



# County of Panola

110 S. Sycamore • Room 216-A  
Carthage • Texas 75633  
Phone 903-693-0391 • Fax 903-693-2726

**County Judge**  
David Anderson

**County Commissioners**  
Billy Alexander, Pct. #1  
David Cole, Pct. #2  
Craig Lawless, Pct. #3  
Dale LaGrone, Pct. #4

June 7, 2023

Panola County Commissioner's Court

Please record the resignation of John DePresca, Jr., Airport Manager with Panola County Airport, effective June 7, 2023.

Sincerely

Rodger G. McLane  
County Judge

RGM/vh

CC: Jennifer Stacy  
Joni Reed

# PANOLA COUNTY SHERIFF'S OFFICE

Office: 903-693-0333  
Fax: 903-693-9366



314 W. Wellington  
Carthage, Texas 75633

## Sheriff Cutter Clinton

June 5, 2023

The Honorable Rodger McLane  
Panola County Judge  
110 S. Sycamore  
Carthage, Texas 75633

Dear Judge McLane,

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

Please record the resignation of Tayler Timmons, a Detention Officer for the Panola County Sheriff's Office effective June 5, 2023.

Sincerely,

A handwritten signature in black ink that reads "Cutter Clinton". The signature is stylized with a large, sweeping initial "C".

Cutter Clinton  
Sheriff

CC/lw

CC: Jennifer Stacy  
Joni Reed

**Honesty, Integrity, Service**

June 5, 2023

FROM: Melanie Earle, Road and Bridge Warehouse Coordinator

TO: Joni Reed, County Treasurer

SUBJECT: EFFECTIVE DATE OF EMPLOYMENT:

Please be advised of the effective date of employment for Jacob Blackwell, Temporary Operator, for Panola County Road & Bridge Department, Pct.2, effective June 21, 2023 through December 14, 2023 at the rate of \$21.22 per hour.

Melanie Earle

*Melanie Earle*

Road and Bridge

Warehouse Coordinator



**LINDSEY SMITH**  
PANOLA COUNTY DISTRICT CLERK

---

Panola County Courthouse | 110 S. Sycamore, Room 227 | Carthage, Texas 75633  
(903) 693-0306 | Fax: (903) 693-6914 | lindsey.smith@co.panola.tx.us


June 8, 2023

Panola County Judge and Commissioners  
Panola County Courthouse  
Carthage, Texas 75633

Judge McLane and Commissioners:

Please record the employment of Bella Piedra and Hannah Hester as Temporary Clerks with the Panola County District Clerk's office effective June 12, 2023 and ending on August 4, 2023 at the rate of \$12.50 per hour.

Respectfully submitted,

  
Lindsey Smith  
District Clerk

Cc: Jennifer Stacy, Auditor  
Joni Reed, Treasurer

June 6, 2023

FROM: Melanie Earle, Road and Bridge Warehouse Coordinator

TO: Joni Reed, County Treasurer

SUBJECT: EFFECTIVE DATE OF EMPLOYMENT:

Please be advised of the effective date of employment for Andy Tate, Temporary Operator, for Panola County Road & Bridge Department, Pct.4, effective June 21, 2023 through December 14, 2023 at the rate of \$21.22 per hour.

Melanie Earle

*Melanie Earle*

Road and Bridge

Warehouse Coordinator

June 12, 2023

**FROM:** Melanie Earle, Road and Bridge Warehouse Coordinator

**TO:** Joni Reed, County Treasurer

**SUBJECT: EFFECTIVE DATE OF EMPLOYMENT:**

Please be advised of the effective date of employment for Rix Wells, Temporary Operator, for Panola County Road & Bridge Department, Pct.1, effective June 21, 2023 through December 14, 2023 at the rate of \$21.22 per hour.

Melanie Earle

*Melanie Earle*

Road and Bridge

Warehouse Coordinator

# County Of Panola

HOLLY GIBBS

TAX ASSESSOR - COLLECTOR

PANOLA COUNTY COURTHOUSE

110 S. SYCAMORE, ROOM 211

CARTHAGE, TEXAS 75633

(903) 693-0340

June 12, 2023

Panola County Commissioners Court  
Panola County Courthouse

Gentlemen:

Please record the salary increase for Lauren Rogers from \$17.55 to \$18.10 per hour, effective June 19, 2023.

Thank you for your continued support and cooperation.

Sincerely,



Holly Gibbs  
Panola County Tax Assessor-Collector

cc, Joni Reed, County Treasurer  
Jennifer Stacy, County Auditor

# County Of Panola

HOLLY GIBBS

TAX ASSESSOR - COLLECTOR

PANOLA COUNTY COURTHOUSE

110 S. SYCAMORE, ROOM 211

CARTHAGE, TEXAS 75633

(903) 693-0340

June 12, 2023

Panola County Commissioners Court  
Panola County Courthouse

Please record the employment status change for Karla Montes from the position of Part-Time Deputy Clerk to Full-Time Deputy Clerk in the Panola County Tax Office, effective June 19, 2023 with a salary increase from 17.20 to \$18.10 per hour.

Thank you for your continued support and cooperation.

Sincerely,



Holly Gibbs PCC, CTOP  
Tax Assessor- Collector

cc: Joni Reed, County Treasurer  
Jennifer Stacy, County Auditor



# PANOLA COUNTY SHERIFF'S OFFICE

Office: 903-693-0333  
Fax: 903-693-9366



314 W. Wellington  
Carthage, Texas 75633

## Sheriff Cutter Clinton

June 13, 2023

The Honorable Rodger McLane  
Panola County Judge  
110 S. Sycamore  
Carthage, Texas 75633

Dear Judge McLane,

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

Please record the resignation of Reid Peace, a Detention Officer for the Panola County Sheriff's Office effective June 26, 2023.

Sincerely,

A handwritten signature in black ink that reads "Cutter Clinton".

Cutter Clinton  
Sheriff

CC/lw

CC: Jennifer Stacy  
Joni Reed

**Honesty, Integrity, Service**

# PERSONNEL CHANGE REQUEST

Name: TRUITT STEPHENS

Department: ROAD AND BRIDGE PCT 4

Position: OPERATOR

New Position

(If applicable) NA

Current wage or salary	\$20.34
New wage or salary	\$21.22
Effective date of change	JULY 3, 2023



Elected Official/Department Head

Signature

6-20-23

Date Signed

**Analysis of the GASB 75 Liability  
For Other Post-Employment Benefits  
Of Panola County  
As of December 31, 2022**

Prepared by:

**Jeff Yeatman, ASA, MAAA**

512 328 5854

email: [jyeatman@hausemonnin.com](mailto:jyeatman@hausemonnin.com)

May 9, 2023

**Analysis of the GASB 75 Liability  
For Panola County  
As of December 31, 2022**

**I. Scope**

Panola County contracted with G.P. Monnin Consulting, Inc. (d/b/a Hause Monnin Consulting) to perform an analysis of the liabilities generated by Other Post-Employment Benefits (OPEB) as required by Statement No. 75 of the Governmental Accounting Standards Board (GASB).

**II. Reliances**

In performing this analysis, Hause Monnin Consulting (HMC) received information provided by representatives of Panola County. Items such as census data, premium rates, eligibility requirements, and benefit structures were reviewed for reasonability but were relied upon without a formal independent audit.

**III. Limitations**

This report has been prepared for the use and benefit to Panola County in assessing the effect of GASB 75 on accounting for OPEB plans. It should not be relied upon for other purposes, and is not intended to benefit any other party. This report should be used only in its entirety.

**IV. Acknowledgement of Qualification**

I, Jeff Yeatman, am a Member of the American Academy of Actuaries, and I am an Associate of the Society of Actuaries. I am familiar with the subject matter of this report, and I am qualified by education and experience to provide the analysis and findings communicated herein.

**V. GASB Statement No. 75**

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

Effective for fiscal years beginning after June 15, 2017, GASB 75 replaces GASB 45 and represents a fundamental overhaul in the OPEB accounting and financial reporting standards. Both standards require a calculation of the present value of the liability for future non-pension benefits for employees and retirees, but the two standards differ in how the liability is disclosed on financial statements. While GASB 75 also brings in new restrictions in the choice of discount rates and actuarial methods, the most significant change is in the reporting of any unfunded accrued liability. GASB 45 required the disclosure of the unfunded actuarial accrued liability (UAAL) in the footnotes of the financial statement, but GASB 75

requires that the net OPEB obligation (NOL), a similar measure to the UAAL, be recognized on the balance sheet.

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

## **VI. Description of the Plans**

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

Life insurance coverage is not available to retirees. Dental insurance is on a voluntary basis and is not subsidized by Panola County. Medical benefits are provided through the Texas Association of Counties Insurance Pool (TAC). The monthly retiree rate as of the date of this valuation was \$1,184.25, and the monthly rate for the spouse of a retiree was \$650.58.

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

## **VII. Development of Medical Claim Costs**

The Texas Association of Counties Insurance Pool (TAC) is a large self-funded pool, but the rates that a specific group within the pool pays are based upon a blend of the experience of the pool and the experience of that group. This blend is based on the credibility of the specific group's experience. TAC then provides a rate to that group similar to an insurance company providing a rate to a fully insured group. For this reason, HMC chose to treat Panola County as if it was a fully insured group. HMC makes the assumption that TAC is appropriately pricing the benefits on a blended basis. HMC then "unblends" these rates to determine the true cost by age. This was straightforward since HMC had Panola County's census and HMC has a set of age/sex factors to unblend the rates and generate the same overall average cost. The end result is a table of rates by age that reflect the underlying increase in cost by age. To accomplish this, HMC coded a proxy plan similar to Panola County's plan into the Maracon Medical Costs Pricing Model. HMC noted that the employee rates were higher than the rates from the Maracon model and the spouse rates were lower. HMC derived a factor to apply to the Maracon data to reproduce in total the employee and spouse rates. The rates by age and gender used in the projections are listed in Appendix B.

## **VIII. GASB 75 Analysis and Results**

### **A. Assumptions**

The assumptions used in this analysis are outlined in Appendix A.

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

Initial medical inflation was assumed to be 8.5% for pre-Medicare and 6% for post-Medicare, with both rates grading down to 5% in the ultimate.

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

Assumed rates of retirement were similarly derived from the data provided by Panola County. Starting with the 12/31/16 analysis, the retiree rates for employees between the ages of 65 and 75 were adjusted to better reflect actual experience.

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

Mortality assumptions were based on the PRI-2012 mortality tables (sex distinct), with adjustments for mortality improvements based on the MP-2021 scale.

The interest discount rate used in this analysis was 4.31%, based on the S&P Municipal Bond 20 Year High Grade Rate Index as of 12/30/22. This is consistent with the provisions in Paragraph 36 of Statement No. 75.

### **B. Census**

A summary of the census utilized in the analysis is included as Appendix C.

**C. Actuarial Method**

As required by Statement No. 75, the entry age actuarial cost method was used.

**D. Actuarial Present Value of Benefits**

Future OPEB benefits were projected for each employee and retiree included in the census data. The following chart summarizes the actuarial present value of future benefits for active employees and retirees.

<b>Actuarial Present Value of Benefits as of 12/31/22</b>			
<b>Category</b>	<b>Past Service</b>	<b>Future Service</b>	<b>Total</b>
Employees	12,969,140	18,793,976	31,763,116
Retirees	20,958,292	-	20,958,292
<b>Total</b>	<b>33,927,432</b>	<b>18,793,976</b>	<b>52,721,408</b>

The amount allocated to the current year of service for active employees is 1,583,802. This is referred to as the "service cost" under the GASB 75 standard. This equates to a percentage of 19.94% of Panola County's 2023 budgeted payroll of 7,942,357.

## E. Summary of Valuation Results

The following chart summarizes the valuation results as of 12/31/2022. The Total OPEB Liability is the portion of the actuarial present value of projected benefits allocated to service that has been accrued as of the valuation date. Additional information for financial disclosures is included as Appendix D.

<b>Total OPEB Liability (TOL)</b>	
Active Employees	12,969,140
Retirees	<u>20,958,292</u>
Total	33,927,432
<b>Fiduciary Net Position (FNP)</b>	37,316,392
<b>Net OPEB Liability (NOL)</b>	(3,388,960)
<b>Net OPEB Liability (NOL) - 1% Discount Rate Increase</b>	(7,623,519)
<b>Net OPEB Liability (NOL) - 1% Discount Rate Decrease</b>	1,837,161
<b>Net OPEB Liability (NOL) - 1% Healthcare Trend Increase</b>	2,622,746
<b>Net OPEB Liability (NOL) - 1% Healthcare Trend Decrease</b>	(8,101,114)
<b>Assumptions</b>	
Salary Scale	3.00%
Discount Rate	4.31%



## Appendix A

**Panola County - Retiree Medical Assumptions**

Latest benefit age	119
Medicare age	65

Medical Inflation		Pre-Medicare	Post-Medicare
Year	1	8.5%	6.0%
	2	8.2%	5.9%
	3	7.8%	5.8%
	4	7.5%	5.7%
	5	7.1%	5.6%
	6	6.8%	5.5%
	7	6.4%	5.4%
	8	6.1%	5.3%
	9	5.7%	5.2%
	10	5.4%	5.1%
	11	5.0%	5.0%
	12	5.0%	5.0%
	13	5.0%	5.0%
	14	5.0%	5.0%
	15+	5.0%	5.0%

Beginning pre medicare cost	1,184.25	EE
Beginning post medicare cost	1,184.25	EE
Beginning pre medicare cost	650.58	SP
Beginning post medicare cost	650.58	SP

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

<b>Rates of Retirement</b>	0	0.0%
	36	0.0%
	37	0.0%
	38	0.0%
	39	0.0%
	40	0.0%
	41	0.0%
	42	0.0%
	43	0.0%
	44	0.0%
	45	4.5%
	46	4.5%
	47	4.5%
	48	4.5%
	49	4.5%
	50	4.5%
	51	4.5%
	52	4.5%
	53	4.5%
	54	4.5%
	55	4.5%
	56	4.5%
	57	4.5%
	58	4.5%
	59	4.5%
	60	10.0%
	61	15.0%
	62	20.0%
	63	20.0%
	64	20.0%
	65	25.0%
	66	25.0%
	67	25.0%
	68	25.0%
	69	25.0%
	70	25.0%
	71	25.0%
	72	25.0%
	73	25.0%
	74	25.0%
	75	100.0%

<b>Rates of Disability</b>				
	15	0.000%	43	0.137%
	16	0.000%	44	0.151%
	17	0.000%	45	0.166%
	18	0.000%	46	0.184%
	19	0.000%	47	0.203%
	20	0.055%	48	0.225%
	21	0.055%	49	0.248%
	22	0.055%	50	0.274%
	23	0.055%	51	0.302%
	24	0.055%	52	0.333%
	25	0.055%	53	0.366%
	26	0.056%	54	0.401%
	27	0.057%	55	0.439%
	28	0.058%	56	0.479%
	29	0.060%	57	0.521%
	30	0.061%	58	0.565%
	31	0.062%	59	0.612%
	32	0.063%	60	0.662%
	33	0.067%	61	0.714%
	34	0.072%	62	0.769%
	35	0.076%	63	0.824%
	36	0.080%	64	0.880%
	37	0.084%	65	0.935%
	38	0.090%	66	0.000%
	39	0.097%	67	0.000%
	40	0.106%	68	0.000%
	41	0.115%	69	0.000%
	42	0.125%	70	0.000%

**Mortality**  
RPI-2014 Sex Distinct with Improvements

Interest Discount 4.31%

## Appendix B

**Panola County - Medical Costs by Age**

Age	Male EE	Female EE	Male Spouse	Female Spouse
15	522.76	847.92	525.53	883.21
16	522.76	847.92	525.53	883.21
17	522.76	847.92	525.53	883.21
18	522.76	847.92	525.53	883.21
19	522.76	847.92	525.53	883.21
20	522.76	847.92	525.53	883.21
21	522.76	847.92	525.53	883.21
22	522.76	847.92	525.53	883.21
23	522.76	847.92	525.53	883.21
24	522.76	847.92	525.53	883.21
25	522.76	847.92	525.53	883.21
26	522.76	847.92	525.53	883.21
27	522.76	847.92	525.53	883.21
28	545.77	865.76	550.84	902.84
29	568.77	883.60	576.15	922.47
30	591.78	901.45	601.46	942.10
31	614.79	919.29	626.77	961.72
32	637.80	937.13	652.09	981.35
33	670.90	954.97	688.50	1,000.98
34	704.01	972.82	724.91	1,020.60
35	737.11	990.66	761.32	1,040.23
36	770.21	1,008.50	797.73	1,059.86
37	803.31	1,026.35	834.15	1,079.48
38	830.08	1,046.77	863.59	1,101.95
39	856.84	1,067.20	893.03	1,124.42
40	883.60	1,087.62	922.47	1,146.89
41	910.37	1,108.05	951.91	1,169.36
42	937.13	1,128.48	981.35	1,191.83
43	977.98	1,179.42	1,026.29	1,247.87
44	1,018.84	1,230.36	1,071.22	1,303.91
45	1,059.69	1,281.31	1,116.16	1,359.95
46	1,100.54	1,332.25	1,161.10	1,415.98
47	1,141.39	1,383.20	1,206.04	1,472.02
48	1,202.67	1,416.54	1,273.44	1,508.70
49	1,263.95	1,449.88	1,340.85	1,545.38
50	1,325.22	1,483.23	1,408.25	1,582.05
51	1,386.50	1,516.57	1,475.66	1,618.73
52	1,447.78	1,549.91	1,543.06	1,655.41
53	1,509.06	1,584.42	1,610.47	1,693.37
54	1,570.34	1,618.94	1,677.88	1,731.34
55	1,631.61	1,653.45	1,745.28	1,769.30
56	1,692.89	1,687.97	1,812.69	1,807.27
57	1,754.17	1,722.48	1,880.09	1,845.23
58	1,842.21	1,772.49	1,976.94	1,900.25
59	1,930.25	1,822.51	2,073.79	1,955.27
60	2,018.29	1,872.52	2,170.63	2,010.28
61	2,106.34	1,922.53	2,267.48	2,065.30
62	2,194.38	1,972.55	2,364.33	2,120.31
63	2,279.39	2,063.89	2,457.84	2,220.79

**Panola County - Medical Costs by Age**

Age	Male EE	Female EE	Male Spouse	Female Spouse
64	2,364.39	2,155.24	2,551.34	2,321.27
65	544.48	544.48	544.48	544.48
66	553.67	553.67	553.67	553.67
67	562.84	562.84	562.84	562.84
68	574.70	574.70	574.70	574.70
69	586.57	586.57	586.57	586.57
70	598.44	598.44	598.44	598.44
71	610.29	610.29	610.29	610.29
72	622.16	622.16	622.16	622.16
73	630.02	630.02	630.02	630.02
74	637.87	637.87	637.87	637.87
75	645.71	645.71	645.71	645.71
76	653.57	653.57	653.57	653.57
77	661.42	661.42	661.42	661.42
78	665.25	665.25	665.25	665.25
79	669.09	669.09	669.09	669.09
80	672.91	672.91	672.91	672.91
81	676.74	676.74	676.74	676.74
82	680.57	680.57	680.57	680.57
83	684.48	684.48	684.48	684.48
84	688.41	688.41	688.41	688.41
85	692.38	692.38	692.38	692.38
86	696.38	696.38	696.38	696.38
87	700.41	700.41	700.41	700.41
88	704.48	704.48	704.48	704.48
89	708.58	708.58	708.58	708.58
90	712.70	712.70	712.70	712.70
91	716.86	716.86	716.86	716.86
92	721.06	721.06	721.06	721.06
93	725.29	725.29	725.29	725.29
94	729.55	729.55	729.55	729.55
95	733.85	733.85	733.85	733.85
96	738.17	738.17	738.17	738.17
97	742.54	742.54	742.54	742.54
98	746.94	746.94	746.94	746.94
99	746.94	746.94	746.94	746.94

## Appendix C

Active Employees - Male								
Attained Age	Prior Years of Service							Total
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+	
Under 20	0	0	0	0	0	0	0	0
20 - 24	10	0	0	0	0	0	0	10
25 - 29	6	3	0	0	0	0	0	9
30 - 34	7	0	1	0	0	0	0	8
35 - 39	6	0	2	1	0	0	0	9
40 - 44	3	3	2	0	1	0	0	9
45 - 49	7	0	1	1	2	0	0	11
50 - 54	2	1	1	1	0	0	0	5
55 - 59	3	3	1	0	1	0	1	9
60 - 64	3	3	0	1	0	0	0	7
Over 65	4	3	1	1	0	0	0	9
Total	51	16	9	5	4	0	1	86

Active Employees - Female								
Attained Age	Prior Years of Service							Total
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+	
Under 20	0	0	0	0	0	0	0	0
20 - 24	5	0	0	0	0	0	0	5
25 - 29	5	1	0	0	0	0	0	6
30 - 34	11	2	2	0	0	0	0	15
35 - 39	3	2	1	1	0	0	0	7
40 - 44	1	0	2	1	1	0	0	5
45 - 49	4	3	2	0	1	0	0	10
50 - 54	1	5	1	2	1	2	0	12
55 - 59	1	3	3	1	1	0	0	9
60 - 64	1	0	0	1	0	1	0	3
Over 65	0	1	0	0	0	1	0	2
Total	32	17	11	6	4	4	0	74

Retirees			
Attained Age	Male	Female	Total
45 - 49	0	0	0
50 - 54	3	1	4
55 - 59	4	2	6
60 - 64	5	8	13
65 - 69	23	12	35
70 - 74	15	11	26
75 - 79	11	10	21
80 - 84	8	1	9
85 - 89	4	2	6
Total	73	47	120



## Appendix D

### OPEB Liability Summary

	<u>12/31/2021</u>	<u>12/31/2022</u>
Total OPEB Liability	43,999,458	33,927,432
Fiduciary Net Position	35,683,816	37,316,392
Net OPEB Liability	8,315,641	(3,388,960)
Valuation Date	12/31/2021	12/31/2022
Measurement Date	12/31/2021	12/31/2022
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Inflation	2.3%	2.3%
Salary Increases Including Inflation	3.0%	3.0%
Discount Rate	2.06%	4.31%
Discount Rate Basis	Bond Buyer 20-Bond GO Index	S&P Municipal Bond 20 Year High Grade Rate Index
Participant Data as of:	<u>12/31/2021</u>	<u>12/31/2022</u>
Actives	170	160
Retirees	<u>113</u>	<u>120</u>
Total	283	280

**Reconciliation of Total OPEB Liability**

1. Total OPEB Liability at Beginning of Year	43,999,458
2. Service Cost	2,695,336
3. Interest Cost	961,913
4. Net Benefits Paid by Employer	-
5. Effect of Assumption Changes or Inputs	(13,729,273)
6. Total OPEB Liability at End of Year	33,927,433

**Reconciliation of Fiduciary Net Position**

1. Fiduciary Net Position at Beginning of Year	35,683,816
2. Earnings on Assets	676,768
3. Employer Contributions	2,437,165
4. Retiree Medical Premiums Paid	(1,481,358)
5. Expenses	-
6. Fiduciary Net Position at End of Year	37,316,392

**Net OPEB Liability**

1. Total OPEB Liability	33,927,433
2. Fiduciary Net Position	(37,316,392)
3. Net OPEB Liability (Asset)	(3,388,959)

## OPEB Expense

	<u>1/1/22 - 12/31/22</u>
Service Cost	2,695,336
Interest on Total OPEB Liability	961,913
Recognition of Deferred Inflows/Outflows of Resources	
-Recognition of economic/demographic gains or losses	-
-Recognition of assumption changes or inputs	(1,146,166)
OPEB Expense	2,511,082

**Schedule of Deferred Outflows (Inflows)**

<u>Deferred Outflows/(Inflows) of Resources Related to OPEB</u>	Original Amount	Date Established	Original Recognition Period	Amount	Balance of	Balance of
				Recognized in Expenses For Fiscal YE 12/31/2022	Deferred Inflows 12/31/2022	Deferred Outflows 12/31/2022
1. Net difference between projected and actual earnings	-	12/31/2022	-	-	-	-
	-	12/31/2021	-	-	-	-
	-	12/31/2020	-	-	-	-
	-	12/31/2019	-	-	-	-
	-	12/31/2018	-	-	-	-
		<b>Total</b>	-	-	-	-
2. Differences between expected and actual experience	-	12/31/2022	-	-	-	-
	-	12/31/2021	-	-	-	-
	-	12/31/2020	-	-	-	-
	-	12/31/2019	-	-	-	-
	-	12/31/2018	-	-	-	-
		<b>Total</b>	-	-	-	-
3. Changes in assumptions or inputs	(13,729,273)	12/31/2022	9.84	(1,395,025)	(12,334,248)	-
	304,553	12/31/2021	10.26	29,696	-	245,161
	793,780	12/31/2020	10.17	78,054	-	559,618
	4,069,608	12/31/2019	9.55	426,302	-	2,364,400
	(2,711,856)	12/31/2018	9.51	(285,193)	(1,285,891)	-
		<b>Total</b>		(1,146,166)	(13,620,139)	3,169,179

**Schedule of Changes in the OPEB Liability**

	Fiscal Year Ending December 31									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Service cost	2,695,336	2,425,022	1,980,177	1,384,904	1,666,934	N/A	N/A	N/A	N/A	N/A
Interest on total OPEB liability	961,913	907,101	1,055,276	1,278,599	1,081,229	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic gains or (losses)	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	(13,729,273)	304,553	793,780	4,069,608	(2,711,856)	N/A	N/A	N/A	N/A	N/A
Benefit payments	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
Net change in total OPEB liability	(10,072,025)	3,636,676	3,829,233	6,733,112	36,307	N/A	N/A	N/A	N/A	N/A
Total OPEB liability, beginning	43,999,458	40,362,781	36,533,548	29,800,436	29,764,129	N/A	N/A	N/A	N/A	N/A
Total OPEB liability, ending	33,927,433	43,999,457	40,362,781	36,533,548	29,800,436	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	35,683,816	34,405,153	33,392,784	32,057,566	31,007,407	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, ending	37,316,392	35,683,816	34,405,153	33,392,784	32,057,566	N/A	N/A	N/A	N/A	N/A
Net OPEB liability, beginning	8,315,641	5,957,629	3,140,763	(2,257,130)	(1,243,278)	N/A	N/A	N/A	N/A	N/A
Net OPEB liability, ending	(3,388,960)	8,315,641	5,957,629	3,140,763	(2,257,130)	N/A	N/A	N/A	N/A	N/A
Covered payroll	7,942,357	7,612,324	7,647,125	7,333,874	7,139,612	N/A	N/A	N/A	N/A	N/A
Net OPEB liability as a % of covered payroll	-43%	109%	78%	43%	-32%	N/A	N/A	N/A	N/A	N/A

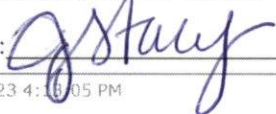


# Fund Balance Report

As Of 05/31/2023

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
100 - GENERAL	21,729,423.82	20,281,602.64	7,176,520.54	34,834,505.92
130 - LAW LIBRARY	94,461.14	8,224.50	3,829.64	98,856.00
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND	166.92	3.12	0.00	170.04
150 - COURTHOUSE SECURITY	250,031.38	15,024.20	124.98	264,930.60
160 - RECORDS MANAGEMENT	31,371.79	886.55	2.88	32,255.46
162 - COUNTY & DISTRICT COURT T	7,912.51	289.56	0.00	8,202.07
165 - COURT RECORD PRESERVATION	15,786.44	334.46	0.00	16,120.90
166 - DISTRICT COURT RECORDS TECHNOLOGY	23,939.21	516.10	0.00	24,455.31
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	18,959.92	4,512.99	0.00	23,472.91
170 - COUNTY CLERK RECORDS PRES	633,108.03	46,642.04	98,062.60	581,687.47
175 - ARCHIVE FEES	465,843.26	43,831.93	0.00	509,675.19
180 - JUSTICE COURT TECHNOLOGY	106,252.71	4,465.97	112.69	110,605.99
190 - V.I.T. INTEREST	2,439.86	40.40	38.97	2,441.29
195 - ELECTION SERVICES CONTRAC	25,872.48	6,282.18	0.00	32,154.66
200 - ROAD & BRIDGE	8,649,729.39	8,439,799.27	2,885,830.07	14,203,698.59
252 - PANOLA COUNTY AUCTION PROCEEDS	187.55	3.04	0.00	190.59
300 - FM & LATERAL	2,305,339.24	704,377.81	214,694.60	2,795,022.45
410 - SUPERVISION	39,324.32	233,966.02	250,842.97	22,447.37
420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES	6,415.75	34,818.00	34,258.36	6,975.39
481 - PANOLA COUNTY CSCD ADULT DRUG COURT	31,217.95	2,519.63	0.00	33,737.58
520 - PANOLA JUVENILE PROBATION	52,664.63	13,349.84	0.00	66,014.47
530 - JUVENILE TITLE IV-E	137,649.40	3,100.19	0.00	140,749.59
540 - TJPC/ C.C.A.P. FUND	3,880.58	0.00	3,880.58	0.00
552 - REGIONAL DIVERSION ALTERNATIVES PROGRAM	0.00	1,341.06	0.00	1,341.06
555 - PRE & POST ADJUDICATION	26,264.00	0.00	26,264.00	0.00
560 - TJPC/A/183(REGULAR)	3,233.92	154,940.00	72,402.30	85,771.62
580 - COMMITMENT REDUCTION PROG	7,000.00	0.00	7,000.00	0.00
582 - MENTAL HEALTH SERVICES GRANT N	5,301.00	0.00	5,301.00	0.00
585 - LOCAL MATCH FUNDING/ CALE	344,443.77	225,045.37	127,519.57	441,969.57
700 - HOT CHECK FEE	37,625.63	200.00	0.00	37,825.63
720 - PRETRIAL INTERVENTION PROGRAM FUND	22,570.78	4,045.06	0.00	26,615.84
800 - SHERIFF'S STATE FORFEITUR	37,464.17	731.27	12,000.00	26,195.44
810 - JAIL COMMISSARY FUND	39,866.13	6,635.01	493.35	46,007.79
813 - AMERICAN RESCUE PLAN FUND	55,478.03	3,235,716.77	777,333.26	2,513,861.54
820 - D A FORFEITURE	40,682.80	1,011.12	0.00	41,693.92
830 - STATE APPORTIONMENT - DA	1,407.51	18,562.32	0.00	19,969.83
835 - STATE LONGEVITY PAY SUPPL	332.45	6.23	0.00	338.68
840 - CONST.PCT.2 STATE FORFEIT	1,073.99	20.09	0.00	1,094.08
842 - CONST.PCT.1 STATE FORFEIT	200.73	3.76	0.00	204.49
860 - SHERIFF FEDERAL FORFEITUR	8,120.77	151.94	0.00	8,272.71
862 - CDA FEDERAL FORFEITURE	60,772.52	1,137.08	0.00	61,909.60
866 - CONSTABLE PCT 2&3 FEDERAL	328.32	6.14	0.00	334.46
881 - CHILD PROTECTIVE SERVICES	146,922.10	37,570.45	16,770.00	167,722.55
883 - HEALTH FUND	3,925,895.74	94,351.68	6,122.68	4,014,124.74
885 - AIRPORT	488,426.09	70,996.23	154,406.34	405,015.98
920 - ROAD BOND 1971	304,613.01	4,679.86	0.00	309,292.87
940 - PERMANENT IMPROVEMENT	239,370.28	3,696.31	0.00	243,066.59
950 - JAIL IMPROVEMENT FUND	477.22	8.93	0.00	486.15
968 - PANOLA COUNTY RETIREE HEA	37,319,360.22	877,190.22	838,009.64	37,358,540.80
974 - CHILD SUPPORT PAYMENTS/EXPERTPAY	0.04	0.00	0.00	0.04
<b>Report Total:</b>	<b>77,749,209.50</b>	<b>34,582,637.34</b>	<b>12,711,821.02</b>	<b>99,620,025.82</b>

THIS IS AN UNAUDITED REPORT

SIGNED: 



Panola County, Texas

# Treasurers Report Summary

Date Range: 05/01/2023 - 05/31/2023

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
100 - GENERAL	2,019,814.24	458,793.29	1,278,142.43	-1,000,000.00	-4,638.91	2,205,104.01	2,205,104.01	0.00
110 - CREDIT CARD CLEARING FUND	10,400.69	53.40	0.00	0.00	-6,081.29	16,535.38	16,535.38	0.00
112 - JP CREDIT CARD CLEARING	15,366.01	74.96	0.00	0.00	-573.86	16,014.83	16,014.83	0.00
130 - LAW LIBRARY	43,918.55	1,894.86	957.41	0.00	0.00	44,856.00	44,856.00	0.00
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND	169.44	0.60	0.00	0.00	0.00	170.04	170.04	0.00
150 - COURTHOUSE SECURITY	75,276.60	2,654.00	0.00	0.00	0.00	77,930.60	77,930.60	0.00
160 - RECORDS MANAGEMENT	26,107.80	147.66	0.00	0.00	0.00	26,255.46	26,255.46	0.00
162 - COUNTY & DISTRICT COURT T	8,150.63	51.44	0.00	0.00	0.00	8,202.07	8,202.07	0.00
165 - COURT RECORD PRESERVATION	16,042.69	78.21	0.00	0.00	0.00	16,120.90	16,120.90	0.00
166 - DISTRICT COURT RECORDS TECHNOLOGY	24,363.52	91.79	0.00	0.00	0.00	24,455.31	24,455.31	0.00
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	22,502.22	970.69	0.00	0.00	0.00	23,472.91	23,472.91	0.00
170 - COUNTY CLERK RECORDS PRES	168,042.95	10,644.52	0.00	0.00	0.00	178,687.47	178,687.47	0.00
175 - ARCHIVE FEES	447,511.79	9,163.40	0.00	0.00	0.00	456,675.19	456,675.19	0.00
180 - JUSTICE COURT TECHNOLOGY	46,171.11	434.88	0.00	0.00	0.00	46,605.99	46,605.99	0.00
190 - V.I.T. INTEREST	2,432.66	8.63	0.00	0.00	0.00	2,441.29	2,441.29	0.00
195 - ELECTION SERVICES CONTRAC	32,041.04	113.62	0.00	0.00	0.00	32,154.66	32,154.66	0.00
200 - ROAD & BRIDGE	1,533,896.48	180,575.24	714,002.81	0.00	-288,947.51	1,289,416.42	1,289,416.42	0.00
252 - PANOLA COUNTY AUCTION PROCEEDS	189.90	0.69	0.00	0.00	0.00	190.59	190.59	0.00
300 - FM & LATERAL	268,104.70	14,185.69	27,377.94	0.00	0.00	254,912.45	254,912.45	0.00
410 - SUPERVISION	24,141.08	19,334.08	18,221.33	0.00	1,624.50	23,629.33	23,629.33	0.00
481 - PANOLA COUNTY CSCD ADULT DRUG COURT	33,499.70	237.88	0.00	0.00	0.00	33,737.58	33,737.58	0.00
520 - PANOLA JUVENILE PROBATION	34,614.83	1,399.64	0.00	0.00	0.00	36,014.47	36,014.47	0.00
530 - JUVENILE TITLE IV-E	40,597.54	152.05	0.00	0.00	0.00	40,749.59	40,749.59	0.00
540 - TJPC/ C.C.A.P. FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
552 - REGIONAL DIVERSION ALTERNATIVES PROGRAM	1,341.06	0.00	0.00	0.00	0.00	1,341.06	1,341.06	0.00
555 - PRE & POST ADJUDICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560 - TJPC/A/183(REGULAR)	77,706.47	15,494.00	7,428.85	0.00	0.00	85,771.62	85,771.62	0.00
572 - PROBATION PAYROLL FUND	413.39	0.00	0.00	0.00	237.81	175.58	175.58	0.00
580 - COMMITMENT REDUCTION PROG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582 - MENTAL HEALTH SERVICES GRANT N	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
585 - LOCAL MATCH FUNDING/ CALE	257,980.54	0.00	13,647.05	0.00	0.00	244,333.49	244,333.49	0.00
700 - HOT CHECK FEE	16,670.63	155.00	0.00	0.00	0.00	16,825.63	16,825.63	0.00
720 - PRETRIAL INTERVENTION PROGRAM FUND	26,521.79	94.05	0.00	0.00	0.00	26,615.84	26,615.84	0.00
800 - SHERIFF'S STATE FORFEITUR	3,065.61	129.83	0.00	0.00	0.00	3,195.44	3,195.44	0.00
810 - JAIL COMMISSARY FUND	44,309.84	1,697.95	0.00	0.00	0.00	46,007.79	46,007.79	0.00
812 - CORONAVIRUS RELIEF FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
813 - AMERICAN RESCUE PLAN FUND	2,929,619.97	9,575.57	425,334.00	0.00	0.00	2,513,861.54	2,513,861.54	0.00



Treasurers Report

Date Range: 05/01/2023 - 05/31/2023

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
815 - HOMELAND SECURITY GRANT F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
820 - D A FORFEITURE	37,560.72	133.20	0.00	0.00	0.00	37,693.92	37,693.92	0.00
830 - STATE APPORTIONMENT - DA	10,733.27	9,236.56	0.00	0.00	0.00	19,969.83	19,969.83	0.00
835 - STATE LONGEVITY PAY SUPPL	337.48	1.20	0.00	0.00	0.00	338.68	338.68	0.00
840 - CONST.PCT.2 STATE FORFEIT	1,090.21	3.87	0.00	0.00	0.00	1,094.08	1,094.08	0.00
842 - CONST.PCT.1 STATE FORFEIT	203.77	0.72	0.00	0.00	0.00	204.49	204.49	0.00
860 - SHERIFF FEDERAL FORFEITUR	8,243.48	29.23	0.00	0.00	0.00	8,272.71	8,272.71	0.00
862 - CDA FEDERAL FORFEITURE	61,690.83	218.77	0.00	0.00	0.00	61,909.60	61,909.60	0.00
864 - CONSTABLE 1&4 FEDERAL FOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
866 - CONSTABLE PCT 2&3 FEDERAL	333.28	1.18	0.00	0.00	0.00	334.46	334.46	0.00
881 - CHILD PROTECTIVE SERVICES	67,000.53	1,087.02	1,365.00	0.00	0.00	66,722.55	66,722.55	0.00
883 - HEALTH FUND	455,259.92	17,075.17	1,210.35	0.00	0.00	471,124.74	471,124.74	0.00
885 - AIRPORT	321,623.91	15,393.91	60,001.84	0.00	-163.00	277,178.98	277,178.98	0.00
920 - ROAD BOND 1971	70,092.61	1,200.26	0.00	0.00	0.00	71,292.87	71,292.87	0.00
940 - PERMANENT IMPROVEMENT	50,056.36	1,010.23	0.00	0.00	0.00	51,066.59	51,066.59	0.00
950 - JAIL IMPROVEMENT FUND	484.43	1.72	0.00	0.00	0.00	486.15	486.15	0.00
968 - PANOLA COUNTY RETIREE HEA	1,928,779.15	217,290.35	141,835.20	0.00	-2,235.58	2,006,469.88	2,006,469.88	0.00
972 - PAYROLL FUND	22,428.29	0.00	0.00	0.00	-1,059.86	23,488.15	23,488.15	0.00
974 - CHILD SUPPORT PAYMENTS/EXPERTPAY	0.04	0.00	0.00	0.00	0.00	0.04	0.04	0.00
980 - CRIMINAL JUSTICE	17,891.40	0.00	0.00	0.00	-16,908.07	34,799.47	34,799.47	0.00
981 - CRIMINAL JUSTICE CIVIL	1,521.83	0.00	0.00	0.00	-4,536.30	6,058.13	6,058.13	0.00
982 - APPELLATE JUDICIAL FEES	981.01	0.00	0.00	0.00	-21.77	1,002.78	1,002.78	0.00
<b>Report Total:</b>	<b>11,307,297.99</b>	<b>990,891.01</b>	<b>2,689,524.21</b>	<b>-1,000,000.00</b>	<b>-323,303.84</b>	<b>10,931,968.63</b>	<b>10,931,968.63</b>	<b>0.00</b>

*Joni Reed* 6-15-2023

# PANOLA COUNTY SHERIFF'S OFFICE

Office: 903-693-0333  
Fax: 903-693-9366



314 W. Wellington  
Carthage, Texas 75633

Sheriff Cutter Clinton

May 31<sup>st</sup> 2023

Judge McLane,

I, Sheriff Clinton, respectfully request that \$5000.00 be paid to the Austin Gray Memorial Scholarship.

On January 27th of 2023 Denise Gray presented the P.C.S.O. with \$5000.00 in the form of check for a D.A.R.E. program at my office. On January 31<sup>st</sup> of 2023 the Panola County Commissioner's Court approved the acceptance of the aforementioned donation.

The D.A.R.E. program has been canceled at this time. I have no objection to \$5000.00 being paid to the Austin Gray Memorial Scholarship as soon as possible.

Respectfully,  
Sheriff Clinton

100-360-41020

A handwritten signature in blue ink, appearing to be "C. Clinton", written over a horizontal line.

**TEXAS DEPARTMENT OF TRANSPORTATION  
CARES ACT AIRPORT GRANT AGREEMENT**

**PART I – OFFER**

Offer Date June 7, 2023

Airport Panola County-Sharpe Field

Project Number 20CRCARTH

Unique Entity Identifier DLESA213MET8

TO: Panola County, Texas  
**(herein called the "Sponsor")**

FROM: The State of Texas, acting through the Texas Department of Transportation (herein called the "State")

**WHEREAS**, the Sponsor has submitted to the State a Coronavirus Aid, Relief, and Economic Security Act (CARES Act or "the Act") Application (herein called the "Grant") June 7, 2023, for a grant of Federal funds at or associated with Panola County-Sharpe Field; which is included as part of this Grant Agreement;

This Agreement is made and entered into by and between the Texas Department of Transportation, (hereinafter referred to as the "State"), for and on behalf of the State of Texas, and Panola County, Texas, (hereinafter referred to as the "Sponsor").

**WHEREAS**, Panola County has accepted the terms of TxDOT's Grant offer;

**WHEREAS**, in consideration of the promises, representations and assurances provided by the Sponsor, the TxDOT has approved the Grant Application for Panola County-Sharpe Field (herein called the "Grant") consisting of the following:

This Grant is provided in accordance with the CARES Act, as described below, to provide eligible Sponsors with funding to help offset a decline in revenues arising from diminished airport operations and activities as a result of the COVID-19 Public Health Emergency. CARES Act Airport Grants amounts to specific airports are derived by legislative formula.

The purpose of this Grant is to maintain safe and efficient airport operations. Funds provided under this Grant Agreement must only be used for purposes directly related to the airport. Such purposes can include the reimbursement of an airport's operational and maintenance expenses or debt service payments. CARES Act Airport Grants may be used to reimburse airport operational and maintenance expenses directly related to Panola County-Sharpe Field incurred no earlier than January 20, 2020. CARES Act Airport Grants also may be used to reimburse a Sponsor's payment of debt service where such payments occur on or after March 27, 2020. Funds provided under the Grant will be governed by the same principles that govern "airport

revenue." New airport development projects may not be funded with this Grant, unless and until the Grant Agreement is amended or superseded by a subsequent agreement that addresses and authorizes the use of funds for the airport development project.

**NOW THEREFORE**, in accordance with the applicable provisions of the CARES Act, Public Law Number 116-136, the representations contained in the Request for CARES Act Funding, and in consideration of, (a) the Sponsor's acceptance of this Offer; and, (b) the benefits to accrue to the United States and the public from the accomplishment of the Grant and in compliance with the conditions as herein provided,

**THE TEXAS DEPARTMENT OF TRANSPORTATION, FOR AND ON BEHALF OF THE STATE OF TEXAS, HEREBY OFFERS AND AGREES to pay 100% percent of the allowable costs incurred as a result of and in accordance with this Grant Agreement.**

**Assistance Listings Number (Formerly CFDA Number): 20.106**

This Offer is made on and **SUBJECT TO THE FOLLOWING TERMS AND CONDITIONS:**

### **CONDITIONS**

1. **Maximum Obligation.** The maximum obligation of the United States payable under this Offer is \$20,000.

(A) The following amount represents the calculation of the maximum total obligation above available under the provisions of Public Law 116-136, provided to each airport according to CARES Act formulas:

2. **Period of Performance.** The period of performance shall commence on the date the Sponsor formally accepts this agreement. The end date of the period of performance is May 28, 2024.

The Sponsor may only charge allowable costs for obligations incurred prior to the end date of the period of performance (2 CFR § 200.309). Unless the State authorizes a written extension, the Sponsor must submit all Grant closeout documentation and liquidate (pay-off) all obligations incurred under this award no later than 90 calendar days after the end date of the period of performance (2 CFR § 200.343).

The period of performance end date shall not affect, relieve or reduce Sponsor obligations and assurances that extend beyond the closeout of this Grant.

3. **Unallowable Costs.** The Sponsor shall not seek reimbursement for any costs that the State has determined to be unallowable under the CARES Act.

4. **Final Federal Share of Costs.** The United States' share of allowable Grant costs is 100%.

5. **Completing the Grant without Delay and in Conformance with Requirements.** The Sponsor must carry out and complete the Grant without undue delays and in accordance with this Grant, the CARES Act, and the regulations, policies, standards and procedures of the Secretary of Transportation ("Secretary"). Pursuant to 2 CFR § 200.308, the Sponsor agrees to report to the State any disengagement from funding eligible expenses under the Grant that exceeds three months and request prior approval from State. The report must include a reason for the stoppage. The Sponsor agrees to comply with the attached assurances, which are part of this agreement and any addendum that may be attached hereto at a later date by mutual consent.

6. **Amendments or Withdrawals before Grant Acceptance.** The State reserves the right to amend or withdraw this offer at any time prior to its acceptance by the Sponsor.

7. **Offer Expiration Date.** This offer will expire and the State will not be obligated to pay any part of the costs unless this offer has been accepted by the Sponsor on or before June 1, 2024, or such subsequent date as may be prescribed in writing by the State.
8. **Improper Use of Federal Funds.** The Sponsor must take all steps, including litigation if necessary, to recover Federal funds spent fraudulently, wastefully, or in violation of Federal antitrust statutes, or misused in any other manner, including uses that violate this Grant Agreement, the CARES Act or other provision of applicable law. For the purposes of this Grant Agreement, the term "Federal funds" means funds however used or dispersed by the Sponsor, that were originally paid pursuant to this or any other Federal grant agreement(s). The Sponsor must return the recovered Federal share, including funds recovered by settlement, order, or judgment, to the State. The Sponsor must furnish to the State, upon request, all documents and records pertaining to the determination of the amount of the Federal share or to any settlement, litigation, negotiation, or other efforts taken to recover such funds. All settlements or other final positions of the Sponsor, in court or otherwise, involving the recovery of such Federal share require advance approval by the State.
9. **State of Texas Not Liable for Damage or Injury.** The State is not responsible or liable for damage to property or injury to persons which may arise from, or relate to this Grant, including, but not limited to, any action taken by a Sponsor related to or arising from, directly or indirectly, this Grant.
10. **Electronic Grant Payment(s).** The Sponsor must use the eGrants system to electronically submit each pay request, and associated support documentation. The State will provide payment request forms to upload with supporting documentation. The State will review invoices manually to ensure payment eligibility and is committed to processing payments in a timely manner.
11. **Financial Reporting and Payment Requirements.** The Sponsor will comply with all Federal financial reporting requirements and payment requirements, including submittal of timely and accurate reports.
12. **Buy American.** Unless otherwise approved in advance by the State, the Sponsor will not acquire or permit any contractor or subcontractor to acquire any steel or manufactured products produced outside the United States to be used for any expense which funds are provided under this Grant. The Sponsor will include a provision implementing applicable Buy American statutory and regulatory requirements in all contracts related to this Grant.
13. **Audits for Private Sponsors.** When the period of performance has ended, the Sponsor must provide a copy of an audit of this Grant prepared in accordance with accepted standard audit practices, such audit to be submitted to the State.
14. **Audits for Public Sponsors.** The Sponsor must provide for a Single Audit or program-specific audit in accordance with 2 CFR Part 200. Upon request of the State, the Sponsor shall provide one copy of the completed audit to the State.
15. **Suspension or Debarment.** When entering into a "covered transaction" as defined by 2 CFR § 180.200, the Sponsor must:
  - A. Verify the non-federal entity is eligible to participate in this Federal program by:
    1. Checking the excluded parties list system (EPLS) as maintained within the System for Award Management (SAM) to determine if the non-federal entity is excluded or disqualified; or
    2. Collecting a certification statement from the non-federal entity attesting the entity is not

excluded or disqualified from participating; or

3. Adding a clause or condition to covered transactions attesting the individual or firm is not excluded or disqualified from participating.
- B. Require prime contractors to comply with 2 CFR § 180.330 when entering into lower-tier transactions (e.g. sub-contracts).
- C. Immediately disclose to the State whenever the Sponsor (1) learns the Sponsor has entered into a covered transaction with an ineligible entity, or (2) suspends or debar a contractor, person, or entity.

**16. Ban on Texting While Driving.**

- A. In accordance with Executive Order 13513, Federal Leadership on Reducing Text Messaging While Driving, October 1, 2009, and DOT Order 3902.10, Text Messaging While Driving, December 30, 2009, the Sponsor is encouraged to:
1. Adopt and enforce workplace safety policies to decrease crashes caused by distracted drivers including policies to ban text messaging while driving when performing any work for, or on behalf of, the Federal government, including work relating to this Grant.
  2. Conduct workplace safety initiatives in a manner commensurate with the size of the business, such as:
    - a. Establishment of new rules and programs or re-evaluation of existing programs to prohibit text messaging while driving; and
    - b. Education, awareness, and other outreach to employees about the safety risks associated with texting while driving.
- B. The Sponsor must insert the substance of this clause on banning texting while driving in all contracts and subcontracts.

**17. Trafficking in Persons.**

- A. The Sponsor, as the recipient, and the Sponsor's employees, under this award, may not —
1. Engage in severe forms of trafficking in persons during the period of time this Grant is in effect;
  2. Procure a commercial sex act during the period of time that the award is in effect; or
  3. Use forced labor in the performance of the Grant.
- B. The State as the awarding agency may unilaterally terminate this award, without penalty, if a Sponsor that is a private entity —
1. Is determined to have violated a prohibition in paragraph A of this Grant term; or
  2. Has an employee who is determined by the agency official authorized to terminate the award to have violated a prohibition in paragraph A of this Grant term through conduct that is either—
    - a. Associated with performance under this award; or
    - b. Assigned to the Sponsor using the standards and due process for directing the conduct of an individual to an organization that are provided in 2 CFR Part 180, "OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement)," as implemented by the FAA at 2 CFR Part 1200.

3. The Sponsor must inform the State immediately of any information received from any source alleging a violation of a prohibition in paragraph A during this Grant term.
4. The State's right to terminate unilaterally that is described in paragraph A of this section:
  - a. Implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. § 7104(g)), and
  - b. Is in addition to all other remedies for noncompliance that are available to the FAA and State under this Grant.

**18. Employee Protection from Reprisal.**

**A. Prohibition of Reprisals –**

1. In accordance with 41 U.S.C. § 4712, an employee of the Sponsor may not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body described in sub-paragraph (A)(2), information that the employee reasonably believes is evidence of:
  - a. Gross mismanagement of a Federal grant;
  - b. Gross waste of Federal funds;
  - c. An abuse of authority relating to implementation or use of Federal funds;
  - d. A substantial and specific danger to public health or safety; or
  - e. A violation of law, rule, or regulation related to a Federal grant.
2. Persons and bodies covered: The persons and bodies to which a disclosure by an employee is covered are as follows:
  - a. A member of Congress or a representative of a committee of Congress;
  - b. An Inspector General;
  - c. The Government Accountability Office;
  - d. A Federal office or employee responsible for oversight of a grant program;
  - e. A court or grand jury;
  - f. A management office of the grantee or subgrantee; or
  - g. A Federal or State regulatory enforcement agency.
3. Submission of Complaint – A person who believes that they have been subjected to a reprisal prohibited by paragraph A of this grant term may submit a complaint regarding the reprisal to the Office of Inspector General (OIG) for the U.S. Department of Transportation.
4. Time Limitation for Submittal of a Complaint - A complaint may not be brought under this subsection more than three years after the date on which the alleged reprisal took place.
5. Required Actions of the Inspector General – Actions, limitations, and exceptions of the Inspector General's office are established under 41 U.S.C. § 4712(b).
6. Assumption of Rights to Civil Remedy - Upon receipt of an explanation of a decision not to conduct or continue an investigation by the Office of Inspector General, the person submitting a complaint assumes the right to a civil remedy under 41 U.S.C. § 4712(c).

**19. Limitations.** Nothing provided herein shall be construed to limit, cancel, annul, or modify the terms of any Federal grant agreement(s), including all terms and assurances related thereto, that have been entered into by the Sponsor and the State prior to the date of this Grant.

## **SPECIAL CONDITIONS**

1. **ARFF and SRE Equipment and Vehicles.** The Sponsor agrees that it will:
  - A. House and maintain the equipment in a state of operational readiness on and for the airport;
  - B. Provide the necessary staffing and training to maintain and operate the vehicle and equipment;
  - C. Restrict the vehicle to on-airport use only;
  - D. Restrict the vehicle to the use for which it was intended; and
  - E. Amend the Airport Emergency Plan and/or Snow and Ice Control Plan to reflect the acquisition of a vehicle and equipment.
2. **Equipment or Vehicle Replacement.** The Sponsor agrees that it will treat the proceeds from the trade-in or sale of equipment being replaced with these funds as airport revenue.
3. **Off-Airport Storage of ARFF Vehicle.** The Sponsor agrees that it will:
  - A. House and maintain the vehicle in a state of operational readiness for the airport;
  - B. Provide the necessary staffing and training to maintain and operate the vehicle;
  - C. Restrict the vehicle to airport use only;
  - D. Amend the Airport Emergency Plan to reflect the acquisition of the vehicle;
  - E. Within 60 days, execute an agreement with local government including the above provisions and a provision that violation of said agreement could require repayment of Grant funding; and
  - F. Submit a copy of the executed agreement to the State.
4. **Equipment Acquisition.** The Sponsor agrees that it will maintain Sponsor-owned and -operated equipment and use for purposes directly related to the airport.
5. **Utilities Proration.** For purposes of computing the Federal share of the allowable airport operations and maintenance costs, the allowable cost of utilities incurred by the Sponsor to operate and maintain airport(s) included in the Grant must not exceed the percent attributable to the capital or operating costs of the airport.
6. **Utility Relocation in Grant.** The Sponsor understands and agrees that:
  - A. The State will not participate in the cost of any utility relocation unless and until the Sponsor has submitted evidence satisfactory to the State that the Sponsor is legally responsible for payment of such costs;
  - B. State participation is limited to those utilities located on-airport or off-airport only where the Sponsor has an easement for the utility; and
  - C. The utilities must serve a purpose directly related to the Airport.

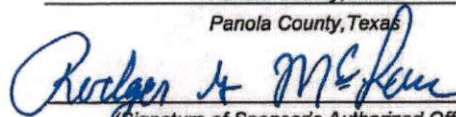


**PART II - ACCEPTANCE**

The Sponsor does hereby ratify and adopt all assurances, statements, representations, warranties, covenants, and agreements contained in the Grant Application and incorporated materials referred to in the foregoing Offer under Part II of this Agreement, and does hereby accept this Offer and by such acceptance agrees to comply with all of the terms and conditions in this Offer and in the Grant Application. The Sponsor understands funding made available under this Grant Agreement may only be used to reimburse for airport operational and maintenance expenses, and debt service payments. The Sponsor further understands it may submit a separate request to use funds for new airport/project development purposes, subject to additional terms, conditions, and assurances. Further, it is my opinion that the said Grant constitutes a legal and binding obligation of the Sponsor in accordance with the terms thereof.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: June 20, 2023

Panola County, Texas  
Panola County, Texas  
  
*(Signature of Sponsor's Authorized Official)*

**By:** Rodger G. McLane  
*(Typed Name of Sponsor's Authorized Official)*

**Title:** County Judge  
*(Title of Sponsor's Authorized Official)*

The Sponsor's acceptance of this Offer and ratification and adoption of the Grant Application incorporated herein shall be evidenced by execution of this instrument by the Sponsor, as hereinafter provided, and this Offer and Acceptance shall comprise a Grant Agreement, as provided by the CARES Act, constituting the contractual obligations and rights of the State and the Sponsor with respect to the accomplishment of the Grant and compliance with the assurances and conditions as provided herein. Such Grant shall become effective upon the Sponsor's acceptance of this Offer.

**STATE OF TEXAS  
TEXAS DEPARTMENT OF  
TRANSPORTATION**

DocuSigned by:  
  
EA0A4EF01FA5428... *(Signature)*  
Daniel Harmon  
*(Typed Name)*  
Director, Aviation Division  
*(Title)*

# CARES ACT ASSURANCES

## AIRPORT SPONSORS

---

### A. General.

1. These assurances are required to be submitted as part of the application by sponsors requesting funds under the provisions of the Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act or "the Act"), Public Law Number, Public Law 116-136. As used herein, the term "public agency sponsor" means a public agency with control of a public-use airport; the term "private sponsor" means a private owner of a public-use airport; and the term "sponsor" includes both public agency sponsors and private sponsors.
2. Upon acceptance of this Grant offer by the sponsor, these assurances are incorporated into and become part of this Grant Agreement.

### B. Sponsor Certification.

The sponsor hereby assures and certifies, with respect to this Grant that:

It will comply with all applicable Federal laws, regulations, executive orders, policies, guidelines, and requirements as they relate to the application, acceptance, and use of Federal funds for this Grant including but not limited to the following:

### FEDERAL LEGISLATION

---

- a. Federal Fair Labor Standards Act - 29 U.S.C. 201, et seq.
- b. Hatch Act – 5 U.S.C. 1501, et seq.
- c. Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 Title 42 U.S.C. 4601, et seq.
- d. National Historic Preservation Act of 1966 - Section 106 - 16 U.S.C. 470(f).
- e. Archeological and Historic Preservation Act of 1974 - 16 U.S.C. 469 through 469c.
- f. Native Americans Grave Repatriation Act - 25 U.S.C. Section 3001, et seq.
- g. Clean Air Act, P.L. 90-148, as amended.
- h. Coastal Zone Management Act, P.L. 93-205, as amended.
- i. Flood Disaster Protection Act of 1973 - Section 102(a) - 42 U.S.C. 4012a.
- j. Title 49, U.S.C., Section 303, (formerly known as Section 4(f)).
- k. Rehabilitation Act of 1973 - 29 U.S.C. 794.
- l. Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq., 78 stat. 252) (prohibits discrimination on the basis of race, color, national origin).
- m. Americans with Disabilities Act of 1990, as amended, (42 U.S.C. § 12101 et seq.), prohibits discrimination on the basis of disability).
- n. Age Discrimination Act of 1975 - 42 U.S.C. 6101, et seq.
- o. American Indian Religious Freedom Act, P.L. 95-341, as amended.

- p. Architectural Barriers Act of 1968 -42 U.S.C. 4151, et seq.
- q. Power plant and Industrial Fuel Use Act of 1978 - Section 403- 2 U.S.C. 8373.
- r. Contract Work Hours and Safety Standards Act - 40 U.S.C. 327, et seq.
- s. Copeland Anti-kickback Act - 18 U.S.C. 874.1.
- t. National Environmental Policy Act of 1969 - 42 U.S.C. 4321, et seq.
- u. Wild and Scenic Rivers Act, P.L. 90-542, as amended.
- v. Single Audit Act of 1984 - 31 U.S.C. 7501, et seq.
- w. Drug-Free Workplace Act of 1988 - 41 U.S.C. 702 through 706.
- x. The Federal Funding Accountability and Transparency Act of 2006, as amended (Pub. L. 109-282, as amended by section 6202 of Pub. L. 110-252).

### **EXECUTIVE ORDERS**

---

- a. Executive Order 11246 - Equal Employment Opportunity
- b. Executive Order 11990 - Protection of Wetlands
- c. Executive Order 11998 – Flood Plain Management
- d. Executive Order 12372 - Intergovernmental Review of Federal Programs
- e. Executive Order 12699 - Seismic Safety of Federal and Federally Assisted New Building Construction
- f. Executive Order 12898 - Environmental Justice
- g. Executive Order 13788 - Buy American and Hire American
- h. Executive Order 13858 - Strengthening Buy-American Preferences for Infrastructure Projects

### **FEDERAL REGULATIONS**

---

- a. 2 CFR Part 180 - OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement).
- b. 2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- c. 2 CFR Part 1200 - Nonprocurement Suspension and Debarment.
- d. 28 CFR Part 35 - Discrimination on the Basis of Disability in State and Local Government Services.
- e. 28 CFR § 50.3 - U.S. Department of Justice Guidelines for Enforcement of Title VI of the Civil Rights Act of 1964.
- f. 29 CFR Part 1 - Procedures for predetermination of wage rates.
- g. 29 CFR Part 3 - Contractors and subcontractors on public building or public work financed in whole or part by loans or grants from the United States.
- h. 29 CFR Part 5 - Labor standards provisions applicable to contracts covering Federally financed and assisted construction (also labor standards provisions

applicable to non-construction contracts subject to the Contract Work Hours and Safety Standards Act).

- i. 41 CFR Part 60 - Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor (Federal and Federally assisted contracting requirements).
- j. 49 CFR Part 20 - New restrictions on lobbying.
- k. 49 CFR Part 21 - Nondiscrimination in Federally-assisted programs of the Department of Transportation - effectuation of Title VI of the Civil Rights Act of 1964.
- l. 49 CFR Part 26 - Participation by Disadvantaged Business Enterprises in Department of Transportation Program .49 CFR Part 27 – Nondiscrimination on the Basis of Handicap in Programs and Activities Receiving or Benefiting from Federal Financial Assistance.
- m. 49 CFR Part 28 - Enforcement of Nondiscrimination on the Basis of Handicap in Programs or Activities conducted by the Department of Transportation.
- n. 49 CFR Part 30 - Denial of public works contracts to suppliers of goods and services of countries that deny procurement market access to U.S. contractors.
- o. 49 CFR Part 32 - Government-wide Requirements for Drug-Free Workplace (Financial Assistance).
- p. 49 CFR Part 37 - Transportation Services for Individuals with Disabilities (ADA).
- q. 49 CFR Part 41 - Seismic safety of Federal and Federally assisted or regulated new building construction.

## **SPECIFIC ASSURANCES**

---

Specific assurances required to be included in grant agreements by any of the above laws, regulations, or circulars are incorporated by reference in this Grant Agreement.

### **1. Purpose Directly Related to the Airport**

It certifies that the reimbursement sought is for a purpose directly related to the airport.

### **2. Responsibility and Authority of the Sponsor.**

#### **a. Public Agency Sponsor:**

It has legal authority to apply for this Grant, and to finance and carry out the proposed grant; that an official decision has been made by the applicant's governing body authorizing the filing of the application, including all understandings and assurances contained therein, and directing and authorizing the person identified as the official representative of the applicant to act in connection with the application and to provide such additional information as may be required.

#### **b. Private Sponsor:**

It has legal authority to apply for this Grant and to finance and carry out the proposed Grant and comply with all terms, conditions, and assurances of this Grant Agreement. It shall designate an official representative and shall in writing direct and authorize that person to file this application, including all understandings and

assurances contained therein; to act in connection with this application; and to provide such additional information as may be required.

**3. Good Title.**

It, a public agency or the Federal government, holds good title, satisfactory to the Secretary, to the landing area of the airport or site thereof, or will give assurance satisfactory to the Secretary that good title will be acquired.

**4. Preserving Rights and Powers.**

- a. It will not take or permit any action which would operate to deprive it of any of the rights and powers necessary to perform any or all of the terms, conditions, and assurances in this Grant Agreement without the written approval of the Secretary, and will act promptly to acquire, extinguish, or modify any outstanding rights or claims of right of others which would interfere with such performance by the sponsor. This shall be done in a manner acceptable to the Secretary.
- b. If the sponsor is a private sponsor, it will take steps satisfactory to the Secretary to ensure that the airport will continue to function as a public-use airport in accordance with this Grant Agreement.
- c. If an arrangement is made for management and operation of the airport by any agency or person other than the sponsor or an employee of the sponsor, the sponsor will reserve sufficient rights and authority to insure that the airport will be operated and maintained in accordance Title 49, United States Code, the regulations, and the terms and conditions of this Grant Agreement.

**5. Accounting System, Audit, and Record Keeping Requirements.**

- a. It shall keep all Grant accounts and records which fully disclose the amount and disposition by the recipient of the proceeds of this Grant, the total cost of the Grant in connection with which this Grant is given or used, and the amount or nature of that portion of the cost of the Grant supplied by other sources, and such other financial records pertinent to the Grant. The accounts and records shall be kept in accordance with an accounting system that will facilitate an effective audit in accordance with the Single Audit Act of 1984.
- b. It shall make available to the Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, for the purpose of audit and examination, any books, documents, papers, and records of the recipient that are pertinent to this Grant. The Secretary may require that an appropriate audit be conducted by a recipient. In any case in which an independent audit is made of the accounts of a sponsor relating to the disposition of the proceeds of a Grant or relating to the Grant in connection with which this Grant was given or used, it shall file a certified copy of such audit with the Comptroller General of the United States not later than six (6) months following the close of the fiscal year for which the audit was made.

**6. Exclusive Rights.**

The sponsor shall not grant an exclusive right to use an air navigation facility on which this Grant has been expended. However, providing services at an airport by only one fixed-based operator is not an exclusive right if—

- a. it is unreasonably costly, burdensome, or impractical for more than one fixed-based operator to provide the services; and
- b. allowing more than one fixed-based operator to provide the services requires a reduction in space leased under an agreement existing on September 3, 1982, between the operator and the airport.

**7. Airport Revenues.**

This Grant shall be available for any purpose for which airport revenues may lawfully be used. CARES Act Grant funds provided under this Grant Agreement will only be expended for the capital or operating costs of the airport; the local airport system; or other local facilities which are owned or operated by the owner or operator of the airport(s) subject to this agreement and all applicable addendums.

**8. Reports and Inspections.**

It will:

- a. submit to the Secretary such annual or special financial and operations reports as the Secretary may reasonably request and make such reports available to the public; make available to the public at reasonable times and places a report of the airport budget in a format prescribed by the Secretary;
- b. in a format and time prescribed by the Secretary, provide to the Secretary and make available to the public following each of its fiscal years, an annual report listing in detail:
  - 1. all amounts paid by the airport to any other unit of government and the purposes for which each such payment was made; and
  - 2. all services and property provided by the airport to other units of government and the amount of compensation received for provision of each such service and property.

**9. Civil Rights.**

It will promptly take any measures necessary to ensure that no person in the United States shall, on the grounds of race, creed, color, national origin, sex, age, or disability be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination in any activity conducted with, or benefiting from, funds received from this Grant.

- a. Using the definitions of activity, facility, and program as found and defined in §§ 21.23 (b) and 21.23 (e) of 49 CFR Part 21, the sponsor will facilitate all programs, operate all facilities, or conduct all programs in compliance with all non-discrimination requirements imposed by or pursuant to these assurances.
- b. Applicability
  - 1. Programs and Activities. If the sponsor has received a grant (or other Federal assistance) for any of the sponsor's program or activities, these requirements extend to all of the sponsor's programs and activities.
  - 2. Facilities. Where it receives a grant or other Federal financial assistance to construct, expand, renovate, remodel, alter, or acquire a facility, or part of a facility, the assurance extends to the entire facility and facilities

operated in connection therewith.

3. **Real Property.** Where the sponsor receives a grant or other Federal financial assistance in the form of, or for the acquisition of, real property or an interest in real property, the assurance will extend to rights to space on, over, or under such property.

c. **Duration.**

The sponsor agrees that it is obligated to this assurance for the period during which Federal financial assistance is extended to the program, except where the Federal financial assistance is to provide, or is in the form of, personal property, or real property, or interest therein, or structures or improvements thereon, in which case the assurance obligates the sponsor, or any transferee for the longer of the following periods:

1. So long as the airport is used as an airport, or for another purpose involving the provision of similar services or benefits; or
2. So long as the sponsor retains ownership or possession of the property.

**Required Solicitation Language.** It will include the following notification in all solicitations for bids, Requests for Proposals for work, or material under this Grant and in all proposals for agreements, including airport concessions, regardless of funding source:

"The **(Name of Sponsor)**, in accordance with the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252, 42 U.S.C. §§ 2000d to 2000d-4) and the Regulations, hereby notifies all bidders that it will affirmatively ensure that for any contract entered into pursuant to this advertisement, disadvantaged business enterprises and airport concession disadvantaged business enterprises will be afforded full and fair opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin in consideration for an award."

d. **Required Contract Provisions.**

1. It will insert the non-discrimination contract clauses requiring compliance with the acts and regulations relative to non-discrimination in Federally-assisted programs of the DOT, and incorporating the acts and regulations into the contracts by reference in every contract or agreement subject to the non-discrimination in Federally-assisted programs of the DOT acts and regulations.
2. It will include a list of the pertinent non-discrimination authorities in every contract that is subject to the non-discrimination acts and regulations.
3. It will insert non-discrimination contract clauses as a covenant running with the land, in any deed from the United States effecting or recording a transfer of real property, structures, use, or improvements thereon or interest therein to a sponsor.
4. It will insert non-discrimination contract clauses prohibiting discrimination on the basis of race, color, national origin, creed, sex, age, or handicap as a covenant running with the land, in any future deeds, leases, license,

permits, or similar instruments entered into by the sponsor with other parties:

- a. For the subsequent transfer of real property acquired or improved under the applicable activity, grant, or program; and
- b. For the construction or use of, or access to, space on, over, or under real property acquired or improved under the applicable activity, grant, or program.
- e. It will provide for such methods of administration for the program as are found by the Secretary to give reasonable guarantee that it, other recipients, sub-recipients, sub-grantees, contractors, subcontractors, consultants, transferees, successors in interest, and other participants of Federal financial assistance under such program will comply with all requirements imposed or pursuant to the acts, the regulations, and this assurance.
- f. It agrees that the United States has a right to seek judicial enforcement with regard to any matter arising under the acts, the regulations, and this assurance.

**10. Foreign Market Restrictions.**

It will not allow funds provided under this Grant to be used to fund any activity that uses any product or service of a foreign country during the period in which such foreign country is listed by the United States Trade Representative as denying fair and equitable market opportunities for products and suppliers of the United States in procurement and construction.

**11. Acquisition Thresholds.**

The FAA deems equipment to mean tangible personal property having a useful life greater than one year and a per-unit acquisition cost equal to or greater than \$5,000. Procurements by micro-purchase means the acquisition of goods or services for which the aggregate dollar amount does not exceed \$10,000. Procurement by small purchase procedures means those relatively simple and informal procurement methods for securing goods or services that do not exceed the \$250,000 threshold for simplified acquisitions.



**PANOLA COUNTY, TEXAS**

**CAPITAL ASSET LISTING**

**DECEMBER 31, 2022**

**THIS PAGE LEFT BLANK INTENTIONALLY**

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Buildings</b>												
6		Hangers & Airport Terminal	6/30/98	112,500.00	0.00	11,250.00	49,613.00	2,025.00	51,638.00	60,862.00	S/L	50.00
20		Purchase of Medical Building on W	6/30/95	85,702.00	0.00	8,570.00	42,422.08	1,542.64	43,964.72	41,737.28	S/L	50.00
25		Courthouse Judicial Center	8/01/03	2,116,114.00	0.00	0.00	779,435.33	42,322.28	821,757.61	1,294,356.39	S/L	50.00
108		Hospital	6/30/87	3,757,535.00	0.00	375,754.00	2,401,064.64	67,635.62	2,468,700.26	1,288,834.74	S/L	50.00
2128		40x50 Steel Building	12/03/21	41,637.99	0.00	0.00	69.40	832.76	902.16	40,735.83	S/L	50.00
5015		Transfer Station	6/30/84	266,667.00	0.00	26,667.00	184,800.00	4,800.00	189,600.00	77,067.00	S/L	50.00
5164		Airport Construction 1982	6/30/82	75,444.00	0.00	7,544.00	54,999.00	1,358.00	56,357.00	19,087.00	S/L	50.00
5165		Airport Construction 1983	6/30/83	99,381.00	0.00	9,938.00	70,659.92	1,788.86	72,448.78	26,932.22	S/L	50.00
5166		Airport Construction 1984	6/30/84	28,584.00	0.00	2,858.00	19,808.44	514.52	20,322.96	8,261.04	S/L	50.00
5196		Agricultural Exposition Bldg 1982	6/30/82	115,025.00	0.00	11,503.00	83,852.68	2,070.44	85,923.12	29,101.88	S/L	50.00
5257		PMT to City Transfer Station	6/30/89	81,865.00	0.00	8,187.00	49,364.32	1,473.56	50,837.88	31,027.12	S/L	50.00
5305		Printing, Plans, & Spec Annex	6/30/90	2,222,320.00	0.00	222,232.00	1,300,056.72	40,001.76	1,340,058.48	882,261.52	S/L	50.00
5369		New Office @ Warehouse	6/30/90	11,778.00	0.00	1,178.00	6,890.00	212.00	7,102.00	4,676.00	S/L	50.00
7123		National Guard Armory & Land	12/05/01	38,500.00	0.00	0.00	15,464.17	770.00	16,234.17	22,265.83	S/L	50.00
7893		2004 - Courthouse Renovations	11/22/04	230,211.68	0.00	0.00	98,319.54	5,755.29	104,074.83	126,136.85	S/L	40.00
7936		2007-Armory Roof & Renovations	4/24/07	268,700.00	0.00	0.00	98,523.33	6,717.50	105,240.83	163,459.17	S/L	40.00
7980		Detention Center	7/15/09	8,988,993.81	0.00	0.00	2,247,248.50	179,779.88	2,427,028.38	6,561,965.43	S/L	50.00
8015		Sheriff's Office Renovation 2011	6/20/11	537,674.60	0.00	0.00	112,911.65	10,753.49	123,665.14	414,009.46	S/L	50.00
8076		Sammy Brown Library Renovation	6/04/13	1,869,967.50	0.00	0.00	321,011.09	37,399.35	358,410.44	1,511,557.06	S/L	50.00
8150		40x60x16 Shop	7/29/19	45,223.00	0.00	0.00	2,185.78	904.46	3,090.24	42,132.76	S/L	50.00
8157		Roof Replacement Asset #20	9/09/19	42,730.00	0.00	0.00	2,492.58	1,068.25	3,560.83	39,169.17	S/L	40.00
8158		AG Secretary Office	11/05/19	5,685.00	0.00	0.00	307.95	142.13	450.08	5,234.92	S/L	40.00
8163		Exposition Building Renovations	2/28/20	88,071.76	0.00	0.00	3,229.30	1,761.44	4,990.74	83,081.02	S/L	50.00
8164		Voting Machine Storage Room	1/29/20	9,739.00	0.00	0.00	373.33	194.78	568.11	9,170.90	S/L	50.00
8180		Sheriff's Office Sewer Upgrade	11/04/22	17,000.00	0.00c	0.00	0.00	56.67	56.67	16,943.33	S/L	50.00
8196		318 Brownwood Circle	9/28/22	140,330.00	0.00c	0.00	0.00	701.65	701.65	139,628.35	S/L	50.00
8198		305 W Panola (Joffrion)	11/21/22	240,300.00	0.00c	0.00	0.00	400.50	400.50	239,899.50	S/L	50.00
		<b>Buildings</b>		<u>21,537,679.35</u>	<u>0.00c</u>	<u>685,681.00</u>	<u>7,945,102.75</u>	<u>412,982.83</u>	<u>8,358,085.58</u>	<u>13,179,593.77</u>		

**Group: Computers & Peripherals**

1855		1 BM 5363 P/20 210MB w/4WR St	6/30/96	7,585.00	0.00	0.00	7,585.00	0.00	7,585.00	0.00	S/L	5.00
5321		Office Base Motorola Radio	6/30/89	10,710.00	0.00	0.00	10,710.00	0.00	10,710.00	0.00	S/L	5.00
7884		Computer w/ Scanner	12/14/04	6,628.00	0.00	0.00	6,628.00	0.00	6,628.00	0.00	S/L	5.00
7885		Computer w/ Scanner	12/14/04	6,628.00	0.00	0.00	6,628.00	0.00	6,628.00	0.00	S/L	5.00
7923		MTR2000 Repeater System	4/07/06	10,581.95	0.00	0.00	10,581.95	0.00	10,581.95	0.00	S/L	5.00
7941		GPS System	3/04/07	6,672.50	0.00	0.00	6,672.50	0.00	6,672.50	0.00	S/L	5.00
7942		East TX Secure Solutions-Internet 1	7/09/07	7,080.00	0.00	0.00	7,080.00	0.00	7,080.00	0.00	S/L	5.00
7944		MTR 2000 Repeater	6/19/07	7,590.00	0.00	0.00	7,590.00	0.00	7,590.00	0.00	S/L	5.00
7959		Telephone System	4/17/08	7,060.00	0.00	0.00	7,060.00	0.00	7,060.00	0.00	S/L	5.00
7982		Telephone System	5/26/09	8,969.81	0.00	0.00	8,969.81	0.00	8,969.81	0.00	S/L	5.00
7994		Thermal Imaging Camera	8/19/10	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	S/L	5.00
7995		2 - TacSight Thermal Imagers	5/25/10	26,190.00	0.00	0.00	26,190.00	0.00	26,190.00	0.00	S/L	5.00
7996		Repeater System	10/14/10	26,957.40	0.00	0.00	26,957.40	0.00	26,957.40	0.00	S/L	5.00
7997		Server	11/05/10	6,135.00	0.00	0.00	6,135.00	0.00	6,135.00	0.00	S/L	5.00
8000		Camera System	4/21/11	8,987.75	0.00	0.00	8,987.75	0.00	8,987.75	0.00	S/L	5.00
8001		Camera (EV5600)	3/23/11	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	0.00	S/L	5.00
8002		Fiber Network Upgrade	3/31/11	45,447.00	0.00	0.00	45,447.00	0.00	45,447.00	0.00	S/L	5.00

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Computers &amp; Peripherals (continued)</b>												
8003		Phone System	3/21/11	12,455.80	0.00	0.00	12,455.80	0.00	12,455.80	0.00	S/L	5.00
8004		Quantar Repeater	5/26/11	13,868.00	0.00	0.00	13,868.00	0.00	13,868.00	0.00	S/L	5.00
8008		2-Zetron Radio Consoles	11/08/11	20,881.00	0.00	0.00	20,881.00	0.00	20,881.00	0.00	S/L	5.00
8018	d	M100/ERM Voter System	8/15/12	127,184.06	0.00	0.00	127,184.06	0.00	127,184.06	0.00	S/L	5.00
8024		Camera System	7/19/12	35,344.00	0.00	0.00	35,344.00	0.00	35,344.00	0.00	S/L	5.00
8096		Courtroom A/V Technology Upgrad	12/31/15	93,653.34	0.00	0.00	93,653.34	0.00	93,653.34	0.00	S/L	5.00
8103		HP DJ T1300OS 44 EPRINT	9/05/15	6,296.25	0.00	0.00	6,296.25	0.00	6,296.25	0.00	S/L	5.00
8105		COPSync Computer Equipment	12/29/15	10,499.90	0.00	0.00	10,499.90	0.00	10,499.90	0.00	S/L	5.00
8108		NECSV9100 Phone System	8/20/15	5,080.00	0.00	0.00	5,080.00	0.00	5,080.00	0.00	S/L	5.00
8118		Copsync Camera System	8/17/16	5,955.80	0.00	0.00	5,955.80	0.00	5,955.80	0.00	S/L	5.00
8131		Telephone System Upgrade	4/17/18	36,423.00	0.00	0.00	26,710.20	7,284.60	33,994.80	2,428.20	S/L	5.00
8143		Fujitsu FI-7700 100 PPM Scanner	11/07/19	5,597.71	0.00	0.00	2,425.67	1,119.54	3,545.21	2,052.50	S/L	5.00
8146		NG Capture 911 Recorder	8/02/19	12,299.09	0.00	0.00	5,944.56	2,459.82	8,404.38	3,894.71	S/L	5.00
8147		NVR Interview Camera	12/17/19	6,150.00	0.00	0.00	2,460.00	1,230.00	3,690.00	2,460.00	S/L	5.00
8152		Diagnostic Tablet (Scan Tool)	11/18/19	9,994.00	0.00	0.00	4,164.17	1,998.80	6,162.97	3,831.03	S/L	5.00
8193		Video Surveillance Additions	4/07/22	24,995.00	0.00c	0.00	0.00	3,749.25	3,749.25	21,245.75	S/L	5.00
		<b>Computers &amp; Peripherals</b>		<b>631,899.36</b>	<b>0.00c</b>	<b>0.00</b>	<b>578,145.16</b>	<b>17,842.01</b>	<b>595,987.17</b>	<b>35,912.19</b>		
		<b>*Less: Dispositions and Transfers</b>		<b>127,184.06</b>	<b>0.00</b>	<b>0.00</b>	<b>127,184.06</b>	<b>0.00</b>	<b>127,184.06</b>	<b>0.00</b>		
		<b>Net Computers &amp; Peripherals</b>		<b>504,715.30</b>	<b>0.00c</b>	<b>0.00</b>	<b>450,961.10</b>	<b>17,842.01</b>	<b>468,803.11</b>	<b>35,912.19</b>		
<b>Group: Construction in Progress</b>												
8202		CIP-Expo Roof	12/15/22	30,000.00	0.00c	0.00	0.00	0.00	0.00	30,000.00	Memo	0.00
		<b>Construction in Progress</b>		<b>30,000.00</b>	<b>0.00c</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000.00</b>		
<b>Group: Equipment</b>												
5		Yazoo Commercial Mower	6/30/98	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	0.00	S/L	10.00
17		Fire Alarm Upgrade For Jail	6/30/95	22,857.00	0.00	2,286.00	11,314.24	411.42	11,725.66	11,131.34	S/L	50.00
33		Craig Milam Elect, (for A/C) & Ligt	6/30/97	28,895.00	0.00	2,890.00	13,262.20	520.10	13,782.30	15,112.70	S/L	50.00
34		Wilcoxon Air S/M & Labor Install /	6/30/97	6,666.00	0.00	667.00	3,059.56	119.98	3,179.54	3,486.46	S/L	50.00
35		Universal Time EQ Dukane Intercor	6/30/97	5,500.00	0.00	550.00	2,525.00	99.00	2,624.00	2,876.00	S/L	50.00
38		Carrier A/C Units	6/30/97	27,262.00	0.00	2,726.00	12,513.84	490.72	13,004.56	14,257.44	S/L	50.00
72		Sliding Gate w/Operation from War	6/30/97	6,550.00	0.00	655.00	5,895.00	0.00	5,895.00	655.00	S/L	20.00
324		Holt Soil Stabilizer	3/18/03	201,322.00	0.00	0.00	201,322.00	0.00	201,322.00	0.00	S/L	10.00
331		Mixer Soil Stabilizer - Caterpillar	9/22/03	174,600.00	0.00	0.00	174,600.00	0.00	174,600.00	0.00	S/L	10.00
332		Reclaimer - Caterpillar	9/22/03	190,000.00	0.00	0.00	190,000.00	0.00	190,000.00	0.00	S/L	10.00
401		John Deere 310 SG Backhoe Loader	1/27/04	58,550.00	0.00	0.00	58,550.00	0.00	58,550.00	0.00	S/L	10.00
501		2005 JD 310SG Backhoe (2977)	1/13/05	64,002.07	0.00	0.00	64,002.07	0.00	64,002.07	0.00	S/L	10.00
502		2005 MF 451 2wd Tractor (0144)	2/04/05	13,000.00	0.00	0.00	13,000.00	0.00	13,000.00	0.00	S/L	10.00
507		2005 CAT RM250C Reclaimer (037	11/30/05	288,500.00	0.00	0.00	288,500.00	0.00	288,500.00	0.00	S/L	10.00
703		2007 Dodge Quad 4 Dr. 1 Ton (087	3/05/07	28,600.00	0.00	0.00	28,600.00	0.00	28,600.00	0.00	S/L	10.00
706	d	3203 PR Crane	3/08/07	6,783.95	0.00	0.00	6,783.95	0.00	6,783.95	0.00	S/L	10.00
710		John Deere 310 SJ Cab 4WD Ext 2	8/13/07	72,328.48	0.00	0.00	72,328.48	0.00	72,328.48	0.00	S/L	10.00
711		2007 52"7" Pitts Lowboy 1290	9/25/07	44,366.67	0.00	0.00	44,366.67	0.00	44,366.67	0.00	S/L	10.00
806		2008 John Deere 310SJ Backhoe(5	6/09/08	74,500.00	0.00	0.00	74,500.00	0.00	74,500.00	0.00	S/L	10.00
807		2008 Dodge 3/4 Ton 4WD Truck (4	6/09/08	33,444.00	0.00	0.00	33,444.00	0.00	33,444.00	0.00	S/L	10.00







**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Equipment (continued)</b>												
2211		Add to #2205-CM 98"x 78 Service 1	4/07/22	9,222.21	0.00c	0.00	0.00	1,383.33	1,383.33	7,838.88	S/L	5.00
2212		Repairs #1502	1/13/22	8,709.28	0.00c	0.00	0.00	870.93	870.93	7,838.35	S/L	10.00
2213		Repairs #1602	3/09/22	7,387.44	0.00c	0.00	0.00	615.62	615.62	6,771.82	S/L	10.00
2214		Repairs #324	12/15/22	7,225.35	0.00c	0.00	0.00	60.21	60.21	7,165.14	S/L	10.00
5414		NDB for Airport	6/30/91	18,544.00	0.00	1,854.00	18,544.00	0.00	18,544.00	0.00	S/L	20.00
5440		Fuel Tanks -2	6/30/91	7,178.00	0.00	718.00	6,460.00	0.00	6,460.00	718.00	S/L	20.00
5713		John Deere Dozer 1417	6/30/97	102,536.00	0.00	0.00	102,536.00	0.00	102,536.00	0.00	S/L	10.00
5776		1999 Broce Power Broom 89626	6/30/00	21,641.00	0.00	0.00	21,641.00	0.00	21,641.00	0.00	S/L	10.00
5777		Double Drum Vibrator Roller A004	6/30/00	18,131.00	0.00	0.00	18,131.00	0.00	18,131.00	0.00	S/L	10.00
5790		Road Reclaimer RR-2508 0194	6/22/01	264,360.00	0.00	0.00	264,360.00	0.00	264,360.00	0.00	S/L	10.00
7101		Generator & AT Switch for Dentent	6/30/94	16,719.00	0.00	0.00	16,719.00	0.00	16,719.00	0.00	S/L	10.00
7143	d	2002 Ford 1/2 Ton Clubwagon	11/20/01	18,766.00	0.00	0.00	18,766.00	0.00	18,766.00	0.00	S/L	10.00
7146		3 Body Mortuary Cooler	1/13/17	6,279.00	0.00	0.00	3,139.50	627.90	3,767.40	2,511.60	S/L	10.00
7159		Fire Radio System	6/30/02	8,056.55	0.00	0.00	8,056.55	0.00	8,056.55	0.00	S/L	5.00
7894		Single Non-Ambulatory Decon Sho	6/15/04	11,101.53	0.00	0.00	11,101.53	0.00	11,101.53	0.00	S/L	10.00
7895		Plyheat 300 Water Heater	6/15/04	6,509.24	0.00	0.00	6,509.24	0.00	6,509.24	0.00	S/L	10.00
7896		4 - Thermal Image Cameras E-5000	1/13/04	37,966.28	0.00	0.00	37,966.28	0.00	37,966.28	0.00	S/L	10.00
7897		Trailer - EW1624W	3/12/04	19,360.00	0.00	0.00	19,360.00	0.00	19,360.00	0.00	S/L	10.00
7898		2-Line Decontamination System	3/12/04	27,329.56	0.00	0.00	27,329.56	0.00	27,329.56	0.00	S/L	10.00
7903		928D Grasshopper Mower (#55158)	3/08/05	12,600.00	0.00	0.00	12,600.00	0.00	12,600.00	0.00	S/L	10.00
7904	d	Automark Voter Tabulation System	12/31/05	232,900.00	0.00	0.00	232,900.00	0.00	232,900.00	0.00	S/L	10.00
7908		Camera	9/12/05	7,500.00	0.00	0.00	7,500.00	0.00	7,500.00	0.00	S/L	10.00
7914		Credit Card System	7/18/05	5,640.00	0.00	0.00	5,640.00	0.00	5,640.00	0.00	S/L	10.00
7934		2002 GMC Yukon SLT 4x4 (#8575	1/26/06	25,050.00	0.00	0.00	25,050.00	0.00	25,050.00	0.00	S/L	10.00
7943		Access Control Security System	8/27/07	10,798.83	0.00	0.00	10,798.83	0.00	10,798.83	0.00	S/L	10.00
7957		2007 Dodge Charger (#0662)	8/29/07	24,413.50	0.00	0.00	24,413.50	0.00	24,413.50	0.00	S/L	5.00
7965		2008 Chevrolet Silverado(2035)	8/20/08	23,741.00	0.00	0.00	23,741.00	0.00	23,741.00	0.00	S/L	5.00
7972		Pump	3/16/09	6,233.90	0.00	0.00	6,233.90	0.00	6,233.90	0.00	S/L	10.00
7975		Ingersoll Rand Light Source	7/31/09	8,075.50	0.00	0.00	8,075.50	0.00	8,075.50	0.00	S/L	10.00
7976		Ingersoll Rand Light Source	7/13/09	8,075.50	0.00	0.00	8,075.50	0.00	8,075.50	0.00	S/L	10.00
7977		2010 Chev Traverse (9714)	8/26/09	26,676.00	0.00	0.00	26,676.00	0.00	26,676.00	0.00	S/L	5.00
7981		2-Airmasks	5/05/09	11,206.00	0.00	0.00	11,206.00	0.00	11,206.00	0.00	S/L	5.00
7989		2011 Ford E350 Econoline Wagon :	12/14/10	25,666.20	0.00	0.00	25,666.20	0.00	25,666.20	0.00	S/L	5.00
8007		2011 Ford F-150 (#1607)	6/20/11	24,947.25	0.00	0.00	24,947.25	0.00	24,947.25	0.00	S/L	5.00
8014		Grinder System	2/28/11	51,990.00	0.00	0.00	51,990.00	0.00	51,990.00	0.00	S/L	10.00
8017		Fire Detection System	10/31/12	79,887.00	0.00	0.00	73,229.75	6,657.25	79,887.00	0.00	S/L	10.00
8019		2013 Ford Taurus (7092)	5/01/12	21,372.25	0.00	0.00	21,372.25	0.00	21,372.25	0.00	S/L	5.00
8020		2012 Ford F150 (7463)	5/23/12	28,136.45	0.00	0.00	28,136.45	0.00	28,136.45	0.00	S/L	5.00
8022	d	2013 Ford Police Interceptor (7093)	7/11/12	36,081.92	0.00	0.00	36,081.92	0.00	36,081.92	0.00	S/L	5.00
8023	d	2013 Chev Tahoe (6335)	12/05/12	31,623.00	0.00	0.00	31,623.00	0.00	31,623.00	0.00	S/L	5.00
8061		2012 Repairs to #806 Backhoe	1/03/12	16,365.47	0.00	0.00	16,365.47	0.00	16,365.47	0.00	S/L	10.00
8064		Upgrade Access Control System	9/12/13	11,358.60	0.00	0.00	9,465.50	1,135.86	10,601.36	757.24	S/L	10.00
8068		2013 Ford Explorer (#4668)	1/29/13	31,752.85	0.00	0.00	31,752.85	0.00	31,752.85	0.00	S/L	5.00
8069		2014 Chev Equinox (#9215)	11/20/13	21,182.00	0.00	0.00	21,182.00	0.00	21,182.00	0.00	S/L	5.00
8071		2012 Dodge Ram (#5218)	6/13/13	29,738.00	0.00	0.00	29,738.00	0.00	29,738.00	0.00	S/L	5.00
8072		2013 Ford F-150 (#2342)	1/29/13	33,248.55	0.00	0.00	33,248.55	0.00	33,248.55	0.00	S/L	5.00
8073	d	2013 Ford F-150 (#4669)	10/30/13	34,217.55	0.00	0.00	34,217.55	0.00	34,217.55	0.00	S/L	5.00
8075		2014 Chev Equinox (#4692)	9/12/13	21,182.00	0.00	0.00	21,182.00	0.00	21,182.00	0.00	S/L	5.00
8078		2014 Chevrolet Tahoe (#1487)	8/29/14	30,889.00	0.00	0.00	30,889.00	0.00	30,889.00	0.00	S/L	5.00





**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Equipment (continued)</b>												
8160		Metal Detector	9/28/20	6,200.80	0.00	0.00	1,550.20	1,240.16	2,790.36	3,410.44	S/L	5.00
8162	d	5-Automark Voting Machines	12/31/20	31,825.00	0.00	0.00	3,182.50	2,386.88	5,569.38	26,255.62	S/L	10.00
8165		Energy Management System	3/12/20	49,878.00	0.00	0.00	9,144.30	4,987.80	14,132.10	35,745.90	S/L	10.00
8167		2020 Chev Tahoe (#8280)	4/07/20	33,685.00	0.00	0.00	11,789.75	6,737.00	18,526.75	15,158.25	S/L	5.00
8168		2020 Chev Tahoe (#4670)	4/07/20	33,685.00	0.00	0.00	11,789.75	6,737.00	18,526.75	15,158.25	S/L	5.00
8169		Repairs to 2020 Chev Tahoe (#4670)	9/28/20	22,607.93	0.00	0.00	5,651.99	4,521.59	10,173.58	12,434.35	S/L	5.00
8170		2020 Chev Tahoe (#1994)	5/12/20	33,385.00	0.00	0.00	11,128.33	6,677.00	17,805.33	15,579.67	S/L	5.00
8171		2020 Ford F-150 (#1103)	6/08/20	35,776.00	0.00	0.00	11,329.07	7,155.20	18,484.27	17,291.73	S/L	5.00
8172		2020 Ford F-150 (#9863)	12/03/20	35,776.00	0.00	0.00	7,751.47	7,155.20	14,906.67	20,869.33	S/L	5.00
8173		Ice Machine	4/14/20	5,692.83	0.00	0.00	996.24	569.28	1,565.52	4,127.31	S/L	10.00
8174		2020 Chevrolet Tahoe (#4670)	9/29/20	26,215.00	0.00	0.00	6,553.75	5,243.00	11,796.75	14,418.25	S/L	5.00
8175		2020 Ford Responder Truck (#9866)	11/10/20	33,246.00	0.00	0.00	7,757.40	6,649.20	14,406.60	18,839.40	S/L	5.00
8176		2021 Ford Explorer #4858	5/21/21	29,435.50	0.00	0.00	3,434.14	5,887.10	9,321.24	20,114.26	S/L	5.00
8177		2021 Chevrolet Tahoe #7232	6/22/21	36,434.00	0.00	0.00	3,643.40	7,286.80	10,930.20	25,503.80	S/L	5.00
8178		2021 Chevrolet Tahoe #8082	6/22/21	36,034.00	0.00	0.00	3,603.40	7,206.80	10,810.20	25,223.80	S/L	5.00
8179		2020 Ford Explorer #8451	8/26/21	33,950.00	0.00	0.00	2,263.33	6,790.00	9,053.33	24,896.67	S/L	5.00
8181		2022 Ford Explorer (#4944)	2/07/22	34,375.00	0.00c	0.00	0.00	6,302.08	6,302.08	28,072.92	S/L	5.00
8182		2022 Ford Explorer (#5871)	2/07/22	33,975.00	0.00c	0.00	0.00	6,228.75	6,228.75	27,746.25	S/L	5.00
8183		2022 Ford Explorer (#6534)	2/07/22	33,975.00	0.00c	0.00	0.00	6,228.75	6,228.75	27,746.25	S/L	5.00
8184		2022 Ford Explorer (#2992)	4/28/22	33,155.00	0.00c	0.00	0.00	4,420.67	4,420.67	28,734.33	S/L	5.00
8185		2022 Ford Explorer (#4651)	12/15/22	42,275.00	0.00c	0.00	0.00	704.58	704.58	41,570.42	S/L	5.00
8190		HVAC Unit-2nd Floor Foyer-Jud C	9/12/22	8,868.00	0.00c	0.00	0.00	295.60	295.60	8,572.40	S/L	10.00
8191		4-HVAC Units-Expo	11/07/22	34,688.00	0.00c	0.00	0.00	578.13	578.13	34,109.87	S/L	10.00
8192		HVAC Add-On-3rd Floor	12/30/22	12,487.00	0.00c	0.00	0.00	0.00	0.00	12,487.00	S/L	10.00
8199		Defibtech Lucas Device	11/17/22	14,964.00	0.00c	0.00	0.00	124.70	124.70	14,839.30	S/L	10.00
8200		Defibtech Lucas Device	11/17/22	14,964.00	0.00c	0.00	0.00	124.70	124.70	14,839.30	S/L	10.00
8201		Defibtech Lucas Device	11/17/22	14,964.00	0.00c	0.00	0.00	124.70	124.70	14,839.30	S/L	10.00
8203		40 Express Vote-Universal Voting S	9/27/22	286,146.75	0.00c	0.00	0.00	7,153.67	7,153.67	278,993.08	S/L	10.00
8204		2022 Chevrolet Silverado (#8430)	10/19/22	46,597.44	0.00c	0.00	0.00	1,553.25	1,553.25	45,044.19	S/L	5.00
8205		HVAC-10 Ton - County Clerk Land	5/23/22	11,325.00	0.00c	0.00	0.00	660.63	660.63	10,664.37	S/L	10.00
8206		HVAC-10 Ton-Highway Patrol Offi	8/01/22	12,025.00	0.00c	0.00	0.00	501.04	501.04	11,523.96	S/L	10.00
8207		Repairs #8134	5/31/22	33,130.88	0.00c	0.00	0.00	3,865.27	3,865.27	29,265.61	S/L	5.00
8208		Repairs #8144-Transmission	11/18/22	5,291.00	0.00c	0.00	0.00	88.18	88.18	5,202.82	S/L	5.00
8209		Rifle Scope 50 MM 3.5-14X	12/05/22	8,495.00	0.00c	0.00	0.00	70.79	70.79	8,424.21	S/L	10.00
		<b>Equipment</b>		<b>14,167,388.18</b>	<b>0.00c</b>	<b>12,346.00</b>	<b>9,182,728.83</b>	<b>921,349.82</b>	<b>10,104,078.65</b>	<b>4,063,309.53</b>		
		<b>*Less: Dispositions and Transfers</b>		<b>742,482.33</b>	<b>0.00</b>	<b>0.00</b>	<b>690,740.26</b>	<b>0.00</b>	<b>700,887.26</b>	<b>41,595.07</b>		
		<b>Net Equipment</b>		<b>13,424,905.85</b>	<b>0.00c</b>	<b>12,346.00</b>	<b>8,491,988.57</b>	<b>921,349.82</b>	<b>9,403,191.39</b>	<b>4,021,714.46</b>		
<b>Group: Facilities &amp; Improvements</b>												
110		Hospital	6/30/87	90,033.00	0.00	0.00	0.00	0.00	0.00	90,033.00	Memo	0.00
2123		Courthouse Parking Asphalt Paving	10/21/21	43,400.00	0.00	0.00	180.83	1,085.00	1,265.83	42,134.17	S/L	40.00
7145		Boat Ramp	6/30/01	169,270.00	0.00	0.00	86,750.88	4,231.75	90,982.63	78,287.37	S/L	40.00
8120		Concrete Sidewalks - Courthouse	2/02/16	16,300.00	0.00	0.00	2,411.04	407.50	2,818.54	13,481.46	S/L	40.00
8166		Wheelchair Ramp South Entrance	12/22/20	9,500.00	0.00	0.00	237.50	237.50	475.00	9,025.00	S/L	40.00
		<b>Facilities &amp; Improvements</b>		<b>328,503.00</b>	<b>0.00c</b>	<b>0.00</b>	<b>89,580.25</b>	<b>5,961.75</b>	<b>95,542.00</b>	<b>232,961.00</b>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Furniture</b>											
203	Mobile Filing System For Bottom F	6/30/98	8,541.00	0.00	0.00	8,541.00	0.00	8,541.00	0.00	S/L	10.00
7983	Mobile Storage System	7/01/09	21,973.00	0.00	0.00	21,973.00	0.00	21,973.00	0.00	S/L	10.00
8012	Spacesaver Filing System	2/24/11	20,567.50	0.00	0.00	20,567.50	0.00	20,567.50	0.00	S/L	10.00
8016	Roller Shelving	4/23/12	5,475.50	0.00	0.00	5,292.98	182.52	5,475.50	0.00	S/L	10.00
8063	Cabinets	9/05/13	11,187.00	0.00	0.00	9,322.50	1,118.70	10,441.20	745.80	S/L	10.00
8079	2 Plat Cabinets	4/04/14	10,726.00	0.00	0.00	8,312.65	1,072.60	9,385.25	1,340.75	S/L	10.00
8093	3 Desks-County Treasurer	6/08/15	16,475.00	0.00	0.00	10,846.04	1,647.50	12,493.54	3,981.46	S/L	10.00
8161	Desk	9/29/20	7,200.00	0.00	0.00	900.00	720.00	1,620.00	5,580.00	S/L	10.00
8186	Steel Roller Shelving-County Clerk	5/23/22	13,501.00	0.00c	0.00	0.00	787.56	787.56	12,713.44	S/L	10.00
8187	Election Equipment Storage Cabine	8/15/22	46,516.00	0.00c	0.00	0.00	1,938.17	1,938.17	44,577.83	S/L	10.00
8188	Election Equipment Storage Cabine	9/27/22	11,329.31	0.00c	0.00	0.00	283.23	283.23	11,046.08	S/L	10.00
8189	Track Lighting-Library	6/13/22	8,113.20	0.00c	0.00	0.00	473.27	473.27	7,639.93	S/L	10.00
	<b>Furniture</b>		<b>181,604.51</b>	<b>0.00c</b>	<b>0.00</b>	<b>85,755.67</b>	<b>8,223.55</b>	<b>93,979.22</b>	<b>87,625.29</b>		
<b>Group: Infrastructure</b>											
8112	Runway Improvements 2015	12/31/15	5,561.00	0.00	0.00	1,390.25	278.05	1,668.30	3,892.70	S/L	20.00
8129	Runway Improvements 2017	12/31/17	449,281.66	0.00	0.00	89,856.32	22,464.08	112,320.40	336,961.26	S/L	20.00
	<b>Infrastructure</b>		<b>454,842.66</b>	<b>0.00c</b>	<b>0.00</b>	<b>91,246.57</b>	<b>22,742.13</b>	<b>113,988.70</b>	<b>340,853.96</b>		
<b>Group: Infrastructure - Bridges</b>											
3000	Brushy Creek-CR 127-Steel Girder	7/01/70	35,340.36	0.00	0.00	35,340.36	0.00	35,340.36	0.00	S/L	25.00
3001	Brushy Creek-CR 129-Steel Girder	7/01/93	77,513.63	0.00	0.00	77,513.63	0.00	77,513.63	0.00	S/L	25.00
3002	Brushy Creek-CR 125-Steel Girder	7/01/70	15,907.76	0.00	0.00	15,907.76	0.00	15,907.76	0.00	S/L	25.00
3003	Caney Creek-CR 176-Concrete Girc	7/01/90	210,638.94	0.00	0.00	189,575.19	6,018.26	195,593.45	15,045.49	S/L	35.00
3004	Cooper Creek-CR 164-Steel Girder	7/01/92	64,323.75	0.00	0.00	64,323.75	0.00	64,323.75	0.00	S/L	25.00
3005	Dixie Lake Spillway-CR 332-Concr	7/01/90	327,135.28	0.00	0.00	294,421.68	9,346.72	303,768.40	23,366.88	S/L	35.00
3006	Hoggs Bayou-CR 201-Steel Girder	7/01/95	65,145.60	0.00	0.00	65,145.60	0.00	65,145.60	0.00	S/L	25.00
3007 d	Irons Bayou-CR 224-Steel Girder B	7/01/70	18,485.38	0.00	0.00	18,485.38	0.00	18,485.38	0.00	S/L	25.00
3008	MdFadden Creek-CR 430-Steel Gir	7/01/93	38,463.98	0.00	0.00	38,463.98	0.00	38,463.98	0.00	S/L	25.00
3009	MdFadden Creek-CR 4354-Steel Gi	7/01/95	56,070.14	0.00	0.00	56,070.14	0.00	56,070.14	0.00	S/L	25.00
3010	CR 155 Draw - Steel Girder Bridge	7/01/60	10,580.54	0.00	0.00	10,580.54	0.00	10,580.54	0.00	S/L	25.00
3011	Tugo Railroad-CR 257-Concrete Gi	7/01/75	224,792.81	0.00	0.00	224,792.81	0.00	224,792.81	0.00	S/L	35.00
3012	Irons Bayou-CR 224-Bridge	12/31/22	483,891.98	0.00c	0.00	0.00	0.00	0.00	483,891.98	S/L	35.00
8153	CR 178 Steel Frame Bridge	9/24/19	48,500.00	0.00	0.00	4,365.00	1,940.00	6,305.00	42,195.00	S/L	25.00
	<b>Infrastructure - Bridges</b>		<b>1,676,790.15</b>	<b>0.00c</b>	<b>0.00</b>	<b>1,094,985.82</b>	<b>17,304.98</b>	<b>1,112,290.80</b>	<b>564,499.35</b>		
	<b>*Less: Dispositions and Transfers</b>		<b>18,485.38</b>	<b>0.00</b>	<b>0.00</b>	<b>18,485.38</b>	<b>0.00</b>	<b>18,485.38</b>	<b>0.00</b>		
	<b>Net Infrastructure - Bridges</b>		<b>1,658,304.77</b>	<b>0.00c</b>	<b>0.00</b>	<b>1,076,500.44</b>	<b>17,304.98</b>	<b>1,093,805.42</b>	<b>564,499.35</b>		
<b>Group: Infrastructure - Roads</b>											
3500	1991 Asphalt Roads	7/01/91	51,120.67	0.00	0.00	51,120.67	0.00	51,120.67	0.00	S/L	20.00
3501	1992 Asphalt Roads	7/01/92	52,673.88	0.00	0.00	52,673.88	0.00	52,673.88	0.00	S/L	20.00
3502	1993 Asphalt Roads	7/01/93	54,227.08	0.00	0.00	54,227.08	0.00	54,227.08	0.00	S/L	20.00
3503	1994 Asphalt Roads	7/01/94	55,645.22	0.00	0.00	55,645.22	0.00	55,645.22	0.00	S/L	20.00

Book Asset Detail 1/01/22 - 12/31/22

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Infrastructure - Roads (continued)</b>												
3504		1995 Asphalt Roads	7/01/95	57,198.43	0.00	0.00	57,198.43	0.00	57,198.43	0.00	S/L	20.00
3505		1996 Asphalt Roads	7/01/96	58,886.69	0.00	0.00	58,886.69	0.00	58,886.69	0.00	S/L	20.00
3506		1997 Asphalt Roads	7/01/97	60,237.30	0.00	0.00	60,237.30	0.00	60,237.30	0.00	S/L	20.00
3507		1998 Asphalt Roads	7/01/98	61,182.73	0.00	0.00	61,182.73	0.00	61,182.73	0.00	S/L	20.00
3508		1999 Asphalt Roads	7/01/99	62,533.35	0.00	0.00	62,533.35	0.00	62,533.35	0.00	S/L	20.00
3509		2000 Asphalt Roads	7/01/00	64,626.79	0.00	0.00	64,626.79	0.00	64,626.79	0.00	S/L	20.00
3510		2001 Asphalt Roads	7/01/01	66,450.12	0.00	0.00	66,450.12	0.00	66,450.12	0.00	S/L	20.00
3511		2002 Asphalt Roads	7/01/02	67,530.61	0.00	0.00	65,842.34	1,688.27	67,530.61	0.00	S/L	20.00
3512		1991 Chip Seal Roads	7/01/91	29,622.15	0.00	0.00	29,622.15	0.00	29,622.15	0.00	S/L	20.00
3513		1992 Chip Seal Roads	7/01/92	30,522.17	0.00	0.00	30,522.17	0.00	30,522.17	0.00	S/L	20.00
3514		1993 Chip Seal Roads	7/01/93	31,422.18	0.00	0.00	31,422.18	0.00	31,422.18	0.00	S/L	20.00
3515		1994 Chip Seal Roads	7/01/94	32,243.93	0.00	0.00	32,243.93	0.00	32,243.93	0.00	S/L	20.00
3516		1995 Chip Seal Roads	7/01/95	33,143.94	0.00	0.00	33,143.94	0.00	33,143.94	0.00	S/L	20.00
3517		1996 Chip Seal Roads	7/01/96	34,122.22	0.00	0.00	34,122.22	0.00	34,122.22	0.00	S/L	20.00
3518		1997 Chip Seal Roads	7/01/97	34,904.84	0.00	0.00	34,904.84	0.00	34,904.84	0.00	S/L	20.00
3519		1998 Chip Seal Roads	7/01/98	35,452.67	0.00	0.00	35,452.67	0.00	35,452.67	0.00	S/L	20.00
3520		1999 Chip Seal Roads	7/01/99	36,235.29	0.00	0.00	36,235.29	0.00	36,235.29	0.00	S/L	20.00
3521		2000 Chip Seal Roads	7/01/00	37,448.35	0.00	0.00	37,448.35	0.00	37,448.35	0.00	S/L	20.00
3522		2001 Chip Seal Roads	7/01/01	38,504.89	0.00	0.00	38,504.89	0.00	38,504.89	0.00	S/L	20.00
3523		2002 Chip Seal Roads	7/01/02	39,130.98	0.00	0.00	38,152.72	978.26	39,130.98	0.00	S/L	20.00
3524		1991 Dirt Roads	7/01/91	10,921.58	0.00	0.00	10,921.58	0.00	10,921.58	0.00	S/L	20.00
3525		1992 Dirt Roads	7/01/92	11,253.41	0.00	0.00	11,253.41	0.00	11,253.41	0.00	S/L	20.00
3526		1993 Dirt Roads	7/01/93	11,585.24	0.00	0.00	11,585.24	0.00	11,585.24	0.00	S/L	20.00
3527		1994 Dirt Roads	7/01/94	11,888.22	0.00	0.00	11,888.22	0.00	11,888.22	0.00	S/L	20.00
3528		1995 Dirt Roads	7/01/95	12,220.05	0.00	0.00	12,220.05	0.00	12,220.05	0.00	S/L	20.00
3529		1996 Dirt Roads	7/01/96	12,580.73	0.00	0.00	12,580.73	0.00	12,580.73	0.00	S/L	20.00
3530		1997 Dirt Roads	7/01/97	12,869.28	0.00	0.00	12,869.28	0.00	12,869.28	0.00	S/L	20.00
3531		1998 Dirt Roads	7/01/98	13,071.27	0.00	0.00	13,071.27	0.00	13,071.27	0.00	S/L	20.00
3532		1999 Dirt Roads	7/01/99	13,359.82	0.00	0.00	13,359.82	0.00	13,359.82	0.00	S/L	20.00
3533		2000 Dirt Roads	7/01/00	13,807.07	0.00	0.00	13,807.07	0.00	13,807.07	0.00	S/L	20.00
3534		2001 Dirt Roads	7/01/01	14,196.61	0.00	0.00	14,196.61	0.00	14,196.61	0.00	S/L	20.00
3535		2002 Dirt Roads	7/01/02	14,427.45	0.00	0.00	14,066.72	360.73	14,427.45	0.00	S/L	20.00
3536		1991 Oil Dirt Roads	7/01/91	545,969.09	0.00	0.00	545,969.09	0.00	545,969.09	0.00	S/L	20.00
3537		1992 Oil Dirt Roads	7/01/92	562,557.32	0.00	0.00	562,557.32	0.00	562,557.32	0.00	S/L	20.00
3538		1993 Oil Dirt Roads	7/01/93	579,145.55	0.00	0.00	579,145.55	0.00	579,145.55	0.00	S/L	20.00
3539		1994 Oil Dirt Roads	7/01/94	594,291.32	0.00	0.00	594,291.32	0.00	594,291.32	0.00	S/L	20.00
3540		1995 Oil Dirt Roads	7/01/95	610,879.55	0.00	0.00	610,879.55	0.00	610,879.55	0.00	S/L	20.00
3541		1996 Oil Dirt Roads	7/01/96	628,910.24	0.00	0.00	628,910.24	0.00	628,910.24	0.00	S/L	20.00
3542		1997 Oil Dirt Roads	7/01/97	643,334.78	0.00	0.00	643,334.78	0.00	643,334.78	0.00	S/L	20.00
3543		1998 Oil Dirt Roads	7/01/98	653,431.97	0.00	0.00	653,431.97	0.00	653,431.97	0.00	S/L	20.00
3544		1999 Oil Dirt Roads	7/01/99	667,856.51	0.00	0.00	667,856.51	0.00	667,856.51	0.00	S/L	20.00
3545		2000 Oil Dirt Roads	7/01/00	690,214.56	0.00	0.00	690,214.56	0.00	690,214.56	0.00	S/L	20.00
3546		2001 Oil Dirt Roads	7/01/01	709,687.70	0.00	0.00	709,687.70	0.00	709,687.70	0.00	S/L	20.00
3547		2002 Oil Dirt Roads	7/01/02	721,227.34	0.00	0.00	703,196.71	18,030.63	721,227.34	0.00	S/L	20.00
3548		1991 RAP Roads	7/01/91	24,565.25	0.00	0.00	24,565.25	0.00	24,565.25	0.00	S/L	20.00
3549		1992 RAP Roads	7/01/92	25,311.62	0.00	0.00	25,311.62	0.00	25,311.62	0.00	S/L	20.00
3550		1993 RAP Roads	7/01/93	26,057.99	0.00	0.00	26,057.99	0.00	26,057.99	0.00	S/L	20.00
3551		1994 RAP Roads	7/01/94	26,739.46	0.00	0.00	26,739.46	0.00	26,739.46	0.00	S/L	20.00
3552		1995 RAP Roads	7/01/95	27,485.83	0.00	0.00	27,485.83	0.00	27,485.83	0.00	S/L	20.00

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Infrastructure - Roads (continued)</b>											
3553	1996 RAP Roads	7/01/96	28,297.10	0.00	0.00	28,297.10	0.00	28,297.10	0.00	S/L	20.00
3554	1997 RAP Roads	7/01/97	28,946.11	0.00	0.00	28,946.11	0.00	28,946.11	0.00	S/L	20.00
3555	1998 RAP Roads	7/01/98	29,400.42	0.00	0.00	29,400.42	0.00	29,400.42	0.00	S/L	20.00
3556	1999 RAP Roads	7/01/99	30,049.44	0.00	0.00	30,049.44	0.00	30,049.44	0.00	S/L	20.00
3557	2000 RAP Roads	7/01/00	31,055.41	0.00	0.00	31,055.41	0.00	31,055.41	0.00	S/L	20.00
3558	2001 RAP Roads	7/01/01	31,931.59	0.00	0.00	31,931.59	0.00	31,931.59	0.00	S/L	20.00
3559	2002 RAP Roads	7/01/02	32,450.80	0.00	0.00	31,639.53	811.27	32,450.80	0.00	S/L	20.00
3562	CR 235 Improvements	12/31/21	85,512.83	0.00	0.00	0.00	4,275.64	4,275.64	81,237.19	S/L	20.00
3563	CR 237 Improvements	12/31/21	133,339.58	0.00	0.00	0.00	6,666.98	6,666.98	126,672.60	S/L	20.00
3565	CR 301 Improvements	12/31/21	188,369.16	0.00	0.00	0.00	9,418.46	9,418.46	178,950.70	S/L	20.00
3566	CR 302 Improvements	12/31/21	132,253.34	0.00	0.00	0.00	6,612.67	6,612.67	125,640.67	S/L	20.00
3567	CR 466 Improvements	12/31/21	173,203.51	0.00	0.00	0.00	8,660.18	8,660.18	164,543.33	S/L	20.00
3568	CR 463 N Improvements	12/31/21	44,584.41	0.00	0.00	0.00	2,229.22	2,229.22	42,355.19	S/L	20.00
3569	CR 467 Improvements	12/31/21	278,001.80	0.00	0.00	0.00	13,900.09	13,900.09	264,101.71	S/L	20.00
3570	CR 328 Improvements	12/31/21	315,649.46	0.00	0.00	0.00	15,782.47	15,782.47	299,866.99	S/L	20.00
3571	CR 322 Improvements	12/31/21	54,616.15	0.00	0.00	0.00	2,730.81	2,730.81	51,885.34	S/L	20.00
3572	CR 3122 Improvements	12/31/21	27,210.27	0.00	0.00	0.00	1,360.51	1,360.51	25,849.76	S/L	20.00
3573	CR 322 Improvements	12/31/21	150,887.00	0.00	0.00	0.00	7,544.35	7,544.35	143,342.65	S/L	20.00
3574	CR 463/466/467 Improvements	12/31/21	1,169,650.82	0.00	0.00	0.00	58,482.54	58,482.54	1,111,168.28	S/L	20.00
3575	CR 321/322 Improvements	12/31/21	150,888.15	0.00	0.00	0.00	7,544.41	7,544.41	143,343.74	S/L	20.00
3576	CR 331/3311 Improvements	12/31/21	94,500.87	0.00	0.00	0.00	4,725.04	4,725.04	89,775.83	S/L	20.00
3577	CR 322/327/328 Improvements	12/31/21	370,265.61	0.00	0.00	0.00	18,513.28	18,513.28	351,752.33	S/L	20.00
3578	CR 153 Improvements	7/31/22	161,874.35	0.00c	0.00	0.00	3,372.38	3,372.38	158,501.97	S/L	20.00
3579	CR 108 Improvements	6/30/22	127,497.18	0.00c	0.00	0.00	3,187.43	3,187.43	124,309.75	S/L	20.00
3580	CR 198 Improvements	8/31/22	106,176.07	0.00c	0.00	0.00	1,769.60	1,769.60	104,406.47	S/L	20.00
3581	CR 106 Improvements	8/31/22	100,242.12	0.00c	0.00	0.00	1,670.70	1,670.70	98,571.42	S/L	20.00
3582	CR 264 Improvements	5/31/22	117,246.22	0.00c	0.00	0.00	3,419.68	3,419.68	113,826.54	S/L	20.00
3583	CR 266 Improvements	8/31/22	116,203.36	0.00c	0.00	0.00	1,936.72	1,936.72	114,266.64	S/L	20.00
3584	CR 245 Improvements	10/31/22	43,487.75	0.00c	0.00	0.00	362.40	362.40	43,125.35	S/L	20.00
3585	CR 328 Improvements	9/30/22	175,167.22	0.00c	0.00	0.00	2,189.59	2,189.59	172,977.63	S/L	20.00
3586	CR 328 Improvements	6/30/22	25,000.00	0.00c	0.00	0.00	625.00	625.00	24,375.00	S/L	20.00
3587	CR 328 Improvements	8/31/22	39,078.00	0.00c	0.00	0.00	651.30	651.30	38,426.70	S/L	20.00
3588	CR 155/158 Improvements	8/31/22	49,011.20	0.00c	0.00	0.00	816.85	816.85	48,194.35	S/L	20.00
3589	CR 324/326 Improvements	10/31/22	53,007.65	0.00c	0.00	0.00	441.73	441.73	52,565.92	S/L	20.00
3590	CR 158/160 Improvements	11/30/22	48,441.60	0.00c	0.00	0.00	201.84	201.84	48,239.76	S/L	20.00
3591	CR 326C/3263/3264 Improvements	11/30/22	57,424.32	0.00c	0.00	0.00	239.27	239.27	57,185.05	S/L	20.00
3592	CR 103 Improvements	11/30/22	31,843.21	0.00c	0.00	0.00	132.68	132.68	31,710.53	S/L	20.00
3593	CR 329 Improvements	11/30/22	138,823.21	0.00c	0.00	0.00	578.43	578.43	138,244.78	S/L	20.00
<b>Infrastructure - Roads</b>			<b>13,986,500.58</b>	<b>0.00c</b>	<b>0.00</b>	<b>9,205,175.00</b>	<b>211,911.41</b>	<b>9,417,086.41</b>	<b>4,569,414.17</b>		
<b>Group: Land</b>											
22	Property on W Wellington Park Lot	6/30/96	48,299.00	0.00	0.00	0.00	0.00	0.00	48,299.00	Land	0.00
23	Purchase of West Lot +3 East Lots	6/30/95	81,419.00	0.00	0.00	0.00	0.00	0.00	81,419.00	Land	0.00
109	Hospital	6/30/87	32,138.00	0.00	0.00	0.00	0.00	0.00	32,138.00	Land	0.00
5014	Landfill 2.3 Acres 1/2 Interest	6/30/87	3,250.00	0.00	0.00	0.00	0.00	0.00	3,250.00	Land	0.00
5161	David Brown Survey 48.87 Acres	6/30/87	12,218.00	0.00	0.00	0.00	0.00	0.00	12,218.00	Land	0.00
5162	BR Wallace Survey 41.73 acres	6/30/87	166,922.00	0.00	0.00	0.00	0.00	0.00	166,922.00	Land	0.00

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Land (continued)</b>												
5163		D Brown Brewer Survey 21.109 acr	6/30/87	9,499.00	0.00	0.00	0.00	0.00	0.00	9,499.00	Land	0.00
5167		Courthouse	6/30/87	651,984.00	0.00	0.00	0.00	0.00	0.00	651,984.00	Land	0.00
5168		Whse. Tract Purchased from PanCo	6/30/87	1,250.00	0.00	0.00	0.00	0.00	0.00	1,250.00	Land	0.00
5169		Whse. Tract Purchased from PanCo	6/30/87	2,500.00	0.00	0.00	0.00	0.00	0.00	2,500.00	Land	0.00
5170		Hosp Tract Purchased F/Lula Wood	6/30/87	10,500.00	0.00	0.00	0.00	0.00	0.00	10,500.00	Land	0.00
5171		Hosp Tract Purchased F/James Wall	6/30/87	7,500.00	0.00	0.00	0.00	0.00	0.00	7,500.00	Land	0.00
5174		Landfill Site 42.06 Acres	6/30/87	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00	Land	0.00
5176		Park West Loop 60 Acres	6/30/87	12,000.00	0.00	0.00	0.00	0.00	0.00	12,000.00	Land	0.00
7153		LAND PURCHASE-AVERY PIT	3/13/02	17,055.73	0.00	0.00	0.00	0.00	0.00	17,055.73	Land	0.00
7935		Land - Detention Center	9/04/07	60,754.27	0.00	0.00	0.00	0.00	0.00	60,754.27	Land	0.00
7945		LAND - Pit Pct. 4	4/20/07	122,600.00	0.00	0.00	0.00	0.00	0.00	122,600.00	Land	0.00
8091		Land - Precinct 3	4/06/15	263,375.05	0.00	0.00	0.00	0.00	0.00	263,375.05	Land	0.00
8092		Land - Precinct 3	4/15/15	168,752.19	0.00	0.00	0.00	0.00	0.00	168,752.19	Land	0.00
8194		237, 329 & 331 W Wellington St	9/28/22	220,346.00	0.00c	0.00	0.00	0.00	0.00	220,346.00	Land	0.00
8195		318 Brownwood Circle	9/28/22	30,000.00	0.00c	0.00	0.00	0.00	0.00	30,000.00	Land	0.00
8197		305 W Panola (Joffrion)	11/21/22	60,000.00	0.00c	0.00	0.00	0.00	0.00	60,000.00	Land	0.00
		<b>Land</b>		<u>2,032,362.24</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,032,362.24</u>		
		<b>Grand Total</b>		<u>55,027,570.03</u>	<u>0.00c</u>	<u>698,027.00</u>	<u>28,272,720.05</u>	<u>1,618,318.48</u>	<u>29,891,038.53</u>	<u>25,136,531.50</u>		
		<b>Less: Dispositions and Transfers</b>		<u>888,151.77</u>	<u>0.00</u>	<u>0.00</u>	<u>836,409.70</u>	<u>0.00</u>	<u>846,556.70</u>	<u>41,595.07</u>		
		<b>Net Grand Total</b>		<u>54,139,418.26</u>	<u>0.00c</u>	<u>698,027.00</u>	<u>27,436,310.35</u>	<u>1,618,318.48</u>	<u>29,044,481.83</u>	<u>25,094,936.43</u>		

# Book Current Year Additions

FYE: 12/31/2022

Asset	Property Description	Date In Service	Book Cost
<b><u>Group: Buildings</u></b>			
8180	Sheriff's Office Sewer Upgrade	11/04/22	17,000.00
8196	318 Brownwood Circle	9/28/22	140,330.00
8198	305 W Panola (Joffrion)	11/21/22	240,300.00
	<b>Buildings</b>		397,630.00
<b><u>Group: Computers &amp; Peripherals</u></b>			
8193	Video Surveillance Additions	4/07/22	24,995.00
	<b>Computers &amp; Peripherals</b>		24,995.00
<b><u>Group: Construction in Progress</u></b>			
8202	CIP-Expo Roof	12/15/22	30,000.00
	<b>Construction in Progress</b>		30,000.00
<b><u>Group: Equipment</u></b>			
2201	Case F110A Tractor w/ Samurai 22' Boom	1/24/22	155,157.80
2202	12' Landpride Rotary Cutter	1/26/22	14,900.00
2203	Case 580SN Backhoe	2/07/22	89,545.79
2204	Case 580SN Backhoe	3/02/22	128,895.79
2205	2022 Chevrolet Silverado (#4936)	3/22/22	38,524.61
2207	2022 Landpride 12' Cutter	4/05/22	15,900.00
2208	2022 Landpride 10' Flex Wing Cutter	4/05/22	18,900.00
2209	Coats Tire Balancer	1/26/22	5,699.00
2210	2022 Dodge Ram Crew Cab (#6387)	12/30/22	64,992.00
2211	Add to #2205-CM 98"x 78 Service Body & Hitch	4/07/22	9,222.21
2212	Repairs #1502	1/13/22	8,709.28
2213	Repairs #1602	3/09/22	7,387.44
2214	Repairs #324	12/15/22	7,225.35
8181	2022 Ford Explorer (#4944)	2/07/22	34,375.00
8182	2022 Ford Explorer (#5871)	2/07/22	33,975.00
8183	2022 Ford Explorer (#6534)	2/07/22	33,975.00
8184	2022 Ford Explorer (#2992)	4/28/22	33,155.00
8185	2022 Ford Explorer (#4651)	12/15/22	42,275.00
8190	HVAC Unit-2nd Floor Foyer-Jud Ctr	9/12/22	8,868.00
8191	4-HVAC Units-Expo	11/07/22	34,688.00
8192	HVAC Add-On-3rd Floor	12/30/22	12,487.00
8199	Defibtech Lucas Device	11/17/22	14,964.00
8200	Defibtech Lucas Device	11/17/22	14,964.00
8201	Defibtech Lucas Device	11/17/22	14,964.00
8203	40 Express Vote-Universal Voting System	9/27/22	286,146.75
8204	2022 Chevrolet Silverado (#8430)	10/19/22	46,597.44
8205	HVAC-10 Ton - County Clerk Landman Ofc	5/23/22	11,325.00
8206	HVAC-10 Ton-Highway Patrol Office	8/01/22	12,025.00
8207	Repairs #8134	5/31/22	33,130.88
8208	Repairs #8144-Transmission	11/18/22	5,291.00
8209	Rifle Scope 50 MM 3.5-14X	12/05/22	8,495.00
	<b>Equipment</b>		1,246,760.34
<b><u>Group: Furniture</u></b>			
8186	Steel Roller Shelving-County Clerk	5/23/22	13,501.00
8187	Election Equipment Storage Cabinets	8/15/22	46,516.00
8188	Election Equipment Storage Cabinets	9/27/22	11,329.31
8189	Track Lighting-Library	6/13/22	8,113.20
	<b>Furniture</b>		79,459.51

**Book Current Year Additions**

FYE: 12/31/2022

<u>Asset</u>	<u>Property Description</u>	<u>Date In Service</u>	<u>Book Cost</u>
<b>Group: Infrastructure - Bridges</b>			
3012	Irons Bayou-CR 224-Bridge	12/31/22	483,891.98
	<b>Infrastructure - Bridges</b>		<u>483,891.98</u>
<b>Group: Infrastructure - Roads</b>			
3578	CR 153 Improvements	7/31/22	161,874.35
3579	CR 108 Improvements	6/30/22	127,497.18
3580	CR 198 Improvements	8/31/22	106,176.07
3581	CR 106 Improvements	8/31/22	100,242.12
3582	CR 264 Improvements	5/31/22	117,246.22
3583	CR 266 Improvements	8/31/22	116,203.36
3584	CR 245 Improvements	10/31/22	43,487.75
3585	CR 328 Improvements	9/30/22	175,167.22
3586	CR 328 Improvements	6/30/22	25,000.00
3587	CR 328 Improvements	8/31/22	39,078.00
3588	CR 155/158 Improvements	8/31/22	49,011.20
3589	CR 324/326 Improvements	10/31/22	53,007.65
3590	CR 158/160 Improvements	11/30/22	48,441.60
3591	CR 326C/3263/3264 Improvements	11/30/22	57,424.32
3592	CR 103 Improvements	11/30/22	31,843.21
3593	CR 329 Improvements	11/30/22	138,823.21
	<b>Infrastructure - Roads</b>		<u>1,390,523.46</u>
<b>Group: Land</b>			
8194	237, 329 & 331 W Wellington St	9/28/22	220,346.00
8195	318 Brownwood Circle	9/28/22	30,000.00
8197	305 W Panola (Joffrion)	11/21/22	60,000.00
	<b>Land</b>		<u>310,346.00</u>
	<b>Grand Total</b>		<u>3,963,606.29</u>



**Book Current Year Disposals**

FYE: 12/31/2022

Asset	Property Description	Disposal Date	Disposal Method	Book Cost/Basis	Gross Proceeds	Expense of Sale	Unrecovered Book Cost	Book Gain/Loss	
<b>Group: Equipment</b>									
706	3203 PR Crane	6/24/22	Sold	6,783.95	1,600.00	0.00	0.00	1,600.00	
907	2009 Ford F750(9067)	6/24/22	Sold	57,559.55	12,050.00	0.00	0.00	12,050.00	
1109	2011 Ford F350 (#6327)	6/24/22	Sold	29,752.61	6,750.00	0.00	0.00	6,750.00	
1119	10' Modern Flex Mower (#74357)	6/24/22	Sold	11,500.00	425.00	0.00	0.00	425.00	
1202	2012 JD 310SJ Backhoe (7238)	2/07/22	Like-Kind E	67,700.00	0.00	0.00	0.00	-89,545.79	
* Traded for Asset #2203: Case 580SN Backhoe									
1303	2012 Ford F-750 Dump Truck (#88)	6/24/22	Sold	76,989.00	11,050.00	0.00	5,132.60	5,917.40	
1418	10' Modern Flex Cutter (#91731)	6/24/22	Sold	12,500.00	1,000.00	0.00	3,020.83	-2,020.83	
7143	2002 Ford 1/2 Ton Clubwagon	6/24/22	Sold	18,766.00	11,000.00	0.00	0.00	11,000.00	
8022	2013 Ford Police Interceptor (7093)	6/24/22	Sold	36,081.92	2,200.00	0.00	0.00	2,200.00	
8023	2013 Chev Tahoe (6335)	6/24/22	Sold	31,623.00	4,000.00	0.00	0.00	4,000.00	
8073	2013 Ford F-150 (#4669)	6/24/22	Sold	34,217.55	5,750.00	0.00	0.00	5,750.00	
8101	2016 Chev Equinox Silver #8042	6/24/22	Sold	19,110.00	4,500.00	0.00	0.00	4,500.00	
				<b>Equipment</b>	<b>402,583.58</b>	<b>60,325.00</b>	<b>0.00</b>	<b>8,153.43</b>	<b>-37,374.22</b>
				<b>*Less: Assets Replaced</b>	<b>67,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-89,545.79</b>
				<b>Net Equipment</b>	<b>334,883.58</b>	<b>60,325.00</b>	<b>0.00</b>	<b>8,153.43</b>	<b>52,171.57</b>
<b>Group: Infrastructure - Bridges</b>									
3007	Irons Bayou-CR 224-Steel Girder B	12/31/22	Sold	18,485.38	0.00	0.00	0.00	0.00	
				<b>Infrastructure - Bridges</b>	<b>18,485.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>MASS ASSET DISPOSITIONS:</b>									
<b>Mass Disposition: 2012 Ford F-550-Auction</b>									
1310	2012 Ford F-550 Super Crew (#167)	6/24/22	Mass Sale	47,958.75			0.00		
8137	#1310 Truck Bed	6/24/22	Mass Sale	14,799.90			2,219.98		
8142	#1310-Replacement Engine	6/24/22	Mass Sale	12,415.10			4,966.04		
				<b>2012 Ford F-550-Auction</b>	<b>75,173.75</b>	<b>12,000.00</b>	<b>0.00</b>	<b>7,186.02</b>	<b>4,813.98</b>
<b>Mass Disposition: Voting Equipment Disposal</b>									
7904	Automark Voter Tabulation System	9/27/22	Mass Sale	232,900.00			0.00		
8018	M100/ERM Voter System	9/27/22	Mass Sale	127,184.06			0.00		
8162	5-Automark Voting Machines	9/27/22	Mass Sale	31,825.00			26,255.62		
				<b>Voting Equipment Disposal</b>	<b>391,909.06</b>	<b>0.00</b>	<b>0.00</b>	<b>26,255.62</b>	<b>-26,255.62</b>
				<b>Grand Total</b>	<b>888,151.77</b>	<b>72,325.00</b>	<b>0.00</b>	<b>41,595.07</b>	<b>-58,815.86</b>
				<b>*Less: Assets Replaced</b>	<b>67,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-89,545.79</b>
				<b>Net Grand Total</b>	<b>820,451.77</b>	<b>72,325.00</b>	<b>0.00</b>	<b>41,595.07</b>	<b>30,729.93</b>

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: 911 Rural Add</b>												
<b>Group: Computers &amp; Peripherals</b>												
7941		GPS System	3/04/07	6,672.50	0.00	0.00	6,672.50	0.00	6,672.50	0.00	S/L	5.00
7942		East TX Secure Solutions-Internet I	7/09/07	7,080.00	0.00	0.00	7,080.00	0.00	7,080.00	0.00	S/L	5.00
7997		Server	11/05/10	6,135.00	0.00	0.00	6,135.00	0.00	6,135.00	0.00	S/L	5.00
8103		HP DJ T1300OS 44 EPRINT	9/05/15	6,296.25	0.00	0.00	6,296.25	0.00	6,296.25	0.00	S/L	5.00
<b>Computers &amp; Peripherals</b>				<u>26,183.75</u>	<u>0.00c</u>	<u>0.00</u>	<u>26,183.75</u>	<u>0.00</u>	<u>26,183.75</u>	<u>0.00</u>		
<b>Group: Equipment</b>												
2125		Trimble Geo 7X Handheld TerraSyn	8/12/21	8,058.74	0.00	0.00	671.56	1,611.75	2,283.31	5,775.43	S/L	5.00
8007		2011 Ford F-150 (#1607)	6/20/11	24,947.25	0.00	0.00	24,947.25	0.00	24,947.25	0.00	S/L	5.00
<b>Equipment</b>				<u>33,005.99</u>	<u>0.00c</u>	<u>0.00</u>	<u>25,618.81</u>	<u>1,611.75</u>	<u>27,230.56</u>	<u>5,775.43</u>		
<b>911 Rural Add</b>				<u>59,189.74</u>	<u>0.00c</u>	<u>0.00</u>	<u>51,802.56</u>	<u>1,611.75</u>	<u>53,414.31</u>	<u>5,775.43</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	dt	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Airport</b>												
<b>Group: Buildings</b>												
6		Hangers & Airport Terminal	6/30/98	112,500.00	0.00	11,250.00	49,613.00	2,025.00	51,638.00	60,862.00	S/L	50.00
5164		Airport Construction 1982	6/30/82	75,444.00	0.00	7,544.00	54,999.00	1,358.00	56,357.00	19,087.00	S/L	50.00
5165		Airport Construction 1983	6/30/83	99,381.00	0.00	9,938.00	70,659.92	1,788.86	72,448.78	26,932.22	S/L	50.00
5166		Airport Construction 1984	6/30/84	28,584.00	0.00	2,858.00	19,808.44	514.52	20,322.96	8,261.04	S/L	50.00
<b>Buildings</b>				<u>315,909.00</u>	<u>0.00c</u>	<u>31,590.00</u>	<u>195,080.36</u>	<u>5,686.38</u>	<u>200,766.74</u>	<u>115,142.26</u>		
<b>Group: Computers &amp; Peripherals</b>												
8000		Camera System	4/21/11	8,987.75	0.00	0.00	8,987.75	0.00	8,987.75	0.00	S/L	5.00
<b>Computers &amp; Peripherals</b>				<u>8,987.75</u>	<u>0.00c</u>	<u>0.00</u>	<u>8,987.75</u>	<u>0.00</u>	<u>8,987.75</u>	<u>0.00</u>		
<b>Group: Equipment</b>												
5		Yazoo Commercial Mower	6/30/98	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	0.00	S/L	10.00
502		2005 MF 451 2wd Tractor (0144)	2/04/05	13,000.00	0.00	0.00	13,000.00	0.00	13,000.00	0.00	S/L	10.00
5414		NDB for Airport	6/30/91	18,544.00	0.00	1,854.00	18,544.00	0.00	18,544.00	0.00	S/L	20.00
7903		928D Grasshopper Mower (#55158)	3/08/05	12,600.00	0.00	0.00	12,600.00	0.00	12,600.00	0.00	S/L	10.00
7914		Credit Card System	7/18/05	5,640.00	0.00	0.00	5,640.00	0.00	5,640.00	0.00	S/L	10.00
7972		Pump	3/16/09	6,233.90	0.00	0.00	6,233.90	0.00	6,233.90	0.00	S/L	10.00
8094		Grasshopper Zero-Turn Mower	5/26/15	13,299.75	0.00	0.00	8,755.70	1,329.98	10,085.68	3,214.07	S/L	10.00
8139		AWOS System	10/22/18	157,138.11	0.00	0.00	49,760.40	15,713.81	65,474.21	91,663.90	S/L	10.00
8154		M4000 Upgrade Fuel Terminal with	11/07/19	14,295.00	0.00	0.00	3,097.25	1,429.50	4,526.75	9,768.25	S/L	10.00
<b>Equipment</b>				<u>246,750.76</u>	<u>0.00c</u>	<u>1,854.00</u>	<u>123,631.25</u>	<u>18,473.29</u>	<u>142,104.54</u>	<u>104,646.22</u>		
<b>Group: Infrastructure</b>												
8112		Runway Improvements 2015	12/31/15	5,561.00	0.00	0.00	1,390.25	278.05	1,668.30	3,892.70	S/L	20.00
8129		Runway Improvements 2017	12/31/17	449,281.66	0.00	0.00	89,856.32	22,464.08	112,320.40	336,961.26	S/L	20.00
<b>Infrastructure</b>				<u>454,842.66</u>	<u>0.00c</u>	<u>0.00</u>	<u>91,246.57</u>	<u>22,742.13</u>	<u>113,988.70</u>	<u>340,853.96</u>		
<b>Group: Land</b>												
5161		David Brown Survey 48.87 Acres	6/30/87	12,218.00	0.00	0.00	0.00	0.00	0.00	12,218.00	Land	0.00
5162		BR Wallace Survey 41.73 acres	6/30/87	166,922.00	0.00	0.00	0.00	0.00	0.00	166,922.00	Land	0.00
5163		D Brown Brewer Survey 21.109 acr	6/30/87	9,499.00	0.00	0.00	0.00	0.00	0.00	9,499.00	Land	0.00
<b>Land</b>				<u>188,639.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>188,639.00</u>		
<b>Airport</b>				<u>1,215,129.17</u>	<u>0.00c</u>	<u>33,444.00</u>	<u>418,945.93</u>	<u>46,901.80</u>	<u>465,847.73</u>	<u>749,281.44</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Constables</b>												
<b>Group: Computers &amp; Peripherals</b>												
8105		COPSync Computer Equipment	12/29/15	10,499.90	0.00	0.00	10,499.90	0.00	10,499.90	0.00	S/L	5.00
8118		Copsync Camera System	8/17/16	5,955.80	0.00	0.00	5,955.80	0.00	5,955.80	0.00	S/L	5.00
<b>Computers &amp; Peripherals</b>				<u>16,455.70</u>	<u>0.00c</u>	<u>0.00</u>	<u>16,455.70</u>	<u>0.00</u>	<u>16,455.70</u>	<u>0.00</u>		
<b>Group: Equipment</b>												
2126		2021 Ford F150 Responder Truck #	11/15/21	38,754.00	0.00	0.00	1,291.80	7,750.80	9,042.60	29,711.40	S/L	5.00
2127		Portable Mobile Radio	12/27/21	5,545.71	0.00	0.00	0.00	1,109.14	1,109.14	4,436.57	S/L	5.00
8071		2012 Dodge Ram (#5218)	6/13/13	29,738.00	0.00	0.00	29,738.00	0.00	29,738.00	0.00	S/L	5.00
8100		2015 Chev 1/2 T Crew Cab Tungst	11/19/15	29,230.99	0.00	0.00	29,230.99	0.00	29,230.99	0.00	S/L	5.00
8104		2015 Chev Tahoe Black #7185	1/22/15	31,777.44	0.00	0.00	31,777.44	0.00	31,777.44	0.00	S/L	5.00
8135		2018 Dodge Ram 1500 PU #4591	6/14/18	30,325.19	0.00	0.00	21,733.06	6,065.04	27,798.10	2,527.09	S/L	5.00
8171		2020 Ford F-150 (#1103)	6/08/20	35,776.00	0.00	0.00	11,329.07	7,155.20	18,484.27	17,291.73	S/L	5.00
8175		2020 Ford Responder Truck (#9866	11/10/20	33,246.00	0.00	0.00	7,757.40	6,649.20	14,406.60	18,839.40	S/L	5.00
<b>Equipment</b>				<u>234,393.33</u>	<u>0.00c</u>	<u>0.00</u>	<u>132,857.76</u>	<u>28,729.38</u>	<u>161,587.14</u>	<u>72,806.19</u>		
<b>Constables</b>				<u>250,849.03</u>	<u>0.00c</u>	<u>0.00</u>	<u>149,313.46</u>	<u>28,729.38</u>	<u>178,042.84</u>	<u>72,806.19</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Corrections</b>												
<b>Group: Buildings</b>												
5305		Printing, Plans, & Spec Annex	6/30/90	2,222,320.00	0.00	222,232.00	1,300,056.72	40,001.76	1,340,058.48	882,261.52	S/L	50.00
<b>Buildings</b>				<u>2,222,320.00</u>	<u>0.00c</u>	<u>222,232.00</u>	<u>1,300,056.72</u>	<u>40,001.76</u>	<u>1,340,058.48</u>	<u>882,261.52</u>		
<b>Group: Equipment</b>												
17		Fire Alarm Upgrade For Jail	6/30/95	22,857.00	0.00	2,286.00	11,314.24	411.42	11,725.66	11,131.34	S/L	50.00
7908		Camera	9/12/05	7,500.00	0.00	0.00	7,500.00	0.00	7,500.00	0.00	S/L	10.00
<b>Equipment</b>				<u>30,357.00</u>	<u>0.00c</u>	<u>2,286.00</u>	<u>18,814.24</u>	<u>411.42</u>	<u>19,225.66</u>	<u>11,131.34</u>		
<b>Corrections</b>				<u>2,252,677.00</u>	<u>0.00c</u>	<u>224,518.00</u>	<u>1,318,870.96</u>	<u>40,413.18</u>	<u>1,359,284.14</u>	<u>893,392.86</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: County Clerk</b>												
<b>Group: Computers &amp; Peripherals</b>												
7884		Computer w/ Scanner	12/14/04	6,628.00	0.00	0.00	6,628.00	0.00	6,628.00	0.00	S/L	5.00
<b>Computers &amp; Peripherals</b>				<u>6,628.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>6,628.00</u>	<u>0.00</u>	<u>6,628.00</u>	<u>0.00</u>		
<b>Group: Equipment</b>												
8205		HVAC-10 Ton - County Clerk Land	5/23/22	11,325.00	0.00c	0.00	0.00	660.63	660.63	10,664.37	S/L	10.00
<b>Equipment</b>				<u>11,325.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>660.63</u>	<u>660.63</u>	<u>10,664.37</u>		
<b>Group: Furniture</b>												
203		Mobile Filing System For Bottom F	6/30/98	8,541.00	0.00	0.00	8,541.00	0.00	8,541.00	0.00	S/L	10.00
8016		Roller Shelving	4/23/12	5,475.50	0.00	0.00	5,292.98	182.52	5,475.50	0.00	S/L	10.00
8079		2 Plat Cabinets	4/04/14	10,726.00	0.00	0.00	8,312.65	1,072.60	9,385.25	1,340.75	S/L	10.00
8186		Steel Roller Shelving-County Clerk	5/23/22	13,501.00	0.00c	0.00	0.00	787.56	787.56	12,713.44	S/L	10.00
<b>Furniture</b>				<u>38,243.50</u>	<u>0.00c</u>	<u>0.00</u>	<u>22,146.63</u>	<u>2,042.68</u>	<u>24,189.31</u>	<u>14,054.19</u>		
<b>County Clerk</b>				<u>56,196.50</u>	<u>0.00c</u>	<u>0.00</u>	<u>28,774.63</u>	<u>2,703.31</u>	<u>31,477.94</u>	<u>24,718.56</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Courthouse</b>												
<b>Group: Buildings</b>												
20		Purchase of Medical Building on W	6/30/95	85,702.00	0.00	8,570.00	42,422.08	1,542.64	43,964.72	41,737.28	S/L	50.00
7123		National Guard Armory & Land	12/05/01	38,500.00	0.00	0.00	15,464.17	770.00	16,234.17	22,265.83	S/L	50.00
7893		2004 - Courthouse Renovations	11/22/04	230,211.68	0.00	0.00	98,319.54	5,755.29	104,074.83	126,136.85	S/L	40.00
7936		2007-Armory Roof & Renovations	4/24/07	268,700.00	0.00	0.00	98,523.33	6,717.50	105,240.83	163,459.17	S/L	40.00
8157		Roof Replacement Asset #20	9/09/19	42,730.00	0.00	0.00	2,492.58	1,068.25	3,560.83	39,169.17	S/L	40.00
8158		AG Secretary Office	11/05/19	5,685.00	0.00	0.00	307.95	142.13	450.08	5,234.92	S/L	40.00
<b>Buildings</b>				<u>671,528.68</u>	<u>0.00c</u>	<u>8,570.00</u>	<u>257,529.65</u>	<u>15,995.81</u>	<u>273,525.46</u>	<u>398,003.22</u>		
<b>Group: Computers &amp; Peripherals</b>												
7959		Telephone System	4/17/08	7,060.00	0.00	0.00	7,060.00	0.00	7,060.00	0.00	S/L	5.00
8002		Fiber Network Upgrade	3/31/11	45,447.00	0.00	0.00	45,447.00	0.00	45,447.00	0.00	S/L	5.00
8024		Camera System	7/19/12	35,344.00	0.00	0.00	35,344.00	0.00	35,344.00	0.00	S/L	5.00
8193		Video Surveillance Additions	4/07/22	24,995.00	0.00c	0.00	0.00	3,749.25	3,749.25	21,245.75	S/L	5.00
<b>Computers &amp; Peripherals</b>				<u>112,846.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>87,851.00</u>	<u>3,749.25</u>	<u>91,600.25</u>	<u>21,245.75</u>		
<b>Group: Equipment</b>												
7943		Access Control Security System	8/27/07	10,798.83	0.00	0.00	10,798.83	0.00	10,798.83	0.00	S/L	10.00
8017		Fire Detection System	10/31/12	79,887.00	0.00	0.00	73,229.75	6,657.25	79,887.00	0.00	S/L	10.00
8064		Upgrade Access Control System	9/12/13	11,358.60	0.00	0.00	9,465.50	1,135.86	10,601.36	757.24	S/L	10.00
8165		Energy Management System	3/12/20	49,878.00	0.00	0.00	9,144.30	4,987.80	14,132.10	35,745.90	S/L	10.00
8192		HVAC Add-On-3rd Floor	12/30/22	12,487.00	0.00c	0.00	0.00	0.00	0.00	12,487.00	S/L	10.00
8206		HVAC-10 Ton-Highway Patrol Offi	8/01/22	12,025.00	0.00c	0.00	0.00	501.04	501.04	11,523.96	S/L	10.00
<b>Equipment</b>				<u>176,434.43</u>	<u>0.00c</u>	<u>0.00</u>	<u>102,638.38</u>	<u>13,281.95</u>	<u>115,920.33</u>	<u>60,514.10</u>		
<b>Group: Facilities &amp; Improvements</b>												
2123		Courthouse Parking Asphalt Paving	10/21/21	43,400.00	0.00	0.00	180.83	1,085.00	1,265.83	42,134.17	S/L	40.00
8120		Concrete Sidewalks - Courthouse	2/02/16	16,300.00	0.00	0.00	2,411.04	407.50	2,818.54	13,481.46	S/L	40.00
8166		Wheelchair Ramp South Entrance	12/22/20	9,500.00	0.00	0.00	237.50	237.50	475.00	9,025.00	S/L	40.00
<b>Facilities &amp; Improvements</b>				<u>69,200.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>2,829.37</u>	<u>1,730.00</u>	<u>4,559.37</u>	<u>64,640.63</u>		
<b>Group: Land</b>												
22		Property on W Wellington Park Lot	6/30/96	48,299.00	0.00	0.00	0.00	0.00	0.00	48,299.00	Land	0.00
23		Purchase of West Lot +3 East Lots	6/30/95	81,419.00	0.00	0.00	0.00	0.00	0.00	81,419.00	Land	0.00
5167		Courthouse	6/30/87	651,984.00	0.00	0.00	0.00	0.00	0.00	651,984.00	Land	0.00
5168		Whse. Tract Purchased from PanCo	6/30/87	1,250.00	0.00	0.00	0.00	0.00	0.00	1,250.00	Land	0.00
5169		Whse. Tract Purchased from PanCo	6/30/87	2,500.00	0.00	0.00	0.00	0.00	0.00	2,500.00	Land	0.00
5170		Hosp Tract Purchased F/Lula Wood	6/30/87	10,500.00	0.00	0.00	0.00	0.00	0.00	10,500.00	Land	0.00
5171		Hosp Tract Purchased F/James Wall	6/30/87	7,500.00	0.00	0.00	0.00	0.00	0.00	7,500.00	Land	0.00
5176		Park West Loop 60 Acres	6/30/87	12,000.00	0.00	0.00	0.00	0.00	0.00	12,000.00	Land	0.00
<b>Land</b>				<u>815,452.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>815,452.00</u>		
<b>Courthouse</b>				<u>1,845,461.11</u>	<u>0.00c</u>	<u>8,570.00</u>	<u>450,848.40</u>	<u>34,757.01</u>	<u>485,605.41</u>	<u>1,359,855.70</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Detention Center</b>												
<b>Group: Buildings</b>												
7980		Detention Center	7/15/09	8,988,993.81	0.00	0.00	2,247,248.50	179,779.88	2,427,028.38	6,561,965.43	S/L	50.00
		<b>Buildings</b>		<u>8,988,993.81</u>	<u>0.00c</u>	<u>0.00</u>	<u>2,247,248.50</u>	<u>179,779.88</u>	<u>2,427,028.38</u>	<u>6,561,965.43</u>		
<b>Group: Computers &amp; Peripherals</b>												
7982		Telephone System	5/26/09	8,969.81	0.00	0.00	8,969.81	0.00	8,969.81	0.00	S/L	5.00
		<b>Computers &amp; Peripherals</b>		<u>8,969.81</u>	<u>0.00c</u>	<u>0.00</u>	<u>8,969.81</u>	<u>0.00</u>	<u>8,969.81</u>	<u>0.00</u>		
<b>Group: Equipment</b>												
2124		T-1200 80LB Washer	4/19/21	16,486.00	0.00	0.00	2,198.13	3,297.20	5,495.33	10,990.67	S/L	5.00
7981		2-Airmasks	5/05/09	11,206.00	0.00	0.00	11,206.00	0.00	11,206.00	0.00	S/L	5.00
8014		Grinder System	2/28/11	51,990.00	0.00	0.00	51,990.00	0.00	51,990.00	0.00	S/L	10.00
8127		Huebsch Washer	4/03/17	12,006.00	0.00	0.00	11,405.70	600.30	12,006.00	0.00	S/L	5.00
8128		CCTV/Camera System	7/11/17	7,557.00	0.00	0.00	6,801.30	755.70	7,557.00	0.00	S/L	5.00
8155		Control System	9/20/19	223,274.63	0.00	0.00	50,236.79	22,327.46	72,564.25	150,710.38	S/L	10.00
8173		Ice Machine	4/14/20	5,692.83	0.00	0.00	996.24	569.28	1,565.52	4,127.31	S/L	10.00
		<b>Equipment</b>		<u>328,212.46</u>	<u>0.00c</u>	<u>0.00</u>	<u>134,834.16</u>	<u>27,549.94</u>	<u>162,384.10</u>	<u>165,828.36</u>		
<b>Group: Furniture</b>												
7983		Mobile Storage System	7/01/09	21,973.00	0.00	0.00	21,973.00	0.00	21,973.00	0.00	S/L	10.00
		<b>Furniture</b>		<u>21,973.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>21,973.00</u>	<u>0.00</u>	<u>21,973.00</u>	<u>0.00</u>		
<b>Group: Land</b>												
7935		Land - Detention Center	9/04/07	60,754.27	0.00	0.00	0.00	0.00	0.00	60,754.27	Land	0.00
		<b>Land</b>		<u>60,754.27</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60,754.27</u>		
		<b>Detention Center</b>		<u>9,408,903.35</u>	<u>0.00c</u>	<u>0.00</u>	<u>2,413,025.47</u>	<u>207,329.82</u>	<u>2,620,355.29</u>	<u>6,788,548.06</u>		



**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: District Clerk</b>												
<b>Group: Computers &amp; Peripherals</b>												
7885		Computer w/ Scanner	12/14/04	6,628.00	0.00	0.00	6,628.00	0.00	6,628.00	0.00	S/L	5.00
8143		Fujitsu FI-7700 100 PPM Scanner	11/07/19	5,597.71	0.00	0.00	2,425.67	1,119.54	3,545.21	2,052.50	S/L	5.00
<b>Computers &amp; Peripherals</b>				<u>12,225.71</u>	<u>0.00c</u>	<u>0.00</u>	<u>9,053.67</u>	<u>1,119.54</u>	<u>10,173.21</u>	<u>2,052.50</u>		
<b>Group: Equipment</b>												
8106		Filing System	6/30/90	9,995.00	0.00	0.00	9,995.00	0.00	9,995.00	0.00	S/L	10.00
<b>Equipment</b>				<u>9,995.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>9,995.00</u>	<u>0.00</u>	<u>9,995.00</u>	<u>0.00</u>		
<b>Group: Furniture</b>												
8161		Desk	9/29/20	7,200.00	0.00	0.00	900.00	720.00	1,620.00	5,580.00	S/L	10.00
<b>Furniture</b>				<u>7,200.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>900.00</u>	<u>720.00</u>	<u>1,620.00</u>	<u>5,580.00</u>		
<b>District Clerk</b>				<u>29,420.71</u>	<u>0.00c</u>	<u>0.00</u>	<u>19,948.67</u>	<u>1,839.54</u>	<u>21,788.21</u>	<u>7,632.50</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Emergency Management</b>												
<b>Group: Equipment</b>												
8199		Defibtech Lucas Device	11/17/22	14,964.00	0.00c	0.00	0.00	124.70	124.70	14,839.30	S/L	10.00
8200		Defibtech Lucas Device	11/17/22	14,964.00	0.00c	0.00	0.00	124.70	124.70	14,839.30	S/L	10.00
8201		Defibtech Lucas Device	11/17/22	14,964.00	0.00c	0.00	0.00	124.70	124.70	14,839.30	S/L	10.00
8204		2022 Chevrolet Silverado (#8430)	10/19/22	46,597.44	0.00c	0.00	0.00	1,553.25	1,553.25	45,044.19	S/L	5.00
<b>Equipment</b>				<u>91,489.44</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>1,927.35</u>	<u>1,927.35</u>	<u>89,562.09</u>		
<b>Emergency Management</b>				<u>91,489.44</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>1,927.35</u>	<u>1,927.35</u>	<u>89,562.09</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Environmental Protection</b>												
<b>Group: Equipment</b>												
8141		Night Vision Scope	6/21/19	5,998.00	0.00	0.00	2,999.00	1,199.60	4,198.60	1,799.40	S/L	5.00
8209		Rifle Scope 50 MM 3.5-14X	12/05/22	8,495.00	0.00c	0.00	0.00	70.79	70.79	8,424.21	S/L	10.00
<b>Equipment</b>				<u>14,493.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>2,999.00</u>	<u>1,270.39</u>	<u>4,269.39</u>	<u>10,223.61</u>		
<b>Environmental Protection</b>				<u>14,493.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>2,999.00</u>	<u>1,270.39</u>	<u>4,269.39</u>	<u>10,223.61</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Exposition Center</b>												
<b>Group: Buildings</b>												
5196		Agricultural Exposition Bldg 1982	6/30/82	115,025.00	0.00	11,503.00	83,852.68	2,070.44	85,923.12	29,101.88	S/L	50.00
8163		Exposition Building Renovations	2/28/20	88,071.76	0.00	0.00	3,229.30	1,761.44	4,990.74	83,081.02	S/L	50.00
<b>Buildings</b>				<u>203,096.76</u>	<u>0.00c</u>	<u>11,503.00</u>	<u>87,081.98</u>	<u>3,831.88</u>	<u>90,913.86</u>	<u>112,182.90</u>		
<b>Group: Construction in Progress</b>												
8202		CIP-Expo Roof	12/15/22	30,000.00	0.00c	0.00	0.00	0.00	0.00	30,000.00	Memo	0.00
<b>Construction in Progress</b>				<u>30,000.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>30,000.00</u>		
<b>Group: Equipment</b>												
8191		4-HVAC Units-Expo	11/07/22	34,688.00	0.00c	0.00	0.00	578.13	578.13	34,109.87	S/L	10.00
<b>Equipment</b>				<u>34,688.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>578.13</u>	<u>578.13</u>	<u>34,109.87</u>		
<b>Exposition Center</b>				<u>267,784.76</u>	<u>0.00c</u>	<u>11,503.00</u>	<u>87,081.98</u>	<u>4,410.01</u>	<u>91,491.99</u>	<u>176,292.77</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Homeland Security</b>												
<b>Group: Computers &amp; Peripherals</b>												
7994		Thermal Imaging Camera	8/19/10	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	S/L	5.00
8001		Camera (EV5600)	3/23/11	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	0.00	S/L	5.00
8004		Quantar Repeater	5/26/11	13,868.00	0.00	0.00	13,868.00	0.00	13,868.00	0.00	S/L	5.00
<b>Computers &amp; Peripherals</b>				<u>25,868.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>25,868.00</u>	<u>0.00</u>	<u>25,868.00</u>	<u>0.00</u>		
<b>Group: Equipment</b>												
7894		Single Non-Ambulatory Decon Sho	6/15/04	11,101.53	0.00	0.00	11,101.53	0.00	11,101.53	0.00	S/L	10.00
7895		Plyheat 300 Water Heater	6/15/04	6,509.24	0.00	0.00	6,509.24	0.00	6,509.24	0.00	S/L	10.00
7896		4 - Thermal Image Cameras E-5000	1/13/04	37,966.28	0.00	0.00	37,966.28	0.00	37,966.28	0.00	S/L	10.00
7897		Trailer - EW1624W	3/12/04	19,360.00	0.00	0.00	19,360.00	0.00	19,360.00	0.00	S/L	10.00
7898		2-Line Decontamination System	3/12/04	27,329.56	0.00	0.00	27,329.56	0.00	27,329.56	0.00	S/L	10.00
7975		Ingersoll Rand Light Source	7/31/09	8,075.50	0.00	0.00	8,075.50	0.00	8,075.50	0.00	S/L	10.00
7976		Ingersoll Rand Light Source	7/13/09	8,075.50	0.00	0.00	8,075.50	0.00	8,075.50	0.00	S/L	10.00
<b>Equipment</b>				<u>118,417.61</u>	<u>0.00c</u>	<u>0.00</u>	<u>118,417.61</u>	<u>0.00</u>	<u>118,417.61</u>	<u>0.00</u>		
<b>Homeland Security</b>				<u>144,285.61</u>	<u>0.00c</u>	<u>0.00</u>	<u>144,285.61</u>	<u>0.00</u>	<u>144,285.61</u>	<u>0.00</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Hospital</b>												
<b>Group: Buildings</b>												
108		Hospital	6/30/87	3,757,535.00	0.00	375,754.00	2,401,064.64	67,635.62	2,468,700.26	1,288,834.74	S/L	50.00
		<b>Buildings</b>		<u>3,757,535.00</u>	<u>0.00c</u>	<u>375,754.00</u>	<u>2,401,064.64</u>	<u>67,635.62</u>	<u>2,468,700.26</u>	<u>1,288,834.74</u>		
<b>Group: Facilities &amp; Improvements</b>												
110		Hospital	6/30/87	90,033.00	0.00	0.00	0.00	0.00	0.00	90,033.00	Memo	0.00
		<b>Facilities &amp; Improvements</b>		<u>90,033.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>90,033.00</u>		
<b>Group: Land</b>												
109		Hospital	6/30/87	32,138.00	0.00	0.00	0.00	0.00	0.00	32,138.00	Land	0.00
		<b>Land</b>		<u>32,138.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>32,138.00</u>		
		<b>Hospital</b>		<u>3,879,706.00</u>	<u>0.00c</u>	<u>375,754.00</u>	<u>2,401,064.64</u>	<u>67,635.62</u>	<u>2,468,700.26</u>	<u>1,411,005.74</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Incinerator</b>												
<b>Group: Buildings</b>												
5015		Transfer Station	6/30/84	266,667.00	0.00	26,667.00	184,800.00	4,800.00	189,600.00	77,067.00	S/L	50.00
5257		PMT to City Transfer Station	6/30/89	81,865.00	0.00	8,187.00	49,364.32	1,473.56	50,837.88	31,027.12	S/L	50.00
		<b>Buildings</b>		<u>348,532.00</u>	<u>0.00c</u>	<u>34,854.00</u>	<u>234,164.32</u>	<u>6,273.56</u>	<u>240,437.88</u>	<u>108,094.12</u>		
<b>Group: Land</b>												
5174		Landfill Site 42.06 Acres	6/30/87	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00	Land	0.00
		<b>Land</b>		<u>50,000.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>		
		<b>Incinerator</b>		<u>398,532.00</u>	<u>0.00c</u>	<u>34,854.00</u>	<u>234,164.32</u>	<u>6,273.56</u>	<u>240,437.88</u>	<u>158,094.12</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	dt	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Infrastructure</b>												
<b>Group: Infrastructure - Bridges</b>												
3000		Brushy Creek-CR 127-Steel Girder	7/01/70	35,340.36	0.00	0.00	35,340.36	0.00	35,340.36	0.00	S/L	25.00
3001		Brushy Creek-CR 129-Steel Girder	7/01/93	77,513.63	0.00	0.00	77,513.63	0.00	77,513.63	0.00	S/L	25.00
3002		Brushy Creek-CR 125-Steel Girder	7/01/70	15,907.76	0.00	0.00	15,907.76	0.00	15,907.76	0.00	S/L	25.00
3003		Caney Creek-CR 176-Concrete Girder	7/01/90	210,638.94	0.00	0.00	189,575.19	6,018.26	195,593.45	15,045.49	S/L	35.00
3004		Cooper Creek-CR 164-Steel Girder	7/01/92	64,323.75	0.00	0.00	64,323.75	0.00	64,323.75	0.00	S/L	25.00
3005		Dixie Lake Spillway-CR 332-Concr	7/01/90	327,135.28	0.00	0.00	294,421.68	9,346.72	303,768.40	23,366.88	S/L	35.00
3006		Hoggs Bayou-CR 201-Steel Girder	7/01/95	65,145.60	0.00	0.00	65,145.60	0.00	65,145.60	0.00	S/L	25.00
3007	d	Irons Bayou-CR 224-Steel Girder B	7/01/70	18,485.38	0.00	0.00	18,485.38	0.00	18,485.38	0.00	S/L	25.00
3008		MdFadden Creek-CR 430-Steel Gir	7/01/93	38,463.98	0.00	0.00	38,463.98	0.00	38,463.98	0.00	S/L	25.00
3009		MdFadden Creek-CR 4354-Steel Gi	7/01/95	56,070.14	0.00	0.00	56,070.14	0.00	56,070.14	0.00	S/L	25.00
3010		CR 155 Draw - Steel Girder Bridge	7/01/60	10,580.54	0.00	0.00	10,580.54	0.00	10,580.54	0.00	S/L	25.00
3011		Tugo Railroad-CR 257-Concrete Gi	7/01/75	224,792.81	0.00	0.00	224,792.81	0.00	224,792.81	0.00	S/L	35.00
3012		Irons Bayou-CR 224-Bridge	12/31/22	483,891.98	0.00c	0.00	0.00	0.00	0.00	483,891.98	S/L	35.00
8153		CR 178 Steel Frame Bridge	9/24/19	48,500.00	0.00	0.00	4,365.00	1,940.00	6,305.00	42,195.00	S/L	25.00
<b>Infrastructure - Bridges</b>				1,676,790.15	0.00c	0.00	1,094,985.82	17,304.98	1,112,290.80	564,499.35		
<b>*Less: Dispositions and Transfers</b>				18,485.38	0.00	0.00	18,485.38	0.00	18,485.38	0.00		
<b>Net Infrastructure - Bridges</b>				<u>1,658,304.77</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,076,500.44</u>	<u>17,304.98</u>	<u>1,093,805.42</u>	<u>564,499.35</u>		
<b>Group: Infrastructure - Roads</b>												
3500		1991 Asphalt Roads	7/01/91	51,120.67	0.00	0.00	51,120.67	0.00	51,120.67	0.00	S/L	20.00
3501		1992 Asphalt Roads	7/01/92	52,673.88	0.00	0.00	52,673.88	0.00	52,673.88	0.00	S/L	20.00
3502		1993 Asphalt Roads	7/01/93	54,227.08	0.00	0.00	54,227.08	0.00	54,227.08	0.00	S/L	20.00
3503		1994 Asphalt Roads	7/01/94	55,645.22	0.00	0.00	55,645.22	0.00	55,645.22	0.00	S/L	20.00
3504		1995 Asphalt Roads	7/01/95	57,198.43	0.00	0.00	57,198.43	0.00	57,198.43	0.00	S/L	20.00
3505		1996 Asphalt Roads	7/01/96	58,886.69	0.00	0.00	58,886.69	0.00	58,886.69	0.00	S/L	20.00
3506		1997 Asphalt Roads	7/01/97	60,237.30	0.00	0.00	60,237.30	0.00	60,237.30	0.00	S/L	20.00
3507		1998 Asphalt Roads	7/01/98	61,182.73	0.00	0.00	61,182.73	0.00	61,182.73	0.00	S/L	20.00
3508		1999 Asphalt Roads	7/01/99	62,533.35	0.00	0.00	62,533.35	0.00	62,533.35	0.00	S/L	20.00
3509		2000 Asphalt Roads	7/01/00	64,626.79	0.00	0.00	64,626.79	0.00	64,626.79	0.00	S/L	20.00
3510		2001 Asphalt Roads	7/01/01	66,450.12	0.00	0.00	66,450.12	0.00	66,450.12	0.00	S/L	20.00
3511		2002 Asphalt Roads	7/01/02	67,530.61	0.00	0.00	65,842.34	1,688.27	67,530.61	0.00	S/L	20.00
3512		1991 Chip Seal Roads	7/01/91	29,622.15	0.00	0.00	29,622.15	0.00	29,622.15	0.00	S/L	20.00
3513		1992 Chip Seal Roads	7/01/92	30,522.17	0.00	0.00	30,522.17	0.00	30,522.17	0.00	S/L	20.00
3514		1993 Chip Seal Roads	7/01/93	31,422.18	0.00	0.00	31,422.18	0.00	31,422.18	0.00	S/L	20.00
3515		1994 Chip Seal Roads	7/01/94	32,243.93	0.00	0.00	32,243.93	0.00	32,243.93	0.00	S/L	20.00
3516		1995 Chip Seal Roads	7/01/95	33,143.94	0.00	0.00	33,143.94	0.00	33,143.94	0.00	S/L	20.00
3517		1996 Chip Seal Roads	7/01/96	34,122.22	0.00	0.00	34,122.22	0.00	34,122.22	0.00	S/L	20.00
3518		1997 Chip Seal Roads	7/01/97	34,904.84	0.00	0.00	34,904.84	0.00	34,904.84	0.00	S/L	20.00
3519		1998 Chip Seal Roads	7/01/98	35,452.67	0.00	0.00	35,452.67	0.00	35,452.67	0.00	S/L	20.00
3520		1999 Chip Seal Roads	7/01/99	36,235.29	0.00	0.00	36,235.29	0.00	36,235.29	0.00	S/L	20.00
3521		2000 Chip Seal Roads	7/01/00	37,448.35	0.00	0.00	37,448.35	0.00	37,448.35	0.00	S/L	20.00
3522		2001 Chip Seal Roads	7/01/01	38,504.89	0.00	0.00	38,504.89	0.00	38,504.89	0.00	S/L	20.00
3523		2002 Chip Seal Roads	7/01/02	39,130.98	0.00	0.00	38,152.72	978.26	39,130.98	0.00	S/L	20.00
3524		1991 Dirt Roads	7/01/91	10,921.58	0.00	0.00	10,921.58	0.00	10,921.58	0.00	S/L	20.00
3525		1992 Dirt Roads	7/01/92	11,253.41	0.00	0.00	11,253.41	0.00	11,253.41	0.00	S/L	20.00
3526		1993 Dirt Roads	7/01/93	11,585.24	0.00	0.00	11,585.24	0.00	11,585.24	0.00	S/L	20.00



Book Asset Detail 1/01/22 - 12/31/22

FYE: 12/31/2022

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Division: Infrastructure   Group: Infrastructure - Roads (continued)											
3527	1994 Dirt Roads	7/01/94	11,888.22	0.00	0.00	11,888.22	0.00	11,888.22	0.00	S/L	20.00
3528	1995 Dirt Roads	7/01/95	12,220.05	0.00	0.00	12,220.05	0.00	12,220.05	0.00	S/L	20.00
3529	1996 Dirt Roads	7/01/96	12,580.73	0.00	0.00	12,580.73	0.00	12,580.73	0.00	S/L	20.00
3530	1997 Dirt Roads	7/01/97	12,869.28	0.00	0.00	12,869.28	0.00	12,869.28	0.00	S/L	20.00
3531	1998 Dirt Roads	7/01/98	13,071.27	0.00	0.00	13,071.27	0.00	13,071.27	0.00	S/L	20.00
3532	1999 Dirt Roads	7/01/99	13,359.82	0.00	0.00	13,359.82	0.00	13,359.82	0.00	S/L	20.00
3533	2000 Dirt Roads	7/01/00	13,807.07	0.00	0.00	13,807.07	0.00	13,807.07	0.00	S/L	20.00
3534	2001 Dirt Roads	7/01/01	14,196.61	0.00	0.00	14,196.61	0.00	14,196.61	0.00	S/L	20.00
3535	2002 Dirt Roads	7/01/02	14,427.45	0.00	0.00	14,066.72	360.73	14,427.45	0.00	S/L	20.00
3536	1991 Oil Dirt Roads	7/01/91	545,969.09	0.00	0.00	545,969.09	0.00	545,969.09	0.00	S/L	20.00
3537	1992 Oil Dirt Roads	7/01/92	562,557.32	0.00	0.00	562,557.32	0.00	562,557.32	0.00	S/L	20.00
3538	1993 Oil Dirt Roads	7/01/93	579,145.55	0.00	0.00	579,145.55	0.00	579,145.55	0.00	S/L	20.00
3539	1994 Oil Dirt Roads	7/01/94	594,291.32	0.00	0.00	594,291.32	0.00	594,291.32	0.00	S/L	20.00
3540	1995 Oil Dirt Roads	7/01/95	610,879.55	0.00	0.00	610,879.55	0.00	610,879.55	0.00	S/L	20.00
3541	1996 Oil Dirt Roads	7/01/96	628,910.24	0.00	0.00	628,910.24	0.00	628,910.24	0.00	S/L	20.00
3542	1997 Oil Dirt Roads	7/01/97	643,334.78	0.00	0.00	643,334.78	0.00	643,334.78	0.00	S/L	20.00
3543	1998 Oil Dirt Roads	7/01/98	653,431.97	0.00	0.00	653,431.97	0.00	653,431.97	0.00	S/L	20.00
3544	1999 Oil Dirt Roads	7/01/99	667,856.51	0.00	0.00	667,856.51	0.00	667,856.51	0.00	S/L	20.00
3545	2000 Oil Dirt Roads	7/01/00	690,214.56	0.00	0.00	690,214.56	0.00	690,214.56	0.00	S/L	20.00
3546	2001 Oil Dirt Roads	7/01/01	709,687.70	0.00	0.00	709,687.70	0.00	709,687.70	0.00	S/L	20.00
3547	2002 Oil Dirt Roads	7/01/02	721,227.34	0.00	0.00	703,196.71	18,030.63	721,227.34	0.00	S/L	20.00
3548	1991 RAP Roads	7/01/91	24,565.25	0.00	0.00	24,565.25	0.00	24,565.25	0.00	S/L	20.00
3549	1992 RAP Roads	7/01/92	25,311.62	0.00	0.00	25,311.62	0.00	25,311.62	0.00	S/L	20.00
3550	1993 RAP Roads	7/01/93	26,057.99	0.00	0.00	26,057.99	0.00	26,057.99	0.00	S/L	20.00
3551	1994 RAP Roads	7/01/94	26,739.46	0.00	0.00	26,739.46	0.00	26,739.46	0.00	S/L	20.00
3552	1995 RAP Roads	7/01/95	27,485.83	0.00	0.00	27,485.83	0.00	27,485.83	0.00	S/L	20.00
3553	1996 RAP Roads	7/01/96	28,297.10	0.00	0.00	28,297.10	0.00	28,297.10	0.00	S/L	20.00
3554	1997 RAP Roads	7/01/97	28,946.11	0.00	0.00	28,946.11	0.00	28,946.11	0.00	S/L	20.00
3555	1998 RAP Roads	7/01/98	29,400.42	0.00	0.00	29,400.42	0.00	29,400.42	0.00	S/L	20.00
3556	1999 RAP Roads	7/01/99	30,049.44	0.00	0.00	30,049.44	0.00	30,049.44	0.00	S/L	20.00
3557	2000 RAP Roads	7/01/00	31,055.41	0.00	0.00	31,055.41	0.00	31,055.41	0.00	S/L	20.00
3558	2001 RAP Roads	7/01/01	31,931.59	0.00	0.00	31,931.59	0.00	31,931.59	0.00	S/L	20.00
3559	2002 RAP Roads	7/01/02	32,450.80	0.00	0.00	31,639.53	811.27	32,450.80	0.00	S/L	20.00
3562	CR 235 Improvements	12/31/21	85,512.83	0.00	0.00	0.00	4,275.64	4,275.64	81,237.19	S/L	20.00
3563	CR 237 Improvements	12/31/21	133,339.58	0.00	0.00	0.00	6,666.98	6,666.98	126,672.60	S/L	20.00
3565	CR 301 Improvements	12/31/21	188,369.16	0.00	0.00	0.00	9,418.46	9,418.46	178,950.70	S/L	20.00
3566	CR 302 Improvements	12/31/21	132,253.34	0.00	0.00	0.00	6,612.67	6,612.67	125,640.67	S/L	20.00
3567	CR 466 Improvements	12/31/21	173,203.51	0.00	0.00	0.00	8,660.18	8,660.18	164,543.33	S/L	20.00
3568	CR 463 N Improvements	12/31/21	44,584.41	0.00	0.00	0.00	2,229.22	2,229.22	42,355.19	S/L	20.00
3569	CR 467 Improvements	12/31/21	278,001.80	0.00	0.00	0.00	13,900.09	13,900.09	264,101.71	S/L	20.00
3570	CR 328 Improvements	12/31/21	315,649.46	0.00	0.00	0.00	15,782.47	15,782.47	299,866.99	S/L	20.00
3571	CR 322 Improvements	12/31/21	54,616.15	0.00	0.00	0.00	2,730.81	2,730.81	51,885.34	S/L	20.00
3572	CR 3122 Improvements	12/31/21	27,210.27	0.00	0.00	0.00	1,360.51	1,360.51	25,849.76	S/L	20.00
3573	CR 322 Improvements	12/31/21	150,887.00	0.00	0.00	0.00	7,544.35	7,544.35	143,342.65	S/L	20.00
3574	CR 463/466/467 Improvements	12/31/21	1,169,650.82	0.00	0.00	0.00	58,482.54	58,482.54	1,111,168.28	S/L	20.00
3575	CR 321/322 Improvements	12/31/21	150,888.15	0.00	0.00	0.00	7,544.41	7,544.41	143,343.74	S/L	20.00
3576	CR 331/3311 Improvements	12/31/21	94,500.87	0.00	0.00	0.00	4,725.04	4,725.04	89,775.83	S/L	20.00
3577	CR 322/327/328 Improvements	12/31/21	370,265.61	0.00	0.00	0.00	18,513.28	18,513.28	351,752.33	S/L	20.00
3578	CR 153 Improvements	7/31/22	161,874.35	0.00c	0.00	0.00	3,372.38	3,372.38	158,501.97	S/L	20.00

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Infrastructure   Group: Infrastructure - Roads (continued)</b>												
3579		CR 108 Improvements	6/30/22	127,497.18	0.00c	0.00	0.00	3,187.43	3,187.43	124,309.75	S/L	20.00
3580		CR 198 Improvements	8/31/22	106,176.07	0.00c	0.00	0.00	1,769.60	1,769.60	104,406.47	S/L	20.00
3581		CR 106 Improvements	8/31/22	100,242.12	0.00c	0.00	0.00	1,670.70	1,670.70	98,571.42	S/L	20.00
3582		CR 264 Improvements	5/31/22	117,246.22	0.00c	0.00	0.00	3,419.68	3,419.68	113,826.54	S/L	20.00
3583		CR 266 Improvements	8/31/22	116,203.36	0.00c	0.00	0.00	1,936.72	1,936.72	114,266.64	S/L	20.00
3584		CR 245 Improvements	10/31/22	43,487.75	0.00c	0.00	0.00	362.40	362.40	43,125.35	S/L	20.00
3585		CR 328 Improvements	9/30/22	175,167.22	0.00c	0.00	0.00	2,189.59	2,189.59	172,977.63	S/L	20.00
3586		CR 328 Improvements	6/30/22	25,000.00	0.00c	0.00	0.00	625.00	625.00	24,375.00	S/L	20.00
3587		CR 328 Improvements	8/31/22	39,078.00	0.00c	0.00	0.00	651.30	651.30	38,426.70	S/L	20.00
3588		CR 155/158 Improvements	8/31/22	49,011.20	0.00c	0.00	0.00	816.85	816.85	48,194.35	S/L	20.00
3589		CR 324/326 Improvements	10/31/22	53,007.65	0.00c	0.00	0.00	441.73	441.73	52,565.92	S/L	20.00
3590		CR 158/160 Improvements	11/30/22	48,441.60	0.00c	0.00	0.00	201.84	201.84	48,239.76	S/L	20.00
3591		CR 326C/3263/3264 Improvements	11/30/22	57,424.32	0.00c	0.00	0.00	239.27	239.27	57,185.05	S/L	20.00
3592		CR 103 Improvements	11/30/22	31,843.21	0.00c	0.00	0.00	132.68	132.68	31,710.53	S/L	20.00
3593		CR 329 Improvements	11/30/22	138,823.21	0.00c	0.00	0.00	578.43	578.43	138,244.78	S/L	20.00
<b>Infrastructure - Roads</b>				<u>13,986,500.58</u>	<u>0.00c</u>	<u>0.00</u>	<u>9,205,175.00</u>	<u>211,911.41</u>	<u>9,417,086.41</u>	<u>4,569,414.17</u>		
<b>Infrastructure</b>				15,663,290.73	0.00c	0.00	10,300,160.82	229,216.39	10,529,377.21	5,133,913.52		
<b>*Less: Dispositions and Transfers</b>				<u>18,485.38</u>	<u>0.00</u>	<u>0.00</u>	<u>18,485.38</u>	<u>0.00</u>	<u>18,485.38</u>	<u>0.00</u>		
<b>Net Infrastructure</b>				<u>15,644,805.35</u>	<u>0.00c</u>	<u>0.00</u>	<u>10,281,675.44</u>	<u>229,216.39</u>	<u>10,510,891.83</u>	<u>5,133,913.52</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Judicial Center</b>												
<b>Group: Buildings</b>												
25		Courthouse Judicial Center	8/01/03	2,116,114.00	0.00	0.00	779,435.33	42,322.28	821,757.61	1,294,356.39	S/L	50.00
<b>Buildings</b>				<u>2,116,114.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>779,435.33</u>	<u>42,322.28</u>	<u>821,757.61</u>	<u>1,294,356.39</u>		
<b>Group: Computers &amp; Peripherals</b>												
8096		Courtroom A/V Technology Upgrac	12/31/15	93,653.34	0.00	0.00	93,653.34	0.00	93,653.34	0.00	S/L	5.00
<b>Computers &amp; Peripherals</b>				<u>93,653.34</u>	<u>0.00c</u>	<u>0.00</u>	<u>93,653.34</u>	<u>0.00</u>	<u>93,653.34</u>	<u>0.00</u>		
<b>Group: Equipment</b>												
8121		Automatic Transfer Switch for Gene	4/21/16	10,601.45	0.00	0.00	6,007.51	1,060.15	7,067.66	3,533.79	S/L	10.00
8160		Metal Detector	9/28/20	6,200.80	0.00	0.00	1,550.20	1,240.16	2,790.36	3,410.44	S/L	5.00
8190		HVAC Unit-2nd Floor Foyer-Jud C	9/12/22	8,868.00	0.00c	0.00	0.00	295.60	295.60	8,572.40	S/L	10.00
<b>Equipment</b>				<u>25,670.25</u>	<u>0.00c</u>	<u>0.00</u>	<u>7,557.71</u>	<u>2,595.91</u>	<u>10,153.62</u>	<u>15,516.63</u>		
<b>Judicial Center</b>				<u>2,235,437.59</u>	<u>0.00c</u>	<u>0.00</u>	<u>880,646.38</u>	<u>44,918.19</u>	<u>925,564.57</u>	<u>1,309,873.02</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Library</b>												
<b>Group: Buildings</b>												
8076		Sammy Brown Library Renovation	6/04/13	1,869,967.50	0.00	0.00	321,011.09	37,399.35	358,410.44	1,511,557.06	S/L	50.00
		<b>Buildings</b>		<u>1,869,967.50</u>	<u>0.00c</u>	<u>0.00</u>	<u>321,011.09</u>	<u>37,399.35</u>	<u>358,410.44</u>	<u>1,511,557.06</u>		
<b>Group: Equipment</b>												
2122		Library HVAC Split Cost	4/13/21	6,452.63	0.00	0.00	483.95	645.26	1,129.21	5,323.42	S/L	10.00
8140		Digital Sign	8/31/18	29,254.96	0.00	0.00	9,751.67	2,925.50	12,677.17	16,577.79	S/L	10.00
		<b>Equipment</b>		<u>35,707.59</u>	<u>0.00c</u>	<u>0.00</u>	<u>10,235.62</u>	<u>3,570.76</u>	<u>13,806.38</u>	<u>21,901.21</u>		
<b>Group: Furniture</b>												
8189		Track Lighting-Library	6/13/22	8,113.20	0.00c	0.00	0.00	473.27	473.27	7,639.93	S/L	10.00
		<b>Furniture</b>		<u>8,113.20</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>473.27</u>	<u>473.27</u>	<u>7,639.93</u>		
		<b>Library</b>		<u>1,913,788.29</u>	<u>0.00c</u>	<u>0.00</u>	<u>331,246.71</u>	<u>41,443.38</u>	<u>372,690.09</u>	<u>1,541,098.20</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Misc-General</b>												
<b>Group: Computers &amp; Peripherals</b>												
8131		Telephone System Upgrade	4/17/18	36,423.00	0.00	0.00	26,710.20	7,284.60	33,994.80	2,428.20	S/L	5.00
<b>Computers &amp; Peripherals</b>				<u>36,423.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>26,710.20</u>	<u>7,284.60</u>	<u>33,994.80</u>	<u>2,428.20</u>		
<b>Group: Equipment</b>												
7146		3 Body Mortuary Cooler	1/13/17	6,279.00	0.00	0.00	3,139.50	627.90	3,767.40	2,511.60	S/L	10.00
8126		Comm Court Audio Video Recordin	9/06/17	5,453.00	0.00	0.00	4,725.93	727.07	5,453.00	0.00	S/L	5.00
<b>Equipment</b>				<u>11,732.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>7,865.43</u>	<u>1,354.97</u>	<u>9,220.40</u>	<u>2,511.60</u>		
<b>Group: Furniture</b>												
8093		3 Desks-County Treasurer	6/08/15	16,475.00	0.00	0.00	10,846.04	1,647.50	12,493.54	3,981.46	S/L	10.00
<b>Furniture</b>				<u>16,475.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>10,846.04</u>	<u>1,647.50</u>	<u>12,493.54</u>	<u>3,981.46</u>		
<b>Group: Land</b>												
5014		Landfill 2.3 Acres 1/2 Interest	6/30/87	3,250.00	0.00	0.00	0.00	0.00	0.00	3,250.00	Land	0.00
8194		237, 329 & 331 W Wellington St	9/28/22	220,346.00	0.00c	0.00	0.00	0.00	0.00	220,346.00	Land	0.00
<b>Land</b>				<u>223,596.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>223,596.00</u>		
<b>Misc-General</b>				<u>288,226.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>45,421.67</u>	<u>10,287.07</u>	<u>55,708.74</u>	<u>232,517.26</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Miscellaneous</b>												
<b>Group: Equipment</b>												
33		Craig Milam Elect, (for A/C) & Lig	6/30/97	28,895.00	0.00	2,890.00	13,262.20	520.10	13,782.30	15,112.70	S/L	50.00
34		Wilcoxon Air S/M & Labor Install	6/30/97	6,666.00	0.00	667.00	3,059.56	119.98	3,179.54	3,486.46	S/L	50.00
35		Universal Time EQ Dukane Interco	6/30/97	5,500.00	0.00	550.00	2,525.00	99.00	2,624.00	2,876.00	S/L	50.00
38		Carrier A/C Units	6/30/97	27,262.00	0.00	2,726.00	12,513.84	490.72	13,004.56	14,257.44	S/L	50.00
7101		Generator & AT Switch for Dentent	6/30/94	16,719.00	0.00	0.00	16,719.00	0.00	16,719.00	0.00	S/L	10.00
<b>Equipment</b>				<u>85,042.00</u>	<u>0.00c</u>	<u>6,833.00</u>	<u>48,079.60</u>	<u>1,229.80</u>	<u>49,309.40</u>	<u>35,732.60</u>		
<b>Group: Facilities &amp; Improvements</b>												
7145		Boat Ramp	6/30/01	169,270.00	0.00	0.00	86,750.88	4,231.75	90,982.63	78,287.37	S/L	40.00
<b>Facilities &amp; Improvements</b>				<u>169,270.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>86,750.88</u>	<u>4,231.75</u>	<u>90,982.63</u>	<u>78,287.37</u>		
<b>Miscellaneous</b>				<u>254,312.00</u>	<u>0.00c</u>	<u>6,833.00</u>	<u>134,830.48</u>	<u>5,461.55</u>	<u>140,292.03</u>	<u>114,019.97</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Peace Justices</b>												
<b>Group: Computers &amp; Peripherals</b>												
1855		1 BM 5363 P/20 210MB w/4WR St	6/30/96	7,585.00	0.00	0.00	7,585.00	0.00	7,585.00	0.00	S/L	5.00
<b>Computers &amp; Peripherals</b>				<u>7,585.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,585.00</u>	<u>0.00</u>	<u>7,585.00</u>	<u>0.00</u>		
<b>Group: Furniture</b>												
8063		Cabinets	9/05/13	11,187.00	0.00	0.00	9,322.50	1,118.70	10,441.20	745.80	S/L	10.00
<b>Furniture</b>				<u>11,187.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,322.50</u>	<u>1,118.70</u>	<u>10,441.20</u>	<u>745.80</u>		
<b>Peace Justices</b>				<u>18,772.00</u>	<u>0.00</u>	<u>0.00</u>	<u>16,907.50</u>	<u>1,118.70</u>	<u>18,026.20</u>	<u>745.80</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Probation-Adult</b>												
<b>Group: Buildings</b>												
8198		305 W Panola (Joffrion)	11/21/22	240,300.00	0.00c	0.00	0.00	400.50	400.50	239,899.50	S/L	50.00
<b>Buildings</b>				<u>240,300.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>400.50</u>	<u>400.50</u>	<u>239,899.50</u>		
<b>Group: Equipment</b>												
7934		2002 GMC Yukon SLT 4x4 (#8575)	1/26/06	25,050.00	0.00	0.00	25,050.00	0.00	25,050.00	0.00	S/L	10.00
7977		2010 Chev Traverse (9714)	8/26/09	26,676.00	0.00	0.00	26,676.00	0.00	26,676.00	0.00	S/L	5.00
8078		2014 Chevrolet Tahoe (#1487)	8/29/14	30,889.00	0.00	0.00	30,889.00	0.00	30,889.00	0.00	S/L	5.00
8110		2014 Ford Explorer #1428	3/04/15	23,730.33	0.00	0.00	23,730.33	0.00	23,730.33	0.00	S/L	5.00
8156		2020 Chevrolet Silverado (#0715)	12/10/19	28,988.00	0.00	0.00	12,078.33	5,797.60	17,875.93	11,112.07	S/L	5.00
<b>Equipment</b>				<u>135,333.33</u>	<u>0.00c</u>	<u>0.00</u>	<u>118,423.66</u>	<u>5,797.60</u>	<u>124,221.26</u>	<u>11,112.07</u>		
<b>Group: Land</b>												
8197		305 W Panola (Joffrion)	11/21/22	60,000.00	0.00c	0.00	0.00	0.00	0.00	60,000.00	Land	0.00
<b>Land</b>				<u>60,000.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60,000.00</u>		
<b>Probation-Adult</b>				<u>435,633.33</u>	<u>0.00c</u>	<u>0.00</u>	<u>118,423.66</u>	<u>6,198.10</u>	<u>124,621.76</u>	<u>311,011.57</u>		



**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Probation-Juv.</b>												
<b>Group: Buildings</b>												
8196		318 Brownwood Circle	9/28/22	140,330.00	0.00c	0.00	0.00	701.65	701.65	139,628.35	S/L	50.00
				<b>Buildings</b>		<u>140,330.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>701.65</u>	<u>701.65</u>	<u>139,628.35</u>
<b>Group: Equipment</b>												
8119		2017 Chevrolet Impala LS (#5139)	10/20/16	21,470.00	0.00	0.00	11,092.83	2,147.00	13,239.83	8,230.17	S/L	10.00
8174		2020 Chevrolet Tahoe (#4670)	9/29/20	26,215.00	0.00	0.00	6,553.75	5,243.00	11,796.75	14,418.25	S/L	5.00
				<b>Equipment</b>		<u>47,685.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>17,646.58</u>	<u>7,390.00</u>	<u>25,036.58</u>	<u>22,648.42</u>
<b>Group: Land</b>												
8195		318 Brownwood Circle	9/28/22	30,000.00	0.00c	0.00	0.00	0.00	0.00	30,000.00	Land	0.00
				<b>Land</b>		<u>30,000.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>30,000.00</u>	
				<b>Probation-Juv.</b>		<u>218,015.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>17,646.58</u>	<u>8,091.65</u>	<u>25,738.23</u>	<u>192,276.77</u>

Book Asset Detail 1/01/22 - 12/31/22

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Road &amp; Bridge - 1</b>												
<b>Group: Buildings</b>												
2128		40x50 Steel Building	12/03/21	41,637.99	0.00	0.00	69.40	832.76	902.16	40,735.83	S/L	50.00
<b>Buildings</b>				<u>41,637.99</u>	<u>0.00c</u>	<u>0.00</u>	<u>69.40</u>	<u>832.76</u>	<u>902.16</u>	<u>40,735.83</u>		
<b>Group: Equipment</b>												
806		2008 John Deere 310SJ Backhoe(58	6/09/08	74,500.00	0.00	0.00	74,500.00	0.00	74,500.00	0.00	S/L	10.00
914		2009 Dodge (7620)	8/24/09	37,970.00	0.00	0.00	37,970.00	0.00	37,970.00	0.00	S/L	5.00
1101		Komatsu Motorgrader (#51660)	1/03/11	177,185.00	0.00	0.00	177,185.00	0.00	177,185.00	0.00	S/L	10.00
1111		2011 Dodge Ram 3500 (#9738)	9/30/11	34,690.00	0.00	0.00	34,690.00	0.00	34,690.00	0.00	S/L	5.00
1114		2012 Kenworth T370 (#3414)	11/17/11	80,982.48	0.00	0.00	80,982.48	0.00	80,982.48	0.00	S/L	10.00
1211		2007 JD 450J LGP Crawler Dozer (	7/24/12	78,500.00	0.00	0.00	73,920.83	4,579.17	78,500.00	0.00	S/L	10.00
1308		2013 Ford F-250 (#5029)	4/16/13	31,234.00	0.00	0.00	31,234.00	0.00	31,234.00	0.00	S/L	5.00
1310	d	2012 Ford F-550 Super Crew (#167	7/23/13	47,958.75	0.00	0.00	47,958.75	0.00	47,958.75	0.00	S/L	5.00
1403		2013 Ford F750 Dump (#4839)	1/27/14	79,489.00	0.00	0.00	62,928.79	7,948.90	70,877.69	8,611.31	S/L	10.00
1416		Kubota 4WD Tractor (#57182)	10/28/14	41,985.10	0.00	0.00	30,089.32	4,198.51	34,287.83	7,697.27	S/L	10.00
1500		2015 JD 770G Motorgrader #6019	1/06/15	209,500.00	0.00	0.00	146,650.00	20,950.00	167,600.00	41,900.00	S/L	10.00
1506		2014 Kubota M9960 HDC Cab Tra	4/22/15	42,020.10	0.00	0.00	28,013.40	4,202.01	32,215.41	9,804.69	S/L	10.00
1606		2016 JD 6110M Cab Tractor & Alar	10/20/16	143,422.00	0.00	0.00	74,101.37	14,342.20	88,443.57	54,978.43	S/L	10.00
1608		2016 Modern Predator 10' Flex Mov	11/18/16	11,900.00	0.00	0.00	6,049.17	1,190.00	7,239.17	4,660.83	S/L	10.00
1706		2017 Dodge Ram 2500 SLT (#9900	10/19/17	44,787.69	0.00	0.00	37,323.08	7,464.61	44,787.69	0.00	S/L	5.00
1708		32' Car-Tex Tandem Dual Goosene	11/02/17	11,905.00	0.00	0.00	4,960.42	1,190.50	6,150.92	5,754.08	S/L	10.00
1709		Pressure Washer HDC-3505-1H6G	2/15/17	6,813.75	0.00	0.00	3,350.11	681.38	4,031.49	2,782.26	S/L	10.00
1907		2020 Chevrolet Silverado (#0169)	12/18/19	50,605.00	0.00	0.00	20,242.00	10,121.00	30,363.00	20,242.00	S/L	5.00
1908		2019 Ford F-750 Dump (#1081)	12/31/19	83,990.00	0.00	0.00	16,798.00	8,399.00	25,197.00	58,793.00	S/L	10.00
2003		Kubota Skid Steer (#51514)	9/01/20	68,500.72	0.00	0.00	9,133.43	6,850.07	15,983.50	52,517.22	S/L	10.00
2004		Kubota Mini Excavator (#32989)	9/01/20	67,460.04	0.00	0.00	8,994.67	6,746.00	15,740.67	51,719.37	S/L	10.00
2005		Car-Tex 83"x20' Utility Trailer (#83	9/15/20	5,355.00	0.00	0.00	714.00	535.50	1,249.50	4,105.50	S/L	10.00
2010		2020 Ford F550 (#0480) w/ CM Be	10/27/20	50,681.00	0.00	0.00	5,912.78	5,068.10	10,980.88	39,700.12	S/L	10.00
2014		Repairs to #5790 - Transmission	11/24/20	14,380.85	0.00	0.00	1,557.93	1,438.09	2,996.02	11,384.83	S/L	10.00
2102		2020 JD 60G Excavator	1/28/21	79,169.28	0.00	0.00	7,257.18	7,916.93	15,174.11	63,995.17	S/L	10.00
2110		2019 Ford F750 Dump Truck #2907	4/26/21	72,135.00	0.00	0.00	4,809.00	7,213.50	12,022.50	60,112.50	S/L	10.00
2202		12' Landpride Rotary Cutter	1/26/22	14,900.00	0.00c	0.00	0.00	1,365.83	1,365.83	13,534.17	S/L	10.00
2205		2022 Chevrolet Silverado (#4936)	3/22/22	38,524.61	0.00c	0.00	0.00	5,778.69	5,778.69	32,745.92	S/L	5.00
2211		Add to #2205-CM 98"x 78 Service l	4/07/22	9,222.21	0.00c	0.00	0.00	1,383.33	1,383.33	7,838.88	S/L	5.00
5776		1999 Broce Power Broom 89626	6/30/00	21,641.00	0.00	0.00	21,641.00	0.00	21,641.00	0.00	S/L	10.00
5790		Road Reclaimer RR-2508 0194	6/22/01	264,360.00	0.00	0.00	264,360.00	0.00	264,360.00	0.00	S/L	10.00
8061		2012 Repairs to #806 Backhoe	1/03/12	16,365.47	0.00	0.00	16,365.47	0.00	16,365.47	0.00	S/L	10.00
8136		#1111 Replace Transmission	4/26/18	6,425.11	0.00	0.00	4,711.74	1,285.02	5,996.76	428.35	S/L	5.00
8137	d	#1310 Truck Bed	4/09/18	14,799.90	0.00	0.00	11,099.93	1,479.99	12,579.92	2,219.98	S/L	5.00
8142	d	#1310-Replacement Engine	7/10/19	12,415.10	0.00	0.00	6,207.55	1,241.51	7,449.06	4,966.04	S/L	5.00
<b>Equipment</b>				<u>2,045,773.16</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,351,711.40</u>	<u>133,569.84</u>	<u>1,485,281.24</u>	<u>560,491.92</u>		
<b>*Less: Dispositions and Transfers</b>				<u>75,173.75</u>	<u>0.00</u>	<u>0.00</u>	<u>65,266.23</u>	<u>0.00</u>	<u>67,987.73</u>	<u>7,186.02</u>		
<b>Net Equipment</b>				<u>1,970,599.41</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,286,445.17</u>	<u>133,569.84</u>	<u>1,417,293.51</u>	<u>553,305.90</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Road &amp; Bridge - 1 (continued)</b>												
<b>Group: Land</b>												
7153		LAND PURCHASE-AVERY PIT	3/13/02	17,055.73	0.00	0.00	0.00	0.00	0.00	17,055.73	Land	0.00
		<b>Land</b>		<u>17,055.73</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>17,055.73</u>		
		<b>Road &amp; Bridge - 1</b>		<u>2,104,466.88</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,351,780.80</u>	<u>134,402.60</u>	<u>1,486,183.40</u>	<u>618,283.48</u>		
		<b>*Less: Dispositions and Transfers</b>		<u>75,173.75</u>	<u>0.00</u>	<u>0.00</u>	<u>65,266.23</u>	<u>0.00</u>	<u>67,987.73</u>	<u>7,186.02</u>		
		<b>Net Road &amp; Bridge - 1</b>		<u>2,029,293.13</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,286,514.57</u>	<u>134,402.60</u>	<u>1,418,195.67</u>	<u>611,097.46</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Road &amp; Bridge - 2</b>												
<b>Group: Equipment</b>												
901		2009 JD 310SJ (3065)	1/06/09	84,686.39	0.00	0.00	84,686.39	0.00	84,686.39	0.00	S/L	10.00
1006		2011 Kenworth T370 Dump #0394	6/02/10	82,258.00	0.00	0.00	82,258.00	0.00	82,258.00	0.00	S/L	10.00
1007		2011 Kenworth T370 Dump #0395	6/02/10	81,258.00	0.00	0.00	81,258.00	0.00	81,258.00	0.00	S/L	10.00
1103		10' Bush Hog 3710 Rotary Cutter	2/15/11	11,950.00	0.00	0.00	11,950.00	0.00	11,950.00	0.00	S/L	10.00
1107		2012 Kenworth T370 (#4888)	5/17/11	79,187.48	0.00	0.00	79,187.48	0.00	79,187.48	0.00	S/L	10.00
1201		211 JD 770G Motor Grader (8261)	1/03/12	208,150.00	0.00	0.00	208,150.00	0.00	208,150.00	0.00	S/L	10.00
1202	d	2012 JD 310SJ Backhoe (7238)	1/24/12	67,700.00	0.00	0.00	67,135.83	564.17	67,700.00	0.00	S/L	10.00
1207		2012 Car-Tex 20'x5' Trailer (8171)	3/30/12	9,255.00	0.00	0.00	9,023.63	231.37	9,255.00	0.00	S/L	10.00
1210		2012 Bomag Reclaimer MPG364R	7/27/12	304,579.00	0.00	0.00	286,811.89	17,767.11	304,579.00	0.00	S/L	10.00
1304		2014 Kenworth T370 (#0720)	3/27/13	87,894.07	0.00	0.00	76,907.34	8,789.41	85,696.75	2,197.32	S/L	10.00
1309		Bush Hog 3810 Right Wing Mower	6/14/13	13,050.00	0.00	0.00	11,201.25	1,305.00	12,506.25	543.75	S/L	10.00
1407		2014 Ford F350 (#3662)	5/02/14	25,951.45	0.00	0.00	25,951.45	0.00	25,951.45	0.00	S/L	5.00
1415		Kubota 4WD Tractor (#56875)	10/02/14	41,985.10	0.00	0.00	30,439.20	4,198.51	34,637.71	7,347.39	S/L	10.00
1503		2016 Kenworth T370 Dump Truck	3/06/15	92,441.68	0.00	0.00	63,168.49	9,244.17	72,412.66	20,029.02	S/L	10.00
1505		2015 Ford F350 Dump Truck #5931	4/08/15	42,967.50	0.00	0.00	29,003.06	4,296.75	33,299.81	9,667.69	S/L	10.00
1509		2016 Ford F250 4x4 Crew Cab #60	8/04/15	29,335.00	0.00	0.00	29,335.00	0.00	29,335.00	0.00	S/L	5.00
1601		2014 JD 210G LC Tractor	1/21/16	173,000.00	0.00	0.00	102,358.33	17,300.00	119,658.33	53,341.67	S/L	10.00
1607		2016 JD 6210E Cab Tractor w/Alan	11/18/16	126,835.00	0.00	0.00	64,474.46	12,683.50	77,157.96	49,677.04	S/L	10.00
1804		2018 Ford F150 Super #6825	8/06/18	34,144.50	0.00	0.00	23,332.08	6,828.90	30,160.98	3,983.52	S/L	5.00
1806		2019 Ford F550 #1226	11/15/18	47,700.00	0.00	0.00	30,210.00	9,540.00	39,750.00	7,950.00	S/L	5.00
1902		Car-Tex 8'4"x32' Tandem Duel Trai	2/15/19	12,755.00	0.00	0.00	3,720.21	1,275.50	4,995.71	7,759.29	S/L	10.00
1905		2019 F350 Crew Cab (#1558) w/CN	10/15/19	59,279.10	0.00	0.00	26,675.60	11,855.82	38,531.42	20,747.68	S/L	5.00
1906		John Deere 3100 Tractor (#6109)	12/31/19	54,623.85	0.00	0.00	10,924.78	5,462.39	16,387.17	38,236.68	S/L	10.00
2001		Case 885B Motor Grader (#6487)	3/17/20	251,000.00	0.00	0.00	43,925.00	25,100.00	69,025.00	181,975.00	S/L	10.00
2103		2020 JD 60G Excavator	1/28/21	66,498.47	0.00	0.00	6,095.69	6,649.85	12,745.54	53,752.93	S/L	10.00
2108		Case 580NEP Backhoe	4/23/21	91,500.00	0.00	0.00	6,100.00	9,150.00	15,250.00	76,250.00	S/L	10.00
2112		2021 Ford F150 Super #0390	10/21/21	36,925.00	0.00	0.00	1,230.83	7,385.00	8,615.83	28,309.17	S/L	5.00
2203		Case 580SN Backhoe	2/07/22	89,545.79	0.00c	0.00	0.00	8,208.36	8,208.36	81,337.43	S/L	10.00
8088		CM Bed & Equip on Truck #1407	5/09/14	5,734.95	0.00	0.00	5,734.95	0.00	5,734.95	0.00	S/L	5.00
8138		#1806 Truck Bed	12/13/18	5,312.20	0.00	0.00	3,275.86	1,062.44	4,338.30	973.90	S/L	5.00
<b>Equipment</b>				<u>2,317,502.53</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,504,524.80</u>	<u>168,898.25</u>	<u>1,673,423.05</u>	<u>644,079.48</u>		
<b>*Less: Dispositions and Transfers</b>				<u>67,700.00</u>	<u>0.00</u>	<u>0.00</u>	<u>67,135.83</u>	<u>0.00</u>	<u>67,700.00</u>	<u>0.00</u>		
<b>Net Equipment</b>				<u>2,249,802.53</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,437,388.97</u>	<u>168,898.25</u>	<u>1,605,723.05</u>	<u>644,079.48</u>		
<b>Road &amp; Bridge - 2</b>				<u>2,317,502.53</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,504,524.80</u>	<u>168,898.25</u>	<u>1,673,423.05</u>	<u>644,079.48</u>		
<b>*Less: Dispositions and Transfers</b>				<u>67,700.00</u>	<u>0.00</u>	<u>0.00</u>	<u>67,135.83</u>	<u>0.00</u>	<u>67,700.00</u>	<u>0.00</u>		
<b>Net Road &amp; Bridge - 2</b>				<u>2,249,802.53</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,437,388.97</u>	<u>168,898.25</u>	<u>1,605,723.05</u>	<u>644,079.48</u>		



**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Road &amp; Bridge - 3   Group: Equipment (continued)</b>												
<b>Equipment</b>				<u>2,425,627.01</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,640,158.66</u>	<u>178,000.60</u>	<u>1,818,159.26</u>	<u>607,467.75</u>		
		<b>*Less: Dispositions and Transfers</b>		<u>81,559.55</u>	<u>0.00</u>	<u>0.00</u>	<u>77,913.72</u>	<u>0.00</u>	<u>78,538.72</u>	<u>3,020.83</u>		
		<b>Net Equipment</b>		<u>2,344,067.46</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,562,244.94</u>	<u>178,000.60</u>	<u>1,739,620.54</u>	<u>604,446.92</u>		
<b>Group: Land</b>												
8091		Land - Precinct 3	4/06/15	263,375.05	0.00	0.00	0.00	0.00	0.00	263,375.05	Land	0.00
8092		Land - Precinct 3	4/15/15	168,752.19	0.00	0.00	0.00	0.00	0.00	168,752.19	Land	0.00
<b>Land</b>				<u>432,127.24</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>432,127.24</u>		
		<b>Road &amp; Bridge - 3</b>		<u>2,902,977.25</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,642,344.44</u>	<u>178,905.06</u>	<u>1,821,249.50</u>	<u>1,081,727.75</u>		
		<b>*Less: Dispositions and Transfers</b>		<u>81,559.55</u>	<u>0.00</u>	<u>0.00</u>	<u>77,913.72</u>	<u>0.00</u>	<u>78,538.72</u>	<u>3,020.83</u>		
		<b>Net Road &amp; Bridge - 3</b>		<u>2,821,417.70</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,564,430.72</u>	<u>178,905.06</u>	<u>1,742,710.78</u>	<u>1,078,706.92</u>		

Book Asset Detail 1/01/22 - 12/31/22

FYE: 12/31/2022

Asset	dt	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Road &amp; Bridge - 4</b>												
<b>Group: Equipment</b>												
501		2005 JD 310SG Backhoe (2977)	1/13/05	64,002.07	0.00	0.00	64,002.07	0.00	64,002.07	0.00	S/L	10.00
507		2005 CAT RM250C Reclaimer (037	11/30/05	288,500.00	0.00	0.00	288,500.00	0.00	288,500.00	0.00	S/L	10.00
807		2008 Dodge 3/4 Ton 4WD Truck (4	6/09/08	33,444.00	0.00	0.00	33,444.00	0.00	33,444.00	0.00	S/L	10.00
902		2009 Kenworth(0196)	1/14/09	103,746.00	0.00	0.00	103,746.00	0.00	103,746.00	0.00	S/L	10.00
906		2009 JD 770G Motorgrader	3/09/09	203,084.00	0.00	0.00	203,084.00	0.00	203,084.00	0.00	S/L	10.00
910		2009 Chev Silverado(1393)	6/22/09	20,965.00	0.00	0.00	20,965.00	0.00	20,965.00	0.00	S/L	5.00
1008		2011 Kenworth T370 Dump #1879	6/23/10	82,258.00	0.00	0.00	82,258.00	0.00	82,258.00	0.00	S/L	10.00
1011		2011 Ford F250 #0538	9/29/10	19,916.50	0.00	0.00	19,916.50	0.00	19,916.50	0.00	S/L	5.00
1110		Delco Equalizer Pressure Washer (#	9/02/11	5,899.00	0.00	0.00	5,899.00	0.00	5,899.00	0.00	S/L	10.00
1112		2012 Neckover Flatbed Trailer	10/11/11	8,076.00	0.00	0.00	8,076.00	0.00	8,076.00	0.00	S/L	10.00
1113		2011 Ford F150 Supercab (#0310)	10/26/11	28,358.80	0.00	0.00	28,358.80	0.00	28,358.80	0.00	S/L	5.00
1115		2012 Kenworth T370 (#3413)	11/17/11	80,982.48	0.00	0.00	80,982.48	0.00	80,982.48	0.00	S/L	10.00
1116		2012 Dodge Ram 2500 4WD (#084'	11/28/11	39,917.00	0.00	0.00	39,917.00	0.00	39,917.00	0.00	S/L	5.00
1205		2012 JD 310SJ Backhoe (7867)	1/31/12	82,700.00	0.00	0.00	82,010.83	689.17	82,700.00	0.00	S/L	10.00
1303	d	2012 Ford F-750 Dump Truck (#88:	2/21/13	76,989.00	0.00	0.00	68,006.95	3,849.45	71,856.40	5,132.60	S/L	10.00
1401		2013 JD 770G Motor Grader (#2650	1/07/14	220,200.00	0.00	0.00	176,160.00	22,020.00	198,180.00	22,020.00	S/L	10.00
1405		Rear Cradle Boom Mower (MF1230	3/09/14	53,353.00	0.00	0.00	38,680.92	5,335.30	44,016.22	9,336.78	S/L	10.00
1502		2015 John Deere 310SK Backhoe #6:	1/30/15	88,800.00	0.00	0.00	61,420.00	8,880.00	70,300.00	18,500.00	S/L	10.00
1510		2014 John Deere 210G Trackhoe #1	8/05/15	165,000.00	0.00	0.00	105,875.00	16,500.00	122,375.00	42,625.00	S/L	10.00
1602		2016 Kubota M5-111HDC Cab Tra	2/05/16	51,305.40	0.00	0.00	30,355.70	5,130.54	35,486.24	15,819.16	S/L	10.00
1603		2016 Dodge Ram 4500 Cab & Chas	3/24/16	47,207.00	0.00	0.00	47,207.00	0.00	47,207.00	0.00	S/L	5.00
1604		2000 Dynaweld Lowboy Trailer	2/29/16	36,582.12	0.00	0.00	21,339.56	3,658.21	24,997.77	11,584.35	S/L	10.00
1609		Mechanic Bed @ #1603 Dodge Tru	4/21/16	5,924.95	0.00	0.00	5,924.95	0.00	5,924.95	0.00	S/L	5.00
1610		5th Wheel on Truck #902	4/21/16	9,228.22	0.00	0.00	9,228.22	0.00	9,228.22	0.00	S/L	5.00
1701		15' Modern Predator Cutter (#9362	1/09/17	13,500.00	0.00	0.00	6,750.00	1,350.00	8,100.00	5,400.00	S/L	10.00
1707		2018 Dodge Ram 2500 PU (#2077)	11/10/17	39,099.61	0.00	0.00	32,583.00	6,516.61	39,099.61	0.00	S/L	5.00
1802		Modern Predator 15' Cutter	4/11/18	13,400.00	0.00	0.00	5,025.00	1,340.00	6,365.00	7,035.00	S/L	10.00
1803		M5-M111HDC-M Series Kubota Tr	7/06/18	50,598.83	0.00	0.00	17,709.58	5,059.88	22,769.46	27,829.37	S/L	10.00
1805		2018 Ford F-350 #3647	11/07/18	47,299.00	0.00	0.00	29,956.03	9,459.80	39,415.83	7,883.17	S/L	5.00
1901		2018 Dodge Ram 2500 (#3534)	2/05/19	44,299.00	0.00	0.00	25,841.08	8,859.80	34,700.88	9,598.12	S/L	5.00
1903		2018 Ford F750 Dump (#4358)	5/09/19	81,890.00	0.00	0.00	21,837.33	8,189.00	30,026.33	51,863.67	S/L	10.00
2002		2020 Neckover Trailer (#3184)	3/31/20	12,793.00	0.00	0.00	2,238.78	1,279.30	3,518.08	9,274.92	S/L	10.00
2007		2020 Kobelco SK55 Mini Excavato	9/29/20	69,221.81	0.00	0.00	8,652.73	6,922.18	15,574.91	53,646.90	S/L	10.00
2009		2021 Ford F-750 (#4227)	10/13/20	73,569.00	0.00	0.00	9,196.13	7,356.90	16,553.03	57,015.97	S/L	10.00
2011		2021 Ford F-750 (#4226)	12/31/20	73,569.00	0.00	0.00	7,356.90	7,356.90	14,713.80	58,855.20	S/L	10.00
2012		Brush Cutter on #2007	12/22/20	10,653.38	0.00	0.00	1,065.34	1,065.34	2,130.68	8,522.70	S/L	10.00
2101		2021 Car-Tex Utility Trailer	1/27/21	5,895.00	0.00	0.00	540.38	589.50	1,129.88	4,765.12	S/L	10.00
2105		2020 JD 60G Excavator	1/28/21	72,766.66	0.00	0.00	6,670.28	7,276.67	13,946.95	58,819.71	S/L	10.00
2109		Case 580NEP Backhoe	4/23/21	91,500.00	0.00	0.00	6,100.00	9,150.00	15,250.00	76,250.00	S/L	10.00
2113		Portable Pressure Washer	6/21/21	6,000.00	0.00	0.00	300.00	600.00	900.00	5,100.00	S/L	10.00
2121		Repairs #1901	7/16/21	8,194.79	0.00	0.00	682.90	1,638.96	2,321.86	5,872.93	S/L	5.00
2201		Case F110A Tractor w/ Samurai 22'	1/24/22	155,157.80	0.00c	0.00	0.00	14,222.80	14,222.80	140,935.00	S/L	10.00
2210		2022 Dodge Ram Crew Cab (#6387	12/30/22	64,992.00	0.00c	0.00	0.00	0.00	0.00	64,992.00	S/L	5.00
2212		Repairs #1502	1/13/22	8,709.28	0.00c	0.00	0.00	870.93	870.93	7,838.35	S/L	10.00
2213		Repairs #1602	3/09/22	7,387.44	0.00c	0.00	0.00	615.62	615.62	6,771.82	S/L	10.00
<b>Equipment</b>				2,766,934.14	0.00c	0.00	1,807,863.44	165,782.86	1,973,646.30	793,287.84		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Road &amp; Bridge - 4   Group: Equipment (continued)</b>												
		<b>*Less: Dispositions and Transfers</b>		76,989.00	0.00	0.00	68,006.95	0.00	71,856.40	5,132.60		
		<b>Net Equipment</b>		<u>2,689,945.14</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,739,856.49</u>	<u>165,782.86</u>	<u>1,901,789.90</u>	<u>788,155.24</u>		
<b>Group: Land</b>												
7945		LAND - Pit Pct. 4	4/20/07	122,600.00	0.00	0.00	0.00	0.00	0.00	122,600.00	Land	0.00
		<b>Land</b>		<u>122,600.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>122,600.00</u>		
		<b>Road &amp; Bridge - 4</b>		2,889,534.14	0.00c	0.00	1,807,863.44	165,782.86	1,973,646.30	915,887.84		
		<b>*Less: Dispositions and Transfers</b>		76,989.00	0.00	0.00	68,006.95	0.00	71,856.40	5,132.60		
		<b>Net Road &amp; Bridge - 4</b>		<u>2,812,545.14</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,739,856.49</u>	<u>165,782.86</u>	<u>1,901,789.90</u>	<u>910,755.24</u>		



**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Road &amp; Bridge - 5</b>												
<b>Group: Buildings</b>												
5369		New Office @ Warehouse	6/30/90	11,778.00	0.00	1,178.00	6,890.00	212.00	7,102.00	4,676.00	S/L	50.00
<b>Buildings</b>				<u>11,778.00</u>	<u>0.00c</u>	<u>1,178.00</u>	<u>6,890.00</u>	<u>212.00</u>	<u>7,102.00</u>	<u>4,676.00</u>		
<b>Group: Computers &amp; Peripherals</b>												
5321		Office Base Motorola Radio	6/30/89	10,710.00	0.00	0.00	10,710.00	0.00	10,710.00	0.00	S/L	5.00
7944		MTR 2000 Repeater	6/19/07	7,590.00	0.00	0.00	7,590.00	0.00	7,590.00	0.00	S/L	5.00
8108		NECSV9100 Phone System	8/20/15	5,080.00	0.00	0.00	5,080.00	0.00	5,080.00	0.00	S/L	5.00
8152		Diagnostic Tablet (Scan Tool)	11/18/19	9,994.00	0.00	0.00	4,164.17	1,998.80	6,162.97	3,831.03	S/L	5.00
<b>Computers &amp; Peripherals</b>				<u>33,374.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>27,544.17</u>	<u>1,998.80</u>	<u>29,542.97</u>	<u>3,831.03</u>		
<b>Group: Equipment</b>												
72		Sliding Gate w/Operation from War	6/30/97	6,550.00	0.00	655.00	5,895.00	0.00	5,895.00	655.00	S/L	20.00
324		Holt Soil Stabilizer	3/18/03	201,322.00	0.00	0.00	201,322.00	0.00	201,322.00	0.00	S/L	10.00
331		Mixer Soil Stabilizer - Caterpillar	9/22/03	174,600.00	0.00	0.00	174,600.00	0.00	174,600.00	0.00	S/L	10.00
706	d	3203 PR Crane	3/08/07	6,783.95	0.00	0.00	6,783.95	0.00	6,783.95	0.00	S/L	10.00
711		2007 52'7" Pitts Lowboy 1290	9/25/07	44,366.67	0.00	0.00	44,366.67	0.00	44,366.67	0.00	S/L	10.00
813		6000 Gal Skid Tank	12/31/08	16,900.00	0.00	0.00	16,900.00	0.00	16,900.00	0.00	S/L	10.00
908		2009 Ford (5868)	4/20/09	27,793.42	0.00	0.00	27,793.42	0.00	27,793.42	0.00	S/L	5.00
1106		2003 Mack Truck (#6123)	3/24/11	37,555.00	0.00	0.00	37,555.00	0.00	37,555.00	0.00	S/L	10.00
1109	d	2011 Ford F350 (#6327)	8/31/11	29,752.61	0.00	0.00	29,752.61	0.00	29,752.61	0.00	S/L	5.00
1206		2012 Dodge Ram 1500 Quad (0095)	2/21/12	21,785.00	0.00	0.00	21,785.00	0.00	21,785.00	0.00	S/L	5.00
1406		2014 Dodge Ram (#3474)	3/26/14	37,105.00	0.00	0.00	37,105.00	0.00	37,105.00	0.00	S/L	5.00
2013		48 KW Diesel Generator	7/07/20	24,501.89	0.00	0.00	3,675.28	2,450.19	6,125.47	18,376.42	S/L	10.00
2111		2021 Ford F250 4x4 #9597	5/27/21	32,764.50	0.00	0.00	3,822.53	6,552.90	10,375.43	22,389.07	S/L	5.00
2114		2021 Hustler Lawnmower	7/27/21	7,559.00	0.00	0.00	629.92	1,511.80	2,141.72	5,417.28	S/L	5.00
2209		Coats Tire Balancer	1/26/22	5,699.00	0.00c	0.00	0.00	522.41	522.41	5,176.59	S/L	10.00
2214		Repairs #324	12/15/22	7,225.35	0.00c	0.00	0.00	60.21	60.21	7,165.14	S/L	10.00
5440		Fuel Tanks -2	6/30/91	7,178.00	0.00	718.00	6,460.00	0.00	6,460.00	718.00	S/L	20.00
5713		John Deere Dozer 1417	6/30/97	102,536.00	0.00	0.00	102,536.00	0.00	102,536.00	0.00	S/L	10.00
5777		Double Drum Vibrator Roller A004	6/30/00	18,131.00	0.00	0.00	18,131.00	0.00	18,131.00	0.00	S/L	10.00
8130		K800 Gas Keyless System	4/19/18	17,524.00	0.00	0.00	6,425.47	1,752.40	8,177.87	9,346.13	S/L	10.00
<b>Equipment</b>				<u>827,632.39</u>	<u>0.00c</u>	<u>1,373.00</u>	<u>745,538.85</u>	<u>12,849.91</u>	<u>758,388.76</u>	<u>69,243.63</u>		
<b>*Less: Dispositions and Transfers</b>				<u>36,536.56</u>	<u>0.00</u>	<u>0.00</u>	<u>36,536.56</u>	<u>0.00</u>	<u>36,536.56</u>	<u>0.00</u>		
<b>Net Equipment</b>				<u>791,095.83</u>	<u>0.00c</u>	<u>1,373.00</u>	<u>709,002.29</u>	<u>12,849.91</u>	<u>721,852.20</u>	<u>69,243.63</u>		
<b>Road &amp; Bridge - 5</b>				<u>872,784.39</u>	<u>0.00c</u>	<u>2,551.00</u>	<u>779,973.02</u>	<u>15,060.71</u>	<u>795,033.73</u>	<u>77,750.66</u>		
<b>*Less: Dispositions and Transfers</b>				<u>36,536.56</u>	<u>0.00</u>	<u>0.00</u>	<u>36,536.56</u>	<u>0.00</u>	<u>36,536.56</u>	<u>0.00</u>		
<b>Net Road &amp; Bridge - 5</b>				<u>836,247.83</u>	<u>0.00c</u>	<u>2,551.00</u>	<u>743,436.46</u>	<u>15,060.71</u>	<u>758,497.17</u>	<u>77,750.66</u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Sheriff</b>												
<b>Group: Buildings</b>												
8015		Sheriff's Office Renovation 2011	6/20/11	537,674.60	0.00	0.00	112,911.65	10,753.49	123,665.14	414,009.46	S/L	50.00
8180		Sheriff's Office Sewer Upgrade	11/04/22	17,000.00	0.00c	0.00	0.00	56.67	56.67	16,943.33	S/L	50.00
<b>Buildings</b>				<u>554,674.60</u>	<u>0.00c</u>	<u>0.00</u>	<u>112,911.65</u>	<u>10,810.16</u>	<u>123,721.81</u>	<u>430,952.79</u>		
<b>Group: Computers &amp; Peripherals</b>												
7923		MTR2000 Repeater System	4/07/06	10,581.95	0.00	0.00	10,581.95	0.00	10,581.95	0.00	S/L	5.00
7995		2 - TacSight Thermal Imagers	5/25/10	26,190.00	0.00	0.00	26,190.00	0.00	26,190.00	0.00	S/L	5.00
7996		Repeater System	10/14/10	26,957.40	0.00	0.00	26,957.40	0.00	26,957.40	0.00	S/L	5.00
8003		Phone System	3/21/11	12,455.80	0.00	0.00	12,455.80	0.00	12,455.80	0.00	S/L	5.00
8008		2-Zetron Radio Consoles	11/08/11	20,881.00	0.00	0.00	20,881.00	0.00	20,881.00	0.00	S/L	5.00
8146		NG Capture 911 Recorder	8/02/19	12,299.09	0.00	0.00	5,944.56	2,459.82	8,404.38	3,894.71	S/L	5.00
8147		NVR Interview Camera	12/17/19	6,150.00	0.00	0.00	2,460.00	1,230.00	3,690.00	2,460.00	S/L	5.00
<b>Computers &amp; Peripherals</b>				<u>115,515.24</u>	<u>0.00c</u>	<u>0.00</u>	<u>105,470.71</u>	<u>3,689.82</u>	<u>109,160.53</u>	<u>6,354.71</u>		
<b>Group: Equipment</b>												
7143	d	2002 Ford 1/2 Ton Clubwagon	11/20/01	18,766.00	0.00	0.00	18,766.00	0.00	18,766.00	0.00	S/L	10.00
7159		Fire Radio System	6/30/02	8,056.55	0.00	0.00	8,056.55	0.00	8,056.55	0.00	S/L	5.00
7957		2007 Dodge Charger (#0662)	8/29/07	24,413.50	0.00	0.00	24,413.50	0.00	24,413.50	0.00	S/L	5.00
7965		2008 Chevrolet Silverado(2035)	8/20/08	23,741.00	0.00	0.00	23,741.00	0.00	23,741.00	0.00	S/L	5.00
7989		2011 Ford E350 Econoline Wagon ;	12/14/10	25,666.20	0.00	0.00	25,666.20	0.00	25,666.20	0.00	S/L	5.00
8019		2013 Ford Taurus (7092)	5/01/12	21,372.25	0.00	0.00	21,372.25	0.00	21,372.25	0.00	S/L	5.00
8020		2012 Ford F150 (7463)	5/23/12	28,136.45	0.00	0.00	28,136.45	0.00	28,136.45	0.00	S/L	5.00
8022	d	2013 Ford Police Interceptor (7093)	7/11/12	36,081.92	0.00	0.00	36,081.92	0.00	36,081.92	0.00	S/L	5.00
8023	d	2013 Chev Tahoe (6335)	12/05/12	31,623.00	0.00	0.00	31,623.00	0.00	31,623.00	0.00	S/L	5.00
8068		2013 Ford Explorer (#4668)	1/29/13	31,752.85	0.00	0.00	31,752.85	0.00	31,752.85	0.00	S/L	5.00
8069		2014 Chev Equinox (#9215)	11/20/13	21,182.00	0.00	0.00	21,182.00	0.00	21,182.00	0.00	S/L	5.00
8072		2013 Ford F-150 (#2342)	1/29/13	33,248.55	0.00	0.00	33,248.55	0.00	33,248.55	0.00	S/L	5.00
8073	d	2013 Ford F-150 (#4669)	10/30/13	34,217.55	0.00	0.00	34,217.55	0.00	34,217.55	0.00	S/L	5.00
8075		2014 Chev Equinox (#4692)	9/12/13	21,182.00	0.00	0.00	21,182.00	0.00	21,182.00	0.00	S/L	5.00
8081		2014 Chevrolet Tahoe (#7770)	1/01/14	35,183.00	0.00	0.00	35,183.00	0.00	35,183.00	0.00	S/L	5.00
8084		2014 Ford F150 (#7739)	7/15/14	24,973.22	0.00	0.00	24,973.22	0.00	24,973.22	0.00	S/L	5.00
8086		2014 Chevrolet Tahoe (#3733)	12/31/14	26,269.00	0.00	0.00	26,269.00	0.00	26,269.00	0.00	S/L	5.00
8089		2014 Yamaha Bear Boat (A414) &	2/26/14	25,631.47	0.00	0.00	25,631.47	0.00	25,631.47	0.00	S/L	5.00
8095		80 KW Generator - Sheriff's Office	12/11/15	35,472.20	0.00	0.00	21,578.92	3,547.22	25,126.14	10,346.06	S/L	10.00
8097		2015 Chev Tahoe #2377	1/22/15	29,824.44	0.00	0.00	29,824.44	0.00	29,824.44	0.00	S/L	5.00
8098		2015 Chev Tahoe #2275	1/22/15	29,824.44	0.00	0.00	29,824.44	0.00	29,824.44	0.00	S/L	5.00
8099		2015 Chev 1500 Crew Cab Silver #	7/30/15	26,923.20	0.00	0.00	26,923.20	0.00	26,923.20	0.00	S/L	5.00
8101	d	2016 Chev Equinox Silver #8042	11/30/15	19,110.00	0.00	0.00	19,110.00	0.00	19,110.00	0.00	S/L	5.00
8102		2016 Chev Equinox Silver #4125	11/30/15	19,110.00	0.00	0.00	19,110.00	0.00	19,110.00	0.00	S/L	5.00
8109		2015 Chev Tahoe Silver #6940	2/13/15	32,208.64	0.00	0.00	32,208.64	0.00	32,208.64	0.00	S/L	5.00
8113		2016 Ford Interceptor Utility	2/04/16	25,934.50	0.00	0.00	25,934.50	0.00	25,934.50	0.00	S/L	5.00
8114		2016 1/2 Ton Crew Cab Chevrolet	5/18/16	29,675.00	0.00	0.00	29,675.00	0.00	29,675.00	0.00	S/L	5.00
8115		2017 Ford Interceptor	8/18/16	26,879.50	0.00	0.00	26,879.50	0.00	26,879.50	0.00	S/L	5.00
8116		2016 Polaris Ranger	11/18/16	15,573.85	0.00	0.00	15,573.85	0.00	15,573.85	0.00	S/L	5.00
8117		2017 Chevrolet Traverse	12/31/16	25,815.00	0.00	0.00	25,815.00	0.00	25,815.00	0.00	S/L	5.00
8122		2017 Ford Explorer (#7937)	2/20/17	26,637.00	0.00	0.00	25,749.10	887.90	26,637.00	0.00	S/L	5.00

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Sheriff   Group: Equipment (continued)</b>												
8123		2017 Tahoe (#5332)	10/02/17	31,938.00	0.00	0.00	27,147.30	4,790.70	31,938.00	0.00	S/L	5.00
8124		2017 Ford Taurus (#3211)	10/18/17	21,982.00	0.00	0.00	18,318.33	3,663.67	21,982.00	0.00	S/L	5.00
8125		2018 Tahoe (#6795)	12/19/17	32,703.44	0.00	0.00	26,162.76	6,540.68	32,703.44	0.00	S/L	5.00
8133		2018 Chev Tahoe Silver #3811	8/11/18	30,204.00	0.00	0.00	20,639.40	6,040.80	26,680.20	3,523.80	S/L	5.00
8134		2019 Chev Tahoe Silver #7477	12/08/18	32,099.88	0.00	0.00	19,794.94	6,419.98	26,214.92	5,884.96	S/L	5.00
8144		2019 Chevrolet Tahoe (#3943)	4/24/19	33,635.00	0.00	0.00	17,938.67	6,727.00	24,665.67	8,969.33	S/L	5.00
8145		2019 Chevrolet Silverado (#1982)	5/07/19	36,260.00	0.00	0.00	19,338.67	7,252.00	26,590.67	9,669.33	S/L	5.00
8148		Matrice 200 V2.0 Drone w/Zenmus	12/31/19	17,839.10	0.00	0.00	7,135.64	3,567.82	10,703.46	7,135.64	S/L	5.00
8167		2020 Chev Tahoe (#8280)	4/07/20	33,685.00	0.00	0.00	11,789.75	6,737.00	18,526.75	15,158.25	S/L	5.00
8168		2020 Chev Tahoe (#4670)	4/07/20	33,685.00	0.00	0.00	11,789.75	6,737.00	18,526.75	15,158.25	S/L	5.00
8169		Repairs to 2020 Chev Tahoe (#4670)	9/28/20	22,607.93	0.00	0.00	5,651.99	4,521.59	10,173.58	12,434.35	S/L	5.00
8170		2020 Chev Tahoe (#1994)	5/12/20	33,385.00	0.00	0.00	11,128.33	6,677.00	17,805.33	15,579.67	S/L	5.00
8172		2020 Ford F-150 (#9863)	12/03/20	35,776.00	0.00	0.00	7,751.47	7,155.20	14,906.67	20,869.33	S/L	5.00
8176		2021 Ford Explorer #4858	5/21/21	29,435.50	0.00	0.00	3,434.14	5,887.10	9,321.24	20,114.26	S/L	5.00
8177		2021 Chevrolet Tahoe #7232	6/22/21	36,434.00	0.00	0.00	3,643.40	7,286.80	10,930.20	25,503.80	S/L	5.00
8178		2021 Chevrolet Tahoe #8082	6/22/21	36,034.00	0.00	0.00	3,603.40	7,206.80	10,810.20	25,223.80	S/L	5.00
8179		2020 Ford Explorer #8451	8/26/21	33,950.00	0.00	0.00	2,263.33	6,790.00	9,053.33	24,896.67	S/L	5.00
8181		2022 Ford Explorer (#4944)	2/07/22	34,375.00	0.00c	0.00	0.00	6,302.08	6,302.08	28,072.92	S/L	5.00
8182		2022 Ford Explorer (#5871)	2/07/22	33,975.00	0.00c	0.00	0.00	6,228.75	6,228.75	27,746.25	S/L	5.00
8183		2022 Ford Explorer (#6534)	2/07/22	33,975.00	0.00c	0.00	0.00	6,228.75	6,228.75	27,746.25	S/L	5.00
8184		2022 Ford Explorer (#2992)	4/28/22	33,155.00	0.00c	0.00	0.00	4,420.67	4,420.67	28,734.33	S/L	5.00
8185		2022 Ford Explorer (#4651)	12/15/22	42,275.00	0.00c	0.00	0.00	704.58	704.58	41,570.42	S/L	5.00
8207		Repairs #8134	5/31/22	33,130.88	0.00c	0.00	0.00	3,865.27	3,865.27	29,265.61	S/L	5.00
8208		Repairs #8144-Transmission	11/18/22	5,291.00	0.00c	0.00	0.00	88.18	88.18	5,202.82	S/L	5.00
<b>Equipment</b>				<u>1,562,315.01</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,017,234.37</u>	<u>136,274.54</u>	<u>1,153,508.91</u>	<u>408,806.10</u>		
<b>*Less: Dispositions and Transfers</b>				<u>139,798.47</u>	<u>0.00</u>	<u>0.00</u>	<u>139,798.47</u>	<u>0.00</u>	<u>139,798.47</u>	<u>0.00</u>		
<b>Net Equipment</b>				<u><u>1,422,516.54</u></u>	<u><u>0.00c</u></u>	<u><u>0.00</u></u>	<u><u>877,435.90</u></u>	<u><u>136,274.54</u></u>	<u><u>1,013,710.44</u></u>	<u><u>408,806.10</u></u>		
<b>Group: Furniture</b>												
8012		Spacesaver Filing System	2/24/11	<u>20,567.50</u>	<u>0.00</u>	<u>0.00</u>	<u>20,567.50</u>	<u>0.00</u>	<u>20,567.50</u>	<u>0.00</u>	S/L	10.00
<b>Furniture</b>				<u>20,567.50</u>	<u>0.00c</u>	<u>0.00</u>	<u>20,567.50</u>	<u>0.00</u>	<u>20,567.50</u>	<u>0.00</u>		
<b>Sheriff</b>				<u>2,253,072.35</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,256,184.23</u>	<u>150,774.52</u>	<u>1,406,958.75</u>	<u>846,113.60</u>		
<b>*Less: Dispositions and Transfers</b>				<u>139,798.47</u>	<u>0.00</u>	<u>0.00</u>	<u>139,798.47</u>	<u>0.00</u>	<u>139,798.47</u>	<u>0.00</u>		
<b>Net Sheriff</b>				<u><u>2,113,273.88</u></u>	<u><u>0.00c</u></u>	<u><u>0.00</u></u>	<u><u>1,116,385.76</u></u>	<u><u>150,774.52</u></u>	<u><u>1,267,160.28</u></u>	<u><u>846,113.60</u></u>		

**Book Asset Detail 1/01/22 - 12/31/22**

FYE: 12/31/2022

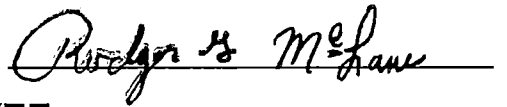
Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Division: Voter Regist</b>												
<b>Group: Buildings</b>												
8164		Voting Machine Storage Room	1/29/20	9,739.01	0.00	0.00	373.33	194.78	568.11	9,170.90	S/L	50.00
<b>Buildings</b>				<u>9,739.01</u>	<u>0.00c</u>	<u>0.00</u>	<u>373.33</u>	<u>194.78</u>	<u>568.11</u>	<u>9,170.90</u>		
<b>Group: Computers &amp; Peripherals</b>												
8018	d	M100/ERM Voter System	8/15/12	127,184.06	0.00	0.00	127,184.06	0.00	127,184.06	0.00	S/L	5.00
<b>Computers &amp; Peripherals</b>				<u>127,184.06</u>	<u>0.00c</u>	<u>0.00</u>	<u>127,184.06</u>	<u>0.00</u>	<u>127,184.06</u>	<u>0.00</u>		
<b>*Less: Dispositions and Transfers</b>				<u>127,184.06</u>	<u>0.00</u>	<u>0.00</u>	<u>127,184.06</u>	<u>0.00</u>	<u>127,184.06</u>	<u>0.00</u>		
<b>Net Computers &amp; Peripherals</b>				<u>0.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Group: Equipment</b>												
7904	d	Automark Voter Tabulation System	12/31/05	232,900.00	0.00	0.00	232,900.00	0.00	232,900.00	0.00	S/L	10.00
8162	d	5-Automark Voting Machines	12/31/20	31,825.00	0.00	0.00	3,182.50	2,386.88	5,569.38	26,255.62	S/L	10.00
8203		40 Express Vote-Universal Voting	9/27/22	286,146.75	0.00c	0.00	0.00	7,153.67	7,153.67	278,993.08	S/L	10.00
<b>Equipment</b>				<u>550,871.75</u>	<u>0.00c</u>	<u>0.00</u>	<u>236,082.50</u>	<u>9,540.55</u>	<u>245,623.05</u>	<u>305,248.70</u>		
<b>*Less: Dispositions and Transfers</b>				<u>264,725.00</u>	<u>0.00</u>	<u>0.00</u>	<u>236,082.50</u>	<u>0.00</u>	<u>238,469.38</u>	<u>26,255.62</u>		
<b>Net Equipment</b>				<u>286,146.75</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>9,540.55</u>	<u>7,153.67</u>	<u>278,993.08</u>		
<b>Group: Furniture</b>												
8187		Election Equipment Storage Cabine	8/15/22	46,516.00	0.00c	0.00	0.00	1,938.17	1,938.17	44,577.83	S/L	10.00
8188		Election Equipment Storage Cabine	9/27/22	11,329.31	0.00c	0.00	0.00	283.23	283.23	11,046.08	S/L	10.00
<b>Furniture</b>				<u>57,845.31</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>2,221.40</u>	<u>2,221.40</u>	<u>55,623.91</u>		
<b>Voter Regist</b>				<u>745,640.13</u>	<u>0.00c</u>	<u>0.00</u>	<u>363,639.89</u>	<u>11,956.73</u>	<u>375,596.62</u>	<u>370,043.51</u>		
<b>*Less: Dispositions and Transfers</b>				<u>391,909.06</u>	<u>0.00</u>	<u>0.00</u>	<u>363,266.56</u>	<u>0.00</u>	<u>365,653.44</u>	<u>26,255.62</u>		
<b>Net Voter Regist</b>				<u>353,731.07</u>	<u>0.00c</u>	<u>0.00</u>	<u>373.33</u>	<u>11,956.73</u>	<u>9,943.18</u>	<u>343,787.89</u>		
<b>Grand Total</b>				<u>55,027,570.03</u>	<u>0.00c</u>	<u>698,027.00</u>	<u>28,272,720.05</u>	<u>1,618,318.48</u>	<u>29,891,038.53</u>	<u>25,136,531.50</u>		
<b>Less: Dispositions and Transfers</b>				<u>888,151.77</u>	<u>0.00</u>	<u>0.00</u>	<u>836,409.70</u>	<u>0.00</u>	<u>846,556.70</u>	<u>41,595.07</u>		
<b>Net Grand Total</b>				<u>54,139,418.26</u>	<u>0.00c</u>	<u>698,027.00</u>	<u>27,436,310.35</u>	<u>1,618,318.48</u>	<u>29,044,481.83</u>	<u>25,094,936.43</u>		

APPROVED 06-20-2023

Rodger G. McLane

County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE



**REQUEST FOR ATTENDANCE AT A CONFERENCE**

NAME: Loretta Mason

POSITION: Elections Administrator

DEPARTMENT: Elections

DATE: 06/02/2023

CONFERENCE: 2023 Election Law Seminar

LOCATION: Austin, Tx

DATES: July 30-August 2, 2023

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 3

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

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

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

How many days have you been away from your job this year for conferences, not counting this conference? 2

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

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

Election training  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

APPROVED 06-20-2023

Rodger G. McLane

County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE

*Rodger G. McLane*

REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: Kelsey Gates

POSITION: Elections Administrator

DEPARTMENT: Elections

DATE: 06/02/2023

CONFERENCE: 2023 Election Law Seminar

LOCATION: Austin, Tx

DATES: July 30-August 2, 2023

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 3

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

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

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

How many days have you been away from your job this year for conferences, not counting this conference? 2

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

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

Election training  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

APPROVED 06-20-2023

Rodger G. McLane  
County Judge

*Rodger G. McLane*

**PANOLA COUNTY OFFICIAL / EMPLOYEE REQUEST FOR CONFERENCE**

**ONLINE**                       **IN PERSON**

NAME: Quade Davis

POSITION: Patrol Sergeant

DEPARTMENT: Panola County Sheriff's Office

DATE: June 13, 2023

CONFERENCE: New Supervisor Course

LOCATION: Online

DATES: June 13, 2023 TO June 13, 2023

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 0

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

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

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

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

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

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

Relatable training for position  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_