

PANOLA COUNTY SHERIFF'S OFFICE

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



314 W. Wellington
Carthage, Texas 75633

August 11, 2024

Sheriff Cutter Clinton

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 employment of Reid Peace as a Deputy Sheriff for the Panola County Sheriff's Office at a pay rate of \$25.70 per hour as well as the budgeted uniform allowance effective August 17, 2024.

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



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

August 12, 2024

Honorable Rodger McLane, County Judge
County Commissioners
Panola County Courthouse
Carthage, Texas 75633

Judge McLane and Commissioners:

Please record the resignation of Rylee Tilbury as Temporary Clerk in the Panola County District Clerk's office effective, August 9, 2024.

Respectfully submitted,

A handwritten signature in blue ink that reads "Lindsey Smith".

Lindsey Smith
District Clerk

Cc: Jennifer Stacy, Auditor
Joni Reed, Treasurer

PERSONNEL CHANGE REQUEST

Name: BILLY STUTES

Department: ROAD AND BRIDGE PCT 1

Position: MECHANIC

New Position

(If applicable) OPERATOR

Current wage or salary

\$26.25

New wage or salary

\$22.29

Effective date of change

AUGUST 28, 2024



Elected Official/Department Head

Signature



Date Signed

Date Signed

August 20, 2024

FROM: Melanie Earle, Road and Bridge Warehouse Coordinator

TO: Joni Reed, County Treasurer

SUBJECT: EFFECTIVE DATE OF EMPLOYMENT STATUS CHANGE:

Please be advised of the employment status change of Billy Stutes, Mechanic, for Panola County Road & Bridge Department, Pct. 1, to Operator, at the rate of \$22.29 per hour, effective August 28, 2024.

Melanie Earle

Melanie Earle

Road and Bridge

Warehouse Coordinator

August 21, 2024

FROM: Melanie Earle, Road and Bridge Warehouse Coordinator

TO: Joni Reed, County Treasurer

SUBJECT: EFFECTIVE DATE OF TERMINATION OF EMPLOYMENT:

Please be advised of the effective date of termination of employment for Luther Fannin, Operator, for Panola County Road & Bridge Department, Pct.4, effective August 21, 2024, at 7:30 am.

Melanie Earle

Melanie Earle

Road and Bridge

Warehouse Coordinator

PANOLA COUNTY SHERIFF'S OFFICE

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



314 W. Wellington
Carthage, Texas 75633

August 21, 2024

Sheriff Cutter Clinton

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 change in position for James Jablon from Criminal Investigator at a pay rate of \$26.15 per hour to Deputy Sheriff for the Panola County Sheriff's Office at a pay rate of \$25.70 per hour plus the budgeted uniform allowance effective August 24, 2024.

Please record the change in position for Randy Payne from Deputy Sheriff at a pay rate of \$25.70 per hour to Criminal Investigator for the Panola County Sheriff's Office at a pay rate of \$26.15 per hour effective August 24, 2024.

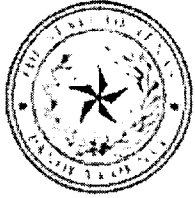
Sincerely,

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



Panola County, Texas

Treasurers Report Summary

Date Range: 07/01/2024 - 07/31/2024

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
100 - GENERAL	1,965,906.13	408,320.24	1,525,075.51	-2,000,000.00	83,909.88	2,765,240.98	2,765,240.98	0.00
110 - CREDIT CARD CLEARING FUND	6,614.33	25.20	0.00	0.00	-2,930.50	9,570.03	9,570.03	0.00
112 - JP CREDIT CARD CLEARING	27,854.07	81.75	0.00	0.00	-2,948.77	30,884.59	30,884.59	0.00
130 - LAW LIBRARY	52,230.31	1,783.96	1,078.29	0.00	0.00	52,935.98	52,935.98	0.00
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND	176.53	0.41	0.00	0.00	0.00	176.94	176.94	0.00
150 - COURTHOUSE SECURITY	86,466.26	2,402.39	1,015.02	0.00	0.00	87,853.63	87,853.63	0.00
160 - RECORDS MANAGEMENT	27,372.91	76.27	504.89	0.00	0.00	26,944.29	26,944.29	0.00
162 - COUNTY & DISTRICT COURT T	8,836.97	40.90	0.00	0.00	0.00	8,877.87	8,877.87	0.00
165 - COURT RECORD PRESERVATION	16,794.51	39.12	0.00	0.00	0.00	16,833.63	16,833.63	0.00
166 - DISTRICT COURT RECORDS TECHNOLOGY	25,659.93	69.44	0.00	0.00	0.00	25,729.37	25,729.37	0.00
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	35,239.25	1,026.20	0.00	0.00	0.00	36,265.45	36,265.45	0.00
170 - COUNTY CLERK RECORDS PRES	292,024.55	7,805.77	0.00	0.00	0.00	299,830.32	299,830.32	0.00
175 - ARCHIVE FEES	557,257.33	6,689.26	0.00	0.00	0.00	563,946.59	563,946.59	0.00
180 - JUSTICE COURT TECHNOLOGY	59,878.12	899.35	0.00	0.00	0.00	60,777.47	60,777.47	0.00
190 - V.I.T. INTEREST	4,666.61	10.87	77.06	0.00	0.00	4,600.42	4,600.42	0.00
195 - ELECTION SERVICES CONTRAC	61,244.00	122.63	8,600.00	0.00	0.00	52,766.63	52,766.63	0.00
200 - ROAD & BRIDGE	1,018,701.15	167,984.79	1,060,284.18	-2,000,000.00	433,540.01	1,692,861.75	1,692,861.75	0.00
252 - PANOLA COUNTY AUCTION PROCEEDS	198.13	0.58	0.00	0.00	0.00	198.71	198.71	0.00
300 - FM & LATERAL	260,892.33	10,972.52	38,491.44	0.00	16,379.05	216,994.36	216,994.36	0.00
410 - SUPERVISION	67,367.62	18,580.62	25,565.87	0.00	-1,145.64	61,528.01	61,528.01	0.00
420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES	10,700.00	0.00	3,950.98	0.00	0.00	6,749.02	6,749.02	0.00
481 - PANOLA COUNTY CSCD ADULT DRUG COURT	32,118.81	264.39	1,330.00	0.00	0.00	31,053.20	31,053.20	0.00
520 - PANOLA JUVENILE PROBATION	44,012.91	1,154.53	0.00	0.00	0.00	45,167.44	45,167.44	0.00
530 - JUVENILE TITLE IV-E	48,349.35	161.39	0.00	0.00	0.00	48,510.74	48,510.74	0.00
552 - REGIONAL DIVERSION ALTERNATIVES PROGRAM	1,408.11	0.00	1,408.11	0.00	0.00	0.00	0.00	0.00
560 - TJPC/A/183(REGULAR)	111,407.10	0.00	7,241.46	0.00	0.00	104,165.64	104,165.64	0.00
572 - PROBATION PAYROLL FUND	496.27	0.00	0.00	0.00	77.68	418.59	418.59	0.00
585 - LOCAL MATCH FUNDING/ CALE	242,882.36	0.00	36,825.98	0.00	-2,365.46	208,421.84	208,421.84	0.00
587 - STATE SALARY ADJUSTMENT F	1,768.34	0.00	518.72	0.00	0.00	1,249.62	1,249.62	0.00
700 - HOT CHECK FEE	13,806.23	80.00	216.00	0.00	0.00	13,670.23	13,670.23	0.00
720 - PRETRIAL INTERVENTION PROGRAM FUND	34,460.69	1,333.19	0.00	0.00	0.00	35,793.88	35,793.88	0.00
800 - SHERIFF'S STATE FORFEITUR	7,495.27	95.70	0.00	0.00	0.00	7,590.97	7,590.97	0.00
810 - JAIL COMMISSARY FUND	66,220.66	1,701.19	211.14	0.00	0.00	67,710.71	67,710.71	0.00
813 - AMERICAN RESCUE PLAN FUND	783,230.11	2,254.21	144,633.80	0.00	7,710.00	633,140.52	633,140.52	0.00
820 - D A FORFEITURE	37,876.58	88.23	0.00	0.00	0.00	37,964.81	37,964.81	0.00
830 - STATE APPORTIONMENT - DA	7,859.07	18.31	2,106.26	0.00	0.00	5,771.12	5,771.12	0.00
835 - STATE LONGEVITY PAY SUPPL	-836.58	0.00	258.46	0.00	0.00	-1,095.04	-1,095.04	0.00

Treasurers Report

Date Range: 07/01/2024 - 07/31/2024

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
840 - CONST.PCT.2 STATE FORFEIT	1,135.94	2.65	0.00	0.00	0.00	1,138.59	1,138.59	0.00
842 - CONST.PCT.1 STATE FORFEIT	212.32	0.49	0.00	0.00	0.00	212.81	212.81	0.00
860 - SHERIFF FEDERAL FORFEITUR	8,589.23	20.01	0.00	0.00	0.00	8,609.24	8,609.24	0.00
862 - CDA FEDERAL FORFEITURE	64,278.46	149.74	0.00	0.00	0.00	64,428.20	64,428.20	0.00
866 - CONSTABLE PCT 2&3 FEDERAL	347.26	0.81	0.00	0.00	0.00	348.07	348.07	0.00
873 - FAIRPLAY WSC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
875 - ROCK HILL WSC	8,640.69	13,250.00	13,725.00	0.00	475.00	7,690.69	7,690.69	0.00
881 - CHILD PROTECTIVE SERVICES	33,947.05	484.41	3,715.00	0.00	0.00	30,716.46	30,716.46	0.00
882 - OPIOID SETTLEMENT FUND	31,558.95	73.52	0.00	0.00	0.00	31,632.47	31,632.47	0.00
883 - HEALTH FUND	651,234.04	13,172.27	1,117.56	0.00	0.00	663,288.75	663,288.75	0.00
885 - AIRPORT	310,710.86	30,749.27	19,487.50	0.00	2,529.19	319,443.44	319,443.44	0.00
920 - ROAD BOND 1971	66,335.10	1,026.35	0.00	0.00	0.00	67,361.45	67,361.45	0.00
940 - PERMANENT IMPROVEMENT	23,000.78	746.57	0.00	0.00	0.00	23,747.35	23,747.35	0.00
950 - JAIL IMPROVEMENT FUND	504.73	1.18	0.00	0.00	0.00	505.91	505.91	0.00
968 - PANOLA COUNTY RETIREE HEA	637,415.00	199,590.63	290,476.80	0.00	-145,238.40	691,767.23	691,767.23	0.00
972 - PAYROLL FUND	24,317.43	0.00	0.00	0.00	1,481.47	22,835.96	22,835.96	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	46,145.11	0.00	0.00	0.00	29,180.64	16,964.47	16,964.47	0.00
981 - CRIMINAL JUSTICE CIVIL	9,562.92	0.00	0.00	0.00	6,519.48	3,043.44	3,043.44	0.00
982 - APPELLATE JUDICIAL FEES	1,095.85	0.00	0.00	0.00	-255.27	1,351.12	1,351.12	0.00
Report Total:	7,937,668.08	893,351.31	3,187,915.03	-4,000,000.00	426,918.36	9,216,186.00	9,216,186.00	0.00

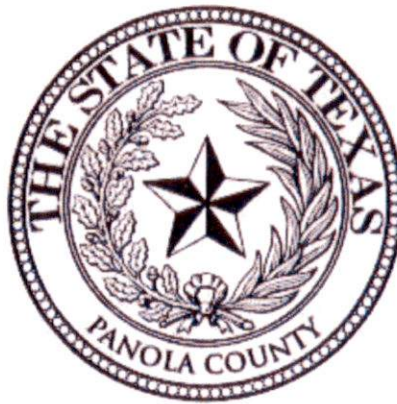
FILED
At 1:40 O'clock P. M.

AUG 19 2024

LINDSEY SMITH, CLERK
DISTRICT COURT & COUNTY
COURT AT LAW, PANOLA CO., TX
BY: Brynn Tate DEPUTY

PANOLA COUNTY, TEXAS

AUDITOR'S REPORT



For the Month Ending

JULY 31, 2024

Jennifer Stacy

Panola County Auditor

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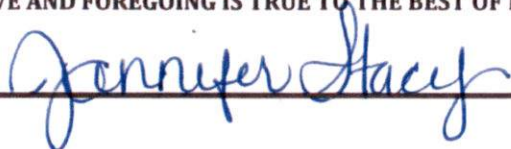
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PANOLA COUNTY JULY 2024 FINANCIAL REPORT

CASH		
110 - CREDIT CARD CLEARING FUND	\$	436.71
112 - JP CREDIT CARD CLEARING	\$	1,992.98
252 - PANOLA COUNTY AUCTION PROCEEDS	\$	198.71
599 - PROBATION POOLED CASH FUND	\$	507,264.10
813 - AMERICAN RESCUE PLAN	\$	633,140.52
875 - ROCKHILL WSC	\$	7,690.69
968 - PANOLA COUNTY RETIREE HEA	\$	691,767.23
974 - CHILD SUPPORT PAYMENTS/EXPERTPAY	\$	0.04
999 - POOLED CASH FUND	\$	7,335,670.09
TOTAL CASH	\$	9,178,161.07
INVESTMENTS		
CERTIFICATES OF DEPOSIT	\$	94,968,800.00
	\$	94,968,800.00
OTHER ASSETS		
RECEIVABLES	\$	4,051.62
CASH CHANGE FUND	\$	3,300.00
INTANGIBLE ROYALTY INTEREST	\$	7,600.00
TOTAL OTHER ASSETS	\$	14,951.62
TOTAL ASSETS	\$	104,161,912.69
LIABILITIES		
LESS PAYABLES	\$	(521,372.94)
FUND BALANCE AS OF JULY 31, 2024	\$	103,640,539.75

THIS REPORT IS UNAUDITED


I, JENNIFER STACY, COUNTY AUDITOR PANOLA COUNTY, TEXAS, CERTIFY THAT THE ABOVE AND FOREGOING IS TRUE TO THE BEST OF MY KNOWLEDGE.

 8.19.2024

**PANOLA COUNTY AUDITOR'S MONTHLY REPORT
JULY 2024**

FUND NUMBER & NAME	BALANCE			BALANCE
	July 1, 2024	REVENUES	EXPENDITURES	July 31, 2024
100 - GENERAL	38,791,648.21	413,801.78	1,525,075.51	37,680,374.48
130 - LAW LIBRARY	106,173.74	1,783.96	1,078.29	106,879.41
140 - COUNTY JUVENILE DELINQUENCY PREV	176.53	0.41		176.94
150 - COURTHOUSE SECURITY	273,257.67	2,402.39	1,015.02	274,645.04
160 - RECORDS MANAGEMENT	33,384.31	76.27	504.89	32,955.69
162 - COUNTY & DISTRICT COURT TECH	8,836.97	40.90	-	8,877.87
165 - COURT RECORD PRESERVATION	16,794.51	39.12	-	16,833.63
166 - DISTRICT COURT RECORDS TECH	25,659.93	69.44	-	25,729.37
168 - DISTRICT CLERK REC MGT & PRES	35,239.25	1,026.20	-	36,265.45
170 - COUNTY CLERK RECORDS PRES	694,388.18	7,805.77	-	702,193.95
175 - ARCHIVE FEES	610,200.76	6,689.26	-	616,890.02
180 - JUSTICE COURT TECHNOLOGY	123,803.87	899.35	-	124,703.22
190 - V.I.T. INTEREST	4,666.61	10.87	77.06	4,600.42
195 - ELECTION SERVICES CONTRAC	61,244.00	122.63	8,600.00	52,766.63
200 - ROAD & BRIDGE	14,538,643.55	167,984.79	1,060,284.18	13,646,344.16
300 - FM & LATERAL	3,060,965.56	10,972.52	38,491.44	3,033,446.64
700 - HOT CHECK FEE	34,806.23	80.00	216.00	34,670.23
720 - PRETRIAL INTERVENTION PROGRAM FUND	34,460.69	1,333.19	-	35,793.88
800 - SHERIFF'S STATE FORFEITURE	19,477.59	95.70	-	19,573.29
810 - JAIL COMMISSARY FUND	66,220.66	1,701.19	211.14	67,710.71
820 - D A FORFEITURE	41,876.58	88.23	-	41,964.81
830 - STATE APPORTIONMENT - DA	7,859.07	18.31	2,106.26	5,771.12
835 - STATE LONGEVITY PAY SUPPL	3.42	-	258.46	(255.04)
840 - CONST.PCT.2 STATE FORFEIT	1,135.94	2.65	-	1,138.59
842 - CONST.PCT.1 STATE FORFEIT	212.32	0.49	-	212.81
860 - SHERIFF FEDERAL FORFEITUR	8,589.23	20.01	-	8,609.24
862 - CDA FEDERAL FORFEITURE	64,278.46	149.74	-	64,428.20
866 - CONSTABLE PCT 2&3 FEDERAL	347.26	0.81	-	348.07
881 - CHILD PROTECTIVE SERVICES	139,717.25	484.41	3,715.00	136,486.66
882 - OPIOID SETTLEMENT FUND	31,558.95	73.52	-	31,632.47
883 - HEALTH FUND	4,219,638.04	13,172.27	1,117.56	4,231,692.75
885 - AIRPORT	436,040.26	30,749.27	19,487.50	447,302.03
920 - ROAD BOND 1971	324,052.26	1,026.35	-	325,078.61
940 - PERMANENT IMPROVEMENT	254,753.31	746.57	-	255,499.88
950 - JAIL IMPROVEMENT FUND	504.73	1.18	-	505.91
110-112 - CREDIT CARD CLEARING	114.54	106.95	114.54	106.95
252 - PANOLA COUNTY AUCTION PROCEEDS	198.13	0.58	-	198.71
410-420 - COMMUNITY SUPER. & CORRECTIONS	63,880.78	32,702.78	29,516.85	67,066.71
481 - DRUG COURT PROGRAM	32,118.81	264.39	1,330.00	31,053.20
520-585 - JUVENILE PROB	799,772.99	1,315.92	45,994.27	755,094.64
813 - AMERICAN RESCUE PLAN	775,520.11	2,254.21	144,633.80	633,140.52
875 - ROCKHILL WSC	8,100.00	13,315.69	13,725.00	7,690.69
974 - EXPERTPAY	0.04	-	-	0.04
968 - PANOLA COUNTY RETIREE HEALTH	40,165,227.32	199,590.63	290,476.80	40,074,341.15
GRAND TOTAL ALL FUNDS	105,915,548.62	913,020.70	3,188,029.57	103,640,539.75

THIS REPORT IS UNAUDITED
BANK ACCOUNTS
PANOLA COUNTY POOLED CASH
ALL OTHER BANK ACCOUNTS


 A TRUE COPY
 I hereby certify
 Lindsey Smith
 DISTRICT CLERK
 PANOLA COUNTY, TEXAS
 Brynne Tate, Deputy Clerk
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Fund Balance Report

As Of 07/31/2024

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
100 - GENERAL	25,031,655.51	22,849,902.11	10,201,183.14	37,680,374.48
110 - CREDIT CARD CLEARING FUND	0.00	25.20	0.00	25.20
112 - JP CREDIT CARD CLEARING	0.00	81.75	0.00	81.75
130 - LAW LIBRARY	102,367.05	10,617.05	6,104.69	106,879.41
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND	173.66	3.28	0.00	176.94
150 - COURTHOUSE SECURITY	265,954.16	16,095.63	7,404.75	274,645.04
160 - RECORDS MANAGEMENT	33,314.65	950.19	1,309.15	32,955.69
162 - COUNTY & DISTRICT COURT T	8,561.06	316.81	0.00	8,877.87
165 - COURT RECORD PRESERVATION	16,516.74	316.89	0.00	16,833.63
166 - DISTRICT COURT RECORDS TECHNOLOGY	25,138.07	591.30	0.00	25,729.37
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	29,576.26	6,689.19	0.00	36,265.45
170 - COUNTY CLERK RECORDS PRES	647,524.49	54,669.46	0.00	702,193.95
175 - ARCHIVE FEES	567,129.67	49,760.35	0.00	616,890.02
180 - JUSTICE COURT TECHNOLOGY	118,006.85	6,696.37	0.00	124,703.22
190 - V.I.T. INTEREST	5,060.26	80.54	540.38	4,600.42
195 - ELECTION SERVICES CONTRAC	33,035.99	28,330.64	8,600.00	52,766.63
200 - ROAD & BRIDGE	9,492,515.45	8,422,516.13	4,268,687.42	13,646,344.16
252 - PANOLA COUNTY AUCTION PROCEEDS	194.73	3.98	0.00	198.71
300 - FM & LATERAL	2,583,195.46	790,568.08	340,316.90	3,033,446.64
410 - SUPERVISION	12,958.91	342,844.18	295,485.40	60,317.69
420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES	0.00	51,218.00	44,468.98	6,749.02
481 - PANOLA COUNTY CSCD ADULT DRUG COURT	34,689.41	3,016.29	6,652.50	31,053.20
520 - PANOLA JUVENILE PROBATION	74,306.54	20,860.90	0.00	95,167.44
530 - JUVENILE TITLE IV-E	143,227.22	5,283.52	0.00	148,510.74
552 - REGIONAL DIVERSION ALTERNATIVES PROGRAM	0.00	1,408.11	1,408.11	0.00
560 - TJPC/A/183(REGULAR)	0.00	182,623.00	78,457.36	104,165.64
572 - PROBATION PAYROLL FUND	0.00	0.00	0.00	0.00
585 - LOCAL MATCH FUNDING/ CALE	392,906.44	225,000.00	211,905.24	406,001.20
587 - STATE SALARY ADJUSTMENT F	0.00	7,085.28	5,835.66	1,249.62
700 - HOT CHECK FEE	35,697.23	485.00	1,512.00	34,670.23
720 - PRETRIAL INTERVENTION PROGRAM FUND	30,123.49	5,670.39	0.00	35,793.88
800 - SHERIFF'S STATE FORFEITUR	23,161.96	411.33	4,000.00	19,573.29
810 - JAIL COMMISSARY FUND	58,109.79	9,812.06	211.14	67,710.71
813 - AMERICAN RESCUE PLAN FUND	157,603.22	1,564,450.98	1,088,913.68	633,140.52
820 - D A FORFEITURE	42,960.21	5,904.60	6,900.00	41,964.81
830 - STATE APPORTIONMENT - DA	2,012.33	18,502.61	14,743.82	5,771.12
835 - STATE LONGEVITY PAY SUPPL	0.00	1,554.18	1,809.22	-255.04
840 - CONST.PCT.2 STATE FORFEIT	1,117.40	21.19	0.00	1,138.59
842 - CONST.PCT.1 STATE FORFEIT	208.86	3.95	0.00	212.81
860 - SHERIFF FEDERAL FORFEITUR	8,449.08	160.16	0.00	8,609.24
862 - CDA FEDERAL FORFEITURE	63,229.58	1,198.62	0.00	64,428.20
866 - CONSTABLE PCT 2&3 FEDERAL	341.61	6.46	0.00	348.07
875 - ROCK HILL WSC	0.00	23,315.69	15,625.00	7,690.69
881 - CHILD PROTECTIVE SERVICES	148,620.97	6,513.85	18,648.16	136,486.66
882 - OPIOID SETTLEMENT FUND	821.22	30,811.25	0.00	31,632.47
883 - HEALTH FUND	4,128,829.23	113,133.99	10,270.47	4,231,692.75
885 - AIRPORT	460,499.70	147,858.09	161,055.76	447,302.03
920 - ROAD BOND 1971	318,538.31	6,540.30	0.00	325,078.61
940 - PERMANENT IMPROVEMENT	250,319.85	5,180.03	0.00	255,499.88
950 - JAIL IMPROVEMENT FUND	496.51	9.40	0.00	505.91
968 - PANOLA COUNTY RETIREE HEA	39,798,410.51	1,418,472.72	1,142,542.08	40,074,341.15
974 - CHILD SUPPORT PAYMENTS/EXPERTPAY	0.04	0.00	0.00	0.04
Report Total:	85,147,559.68	36,437,571.08	17,944,591.01	103,640,539.75

A TRUE COPY
 I hereby certify
 Lindsey Smith
 DISTRICT CLERK
 PANOLA COUNTY, TEXAS
 Brynne Tate, Deputy Clerk
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Panola County, Texas

Treasurers Report Summary

Date Range: 07/01/2024 - 07/31/2024

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
100 - GENERAL	1,965,906.13	408,320.24	1,525,075.51	-2,000,000.00	83,909.88	2,765,240.98	2,765,240.98	0.00
110 - CREDIT CARD CLEARING FUND	6,614.33	25.20	0.00	0.00	6,202.82	436.71	436.71	0.00
112 - JP CREDIT CARD CLEARING	27,854.07	81.75	0.00	0.00	25,942.84	1,992.98	1,992.98	0.00
130 - LAW LIBRARY	52,230.31	1,783.96	1,078.29	0.00	0.00	52,935.98	52,935.98	0.00
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND	176.53	0.41	0.00	0.00	0.00	176.94	176.94	0.00
150 - COURTHOUSE SECURITY	86,466.26	2,402.39	1,015.02	0.00	0.00	87,853.63	87,853.63	0.00
160 - RECORDS MANAGEMENT	27,372.91	76.27	504.89	0.00	0.00	26,944.29	26,944.29	0.00
162 - COUNTY & DISTRICT COURT T	8,836.97	40.90	0.00	0.00	0.00	8,877.87	8,877.87	0.00
165 - COURT RECORD PRESERVATION	16,794.51	39.12	0.00	0.00	0.00	16,833.63	16,833.63	0.00
166 - DISTRICT COURT RECORDS TECHNOLOGY	25,659.93	69.44	0.00	0.00	0.00	25,729.37	25,729.37	0.00
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	35,239.25	1,026.20	0.00	0.00	0.00	36,265.45	36,265.45	0.00
170 - COUNTY CLERK RECORDS PRES	292,024.55	7,805.77	0.00	0.00	0.00	299,830.32	299,830.32	0.00
175 - ARCHIVE FEES	557,257.33	6,689.26	0.00	0.00	0.00	563,946.59	563,946.59	0.00
180 - JUSTICE COURT TECHNOLOGY	59,878.12	899.35	0.00	0.00	0.00	60,777.47	60,777.47	0.00
190 - V.I.T. INTEREST	4,666.61	10.87	77.06	0.00	0.00	4,600.42	4,600.42	0.00
195 - ELECTION SERVICES CONTRAC	61,244.00	122.63	8,600.00	0.00	0.00	52,766.63	52,766.63	0.00
200 - ROAD & BRIDGE	1,018,701.15	167,984.79	1,060,284.18	-2,000,000.00	433,540.01	1,692,861.75	1,692,861.75	0.00
252 - PANOLA COUNTY AUCTION PROCEEDS	198.13	0.58	0.00	0.00	0.00	198.71	198.71	0.00
300 - FM & LATERAL	260,892.33	10,972.52	38,491.44	0.00	16,379.05	216,994.36	216,994.36	0.00
410 - SUPERVISION	67,367.62	18,580.62	25,565.87	0.00	-1,145.64	61,528.01	61,528.01	0.00
420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES	10,700.00	0.00	3,950.98	0.00	0.00	6,749.02	6,749.02	0.00
481 - PANOLA COUNTY CSCD ADULT DRUG COURT	32,118.81	264.39	1,330.00	0.00	0.00	31,053.20	31,053.20	0.00
520 - PANOLA JUVENILE PROBATION	44,012.91	1,154.53	0.00	0.00	0.00	45,167.44	45,167.44	0.00
530 - JUVENILE TITLE IV-E	48,349.35	161.39	0.00	0.00	0.00	48,510.74	48,510.74	0.00
552 - REGIONAL DIVERSION ALTERNATIVES PROGRAM	1,408.11	0.00	1,408.11	0.00	0.00	0.00	0.00	0.00
560 - TJPC/A/183(REGULAR)	111,407.10	0.00	7,241.46	0.00	0.00	104,165.64	104,165.64	0.00
572 - PROBATION PAYROLL FUND	496.27	0.00	0.00	0.00	77.68	418.59	418.59	0.00
585 - LOCAL MATCH FUNDING/ CALE	242,882.36	0.00	36,825.98	0.00	-2,365.46	208,421.84	208,421.84	0.00
587 - STATE SALARY ADJUSTMENT F	1,768.34	0.00	518.72	0.00	0.00	1,249.62	1,249.62	0.00
700 - HOT CHECK FEE	13,806.23	80.00	216.00	0.00	0.00	13,670.23	13,670.23	0.00
720 - PRETRIAL INTERVENTION PROGRAM FUND	34,460.69	1,333.19	0.00	0.00	0.00	35,793.88	35,793.88	0.00
800 - SHERIFF'S STATE FORFEITUR	7,495.27	95.70	0.00	0.00	0.00	7,590.97	7,590.97	0.00
810 - JAIL COMMISSARY FUND	66,220.66	1,701.19	211.14	0.00	0.00	67,710.71	67,710.71	0.00
813 - AMERICAN RESCUE PLAN FUND	783,230.11	2,254.21	144,633.80	0.00	7,710.00	633,140.52	633,140.52	0.00
820 - D A FORFEITURE	37,876.58	88.23	0.00	0.00	0.00	37,964.81	37,964.81	0.00
830 - STATE APPORTIONMENT - DA	7,859.07	18.31	2,106.26	0.00	0.00	5,771.12	5,771.12	0.00
835 - STATE LONGEVITY PAY SUPPL	-836.58	0.00	258.46	0.00	0.00	-1,095.04	-1,095.04	0.00

Treasurers Report

Date Range: 07/01/2024 - 07/31/2024

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
840 - CONST.PCT.2 STATE FORFEIT	1,135.94	2.65	0.00	0.00	0.00	1,138.59	1,138.59	0.00
842 - CONST.PCT.1 STATE FORFEIT	212.32	0.49	0.00	0.00	0.00	212.81	212.81	0.00
860 - SHERIFF FEDERAL FORFEITUR	8,589.23	20.01	0.00	0.00	0.00	8,609.24	8,609.24	0.00
862 - CDA FEDERAL FORFEITURE	64,278.46	149.74	0.00	0.00	0.00	64,428.20	64,428.20	0.00
866 - CONSTABLE PCT 2&3 FEDERAL	347.26	0.81	0.00	0.00	0.00	348.07	348.07	0.00
873 - FAIRPLAY WSC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
875 - ROCK HILL WSC	8,640.69	13,250.00	13,725.00	0.00	475.00	7,690.69	7,690.69	0.00
881 - CHILD PROTECTIVE SERVICES	33,947.05	484.41	3,715.00	0.00	0.00	30,716.46	30,716.46	0.00
882 - OPIOID SETTLEMENT FUND	31,558.95	73.52	0.00	0.00	0.00	31,632.47	31,632.47	0.00
883 - HEALTH FUND	651,234.04	13,172.27	1,117.56	0.00	0.00	663,288.75	663,288.75	0.00
885 - AIRPORT	310,710.86	30,749.27	19,487.50	0.00	2,529.19	319,443.44	319,443.44	0.00
920 - ROAD BOND 1971	66,335.10	1,026.35	0.00	0.00	0.00	67,361.45	67,361.45	0.00
940 - PERMANENT IMPROVEMENT	23,000.78	746.57	0.00	0.00	0.00	23,747.35	23,747.35	0.00
950 - JAIL IMPROVEMENT FUND	504.73	1.18	0.00	0.00	0.00	505.91	505.91	0.00
968 - PANOLA COUNTY RETIREE HEA	637,415.00	199,590.63	290,476.80	0.00	-145,238.40	691,767.23	691,767.23	0.00
972 - PAYROLL FUND	24,317.43	0.00	0.00	0.00	1,481.47	22,835.96	22,835.96	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	46,145.11	0.00	0.00	0.00	29,180.64	16,964.47	16,964.47	0.00
981 - CRIMINAL JUSTICE CIVIL	9,562.92	0.00	0.00	0.00	6,519.48	3,043.44	3,043.44	0.00
982 - APPELLATE JUDICIAL FEES	1,095.85	0.00	0.00	0.00	-255.27	1,351.12	1,351.12	0.00
Report Total:	7,937,668.08	893,351.31	3,187,915.03	-4,000,000.00	464,943.29	9,178,161.07	9,178,161.07	0.00





RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL						
310 - TAX RECEIPTS	19,897,151.00	19,897,151.00	100,574.96	20,127,914.46	230,763.46	1.16%
330 - INTERGOVERNMENTAL RECEIPTS	503,892.00	516,354.00	36,614.72	370,332.73	-146,021.27	28.28%
340 - CHARGES FOR SERVICES	816,200.00	816,200.00	39,156.48	709,822.30	-106,377.70	13.03%
360 - MISCELLANEOUS REVENUES	854,507.00	854,507.00	231,974.08	1,641,832.62	787,325.62	92.14%
Fund: 100 - GENERAL Total:	22,071,750.00	22,084,212.00	408,320.24	22,849,902.11	765,690.11	3.47%
Fund: 110 - CREDIT CARD CLEARING FUND						
360 - MISCELLANEOUS REVENUES	0.00	0.00	25.20	25.20	25.20	0.00%
Fund: 110 - CREDIT CARD CLEARING FUND Total:	0.00	0.00	25.20	25.20	25.20	0.00%
Fund: 112 - JP CREDIT CARD CLEARING						
360 - MISCELLANEOUS REVENUES	0.00	0.00	81.75	81.75	81.75	0.00%
Fund: 112 - JP CREDIT CARD CLEARING Total:	0.00	0.00	81.75	81.75	81.75	0.00%
Fund: 130 - LAW LIBRARY						
340 - CHARGES FOR SERVICES	12,000.00	12,000.00	1,438.10	8,518.36	-3,481.64	29.01%
360 - MISCELLANEOUS REVENUES	575.00	575.00	345.86	2,098.69	1,523.69	264.99%
Fund: 130 - LAW LIBRARY Total:	12,575.00	12,575.00	1,783.96	10,617.05	-1,957.95	15.57%
Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND						
360 - MISCELLANEOUS REVENUES	1.00	1.00	0.41	3.28	2.28	228.00%
Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND T...	1.00	1.00	0.41	3.28	2.28	228.00%
Fund: 150 - COURTHOUSE SECURITY						
340 - CHARGES FOR SERVICES	24,784.00	24,784.00	1,550.68	10,647.90	-14,136.10	57.04%
360 - MISCELLANEOUS REVENUES	1,942.00	1,942.00	851.71	5,447.73	3,505.73	180.52%
Fund: 150 - COURTHOUSE SECURITY Total:	26,726.00	26,726.00	2,402.39	16,095.63	-10,630.37	39.78%
Fund: 160 - RECORDS MANAGEMENT						
340 - CHARGES FOR SERVICES	6,800.00	6,800.00	2.50	296.50	-6,503.50	95.64%
360 - MISCELLANEOUS REVENUES	60.00	60.00	73.77	653.69	593.69	989.48%
Fund: 160 - RECORDS MANAGEMENT Total:	6,860.00	6,860.00	76.27	950.19	-5,909.81	86.15%
Fund: 162 - COUNTY & DISTRICT COURT T						
340 - CHARGES FOR SERVICES	150.00	150.00	20.27	152.74	2.74	1.83%
360 - MISCELLANEOUS REVENUES	1.00	1.00	20.63	164.07	163.07	16,307.00%
Fund: 162 - COUNTY & DISTRICT COURT T Total:	151.00	151.00	40.90	316.81	165.81	109.81%
Fund: 165 - COURT RECORD PRESERVATION						
340 - CHARGES FOR SERVICES	1,790.00	1,790.00	0.00	3.73	-1,786.27	99.79%
360 - MISCELLANEOUS REVENUES	10.00	10.00	39.12	313.16	303.16	3,031.60%
Fund: 165 - COURT RECORD PRESERVATION Total:	1,800.00	1,800.00	39.12	316.89	-1,483.11	82.40%
Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY						
340 - CHARGES FOR SERVICES	600.00	600.00	9.64	113.54	-486.46	81.08%
360 - MISCELLANEOUS REVENUES	0.00	0.00	59.80	477.76	477.76	0.00%
Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY Total:	600.00	600.00	69.44	591.30	-8.70	1.45%
Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVAT...						
340 - CHARGES FOR SERVICES	600.00	600.00	942.29	6,064.09	5,464.09	910.68%
360 - MISCELLANEOUS REVENUES	0.00	0.00	83.91	625.10	625.10	0.00%
Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVAT...	600.00	600.00	1,026.20	6,689.19	6,089.19	1,014.87%
Fund: 170 - COUNTY CLERK RECORDS PRES						
340 - CHARGES FOR SERVICES	121,350.00	121,350.00	5,794.06	41,554.37	-79,795.63	65.76%
360 - MISCELLANEOUS REVENUES	4,050.00	4,050.00	2,011.71	13,115.09	9,065.09	223.83%
Fund: 170 - COUNTY CLERK RECORDS PRES Total:	125,400.00	125,400.00	7,805.77	54,669.46	-70,730.54	56.40%

Budget Report

For Fiscal: 2024 Period Ending: 07/31/2024

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 175 - ARCHIVE FEES						
340 - CHARGES FOR SERVICES	35,000.00	35,000.00	5,190.00	38,490.00	3,490.00	9.97%
360 - MISCELLANEOUS REVENUES	554.00	554.00	1,499.26	11,270.35	10,716.35	1,934.36%
Fund: 175 - ARCHIVE FEES Total:	35,554.00	35,554.00	6,689.26	49,760.35	14,206.35	39.96%
Fund: 180 - JUSTICE COURT TECHNOLOGY						
340 - CHARGES FOR SERVICES	4,488.00	4,488.00	536.29	4,301.85	-186.15	4.15%
360 - MISCELLANEOUS REVENUES	694.00	694.00	363.06	2,394.52	1,700.52	245.03%
Fund: 180 - JUSTICE COURT TECHNOLOGY Total:	5,182.00	5,182.00	899.35	6,696.37	1,514.37	29.22%
Fund: 190 - V.I.T. INTEREST						
360 - MISCELLANEOUS REVENUES	100.00	100.00	10.87	80.54	-19.46	19.46%
Fund: 190 - V.I.T. INTEREST Total:	100.00	100.00	10.87	80.54	-19.46	19.46%
Fund: 195 - ELECTION SERVICES CONTRAC						
340 - CHARGES FOR SERVICES	0.00	8,600.00	0.00	27,487.53	18,887.53	219.62%
360 - MISCELLANEOUS REVENUES	0.00	0.00	122.63	843.11	843.11	0.00%
Fund: 195 - ELECTION SERVICES CONTRAC Total:	0.00	8,600.00	122.63	28,330.64	19,730.64	229.43%
Fund: 200 - ROAD & BRIDGE						
310 - TAX RECEIPTS	7,021,614.00	7,021,614.00	35,492.46	7,103,050.60	81,436.60	1.16%
321 - VEHICLE TAXES & LICENSES	350,000.00	350,000.00	0.00	359,003.25	9,003.25	2.57%
330 - INTERGOVERNMENTAL RECEIPTS	74,000.00	74,000.00	0.00	31,008.39	-42,991.61	58.10%
350 - FINES	354,000.00	354,000.00	25,111.94	208,915.96	-145,084.04	40.98%
360 - MISCELLANEOUS REVENUES	252,080.00	466,830.00	107,380.39	720,537.93	253,707.93	54.35%
Fund: 200 - ROAD & BRIDGE Total:	8,051,694.00	8,266,444.00	167,984.79	8,422,516.13	156,072.13	1.89%
Fund: 252 - PANOLA COUNTY AUCTION PROCEEDS						
360 - MISCELLANEOUS REVENUES	0.00	0.00	0.58	3.98	3.98	0.00%
Fund: 252 - PANOLA COUNTY AUCTION PROCEEDS Total:	0.00	0.00	0.58	3.98	3.98	0.00%
Fund: 300 - FM & LATERAL						
310 - TAX RECEIPTS	699,822.00	699,822.00	3,554.45	708,942.32	9,120.32	1.30%
360 - MISCELLANEOUS REVENUES	21,674.00	21,674.00	7,418.07	81,625.76	59,951.76	276.61%
Fund: 300 - FM & LATERAL Total:	721,496.00	721,496.00	10,972.52	790,568.08	69,072.08	9.57%
Fund: 700 - HOT CHECK FEE						
340 - CHARGES FOR SERVICES	600.00	600.00	80.00	485.00	-115.00	19.17%
Fund: 700 - HOT CHECK FEE Total:	600.00	600.00	80.00	485.00	-115.00	19.17%
Fund: 720 - PRETRIAL INTERVENTION PROGRAM FUND						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	0.00	1,250.00	5,050.00	5,050.00	0.00%
360 - MISCELLANEOUS REVENUES	0.00	0.00	83.19	620.39	620.39	0.00%
Fund: 720 - PRETRIAL INTERVENTION PROGRAM FUND Total:	0.00	0.00	1,333.19	5,670.39	5,670.39	0.00%
Fund: 800 - SHERIFF'S STATE FORFEITUR						
360 - MISCELLANEOUS REVENUES	0.00	0.00	95.70	411.33	411.33	0.00%
Fund: 800 - SHERIFF'S STATE FORFEITUR Total:	0.00	0.00	95.70	411.33	411.33	0.00%
Fund: 810 - JAIL COMMISSARY FUND						
360 - MISCELLANEOUS REVENUES	0.00	220.00	1,701.19	9,812.06	9,592.06	4,360.03%
Fund: 810 - JAIL COMMISSARY FUND Total:	0.00	220.00	1,701.19	9,812.06	9,592.06	4,360.03%
Fund: 813 - AMERICAN RESCUE PLAN FUND						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	1,536,445.00	0.00	1,536,444.87	-0.13	0.00%
360 - MISCELLANEOUS REVENUES	10,000.00	10,000.00	2,254.21	28,006.11	18,006.11	180.06%
Fund: 813 - AMERICAN RESCUE PLAN FUND Total:	10,000.00	1,546,445.00	2,254.21	1,564,450.98	18,005.98	1.16%
Fund: 820 - D A FORFEITURE						
360 - MISCELLANEOUS REVENUES	0.00	0.00	88.23	5,904.60	5,904.60	0.00%
Fund: 820 - D A FORFEITURE Total:	0.00	0.00	88.23	5,904.60	5,904.60	0.00%
Fund: 830 - STATE APPORTIONMENT - DA						
330 - INTERGOVERNMENTAL RECEIPTS	27,498.00	27,498.00	0.00	18,331.98	-9,166.02	33.33%
360 - MISCELLANEOUS REVENUES	0.00	0.00	18.31	170.63	170.63	0.00%
Fund: 830 - STATE APPORTIONMENT - DA Total:	27,498.00	27,498.00	18.31	18,502.61	-8,995.39	32.71%

Budget Report

For Fiscal: 2024 Period Ending: 07/31/2024

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 835 - STATE LONGEVITY PAY SUPPL						
330 - INTERGOVERNMENTAL RECEIPTS	3,360.00	3,360.00	0.00	1,554.18	-1,805.82	53.74%
Fund: 835 - STATE LONGEVITY PAY SUPPL Total:	3,360.00	3,360.00	0.00	1,554.18	-1,805.82	53.74%
Fund: 840 - CONST.PCT.2 STATE FORFEIT						
360 - MISCELLANEOUS REVENUES	0.00	0.00	2.65	21.19	21.19	0.00%
Fund: 840 - CONST.PCT.2 STATE FORFEIT Total:	0.00	0.00	2.65	21.19	21.19	0.00%
Fund: 842 - CONST.PCT.1 STATE FORFEIT						
360 - MISCELLANEOUS REVENUES	0.00	0.00	0.49	3.95	3.95	0.00%
Fund: 842 - CONST.PCT.1 STATE FORFEIT Total:	0.00	0.00	0.49	3.95	3.95	0.00%
Fund: 860 - SHERIFF FEDERAL FORFEITUR						
360 - MISCELLANEOUS REVENUES	0.00	0.00	20.01	160.16	160.16	0.00%
Fund: 860 - SHERIFF FEDERAL FORFEITUR Total:	0.00	0.00	20.01	160.16	160.16	0.00%
Fund: 862 - CDA FEDERAL FORFEITURE						
360 - MISCELLANEOUS REVENUES	0.00	0.00	149.74	1,198.62	1,198.62	0.00%
Fund: 862 - CDA FEDERAL FORFEITURE Total:	0.00	0.00	149.74	1,198.62	1,198.62	0.00%
Fund: 866 - CONSTABLE PCT 2&3 FEDERAL						
360 - MISCELLANEOUS REVENUES	0.00	0.00	0.81	6.46	6.46	0.00%
Fund: 866 - CONSTABLE PCT 2&3 FEDERAL Total:	0.00	0.00	0.81	6.46	6.46	0.00%
Fund: 875 - ROCK HILL WSC						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	500,000.00	13,250.00	13,250.00	-486,750.00	97.35%
360 - MISCELLANEOUS REVENUES	0.00	10,000.00	0.00	10,065.69	65.69	0.66%
Fund: 875 - ROCK HILL WSC Total:	0.00	510,000.00	13,250.00	23,315.69	-486,684.31	95.43%
Fund: 881 - CHILD PROTECTIVE SERVICES						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	0.00	0.00	3,112.12	3,112.12	0.00%
360 - MISCELLANEOUS REVENUES	30,000.00	30,000.00	484.41	3,401.73	-26,598.27	88.66%
Fund: 881 - CHILD PROTECTIVE SERVICES Total:	30,000.00	30,000.00	484.41	6,513.85	-23,486.15	78.29%
Fund: 882 - OPIOID SETTLEMENT FUND						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	0.00	0.00	30,261.34	30,261.34	0.00%
360 - MISCELLANEOUS REVENUES	0.00	0.00	73.52	549.91	549.91	0.00%
Fund: 882 - OPIOID SETTLEMENT FUND Total:	0.00	0.00	73.52	30,811.25	30,811.25	0.00%
Fund: 883 - HEALTH FUND						
330 - INTERGOVERNMENTAL RECEIPTS	25,000.00	25,000.00	0.00	29,373.21	4,373.21	17.49%
360 - MISCELLANEOUS REVENUES	25,000.00	25,000.00	13,172.27	83,760.78	58,760.78	235.04%
Fund: 883 - HEALTH FUND Total:	50,000.00	50,000.00	13,172.27	113,133.99	63,133.99	126.27%
Fund: 885 - AIRPORT						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	34,887.00	0.00	47,253.05	12,366.05	35.45%
360 - MISCELLANEOUS REVENUES	95,810.00	95,810.00	30,749.27	100,605.04	4,795.04	5.00%
Fund: 885 - AIRPORT Total:	95,810.00	130,697.00	30,749.27	147,858.09	17,161.09	13.13%
Fund: 920 - ROAD BOND 1971						
360 - MISCELLANEOUS REVENUES	1,250.00	1,250.00	1,026.35	6,540.30	5,290.30	423.22%
Fund: 920 - ROAD BOND 1971 Total:	1,250.00	1,250.00	1,026.35	6,540.30	5,290.30	423.22%
Fund: 940 - PERMANENT IMPROVEMENT						
360 - MISCELLANEOUS REVENUES	1,000.00	1,000.00	746.57	5,180.03	4,180.03	418.00%
Fund: 940 - PERMANENT IMPROVEMENT Total:	1,000.00	1,000.00	746.57	5,180.03	4,180.03	418.00%
Fund: 950 - JAIL IMPROVEMENT FUND						
360 - MISCELLANEOUS REVENUES	1.00	1.00	1.18	9.40	8.40	840.00%
Fund: 950 - JAIL IMPROVEMENT FUND Total:	1.00	1.00	1.18	9.40	8.40	840.00%
Fund: 968 - PANOLA COUNTY RETIREE HEA						
330 - INTERGOVERNMENTAL RECEIPTS	49,000.00	49,000.00	0.00	0.00	-49,000.00	100.00%
360 - MISCELLANEOUS REVENUES	2,188,437.00	2,188,437.00	199,590.63	1,418,472.72	-769,964.28	35.18%
Fund: 968 - PANOLA COUNTY RETIREE HEA Total:	2,237,437.00	2,237,437.00	199,590.63	1,418,472.72	-818,964.28	36.60%
Report Total:	33,517,445.00	35,834,809.00	873,190.38	35,598,231.80	-236,577.20	0.66%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100 - GENERAL	22,071,750.00	22,084,212.00	408,320.24	22,849,902.11	765,690.11	3.47%
110 - CREDIT CARD CLEARING FUN	0.00	0.00	25.20	25.20	25.20	0.00%
112 - JP CREDIT CARD CLEARING	0.00	0.00	81.75	81.75	81.75	0.00%
130 - LAW LIBRARY	12,575.00	12,575.00	1,783.96	10,617.05	-1,957.95	15.57%
140 - COUNTY JUVENILE DELINQU	1.00	1.00	0.41	3.28	2.28	228.00%
150 - COURTHOUSE SECURITY	26,726.00	26,726.00	2,402.39	16,095.63	-10,630.37	39.78%
160 - RECORDS MANAGEMENT	6,860.00	6,860.00	76.27	950.19	-5,909.81	86.15%
162 - COUNTY & DISTRICT COURT	151.00	151.00	40.90	316.81	165.81	109.81%
165 - COURT RECORD PRESERVATI	1,800.00	1,800.00	39.12	316.89	-1,483.11	82.40%
166 - DISTRICT COURT RECORDS T	600.00	600.00	69.44	591.30	-8.70	1.45%
168 - DISTRICT CLERK RECORDS M	600.00	600.00	1,026.20	6,689.19	6,089.19	1,014.87%
170 - COUNTY CLERK RECORDS PR	125,400.00	125,400.00	7,805.77	54,669.46	-70,730.54	56.40%
175 - ARCHIVE FEES	35,554.00	35,554.00	6,689.26	49,760.35	14,206.35	39.96%
180 - JUSTICE COURT TECHNOLOG	5,182.00	5,182.00	899.35	6,696.37	1,514.37	29.22%
190 - V.I.T. INTEREST	100.00	100.00	10.87	80.54	-19.46	19.46%
195 - ELECTION SERVICES CONTRA	0.00	8,600.00	122.63	28,330.64	19,730.64	229.43%
200 - ROAD & BRIDGE	8,051,694.00	8,266,444.00	167,984.79	8,422,516.13	156,072.13	1.89%
252 - PANOLA COUNTY AUCTION I	0.00	0.00	0.58	3.98	3.98	0.00%
300 - FM & LATERAL	721,496.00	721,496.00	10,972.52	790,568.08	69,072.08	9.57%
700 - HOT CHECK FEE	600.00	600.00	80.00	485.00	-115.00	19.17%
720 - PRETRIAL INTERVENTION PR	0.00	0.00	1,333.19	5,670.39	5,670.39	0.00%
800 - SHERIFF'S STATE FORFEITUR	0.00	0.00	95.70	411.33	411.33	0.00%
810 - JAIL COMMISSARY FUND	0.00	220.00	1,701.19	9,812.06	9,592.06	4,360.03%
813 - AMERICAN RESCUE PLAN FU	10,000.00	1,546,445.00	2,254.21	1,564,450.98	18,005.98	1.16%
820 - D A FORFEITURE	0.00	0.00	88.23	5,904.60	5,904.60	0.00%
830 - STATE APPORTIONMENT - D	27,498.00	27,498.00	18.31	18,502.61	-8,995.39	32.71%
835 - STATE LONGEVITY PAY SUPP	3,360.00	3,360.00	0.00	1,554.18	-1,805.82	53.74%
840 - CONST.PCT.2 STATE FORFEIT	0.00	0.00	2.65	21.19	21.19	0.00%
842 - CONST.PCT.1 STATE FORFEIT	0.00	0.00	0.49	3.95	3.95	0.00%
860 - SHERIFF FEDERAL FORFEITUF	0.00	0.00	20.01	160.16	160.16	0.00%
862 - CDA FEDERAL FORFEITURE	0.00	0.00	149.74	1,198.62	1,198.62	0.00%
866 - CONSTABLE PCT 2&3 FEDER/	0.00	0.00	0.81	6.46	6.46	0.00%
875 - ROCK HILL WSC	0.00	510,000.00	13,250.00	23,315.69	-486,684.31	95.43%
881 - CHILD PROTECTIVE SERVICES	30,000.00	30,000.00	484.41	6,513.85	-23,486.15	78.29%
882 - OPIOID SETTLEMENT FUND	0.00	0.00	73.52	30,811.25	30,811.25	0.00%
883 - HEALTH FUND	50,000.00	50,000.00	13,172.27	113,133.99	63,133.99	126.27%
885 - AIRPORT	95,810.00	130,697.00	30,749.27	147,858.09	17,161.09	13.13%
920 - ROAD BOND 1971	1,250.00	1,250.00	1,026.35	6,540.30	5,290.30	423.22%
940 - PERMANENT IMPROVEMENT	1,000.00	1,000.00	746.57	5,180.03	4,180.03	418.00%
950 - JAIL IMPROVEMENT FUND	1.00	1.00	1.18	9.40	8.40	840.00%
968 - PANOLA COUNTY RETIREE HI	2,237,437.00	2,237,437.00	199,590.63	1,418,472.72	-818,964.28	36.60%
Report Total:	33,517,445.00	35,834,809.00	873,190.38	35,598,231.80	-236,577.20	0.66%



ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL						
510 - PERSONAL SERVICES	7,503,874.00	7,565,315.00	554,878.25	3,859,085.87	3,706,229.13	48.99%
520 - BENEFITS	6,443,367.00	6,524,268.00	392,129.31	2,779,636.90	3,744,631.10	57.40%
530 - SUPPLIES	336,239.00	335,111.00	20,973.59	137,536.89	197,574.11	58.96%
540 - OTHER SERVICES AND CHARGES	6,015,952.00	5,835,971.00	392,828.07	2,955,253.71	2,880,717.29	49.36%
550 - CAPITAL OUTLAY	4,804,156.00	4,855,385.00	164,266.29	469,669.77	4,385,715.23	90.33%
Fund: 100 - GENERAL Total:	25,103,588.00	25,116,050.00	1,525,075.51	10,201,183.14	14,914,866.86	59.38%
Fund: 130 - LAW LIBRARY						
530 - SUPPLIES	12,575.00	12,575.00	1,078.29	6,104.69	6,470.31	51.45%
Fund: 130 - LAW LIBRARY Total:	12,575.00	12,575.00	1,078.29	6,104.69	6,470.31	51.45%
Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND						
540 - OTHER SERVICES AND CHARGES	1.00	1.00	0.00	0.00	1.00	100.00%
Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND T...	1.00	1.00	0.00	0.00	1.00	100.00%
Fund: 150 - COURTHOUSE SECURITY						
510 - PERSONAL SERVICES	20,046.00	20,046.00	771.00	5,397.00	14,649.00	73.08%
520 - BENEFITS	6,680.00	6,680.00	244.02	2,007.75	4,672.25	69.94%
Fund: 150 - COURTHOUSE SECURITY Total:	26,726.00	26,726.00	1,015.02	7,404.75	19,321.25	72.29%
Fund: 160 - RECORDS MANAGEMENT						
510 - PERSONAL SERVICES	4,118.00	4,118.00	469.00	1,211.00	2,907.00	70.59%
520 - BENEFITS	742.00	742.00	35.89	98.15	643.85	86.77%
540 - OTHER SERVICES AND CHARGES	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00%
Fund: 160 - RECORDS MANAGEMENT Total:	6,860.00	6,860.00	504.89	1,309.15	5,550.85	80.92%
Fund: 162 - COUNTY & DISTRICT COURT T						
550 - CAPITAL OUTLAY	151.00	151.00	0.00	0.00	151.00	100.00%
Fund: 162 - COUNTY & DISTRICT COURT T Total:	151.00	151.00	0.00	0.00	151.00	100.00%
Fund: 165 - COURT RECORD PRESERVATION						
540 - OTHER SERVICES AND CHARGES	1,800.00	1,800.00	0.00	0.00	1,800.00	100.00%
Fund: 165 - COURT RECORD PRESERVATION Total:	1,800.00	1,800.00	0.00	0.00	1,800.00	100.00%
Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY						
550 - CAPITAL OUTLAY	600.00	600.00	0.00	0.00	600.00	100.00%
Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY Total:	600.00	600.00	0.00	0.00	600.00	100.00%
Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVAT...						
540 - OTHER SERVICES AND CHARGES	600.00	600.00	0.00	0.00	600.00	100.00%
Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVAT...	600.00	600.00	0.00	0.00	600.00	100.00%
Fund: 170 - COUNTY CLERK RECORDS PRES						
540 - OTHER SERVICES AND CHARGES	125,400.00	125,400.00	0.00	0.00	125,400.00	100.00%
Fund: 170 - COUNTY CLERK RECORDS PRES Total:	125,400.00	125,400.00	0.00	0.00	125,400.00	100.00%
Fund: 175 - ARCHIVE FEES						
540 - OTHER SERVICES AND CHARGES	35,554.00	35,554.00	0.00	0.00	35,554.00	100.00%
Fund: 175 - ARCHIVE FEES Total:	35,554.00	35,554.00	0.00	0.00	35,554.00	100.00%
Fund: 180 - JUSTICE COURT TECHNOLOGY						
550 - CAPITAL OUTLAY	5,182.00	5,182.00	0.00	0.00	5,182.00	100.00%
Fund: 180 - JUSTICE COURT TECHNOLOGY Total:	5,182.00	5,182.00	0.00	0.00	5,182.00	100.00%
Fund: 190 - V.I.T. INTEREST						
510 - PERSONAL SERVICES	713.00	713.00	54.40	380.80	332.20	46.59%
520 - BENEFITS	315.00	315.00	22.66	159.58	155.42	49.34%
Fund: 190 - V.I.T. INTEREST Total:	1,028.00	1,028.00	77.06	540.38	487.62	47.43%

Budget Report


For Fiscal: 2024 Period Ending: 07/31/2024

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 195 - ELECTION SERVICES CONTRAC						
550 - CAPITAL OUTLAY	0.00	8,600.00	8,600.00	8,600.00	0.00	0.00%
Fund: 195 - ELECTION SERVICES CONTRAC Total:	0.00	8,600.00	8,600.00	8,600.00	0.00	0.00%
Fund: 200 - ROAD & BRIDGE						
510 - PERSONAL SERVICES	2,158,171.00	2,158,171.00	160,582.51	1,086,774.14	1,071,396.86	49.64%
520 - BENEFITS	1,910,029.00	1,910,029.00	109,532.71	805,002.09	1,105,026.91	57.85%
530 - SUPPLIES	860,076.00	905,076.00	87,001.10	495,703.50	409,372.50	45.23%
540 - OTHER SERVICES AND CHARGES	950,006.00	465,956.00	32,484.65	33,382.59	432,573.41	92.84%
550 - CAPITAL OUTLAY	3,046,758.00	3,700,558.00	670,683.21	1,847,825.10	1,852,732.90	50.07%
Fund: 200 - ROAD & BRIDGE Total:	8,925,040.00	9,139,790.00	1,060,284.18	4,268,687.42	4,871,102.58	53.30%
Fund: 300 - FM & LATERAL						
510 - PERSONAL SERVICES	96,570.00	96,772.00	7,251.20	50,758.42	46,013.58	47.55%
520 - BENEFITS	126,776.00	127,315.00	5,459.96	38,625.29	88,689.71	69.66%
530 - SUPPLIES	81,000.00	86,000.00	14,828.90	61,986.81	24,013.19	27.92%
540 - OTHER SERVICES AND CHARGES	554,150.00	444,578.00	10,951.38	169,119.42	275,458.58	61.96%
550 - CAPITAL OUTLAY	83,000.00	186,831.00	0.00	19,826.96	167,004.04	89.39%
Fund: 300 - FM & LATERAL Total:	941,496.00	941,496.00	38,491.44	340,316.90	601,179.10	63.85%
Fund: 700 - HOT CHECK FEE						
510 - PERSONAL SERVICES	2,830.00	2,830.00	216.00	1,512.00	1,318.00	46.57%
Fund: 700 - HOT CHECK FEE Total:	2,830.00	2,830.00	216.00	1,512.00	1,318.00	46.57%
Fund: 800 - SHERIFF'S STATE FORFEITUR						
540 - OTHER SERVICES AND CHARGES	0.00	5,000.00	0.00	4,000.00	1,000.00	20.00%
Fund: 800 - SHERIFF'S STATE FORFEITUR Total:	0.00	5,000.00	0.00	4,000.00	1,000.00	20.00%
Fund: 810 - JAIL COMMISSARY FUND						
550 - CAPITAL OUTLAY	0.00	220.00	211.14	211.14	8.86	4.03%
Fund: 810 - JAIL COMMISSARY FUND Total:	0.00	220.00	211.14	211.14	8.86	4.03%
Fund: 813 - AMERICAN RESCUE PLAN FUND						
540 - OTHER SERVICES AND CHARGES	179,495.00	488,144.00	30,000.00	488,143.66	0.34	0.00%
550 - CAPITAL OUTLAY	800,000.00	1,048,301.00	114,633.80	600,770.02	447,530.98	42.69%
Fund: 813 - AMERICAN RESCUE PLAN FUND Total:	979,495.00	1,536,445.00	144,633.80	1,088,913.68	447,531.32	29.13%
Fund: 820 - D A FORFEITURE						
540 - OTHER SERVICES AND CHARGES	3,700.00	10,600.00	0.00	6,900.00	3,700.00	34.91%
Fund: 820 - D A FORFEITURE Total:	3,700.00	10,600.00	0.00	6,900.00	3,700.00	34.91%
Fund: 830 - STATE APPORTIONMENT - DA						
510 - PERSONAL SERVICES	27,498.00	27,498.00	2,106.26	14,743.82	12,754.18	46.38%
Fund: 830 - STATE APPORTIONMENT - DA Total:	27,498.00	27,498.00	2,106.26	14,743.82	12,754.18	46.38%
Fund: 835 - STATE LONGEVITY PAY SUPPL						
510 - PERSONAL SERVICES	3,360.00	3,360.00	258.46	1,809.22	1,550.78	46.15%
Fund: 835 - STATE LONGEVITY PAY SUPPL Total:	3,360.00	3,360.00	258.46	1,809.22	1,550.78	46.15%
Fund: 862 - CDA FEDERAL FORFEITURE						
550 - CAPITAL OUTLAY	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%
Fund: 862 - CDA FEDERAL FORFEITURE Total:	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%
Fund: 875 - ROCK HILL WSC						
550 - CAPITAL OUTLAY	0.00	510,000.00	13,725.00	15,625.00	494,375.00	96.94%
Fund: 875 - ROCK HILL WSC Total:	0.00	510,000.00	13,725.00	15,625.00	494,375.00	96.94%
Fund: 881 - CHILD PROTECTIVE SERVICES						
540 - OTHER SERVICES AND CHARGES	58,000.00	58,000.00	3,715.00	18,648.16	39,351.84	67.85%
Fund: 881 - CHILD PROTECTIVE SERVICES Total:	58,000.00	58,000.00	3,715.00	18,648.16	39,351.84	67.85%
Fund: 883 - HEALTH FUND						
540 - OTHER SERVICES AND CHARGES	50,000.00	50,000.00	1,117.56	10,270.47	39,729.53	79.46%
Fund: 883 - HEALTH FUND Total:	50,000.00	50,000.00	1,117.56	10,270.47	39,729.53	79.46%
Fund: 885 - AIRPORT						
540 - OTHER SERVICES AND CHARGES	115,000.00	112,700.00	2,500.00	102,991.26	9,708.74	8.61%
550 - CAPITAL OUTLAY	270,050.00	307,237.00	16,987.50	58,064.50	249,172.50	81.10%

Budget Report

For Fiscal: 2024 Period Ending: 07/31/2024

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 885 - AIRPORT Total:	385,050.00	419,937.00	19,487.50	161,055.76	258,881.24	61.65%
Fund: 920 - ROAD BOND 1971						
550 - CAPITAL OUTLAY	1,250.00	1,250.00	0.00	0.00	1,250.00	100.00%
Fund: 920 - ROAD BOND 1971 Total:	1,250.00	1,250.00	0.00	0.00	1,250.00	100.00%
Fund: 940 - PERMANENT IMPROVEMENT						
550 - CAPITAL OUTLAY	231,000.00	231,000.00	0.00	0.00	231,000.00	100.00%
Fund: 940 - PERMANENT IMPROVEMENT Total:	231,000.00	231,000.00	0.00	0.00	231,000.00	100.00%
Fund: 950 - JAIL IMPROVEMENT FUND						
550 - CAPITAL OUTLAY	1.00	1.00	0.00	0.00	1.00	100.00%
Fund: 950 - JAIL IMPROVEMENT FUND Total:	1.00	1.00	0.00	0.00	1.00	100.00%
Fund: 968 - PANOLA COUNTY RETIREE HEA						
520 - BENEFITS	2,237,437.00	2,237,437.00	290,476.80	1,142,542.08	1,094,894.92	48.94%
Fund: 968 - PANOLA COUNTY RETIREE HEA Total:	2,237,437.00	2,237,437.00	290,476.80	1,142,542.08	1,094,894.92	48.94%
Report Total:	39,176,222.00	40,525,991.00	3,111,073.91	17,300,377.76	23,225,613.24	57.31%


 A TRUE COPY
 I hereby certify
 Lindsey Smith
 DISTRICT CLERK
 PANOLA COUNTY, TEXAS
 Brynne Tate, Deputy Clerk
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Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100 - GENERAL	25,103,588.00	25,116,050.00	1,525,075.51	10,201,183.14	14,914,866.86	59.38%
130 - LAW LIBRARY	12,575.00	12,575.00	1,078.29	6,104.69	6,470.31	51.45%
140 - COUNTY JUVENILE DELINQU	1.00	1.00	0.00	0.00	1.00	100.00%
150 - COURTHOUSE SECURITY	26,726.00	26,726.00	1,015.02	7,404.75	19,321.25	72.29%
160 - RECORDS MANAGEMENT	6,860.00	6,860.00	504.89	1,309.15	5,550.85	80.92%
162 - COUNTY & DISTRICT COURT	151.00	151.00	0.00	0.00	151.00	100.00%
165 - COURT RECORD PRESERVATI	1,800.00	1,800.00	0.00	0.00	1,800.00	100.00%
166 - DISTRICT COURT RECORDS T	600.00	600.00	0.00	0.00	600.00	100.00%
168 - DISTRICT CLERK RECORDS M	600.00	600.00	0.00	0.00	600.00	100.00%
170 - COUNTY CLERK RECORDS PR	125,400.00	125,400.00	0.00	0.00	125,400.00	100.00%
175 - ARCHIVE FEES	35,554.00	35,554.00	0.00	0.00	35,554.00	100.00%
180 - JUSTICE COURT TECHNOLOG	5,182.00	5,182.00	0.00	0.00	5,182.00	100.00%
190 - V.I.T. INTEREST	1,028.00	1,028.00	77.06	540.38	487.62	47.43%
195 - ELECTION SERVICES CONTRA	0.00	8,600.00	8,600.00	8,600.00	0.00	0.00%
200 - ROAD & BRIDGE	8,925,040.00	9,139,790.00	1,060,284.18	4,268,687.42	4,871,102.58	53.30%
300 - FM & LATERAL	941,496.00	941,496.00	38,491.44	340,316.90	601,179.10	63.85%
700 - HOT CHECK FEE	2,830.00	2,830.00	216.00	1,512.00	1,318.00	46.57%
800 - SHERIFF'S STATE FORFEITUR	0.00	5,000.00	0.00	4,000.00	1,000.00	20.00%
810 - JAIL COMMISSARY FUND	0.00	220.00	211.14	211.14	8.86	4.03%
813 - AMERICAN RESCUE PLAN FU	979,495.00	1,536,445.00	144,633.80	1,088,913.68	447,531.32	29.13%
820 - D A FORFEITURE	3,700.00	10,600.00	0.00	6,900.00	3,700.00	34.91%
830 - STATE APPORTIONMENT - D.	27,498.00	27,498.00	2,106.26	14,743.82	12,754.18	46.38%
835 - STATE LONGEVITY PAY SUPP	3,360.00	3,360.00	258.46	1,809.22	1,550.78	46.15%
862 - CDA FEDERAL FORFEITURE	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%
875 - ROCK HILL WSC	0.00	510,000.00	13,725.00	15,625.00	494,375.00	96.94%
881 - CHILD PROTECTIVE SERVICES	58,000.00	58,000.00	3,715.00	18,648.16	39,351.84	67.85%
883 - HEALTH FUND	50,000.00	50,000.00	1,117.56	10,270.47	39,729.53	79.46%
885 - AIRPORT	385,050.00	419,937.00	19,487.50	161,055.76	258,881.24	61.65%
920 - ROAD BOND 1971	1,250.00	1,250.00	0.00	0.00	1,250.00	100.00%
940 - PERMANENT IMPROVEMENT	231,000.00	231,000.00	0.00	0.00	231,000.00	100.00%
950 - JAIL IMPROVEMENT FUND	1.00	1.00	0.00	0.00	1.00	100.00%
968 - PANOLA COUNTY RETIREE HI	2,237,437.00	2,237,437.00	290,476.80	1,142,542.08	1,094,894.92	48.94%
Report Total:	39,176,222.00	40,525,991.00	3,111,073.91	17,300,377.76	23,225,613.24	57.31%



Budget Report Group Summary

For Fiscal: 2024 PROBATION Period Ending: 07/31/2024

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 410 - SUPERVISION						
330 - INTERGOVERNMENTAL RECEIPTS	156,499.00	156,499.00	0.00	173,591.00	17,092.00	10.92%
340 - CHARGES FOR SERVICES	204,500.00	194,200.00	16,911.00	154,599.29	-39,600.71	20.39%
360 - MISCELLANEOUS REVENUES	25,100.00	24,900.00	1,669.62	21,552.89	-3,347.11	13.44%
390 - TRANSFERS IN	0.00	-6,899.00	0.00	-6,899.00	0.00	0.00%
Fund: 410 - SUPERVISION Total:	386,099.00	368,700.00	18,580.62	342,844.18	-25,855.82	7.01%
Fund: 420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES						
330 - INTERGOVERNMENTAL RECEIPTS	44,319.00	44,319.00	0.00	44,319.00	0.00	0.00%
390 - TRANSFERS IN	0.00	6,899.00	0.00	6,899.00	0.00	0.00%
Fund: 420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES To..	44,319.00	51,218.00	0.00	51,218.00	0.00	0.00%
Fund: 481 - PANOLA COUNTY CSCD ADULT DRUG COURT						
350 - FINES	0.00	0.00	161.08	1,944.03	1,944.03	0.00%
360 - MISCELLANEOUS REVENUES	0.00	0.00	103.31	1,072.26	1,072.26	0.00%
Fund: 481 - PANOLA COUNTY CSCD ADULT DRUG COURT Total:	0.00	0.00	264.39	3,016.29	3,016.29	0.00%
Fund: 520 - PANOLA JUVENILE PROBATION						
360 - MISCELLANEOUS REVENUES	2,800.00	2,800.00	1,154.53	20,860.90	18,060.90	645.03%
Fund: 520 - PANOLA JUVENILE PROBATION Total:	2,800.00	2,800.00	1,154.53	20,860.90	18,060.90	645.03%
Fund: 530 - JUVENILE TITLE IV-E						
360 - MISCELLANEOUS REVENUES	0.00	0.00	161.39	5,283.52	5,283.52	0.00%
Fund: 530 - JUVENILE TITLE IV-E Total:	0.00	0.00	161.39	5,283.52	5,283.52	0.00%
Fund: 552 - REGIONAL DIVERSION ALTERNATIVES PROGRAM						
330 - INTERGOVERNMENTAL RECEIPTS	1,408.00	1,408.00	0.00	1,408.11	0.11	0.01%
Fund: 552 - REGIONAL DIVERSION ALTERNATIVES PROGRAM Total:	1,408.00	1,408.00	0.00	1,408.11	0.11	0.01%
Fund: 560 - TJPC/A/183(REGULAR)						
330 - INTERGOVERNMENTAL RECEIPTS	219,147.00	219,147.00	0.00	182,623.00	-36,524.00	16.67%
Fund: 560 - TJPC/A/183(REGULAR) Total:	219,147.00	219,147.00	0.00	182,623.00	-36,524.00	16.67%
Fund: 585 - LOCAL MATCH FUNDING/ CALE						
330 - INTERGOVERNMENTAL RECEIPTS	225,000.00	225,000.00	0.00	225,000.00	0.00	0.00%
Fund: 585 - LOCAL MATCH FUNDING/ CALE Total:	225,000.00	225,000.00	0.00	225,000.00	0.00	0.00%
Fund: 587 - STATE SALARY ADJUSTMENT F						
330 - INTERGOVERNMENTAL RECEIPTS	7,085.00	7,085.00	0.00	7,085.28	0.28	0.00%
Fund: 587 - STATE SALARY ADJUSTMENT F Total:	7,085.00	7,085.00	0.00	7,085.28	0.28	0.00%
Report Total:	885,858.00	875,358.00	20,160.93	839,339.28	-36,018.72	4.11%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	
					Favorable (Unfavorable)	Percent Remaining
410 - SUPERVISION	386,099.00	368,700.00	18,580.62	342,844.18	-25,855.82	7.01%
420 - COMMUNITY CORRECTIONS	44,319.00	51,218.00	0.00	51,218.00	0.00	0.00%
481 - PANOLA COUNTY CSCD ADU	0.00	0.00	264.39	3,016.29	3,016.29	0.00%
520 - PANOLA JUVENILE PROBATIC	2,800.00	2,800.00	1,154.53	20,860.90	18,060.90	645.03%
530 - JUVENILE TITLE IV-E	0.00	0.00	161.39	5,283.52	5,283.52	0.00%
552 - REGIONAL DIVERSION ALTER	1,408.00	1,408.00	0.00	1,408.11	0.11	0.01%
560 - TJPC/A/183(REGULAR)	219,147.00	219,147.00	0.00	182,623.00	-36,524.00	16.67%
585 - LOCAL MATCH FUNDING/ CA	225,000.00	225,000.00	0.00	225,000.00	0.00	0.00%
587 - STATE SALARY ADJUSTMENT	7,085.00	7,085.00	0.00	7,085.28	0.28	0.00%
Report Total:	885,858.00	875,358.00	20,160.93	839,339.28	-36,018.72	4.11%



ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 410 - SUPERVISION						
520 - BENEFITS	83,752.00	81,822.00	7,580.38	72,541.05	9,280.95	11.34%
610 - PERSONAL SERVICES	209,430.00	209,430.00	16,425.90	184,791.17	24,638.83	11.76%
630 - TRAVEL & FURNISHED TRANSPORTATION	14,588.00	14,588.00	0.00	5,710.35	8,877.65	60.86%
640 - CONTRACT SERVICES	33,760.00	20,260.00	0.00	1,975.00	18,285.00	90.25%
650 - PROFESSIONAL SERVICE	29,726.00	30,726.00	1,211.00	24,970.00	5,756.00	18.73%
660 - SUPPLIES & OPERATING EXPENSES	9,200.00	9,200.00	0.00	1,816.93	7,383.07	80.25%
670 - UTILITIES	2,700.00	2,700.00	201.10	2,211.60	488.40	18.09%
680 - EQUIPMENT	3,600.00	3,600.00	147.49	1,469.30	2,130.70	59.19%
Fund: 410 - SUPERVISION Total:	386,756.00	372,326.00	25,565.87	295,485.40	76,840.60	20.64%
Fund: 420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES						
520 - BENEFITS	13,028.00	12,385.00	931.38	10,498.43	1,886.57	15.23%
610 - PERSONAL SERVICES	38,500.00	38,500.00	3,019.60	33,970.55	4,529.45	11.76%
650 - PROFESSIONAL SERVICE	333.00	333.00	0.00	0.00	333.00	100.00%
Fund: 420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES To..	51,861.00	51,218.00	3,950.98	44,468.98	6,749.02	13.18%
Fund: 481 - PANOLA COUNTY CSCD ADULT DRUG COURT						
640 - CONTRACT SERVICES	0.00	12,500.00	1,330.00	6,652.50	5,847.50	46.78%
Fund: 481 - PANOLA COUNTY CSCD ADULT DRUG COURT Total:	0.00	12,500.00	1,330.00	6,652.50	5,847.50	46.78%
Fund: 520 - PANOLA JUVENILE PROBATION						
550 - CAPITAL OUTLAY	2,800.00	2,800.00	0.00	0.00	2,800.00	100.00%
Fund: 520 - PANOLA JUVENILE PROBATION Total:	2,800.00	2,800.00	0.00	0.00	2,800.00	100.00%
Fund: 530 - JUVENILE TITLE IV-E						
690 - RESIDENTIAL PLACEMENT	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00%
Fund: 530 - JUVENILE TITLE IV-E Total:	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00%
Fund: 552 - REGIONAL DIVERSION ALTERNATIVES PROGRAM						
695 - NON RESIDENTIAL	1,408.00	1,408.00	1,408.11	1,408.11	-0.11	-0.01%
Fund: 552 - REGIONAL DIVERSION ALTERNATIVES PROGRAM Total:	1,408.00	1,408.00	1,408.11	1,408.11	-0.11	-0.01%
Fund: 560 - TJPC/A/183(REGULAR)						
610 - PERSONAL SERVICES	77,175.00	77,175.00	6,066.46	68,248.93	8,926.07	11.57%
630 - TRAVEL & FURNISHED TRANSPORTATION	7,000.00	7,000.00	0.00	2,647.25	4,352.75	62.18%
660 - SUPPLIES & OPERATING EXPENSES	14,400.00	14,400.00	0.00	881.18	13,518.82	93.88%
690 - RESIDENTIAL PLACEMENT	108,572.00	108,572.00	750.00	3,450.00	105,122.00	96.82%
695 - NON RESIDENTIAL	12,000.00	12,000.00	425.00	3,230.00	8,770.00	73.08%
Fund: 560 - TJPC/A/183(REGULAR) Total:	219,147.00	219,147.00	7,241.46	78,457.36	140,689.64	64.20%
Fund: 585 - LOCAL MATCH FUNDING/ CALE						
520 - BENEFITS	116,189.00	116,750.00	11,557.70	104,198.05	12,551.95	10.75%
540 - OTHER SERVICES AND CHARGES	0.00	20,000.00	20,000.00	20,000.00	0.00	0.00%
610 - PERSONAL SERVICES	48,577.00	48,016.00	3,789.24	42,629.60	5,386.40	11.22%
630 - TRAVEL & FURNISHED TRANSPORTATION	45,000.00	45,000.00	776.75	30,077.75	14,922.25	33.16%
660 - SUPPLIES & OPERATING EXPENSES	17,234.00	17,234.00	702.29	14,999.84	2,234.16	12.96%
690 - RESIDENTIAL PLACEMENT	38,000.00	38,000.00	0.00	0.00	38,000.00	100.00%
Fund: 585 - LOCAL MATCH FUNDING/ CALE Total:	265,000.00	285,000.00	36,825.98	211,905.24	73,094.76	25.65%
Fund: 587 - STATE SALARY ADJUSTMENT F						
520 - BENEFITS	561.00	0.00	0.00	0.00	0.00	0.00%
610 - PERSONAL SERVICES	6,524.00	7,085.00	518.72	5,835.66	1,249.34	17.63%
Fund: 587 - STATE SALARY ADJUSTMENT F Total:	7,085.00	7,085.00	518.72	5,835.66	1,249.34	17.63%
Report Total:	959,057.00	976,484.00	76,841.12	644,213.25	332,270.75	34.03%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
410 - SUPERVISION	386,756.00	372,326.00	25,565.87	295,485.40	76,840.60	20.64%
420 - COMMUNITY CORRECTIONS	51,861.00	51,218.00	3,950.98	44,468.98	6,749.02	13.18%
481 - PANOLA COUNTY CSCD ADU	0.00	12,500.00	1,330.00	6,652.50	5,847.50	46.78%
520 - PANOLA JUVENILE PROBATIC	2,800.00	2,800.00	0.00	0.00	2,800.00	100.00%
530 - JUVENILE TITLE IV-E	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00%
552 - REGIONAL DIVERSION ALTER	1,408.00	1,408.00	1,408.11	1,408.11	-0.11	-0.01%
560 - TJPC/A/183(REGULAR)	219,147.00	219,147.00	7,241.46	78,457.36	140,689.64	64.20%
585 - LOCAL MATCH FUNDING/ CA	265,000.00	285,000.00	36,825.98	211,905.24	73,094.76	25.65%
587 - STATE SALARY ADJUSTMENT	7,085.00	7,085.00	518.72	5,835.66	1,249.34	17.63%
Report Total:	959,057.00	976,484.00	76,841.12	644,213.25	332,270.75	34.03%



Panola County, Texas

Detail Report Account Summary

Date Range: 07/01/2024 - 07/31/2024

Account	Name	Beginning Balance	Total Activity	Ending Balance
Fund: 100 - GENERAL				
100-10200	CERTIFICATES OF DEPOSITS	37,138,600.00	-2,000,000.00	35,138,600.00
100-10400	ADVANCED TAX CERTIFICATE OF DEPOSIT	0.00	0.00	0.00
		Total Fund: 100 - GENERAL:	-2,000,000.00	35,138,600.00
Fund: 130 - LAW LIBRARY				
130-10200	CERTIFICATES OF DEPOSITS	54,000.00	0.00	54,000.00
		Total Fund: 130 - LAW LIBRARY:	0.00	54,000.00
Fund: 150 - COURTHOUSE SECURITY				
150-10200	CERTIFICATES OF DEPOSITS	187,000.00	0.00	187,000.00
		Total Fund: 150 - COURTHOUSE SECURITY:	0.00	187,000.00
Fund: 160 - RECORDS MANAGEMENT				
160-10200	CERTIFICATES OF DEPOSITS	6,000.00	0.00	6,000.00
		Total Fund: 160 - RECORDS MANAGEMENT:	0.00	6,000.00
Fund: 170 - COUNTY CLERK RECORDS PRES				
170-10200	CERTIFICATES OF DEPOSITS	403,000.00	0.00	403,000.00
		Total Fund: 170 - COUNTY CLERK RECORDS PRES:	0.00	403,000.00
Fund: 175 - ARCHIVE FEES				
175-10200	CERTIFICATES OF DEPOSITS	53,000.00	0.00	53,000.00
		Total Fund: 175 - ARCHIVE FEES:	0.00	53,000.00
Fund: 180 - JUSTICE COURT TECHNOLOGY				
180-10200	CERTIFICATES OF DEPOSITS	64,000.00	0.00	64,000.00
		Total Fund: 180 - JUSTICE COURT TECHNOLOGY:	0.00	64,000.00
Fund: 200 - ROAD & BRIDGE				
200-10200	CERTIFICATES OF DEPOSITS	14,038,800.00	-2,000,000.00	12,038,800.00
200-10400	ADVANCED TAX CERTIFICATE OF DEPOSIT	0.00	0.00	0.00
		Total Fund: 200 - ROAD & BRIDGE:	-2,000,000.00	12,038,800.00
Fund: 300 - FM & LATERAL				
300-10200	CERTIFICATES OF DEPOSITS	2,805,400.00	0.00	2,805,400.00
300-10400	ADVANCED TAX CERTIFICATE OF DEPOSIT	0.00	0.00	0.00
		Total Fund: 300 - FM & LATERAL:	0.00	2,805,400.00
Fund: 520 - PANOLA JUVENILE PROBATION				
520-10200	CERTIFICATES OF DEPOSITS	50,000.00	0.00	50,000.00
		Total Fund: 520 - PANOLA JUVENILE PROBATION:	0.00	50,000.00
Fund: 530 - JUVENILE TITLE IV-E				

Detail Report

Date Range: 07/01/2024 - 07/31/2024

Account	Name	Beginning Balance	Total Activity	Ending Balance
530-10200	CERTIFICATES OF DEPOSITS	100,000.00	0.00	100,000.00
Total Fund: 530 - JUVENILE TITLE IV-E:		100,000.00	0.00	100,000.00
Fund: 585 - LOCAL MATCH FUNDING/ CALE				
585-10200	CERTIFICATES OF DEPOSITS	200,000.00	0.00	200,000.00
Total Fund: 585 - LOCAL MATCH FUNDING/ CALE:		200,000.00	0.00	200,000.00
Fund: 700 - HOT CHECK FEE				
700-10200	CERTIFICATES OF DEPOSITS	21,000.00	0.00	21,000.00
Total Fund: 700 - HOT CHECK FEE:		21,000.00	0.00	21,000.00
Fund: 800 - SHERIFF'S STATE FORFEITUR				
800-10200	CERTIFICATES OF DEPOSITS	12,000.00	0.00	12,000.00
Total Fund: 800 - SHERIFF'S STATE FORFEITUR:		12,000.00	0.00	12,000.00
Fund: 820 - D A FORFEITURE				
820-10200	CERTIFICATES OF DEPOSITS	4,000.00	0.00	4,000.00
Total Fund: 820 - D A FORFEITURE:		4,000.00	0.00	4,000.00
Fund: 881 - CHILD PROTECTIVE SERVICES				
881-10200	CERTIFICATES OF DEPOSITS	106,000.00	0.00	106,000.00
Total Fund: 881 - CHILD PROTECTIVE SERVICES:		106,000.00	0.00	106,000.00
Fund: 883 - HEALTH FUND				
883-10200	CERTIFICATES OF DEPOSITS	3,573,000.00	0.00	3,573,000.00
Total Fund: 883 - HEALTH FUND:		3,573,000.00	0.00	3,573,000.00
Fund: 885 - AIRPORT				
885-10200	CERTIFICATES OF DEPOSITS	128,000.00	0.00	128,000.00
Total Fund: 885 - AIRPORT:		128,000.00	0.00	128,000.00
Fund: 920 - ROAD BOND 1971				
920-10200	CERTIFICATES OF DEPOSITS	258,000.00	0.00	258,000.00
Total Fund: 920 - ROAD BOND 1971:		258,000.00	0.00	258,000.00
Fund: 940 - PERMANENT IMPROVEMENT				
940-10200	CERTIFICATES OF DEPOSITS	232,000.00	0.00	232,000.00
Total Fund: 940 - PERMANENT IMPROVEMENT:		232,000.00	0.00	232,000.00
Fund: 955 - BOND PROCEEDS 2007 DETENT				
955-10200	CERTIFICATES OF DEPOSITS	0.00	0.00	0.00
Total Fund: 955 - BOND PROCEEDS 2007 DETENT:		0.00	0.00	0.00
Fund: 956 - RESERVE DETENTION CENTER				
956-10200	CERTIFICATES OF DEPOSITS	0.00	0.00	0.00
Total Fund: 956 - RESERVE DETENTION CENTER:		0.00	0.00	0.00
Fund: 968 - PANOLA COUNTY RETIREE HEA				
968-10200	CERTIFICATES OF DEPOSITS	39,535,000.00	0.00	39,535,000.00
Total Fund: 968 - PANOLA COUNTY RETIREE HEA:		39,535,000.00	0.00	39,535,000.00
Fund: 985 - ADV AD VALOREM				

A TRUE COPY
 I hereby certify
 Lindsey Smith
 DISTRICT CLERK
 PANOLA COUNTY, TEXAS
 Brynne Tate, Deputy Clerk
 Page 21 of 23

Detail Report

Date Range: 07/01/2024 - 07/31/2024

Account

Name

Beginning Balance

Total Activity

Ending Balance

[985-10200](#)

CERTIFICATES OF DEPOSITS

0.00

0.00

0.00

Total Fund: 985 - ADV AD VALOREM:

0.00

0.00

0.00

Grand Totals:

98,968,800.00

-4,000,000.00

94,968,800.00



A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Brynne Tate, Deputy Clerk
2024

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
100 - GENERAL	37,138,600.00	-2,000,000.00	35,138,600.00
130 - LAW LIBRARY	54,000.00	0.00	54,000.00
150 - COURTHOUSE SECURITY	187,000.00	0.00	187,000.00
160 - RECORDS MANAGEMENT	6,000.00	0.00	6,000.00
170 - COUNTY CLERK RECORDS PRES	403,000.00	0.00	403,000.00
175 - ARCHIVE FEES	53,000.00	0.00	53,000.00
180 - JUSTICE COURT TECHNOLOGY	64,000.00	0.00	64,000.00
200 - ROAD & BRIDGE	14,038,800.00	-2,000,000.00	12,038,800.00
300 - FM & LATERAL	2,805,400.00	0.00	2,805,400.00
520 - PANOLA JUVENILE PROBATION	50,000.00	0.00	50,000.00
530 - JUVENILE TITLE IV-E	100,000.00	0.00	100,000.00
585 - LOCAL MATCH FUNDING/ CALE	200,000.00	0.00	200,000.00
700 - HOT CHECK FEE	21,000.00	0.00	21,000.00
800 - SHERIFF'S STATE FORFEITUR	12,000.00	0.00	12,000.00
820 - D A FORFEITURE	4,000.00	0.00	4,000.00
881 - CHILD PROTECTIVE SERVICES	106,000.00	0.00	106,000.00
883 - HEALTH FUND	3,573,000.00	0.00	3,573,000.00
885 - AIRPORT	128,000.00	0.00	128,000.00
920 - ROAD BOND 1971	258,000.00	0.00	258,000.00
940 - PERMANENT IMPROVEMENT	232,000.00	0.00	232,000.00
955 - BOND PROCEEDS 2007 DETENT	0.00	0.00	0.00
956 - RESERVE DETENTION CENTER	0.00	0.00	0.00
968 - PANOLA COUNTY RETIREE HEA	39,535,000.00	0.00	39,535,000.00
985 - ADV AD VALOREM	0.00	0.00	0.00
Grand Total:	98,968,800.00	-4,000,000.00	94,968,800.00

I hereby certify that the foregoing is a true and correct copy of the original on file in my office.
 Page 23 of 23

LINDSEY SMITH
 PANOLA COUNTY DISTRICT CLERK

08-19-2024
 Date



Brynn Tate
 Deputy Clerk

PANOLA COUNTY, TEXAS

INVITATION TO BID

RETURN BID TO:

**COUNTY JUDGE
PANOLA COUNTY COURTHOUSE, ROOM 216-A
CARTHAGE, TEXAS 75633**

The enclosed INVITATION TO BID (ITB) and accompanying SPECIFICATIONS AND BID SHEET are for your convenience in bidding the enclosed referenced service/products for Panola County.

Sealed bids shall be received no later than:

9:00 A.M., TUESDAY, SEPTEMBER 24, 2024

MARK ENVELOPES

**"BID, PANOLA COUNTY AIRPORT-SHARPE FIELD REPAIRS & HANGER
REPLACEMENTS"**

Bidder shall sign and date the bid. Bids which are not signed and dated can be rejected. Bids must be submitted on the enclosed bid sheets and must be in ink or typewritten.

Panola County appreciates your time and effort in preparing this bid. Please note that all bids must be received at the designated location by the deadline shown. Bids received after the deadline will not be considered for the award of the contract, and shall be considered void and unacceptable. Opening is scheduled to be held in Commissioners' Courtroom, Panola County Courthouse, Carthage, Texas. You are invited to attend.

Any questions concerning this Invitation to Bid and specifications should be directed to Robert Duncan, Airport Manager, at (903) 693-7856 or (903)690-2833.

Signature of Bidder

PANOLA COUNTY, TEXAS

INVITATION TO BID

INSTRUCTIONS/TERMS OF CONTRACT

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

"PANOLA COUNTY AIRPORT-SHARPE FIELD REPAIRS & HANGER REPLACEMENTS"

IT IS UNDERSTOOD that the Commissioners' Court of Panola County, Texas reserves the right to reject any or all bids to any or all products and/or services covered in this bid request and to waive informalities or defects in bids or to accept such bids as it shall deem to be in the best interests of Panola County.

BIDS MUST BE submitted on the bid forms included for that purpose in this packet. Bids shall be placed in separate sealed envelopes, with **each page manually signed by a person having the authority to bind the firm in a contract** and marked clearly on the outside as shown below.

SUBMISSION OF BIDS: Sealed bids shall be submitted to:

**COUNTY JUDGE
PANOLA COUNTY COURTHOUSE, ROOM 216A
CARTHAGE, TEXAS 75633**

Not later than **9:00 a.m., TUESDAY, SEPTEMBER 24, 2024**

Mark Envelopes:

"PANOLA COUNTY AIRPORT-SHARPE FIELD REPAIRS & HANGER REPLACEMENTS"

**BIDS RECEIVED AFTER OPENING DATE
AND TIME WILL NOT BE CONSIDERED**

Signature of Bidder

INVITATION TO BID
INSTRUCTIONS/TERMS OF CONTRACT

FUNDING: Funds for payment have been provided through the Panola County Budget adopted by the Commissioners' Court for Fiscal Year 2024.

LATE BIDS: Bids received after submission deadline will be considered void and unacceptable. Panola County is not responsible for lateness or non-delivery of mail, carrier, etc.

ALTERING BIDS: Bids cannot be altered or amended after submission deadline. Any interlineation, alteration or erasure made before opening time must be initialed by the signer of the bid, guaranteeing authenticity.

WITHDRAWAL OF BID: A bid may not be withdrawn or canceled by the bidder without the permission of Panola County for a period of ninety (90) days following the date designated for the receipt of bids, and bidder so agrees upon submission of their bid.

SALES TAX: Panola County is exempt by law from payment of Texas Sales Tax and Federal Excise Tax, therefore, the bid shall not include sales tax.

BID AWARD: Panola County reserves the right to award bids on the lump sum or unit price basis, whichever is in the best interest of Panola County.

CONTRACT: This bid, when properly accepted by Panola County, shall constitute a contract equally binding between the successful bidder and Panola County. No different or additional terms will become a part of this contract with the exception of Change Orders.

CHANGE ORDERS: No oral statement of any person shall modify or otherwise change, or affect the terms, conditions or specifications stated in the resulting contract. All change orders to the contract will be made in writing by the Panola County Judge.

DELIVERY: All delivery fees and freight or handling charges shall be as stated on the bid and contract forms section and if not so stated no such cost, fee or charge will be paid.

CONFLICT OF INTEREST: No public official shall have interest in this contract, in accordance with V.T.C.A., Local Government Code Title 5, Subtitle C, Chapter 171.

ETHICS: The bidder shall not offer or accept gifts or anything of value nor enter into any business arrangement with any employee, official or agent of Panola County.

Signature of Bidder

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

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

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

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

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

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

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

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

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

Signature of Bidder

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

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

NON COLLUSION AFFIDAVIT: Each Bidder submitting a Bid to the County for any portion of the work contemplated by the documents on which bidding is based shall execute and attach thereto, an affidavit substantially in the form herein provided, to the effect that he has not entered into a collusive agreement with any other person, firm, or corporation in regard to any Bid submitted.

DISPOSAL AND HOLDHARMLESS: BIDDER SHALL LAWFULLY DISPOSE OF ALL CONSTRUCTION MATERIALS, CHEMICALS, AND DEBRIS AND SHALL INDEMNIFY AND HOLD OWNER HARMLESS FOR THE UNLAWFUL DISPOSAL OF ALL CONSTRUCTION MATERIALS, CHEMICALS, AND DEBRIS DONE BY BIDDER OR ITS SUBCONTRACTOR IN FURTHERANCE OF THIS BID.

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

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

Signature of Bidder

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

1. meet schedules;
2. defaults in the payment of any fees; or
3. otherwise perform in accordance with these specifications.

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

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

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

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

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

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

Signature of Bidder

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

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

INVOICES shall show (a) name and address of successful bidder; (b) county purchase order number; and (c) descriptive information as to the item(s) delivered.

PAYMENT will be made upon receipt and acceptance by the county of item(s) ordered and receipt of a valid invoice, in accordance with State of Texas Prompt Payment Act, Gov't Code, Chapter 2251. Successful bidder is required to pay subcontractors within ten (10) days.

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

WARRANTY: Successful bidder shall warrant that all items/services shall conform to the proposed specifications and/or all warranties as stated in the Uniform Commercial Code and be free from all defects in material, workmanship and title.

REMEDIES: The successful bidder and Panola County agree that both parties have all rights, duties, and remedies available as stated in the Uniform Commercial Code.

VENUE: This agreement will be governed and construed according to the laws of the State of Texas. This agreement is performable in Panola County, Texas.

ASSIGNMENT: The successful bidder shall not sell, assign, transfer or convey this contract, in whole or in part, without the prior written consent of Panola County.

SILENCE OF SPECIFICATIONS: The apparent silence of these specifications as to any detail or to the apparent omission from it of a detailed description concerning any point, shall be regarded as meaning that only the best commercial practices are to prevail. All interpretations of these specifications shall be made on the basis of this statement.

Signature of Bidder

Each insurance policy to be furnished by successful bidder shall include, by endorsement to the policy, a statement that a notice shall be given to Panola County by certified mail thirty (30) days prior to cancellation or upon any material change in coverage.

CERTIFICATE OF INTERESTED PARTIES: Effective January 1, 2016 all contracts executed by Commissioners Court, regardless of the dollar amount, will require completion of Form 1295 "Certificate of Interested Parties", per Government Code Statute §2252.908. All vendors submitting a response to a formal Bid, or any contracts, contract amendments, renewals or change orders are required to complete the Form 1295 online through the State of Texas Ethics Commission website. Please visit, https://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm, for more information.

ANY VENDOR THAT CONDUCTS BUSINESS WITH PANOLA COUNTY, WHETHER IT IS FOR GOODS AND/OR SERVICES, MUST MAINTAIN LAWFUL WORKER'S COMPENSATION COVERAGE REQUIREMENTS AND ADEQUATE LIABILITY LIMITATIONS.

Texas Government Code Sec. 2271.002 Provision Required in Contract:

1. Bidder does not boycott Israel; and
2. Bidder will not boycott Israel during the term of the contract.

Texas Government Code Sec. 2274.002 Provision Required in Contract:

1. Bidder does not have a practice, policy, guidance, or directive that discriminates against a firearm entity of firearm trade association; and
2. Will not discriminate during the term of the contract against a firearm entity or firearm trade association.

Texas Government Code Sec. 2276.002 Provision Required in Contract:

1. Bidder does not boycott Energy Companies; and
2. Bidder will not boycott Energy Companies during the term of the contract.

ANY QUESTIONS concerning this INVITATION TO BID AND SPECIFICATIONS should be directed to Robert Duncan, Airport Manager, at (903) 693-7856 or (903) 690-2833.

Signature of Bidder

BID SPECIFICATIONS

PANOLA COUNTY AIRPORT-SHARPE FIELD REPAIRS & HANGER REPLACEMENTS

Job Description:

Hanger 14

Build 48' x 42' x 16' PEMB

Provide engineered plans for foundation and building, add to concrete foundation and install concrete footers, erection of metal building, including labor and material, installation of 13 panels 14' tall folding stack doors with a minimum opening of 43' wide.

Hanger 15

Remove, dispose and replace damaged R-panel, corner trim and flashing.

Hanger 13

Remove, dispose and replace (1) frost white sheet.

Hanger 12

Remove, dispose and replace (2) pieces of R-panel and (1) 4" purlin.

Hanger 7

Remove, dispose and replace 12' of gable trim.

Well house

Remove, dispose and install new 8 x 8 metal frame, metal sheeted building (10' tall inside) with 36" door.

BID FORM AND CONTRACT

**PANOLA COUNTY AIRPORT-SHARPE FIELD REPAIRS & HANGER
REPLACEMENTS**

TO THE COMMISSIONERS' COURT OF PANOLA COUNTY, TEXAS FOR FURNISHING AND DELIVERING TO PANOLA COUNTY, TEXAS FOR USE BY PANOLA COUNTY, IN ACCORDANCE WITH THE FOREGOING SPECIFICATIONS:

The undersigned, as bidder, declares that the only person or persons interested in this bid as principals are those named herein; that this bid is made without collusion with any other person, firm or corporation; and that I (we) have carefully examined the advertisements, instructions to bidders, specifications, and condition of payment. It is understood that the Court reserves the right to accept or reject any and/or all bids. I/we understand that the bid should include delivery to the Panola County Courthouse in Carthage, Texas.

**PANOLA COUNTY AIRPORT-SHARPE FIELD REPAIRS & HANGER
REPLACEMENTS**

BID AMOUNT \$ _____

Exceptions to specifications: _____

NOTE: ANY VENDOR THAT CONDUCTS BUSINESS WITH PANOLA COUNTY, WHETHER IT IS FOR GOODS AND/OR SERVICES, MUST MAINTAIN LAWFUL WORKER'S COMPENSATION COVERAGE REQUIREMENTS AND ADEQUATE LIABILITY LIMITATIONS.

SIGNATURE

COMPANY NAME

ADDRESS

CITY STATE ZIP

TELEPHONE NUMBER

DATE

ACCEPTED:

COUNTY JUDGE

DATE

Form #2201 Rev. 05/2020

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



STATEMENT OF OFFICER

FILED FOR RECORD
IN MY OFFICE
AT 2:20 O'CLOCK P M

AUG 28 2024

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

Statement

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

Title of Position to Which Elected/Appointed: Deputy Sheriff
Parola County Sheriff's Office

Execution

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

Date: _____

Reid Peace
Signature of Officer

Form #2204 Rev 9/2017
Submit to:
SECRETARY OF STATE
Government Filings Section
P O Box 12887
Austin, TX 78711-2887
512-463-6334
FAX 512-463-5569
Filing Fee: None



OATH OF OFFICE

This space reserved for office use

FILED FOR RECORD
IN MY OFFICE

AT 2:20 O'CLOCK P M

AUG 28 2024

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

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

Handwritten signature of Reid Peace in black ink.

Signature of Officer

Certification of Person Authorized to Administer Oath

State of Texas
County of Panola

Sworn to and subscribed before me on this 16th day of August, 2024.

(Affix Notary Seal,
only if oath
administered by a
notary.)

Handwritten signature of the Notary Public in black ink.

Signature of Notary Public or
Signature of Other Person Authorized to Administer An
Oath

Handwritten name "RC Clinton" in black ink.

Printed or Typed Name

Form #2201 Rev. 09/2017
Submit to:
SECRETARY OF STATE
Government Filings
Section P O Box 12887
Austin, TX 78711-2887
512-463-6334
512-463-5569 - Fax
Filing Fee: None



STATEMENT OF OFFICER

FILED FOR RECORD
IN MY OFFICE
AT 2:20 O'CLOCK P M

AUG 28 2024

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

Statement

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

Title of Position to Which Elected/Appointed: Panola County Tax Assessor Collector Deputy Clerk

Execution

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

Date: Aug 12, 2024

Lindsey Nagle
Signature of Officer

Form #2204 Rev 9/2017

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



OATH OF OFFICE

This space reserved for office use
IN MY OFFICE

AT 2:20 O'CLOCK P M

AUG 28 2024

BOBBIE DAVIS
COUNTY CLERK, PANOLA COUNTY, TEXAS

BY B. Davis DEPUTY

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

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

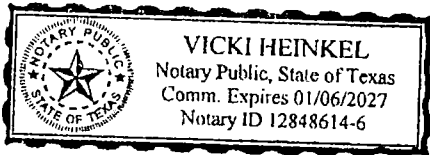
Lindsey Nagle
Signature of Officer

Certification of Person Authorized to Administer Oath

State of Texas
County of Panola

Sworn to and subscribed before me on this 12th day of August, 2024.

(Affix Notary Seal,
only if oath
administered by a
notary.)



Vicki Heinkel
Signature of Notary Public or
Signature of Other Person Authorized to Administer An
Oath

Vicki Heinkel
Printed or Typed Name



TEXAS ASSOCIATION of COUNTIES HEALTH AND EMPLOYEE BENEFITS POOL

Dental Benefit Plan Election

Group Name: Panola County Group Number: 62946 AD: 1/1

Please select or confirm the dental plan your Commissioners' Court or Board of Directors has chosen for the upcoming plan year and complete the contribution schedule according to your group's funding levels. Email completed election form to your Employee Benefits Specialist or fax to (512) 481-8481, no later than 30 days prior to the effective date. Email or call your Employee Benefit Specialist at 1-800-456-5974 with any questions.

DENTAL PLAN (Select One)		
<input type="checkbox"/> Plan I (\$2,000 Annual Max)	<input checked="" type="checkbox"/> Plan II (\$1,500 Annual Max)	<input type="checkbox"/> Plan III (\$1,000 Annual Max)
Does the selected dental plan include Orthodontia coverage?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Your payroll deductions for dental benefits are:		<input checked="" type="checkbox"/> Pre-Tax <input type="checkbox"/> Post-Tax
Are retirees allowed on the dental plan?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>If yes, <input type="checkbox"/> Pre-65 <input type="checkbox"/> Post-65</i>
Does your group have a broker or consultant?		Broker: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Consultant: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Broker/consultant's name, if applicable:		Commission:

Tier	New Monthly Rates*	New Amount Employer Pays	New Amount Employee Pays	New Amount Retiree Pays
Employee Only	\$ 30.02	\$ 30.02	\$ 0	\$ 0
Employee + Spouse	\$ 61.46	\$ 30.02	\$ 31.44	\$ 0
Employee + Child(ren)	\$ 81.50	\$ 30.02	\$ 51.48	\$ 0
Employee + Family	\$ 112.94	\$ 30.02	\$ 82.92	\$ 0

*Note: Rates shown do not include a broker commission unless specified above.


Signature (County Judge or Contracting Authority)

Aug. 19, 2024
Date

Rodger McLane, County Judge

Print Name and Title



TEXAS ASSOCIATION of COUNTIES HEALTH AND EMPLOYEE BENEFITS POOL

DENTAL PLAN II WITH ORTHODONTIA

BLUECARE DENTAL PPO

Type of Service	Benefit**
General Provisions Plan Year Deductible Plan Year Maximum per Participant	\$50 Individual / \$150 Family \$1,500
Diagnostic and Preventive Care Benefits (deductible waived) (Benefits do not apply to Plan Year Maximum) Oral Examinations (twice per Plan Year) Problem-Focused and non-routine exams limited to 1 per plan year Consultations Prophylaxis (two cleanings per Plan Year) Dental X-rays -Full Mouth/Panoramic X-rays (once every 60 months) Bitewing X-ray Series (once per Plan Year) Fluoride Treatment (to age 19; twice per Plan Year) Sealants up to age 19, permanent molars, one per tooth every 36 months Space Maintainers up to age 19; 1 per arch per lifetime on posterior teeth only Labs and Tests Periodontal Maintenance 2 per plan year; not combined with Preventive Prophylaxis Full Mouth Debridement once per lifetime	100%
Miscellaneous Services Palliative Care	80%
Restorative Services Amalgams and Composite (once per surface on the indicated tooth per 24 months) Simple Extractions Pin Retention	80%
General Services Diagnostic Casts (once per Plan Year) Prefabricated Stainless Steel Crowns	80%
Endodontic Services Root canal therapy Direct pulp cap Apicoectomy/Apexification Retrograde filling Root amputation/hemisection Therapeutic pulpotomy	80%
Periodontal Services Periodontal scaling and root planing	80%
Oral Surgery Services Surgical tooth extractions Full Bony impacted tooth extractions General Anesthesia/IV Sedation Alveoplasty, Vestibuloplasty Gingivectomy/gingivoplasty Gingival flap procedure / Osseous surgery and grafts / Soft tissue grafts	50%
Crowns, Inlays/Onlays Services Crowns, Inlays, Onlays, Labial Veneers	50%



BlueCross BlueShield
of Texas

A Division of Health Care Service Corporation, a Mutual Legal Reserve Company,
an Independent Licensee of the Blue Cross and Blue Shield Association

Initials PSM Date 8-20-24



TEXAS ASSOCIATION of COUNTIES HEALTH AND EMPLOYEE BENEFITS POOL

Prosthodontic Services Bridges and dentures Denture relines/rebase, Denture adjustments, Re-cementation and repair of bridges/dentures, Re-cementation and repair of crowns, inlays/onlays, Occlusal Guard Implants	50%
Orthodontia Benefits Orthodontic Diagnostic Procedures and Treatment for Adults (no age limitation) and Dependent children (under age 26) Lifetime Maximum per Participant	50% \$1,500

****Each time you need dental care, you can choose to:**

SEE A CONTRACTING DENTIST	SEE A NON-CONTRACTING DENTIST
<ul style="list-style-type: none"> Your out-of-pocket cost will generally be the least amount because BlueCare Dentists have contracted to accept a lower Allowable Amount as payment in full for Eligible Dental Expenses You are not required to file claim forms You are not balance billed for costs exceeding the BCBSTX Allowable Amount for BlueCare Dentists 	<ul style="list-style-type: none"> Your out-of-pocket cost may be greater because Non-Contracting Dentists have not entered into a contract with BCBSTX to accept any Allowable Amount determination as payment in full for Eligible Dental Expenses You are required to file claim forms You are balance billed for costs exceeding the BCBSTX Allowable Amount

EMPLOYEE INFORMATION

This is a general summary of your benefit design. Please refer to your benefit booklet for other details and for limitations and exclusions. The following eligibility provisions apply:

- **Dependent children are covered to age 26. Disabled dependent children can be covered beyond age 26.**
- **Retirees may be eligible, depending on employer contract.**
- **Employees may enroll dependent children up to age 5, on the first of the month following application with no late enrollment penalty.**

When the course of treatment will be in excess of \$300, a predetermination request should be submitted to BCBSTX in advance of treatment.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED
DECEMBER 31, 2022

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**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
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DECEMBER 31, 2022**

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Rachael Payne, CPA, PLLC

Certified Public Accountant

P O Box 1107
Carthage, Texas 75633

Member of
American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants

Telephone: (903) 693-8522
Email: rachael@robwilcpa.com

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

I have audited the accompanying financial statements of the governmental activities and the major fund information of the Panola County Emergency Services District No. 1 (the District), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund information of the District as of December 31, 2022, and the respective changes in financial position, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Panola County Emergency Services District No. 1 and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raises substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information on pages 3 through 6 and 22 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule of Fire Department Operating Expenses is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the Schedule of Fire Department Operating Expenses is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated August 13, 2024, on my consideration of the District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rachael Payne

Rachael Payne, CPA, PLLC
Certified Public Accountant

August 13, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial and Compliance Report, we, the managers of Panola County Emergency Services District No. 1, discuss and analyze the District's financial performance for the year ended December 31, 2022. Please read it in conjunction with the independent auditor's report on page 1, and the District's basic financial statements that begin on page 7.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent period by \$3,040,457 (net position).
- At the close of the current year, fund balance for the District's general fund was \$2,106,594.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to the financial reports of a business enterprise. The Statement of Net Position (on page 7) presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. The Statement of Activities (on page 9) presents information showing how the government's net position changed during the most recent period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods.

Fund Financial Statements

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

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

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

The notes to the financial statements (starting on page 14) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

Net position of the District increased from \$2,795,800 to \$3,040,457. The increase resulted from the District's revenues exceeding expenditures by \$244,657 as shown in Table II on page 5. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by legislation, legal requirements, or designations made by the Board – was \$2,143,098 at December 31, 2022. Unrestricted net position increased by \$436,466 during the year.

A large portion of the District's net position, 30%, reflects its investment in capital assets (e.g., buildings and equipment). The District uses these capital assets to provide its fire protection services; consequently, these assets are not available for future spending.

Table I
Panola County Emergency Services District No. 1

NET POSITION

	Governmental Activities	
	2022	2021
ASSETS:		
Current and other assets	\$ 2,915,783	\$ 2,369,721
Capital assets	897,359	1,089,168
Total Assets	<u>3,813,142</u>	<u>3,458,889</u>
LIABILITIES:		
Other liabilities	7,050	13,435
Total Liabilities	<u>7,050</u>	<u>13,435</u>
DEFERRED INFLOWS OF RESOURCES:		
Unearned revenues-advance tax collections	765,635	649,654
Total Deferred Inflows of Resources	<u>765,635</u>	<u>649,654</u>
NET POSITION:		
Invested in capital assets, net of related debt	897,359	1,089,168
Unrestricted	2,143,098	1,706,632
Total Net Position	<u>\$ 3,040,457</u>	<u>\$ 2,795,800</u>

Table II
Panola County Emergency Services District No. 1

CHANGES IN NET POSITION

	Governmental Activities	
	2022	2021
Revenues:		
General Revenues:		
Property taxes	\$ 1,082,103	\$ 987,416
Grant revenues	5,625	148,042
Gain (loss) on disposal of assets	-	(22,000)
Investment earnings	4,392	6,887
Other miscellaneous revenues	19,143	51,283
Total Revenue	<u>1,111,263</u>	<u>1,171,628</u>
Expenses:		
Fire department operating expense	281,951	433,406
Other contracted services	35,000	19,900
Fire marshal expenses	71,597	-
Training	-	18,000
Tax assessment	12,066	12,071
Professional & legal	51,188	55,702
Insurance	73,998	67,224
Other board expenses	1,901	4,679
Contingency and other	87,419	-
Depreciation	251,486	306,460
Total Expenses	<u>866,606</u>	<u>917,442</u>
Increase in net position	244,657	254,186
Net Position at January 1	<u>2,795,800</u>	<u>2,541,614</u>
Net Position at December 31	<u><u>\$ 3,040,457</u></u>	<u><u>\$ 2,795,800</u></u>

THE DISTRICT'S FUNDS

As the District completed the year, its governmental fund reported a fund balance of \$2,106,594, an increase of \$437,660 over the prior year. This is due to the current year's revenues exceeding current year expenditures.

The Board made various amendments to the District's budget during 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATION

At the end of 2022, the District had \$6,774,616 invested in a broad range of capital assets, including buildings and improvements and equipment used in providing fire protection services.

This year's additions included building improvements and equipment amounting to \$59,677.

At year end, the District had no outstanding debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's elected and appointed officials considered many factors when setting the 2023 budget and tax rates. These factors included, but were not limited to, property values and anticipated needs of the individual fire departments and for general board expenditures.

The Board adopted a 2023 budget of \$2,776,500 and a tax rate of \$.02098.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
STATEMENT OF NET POSITION
DECEMBER 31, 2022

ASSETS

Cash and cash equivalents	\$ 1,045,503
Investments	1,700,000
Taxes receivable	36,504
Prepaid expenses	57,345
Other receivables	76,431
Capital assets, net of accumulated depreciation	
Land	40,889
Buildings and improvements	256,055
Equipment	<u>600,415</u>
Total Assets	<u>3,813,142</u>

LIABILITIES

Accounts payable	<u>7,050</u>
Total Liabilities	<u>7,050</u>

DEFERRED INFLOWS OF RESOURCES

Unearned revenue - advance tax collections	<u>765,635</u>
Total Deferred Inflows of Resources	<u>765,635</u>

NET POSITION

Invested in capital assets, net of related debt	897,359
Unrestricted	<u>2,143,098</u>
Total Net Position	<u>\$ 3,040,457</u>

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

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PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
STATEMENT OF ACTIVITIES
DECEMBER 31, 2022

<u>FUNCTIONS</u>	<u>Expenses</u>	<u>PROGRAM REVENUES</u>			<u>Governmental Activities</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>		
<u>Primary Government:</u>						
Fire department operating expenses	\$ 281,951	\$ -	\$ 5,625	\$ -	\$ (276,326)	
Other contracted services	35,000	-	-	-	(35,000)	
Fire marshal expenses	71,597	-	-	-	(71,597)	
Tax assessment	12,066	-	-	-	(12,066)	
Professional & legal	51,188	-	-	-	(51,188)	
Insurance	73,998	-	-	-	(73,998)	
Other board expenses	1,901	-	-	-	(1,901)	
Contingency and other	87,419	-	-	-	(87,419)	
Depreciation	251,486	-	-	-	(251,486)	
Total primary government	\$ 866,606	\$ -	\$ 5,625	\$ -	(860,981)	

GENERAL REVENUES

Property taxes	1,082,103
Investment earnings	4,392
Other revenues	19,143
Total general revenues	1,105,638
Change in net position	244,657
Net position - beginning of year	2,795,800
Net position - end of year	\$ 3,040,457

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	Governmental Fund Type	
	General Fund	Total
<u>ASSETS</u>		
Cash and cash equivalents	\$ 1,045,503	\$ 1,045,503
Investments	1,700,000	1,700,000
Receivables (net of allowances)		
Delinquent taxes	36,504	36,504
Prepaid insurance	57,345	57,345
Due from Panola County	76,431	76,431
Total Assets	2,915,783	2,915,783
 <u>LIABILITIES</u>		
Accounts payable	7,050	7,050
Total Liabilities	7,050	7,050
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unearned revenue - advance tax collections	765,635	765,635
Deferred Revenues - property taxes	36,504	36,504
Total Deferred Inflows of Resources	802,139	802,139
 <u>FUND BALANCE</u>		
Unassigned Fund Balance	2,106,594	2,106,594
Total Fund Balance	2,106,594	2,106,594
Total Liabilities, Deferred Inflows and Fund Balance	\$ 2,915,783	\$ 2,915,783

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

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022**

Total Fund Balances - Governmental Funds	\$ 2,106,594
Taxes from current and prior year levies assumed to be collectible are reclassified from deferred inflows of revenues. The net effect of this reclassification is to increase net position.	36,504
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet. Details of these assets are included in the notes to the financial statements and can be found in Note 8. The net effect of including capital assets (net of depreciation) is to increase net position.	<u>897,359</u>
Net Position of Governmental Activities	<u><u>\$ 3,040,457</u></u>

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	Governmental Fund Type	
	General Fund	Total
<u>REVENUES</u>		
Property taxes	\$ 1,083,297	\$ 1,083,297
Investment earnings	4,392	4,392
Grant revenues	5,625	5,625
Other revenues	19,143	19,143
	<u>1,112,457</u>	<u>1,112,457</u>
<u>EXPENDITURES</u>		
Fire department operating expenses	281,951	281,951
Other contracted services	35,000	35,000
Fire marshal expenses	71,597	71,597
Tax assessment	12,066	12,066
Professional & legal	51,188	51,188
Insurance	73,998	73,998
Other board expenses	1,901	1,901
Contingency & other	87,419	87,419
Capital expenditures	59,677	59,677
	<u>674,797</u>	<u>674,797</u>
Net Change in Fund Balance	437,660	437,660
Fund Balance, Beginning of Year	<u>1,668,934</u>	<u>1,668,934</u>
Fund Balance, End of Year	<u>\$ 2,106,594</u>	<u>\$ 2,106,594</u>

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

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
DECEMBER 31, 2022**

Total Net Change in Fund Balance - Governmental Funds	\$	437,660
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is shown as increases in capital assets. The effect of removing 2022 capital outlays is to increase net position.</p>		
		59,677
<p>Depreciation is not recognized as an expense in the governmental funds since it does not require the use of current financial resources. The net effect of current year depreciation expense is to decrease net position.</p>		
		(251,486)
<p>The portion of tax revenue reported in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds. The current adjustment reflects a net decrease in the deferral of the revenue.</p>		
		<u>(1,194)</u>
Change in Net Position of Governmental Activities	\$	<u>244,657</u>

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 1 – CREATION OF THE DISTRICT

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

B. Basic Financial Statements – Government-Wide Financial Statements

The government-wide financial statements report information on all of the activities of the District. The primary purpose of the financial statements is to show whether the District is better off or worse off as a result of the year's activities. Governmental activities are normally supported by taxes and intergovernmental revenues. The District maintains only a governmental activities fund.

The Statement of Net Position and the Statement of Activities are government-wide financial statements. These two statements report the District's net position and changes in it. In the Statement of Activities, the District's program revenues are offset by program expenses. Program revenues include charges for services, operating grants, and capital grants and contributions. The District's net position (assets and deferred outflows of resources less liabilities and deferred inflows of resources) provide one measure of the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, one must consider non-financial factors as well, such as changes in the District's property tax base.

C. Basic Financial Statements – Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds – not the District as a whole. The District only uses one governmental fund. This fund uses modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund financial statements provide a detailed short-term view of the District's general operations and the basic services it provides. The differences between the governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules are described following each of the fund financial statements.

The District reports the following major governmental fund:

General Fund – The General Fund is the primary operating fund of the District. This fund is used to account for all financial resources of the District. All unrestricted general tax revenues and unrestricted other receipts are recorded in this fund. General operating expenditures, fixed charges, and capital improvement costs are paid from the General Fund.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

C. Basic Financial Statements – Fund Financial Statements (cont.)

The *Emergency Services District Operating Guide*, issued in 2010 by the Texas Department of Rural Affairs, suggests that an emergency services district use three types of governmental funds (if applicable): (1) General Fund; (2) Tax Debt Service Fund; and (3) Sales Tax Fund. The District only uses the General Fund.

D. Measurement Focus/Basis of Accounting

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. The measurement focus of governmental funds is on the sources, uses, and balances of current financial resources

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting applicable to governmental funds in accordance with the standards established by the Governmental Accounting Standards Board. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, deferred inflows of resources, and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and other financing sources and expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Revenues from local sources consist primarily of property taxes received from Panola County taxpayers. Property tax revenues are recognized under the susceptible to accrual concept. The District considers them “available” if they will be collected within 60 days of the end of the fiscal year. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

The District does not utilize a formal encumbrance accounting system.

E. Cash and Cash Equivalents

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

F. Capital Assets

Capital assets, which include buildings and improvements and equipment, are reported in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The District’s capitalization policy includes real or personal property with a value equal to or greater than \$5,000 and has an estimated life of greater than 1 year.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

F. Capital Assets (cont.)

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

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

Land and construction in progress are not depreciated.

G. Inventory

The District does not maintain inventories of supplies, and therefore, reports all supplies on the purchase basis. Supplies are recorded as expenditures when they are purchased. Inventory of supplies at year end is not material.

H. Budgets and Budgetary Accounting

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

I. Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. Deferred revenue is reported in the governmental fund Balance Sheet. Net delinquent taxes receivable as of December 31, 2022 are recorded as deferred revenue. Also, any current taxes collected between October 1 and December 31 in the current year are not available for use until January 1 of next year. These advance tax collections are recorded as deferred inflows of resources.

J. Fund Balance Classification

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

1. *Nonspendable fund balance* – amounts that are not in spendable form, such as fund balances associated with inventories, prepaids, and long-term loans and notes receivable.
2. *Restricted fund balance* – amounts that can be spent only for the specific purposes stipulated by their providers, such as grantors, bondholders, and higher levels of government, through constitutional provisions, or by enabling legislation.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

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

J. Fund Balance Classification (cont.)

3. *Committed fund balance* – amounts that can only be used for the specific purposes determined by a formal action of the District’s Board of Commissioners (the District’s highest level of decision-making authority). These amounts cannot be used for any other purpose unless the District’s Board of Commissioners takes the same level of action to remove or change the constraint.
4. *Assigned fund balance* – amounts intended to be used by the government for specific purposes but to not meet the criteria to be classified as restricted or committed. Intent can be expressed by the District’s Board of Commissioners or an individual to whom the Board of Commissioners has delegated the authority to assign fund balances.
5. *Unassigned fund balance* – amounts that are available for any purpose; these amounts are reported only in the General Fund.

There were no fund balance amounts classified as nonspendable, restricted, committed, or assigned as of December 31, 2022.

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

K. Net Position

Net position represents assets and deferred outflows of resources less liabilities and deferred inflows of resources. *Net investment in capital assets* consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets, and adding back any unspent proceeds. *Unrestricted net position* represents resources over which the Board has discretionary control and are used to carry out operations of the District in accordance with its by-laws. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws and regulations of other governments. The District had no restricted net position at year end.

L. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 3 – CONTRACTS WITH VOLUNTEER FIRE DEPARTMENTS

The District has entered into contracts with seven Volunteer Fire Departments (VFDs), which include Flatwoods, Inter Community, Woods, Clayton, Beckville, Community Four, and Gary VFDs. These agreements call for the VFDs to provide fire protection and prevention services to the residents of the District. This continuous agreement may be terminated upon adequate written notice by either party.

NOTE 4 – EXPENDITURES

In 2022, the District disbursed amounts to each volunteer fire department in the amount of \$2,350 each month. Expenditures in excess of the monthly payment amounts were submitted to the District for payment as needed. The remaining expenditures reflect the cost of goods and services shared by the District and the departments.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 5 – DEPOSITS AND INVESTMENTS

During the 2022 fiscal year, all deposits and investments were comprised of bank demand deposits and bank time deposits. The District’s demand deposits and time deposits are fully covered by federal depository insurance and collateral held by the District’s agent, First State Bank & Trust Co., in the name of the District.

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

- a. **Custodial Credit Risk-Deposits:** In the case of deposits, this is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The District’s policy regarding types of deposits allowed is that such deposits be covered by depository insurance or fully collateralized by pledged securities held by the pledging institution’s agent in the name of Panola County Emergency Services District No. 1. The highest combined balances of cash, savings, and time deposit accounts amounted to \$2,833,223 and occurred during the month of December 2022. The market value of securities pledged as of the date of the highest combined balance on deposit was \$3,275,767. The total amount of FDIC coverage at the time of the highest combined balance was \$250,000. During the year, the District was not exposed to custodial credit risk for deposits. At December 31, 2022 the District’s cash deposits were entirely covered by FDIC insurance or by pledged collateral held by the District’s agent bank in the District’s name.
- b. **Custodial Credit Risk- Investments.** For an investment, this is the risk that, in the event of a failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District’s temporary investments are on deposit with First State Bank and are not included in this type of custodial credit risk. During the year, the District was not exposed to custodial credit risk for investments.
- c. **Concentration Risk.** This risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The District does not have a specific policy regarding concentration of credit risk, as it does not contemplate the investment of funds in such instruments. During the year, the District was not exposed to concentration of credit risk.
- d. **Interest Rate Risk.** Interest rate risk occurs when potential purchasers of debt securities do not agree to pay face value for those securities if interest rates rise. The District does not have a specific policy regarding interest rate risk, as it does not contemplate the investment of funds in such instruments. During the year, the District was not exposed to interest rate risk.

A summary of the composition of the deposit balances as of December 31, 2022 is shown below:

<u>Type of Deposit</u>	<u>Fair Value</u>	<u>Maturity in Less than 1 Year</u>	<u>Maturity in 1-10 Years</u>	<u>Maturity in Over 10 Years</u>	<u>Credit Rating</u>
Demand Deposit Accounts	\$ 1,045,503	\$ 1,045,503	\$ -	\$ -	N/A
Certificates of Deposit	<u>1,700,000</u>	<u>1,700,000</u>	-	-	N/A
Total Deposits and Investments	<u>\$ 2,745,503</u>	<u>\$ 2,745,503</u>	<u>\$ -</u>	<u>\$ -</u>	

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 6 - AD VALOREM TAXES

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

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

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

Delinquent Taxes	\$ 48,672
Less: Allowance for Uncollectible Taxes	<u>(12,168)</u>
Net Taxes receivable	<u>\$ 36,504</u>

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

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

	<u>Recognized in</u> <u>Current Year</u>	<u>Deferred</u> <u>Revenue</u>	<u>Unearned</u> <u>Revenues</u>
Advanced tax collections collected in prior year	\$ 649,654	\$ -	\$ -
Collections from January 1, 2022 to September 30, 2022	433,643	-	-
Advance collections of 2023 taxes	-	-	689,204
Due from Panola County Tax Assessor at December 31, 2022	-	-	76,431
Delinquent taxes receivable (net of allowance)	<u>-</u>	<u>36,504</u>	<u>-</u>
Total	<u>\$ 1,083,297</u>	<u>\$ 36,504</u>	<u>\$ 765,635</u>

The 2022 tax rate per \$100 valuation is .02791.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 7 – CAPITAL ASSET ACTIVITY

Capital asset activity for the year ended December 31, 2022 was as follows:

	<u>Beginning</u> <u>Balance</u>	Primary Government		<u>Ending</u> <u>Balance</u>
		<u>Additions</u>	<u>Retirements</u>	
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 40,889	\$ -	\$ -	\$ 40,889
Total capital assets not being depreciated	<u>40,889</u>	<u>-</u>	<u>-</u>	<u>40,889</u>
Capital assets being depreciated:				
Buildings and improvements	619,790	15,850	-	635,640
Equipment	<u>6,054,260</u>	<u>43,827</u>	<u>-</u>	<u>6,098,087</u>
Total capital assets being depreciated	<u>6,674,050</u>	<u>59,677</u>	<u>-</u>	<u>6,733,727</u>
Less Accumulated Depreciation:				
Buildings and improvements	351,712	27,873	-	379,585
Equipment	<u>5,274,059</u>	<u>223,613</u>	<u>-</u>	<u>5,497,672</u>
Total Accumulated Depreciation	<u>5,625,771</u>	<u>251,486</u>	<u>-</u>	<u>5,877,257</u>
Total capital assets being depreciated, net	<u>1,048,279</u>	<u>(191,809)</u>	<u>-</u>	<u>856,470</u>
Governmental Activities	\$ 1,089,168	\$ (191,809)	\$ -	\$ 897,359
Capital Assets, Net				

NOTE 8 – RISK MANAGEMENT

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

NOTE 9 – COMMITMENTS

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

In March 2022, the District entered a cost-sharing agreement with Panola County to fund expenses related to the creation of a Fire Marshal/Emergency Management Coordinator position. The District will provide \$25,000 per year to Panola County to supplement the wages of the position and will provide additional funds for equipment as needed.

In October 2022, the District approved an agreement in the amount of \$1,524,700 for the purchase of four new trucks from Deep South Fire Trucks. These trucks were received and paid for in 2023 and 2024.

NOTE 10 – SUBSEQUENT EVENTS

In May 2024, the District approved the construction of a new substation for Inter Community Volunteer Fire Department. The estimated cost of the project is \$222,000. Management of the District has evaluated subsequent events through August 13, 2024, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
DECEMBER 31, 2022

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
General Revenues:				
Property taxes	\$ 1,050,848	\$ 1,050,848	\$ 1,095,322	\$ 44,474
Investment earnings	4,000	4,000	4,392	392
Grant revenues	-	-	5,625	5,625
Other revenues	-	-	19,143	19,143
Total Revenues	1,054,848	1,054,848	1,124,482	69,634
<u>EXPENDITURES</u>				
Fire department operating expenses	197,400	298,240	281,951	16,289
Other contracted services	20,000	20,000	35,000	(15,000)
Fire marshall expenses	-	71,597	71,597	-
Training	4,000	4,000	-	4,000
Tax assessment & collection	30,000	30,000	24,091	5,909
Professional & legal	75,000	75,000	51,188	23,812
Insurance	65,000	65,000	73,998	(8,998)
Other board expenses	6,000	6,000	1,901	4,099
Contingency and other	-	94,351	87,419	6,932
Capital expenditures	657,448	390,660	59,677	330,983
Total Expenditures	1,054,848	1,054,848	686,822	368,026
Net Change in Fund Balance	-	-	437,660	437,660
Fund Balance, Beginning of Year	1,668,934	1,668,934	1,668,934	-
Fund Balance, End of Year	\$ 1,668,934	\$ 1,668,934	\$ 2,106,594	\$ 437,660

Expenditures in Excess of Budgeted Amounts

For the year ended December 31, 2022 individual amounts for other contracted services and insurance expense were in excess of the amounts budgeted.

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

OTHER SUPPLEMENTAL INFORMATION

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
SCHEDULE OF FIRE DEPARTMENT OPERATING EXPENSES
DETAILED BY VOLUNTEER FIRE DEPARTMENT
DECEMBER 31, 2022**

	Inter- Community VFD	Flatwoods VFD	Woods VFD	Clayton VFD	Beckville VFD	Gary VFD	Community Four VFD	Total
<u>FIRE DEPARTMENT</u>								
<u>OPERATING EXPENSES:</u>								
Building & truck maintenance	\$ 12,347	\$ 14,604	\$ 8,205	\$ 6,197	\$ 12,874	\$ 18,914	\$ 10,965	\$ 84,106
Fuel	6,574	3,215	1,492	2,510	4,579	466	6,108	24,944
Misc. equipment	2,602	2,625	30	2,388	160	19,805	960	28,570
Operating Funds	8,217	6,081	6,134	8,552	10,330	6,779	11,170	57,263
Training	835	465	-	3,450	-	3,589	888	9,227
Other capital expenditures	20,000	13,150	-	17,443	4,536	11,513	11,199	77,841
Total Operating Expenses	<u>\$ 50,575</u>	<u>\$ 40,140</u>	<u>\$ 15,861</u>	<u>\$ 40,540</u>	<u>\$ 32,479</u>	<u>\$ 61,066</u>	<u>\$ 41,290</u>	<u>\$ 281,951</u>

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

Rachael Payne, CPA, PLLC

Certified Public Accountant

P O Box 1107
Carthage, Texas 75633

Member of
American Institute of Certified Public
Accountants
Texas Society of Certified Public Accountants

Telephone: (903) 693-8522
Email: rachael@robwilcpa.com

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

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund information of the Panola County Emergency Services District No. 1, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued my report thereon dated August 13, 2024.

Report on Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Panola County Emergency Services District No. 1's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I do not express an opinion on the effectiveness of the District's internal control.

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit, I did not identify any deficiencies in internal control that I consider to be material weaknesses. I identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items that I consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Panola County Emergency Services District No. 1's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Panola County Emergency Services District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in my audit and described in the accompanying schedule of findings and responses. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on the response.

Purpose of this Report

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

Rachael Payne

Rachael Payne, CPA, PLLC
Certified Public Accountant

August 13, 2024

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2022

2022-1 – Significant Deficiency in Aggregate in Internal Controls over Purchasing

Criteria: The *Emergency Services District Operating Guide* and *Texas Local Government Code* set forth laws governing purchasing for Emergency Services Districts. Panola County Emergency Services District should have controls in place to ensure compliance with these laws.

Condition: The below purchasing controls were not effectively designed and/or implemented:

1. Checks written for expenditures exceeding \$2,000 should be countersigned by a Board member. One expenditure exceeding \$2,000 was not countersigned by a Board member.
2. The District's policy has been to allow its volunteer fire departments (VFD's) to provide copies of invoices, rather than originals, as support for monthly purchases paid by the VFD's from their separate accounts maintained by the District. During my extended expenditure testing audit procedures, it was found that a copy of an invoice turned in to the ESD had, in fact, been altered from its original form before being turned in to the ESD.
3. Appropriate documentation should be maintained for all expenditures. As part of my extended expenditure testing audit procedures, original vendor invoices and documentation was requested for selected items. The District could not provide appropriate documentation and/or original vendor invoices for 4 of 20 transactions selected for further testing.
4. The District does not maintain any credit card accounts, and as a general rule, expenditures are paid in full. Occasional charges made by the VFD's using their own credit cards have always been submitted for reimbursement by the VFD, and full reimbursement made by the ESD after submission of appropriate documentation. As part of my expenditure testing procedures, it has been found that some of the VFD's were, in fact, bypassing the District's policy and using credit cards and/or making purchases on behalf of the ESD via installment agreements with vendors. These balances were not paid in full, resulting in carryover balances, some subject to interest charges. Subsequent accounting and documentation for these types of transactions is cumbersome and susceptible to error.
5. Payment for expenditures should not be issued until services are performed and/or goods are received, and an appropriate invoice received for such. Two invoices examined were issued based on estimates received from vendors, rather than from actual invoices. One of these checks was mailed to a vendor and subsequently returned because the service was not actually performed; a different vendor was used. The second invoice was written and held by the ESD and then subsequently voided and reissued.

Cause: The District did not design and/or implement appropriate controls to address the risks associated with purchasing. The District has no formal written internal control policy. As such, individuals within the District may or may not know or understand their roles and responsibilities when it comes to the purchasing process.

Asserted Effect: The nature of these issues presents a heightened risk of inappropriate or incorrect activity, as well as a risk of misappropriation or abuse of assets.

District's Response/Corrective Action Plan:

The District is in agreement with these findings and is currently in the process of developing written internal control policies, including policies over purchasing. Once completed, the District will hold initial training, and subsequent, recurring training, for all ESD board members, the Fire Marshall, and contracted VFD's to communicate these policies to ensure that all within the District understand their roles and responsibilities. In addition, the District now requires all VFD's to submit original invoices for the payment of any expenses.

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APPROVED 08-27-2024

Rodger G. McLane
County Judge

Rodger G. McLane

PANOLA COUNTY OFFICIAL / EMPLOYEE REQUEST FOR CONFERENCE

_____ ONLINE

IN PERSON

NAME:

Jennifer Stacy

POSITION:

County Auditor

DEPARTMENT:

Auditor

DATE:

August 29th, 2024

CONFERENCE:

19th Annual Assoc. of County Auditors Fall Conf.

LOCATION:

Georgetown, TX

DATES:

Mon. 10-15-24 TO Fri 10-18-24

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

4 1/2

Does this conference meet your educational requirements for the year?

NO

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

16hrs.

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

19hrs.

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

7 days

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.)

Continuing Education requirements

APPROVED 08-27-2024

Rodger G. McLane
County Judge

Rodger G. McLane

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

NAME: Clarissa Moon & Lee Dudley

POSITION: County Extension Agents

DEPARTMENT: Ag Extension

DATE: 8/15/2024

CONFERENCE: East Region Training Meeting

LOCATION: Tyler, TX

DATES: 8/27/24 to 8/27/24

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

Does the conference meet your educational requirements for the year?

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

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

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

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

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

Mandatory meeting for all extension agents.

APPROVED 08-27-2024

Rodger G. McLane

County Judge

Rodger G. McLane

PANOLA COUNTY OFFICIAL/EMPLOYEE

REQUEST FOR ATTENDANCE

AT A CONFERENCE

NAME:

Jim Hecker - Joel Fenland

POSITION:

INVESTIGATOR - ASSISTANT D.A.

DEPARTMENT:

DISTRICT ATTORNEY

DATE:

8/5/24

CONFERENCE:

LOCATION:

DATES:

8/5/24 to 8/5/24

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

1/2

Does the conference meet your educational requirements for the year?

N/A

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

N/A

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

N/A

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

5

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.)

CHILDRENS ADVOCACY CENTER CRIMINAL CASES

REVIEW. Joel & I ATTENDED TO REPORT ON

THE CASES IN PANOLA COUNTY

MET WITH CAL & CPS EMPLOYEES.

APPROVED 08-27-2024

Rodger G. McLane

County Judge

Rodger G. McLane

PANOLA COUNTY OFFICIAL / EMPLOYEE REQUEST FOR CONFERENCE

ONLINE **IN PERSON**

NAME: ASHLEY ESQUIVEL _____

POSITION: TELECOMMUNICATOR OFFICER _____

DEPARTMENT: PANOLA COUNTY SHERIFF'S OFFICE _____

DATE: 08/21/2024 _____

CONFERENCE: 1013/1080 BASIC TELECOMMUNICATIONS COURSE _____

LOCATION: ONLINE _____

DATES: AUGUST _____ TO _____ SEPTEMBER _____

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

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

If not, how much of your requirements will be met by this conference? 80 _____

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

How many days have you been away from your job this year for conferences, not counting this conference? NONE _____

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.)

REQUIREMENT BASIC TELECOMMUNICATORS LICENSE

