$ -	\$	-	\$ -	\$	-
Intergovernmental Receipts	-		-	-		-
Fees of Office	13,026		-	18,982		5,527
Miscellaneous	244		1	1,040		828
TOTAL REVENUES	13,270		1	20,022		6,355
EXPENDITURES						
Current						
General Administration	-		-	17,651		8,000
Legal	7,439		-	-		-
Elections	-		-	-		-
Public Facilities	-		-	-		-
Public Safety	-		-	-		-
Public Transportation	-		-	-		-
Health & Paupers Care	-		-	-		-
Capital Outlay						
General Administration	-		-	-		-
Public Safety	-		-	-		-
Public Transportation			_	-		
TOTAL EXPENDITURES	7,439		-	17,651	-	8,000
Excess (Deficiency) of Revenues	- 0-1					
Over (Under) Expenditures	5,831		1	2,371		(1,645)
OTHER FINANCING SOURCES (USES)						
Transfers In	-		-	-		-
TOTAL OTHER FINANCING SOURCES			<u>-</u>	-		
NET CHANGE IN FUND BALANCES	5,831		1	2,371		(1,645)
FUND BALANCE-BEGINNING OF YEAR	46,975		156	218,236		170,604
FUND BALANCE-END OF YEAR	\$ 52,806	\$	157	\$ 220,607	\$	168,959

(Continued)

DIS CO	JNTY & TRIC1 DURT ECH	RE	OURT CORD CRVATION	C RE	STRICT OURT CORDS INOLOGY	C RE MANA	STRICT LERK CORDS AGEMENT SERVATION	ECORDS ERVATION
\$	-	\$	-	\$	-	\$	-	\$ -
	- 607		2,322		2,543		1,357	- 66,995
	18		82		2,343		37	2,485
	625		2,403		2,570		1,394	 69,480
	-		1,800		-		600	15,400
	-		-		-		-	-
	-		-		-		-	-
	-		-		-		-	- -
	_		-		-		-	-
	-		-		-		-	-
	-		-		-		-	-
	-		-		-		-	-
			1 000			-	- (00	 15 400
	-		1,800				600	 15,400
	625		603		2,570		794	 54,080
					-			 <u>-</u>
			-	·			~	
	625		603		2,570		794	54,080
	3,921		18,295		4,858		8,098	494,102
\$	4,546	\$	18,898	\$	7,428	\$	8,892	\$ 548,182

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, 2016

	AF	CORDS RCHIVE FEES	C	USTICE OURT INOLOGY	VIT INTEREST	
REVENUES						
Property Taxes	\$	-	\$	-	\$	-
Intergovernmental Receipts		-		-		-
Fees of Office		56,690		10,692		-
Miscellaneous		892		400		166
TO FAL REVENUES		57,582		11,092		166
EXPENDITURES						
Current						
General Administration		-		6,298		876
Legal		-		-		-
Elections		-		-		-
Public Facilities		-		-		-
Public Safety		-		-		-
Public Transportation		-		-		-
Health & Paupers Care		-		-		-
Capital Outlay						
General Administration		-				-
Public Safety		-		-		-
Public Transportation		-				
TOTAL EXPENDITURES		-		6,298		876
Excess (Deficiency) of Revenues						
Over (Under) Expenditures		57,582		4,794		(710)
OTHER FINANCING SOURCES (USES) Transfers In						
i ransiers in				-		
TOTAL OTHER FINANCING SOURCES		-				-
NET CHANGE IN FUND BALANCES		57,582		4,794		(710)
FUND BALANCE-BEGINNING OF YEAR		167,168		81,250		4,415
FUND BALANCE-END OF YEAR	\$	224,750	\$	86,045	\$	3,705

(Continued)

ECTION RVICES		FM &	COMMUNITY SUPERVISION AND		DRUG COURT		II	JVENILE
NTRACT	L	ATERAL	CORI	RECTIONS		GRANT		OBATION
\$ -	\$	596,141	\$	-	\$	-	\$	-
-		-		239,467		92,238		201,509
5,435				277,645		3,820		-
 65		11,568		958		343		1,984
 5,500		607,709		518,070		96,401		203,493
-		-		-		-		-
-		-		-		-		-
20,315		-		-		-		-
-		-		-		-		-
-		-		594,643		92,238		358,600
-		505,730		-		-		-
-		-		-		-		-
				_		_		
-		_		-		-		33,044
_		10,582		_		_		-
 20,315		516,312		594,643		92,238		391,644
 (14,815)		91,397		(76,573)		4,163		(188,151)
 			. ,	-		<u> </u>		183,108
 								183,108
(14,815)		91,397		(76,573)		4,163		(5,043)
 20,755		1,882,448		162,967		85,995		389,643
\$ 5,940	\$	1,973,845	\$	86,394	\$	90,158	\$	384,600

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, 2016

	 HOT CHECK FEE		HERIFF'S STATE RFEITURE	JAIL OMM	LON	Γ ATTY GEVITY PAY LEMENT
REVENUES						
Property Taxes	\$ -	\$	-	\$ -	\$	-
Intergovernmental Receipts	-		-	-		3,371
Fees of Office	4,494		_	-		-
Miscellaneous	 		11,076	 2,942		1
TOTAL REVENUES	 4,494		11,076	 2,942		3,372
EXPENDITURES						
Current						
General Administration	-		_	-		=
Legal	6,418		-	_		3,600
Elections	-		_	-		-
Public Facilities	-		~	-		-
Public Safety	-		14,695	-		-
Public Transportation	-		~	_		-
Health & Paupers Care	-		~	-		-
Capital Outlay	-					-
General Administration	-		~	-		-
Public Safety	-		~	-		_
Public Transportation	-		~	-		-
TOTAL EXPENDITURES	6,418	_	14,695	-		3,600
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	 (1,924)		(3,619)	 2,942		(228)
OTHER FINANCING SOURCES (USES)						
Transfers In	 		-	 -		
TOTAL OTHER FINANCING SOUR	 -			 		
NET CHANGE IN FUND BALANCES	(1,924)		(3,619)	2,942		(228)
FUND BALANCE-BEGINNING OF YEA	 36,406		92,091	 11,081		343
FUND BALANCE-END OF YEAR	\$ 34,482	\$	88,472	\$ 14,023	\$	115

(Continued)

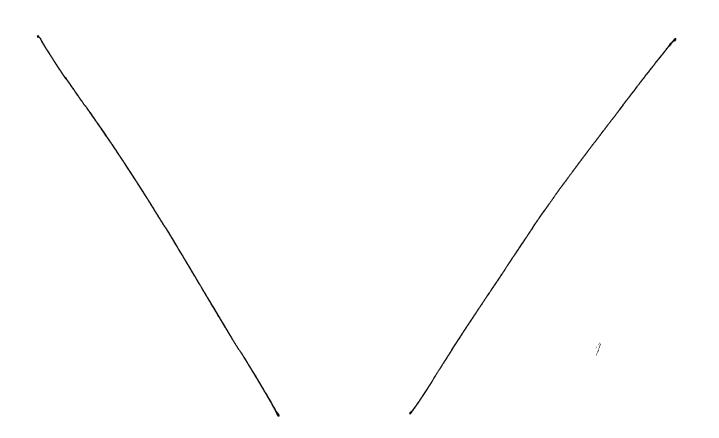
				CONS	TABLE	CON	STABLE				
		S	TATE	PC7	Γ. 1&4	PC	T. 2 & 3	SHI	ERIFF		CDA
	D.A.	APPO	ORTION-	ST	ATE	S	TATE	FED	ERAL	CDA FEDERAL FORFEITURE \$ 240 240	
FOF	RFEITURE	ME	NT - DA	FORFI	EITURES	FORE	FEITURES	FORFEITURE		FOR	FEITURE
							 -				
\$	-	\$	-	\$	-	\$	-	\$	-	\$	_
	-		27,500		-		-		-		-
	-		-		-		-		-		-
	10,725		13		1		4		256		240
	10,725		27,513		1		4		256		240
	-				_		-		_		_
	1,730		_		-		-		_		_
	_		_		_		-		-		_
	_		_		_		_		-		-
	-		27,498		_		-		-		_
	-		_ , ,		_				_		_
	_		_		_		_		_		_
	-		_		_		_		-		_
	_		_		_		_		_		-
	_		_		_		_		_		_
	_		_		_		_		-		-
	1,730		27,498								-
										-	
	8,995		16		1		4		256		240
		•								•	
	-		_		_		_		_		_
	· · · · · · · · · · · · · · · · · · ·					-					
	_		_		-		_		_		_
	8,995		16		1		4		256		240
	, -				·		-				_
	11,189		661		188		1,006		_		56,882
											···········
\$	20,184	\$	676	\$	189	\$	1,010	\$	256	\$	57,122

PANOLA COUNTY, TEXAS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

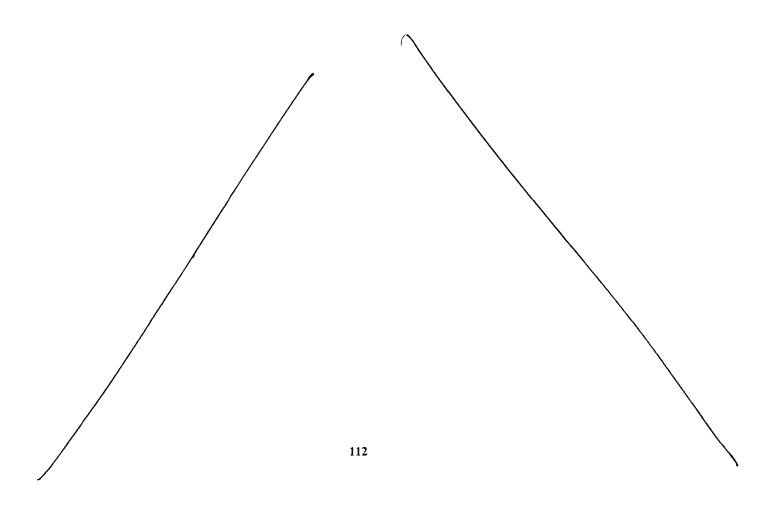
NON-MAJOR GOVERNMENTAL FUNDS NON-MAJOR SPECIAL REVENUE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2016

	PC FE	STABLE T. 2 & 3 DERAL EITURES	WATE	ADWOOD ER SUPPLY PORATION	FAIRPLAY WATER SUPPLY CORPORATION		
REVENUES							
Property Taxes	\$	-	\$	-	\$	-	
Intergovernmental Receipts		-		7,000		11,580	
Fees of Office		-		-		-	
Miscellaneous		256		 _		3,000	
TO TAL REVENUES		256	-	7,000		14,580	
EXPENDITURES							
Current							
General Administration		-		-		-	
Legal		-		-		-	
Elections		-		-		-	
Public Facilities		-		7,000		14,580	
Public Safety		-		-		-	
Public Transportation		-		-		-	
Health & Paupers Care		-		-		-	
Capital Outlay		-					
General Administration		-		-		-	
Public Safety		-		-		-	
Public Transportation		-		-		-	
TOTAL EXPENDITURES				7,000		14,580	
Excess (Deficiency) of Revenues							
Over (Under) Expenditures		256					
OTHER FINANCING SOURCES (USES) Transfers In		-					
TOTAL OTHER FINANCING SOURCE						~	
NET CHANGE IN FUND BALANCES		256		-		-	
FUND BALANCE-BEGINNING OF YEAR		32					
FUND BALANCE-END OF YEAR	\$	288	\$		\$	<u>-</u>	

CHILD PROTECTIVE SERVICES			IEALTH FUND	A	IRPORT	S R	N-MAJOR PECIAL EVENUE FUNDS TOTAL
\$	_	\$	_	\$	_	\$	596,141
Ψ	2,370	•	28,783	•	_	•	613,817
	-		-		-		470,135
	2,060		1,239,138		91,746		1,382,596
	4,430		1,267,921		91,746		3,062,689
	_		_		_		50,625
	-		_		_		19,187
	_		-		_		20,315
	_		-		_		21,580
	-		-		-		1,087,674
	-		-		70,780		576,510
	53,345		1,250,864		-		1,304,209
	-		-		-		-
	-		-		-		33,044
	-		_		-		10,582
	53,345		1,250,864		70,780		3,123,725
	(48,915)		17,057		20,966		(61,037)
	58,000						241,108
	58,000		-	***************************************	-		241,108
	9,085		17,057		20,966		180,071
	102,479		3,510,598		348,038		7,930,880
\$	111,564	\$	3,527,655	\$	369,004	\$	8,110,951



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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, 2016

		BUI	VARIANCE WITH FINAL BUDGET POSITIVE					
	OR	IGINAL	<u> </u>	FINAL	A	CTUAL	(NEC	GATIVE)
REVENUES								
FEES OF OFFICE								
Law Library Fees	\$	12,000	\$	12,000	\$	13,026	\$	1,026
MISCELLANEOUS								
Interest Earnings		125		125		244		119
Total Revenues		12,125		12,125		13,270		1,145
EXPENDITURES								
Current:								
Legal		12,125		12,125		7,439		4,686
Total Expenditures		12,125		12,125		7,439		4,686
Net Change in Fund Balances		-		-		5,831		5,831
FUND BALANCE, BEGINNING OF YEAR		39,319		39,319		46,975		7,656
FUND BALANCE, END OF YEAR	_\$	39,319	<u>s</u>	39,319	\$	52,806	<u>s</u>	13,487

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, 2016

	ORI	BUI GINAL	FINAL E POSI	CE WITH BUDGET TIVE ATIVE)			
				NAL	 TUAL	(
REVENUES							
FEES OF OFFICE							
Law Library Fees	S	-	S	-	\$ -	\$	-
MISCELLANEOUS							
Interest Earnings		1	_	1	1		(0)
Total Revenues		1		1	1		(0)
EXPENDITURES							
Current:							
Legal		1		1	 -		1
Total Expenditures		1		1	 -		1
Net Change in Fund Balances		-		-	1		1
FUND BALANCE, BEGINNING OF YEAR		156		156	156		0
FUND BALANCE, END OF YEAR	\$	156	S	156	\$ 157	\$	1

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, 2016

			OGET				FINA) PO	NCE WITH L BUDGET SITIVE
	OI	RIGINAL		FINAL		ACTUAL	(NE	GATIVE)
REVENUES								
FEES OF OFFICE								
District Clerk Fees	S	1,000	S	1,000	S	1,322	S	322
County Clerk Fees		8,000		6,980		6,981		1
JP Offices		8,000		9,020		10,679		1,659
Total Fees of Office		17,000		17,000		18,982		1,982
MISCELLANEOUS								
Interest Earnings		812		812		1,040		228
Total Revenues		17,812		17,812		20,022		2,210
EXPENDITURES								
Current:								
General Administration:								
Baliff and Security		12,320		12,320		12,319		1
Social Security Taxes		943		943		922		21
Retirement & Death Benefits		2,960		2,960		2,959		1
Workers Compensation		317		317		220		97
Unemployment Insurance		80		80		39		41
Other Post Employment		1,192		1,192		1,191		1
Total Expenditures		17,812		17,812		17,651		161
Net Change in Fund Balances		-		-		2,371		2,371
FUND BALANCE, BEGINNING OF YEAR		218,930		218,153		218,236		83
FUND BALANCE, END OF YEAR	\$	218,930	s	218,153	\$	220,607	\$	2,454

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, 2016

		BUI	VARIANCE WITH FINAL BUDGET POSITIVE					
	OI	RIGINAL		FINAL		ACTUAL	(NE	GATIVE)
REVENUES								
FEES OF OFFICE								
District Clerk Fees	S	2,430	\$	2,430	\$	2,535	\$	105
County Clerk Fees		5,000		2,992		2,992		0
Total Fees of Office		7,430		5,422		5,527		105
MISCELLANEOUS								
Interest Earnings		570		570		828		258
Total Revenues		8,000		5,992		6,355		363
EXPENDITURES								
Current:								
Preservation & Restoration		8,000		8,000		8,000		
Total Expenditures		8,000		8,000		8,000		
Net Change in Fund Balances		-		(2,008)		(1,645)		363
FUND BALANCE, BEGINNING OF YEAR		170,727		170,567		170,604	<u> </u>	37
FUND BALANCE, END OF YEAR	\$	170,727	<u>s</u>	168,559	s	168,959	<u></u>	400

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, 2016

	OR	BUI IGINAL	OGET F	INAL	A	CTUAL	FINAL POS	NCE WITH BUDGET ITIVE ATIVE)
REVENUES								
FEES OF OFFICE								
District Clerk Fees	\$	50	S	50	\$	169	\$	119
County Clerk Fees		100		100		438		338
Total Fees of Office		150		150		607		457
MISCELLANEOUS								
Interest Earnings		1		1		18		17
Total Revenues		151		151		625		474
EXPENDITURES								
Capital Outlay:								
General Administration		151		151		-		151
Total Expenditures		151		151		-		151
Net Change in Fund Balances		-		-		625		625
FUND BALANCE, BEGINNING OF YEAR		3,169	_	3,169		3,921		752
FUND BALANCE, END OF YEAR	\$	3,169	\$	3,169	<u> </u>	4,546	\$	1,377

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, 2016

		BUI	VARIANCE WITH FINAL BUDGET POSITIVE					
	OR	IGINAL		INAL	Ā	CTUAL	(NEC	GATIVE)
REVENUES								
FEES OF OFFICE								
District Clerk Fees	s	1,790	S	1,790	S	2,322	\$	532
Total Fees of Office		1,790		1,790		2,322		532
MISCELLANEOUS								
Interest Earnings		10		10		82		72
Total Revenues		1,800		1,800		2,403		603
EXPENDITURES								
Current:								
General Administration		1,800		1,800		1,800		-
Total Expenditures		1,800		1,800		1,800		-
Net Change in Fund Balances		-		-		603		603
FUND BALANCE, BEGINNING OF YEAR		15,602		15,602		18,295		2,693
FUND BALANCE, END OF YEAR	S	15,602	<u>s</u>	15,602	\$	18,898	<u>s</u>	3,296

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, 2016

		BUI	FINAI	VARIANCE WITH FINAL BUDGET POSITIVE				
	ORIGINAL			INAL	A	CTUAL	(NE	GATIVE)
REVENUES								
FEES OF OFFICE								
District Clerk Fees	S	600	<u> </u>	600	_\$	2,543	<u>s</u>	1,943
Total Fees of Office		600		600		2,543		1,943
MISCELLANEOUS								
Interest Earnings		_		-		27		27
Total Revenues		600		600		2,570		1,970
EXPENDITURES								
Current:								
General Administration		600		600		-		600
Total Expenditures		600		600				600
Net Change in Fund Balances		-		-		2,570		2,570
FUND BALANCE, BEGINNING OF YEAR		3,668		3,668		4,858		1,190
FUND BALANCE, END OF YEAR		3,668	S	3,668	<u>s</u>	7,428	\$	3,760

PANOLA COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET (GAAP) BASIS AND ACTUAL STRICT OLERK RECORDS MANAGEMENT & PRESERVATION SPECIAL REVENUE F

DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION SPECIAL REVENUE FUND FOR THE YEAR ENDED DECEMBER 31, 2016

		BUI	VARIANCE WITH FINAL BUDGET POSITIVE					
	OR	IGINAL	F	INAL	ACTUAL		(NEC	GATIVE)
REVENUES								
FEES OF OFFICE								
District Clerk Fees	S	600	S	600	\$	1,357	S	757
Total Fees of Office		600		600		1,357		757
MISCELLANEOUS								
Interest Earnings		-		-		37		37
Total Revenues		600		600		1,394		794
EXPENDITURES								
Current:								
General Administration		600		600		600		0
Total Expenditures		600		600		600		0
Net Change in Fund Balances		-		-		794		794
FUND BALANCE, BEGINNING OF YEAR		6,531		6,531		8,098		1,567
FUND BALANCE, END OF YEAR	<u> </u>	6,531	S	6,531	s	8,892	<u>s</u>	2,361

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, 2016

	BUDGET ORIGINAL FINAL ACTUAL							VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)		
DEVENUES										
REVENUES FEES OF OFFICE										
	c	25 224	s	35,324		((005	c	21 (71		
County Clerks Fees Total Fees of Office	<u>s</u>	35,324	3_			66,995	<u>s</u>	31,671		
Total rees of Office		35,324		35,324		66,995		31,671		
MISCELLANEOUS										
Interest Earnings		1,323		1,323		2,485		1,162		
Total Revenues		36,647		36,647		69,480		32,833		
EXPENDITURES										
Current:										
General Administration:										
Rentals, Microfilm, & Indexing		24,400		24,400		15,400		9,000		
Digitizing Real Property Instruments		12,247		12,247		-		12,247		
Total Expenditures		36,647		36,647		15,400		21,247		
				·····						
Net Change in Fund Balances		-		-		54,080		54,080		
FUND BALANCE, BEGINNING OF YEAR		434,514		434,514		494,102		59,588		
FUND BALANCE, END OF YEAR	S	434,514	<u>s</u>	434,514	S	548,182	S	113,668		

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, 2016

		BUI	VARIANCE WITI FINAL BUDGET POSITIVE					
	OF	RIGINAL		FINAL	ACTUAL		(NEGATIVE)	
REVENUES								
FEES OF OFFICE								
County Clerk Fees	\$	29,800	\$	29,800	S	56,690	S	26,890
Total Fees of Office		29,800		29,800		56,690		26,890
MISCELLANEOUS								
Interest Earnings		200		200		892		692
Total Revenues		30,000		30,000		57,582		27,582
EXPENDITURES								
Current:								
General Administration:								
Digitizing		30,000		30,000		-		30,000
Total Expenditures		30,000		30,000				30,000
Net Change in Fund Balances		-		-		57,582		57,582
FUND BALANCE, BEGINNING OF YEAR		101,181		101,181		167,168		65,987
FUND BALANCE, END OF YEAR	<u>s_</u>	101,181	S	101,181	_\$_	224,750	S	123,569

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, 2016

		BUI	OGET				FINA	NCE WITH L BUDGET SITIVE
	ORIGINAL		I	FINAL	A	ACTUAL	(NE	GATIVE)
REVENUES								
FEES OF OFFICE								
JP Offices	S	8,708	<u> </u>	8,708	_\$	10,692	<u> </u>	1,984
Total Fees of Office		8,708	_	8,708		10,692		1,984
MISCELLANEOUS								
Interest Earnings		292		292		400		108
Total Revenues		9,000		9,000		11,092		2,092
EXPENDITURES								
Current:								
General Adminstration:								
Professional Services		4,000		4,000		4,000		-
Supplies		5,000		5,000		2,298		2,702
Total Expenditures		9,000		9,000		6,298		2,702
Net Change in Fund Balances		-		-		4,794		4,794
FUND BALANCE, BEGINNING OF YEAR		78,041		78,041		81,250		3,209
FUND BALANCE, END OF YEAR	S	78,041	<u>_s</u>	78,041	<u>_</u> S	86,045	<u>s</u>	8,004

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, 2016

		BUD	VARIANCE WITH FINAL BUDGET POSITIVE					
	ORIGINAL		FINAL		ACTUAL		(NEGATIVE)	
REVENUES								
Miscellaneous Revenue:								
Interest Earnings	\$	20	\$	20	S	166	S	146
Total Revenues		20		20		166		146
EXPENDITURES								
Current:								
Deputy Supplement		627		627		626		1
Social Security Taxes		48		48		37		11
Retirement		151		151		150		1
Workers Compensation		10		10		-		10
Unemployment Insurance		4		4		2		2
Other Post Employment		61		61		61		0
Total Expenditures		901		901		876		25
Net Change in Fund Balances		(881)		(881)		(710)		171
FUND BALANCE, BEGINNING OF YEAR		5,051		5,051		4,415		(636)
FUND BALANCE, END OF YEAR	s	4,170	s	4,170	S	3,705	_\$	(465)

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, 2016

		BUI	VARIANCE WITH FINAL BUDGET POSITIVE					
	OR	IGINAL	FINAL		ACTUAL		(NEGATIVE)	
REVENUES								
FEES OF OFFICE								
Election Services	\$	-	S	-	\$	5,435	\$	5,435
Total Fees of Office						5,435		5,435
MISCELLANEOUS								
Interest Earnings	\$	-	\$	=	\$	65	S	65
Total Revenues				-		5,500		5,500
EXPENDITURES Current:								
Elections		-		20,315		20,315		-
Total Expenditures		-		20,315	_	20,315		
Net Change in Fund Balances		-		(20,315)		(14,815)		5,500
FUND BALANCE, BEGINNING OF YEAR		20,669		20,669		20,755		86
FUND BALANCE, END OF YEAR	s	20,669	_\$	354	_s_	5,940	<u>s</u>	5,586

PANOLA COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL

FARM TO MARKET AND LATERAL ROAD SPECIAL REVENUE FUND FOR THE YEAR ENDED DECEMBER 31, 2016

				VARIANCE WITH FINAL BUDGET
	BUL	OGET		POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES				
PROPERTY TAXES				
Current	\$ 572,380	S 572,380	\$ 583,387	S 11,007
Delinquent	10,210	10,210_	12,754	2,544
Total Property Taxes	582,590	582,590	596,141	13,551
MISCELLANEOUS				
Interest Earned	5,506	5,912	10,484	4,572
Miscellaneous	3,300	550	1,084	534
Total Miscellaneous	5,506	6,462	11,568	5,106
Total Wiscenancous	5,500	0,402	11,300	
Total Revenues	588,096	589,052	607,709	18,657
EXPENDITURES				
Current.				
Public Transportation				
Salaries - Road and Bridge Department	119,255	119,255	84,336	34,919
Benefits Termination	1,568	1,568	-	1,568
Social Security Taxes	9,243	9,243	6,297	2,946
Group Insurance	24,192	24,192	24,020	172
Retirement and Death Benefits	29,022	29,022	20,257	8,765
Other Post Employment	11,684	11,684	8,155	3,529
Retiree Medical Insurance Trust	14,604	14,604	14,604	-
Workers Compensation	6,353	6,353	1,825	4,528
Optional Retirement	29,961	29,961	29,961	-
Unemployment Insurance	3,392	3,392	270	3,122
Repair and Maintenance	31,627	32,583	19,473	13,110
Parts and Repairs	20,000	60,000	33,587	26,413
Contingency	147,602	36,602	-	36,602
Conferences and Dues	900	900	-	900
Utilities	15,000	21,000	18,407	2,593
Contractor Service	8,000	19,000	5,056	13,944
Physicals and Drug	3,500	3,500	1,225	2,275
Rentals and Leases	5,000	5,000	4,038	962
Beaver Control	32,400	32,400	32,400	•
Liability and Other Insurance	204,145	254,145	199,528	54,617
Miscellaneous	1,250	1,250	860	390
Furniture and Equipment	1,000	3,000	1,431	1,569
Capital Outlay:				
Public Transportation	16,000	18,000	10,582	7,418
Total Expenditures	735,698	736,654	516,312	220,342
Net Change in Fund Balances	(147,602)	(147,602)	91,397	238,999
FUND BALANCE, BEGINNING OF YEAR	1,742,353	1,742,353	1,882,448	140,095
FUND BALANCE, END OF YEAR	S 1,594,751	\$ 1,594,751	\$ 1,973,845	\$ 379,094

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, 2016

							FINAL	CE WITH BUDGET
	ORIGI		GET	FINAL	Δ	CTUAL		ITIVE ATIVE)
REVENUES	ORIGI	M	_	HINNES		CTOAL	(ribo.	TTT E
INTERGOVERNMENTAL RECEIPTS								
State Aid	\$ 139	,018	S	150,752	\$	150,752	S	-
Community Corrections	56	,500		50,930		50,930		-
C.S.R. Coordinator		-		4,898		4,898		-
CSCD Sex Offender		-		4,439		4,439		-
Indirect Services		-		6,810		6,810		-
Specialized Caseload-Sex Offender		-		21,638_	_	21,638		-
Total Intergovernmental Receipts	195	,518		239,467		239,467		
FEES OF OFFICE								
Probation Fees	167	,437		277,645		277,645		-
Total Fees of Office	167	167,437 277,645				277,645		-
MISCELLANEOUS								
Interest Earned		100		807		807		-
Miscellaneous		-		151		151		-
Total Miscellaneous		100		958		958		
Total Revenues	363	,055		518,070		518,070		
EXPENDITURES								
Current:								
Public Safety:								
Supervision	302	,079		495,100		495,100		-
Community Corrections	44	,988		29,641		29,641		-
Civil Supervision		-		147		147		-
C.S.R. Coordination		-		14,679		14,679		-
Indirect Services		-		15,397		15,397		-
Specialized Caseload		-		30,000		30,000		-
CSCD Sex Offender				9,679		9,679		
Total Expenditures	347	,067		594,643		594,643		-
Net Change in Fund Balances	15	,988		(76,573)		(76,573)		-
FUND BALANCE, BEGINNING OF YEAR	162	,967		162,967		162,967		
FUND BALANCE, END OF YEAR	S 178	,955	<u>s</u>	86,394	S	86,394	S	

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, 2016

		BUD)GET				VARIANCE WITH FINAL BUDGET POSITIVE	
	OR	IGINAL	ŀ	FINAL	ACTUAL		(NEGATIVE)	
REVENUES								
INTERGOVERNMENTAL RECEIPTS								
State Aid	<u>S</u>	100,272	<u>_S</u>	92,238	<u></u>	92,238	<u>s</u>	-
Total Intergovernmental Receipts		100,272		92,238		92,238		
FEES OF OFFICE								
Drug Court Fees		_		3,820		3,820		-
Total Fees of Office		-		3,820		3,820		_
							-	
MISCELLANEOUS								
Interest Earned		-		343		343		-
Total Miscellaneous		-		343		343		-
Total Revenues		100,272		96,401		96,401		
EXPENDITURES								
Current:								
Public Safety:								
Salaries - Officers		32,000		30,331		30,331		-
Social Security		2,837		2,485		2,485		-
Group Medical Insurance		9,600		9,798		9,798		-
Retirement		8,895		8,488		8,488		-
Unemployment Insurance		120		113		113		-
Workers Compensation		1,120		662		662		-
Prosecutor		5,000		5,005		5,005		-
Travel Per Diem		2,000		550		550		-
Registration Fees		500		275		275		-
Contractual & Professional Services		34,000		33,300		33,300		-
U/A Supplies		4,200		1,232		1,232	***************************************	-
Total Expenditures		100,272		92,238		92,238		
Net Change in Fund Balances		-		4,163		4,163		-
FUND BALANCE, BEGINNING OF YEAR		85,995		85,995		85,995		
FUND BALANCE, END OF YEAR	<u>s</u>	85,995	<u>\$</u>	90,158	<u>s</u>	90,158	<u>s</u>	

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, 2016

	BUE ORIGINAL	OGET FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	
REVENUES		3334			
INTERGOVERNMENTAL RECEIPTS:					
C.C.A.P. Program Funding	\$ 176,788	\$ 183,244	\$ 183,244	S -	
Commitment Reduction Program	8,643	8,643	8,643	-	
Mental Health Services	9,622	9,622	9,622	-	
Federal Title IV-E Funding	105.053	201 500	201 500		
Total Intergovernmental Receipts	195,053	201,509	201,509		
MISCELLANEOUS					
Interest Earned	1,100	1,984	1,984		
Total Miscellaneous	1,100	1,984	1,984		
Total Revenues	196,153	203,493	203,493	<u> </u>	
EXPENDITURES					
Current:					
Public Safety:					
Local Match Expenditures	184,176	190,345	190,345	-	
TJPC/A	183,598	160,334	160,334	-	
Federal Title IV-E Funding	25,000	7.022	-	-	
Mental Health Services	9,622	7,922	7,922	-	
Commitment Reduction Program Capital Outlay:	8,643	-	-	-	
Public Safety:	25,000	33,044	33,044	_	
r abne sarety.					
Total Expenditures	436,039	391,644	391,644		
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(239,886)	(188,151)	(188,151)		
OTHER FINANCING SOURCES (USES)					
Transfers in	183,108	183,108	183,108		
Total Other Financing Sources (Uses)	183,108	183,108	183,108		
Net Change in Fund Balances	(56,778)	(5,043)	(5,043)	-	
FUND BALANCE, BEGINNING OF YEAR	389,643	389,643	389,643		
FUND BALANCE, END OF YEAR	\$ 332,865	\$ 384,600	\$ 384,600	<u>s</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, 2016

	BUDGET ORIGINAL FINAL						VARIANCE WITH FINAL BUDGET POSITIVE	
	ORIGINAL			FINAL		CTUAL	(NE	GATIVE)
REVENUES								
FEES OF OFFICE								
Hot Check Fees	S	6,419	S	6,419	S	4,494	s	(1,925)
Total Fees of Office		6,419		6,419		4,494		(1,925)
Total Lets of Office		0,417		0,417		7,727		(1,723)
Total Revenues		6,419		6,419		4,494		(1,925)
EXPENDITURES								
Current:								
Legal:								
Court Coordinator & Specialist		342		342		342		
Secretaries		6,077		6,077		6,076		1
Social Security Taxes		-		-		-		-
Group Medical & Life Insurance		-		-		-		-
Retirement		-		-		-		-
Workers Compensation		-		-		-		-
Unemployment Insurance		-		-		-		-
Other Post Employment		-		-		-		-
Professional Liability Insurance		-		-		-		-
Cellular Phone		-		-		-		-
Miscellaneous				-	_	-		
Total Hot Check Fee		6,419	_	6,419		6,418		42
Net Change in Fund Balances		-		-		(1,924)		(1,924)
FUND BALANCE, BEGINNING OF YEAR		35,331		35,331		36,406		1,075
FUND BALANCE, END OF YEAR	<u>s</u>	35,331	<u>\$</u>	35,331	<u>\$</u>	34,482	<u>s</u>	(849)

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, 2016

				VARIANCE WITH FINAL BUDGET
	RIII	DGET		POSITIVE
	ORIGINAL	FINAL_	ACTUAL	(NEGATIVE)
REVENUES				
MISCELLANEOUS				
Forfeitures/Auction & Seizure	\$ -	S 2,000	S 10,644	S 8,644
Interest Earnings			432	432
Total Revenues		2,000	11,076	9,076
EXPENDITURES				
Current:				
Public Safety:				
Deputies and Patrol	_	-	-	-
Secretaries	1,921	1,921	1,921	0
Jail Administrator	-	-	-	-
Social Security Taxes	147	147	134	13
Group Medical & Life Benefits	_	-	-	-
Retirement & Death Benefits	462	462	461	1
Workers Compensation	25	25	3	22
Unemployment Insurance	10	10	6	4
Other Post Employment Benefits	186	186	186	0
Ammunition for Department	5,000	5,000	4,983	17
Conferences and Dues	· -	-	-	-
Supplies and Equipment	1,000	1,000	_	1,000
Uniforms	4,000	4,000	_	4,000
Criminial Investigation	5,000	7,000	7,000	· -
K/9 Drug Dog	, _	, <u>-</u>	_	-
Capital Outlay:				
Public Safety	25,000	25,000		25,000
Total Expenditures	42,751	44,751	14,695	5,056
Net Change in Fund Balances	(42,751)	(42,751)	(3,619)	39,132
FUND BALANCE, BEGINNING OF YEAR	47,441	47,441	92,091	44,650
FUND BALANCE, END OF YEAR	s 4,690	\$ 4,690	\$ 88,472	s 83,782

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, 2016

	BUDGET							VARIANCE WITH FINAL BUDGET POSITIVE	
	ORIGINAL		INAL FINAL		ACTUAL		(NE	GATIVE)	
DEVENUES									
REVENUES MISCELLANEOUS									
Commissary Profits	s	-	S	-	\$	2,888	s	2,888	
Interest Earnings		-		-		54		54	
Total Revenues						2,942		2,942	
EXPENDITURES									
Capital Outlay:									
Public Safety		-			_	-	_		
Total Expenditures				-		-			
Net Change in Fund Balances		-		-		2,942		2,942	
FUND BALANCE, BEGINNING OF YEAR		7,019		7,019		11,081		4,062	
FUND BALANCE, END OF YEAR	s	7,019	s	7,019	_\$	14,023	S	7,004	

PANOLA COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET (GAAP) BASIS AND ACTUAL DISTRICT ATTORNEY FORFEITURE SPECIAL REVENUE FUND FOR THE YEAR ENDED DECEMBER 31, 2016

		BUDO	GET				FINA	NCE WITH L BUDGET SITIVE
	ORIGINA	AL	FINAL		A	CTUAL	(NEGATIVE)	
REVENUES								
MISCELLANEOUS								
Forfeitures	\$	-	S	-	\$	10,644	\$	10,644
Interest Earnings		-		-		81		81
Total Revenues						10,725		10,725
EXPENDITURES								
Current:								
Legal:								
Appointed Official		-		-		-		-
Court Coordinator and Spec.		-		-		-		_
Social Security Taxes		-		-		-		_
Group Insurance		-		-		-		-
Retirement		-		-		-		-
Workers Compensation		-		-		-		-
Unemployment Insurance		-		-		-		_
Other Post Employment		-		-		-		-
Parts, Repairs & Gas		-		-		-		-
Office Supplies		-		-		-		-
Advertising and Publications	5	500		500		-		500
Cellular Phone	1,2	200		1,200		875		325
Miscellaneous	2,0	000		2,000		855		1,145
Total Expenditures	3,7	700		3,700		1,730		1,970
Net Change in Fund Balances	(3,7	700)		(3,700)		8,995		12,695
FUND BALANCE, BEGINNING OF YEAR	(9	920)		(920)		11,189		12,109
FUND BALANCE, END OF YEAR	\$ (4,0	520)	s	(4,620)	<u>s</u>	20,184	<u>s</u>	24,804

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, 2016

	BUDGE ORIGINAL			GET FINAL ACTUAL			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)	
			_					,
REVENUES								
INTERGOVERNMENTAL RECEIPTS	_							
State Comptroller Payments	<u>s</u>	27,499	S	27,499	<u>\$</u>	27,500	<u>s</u>	1
Total Intergovernmental Receipts		27,499		27,499		27,500	····	1
MISCELLANEOUS								
Interest Earnings		-		-		13		13
Total Revenues		27,499		27,499		27,513		14
EXPENDITURES								
Current								
Public Safety:								
Appointed Official		6,600		6,600		6,600		-
Administrative Assistant		4,636		4,636		4,635		1
Secretaries		4,845		4,845		4,844		
Court Coordinator & Specialist		11,387		11,387		11,387		-
Social Security Taxes		31		31		31		
Total Expenditures		27,499		27,468		27,498		1
Net Change in Fund Balances		-		31		16		13
FUND BALANCE, BEGINNING OF YEAR		644		654		661		7
FUND BALANCE, END OF YEAR	<u>_s</u>	644	<u>s</u>	685	s	676	_\$	(9)

PANOLA COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET (GAAP) BASIS AND ACTUAL DISTRICT ATTORNEY LONGEVITY PAY SUPPLEMENT SPECIAL REVNUE FUND FOR THE YEAR ENDED DECEMBER 31, 2016

		BUI	OGET				FINAI	NCE WITH L BUDGET SITIVE
	ORIGINAL		FINAL		ACTUAL		(NEGATIVE)	
REVENUES								
INTERGOVERNMENTAL RECEIPTS								
State Longevity Funds	<u>s</u>	3,600	<u>\$</u>	3,600	\$	3,371	<u> </u>	(229)
MISCELLANEOUS								
Interest Earnings		-				1		<u> </u>
Total Revenues		3,600		3,600		3,372		(228)
EXPENDITURES								
Current								
Legal		3,600		3,600		3,600		
Total Expenditures		3,600		3,600		3,600		-
Net Change in Fund Balances		-		-		(228)		(228)
FUND BALANCE, BEGINNING OF YEAR		113		113		343		230
FUND BALANCE, END OF YEAR	\$	113_	<u> </u>	113	<u>s</u>	115	<u>s</u>	2_

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, 2016

		BUI	DGET				FINAL	CE WITH BUDGET ITIVE	
	ORIGINAL		FINAL		ACTUAL		(NEGATIVE)		
REVENUES									
MISCELLANEOUS									
Interest Earned	\$	-	S	-	S	1	\$	1	
Total Miscellaneous Receipts						1		1	
Total Revenues						1		1	
EXPENDITURES									
Current									
Public Safety									
Furniture & Equipment						-			
Total Expenditures		-						-	
Net Change in Fund Balances		-		-		1		1	
FUND BALANCE, BEGINNING OF YEAR		187		187		188		1	
FUND BALANCE, END OF YEAR	<u> </u>	187	_\$	187	<u> </u>	189	<u>_</u> S	2	

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, 2016

		BUI	OGET				FINAL	CE WITH BUDGET ITIVE	
	ORIGINAL		FINAL		ACTUAL		(NEGATIVE)		
REVENUES									
MISCELLANEOUS									
Interest Earned	S	-	S	-	S	4	\$	4	
Total Miscellaneous Receipts		-				4		-	
Total Revenues				-		4			
EXPENDITURES									
Current									
Public Safety									
Uniforms		-		-		-			
Total Expenditures									
Net Change in Fund Balances		-		-		4		4	
FUND BALANCE, BEGINNING OF YEAR		997		997		1,006		9	
FUND BALANCE, END OF YEAR	s	997	<u>s</u>	997	_s	1,010	S	13	

PANOLA COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET (GAAP) BASIS AND ACTUAL SHERIFF FEDERAL FORFEITURES FOR THE YEAR ENDED DECEMBER 31, 2016

		BU	DGET				FINAL	CE WITH BUDGET ITIVE
	ORI	GINAL	FI	NAL	AC	CTUAL	(NEG	ATIVE)
REVENUES								
MISCELLANEOUS								
Forfeitures	S	-	\$	-	S	256	S	256
Interest Earned				-				1
Total Miscellaneous Receipts		-		-		256		256
Total Revenues				-		256		256
EXPENDITURES								
Capital Outlay								
Legal		-		-				
Total Expenditures		-		-		-		-
Net Change in Fund Balances		-		-		256		256
FUND BALANCE, BEGINNING OF YEAR				-		<u>-</u>		
FUND BALANCE, END OF YEAR	<u></u>	-	S	_	s	256	\$	256

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, 2016

		BUI	OGET				FINA	ANCE WITH L BUDGET OSITIVE	
	ORIGINAL		FINAL		ACTUAL		(NEGATIVE)		
REVENUES									
MISCELLANEOUS									
Interest Earned	S	-	S	-	S	240	S	240	
Total Miscellaneous Receipts		-				240		240	
Total Revenues		-				240		240	
EXPENDITURES									
Capital Outlay									
Legal		-		10,000		-		10,000	
Total Expenditures		-		10,000		-		10,000	
Net Change in Fund Balances		-		-		240		240	
FUND BALANCE, BEGINNING OF YEAR		46,647		46,647		56,882		10,235	
FUND BALANCE, END OF YEAR	<u>s</u>	46,647	<u>_s_</u>	46,647		57,122	<u>s</u>	10,475	

PANOLA COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET (GAAP) BASIS AND ACTUAL CONSTABLE PCT. 2 & 3 FEDERAL FORFEITURE SPECIAL REVENUE FUND FOR THE YEAR ENDED DECEMBER 31, 2016

		BUI	OGET				FINAL	NCE WITH BUDGET SITIVE	
	ORIGINAL		FINAL		ACTUAL		(NEGATIVE)		
REVENUES									
MISCELLANEOUS Forfeitures	S	_	S	_	s	256	S	256	
Interest Earned	3	-	3	_	3	230	3	1	
Total Miscellaneous Receipts				-		256		1	
Total Revenues		-		<u> </u>		256		1	
EXPENDITURES									
Current									
Public Safety									
Uniforms		<u>-</u>							
Total Expenditures									
Net Change in Fund Balances		-		-		256		256	
FUND BALANCE, BEGINNING OF YEAR		32		32		32		(0)	
FUND BALANCE, END OF YEAR	S	32	\$	32	<u>s</u>	288	\$	256	

PANOLA COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET (GAAP) BASIS AND ACTUAL DEADWOOD WATER SUPPLY CORPORATION GRANT SPECIAL REVENUE FUND FOR THE YEAR ENDED DECEMBER 31, 2016

		BU	DGET				FINAL	NCE WITH BUDGET SITIVE	
	ORIGINAL		FINAL		A	CTUAL	(NEGATIVE)		
REVENUES									
INTERGOVERNMENTAL RECEIPTS									
Federal Receipts	\$	-	\$	7,000	S	7,000	S		
Total Intergovernmental Receipts				7,000		7,000			
Total Revenues		_		7,000_		7,000			
EXPENDITURES									
Current:									
Public Facilities		-		7,000_		7,000	_	<u> </u>	
Total Expenditures				7,000		7,000			
Net Change in Fund Balances		-		-		-		-	
FUND BALANCE, BEGINNING OF YEAR									
FUND BALANCE, END OF YEAR	s	_	_\$	<u>. </u>	s		<u>s</u>		

PANOLA COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET (GAAP) BASIS AND ACTUAL FAIRPLAY WATER SUPPLY CORPORATION GRANT SPECIAL REVENUE FUND FOR THE YEAR ENDED DECEMBER 31, 2016

		BU	DGET				FINAI	NCE WITH L BUDGET SITIVE	
	ORIGINAL		F	FINAL		CTUAL	(NEGATIVE)		
REVENUES									
INTERGOVERNMENTAL RECEIPTS									
Federal Receipts	\$	-	\$	11,580	S	11,580	\$	-	
Total Intergovernmental Receipts				11,580		11,580		_	
MISCELLANEOUS									
Donations		_		3,000		3,000		-	
Total Miscellaneous Receipts				3,000		3,000			
Total Revenues		-		14,580		14,580	<u></u>		
EXPENDITURES									
Current:									
Public Facilities	_	-		14,580		14,580			
Total Expenditures		-		14,580		14,580		-	
Net Change in Fund Balances		-		-		-		-	
FUND BALANCE, BEGINNING OF YEAR		-							
FUND BALANCE, END OF YEAR	\$	-			<u>s</u>		<u> </u>		

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, 2016

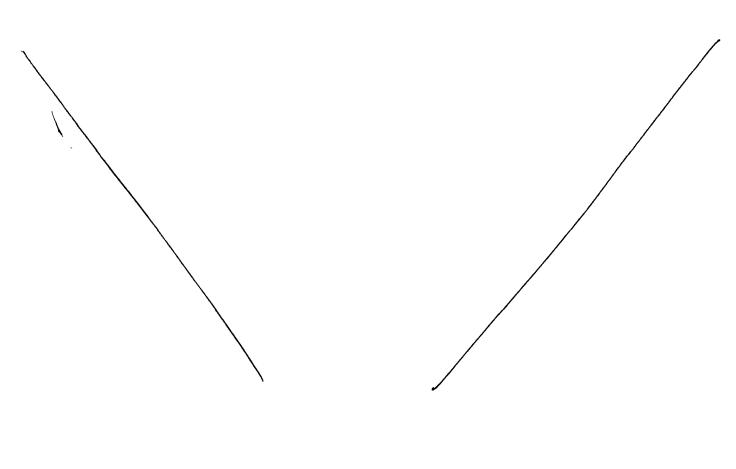
	BUI	DGET		VARIANCE WITH FINAL BUDGET POSITIVE
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES				
INTERGOVERNMENTAL RECEIPTS				
Federal Receipts	s -	\$ -	S 2,370	\$ 2,370
Total Intergovernmental Receipts			2,370	2,370
Total Intelgover milental Receipts			2,570	
MISCELLANEOUS				
Interest Earned	-	-	455	455
Donations			1,605	1,605
Total Miscellaneous Receipts			2,060	2,060
Total Revenues			4,430	4,430
EXPENDITURES				
Current				
Health & Paupers Care	28,000	58,000	53,345	4,655
Total Expenditures	28,000	58,000	53,345	4,655
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(28,000)	(58,000)	(48,915)	9,085
OTHER FINANCING SOURCES (USES)				
Transfers in	28,000	58,000	58,000	30,000
Total Other Financing Sources (Uses)	28,000	58,000	58,000	30,000
Net Change in Fund Balances	-	-	9,085	9,085
FUND BALANCE, BEGINNING OF YEAR	102,621	102,621	102,479	(142)
FUND BALANCE, END OF YEAR	\$ 102,621	s 102,621	\$ 111,564	\$ 8,943

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, 2016

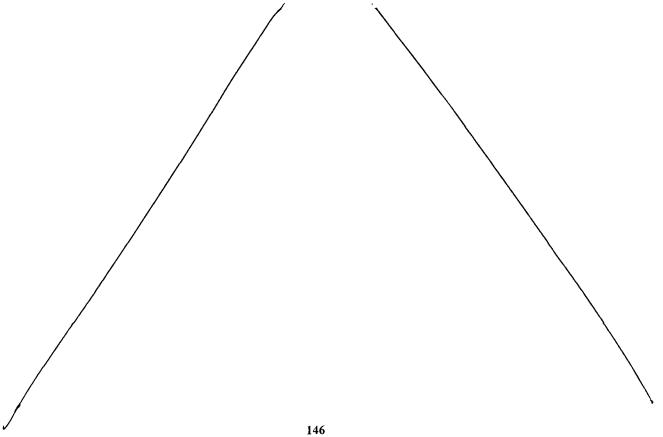
		OGET		VARIANCE WITH FINAL BUDGET POSITIVE		
	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)		
REVENUES						
INTERGOVERNMENTAL RECEIPTS						
Tobacco Settlement	\$ 12,000	\$ 14,503	S 28,783	\$ 14,280		
Total Intergovernmental Receipts	12,000	14,503	28,783	14,280		
MISCELLANEOUS						
Hospital Lease	1,200,000	1,220,342	1,220,342	0		
Miscellaneous	-	-	990	990		
Interest Earnings	20,000	17,497	17,806	309		
Total Miscellaneous Revenue	1,220,000	1,237,839	1,239,138	1,299		
Total Revenues	1,232,000	1,252,342	1,267,921	15,579		
EXPENDITURES						
Current						
Health & Paupers Care	1,232,000	1,252,342	1,250,864	1,478		
Total Expenditures	1,232,000	1,252,342	1,250,864	1,478		
Net Change in Fund Balances	-	-	17,057	17,057		
FUND BALANCE, BEGINNING OF YEAR	3,496,479	3,496,479	3,510,598	14,119		
FUND BALANCE, END OF YEAR	\$ 3,496,479	\$ 3,496,479	\$ 3,527,655	S 31,176		

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, 2016

		BUI	OG E1				FINA	ANCE WITH L BUDGET OSITIVE
	ORIGINAL		FINAL		ACTUAL		(NEGATIVE)	
REVENUES								
MISCELLANEOUS								
Miscellaneous	S	154,100	\$	90,232	\$	90,232	S	0
Interest Earned		900		900		1,513		613
Total Revenues		155,000		91,132		91,746		614
EXPENDITURES								
Current								
Public Transportation		282,000		218,132		70,780		147,352
Total Expenditures		282,000		218,132		70,780		147,352
Net Change in Fund Balances		(127,000)		(127,000)		20,966		147,966
FUND BALANCE, BEGINNING OF YEAR		213,080		213,080		348,038		134,958
FUND BALANCE, END OF YEAR	<u>s</u>	86,080	s	86,080	<u>s</u>	369,004	\$	282,924



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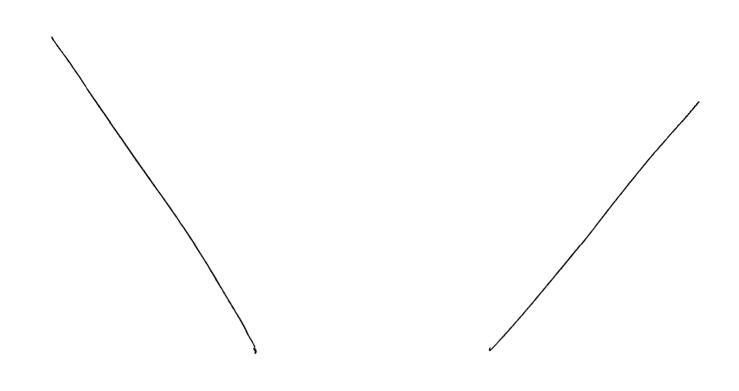


CAPITAL PROJECT FUNDS

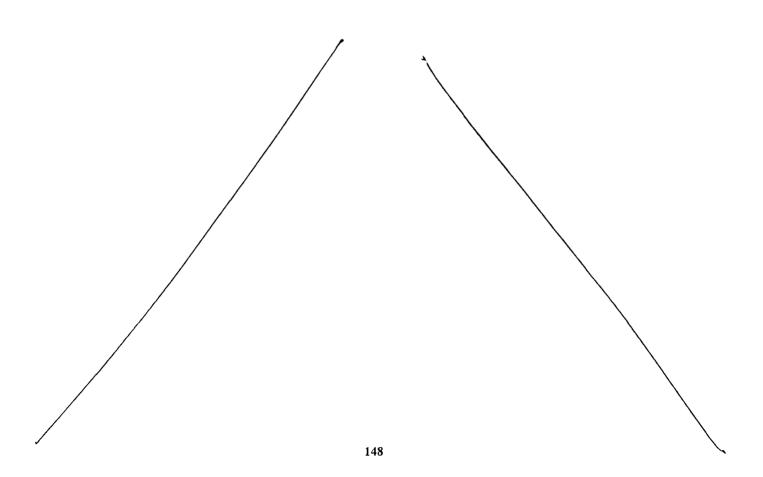
1971 ROAD BOND FUND – This fund is used to account for funds remaining from bonds that were issued in 1971 and have been retired. Remaining funds represent the excess of bond proceeds and accumulated earnings on investments over debt retirement and expenditures. The remaining funds are used primarily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

<u>PERMANENT IMPROVEMENT FUND</u> - 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.

<u>JAIL IMPROVEMENT FUND</u> - 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, 2016

	RO	AD BOND 1971		RMANENT ROVEMENT	<u>IMP</u>	JAIL ROVEMENT	C PF	N-MAJOR APITAL ROJECTS FUNDS FOTAL
ASSETS:								
Cash and Cash Equivalents	S	64,090	S	51,680	\$	52,664	S	168,434
Investments		218,000		170,000		162,000		550,000
Receivables (net of allowance for uncolletibles)								
Miscellaneous		151		121		115		387
Total Assets	<u>S</u>	282,241	<u>\$</u>	221,801	\$	214,779	\$	718,821
LIABILITIES:								
Accounts Payable-Trade						<u>-</u>		-
Total Liabilities				-		-		
FUND BALANCES:								
Committed		282,241		221,801		214,779		718,821
Total Fund Balances		282,241		221,801		214,779		718,821
Total Liabilities and Fund Balances	s	282,241	s	221,801	S	214,779_	\$	718,821

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, 2016

	RO.	AD BOND 1971		RMANENT ROVEMENT	IMP)	JAIL ROVEMENT	C. PR	N-MAJOR APITAL OJECTS FUNDS OTAL
REVENUES		<u> </u>						
Miscellaneous	S	1,354	_\$	1,059	<u></u>	1,026	<u>\$</u>	3,439
TOTAL REVENUES		1,354		1,059		1,026		3,439
EXPENDITURES								
Capital Outlay								
Recreation		-						
TOTAL EXPENDITURES								
Excess (Deficiency) of Revenues								
Over (Under) Expenditures		1,354		1,059		1,026		3,439
OTHER FINANCING SOURCES (USES)								
Transfers In		-		-		-		-
Transfers Out				<u> </u>				
TOTAL OTHER FINANCING SOURCES						~		
NET CHANGE IN FUND BALANCES		1,354		1,059		1,026		3,439
FUND BALANCE-BEGINNING OF YEAR		280,887		220,742		213,753		715,382
FUND BALANCE-END OF YEAR	<u>s</u>	282,241	<u>s</u>	221,801	<u>s</u>	214,779	<u>s</u> _	718,821

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, 2016

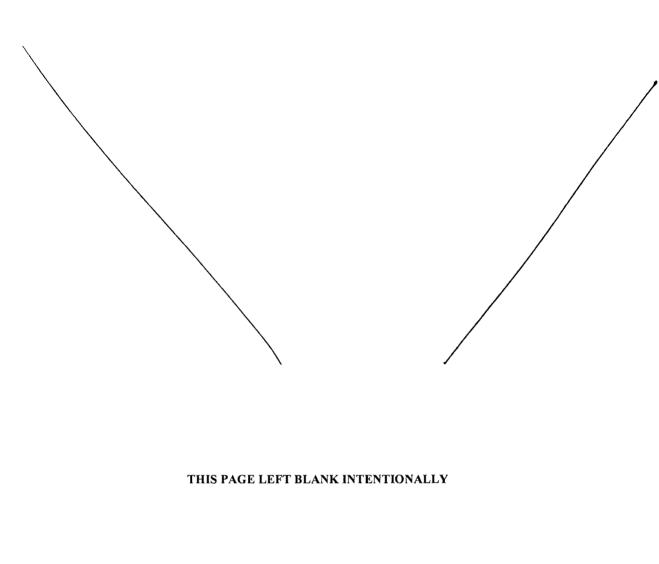
)GET				FINAI PO	NCE WITH BUDGET SITIVE
	Oi	RIGINAL		FINAL	A	CTUAL	(NE	GATIVE)
REVENUES								
MISCELLANEOUS								
Interest Earned	\$	1,250	_\$_	1,250	S	1,354	S	104
Total Revenues		1,250		1,250		1,354		104
EXPENDITURES Current:								
Public Transportation		1,250		1,250		_		1,250
Total Expenditures		1,250		1,250				1,250
Net Change in Fund Balances		-		-		1,354		1,354
FUND BALANCE, BEGINNING OF YEAR		279,531		279,531		280,888		1,357
FUND BALANCE, END OF YEAR	s	279,531	S	279,531	<u>s</u>	282,241	\$	2,710

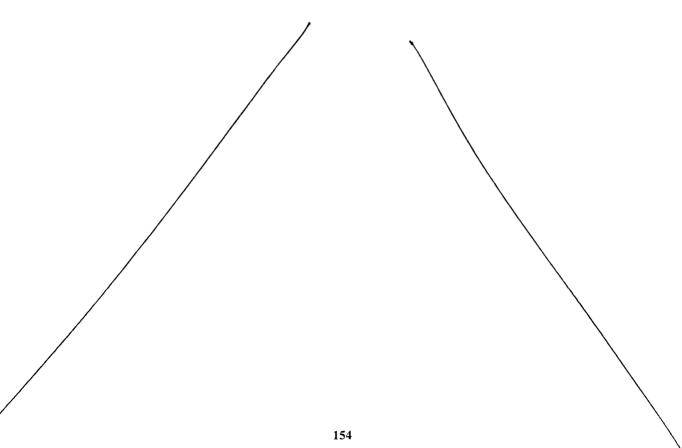
PANOLA COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL PERMANENT IMPROVEMENT CAPITAL PROJECTS FUND FOR THE YEAR ENDED DECEMBER 31, 2016

		BUD	GET	,			FINAL	NCE WITH L BUDGET SITIVE	
	OF	RIGINAL FINAL			A	CTUAL	(NEGATIVE		
REVENUES									
MISCELLANEOUS									
Interest Earned	S	1,000	\$	1,000	S	1,059	_\$	59	
Total Miscellaneous Revenues		1,000		1,000		1,059		59	
EXPENDITURES Capital Outlay:									
General Adminstration		1,000		1,000		-		1,000	
Total Expenditures		1,000		1,000			_	1,000	
Net Change in Fund Balances		-		-		1,059		1,059	
FUND BALANCE, BEGINNING OF YEAR		219,674		219,674		220,742	~	1,068	
FUND BALANCE, END OF YEAR	\$	219,674	s	219,674	<u>s</u>	221,801	<u>s</u>	2,127	

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, 2016

		BUD	GET				FINA	NCE WITH L BUDGET SITIVE	
	OF	RIGINAL		FINAL	A	CTUAL	(NEGATIVE)		
REVENUES									
MISCELLANEOUS									
Interest Earned	S	900	S	900	S	1,026	S	126	
Total Miscellaneous Revenues		900		900		1,026		126	
EXPENDITURES									
Capital Outlay:									
Public Safety		900		900		-		900	
Total Expenditures		900		900				900	
Excess (Deficiency) of Revenues									
Over (Under) Expenditures		_				1,026		1,026	
Net Change in Fund Balances		-		-		1,026		1,026	
FUND BALANCE, BEGINNING OF YEAR		212,726		212,726		213,753		1,027	
FUND BALANCE, END OF YEAR	s	212,726	\$	212,726	s	214,779	S	2,053	





PANOLA COUNTY, TEXAS AGENCY FUNDS

<u>AUTOMOBILE REGISTRATION</u> – 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.

<u>TAX ASSESSOR - COLLECTOR</u> – 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.

<u>COUNTY CLERK</u> – 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.

<u>DISTRICT CLERK</u> – 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.

<u>COMMUNITY SUPERVISION AND CORRECTION DEPARTMENT</u> – 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.

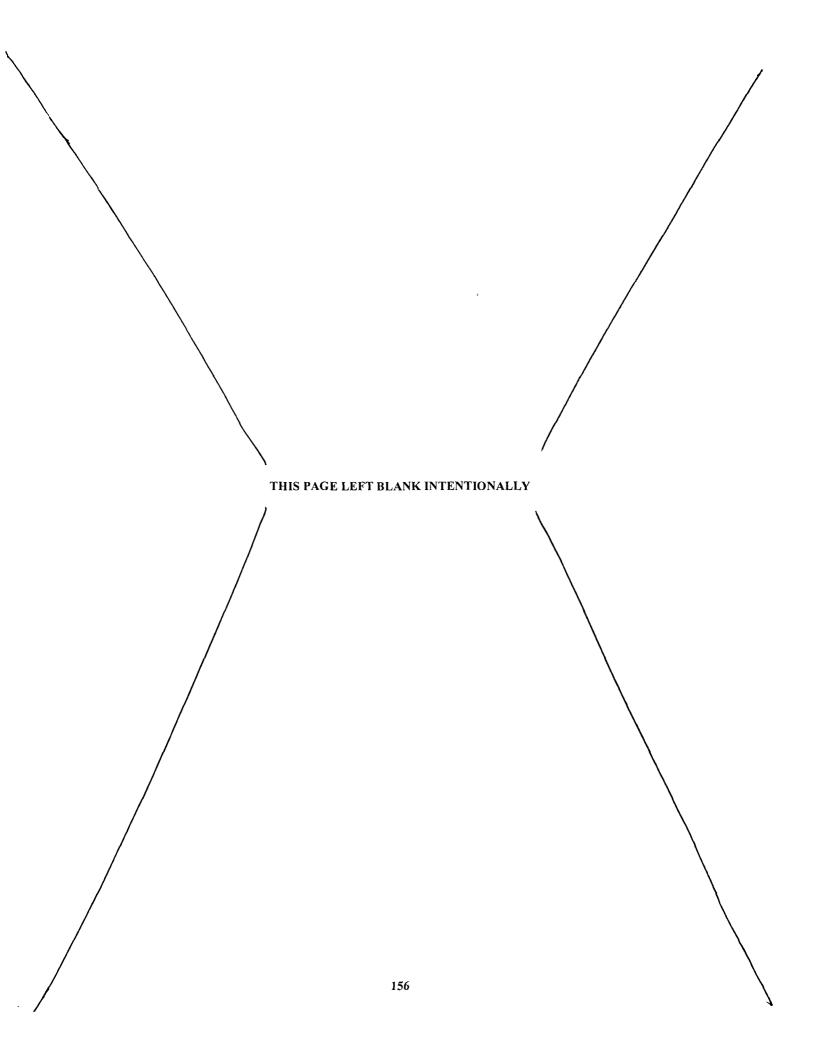
<u>JUVENILE PROBATION</u> – This fund is used to account for the collection of restitution by the Juvenile Probation Department from juvenile offenders. These collections are then remitted to the damaged parties.

<u>CRIMINAL DISTRICT ATTORNEY FORFEITURE</u> – This fund, which is maintained by the Criminal District Attorney, is used to account for the processing of forfeited funds, pending court ordered distribution.

<u>CRIMINAL DISTRICT ATTORNEY RESTITUTION</u> – The restitution fund, also maintained by the Criminal District Attorney, is used to collect and remit to merchants proceeds of collection of "hot checks."

<u>SHERIFF</u> – 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.

<u>JAIL INMATE</u> – This fund is used to account for proceeds received from the sale of goods to inmates and other expenditures of the same.



PANOLA COUNTY, TEXAS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2016

		Balance nuary 1, 2016	A	Additions	<u> </u>	Deductions		Balance cember 31, 2016
AUTOMOBILE REGISTRATION FUND								
ASSETS								
Cash and Cash Equivalents	<u>s</u>	377,379	\$	4,978,781		4,986,936	\$	369,224
Total Assets	<u> </u>	377,379	\$	4,978,781	\$	4,986,936	<u>s</u>	369,224
LIABILITIES								
Due to Other Governments	_\$	377,379	\$	4,978,781	\$	4,986,936	\$	369,224
Total Liabilities	<u>s</u>	377,379	\$	4,978,781	\$	4,986,936		369,224
TAX ASSESSOR-COLLECTOR ADVALOREM TAX FUND								
ASSETS								
Cash and Cash Equivalents		2,827,504		64,869,019	-	65,368,231	\$	2,328,292
Total Assets		2,827,504		64,869,019	<u>\$</u>	65,368,231	\$	2,328,292
LIABILITIES								
Due to Other Governments		2,827,504		64,869,019		65,368,231	\$	2,328,292
Total Liabilities	<u>s</u>	2,827,504		64,869,019	<u>\$</u>	65,368,231	\$	2,328,292
COUNTY CLERK FUND								
ASSETS								
Cash and Cash Equivalents	\$	131,148	<u>\$</u>	6,466	\$	31,456	\$	106,157
Total Assets	\$	131,148	<u>S</u>	6,466	\$	31,456	<u>s</u>	106,157
LIABILITIES								
Court Ordered Deposits	\$	29,539	\$	6,367	\$	25,327	\$	10,579
Court Ordered Trust Funds		101,609		99		6,129		95,578
Total Liabilities	<u> </u>	131,148	<u>S</u>	6,466	<u>s</u>	31,456	<u>s</u>	106,157

PANOLA COUNTY, TEXAS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2016

	-	Balance nuary 1, 2016	Additions		De	eductions	Balance December 31, 2016		
DISTRICT CLERK FUNDS									
ASSETS									
Cash and Cash Equivalents	\$	1,261,922	\$	181,196	\$	163,480	\$	1,279,638	
Investments		304,673		20,861		66,179		259,356	
Total Assets	S	1,566,595	S	202,057	\$	229,659	\$	1,538,993	
LIABILITIES									
Court Ordered Deposits	\$	483,395	S	37,934	S	1,285	\$	520,044	
Court Ordered Trust Funds		1,083,200		164,123		228,374		1,018,949	
Total Liabilities	\$	1,566,595	\$	202,057	S	229,659	\$	1,538,993	
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT FUND									
ASSETS									
Cash and Cash Equivalents	\$	13,462	\$	605,400	\$	609,816	\$	9,046	
Total Assets	\$	13,462	\$	605,400	\$	609,816	\$	9,046	
LIABILITIES									
Court Ordered Trust Funds	\$	13,462		605,400	\$	609,816	_\$_	9,046	
Total Liabilities	\$	13,462	<u> </u>	605,400	\$	609,816	<u> </u>	9,046	

PANOLA COUNTY, TEXAS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance January 1, 2016		Additions		De	ductions	Balance December 31, 2016	
JUVENILE PROBATION FUND								
ASSETS								
Cash and Cash Equivalents Total Assets	<u>\$</u>	120	<u>\$</u>	40	\$ \$	120	<u>\$</u>	40
LIABILITIES	Ć.	120		40	0	120		40
Court Ordered Trust Funds Total Liabilities	<u>\$</u>	120	<u>\$</u>	40	<u>\$</u>	120	<u>\$</u>	40 40
CRIMINAL DISTRICT ATTORNEY FORFEITURE FUNDS								
ASSETS	•	00.715		0.011	0	22.225		77 007
Cash and Cash Equivalents Total Assets	<u>s</u>	89,512 89,512	<u>s</u>	9,811	<u>s</u>	22,227	<u>s</u> = <u>s</u>	77,096
LIABILITIES								
Court Ordered Trust Funds Total Liabilities	<u>\$</u>	89,512 89,512	<u>s</u> =	9,811 9,811	<u>s</u>	22,227	<u>s</u>	77,096
CRIMINAL DISTRICT ATTORNEY RESTITUTION FUND								
ASSETS Cash and Cash Equivalents	s	_	s	47,669	s	47,669	s	_
Total Assets	\$	-	\$	47,669	<u>s</u>	47,669	\$	-
LIABILITIES								
Restitution Payable Total Liabilities	<u>\$</u>	-	<u>s</u>	47,669	<u>\$</u>	47,669 47,669	<u>\$</u>	<u>-</u> -

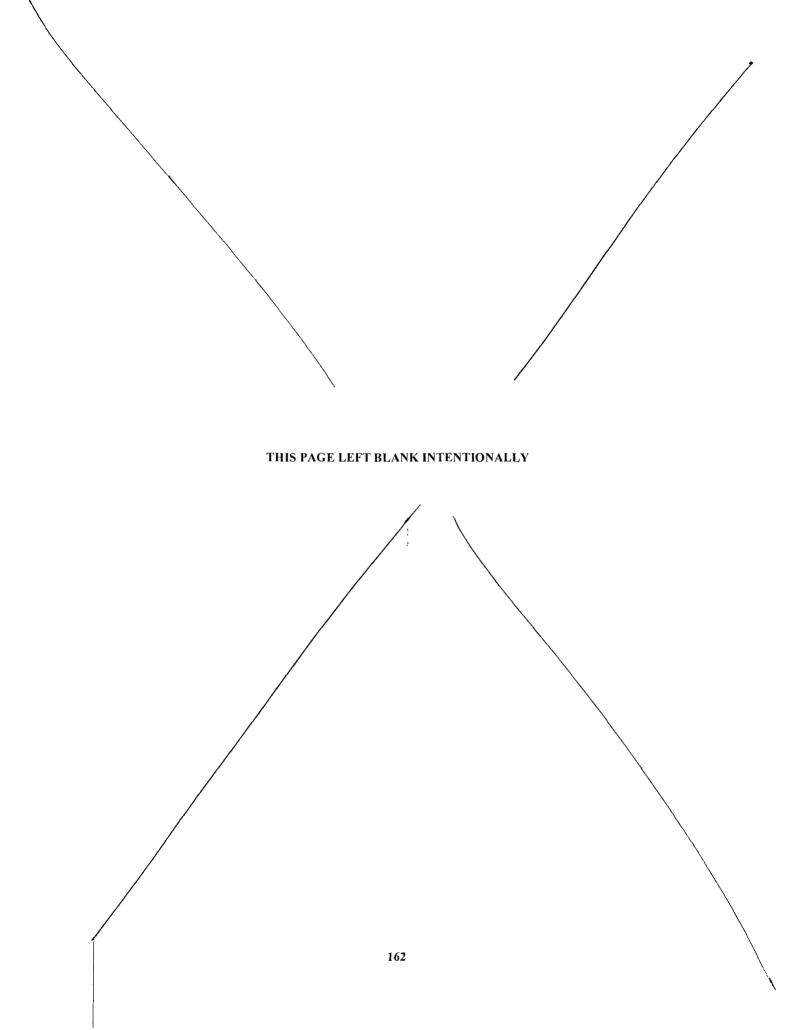
PANOLA COUNTY, TEXAS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance January 1, 2016 Addition		lditions	Do	ductions	Balance December 31, 2016		
SHERIFF COLLECTIONS FUND								
ASSETS								
Cash and Cash Equivalents	\$		<u>s</u>	3,076	\$	3,076	_\$	
Total Assets	<u>s</u>		\$	3,076	<u> </u>	3,076	<u>s</u>	
LIABILITIES								
Due to Other Governments	\$	-	S	3,076	\$	3,076	\$	-
Total Liabilities	S	-	\$	3,076	S	3,076	\$	
JAIL INMATE FUND								
ASSETS								
Cash and Cash Equivalents	\$	7,654	S	78,168	\$	76,874	\$	8,948
Total Assets	\$	7,654	S	78,168	\$	76,874	<u> </u>	8,948
LIABILITIES								
Other Payables	\$	7,654	\$	78,168	\$	76,874	\$	8,948
Total Liabilities	\$	7,654	S	78,168	S	76,874	S	8,948

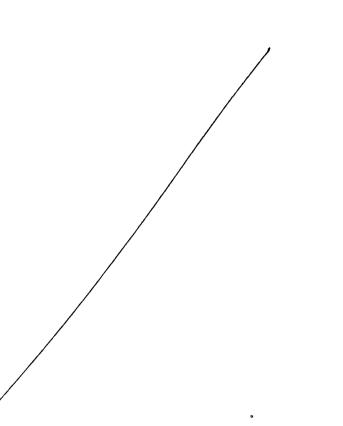
PANOLA COUNTY, TEXAS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2016

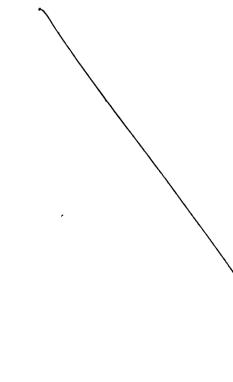
	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
TOTAL ALL AGENCY FUNDS				
ASSETS				
Cash and Cash Equivalents	\$ 4,708,701	\$ 70,779,626	\$ 71,309,886	\$ 4,178,440
Investments	304,673	20,861	66,179	259,356
Total Assets	\$ 5,013,374	\$ 70,800,487	\$ 71,376,065	\$ 4,437,796
LIABILITIES				
Due to Other Governments	3,204,883	69,850,876	70,358,243	2,697,516
Court Ordered Deposits	512,934	44,301	26,612	530,623
Court Ordered Trust Funds	1,287,903	779,473	866,667	1,200,709
Restitution Payable	-	47,669	47,669	-
Other Payables	7,654	78,168	76,873	8,949
Total Liabilities	\$ 5,013,374	\$ 70,800,487	\$ 71,376,064	\$ 4,437,796



CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

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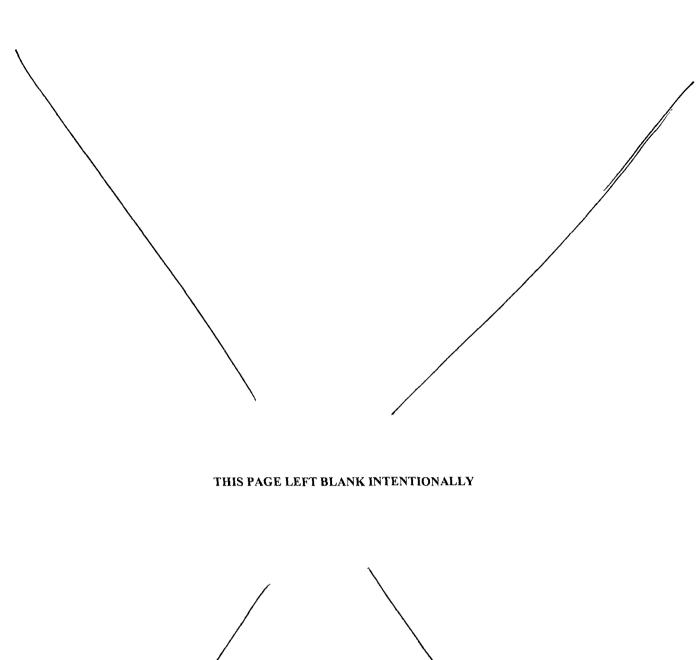






PANOLA COUNTY, TEXAS CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS SCHEDULE BY SOURCE DECEMBER 31, 2016

CAPITAL ASSETS:	
Land	\$ 1,722,016
Construction in Progress	5,561
Buildings	20,906,963
Improvements Other Than Buildings	275,603
Machinery and Equipment	11,995,217
Infrastructure	 10,371,442
Total Capital Assets	\$ 45,276,802
INVESTMENTS IN CAPITAL ASSETS:	
Current Revenues - Current Year	\$ 604,394
Current Revenues - Prior Years	34,237,702
Capital Assets of Former Panola General Hospital	3,879,706
General Obligation Debt - Prior Years	5,555,000
Certificates of Obligation - Prior Years	 1,000,000
	\$ 45,276,802



PANOLA COUNTY, TEXAS CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS SCHEDULE BY FUNCTION AND ACTIVITY DECEMBER 31, 2016

	Total	Land	Construction in Progress	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure
GENERAL ADMINISTRATION							
County Clerk	\$ 31,371	s -	S -	s -	s -	\$ 31,371	s -
Total General Administration	31,371			-	<u> </u>	31,371	
JUDICIAL							
District Court	929,919	-	-	879,558	-	50,361	-
County Court at Law	929,921	-	-	879,561	-	50,360	-
District Clerk	16,623	-	-	-	-	16,623	-
Peace Justices	18,772	-	-	-	-	18,772	-
Total Judicial	1,895,235	-		1,759,119		136,116	
LEGAL							
District Attorney	360,528	_		356,995	_	3,533	_
Total Legal	360,528			356,995		3,533	-
n. nemono							
ELECTIONS	340.004					260.004	
Voter Registration	360,084					360,084	
Total Elections	360,084	-	<u>-</u>			360,084	
PUBLIC TRANSPORTATION	10.0=0.404			11.770		0.022.101	10.251.442
Road and Bridge	19,978,104	571,783	-	11,778	-	9,023,101	10,371,442
Airport	606,825	188,639	5,561	315,909		96,716	
Total Public Transportation	20,584,929	760,422	5,561	327,687		9,119,817	10,371,442
PUBLIC FACILITIES							
Courthouse	1,644,761	815,452	-	623,114	16,300	189,895	-
Miscellaneous &							
Non-Departmental	325,408			<u> </u>	169,270	156,138	
Total Public Facilities	1,970,169	815,452	-	623,114	185,570	346,033	

PANOLA COUNTY, TEXAS CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS SCHEDULE BY FUNCTION AND ACTIVITY, continued DECEMBER 31, 2016

	Total	Land				Construction in Progress						duildings		rovements her than uildings	Machinery and Equipment	Infrastructure	
PUBLIC SAFETY																	
Sheriff	\$ 1,738,281	s -	S	-	s 5	37,675	s	-	\$ 1,200,606	S	-						
Constables	141,420	-		-		-		-	141,420		-						
Corrections and Jail	11,433,079	60,754		-	11,2	211,314		-	161,011		-						
Emergency Management	144,286	-		-		-		-	144,286		-						
911 Rural Addressing	53,977	-		-		-		-	53,977		-						
Probation Services -																	
Adult	252,389	-		-		-		-	252,389		-						
Probation Services -																	
Juvenile	44,574	-		-					44,574								
Lotal Public Safety	13,808,006	60,754			11,7	48,989		<u> </u>	1,998,263								
HEALTH AND WELFARE																	
Hospital	3,879,706	32,138		_	3.7	757,535		90,033	_		_						
Incinerator	401,782	53,250		_		348,532		_	_		_						
Total Health and Welfare	4,281,488	85,388				06,067		90,033									
CULTURE AND RECREATION																	
Exposition Center	115,025	_		_	1	115,025		_	-		•						
Library	1,869,967	_		_	1.8	369,967			_		-						
Total Culture and Recreation	1,984,992			-		984,992											
TOTAL CAPITAL ASSETS	\$ 45,276,802	\$ 1,722,016	<u>s</u> :	5,561	\$ 20,9	006,963	s	275,603	\$ 11,995,217	<u>\$</u> 1	0,371,442						

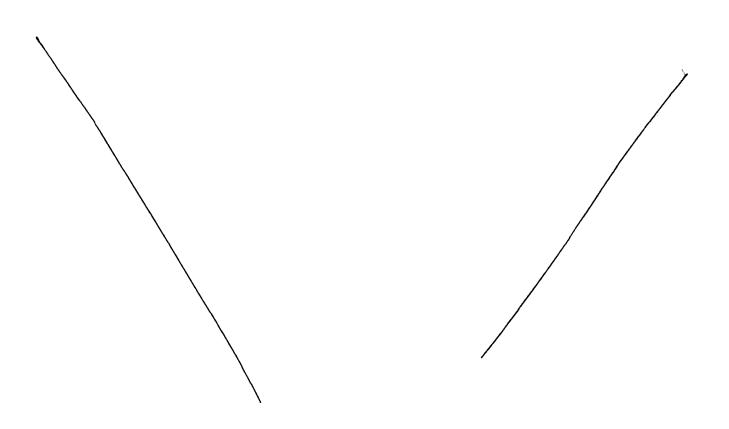
PANOLA COUNTY, TEXAS CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2016

	General Capital Assets January 1, 2016	Additions	Deductions	Transfers	General Capital Assets December 31, 2016	
GENERAL ADMINISTRATION						
County Clerk	\$ 31,371	\$ -	\$ -	s -	\$ 31,371	
Total General Administration	31,371		-		31,371	
JUDICIAL						
District Court	926,385	3,534	-	_	929,919	
County Court at Law	926,387	3,534	_	-	929,921	
District Clerk	16,623	, -	-	-	16,623	
Peace Justices	18,772	-	-	-	18,772	
Total Judicial	1,888,167	7,068	-	 -	1,895,235	
LEGAL						
District Attorney	356,995	3,533	=	=	360,528	
Total Legal	356,995	3,533		-	360,528	
ELECTIONS						
Voter Registration	360,084	-	-	-	360,084	
Total Elections	360,084		-		360,084	
PUBLIC TRANSPORTATION						
Road and Bridge-Equipment	9,064,297	782,405	240,040	-	9,606,662	
Road and Bridge-Land	-	-	_	-	-	
Road and Bridge-Infrastructure	10,371,442	-	-	-	10,371,442	
Airport	606,825	-	-	-	606,825	
Total Public Transportation	20,042,564	782,405	240,040		20,584,929	
PUBLIC FACILITIES						
Courthouse	1,628,461	16,300	-	-	1,644,761	
Miscellaneous and Non-	. ,	•			•	
Departmental	325,408	-	•	-	325,408	
Total Public Facilities	1,953,869	16,300		-	1,970,169	

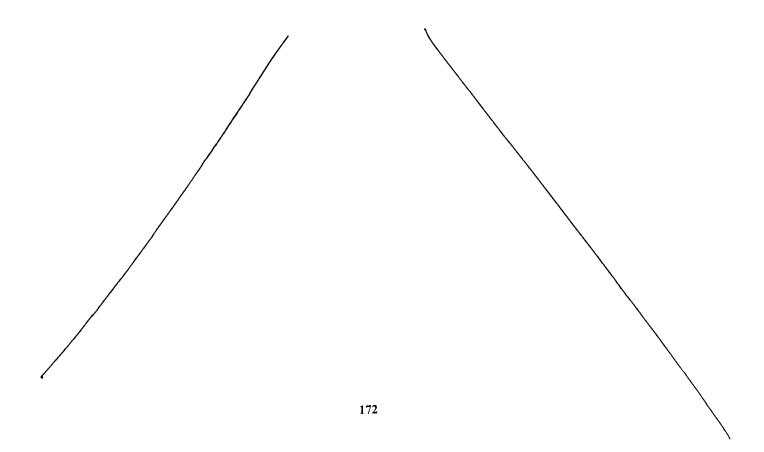
PANOLA COUNTY, TEXAS CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY, continued FOR THE YEAR ENDED DECEMBER 31, 2016

		General Capital Assets January 1, 2016		Additions		Deductions		Transfers		General Capital Assets December 31, 2016	
PUBLIC SAFETY						. <u> </u>					
Sheriff	s	1,717,014	s	123,878	\$	102,611	s		\$	1,738,281	
Constables		135,464	Φ	5,956	Ψ	102,011	J	_	3	141,420	
Corrections and Jail		11,433,079		3,730		-		-		11,433,079	
Emergency Management		144,286		•		-		-		144,286	
911 Rural Addressing		53,977		-		-		-		53,977	
Probation Services - Adult		252,389		-		_		-		252,389	
Probation Services - Addit		36,669		21,470		13,565		-		44,574	
Criminal Investigations		30,009		21,470		13,303		-		44,574	
Total Public Safety		13,772,878		151,304		116,176				13,808,006	
HEALTH AND WELFARE											
Hospital		3,879,706		_		-		_		3,879,706	
Incinerator		401,782		-		_		-		401,782	
Total Health and Welfare		4,281,488						-	_	4,281,488	
CULTURE AND RECREATION											
Exposition Center		115,025		=		-		-		115,025	
Library		1,869,967		-		_		-		1,869,967	
Total Culture and Recreation		1,984,992		-						1,984,992	
TOTAL GENERAL CAPITAL ASSETS	s	44,672,408	\$	960,610	s	356,216	S	-	\$	45,276,802	

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.

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

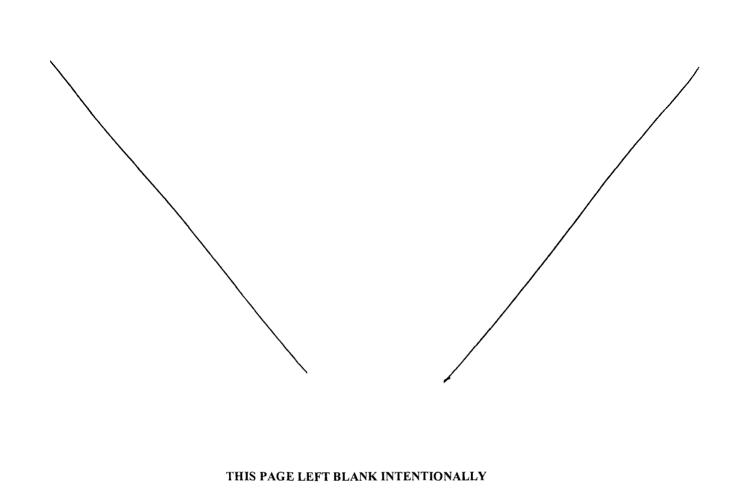
TABLE 16 - Operating Indicators by Function/Program

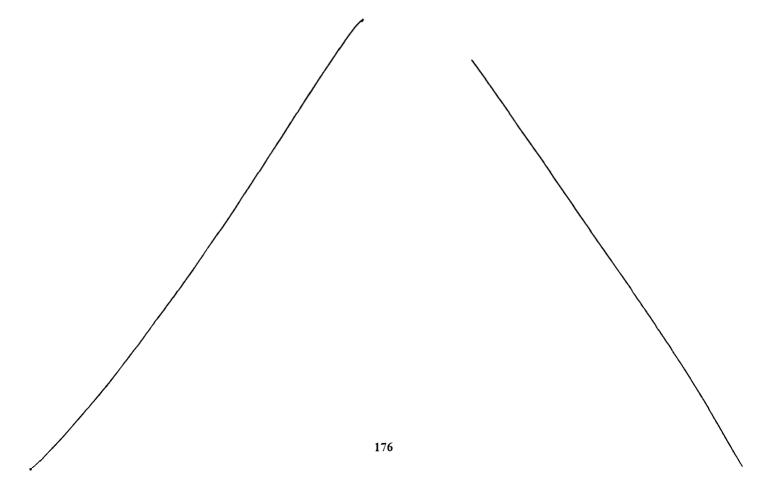
TABLE 17 - Schedule of Insurance Policies in Force

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PANOLA COUNTY, TEXAS
NET POSITION BY COMPONENI
LAST TEN FISCAL YEARS
(Unaudited)

					riscal rear	rear				
Governmental activities:	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Net Investment in Capital Assets	\$ 22.458.568	\$ 22.458.568 \$ 23.279.430	\$ 23,542,376		\$ 24,022,953	\$ 24,340,108 \$ 24,022,953 \$ 23,802,873	S 22,812,862 S	\$ 21,868,287	S 21,868,287 S 18,861,947 S 16,661,147	\$ 16,661,147
Restricted for Debt Service	. '	. '					224,103	161,924	93,036	2,610
Restricted for Capital Projects	,		•	1	1	•	•	491,596	3,212,248	4,750,323
Restricted for Other Purposes			1	,	•	ı	•	15,994	í	1
Unrestricted	43,672,173	40,913,998	42,577,083	39,042,172	37,884,578	35,513,233	33,209,420	29,525,131	26,134,625	13,814,903
Fotal governmental activities net position S 66,130,741 S 64,193,428	\$ 66,130,741	\$ 64,193,428	\$ 66,119,459		\$ 61,907,531	\$ 63,382,280 \$ 61,907,531 \$ 59,316,106 \$ 56,246,385	\$ 56,246,385	co.	\$ 48,301,856	\$ 35,228,983





PANOLA COUNTY, TEXAS CHANGES IN NET POSITION LAST TEN FISCAL YEARS (UNAUDITED)

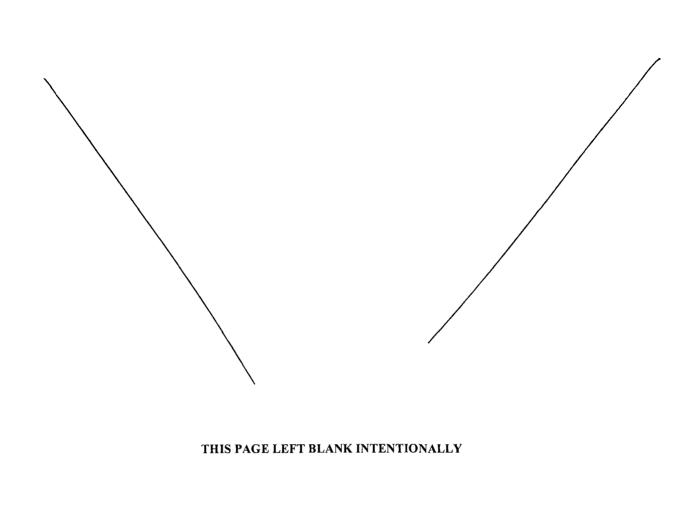
										Fisca	Fiscal Year										
		2016		2015		2014		2013		2012		2011		2010		2009		2008		2002	
Expenses																					
Governmental Activities:																					
General administration	s	3,628,899	S	3,188,949	ses.	4,219,943	Ś	3,654,495	S	3,447,218	69	3,727,822	S	3,267,777	s	2,814,331	S	3,358,623	S	3,096,305	305
Judicial		1,440,455		1,313,677		1,288,251		1,226,565		1,136,940		1,091,066		1,120,449		1,134,624		953,205		931,862	862
Legal		646,121		618,330		589,841		507,415		467,497		483,307		490,452		350,538		377,261		346,592	592
Elections		216,421		213,282		206,776		189,931		186,869		153,511		163,105		167,952		137,636		139,319	319
Financial administration		1,003,659		619,006		913,259		852,036		794,223		786,036		766,574		755,563		630,297		648,448	448
Public facilities		420,136		493,979		695,814		582,996		435,721		417,517		297,677		258,652		238,315		225,256	256
Public safety		966,998,9		6,892,775		6,724,721		6,351,980		5,889,883		5,713,426		5,572,574		5,364,448		4,175,436		4,183,927	927
Environmental protection		405,004		417,769		397,717		426,905		392,801		363,458		361,383		363,925		339,837		307,438	438
Public transportation		6,523,876		6,450,555		6,713,665		6,918,240		6,378,730		6,279,662		6,333,001		5,642,668		5,825,025		5,604,489	489
Health and Paupers care		1,995,250		2,640,645		1,519,237		1,568,289		1,233,431		931,689		2,402,045		734,454		618,051		581,604	604
Recreation		445,229		428,808		409,735		381,777		363,850		384,378		320,529		305,744		278,591		263,934	934
Conservation		112,210		108,927		102,973		94,640		87,261		93,050		92,987		60,06		73,981		76,	106,901
Debt Service - Interest		1		1		ı		1		•		17,694		69,800		119,877		167,161		138,	138,052
Capital Outlay		•		1		1		1				J		1		•		1			,
Total Governmental Activities Expenses	S	23,704,256	S	23,668,315	S	23,781,932	S	22,755,269	w	20,814,424	S	20,442,616	S	21,258,353	[]	18,103,455	S	17,173,419	s)	16,544,127	127
Program Revenues																					
Governmental Activities																					
Charges for Services																					
General administration	S	325,813	e٩	358,984	S	378,308	S	355,323	64)	320,353	S	339,152	S	348,974	69	383,448	S	421,277	S	380,871	871
Judicial		487,141		435,198		396,268		453,591		464,969		460,165		453,019		116,763		136,563		139,	139,673
Legal		19,934		28,229		29,702		32,428		37,505		37,671		45,235		77,514		134,391		61,	61,487
Elections		5,435				7,050		1,150		4,450			ŧ	5,061		2,400		22,203			200
Financial administration		832,349		854,162		854,313		822,522		830,492		807,132		758,081		338,835		291,567		266,226	525
Public facilities		•		•		,		•		ı				,		8,658		1,053			,
Public safety		298,428		374,660		431,121		463,719		453,190		482,476		520,674		531,439		501,528		428,739	739
Environmental protection		1		1		•		1		1		1		1		1		871		4.	14,425
Public transportation		141,950		130,661		139,891		139,815		38,894		182,614		176,809		748,835		795,779		808,936	936
Health and Paupers care		1		1,110		965		1,006		1,375		1,525		1,400		5,351		19,966		114,372	372
Recreation		182,318		187,112		162,407		156,724		152,856		144,471		136,592		136,024		121,372		114,	114,718
Conservation		•		850		400		400		1,265		1,950		4,132		1		ı		2	٠
Total Charges for Services	S	2,293,369	69	2,370,966	s	2,400,425	S	2,426,678	60	2,305,349	S	2,457,156	S	2,449,977	S	2,349,267	s	2,446,570	S	2,329,647	647

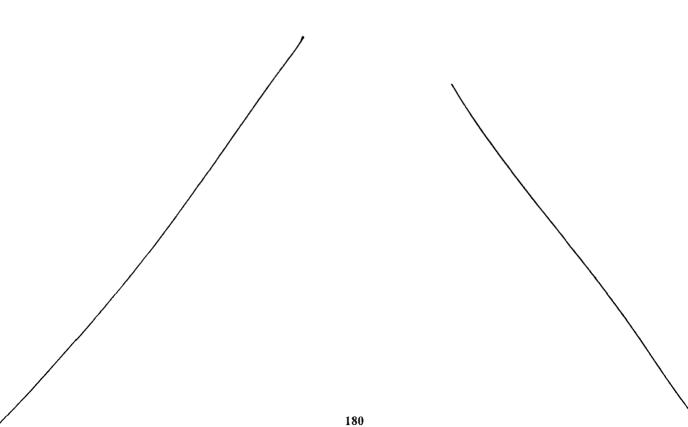
PANOLA COUNTY
CHANGES IN NET POSITION, Continued
LAST FEN HISCAL YEARS
(UNAUDITED)

										Fiscal Year	Year									
		2016		2015		2014		2013		2012		2011		2010		2009		2008		2007
Operating Grants and Contributions																				
Judicial	s	88,806	S	85,500	s	84,102	S	77,250	S	75,000	s	80,489	s	85,889	S	74,192	S	67,116	S	33,766
Legal		30,871		30,343		33,500		33,020		38,199		74,543		63,391		4,320		4,080		3,840
Elections		2,390		4,656		362		5,829		ı		886		47,669		12,337		•		10,561
Financial administration		,		ı		•				٠		ı				•		ı		ı
Public facilities		3,000		İ		•				•				•				t		103,960
Public safety		546,400		686,415		684,681		638,384		573,135		652,019		662,193		963,272		904,822		806,355
Environmental protection		,		•		,		ı		1		ı		ı		ı		1		1
Public transportation		29,575		29,575		29,676		30,441		29,620		30,041		30,222		30,279		30,284		30,276
Health and Paupers care		1,251,495		2,010,776		1,011,544		934,370		590,633		271,457		1,980,960		69,548		101,349		72,308
Recreation		•		,				•		•		•		•		,		•		•
Total Operating Grants and		1		i		•								,						
Contributions	S	1,952,537	S	2,847,265	S	1,843,865	S	1,719,294	S	1,306,587	S	1,109,537	s	2,870,324	S	1,153,948	S	1,107,651	S	1,061,066
Program Revenues, Continued Capital Grants and Contributions																				
Legal	S	27,232	99	24,735	69	37,913	S	23,342	s	15,657	69	,	S	,	S		69	٠	S	,
		18,580		92,636		149,126		144,321		163,133		144,558		31,650		ı		•		•
Public Safety		30,000		73,023		44,351		30,000		40,092		78,382		200,468		•				
Total Capital Grants and Contrib	S	75,812	မာ	195,394	S	231,390	S	197,663	S	218,882	S	222,940	S	232,118	S		S	1	s	-
Total Governmental Activities	•			9	·		•		•	0000	ę	000	·	2	Ç	0.00	6		ú	000
Program Revenues	×	4,321,718	so	5,413,625	×	4,475,680	0	4,545,635	×	3,830,818	0	3,789,633	0	5,552,419		5,505,215	<i>~</i>	3,554,221	^	5,390,/13
Net (Expense) Revenue Governmental Activities.	s	\$ (19,382,538)		\$ (18,254,690)	\$ (1	(19,306,252)	S	(18,411,634)	S	(16,983,606)	8	(16,652,983)	S	(15,705,934)	8	\$ (14,600,240)	S	(13,619,198)	8	(13,153,414)

PANOLA COUNTY
CHANGES IN NET POSITION, Continued
LAST 1EN FISCAL YEARS
(UNAUDITED)

										Fiscal	Fiscal Year									
		2016		2015		2014		2013		2012		2011		2010		2009		2008		2007
General Revenues and Other Changes in Net Position Governmental Activities																				
Property Taxes	S	20,760,794 \$		21,094,822	S	21,072,209	S	18,908,177	S	18,374,211	S	18,742,731	S	18,542,362	S	16,744,039	s	15,328,340	S	12,714,869
Interest Income		196,890		199,770		232,059		409,629		454,697		483,015		470,991		826,889		962,442		1,572,387
Gain on Sale of Capital Assets		•		•		ı		(73,459)		236,219		1				90,507		í		ı
Miscellaneous		362,167		731,188		739,163		642,006		509,904		496,958		729,736		699,881		1,232,637		641,846
Total Governmental Activities	S	S 21,319,851 S		22,025,780	S	22,043,431	S	19,886,383	S	19,575,031	S	19,722,704	S	19,743,089	S	18,361,316	S	17,523,419	S	14,929,102
Increase in Net Position Before Transfers		1,937,313		3,771,090		2,737,179		1,474,749		2,591,425		3,069,721		4,037,155		3,761,076		3,904,221		1,775,688
Transfers		1		ı		٠		ı		•		ı		1		•		•		(9,168,652)
Change in Net Position Governmental Activities	S	1,937,313 \$		3,771,090	S	2,737,179	S	1,474,749	S	2,591,425	S	3,069,721	S	4,037,155	S	3,761,076	so	3,904,221	80	(7,392,964)
Total Primary Government	S	\$ 1,937,313 \$ 3,771,090 \$	s	3,771,090		2,737,179	s	1,474,749	s	2,591,425	s	3,069,721	so.	4,037,155	S	3,761,076	S	3,904,221	S	(7,392,964)
% Change from Prior Year		(48 79%)		37.77%		85.60%		(43 09%)		(15 58%)		(23 96%)		7.34%		(3 67%)		152 81%		N/A





PANOLA COUNTY, IEXAS FUND BALANCES, GOVERNMENTAL FUNDS LAST 1EN FISCAL YEARS (UNAUDITED)

					Fisci	Fiscal Year				
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Fund Committed Unassigned	11,431,684	12,628,900	13,701,192	S 14,386,419	12,914,895	\$ 2,000,000 11,152,902	11,572,586	9,427,291	s 6,918,110	s 5,354,493
Total General Fund	11,431,684	12,628,900	13,701,192	14,386,419	12,914,895	13,152,902	11,572,586	9,427,291	6,918,110	5,354,493
All Other Governmental Funds Nonspendable, Reported in Special Revenue Funds	990'89	6,740	20,014	17,036	29,129	16,053	24,346	15,994	47,998	35,022
Restricted, Reported in Special Revenue Funds Debt Service Fund	14,260,720	13,524,120	12,896,767	11,505,906	10,942,194	10,575,529	10,582,426	9,980,628	9,315,359	8,496,426
Capital Projects Funds	•	•	1	1	1		1	,	2,734,465	8,844,339
Committed, Reported in Capital Projects Funds	718,821	715,382	711,931	702,640	2,032,738	520,303	647,974	491,596	477,783	461,548
Total All Other Governmental Funds	15,047,607	14,246,242	13,628,712	12,225,582	13,004,061	11,319,441	11,456,336	10,650,142	12,668,641	17,839,945
Total Governmental Funds	\$ 26,479,291	\$ 26,875,142	\$ 27,329,904	S 26,612,001	\$ 25,918,956	\$ 24,472,343	\$ 23,028,922	\$ 20,077,433	\$ 19,586,751	\$ 23,194,438
% Change from Prior Year	(1 47%)	(1 66%)	2.70%	2 67%	2 91%	6 27%	14 70%	2 51%	(15 55%)	N/A

PANOLA COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

					Fiscal	Fiscal Year				
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
REVENUES										
Property Taxes	\$ 20,757,166	S 21,028,302	\$ 21,053,992	\$ 18,828,094	\$ 18,364,115	\$ 18,708,889	\$ 18,316,629	\$ 16,745,188	\$ 15,320,932	S 12,723,922
Licenses	352,249	335,099	377,382	401,952	367,773	416,086	413,439	449,020	448,726	455,247
Intergovernmental	1,116,535	1,365,622	1,384,707	1,289,263	1,236,451	1,362,230	1,367,929	1,297,019	1,317,459	1,274,782
Fees of Office	1,196,135	1,346,858	1,366,538	1,347,853	1,354,699	1,325,782	1,333,598	1,316,252	1,351,374	1,218,383
Fines	348,600	295,881	275,040	300,696	311,936	309,141	295,442	267,732	316,701	325,430
Miscellaneous	1,867,254	3,001,123	2,043,236	2,056,617	1,964,666	1,399,682	3,423,614	1,783,828	2,373,096	2,257,336
Total Revenues	25,637,939	27,372,885	26,500,895	24,224,475	23,599,640	23,521,810	25,150,651	21,859,039	21,128,288	18,255,100
EXPENDITURES										
General Administration	6,582,858	6,952,902	6,970,773	3,992,090	3,582,755	3,798,181	3,231,245	2,831,669	3,581,289	3,067,307
Judicial	1,395,577	1,342,386	1,244,293	1,183,353	1,169,242	1,098,165	1,072,245	1,111,988	940,346	879,692
Legal	654,074	649,523	589,841	507,415	497,360	503,153	488,344	358,200	392,174	345,467
Elections	186,710	160,810	158,049	141,204	160,792	135,413	139,068	146,889	118,052	114,875
Financial Administration	1,017,607	955,794	913,259	852,036	851,633	824,190	762,011	763,587	661,127	643,287
Public Facilities	419,018	476,331	693,744	582,006	438,005	418,341	295,300	257,823	231,189	489,745
Public Safety	6,466,865	6,626,369	6,242,852	5,866,187	5,733,918	5,473,887	5,138,215	7,262,290	3,019,226	4,482,400
Environmental Protection	398,730	411,495	391,443	420,631	386,527	357,184	355,109	357,651	333,563	301,164
Conservation	113,739	112,089	102,973	94,640	91,770	96,046	92,668	91,964	76,540	612,92
Public Fransportation	4,311,552	4,160,966	4,298,754	4,382,791	4,249,786	4,268,009	3,784,509	4,603,800	4,374,680	4,565,117
Health & Paupers Care	1,927,757	2,573,604	1,451,601	1,500,653	1,165,795	864,053	2,334,409	818'999	291,280	513,968
Culture & Recreation	412,922	411,917	372,336	359,961	385,146	398,531	318,498	308,098	76,540	263,064
Debt Service - Principal	ŀ	1	•	1	,	1,340,000	1,285,000	1,240,000	1,190,000	72,920
Debt Service - Interest	1	1	•	1	i	26,465	78,308	128,041	174,995	104,773
Capital Outlay	2,146,382	2,993,461	2,353,074	3,648,463	3,440,298	2,476,771	2,824,234	1,239,539	810,738	831,170
Total Expenditures	26,033,791	27,827,647	25,782,992	23,531,430	22,153,027	22,078,389	22,199,163	21,368,357	16,271,739	16,751,668
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(395,892)	(454,762)	717,903	693,045	1,446,613	1,443,421	2,951,488	490,682	4,856,549	1,503,432
OTHER FINANCING SOURCES (USES) Proceeds from Capital Lease Financing Agreement Proceeds from Sale of Bonds		1 1		1 1			1 1	1 1	, ,	- 2,055,000
Transfers In Transfers Out	241,108 (241,108)	203,100 (203,100)	198,000	254,757	2,423,518 (2,423,518)	266,000 (266,000)	567,482 (567,482)	523,977 (523,977)	1 1	4,174,944 (11,464,748)
Total Other Financing Sources (Uses)	1	1		1	1	1	1		'	(2,234,804)
NET CHANGE IN FUND BALANCES	\$ (395,892)	\$ (454,762)	\$ 717,903	\$ 693,045	\$ 1,446,613	\$ 1,443,421	\$ 2,951,488	\$ 490,682	\$ 4,856,549	\$ (731,372)
Debt Service as a percentage of Noncapital Expenditures	0.00%	%00 0	%00 O	%000	%000	6.61%	6.55%	%089	8.83%	1 12%

PANOLA COUNTY, TEXAS ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS (UNAUDITED)

Est	timated Market Value			Total
		Less:	Total Taxable	Direct
Real	Personal	Tax-Exempt		Tax
Property	Property	Property	Value	Rate
2,296,344,230	1,314,906,237	187,611,420	3,423,639,047	0.5983
3,088,945,555	1,429,501,180	190,325,020	4,328,121,715	0.4837
3,154,126,118	1,402,523,190	190,458,950	4,366,190,358	0.4694
2,708,044,440	1,425,049,578	188,983,380	3,944,110,638	0.4994
2,879,044,410	1,414,793,228	197,839,570	4,095,998,068	0.4611
3,217,848,326	1,247,184,966	189,749,780	4,275,283,512	0.4274
3,906,344,700	1,022,545,130	162,767,220	4,766,122,610	0.3887
3,989,087,500	1,143,264,835	151,231,090	4,981,121,245	0.3632
4,443,456,210	995,452,149	129,631,210	5,309,277,149	0.3096
3,845,247,267	634,948,073	123,038,850	4,357,156,490	0.3441
	Real Property 2,296,344,230 3,088,945,555 3,154,126,118 2,708,044,440 2,879,044,410 3,217,848,326 3,906,344,700 3,989,087,500 4,443,456,210	Property 2,296,344,230 1,314,906,237 3,088,945,555 1,429,501,180 3,154,126,118 1,402,523,190 2,708,044,440 1,425,049,578 2,879,044,410 1,414,793,228 3,217,848,326 1,247,184,966 3,906,344,700 1,022,545,130 3,989,087,500 1,143,264,835 4,443,456,210 995,452,149	Real Personal Tax-Exempt Property Property Property 2,296,344,230 1,314,906,237 187,611,420 3,088,945,555 1,429,501,180 190,325,020 3,154,126,118 1,402,523,190 190,458,950 2,708,044,440 1,425,049,578 188,983,380 2,879,044,410 1,414,793,228 197,839,570 3,217,848,326 1,247,184,966 189,749,780 3,906,344,700 1,022,545,130 162,767,220 3,989,087,500 1,143,264,835 151,231,090 4,443,456,210 995,452,149 129,631,210	Real Personal Tax-Exempt Assesed Property Property Value 2,296,344,230 1,314,906,237 187,611,420 3,423,639,047 3,088,945,555 1,429,501,180 190,325,020 4,328,121,715 3,154,126,118 1,402,523,190 190,458,950 4,366,190,358 2,708,044,440 1,425,049,578 188,983,380 3,944,110,638 2,879,044,410 1,414,793,228 197,839,570 4,095,998,068 3,217,848,326 1,247,184,966 189,749,780 4,275,283,512 3,906,344,700 1,022,545,130 162,767,220 4,766,122,610 3,989,087,500 1,143,264,835 151,231,090 4,981,121,245 4,443,456,210 995,452,149 129,631,210 5,309,277,149

Source: Panola County Appraisal District

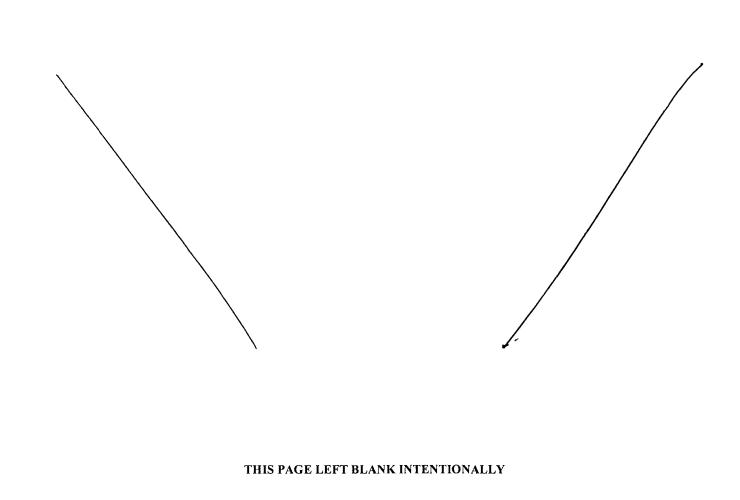
PANOLA COUNTY, TEXAS DIRECT AND OVERLAPPING PROPERTY TAX RATES LAST TEN FISCAL YEARS (UNAUDITED)

	2016	2015	2014	2013	2012
Panola County Direct Rates					
GENERAL	0.58220	0.46980	0.45580	0.48420	0.32210
SPECIAL REVENUE	0.01610	0.01390	0.01360	0.01520	0.13900
DEBT SERVICE	-		<u> </u>	<u> </u>	<u>-</u>
TOTAL DIRECT RATE	0.59830	0.48370	0.46940	0.49940	0.46110
Overlapping Rates					
City and Town Rates:					
CARTHAGE	0.57440	0.52000	0.52000	0.50000	0.48000
BECKVILLE	0.53320	0.45603	0.45867	0.42723	0.38552
School Districts Rates:					
CARTHAGE ISD	1.14000	1.14000	1.14000	1.14000	1.14000
GARY ISD	1.37000	1.29000	1.29000	1.29000	1.24000
BECKVILLE ISD	1.34000	1.25655	1.12000	1.10000	1.10000
ELYSIAN FIELDS ISD	1.35000	1.32000	1.28300	1.23700	1.22500
TATUM ISD	1.20000	0.17000	1.17000	1.17000	1.17000
TENAHA ISD	1.16300	1.19249	1.18760	1.18000	1.18658
JOAQUIN ISD	1.59730	1.55970	1.45550	1.60600	1.54530
Other Special District Rates:					
PANOLA JR. COLLEGE	0.24334	0.20787	0.21483	0.21483	0.14519
PANOLA COUNTY ESD	0.02130	0.02130	0.02130	0.02130	0.02130
PANOLA GWCD	0.01100	0.01000	0.00970	0.00970	0.00855

Source: Various taxing entities

TABLE 6

2010	2009	2008	2007
0.24926	0.23612	0.19374	0.21039
0.11112	0.09938	0.08962	0.10140
0.02832	0.02770	0.02624	0.03231
0.38870	0.36320	0.30960	0.34410
			0.39000
0.31239	0.26044	0.22289	0.26684
1 1 1000	1 1 1000	1 14000	1 14000
			1.14000
			1.12310
			1.10865
1.20000	1.20000	1.22110	1.26990
1.04000	1.04000	1.04000	1.04000
1.21930	1.20438	1.41210	1.39762
1.55800	1.34110	1.12050	1.11010
0.11813	0.10579	0.09593	0.10477
0.01844	0.01605	0.01393	0.01515
0.00612	0.00637	0.00637	
	0.24926 0.11112 0.02832 0.38870 0.46000 0.31239 1.14000 1.18251 1.06320 1.20000 1.04000 1.21930 1.55800 0.11813 0.01844	0.24926 0.23612 0.11112 0.09938 0.02832 0.02770 0.38870 0.36320 0.46000 0.41000 0.31239 0.26044 1.14000 1.14000 1.18251 1.20459 1.06320 1.04000 1.20000 1.20000 1.04000 1.04000 1.21930 1.20438 1.55800 1.34110 0.11813 0.10579 0.01844 0.01605	0.24926 0.23612 0.19374 0.11112 0.09938 0.08962 0.02832 0.02770 0.02624 0.38870 0.36320 0.30960 1.14000 0.41000 0.41000 0.31239 0.26044 0.22289 1.14000 1.14000 1.14000 1.18251 1.20459 1.13855 1.06320 1.04000 1.05586 1.20000 1.22110 1.04000 1.04000 1.04000 1.21930 1.20438 1.41210 1.55800 1.34110 1.12050 0.11813 0.10579 0.09593 0.01844 0.01605 0.01393



PANOLA COUNTY, TEXAS PRINCIPAL PROPERTY TAXPAYERS CURRENT YEAR AND TEN YEARS AGO (Amounts expressed in thousands) (UNAUDITED)

Fiscal Year 2016 Fiscal Year 2007 Percentage Percentage of Total County of Total County Taxable Taxable Taxable Taxable Assessed Assessed Assessed Assessed Value Value Name of Taxpayer Value Value Anadarko E&P Onshore LLC (MIN) S 272,407 7.96 % **Devon Energy Production Co LP** 101,146 2.95 % 5.04 % DCP East Tx Gathering LP-Plant 172,493 5.10 % 174,734 Markwest Energy E TX Gas CO LP 5.51 % Anadarko E&P Onshore LLC (MI) 188,712 2.05 % Enbridge P/L ETX G&P-Beckville 70,128 Markwest-Carthage Plant & East 123,430 3.61 % Samson Lone Star Inc. 60,029 1.75 % 1.61 % **ETC Tiger Pipeline** 55,280 50,499 1.48 % XTO Energy Inc (MIN) 663,209 15.17 % Devon Energy Production Co LP Anadarko E&P Company LP 9.43 % 412,415 Chevron USD Inc 298,058 6.82 % BP America Production Corp. 134,626 3.08 % Lacy Operations Ltd. 133,446 3.05 % Exxon Mobile Corp. 135,140 3.09 % 2.75 % XTO Energy Inc (MIN) 120,609 94,049 EOG Resources Inc. 2.15 % Samson Lone Star Inc. 80,264 1.84 % Markwestern Eastern TX Gas Co LP 61,575 1.41 % 2,133,391 **Fotal** \$ 1,268,858 Total Assessed Value and Percentage 48.80 % of Total 37.06 % 3,423,639 \$ 4,371,813

Source Panola County Appraisal District

PANOLA COUNTY, TEXAS PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN FISCAL YEARS (UNAUDITED)

Fiscal Year	Tax Levy	Current Tax Collection	Percent Of Levy Collected	Collections in Subsequent Years (2)	Total Collections
2016	21,338,275	20,783,808	97.40%	300,574	21,084,382
2015	21,460,930	20,940,280	97.57%	264,740	21,205,020
2014	21,378,495	20,839,267	97.48%	306,048	21,145,315
2013	19,264,186	18,740,914	97.28%	255,731	18,996,645
2012	18,757,346	18,339,364	97.77%	305,231	18,644,595
2011	19,145,073	18,724,040	97.80%	361,453	19,085,493
2010	18,747,490	18,284,461	97.53%	401,196	18,685,657
2009	17,125,293	16,760,071	97.87%	332,846	17,092,917
2008	15,591,091	15,348,762	98.45%	218,939	15,567,701
2007	12,929,930	12,724,856	98.41%	187,262	12,912,118

Source: Tax Rolls

Notes:

⁽¹⁾ Delinquent taxes are reported by levy year.

⁽²⁾ Property taxes become due January 1 and become delinquent on July 1. The amount collected from January 1 - June 30 is the "Current Tax Collection." For fiscal year 2016, the amount that was collected from July 1 - December 31 is represented in the "Collections in Subsequent Years" column.

TABLE 8

Percent Of Total Collections To Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
98.81%	253,894	1.19%
98.81%	255,910	1.19%
98.91%	232,880	1.09%
98.61%	267,541	1.39%
99.40%	112,751	0.60%
99.69%	59,580	0.31%
99.67%	61,833	0.33%
99.81%	32,376	0.19%
99.85%	23,390	0.15%
99.86%	17,812	0.14%

PANOLA COUNTY, TEXAS RATIO OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS (UNAUDITED)

		Go	vernmental Activit	ies		Percentage		
_	Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Other Obligations	Total Primary Government	of Estimated Actual Taxable Value of Property (1)	Percentage of Personal Income (2)	Per Capita (2)
	2016	-	-	-	-	-	-	-
	2015	-	-	-	-	-	-	-
	2014	•	-	-	-	-	-	-
	2013	-	-	-	-	-	-	-
	2012	-	-	-	-	-	-	-
	2011	-	-	-	-	-	-	-
	2010	\$ 1,340,000	\$ 201,590	\$ -	\$ 1,138,410	0.04%	0.20%	50.08
	2009	2,625,000	161,924	-	2,463,076	0.10%	0.46%	107.77
	2008	3,865,000	93,036	-	3,771,964	0.15%	0.75%	166.86
	2007	5,055,000	2,610	-	5,052,390	0.19%	1.00%	222.68

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 179.
- (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, 2016 (UNAUDITED)

Jurisdiction	Net Debt outstanding mount (1)	Applicable to Panola County Percent (2)		Amount pplicable to nola County
Cities:				
Carthage	\$ 15,263,159	100.00%	_\$	15,263,159
Total Cities	 15,263,159			15,263,159
School Districts:				
Carthage ISD	31,608,957	100.00%		31,608,957
Gary ISD	8,955,000	100.00%		8,955,000
Beckville ISD	2,256,150	100.00%		2,256,150
Elysian Fields ISD	8,545,000	52.55%		4,490,398
Tatum ISD	25,530,663	2.27%		579,546
Tenaha ISD	3,683,429	4.75%		174,963
Joaquin ISD	13,720,986	5.05%		692,910
Total School Districts	 94,300,185			48,757,923
Panola Junior College	 33,061,183	100.00%		33,061,183
Subtotal, Overlapping Debt	142,624,527			97,082,265
Panola County (Direct Debt)	 <u>-</u>			-
Total Direct and Overlapping Debt	\$ 142,624,527		\$	97,082,265

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

PANOLA COUNTY, TENAS LEGAL DEBT MARGIN INFORMATION LAST TEN FISCAL YEARS (UNAUDITED)

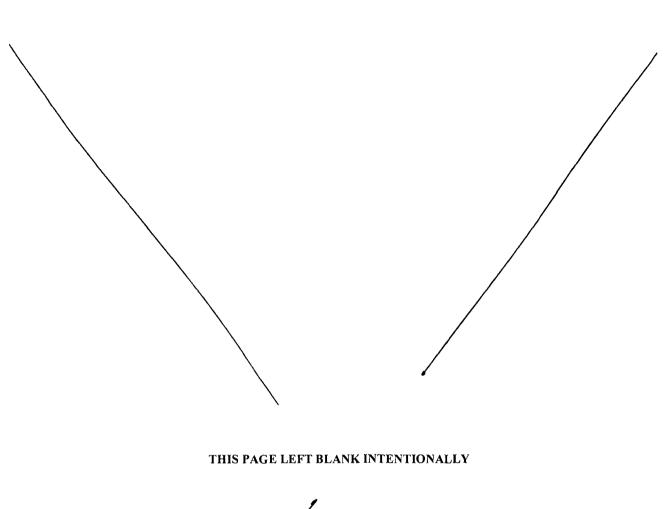
	2007	\$ 988,691,307	5,055,000	\$ 983,636,307	%00 0				
		\$ 988							
	2008	1,143,71,855	3,865,000	1,139,406,855	0.51%				
	2009	\$ 1,035,079,648	2,625,000	\$ 1,032,454,648	0.34%				
	2010	S 1,017,277,980	1,340,000	\$ 1,015,937,980	0.25%				
Year	2011	851,899,527	•	851,899,527	0 13%				
Fiscal Year	2012	769,022,995		769,220,995	%00 0			\$ 3,423,639,047 187,611,420 \$ 3,611,250,467	\$ 902,812,617 \$ 902,812,617
	2013	724,256,955	•	724,256,955	%00 0				
	2014	1,163,580,582		1,163,580,582	%00 0				
	2015	1,129,611,684		1,129,611,684	°%00 0				
	2016	902,812,617		902,812,617	2,00 0		iscal Year 2015		eal property of the State of Texas) nut
		Debt Limit	Total net debt applicable to limit	Legal debt margin	lotal net debt applicable to the limit as a percentage of debt limit	192	Legal Debt Margin Calculation for Fiscal Year 2015	Assessed value Add back, exempt real property Fotal assessed value	Debt limit 25% of assessed value of real property (Article 3, Section 52, Constitution of the State of Texas) Amount of Debt applicable to debt limit Legal Debt Margin

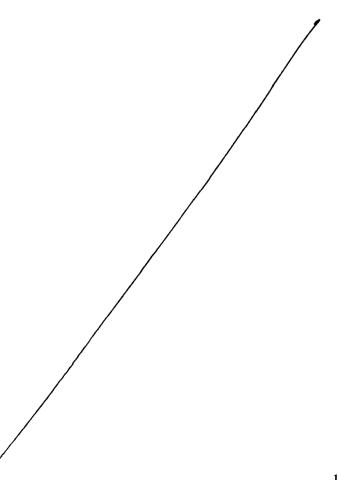
Note This constitutional limit applies only to the General Bonded Debt of the County

PANOLA COUNTY, TEXAS DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN FISCAL YEARS (UNAUDITED)

Fiscal Year	Population	Personal Income thousands)	P	r Capita ersonal ncome	Unemployment Rate	College & School Enrollment
2016	23,492	\$ 952,436	\$	40,543	7.10%	6,533
2015	23,766	\$ 1,049,942	\$	44,173	5.20%	6,516
2014	23,769	1,091,774		45,738	4.90%	6,574
2013	23,870	1,070,065		44,549	5.10%	6,932
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

Sources: United States Census Bureau, Various Education Entities, Bureau of Economic Analysis, and Texas Association of Counties





PANOLA COUNTY, TEXAS PRINCIPAL EMPLOYERS BY INDUSTRY CURRENT YEAR AND TEN YEARS AGO (UNAUDITED)

	Fiscal	Year 2016	-	Fiscal	Year 2007	_
TYPE OF EMPLOYER	Number of Employees	Percentage of Total Employment	_	Number of Employees	Percentage of Total Employment	-
Natural Resource and Mining	945	11 67	%	860	10.15	%
Construction	1,401	17.30	%	1,726	20.37	%
Manufacturing	903	11.15	%	922	10.88	%
Trade, Transportation, Utilities	1,343	16.59	%	1,474	17.40	%
Information	42	0.52	%	39	0.46	%
Financial Activities	243	3.00	%	246	2.90	%
Professional Business Services	510	6.30	%	505	5.96	%
Education Health Services	838	10.35	%	686	8.10	%
Leisure Hospitality	405	5.00	%	500	5.90	%
Other Services	132	1.63	%	165	1.95	%
Federal	71	0.88	%	72	0.85	%
State	55	0.68	%	69	0.81	%
Local	1,209	14.93	%	1,208	14.26	%
Total	8,097	100.00	- %	8,472	100.00	- -%

Source: Texas Workforce Commission

PANOLA COUNTY, TEXAS FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES LAST TEN FISCAL YEARS (UNAUDITED)

Fiscal Year Function/Program General Administration Judicial Elections Financial Administration Legal **Public Facilities Public Safety Public Transportation Culture and Recreation** Conservation-Agriculture **Totals**

Source: Panola County Payroll History Report

TABLE 14

2010	2009	2008	2007
17	17	17	17
16	16	16	16
2	2	2	2
13	13	13	13
6	6	6	6
1	1	1	1
79	79	66	65
47	47	47	46
6	6	6	6
3	3	3	3
190	190	177	175

PANOLA COUNTY, TEXAS
CAPITAL ASSETS BY FUNCTION/PROGRAM
DECEMBER 31, 2016
(UNAUDITED)

				Fiscal Year					-	
Function/Program	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Administration										
Furniture & Equipment	∞ (∞ I	∞ 1	∞ (∞ .	∞ 1	∞ 1	∞ :	∞ 1	∞ :
Facilities Fracts of Land	o 9	s 2	o 2	o 2	o 2	s 9	v 5	s 2	10	s 01
Judicial										
Furniture & Equipment	Ð	٣	ю	£	٣	æ	3	m	3	ĸ
Facilities	-	-	-	-	1	_	-	-	-	_
Elections Equipment	7	7	7	7	7	2	ч	7	7	7
Public Facilities Facilities	-	1	-	1		-	-	-	-	-
Public Safety										
Vehicles	45	45	45	45	45	45	45	45	45	41
Equipment	4.	14	4	13	13	13	13	13	13	13
Facilities	7	7	7	7	7	7	7	7		-
Environmental Protection										
Facilities	2	7	7	2	7	7	2	2	7	7
Landfill	-	_	-	-	-	_	-	-	-	_
Public Transportation	913	9.0	017	017	017	919	907	Ę	Š	3
Miles of County Modes	25.	2 :	3 5	919	? :	2:) :	• !	<u>†</u> :	<u>*</u> !
Number of Bridges	<u>.</u>	<u>.</u>	71	71	71	71	71	71	17	12
Facilities	ָר בַּ	. [n <u>:</u>	c :	٠ .	٠.	٠ ن	n :	n :	n ;
Tracts of Land	9) 9	<u>)</u> v	5 5	လ လ	5	လ လ	5		5
Health/Paupers Care										
Facilities	7	7	7	7	7	7	7	7	2	2
Tracts of Land	1	_	-	-	_	_		_	-	-

Source Panola County Capital Asset Inventory Listing

PANOLA COUNTY, TENAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
DECEMBER 31, 2016
(UNAUDITED)

Fiscal Year

Function/Program	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Administration Official Public Records Filed Vital Statistics Filed	5,701 71	7,058 72	7,639	8,699	7,386	8,080	9,245 382	9564	10,804	10,325
Judicial Number of Civil Cases Number of Criminal Cases	501 754	703 813	525 849	685	437	793	719	679	742	696
Legal Number of Convictions - Misdemeanors Number of Convictions - Felony	248 171	270 245	181	270	240	204	379 276	432	A/N 95	N/A 94
Elections Number of Registered Voters Number of Elections	10,475	15,647	15,775	15,708	15,894	15,667	15,779	15,648	15,658	16,197
Financial Administration Number of mineral tax items Number of real estate tax items Number of registered vehicles	2,479,260 177,353 28,593	2,713 861 177,271 29,519	2,634,028 176,480 30,460	2,667,048 175,413 31,046	2,686,143 173,608 32,122	2,701,012 174,490 32,547	2,566,302 171,175 31,404	2 546,560 170,678 30,880	2,443,147 168,619 28,813	1,849,374 136,656 28,345
Public Faculties Number of repair Jobs	\$8	80	17	88	52	95	51	25	30	31
Pubic Safety Number of emergency responses Number of book-ns	4,223	4,418	4,013	4,719	4,567	4,917	4,924	4852 1522	3,526	5,054 1,756
Environmental Protection Number of solid waste transfers(tons) Number of Diversions (tons)	12,465	12,235	13,026	13,034	12,170	12,176 621	12,457 650	12588 510	12,557 512	12,606
Puble Transportation Miles of road resurfaced Number of repairs	19	390	7.350	21 380	111	12 416	13	14	11	338
Health and Paupers Care Number of autopstes performed Number of indigent admissions	34 575	31	40	29 479	21 738	32 686	27 671	28 771	23 503	37
Recreation Number of patrons to Library Number of books in library Number of books in library	11,979 48,819 116	11,113 45,270 69	8,921 50,727 83	13,779 57,548 83	12,591 52,323 52	11,669 58,434 49	10,617 53,485 51	9,329 53,201 60	8,294 49,907 77	10,635 51,083 48
Conservation Number of programs Number of radio programs County Extension madouts & emails	78 31 10,850	275 75 23,500	149 100 18,906	70 52 8,534	285 64 10,584	189 55 10,400	171 135 10,234	30 130 5,102	42 67 4,152	51.

Source Individual County Departments

PANOLA COUNTY, TEXAS SCHEDULE OF INSURANCE IN FORCE DECEMBER 31, 2016 (Unaudited)

Insurer or		Policy Pe	eriod
Name of Company	Number	From	То
The St. Paul Ins. Co.	810-1171X911	1/1/2016	12/31/2016
The St. Paul Ins. Co.	ZAS-14T88141	1/1/2016	12/31/2016
The St. Paul Ins. Co.	H6301171X911	1/1/2016	12/31/2016
The St. Paul Ins. Co.	ZAS-14P02174	1/1/2016	12/31/2016
The St. Paul Ins. Co.	ZAS-14T88141	1/1/2016	12/31/2016
The St. Paul Ins. Co.	ZAS-14T88141	1/1/2016	12/31/2016
The St. Paul Ins. Co.	H6301171X911	1/1/2016	12/31/2016
The St. Paul Ins. Co.	ZAS-14P02174	1/1/2016	12/31/2016
EBCO	UA00134783-13	12/31/2015	12/31/2016
Texas Association of Counties	#1830	1/1/2016	12/31/2016
Texas Association of Counties	#1830	1/1/2016	12/31/2016
Texas Association of Counties - BCBS	62946	12/1/2016	11/30/2016
The CIMA Companies, Inc.	SPS900305	7/1/2015	7/31/2016

^{(1) 2016} 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	\$ 109,405
General Liability; 2,000,000	2,000,000	56,262
Commercial Property and Equipment	2,817,502	69,057
Commercial Umbrella Liability- 1,000,000 each occurrence Aggregate 1,000,000; Retention 10,000	2,000,000	22,961
Law Enforcement Professional Liability; Each Person 1,000,000 Aggregate 3,000,000; Each occurrence 1,000,000	2,000,000	130,531
2,000,000 Limit Each 2,000,000 Aggregate 25,000 retention; Public Officials and Employees Legal Liability	2,000,000	40,641
Crime - Employee Theft, Forgery	2,000,000	INC. IN PKG.
General Liability - Cyberfirst Liab.	2,000,000	2,888
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)	116,066
Unemployment Insurance Self-Funded through Texas Association of Counties	(3)	20,357
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)	3,460,917
Volunteers Insurance Service Association (VIS) Work Release Volunteer Accident Insurance	25,000	1,978

PANOLA COUNTY, TEXAS SCHEDULE OF INSURANCE IN FORCE DECEMBER 31, 2016 (Unaudited)

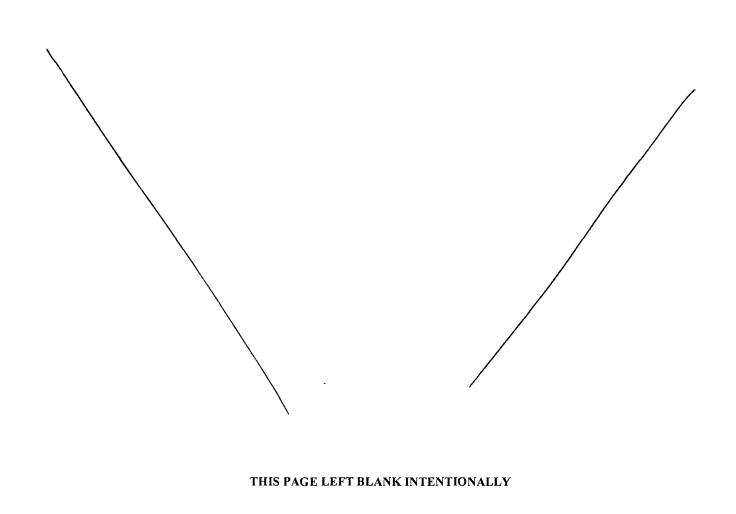
Insurer or		Policy Pe	riod
Name of Company	Number	From	То
Safeco Ins.	32S45483	1/1/2015	1/1/2019
Safeco Ins.	32 S171170	1/1/2013	1/1/2017
	32\$161126	1/1/2015	1/1/2017
Safeco Ins.	32S168657	1/1/2015	1/1/2019
	32S168658	1/1/2015	1/1/2019
Safeco Ins.	32S388163	1/1/2013	1/1/2017
	32S388164	1/1/2013	1/1/2017
Safeco Ins.	32S159904	1/1/2015	1/1/2019
••••	32S161129	12/31/2016	12/31/2019
Safeco Ins.	32S519863	11/15/2016	1/1/2019
Safeco Ins.	32S171102	12/31/2014	12/31/2018
RISC	MG844735	1/14/2016	1/14/2017
Safeco Ins.	32S159840	1/1/2015	1/1/2019
Safeco Ins	328160605	1/1/2015	1/1/2019
RISC	MG844798	1/14/2016	1/14/2017
Travelers	6608010A867TCT	8/27/2016	8/27/2017
Safeco Ins.	32\$163144	12/31/2016	12/31/2018
Safeco Ins.	32S171039	1/1/2015	5/1/2017
Safeco Ins.	32S171038	1/1/2015	1/1/2019
Safeco Ins.	328162405	6/1/2016	6/1/2017
Safeco Ins.	328171003	2/28/2015	2/28/2017
	32S159929	2/28/2015	2/28/2017
	32\$474684	6/29/2015	2/28/2017
Safeco Ins.	328454765	1/1/2015	1/1/2019
Safeco Ins.	328429390	3/15/2016	3/15/2017
2.1.500 11.00	32S434402	5/5/2016	5/5/2017

Building and/or Department & Description	Amount of Coverage	Premiums & Funding
County Judge	\$ 1,000	\$ 325
Commissioner Precinct 1	3,000	355
	3,000	185
Commissioner Precinct 2	3,000	355
	3,000	355
Commissioner Precinct 3	3,000	325
	3,000	325
Commissioner Precinct 4	3,000	355
	3,000	270
County Clerk	150,000	970
Deputy County Clerks	160,000	1,988
County Clerk Errors & Omissions	500,000	650
County Court at Law Judge	1,000	355
District Clerk - Bond	25,000	1,244
District Clerk Errors & Omissions	500,000	2,342
Crime - Money & Securities - District Clerk	20,000	264
Justice of the Peace Pct 1&4	5,000	185
Justice of the Peace Pct 2&3	1,000	213
Criminal District Attorney	5,000	355
Elections Administrator	1,000	100
Auditor	5,000	185
1st Assistant Auditor	5,000	185
2nd Assistant Auditor	5,000	150
County Treasurer	1,000	325
Assistant Treasurer/Chief Deputy	25,000	125
Deputy Treasurer	25,000	125

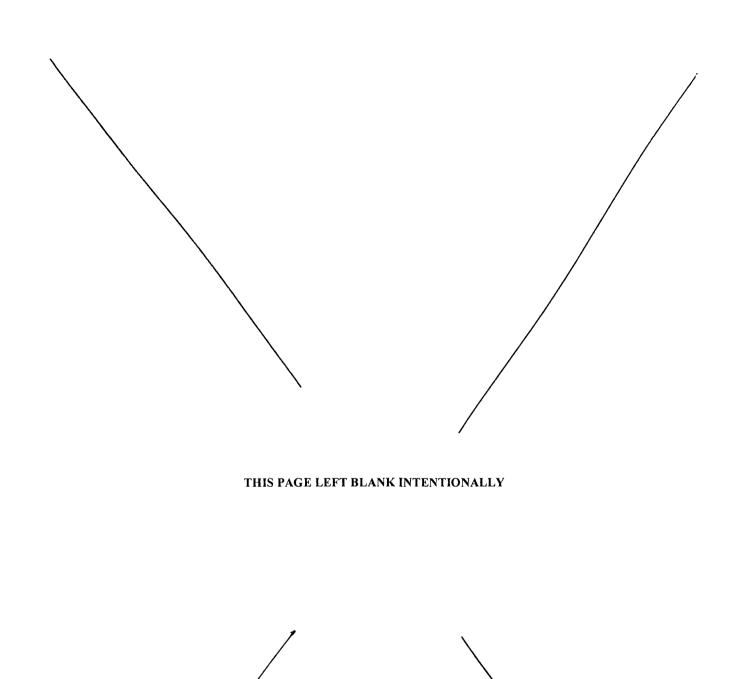
PANOLA COUNTY, TEXAS SCHEDULE OF INSURANCE IN FORCE DECEMBER 31, 2016 (Unaudited)

Insurer or		Policy Po	eriod
Name of Company	Number	From	То
Safeco Ins.	32\$376159	12/31/2012	1/1/2017
Safeco Ins.	32\$376165	12/31/2012	1/1/2017
Safeco Ins.	01FL0122506	1/1/2013	1/1/2017
Safeco Ins.	32\$401920	12/31/2016	12/31/2017
Safeco Ins.		1/1/2016	12/31/2016
Safeco Ins.	32S171169	1/1/2013	1/1/2017
Safeco Ins.	32S388169	1/1/2013	1/1/2017
The Travelers	660287X6078T1L15	12/30/2015	12/30/2016
The Travelers	660226X9543TIL15	12/30/2015	12/30/2016
Safeco Ins.	32S171012	1/1/2015	1/1/2019
Safeco Ins.	32S159887	09/01/16	09/01/17
Safeco Ins.	32S171050	8/29/2016	8/29/2017
Safeco Ins.	32\$423142	1/7/2016	1/7/2017
	328504311	5/10/2016	5/10/2017
Safeco Ins.	32S388257	1/1/2016	1/1/2014
	32S388262	1/1/2016	1/1/2017
	32S377966	8/22/2016	8/22/2017
Safeco Ins.	32S419755	11/8/2016	11/8/2017
Salved Ills.	32S160070	12/31/2016	12/31/2017
	0.0100070	12.01/2010	. 2, 3 1, 201
Safeco Ins.	32S171051	12/31/2014	12/31/2018

Building and/or Department & Description	mount of Coverage	emiums Funding
Tax Assessor/Collector (Ad Valorem Tax Office)	\$ 100,000	\$ 1,332
Tax Assessor for PC Auto Tax	100,000	1,500
Tax Assessor/Collector (Deputies) Crime Bond	35,000	1,287
Sheriff	30,000	205
Reserve Deputies - Thirteen @ 2,000	24,000	100
Constable Precinct 2	1,000	355
Constable Precinct 1	1,000	185
123rd Judicial District Adult Probation	10,000	250
123rd Judicial District Juvenile Probation	10,000	250
County Surveyor	1,000	355
Special Prosecutor	2,500	100
Court Coordinator LE & Forfeiture Spec.	2,000	100
Asst. District Attorney Asst. District Attorney	5,000 5,000	100 100
Reserve Constable Deputy Pct. 1 - Three @ 2,000	6,000	300
Reserve Constable Deputy Pct. 2 - Two @ 2,000	4,000	100
Public Official Schedule	1,244	25,000



OVERALL COMPLIANCE AND INTERNAL CONTROLS SECTION



Morgan LaGrone, CPA, PLLC

Certified Public Accountant

Telephone: 903.657.0240 116 S Marshall Fax: 903.655.1324 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

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, 2016, 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 23, 2017.

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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of 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

MEMBER

instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Morgan LaGrone

Certified Public Accountant

Morgan Jarhone

Henderson, Texas June 23, 2017

Panola County, Texas Summary of Auditor's Results and Schedule of Findings and Questioned Costs For the Year Ended December 31, 2016

A. Summary of Auditor's Results

	1.	Financial Statements		
	••	Type of auditor's report issued:	<u>Unqualified</u>	
		Internal control over financial reporting:		
		Material weaknesses identified?	Yes	X No
		Significant deficiencies identified that are		
		not considered to be material weaknesses?	Yes	X None Reported
		Noncompliance material to financial	•	
		statements noted?	Yes	X No
	2.	State Awards		
		Internal control over major programs:		
		Material weaknesses identified?	Yes	_X No
		Significant deficiencies identified that are		
		not considered to be material weaknesses?	Yes	X None Reported
		Type of auditor's report issued on compliance fo	or	
		•	Not Applicable - Single Audit Not	Required
		Any audit findings disclosed that are required		
		to be reported in accordance with State of Texa	as	
		Single Audit Circular?	Yes	X N/A
		Identification of major programs:		
		Name of State Program or Cluster		
		Not Applicable		
		Dollar threshold used to distinguish between		
		type A and type B programs:	<u>\$ 750,000</u>	
		Auditee qualified as low-risk auditee?	Yes	X N/A
B.	Fin	ancial Statement Findings		
	NO	NE		
C.	Sta	te Award Findings and Questioned Costs		
	NO	NE		



Panola County
Office of County Auditor
Courthouse Annex Room 213A
Carthage, TX 75633