

# County Of Panola

HOLLY GIBBS

TAX ASSESSOR - COLLECTOR

PANOLA COUNTY COURTHOUSE

110 S. SYCAMORE, ROOM 211

CARTHAGE, TEXAS 75633

(903) 693-0340

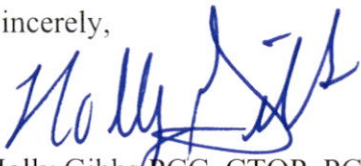
May 2, 2025

Panola County Commissioners Court  
Panola County Courthouse

Please record the employment of Michal Wyatt for the position of Part-Time Deputy Clerk in the Panola County Tax Office, effective May 7, 2025 at the starting salary of \$17.00 per hour. Pending drug test and physical.

Thank you for your continued support and cooperation.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Holly Gibbs', with a stylized flourish at the end.

Holly Gibbs PCC, CTOP, PCAC  
Tax Assessor- Collector

cc: Abby Booker, County Treasurer  
Jennifer Stacy, County Auditor

## PERSONNEL CHANGE REQUEST

Name: GREG JACKS

Department: ROAD AND BRIDGE PCT 4

Position: OPERATOR

New Position

(If applicable) NA

Current wage or salary

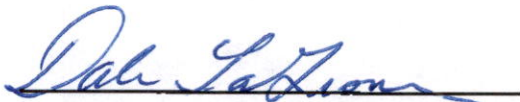
\$21.36

New wage or salary

\$22.29

Effective date of change

JUNE 2, 2025



Elected Official/Department Head

Signature

5-20-25

Date Signed

## PERSONNEL CHANGE REQUEST

Name: SCOTT ANDERSON

Department: ROAD AND BRIDGE PCT 4

Position: OPERATOR

New Position

(If applicable) NA

Current wage or salary

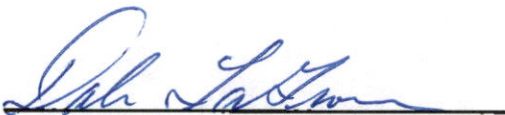
\$21.36

New wage or salary

\$22.29

Effective date of change

JUNE 2, 2025



Elected Official/Department Head

Signature

5-20-25

Date Signed

May 5, 2025

FROM: Melanie Earle, Road and Bridge Warehouse Coordinator

TO: Abby Booker, County Treasurer

SUBJECT: EFFECTIVE DATE OF EMPLOYMENT:

Please be advised of the effective date of employment for Carlos Harris, Temporary Operator, for Panola County Road & Bridge Department, Pct.3, effective May 19, 2025, through November 13, 2025, at the rate of \$22.29 per hour.

Melanie Earle

*Melanie Earle*

Road and Bridge

Warehouse Coordinator



NOTICE OF PROPOSED INSTALLATION  
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

DeBerry Water Supply Corp proposes to place a  
(COMPANY NAME) Bore CR 3150 with 1 1/2 in casing 3/4 in tubing for a 3 in.  
Water Service line. Bore will be approx. 6 mile from Hwy 31  
Bore will be set below ditch line line within the Right-of-Way  
(PIPE SIZE)

of County Road: 3150 as follows:  
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.  
Installation shall be made by boring a total length of 81 ft line in Panola County.

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

Construction of this line will begin on or after the 19<sup>th</sup> day of  
May.

FIRM: DeBerry Water  
BY: Ashley Coleman  
TITLE: Office Manager  
ADDRESS: P.O. Box 278  
DeBerry, TX 75639  
PHONE: (409) 938-5130

Google Maps



imagery © 2025 Airbus, Maxar Technologies, Map data © 2025 Google 50 ft

Measure distance

Total distance 80.95 ft (24.68 m)

32° 17' 9" N  
94° 10' 38" W

# APPROVAL

May 20, 2025

TO: DeBerry Water Supply  
Attn: Ashley Coleman  
P.O. Box 278  
DeBerry, Tx 75639

RE: **County Roads #3150** (2) One is .6 mile & one is .7 mile from Hwy 31

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **3" water service lines** within the right-of-way of **County Roads #3150** as shown by accompanying drawings and notice except as noted below.

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

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

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

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

Approved: \_\_\_\_\_

  
COUNTY JUDGE

COMMISSIONERS:

Precinct #1	Billy Alexander
Precinct #2	David A. Cole
Precinct #3	Craig M. Lawless
Precinct #4	Dale LaGrone

NOTICE OF PROPOSED INSTALLATION  
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

DeBerry Water Supply proposes to place a  
(COMPANY NAME) Bore CR 3150 with 12 in casing with 3/4 in tubing for a 3 in.  
water service line. Bore will be approx. 7 mile from Hwy 31.  
Bore will be set below ditch line. line within the Right-of-Way  
(PIPE SIZE)

of County Road: 3150 as follows:  
(NUMBER OF ROAD)

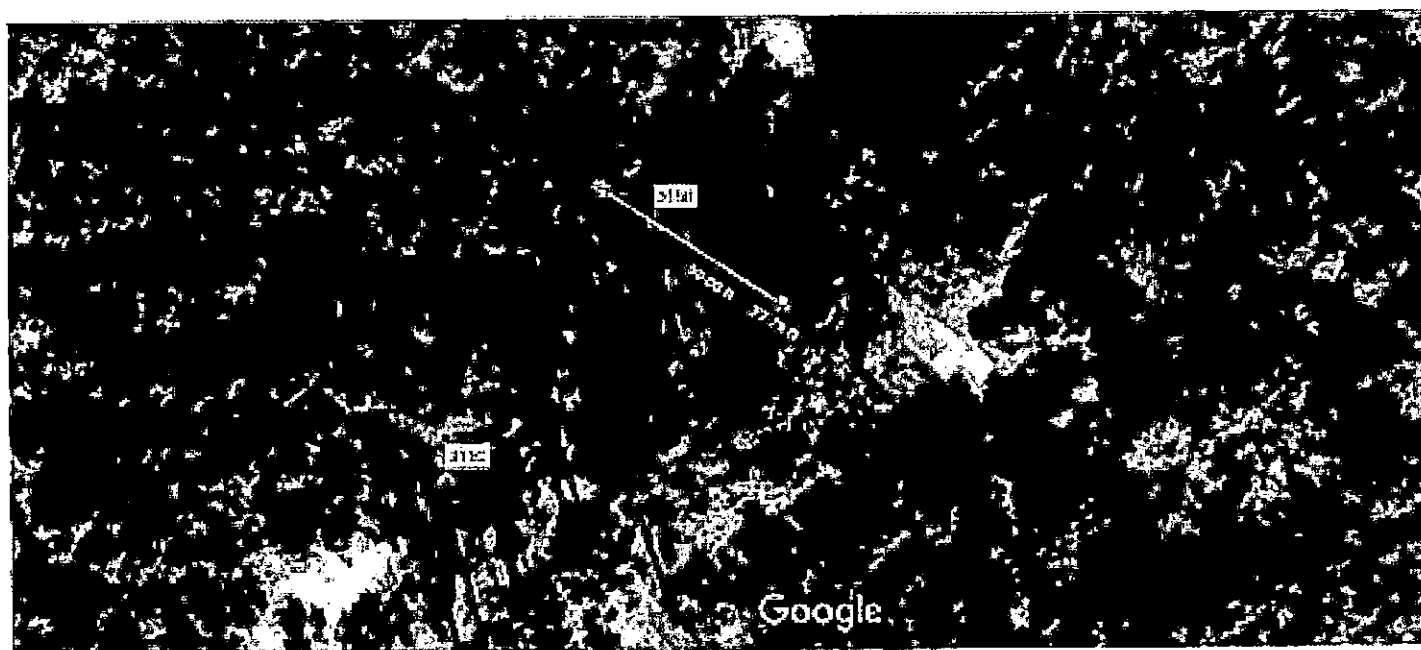
The proposed pipeline will cross under the indicated roads on the attached sheet.  
Installation shall be made by boring a total length of 812 line in Panola County.

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

Construction of this line will begin on or after the 19<sup>th</sup> day of  
May

FIRM: DeBerry Water  
BY: Ashley Coleman  
TITLE: Office Manager  
ADDRESS: P.O. Box 278  
DeBerry, TX 75639  
PHONE: (409) 938-5130

Google Maps



Imagery ©2025 Airbus Map data ©2025 Google 20 ft

Measure distance

Total distance: 77.79 ft (23.71 m)

32° 17' 7" N  
94° 10' 40" W



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

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

TGNR East Texas II LLC proposes to place a  
(COMPANY NAME)

6" poly with 10" casing line within the Right-of-Way  
(PIPE SIZE)

of County Road: 304 as follows:  
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.  
Installation shall be made by boring a total length of 30' line in Panola County.

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

Construction of this line will begin on or after the 8th day of  
May, 2025.

FIRM: TGNR East Texas II  
BY: Jeff McClure  
TITLE: Sr. Surface Landman  
ADDRESS: 1749 US HWY 79  
Carthage TX 75633  
PHONE: (903) 235-5689

# APPROVAL

May 20, 2025

TO: TGNR East Texas II LLC  
Attn: Jeff McClure  
1749 US Hwy 79  
Carthage, Tx 75633

RE: **County Road #304**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **6" poly with 10" casing line** within the right-of-way of **County Road #304** as shown by accompanying drawings and notice except as noted below.

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

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

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



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

Approved: \_\_\_\_\_

  
COUNTY JUDGE

COMMISSIONERS:

Precinct #1	Billy Alexander
Precinct #2	David A. Cole
Precinct #3	Craig M. Lawless
Precinct #4	Dale LaGrone







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

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Spectrum Gulf Coast, LLC proposes to place a  
(COMPANY NAME)

8'-10' coax aerial drop to newly placed meter base pole with meter box for power supply line within the Right-of-Way  
(PIPE SIZE)

of County Road: 207 as follows:  
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.  
Installation shall be made by boring a total length of Approx. 6' line in Panola County.

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

Construction of this line will begin on or after the 1st day of  
September, 2025.

FIRM: DFW Telecom

BY: Kylie Lindsay

TITLE: Project Coordinator

ADDRESS: PO Box 450251, Garland, Texas

75045

PHONE: (405) 201-7089



NOTE  
CONTRACTOR IS RESPONSIBLE TO MAINTAIN TRAFFIC CONTROL  
AS SET FORTH IN THE TEXAS MANUAL ON UNIFORM TRAFFIC  
CONTROL DEVICES FOR STREETS AND HIGHWAYS

Panola County Road Power Supply

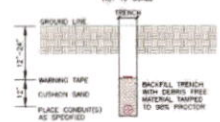
Project consist of approximately:  
approx. 8'-10' coax aerial drop to  
newly placed meter base pole with  
meter for power supply.

#### GENERAL CONSTRUCTION NOTES

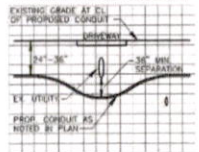
1. ALL CONSTRUCTION WORK WITHIN THE PUBLIC RIGHT-OF-WAY SHALL BE DONE IN ACCORDANCE WITH THE ORDINANCES AND REGULATIONS OF THE MUNICIPALITY IN WHICH THE WORK IS TO BE PERFORMED.
2. EXISTING UTILITY LOCATIONS SHOWN ARE TAKEN FROM AVAILABLE RECORDS AND MAY NOT BE ALL INCLUSIVE. UTILITY LOCATIONS ARE GENERALLY SCHEMATIC IN NATURE AND MAY NOT ACCURATELY REFLECT THE SIZE AND LOCATION OF EACH PARTICULAR UTILITY. THE CONSTRUCTION CONTRACTOR SHALL ASSUME RESPONSIBILITY FOR ACTUAL LINE LOCATES IN THE FIELD AND THE PROTECTION OF ALL EXISTING FACILITIES WHETHER SHOWN OR NOT. THE CONSTRUCTION CONTRACTOR SHALL ALSO ASSUME RESPONSIBILITY FOR REPAIRS TO ANY EXISTING FACILITY DAMAGED AS A DIRECT RESULT OF THE CONSTRUCTION ACTIVITIES WHETHER THE FACILITY IS SHOWN ON THE DRAWINGS OR NOT.
3. THE CONSTRUCTION CONTRACTOR SHALL BE RESPONSIBLE FOR CONTACTING ALL DEPARTMENTS WITHIN THE MUNICIPALITY AND THE UTILITY COMPANIES AT LEAST TWO WORKING DAYS PRIOR TO THE COMMENCEMENT OF WORK.  
CALL BEFORE YOU DIG  
811  
IT'S THE LAW
4. IT SHALL BE THE RESPONSIBILITY OF THE CONSTRUCTION CONTRACTOR TO: A) PREVENT DAMAGE TO PRIVATE AND PUBLIC PROPERTY. B) RESTORE ALL AREAS EFFECTED BY THE CONSTRUCTION TO ORIGINAL OR BETTER CONDITION.
5. BARRICADEING AND TRAFFIC CONTROL SHALL BE THE RESPONSIBILITY OF THE CONSTRUCTION CONTRACTOR AND SHALL CONFORM TO THE "TEXAS MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES". TRAFFIC FLOW AND ACCESS SHALL BE MAINTAINED DURING ALL PHASES OF CONSTRUCTION. THE CONSTRUCTION CONTRACTOR IS RESPONSIBLE FOR PROVIDING TRAFFIC SAFETY MEASURES FOR WORK ON THE PROJECT. THE WORK SITE SHALL BE SUITABLY LIT AND BARRICADED AT NIGHT.
6. THE CONSTRUCTION CONTRACTOR SHALL ADOBE BY ALL APPLICABLE FEDERAL, STATE AND LOCAL LAWS GOVERNING EXCAVATION. THE CONSTRUCTION CONTRACTOR SHALL PROVIDE ALL TRENCH SAFETY SYSTEMS THAT COMPLY WITH ALL LAWS GOVERNING EXCAVATION. THE CONSTRUCTION CONTRACTOR SHALL BE SOLELY RESPONSIBLE FOR ALL ASPECTS OF WORK RELATED TO EXCAVATION.
7. ALL CONCRETE USED IN ANY ROADWAY SHALL BE IN COMPLIANCE WITH THE SPECIFIED CLASSES OF CONCRETE IN THE STANDARD SPECIFICATIONS 5.8 "PORTLAND CEMENT CONCRETE PAVEMENT" AND 7.4.5 "QUALITY OF CONCRETE" AS AMENDED BY THE ADDENDUM TO THE NORTH CENTRAL TEXAS STANDARD SPECIFICATIONS FOR PUBLIC WORKS CONSTRUCTION - 2004. ALL OTHER CONCRETE SHALL BE CLASS A CONCRETE.
8. ALL REINFORCING STEEL AND DOWEL BARS IN PAVEMENT SHALL BE SUPPORTED AND MAINTAINED AT THE CORRECT CLEARANCES BY THE USE OF BAR CHAINS OR OTHER APPROVED SUPPORT.
9. ALL CONDUIT MUST BE PLACED WITH A MINIMUM 42" OF COVER, UNLESS OTHERWISE SPECIFIED.
10. ALL BACKFILL WILL BE MECHANICALLY TAMPED IN LIFTS TO A DENSITY OF 95% PROCTOR. THE REQUIRED DENSITY WILL BE OBTAINED BY USING TAMPERS, RAMMERS OR ROLLING EQUIPMENT. LIFTS MAY VARY ACCORDING TO THE TYPE OF EQUIPMENT USED TO OBTAIN THE REQUIRED DENSITY. SAND AND DEBRIS FREE MATERIAL WILL BE USED FOR BACKFILL.



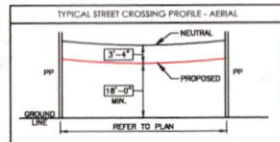
#### TRENCH DETAIL



#### TYPICAL UTILITY CROSSING



#### UNDERGROUND CONDUIT 1-2" HDPE



PREPARED BY: DFW TELECOM, INC

# APPROVAL

May 20, 2025

TO: Spectrum Gulf Coast, LLC  
Attn: Kylie Lindsay  
P.O. Box 450251  
Garland, Tx 75045

RE: **County Roads #207, #321, & #323**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **8' - 10' coax aerial drop to newly placed meter base base pole with meter box for power supply lines** within the right-of-way of **County Roads #207, #321, & #323** as shown by accompanying drawings and notice except as noted below.

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

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

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



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

Approved: \_\_\_\_\_

  
COUNTY JUDGE

COMMISSIONERS:

Precinct #1	Billy Alexander
Precinct #2	David A. Cole
Precinct #3	Craig M. Lawless
Precinct #4	Dale LaGrone

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

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Spectrum Gulf Coast, LLC proposes to place a  
(COMPANY NAME)

8'-10' coax aerial drop to newly placed meter base pole with meter box for power supply line within the Right-of-Way  
(PIPE SIZE)

of County Road: 321 as follows:  
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.  
Installation shall be made by boring a total length of Approx. 6' line in Panola County.

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

Construction of this line will begin on or after the 8th day of  
September, 2025.

FIRM: DFW Telecom

BY: Kylie Lindsay

TITLE: Project Coordinator

ADDRESS: PO Box 450251, Garland, Texas

75045

PHONE: (405) 201-7089



# Spectrum

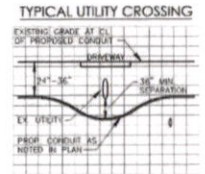
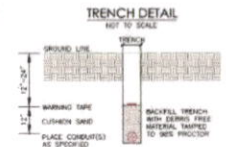
NOTE  
CONTRACTOR IS RESPONSIBLE TO MAINTAIN TRAFFIC CONTROL AS SET FORTH IN THE TEXAS MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES FOR STREETS AND HIGHWAYS

Panola County Road Power Supply

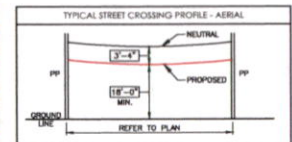
Project consist of approximately:  
approx. 8'-10' coax aerial drop to  
newly placed meter base pole with  
meter for power supply.

## GENERAL CONSTRUCTION NOTES

1. ALL CONSTRUCTION WORK WITHIN THE PUBLIC RIGHT-OF-WAY SHALL BE DONE IN ACCORDANCE WITH THE ORDINANCES AND REGULATIONS OF THE MUNICIPALITY IN WHICH THE WORK IS TO BE PERFORMED.
2. EXISTING UTILITY LOCATIONS SHOWN ARE TAKEN FROM AVAILABLE RECORDS AND MAY NOT BE ALL INCLUSIVE. UTILITY LOCATIONS ARE GENERALLY SCHEMATIC IN NATURE AND MAY NOT ACCURATELY REFLECT THE SIZE AND LOCATION OF EACH PARTICULAR UTILITY. THE CONSTRUCTION CONTRACTOR SHALL ASSUME RESPONSIBILITY FOR ACTUAL LINE LOCATED IN THE FIELD AND THE PROTECTION OF ALL EXISTING FACILITIES WHETHER SHOWN OR NOT. THE CONSTRUCTION CONTRACTOR SHALL ALSO ASSUME RESPONSIBILITY FOR REPAIRS TO ANY EXISTING FACILITY DAMAGED AS A DIRECT RESULT OF THE CONSTRUCTION ACTIVITIES WHETHER THE FACILITY IS SHOWN ON THE DRAWINGS OR NOT.
3. THE CONSTRUCTION CONTRACTOR SHALL BE RESPONSIBLE FOR CONTACTING ALL DEPARTMENTS WITHIN THE MUNICIPALITY AND THE UTILITY COMPANIES AT LEAST TWO WORKING DAYS PRIOR TO THE COMMENCEMENT OF WORK.  
CALL BEFORE YOU DIG  
811  
IT'S THE LAW
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5. BARRICADE AND TRAFFIC CONTROL SHALL BE THE RESPONSIBILITY OF THE CONSTRUCTION CONTRACTOR AND SHALL CONFORM TO THE "TEXAS MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES". TRAFFIC FLOW AND ACCESS SHALL BE MAINTAINED DURING ALL PHASES OF CONSTRUCTION. THE CONSTRUCTION CONTRACTOR IS RESPONSIBLE FOR PROVIDING TRAFFIC SAFETY MEASURES FOR WORK ON THE PROJECT. THE WORK SITE SHALL BE SUITABLY LIT AND BARRICADED AT NIGHT.
6. THE CONSTRUCTION CONTRACTOR SHALL ABIDE BY ALL APPLICABLE FEDERAL, STATE AND LOCAL LAWS GOVERNING EXCAVATION. THE CONSTRUCTION CONTRACTOR SHALL PROVIDE ALL TRENCH SAFETY SYSTEMS THAT COMPLY WITH ALL LAWS GOVERNING EXCAVATION. THE CONSTRUCTION CONTRACTOR SHALL BE SOLELY RESPONSIBLE FOR ALL ASPECTS OF WORK RELATED TO EXCAVATION.
7. ALL CONCRETE USED IN ANY ROADWAY SHALL BE IN COMPLIANCE WITH THE SPECIFIED CLASSES OF CONCRETE IN THE STANDARD SPECIFICATIONS 5.8 "PORTLAND CEMENT CONCRETE PAVEMENT" AND 7.4.5 "QUALITY OF CONCRETE" AS AMENDED BY THE ADDENDUM TO THE NORTH CENTRAL TEXAS STANDARD SPECIFICATIONS FOR PUBLIC WORKS CONSTRUCTION - 2004. ALL OTHER CONCRETE SHALL BE CLASS A CONCRETE.
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10. ALL BACKFILLING WILL BE MECHANICALLY TAMPED IN LIFTS TO A DENSITY OF 90% PROCTOR. THE REQUIRED DENSITY WILL BE OBTAINED BY USING TAMPERS, RAMMERS OR ROLLING EQUIPMENT. LIFTS MAY VARY ACCORDING TO THE TYPE OF EQUIPMENT USED TO OBTAIN THE REQUIRED DENSITY. SAND AND DEBRIS FREE MATERIAL WILL BE USED FOR BACKFILL.



UNDERGROUND CONDUIT 1-2" HDPE



PREPARED BY: DFW TELECOM, INC



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

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Spectrum Gulf Coast, LLC proposes to place a  
(COMPANY NAME)

8'-10' coax aerial drop to newly placed meter base pole with meter box for power supply line within the Right-of-Way  
(PIPE SIZE)

of County Road: 323 as follows:  
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.  
Installation shall be made by boring a total length of Approx. 6' line in Panola County.

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

Construction of this line will begin on or after the 8th day of  
October, 2025.

FIRM: DFW Telecom  
BY: Kylie Lindsay  
TITLE: Project Coordinator  
ADDRESS: PO Box 450251, Garland, Texas  
75045  
PHONE: (405) 201-7089



# Spectrum

NOTE  
CONTRACTOR IS RESPONSIBLE TO MAINTAIN TRAFFIC CONTROL  
AS SET FORTH IN THE TEXAS MANUAL ON UNIFORM TRAFFIC  
CONTROL DEVICES FOR STREETS AND HIGHWAYS

Panola County Road Power Supply

Project consist of approximately:  
approx. 8'-10' coax aerial drop to  
newly placed meter base pole with  
meter for power supply.

## GENERAL CONSTRUCTION NOTES

1. ALL CONSTRUCTION WORK WITHIN THE PUBLIC RIGHT-OF-WAY SHALL BE DONE IN ACCORDANCE WITH THE ORDINANCES AND REGULATIONS OF THE MUNICIPALITY IN WHICH THE WORK IS TO BE PERFORMED.
2. EXISTING UTILITY LOCATIONS SHOWN ARE TAKEN FROM AVAILABLE RECORDS AND MAY NOT BE ALL INCLUSIVE. UTILITY LOCATIONS ARE GENERALLY SCHEMATIC IN NATURE AND MAY NOT ACCURATELY REFLECT THE SIZE AND LOCATION OF EACH PARTICULAR UTILITY. THE CONSTRUCTION CONTRACTOR SHALL ASSUME RESPONSIBILITY FOR ACTUAL LINE LOCATES IN THE FIELD AND THE PROTECTION OF ALL EXISTING FACILITIES WHETHER SHOWN OR NOT. THE CONSTRUCTION CONTRACTOR SHALL ALSO ASSUME RESPONSIBILITY FOR REPAIRS TO ANY EXISTING FACILITY DAMAGED AS A DIRECT RESULT OF THE CONSTRUCTION ACTIVITIES WHETHER THE FACILITY IS SHOWN ON THE DRAWINGS OR NOT.
3. THE CONSTRUCTION CONTRACTOR SHALL BE RESPONSIBLE FOR CONTACTING ALL DEPARTMENTS WITHIN THE MUNICIPALITY AND THE UTILITY COMPANIES AT LEAST TWO WORKING DAYS PRIOR TO THE COMMENCEMENT OF WORK.  
CALL BEFORE YOU DIG  
811  
IT'S THE LAW
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8. ALL REINFORCING STEEL AND DOWEL BARS IN PAVEMENT SHALL BE SUPPORTED AND MAINTAINED AT THE CORRECT CLEARANCES BY THE USE OF BAR CHAINS OR OTHER APPROVED SUPPORT.
9. ALL CONDUIT MUST BE PLACED WITH A MINIMUM 42" OF COVER, UNLESS OTHERWISE SPECIFIED.
10. ALL BACKFILLING WILL BE MECHANICALLY TAMPED IN LIFTS TO A DENSITY OF 95% PROCTOR. THE REQUIRED DENSITY WILL BE OBTAINED BY USING TAMPERS, RAMMERS OR ROLLING EQUIPMENT. LIFTS MAY VARY ACCORDING TO THE TYPE OF EQUIPMENT USED TO OBTAIN THE REQUIRED DENSITY. SAND AND DEBRIS FREE MATERIAL WILL BE USED FOR BACKFILL.

PID 3648570

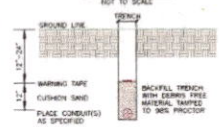
Proposed Power Supply location on  
CR 323

CA13E - PROPOSED OLT LOCATION

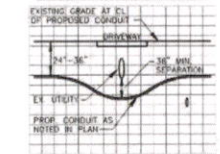
## Legend

CA13E - PROPOSED SUPPLY LOCATION

## TRENCH DETAIL

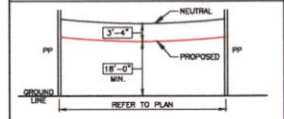


## TYPICAL UTILITY CROSSING



UNDERGROUND CONDUIT 1-2" HDPE

## TYPICAL STREET CROSSING PROFILE - AERIAL



PREPARED BY: DFW TELECOM, INC

Google Earth

© 2025 A1011

200 ft



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

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Spectrum Gulf Coast, LLC proposes to place a  
(COMPANY NAME)

Underground Conduit 2' HDPE line within the Right-of-Way  
(PIPE SIZE)

of County Road: CR 302, CR 305, CR 3025 & CR 3024 as follows:  
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.  
Installation shall be made by boring a total length of 21,381' line in Panola County.

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

Construction of this line will begin on or after the 14th day of  
September, 2025.

FIRM: DFW Telecom  
BY: Kylie Lindsay  
TITLE: Project Coordinator  
ADDRESS: PO Box 450251, Garland, Texas  
75045  
PHONE: (405) 201-7089

# APPROVAL

May 20, 2025

TO: Spectrum Gulf Coast, LLC  
Attn: Kylie Lindsay - DFW Telecom  
P.O. Box 450251  
Garland, Tx 75045

RE: **County Roads #302, #305, #3025, & #3024**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **Underground Conduit 2' HDPE** within the right-of-way of **County Roads #302, #305, #3025, & #3024** as shown by accompanying drawings and notice except as noted below.

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

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

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

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

Approved:   
COUNTY JUDGE

COMMISSIONERS:

Precinct #1	Billy Alexander
Precinct #2	David A. Cole
Precinct #3	Craig M. Lawless
Precinct #4	Dale LaGrone



# Spectrum

PID 3717176

Underground on CR 302, CR 305,  
CR 3025 & CR 3024

## Legend

- Existing Pole
- Pedestal
- Underground Cable



Google Earth

© 2025 Airbus

Page 3 of 3



PID 3717176

Underground on CR 302, CR 305,  
CR 3025 & CR 3024

## Legend

- Existing Pole
- Pedestal
- Underground Cable



Google Earth

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Page 2 of 3





NOTE  
CONTRACTOR IS RESPONSIBLE TO MAINTAIN TRAFFIC CONTROL  
AS SET FORTH IN THE TEXAS MANUAL ON UNIFORM TRAFFIC  
CONTROL DEVICES FOR STREETS AND HIGHWAYS

Panola County Road Overall

Project consist of approximately:

Underground: 21,381'

#### GENERAL CONSTRUCTION NOTES

1. ALL CONSTRUCTION WORK WITHIN THE PUBLIC RIGHT-OF-WAY SHALL BE DONE IN ACCORDANCE WITH THE ORDINANCES AND REGULATIONS OF THE MUNICIPALITY IN WHICH THE WORK IS TO BE PERFORMED.
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9. ALL CONDUIT MUST BE PLACED WITH A MINIMUM 42" OF COVER, UNLESS OTHERWISE SPECIFIED.
10. ALL BACKFILLING WILL BE MECHANICALLY TAMPED IN LIFTS TO A DENSITY OF 95% PROCTOR. THE REQUIRED DENSITY WILL BE OBTAINED BY USING TAMPERS, RAMMERS OR ROLLING EQUIPMENT. LIFTS MAY VARY ACCORDING TO THE TYPE OF EQUIPMENT USED TO OBTAIN THE REQUIRED DENSITY. SAND AND DEBRIS FREE MATERIAL WILL BE USED FOR BACKFILL.

PID 3717176

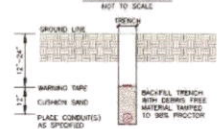
Underground on CR 302, CR 305,  
CR 3025 & CR 3024



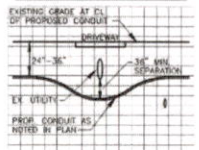
#### Legend

- Existing Pole
- Pedestal
- Underground Cable

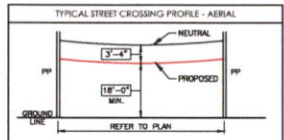
#### TRENCH DETAIL



#### TYPICAL UTILITY CROSSING



#### UNDERGROUND CONDUIT 1-2" HDPE



PREPARED BY: DFW TELECOM, INC



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

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Spectrum Gulf Coast, LLC proposes to place a  
(COMPANY NAME)

Underground Conduit 2' HDPE line within the Right-of-Way  
(PIPE SIZE)

of County Road: CR 304, CR 203, CR 204, CR 302 & CR 3041 as follows:  
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.  
Installation shall be made by boring a total length of 13,355' line in Panola County.

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

Construction of this line will begin on or after the 25th day of  
September, 2025.

FIRM: DFW Telecom  
BY: Kylie Lindsay  
TITLE: Project Coordinator  
ADDRESS: PO Box 450251, Garland, Texas  
75045  
PHONE: (405) 201-7089

# APPROVAL

May 20, 2025

TO: Spectrum Gulf Coast, LLC  
Attn: Kylie Lindsay  
P.O. Box 450251  
Garland, Tx 75045

RE: **County Roads #304, #203, #204, #302, & #3041**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **Underground Conduit 2' HDPE** within the right-of-way of **County Roads #304, #203, #204, #302, & #3041** as shown by accompanying drawings and notice except as noted below.

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

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

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

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

Approved:   
COUNTY JUDGE

COMMISSIONERS:

Precinct #1	Billy Alexander
Precinct #2	David A. Cole
Precinct #3	Craig M. Lawless
Precinct #4	Dale LaGrone





NOTE  
CONTRACTOR IS RESPONSIBLE TO MAINTAIN TRAFFIC CONTROL  
AS SET FORTH IN THE TEXAS MANUAL ON UNIFORM TRAFFIC  
CONTROL DEVICES FOR STREETS AND HIGHWAYS

Panola County Road Overall

Project consist of approximately:

Underground: 13,355'

#### GENERAL CONSTRUCTION NOTES

1. ALL CONSTRUCTION WORK WITHIN THE PUBLIC RIGHT-OF-WAY SHALL BE DONE IN ACCORDANCE WITH THE ORDINANCES AND REGULATIONS OF THE MUNICIPALITY IN WHICH THE WORK IS TO BE PERFORMED.
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PID 3718152

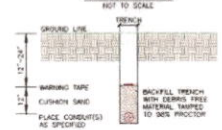
Underground on CR 304, CR 203,  
CR 204, CR 302 & CR 3041



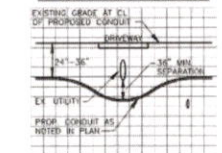
#### Legend

- Aerial Cable
- Existing Pole
- Pedestal
- Underground Cable

#### TRENCH DETAIL

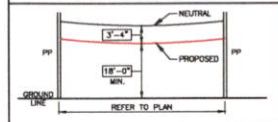


#### TYPICAL UTILITY CROSSING



UNDERGROUND CONDUIT 1-2" HDPE

#### TYPICAL STREET CROSSING PROFILE - AERIAL



PREPARED BY: DFW TELECOM, INC

Google Earth

© 2025 Airbus







# Spectrum

PID 3718152

Underground on CR 304, CR 203,  
CR 204, CR 302 & CR 3041

## Legend

- Aerial Cable
- Existing Pole
- Pedestal
- Underground Cable

Google Earth

© 2025 Airbus

Page 4 of 4

1000 ft





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

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Spectrum Gulf Coast, LLC proposes to place a  
(COMPANY NAME)

Underground Conduit 2' HDPE line within the Right-of-Way  
(PIPE SIZE)

of County Road: CR 207, CR 288 & CR 2881 as follows:  
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.  
Installation shall be made by boring a total length of 5,414' line in Panola County.

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

Construction of this line will begin on or after the 14th day of  
September, 2025.

FIRM: DFW Telecom

BY: Kylie Lindsay

TITLE: Project Coordinator

ADDRESS: PO Box 450251, Garland, Texas

75045

PHONE: (405) 201-7089



# APPROVAL

May 20, 2025

TO: Spectrum Gulf Coast, LLC  
Attn: Kylie Lindsay - DFW Telecom  
P.O. Box 450251  
Garland, Tx 75045

RE: **County Roads #207, #288, & #2881**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **Underground Conduit 2' HDPE** within the right-of-way of **County Roads #207, #288, & #2881** as shown by accompanying drawings and notice except as noted below.

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

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

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

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7. Barricades, warning signs, lights, and flag man(men) when necessary shall be provided by the contractor or owner. One-half (1/2) of the traveled portion of the road must be open at all times.

Approved:   
COUNTY JUDGE

COMMISSIONERS:

Precinct #1	Billy Alexander
Precinct #2	David A. Cole
Precinct #3	Craig M. Lawless
Precinct #4	Dale LaGrone



NOTE  
CONTRACTOR IS RESPONSIBLE TO MAINTAIN TRAFFIC CONTROL  
AS SET FORTH IN THE TEXAS MANUAL ON UNIFORM TRAFFIC  
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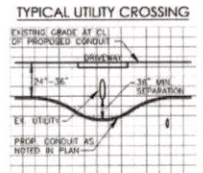
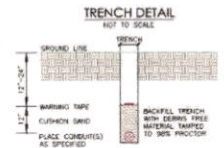
Panola County Road Overall

Project consist of approximately:

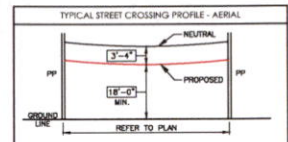
Underground: 5,414'

#### GENERAL CONSTRUCTION NOTES

1. ALL CONSTRUCTION WORK WITHIN THE PUBLIC RIGHT-OF-WAY SHALL BE DONE IN ACCORDANCE WITH THE ORDINANCES AND REGULATIONS OF THE MUNICIPALITY IN WHICH THE WORK IS TO BE PERFORMED.
2. EXISTING UTILITY LOCATIONS SHOWN ARE TAKEN FROM AVAILABLE RECORDS AND MAY NOT BE ALL INCLUSIVE. UTILITY LOCATIONS ARE GENERALLY SCHEMATIC IN NATURE AND MAY NOT ACCURATELY REFLECT THE SIZE AND LOCATION OF EACH PARTICULAR UTILITY. THE CONSTRUCTION CONTRACTOR SHALL ASSUME RESPONSIBILITY FOR ACTUAL LINE LOCATES IN THE FIELD AND THE PROTECTION OF ALL EXISTING FACILITIES WHETHER SHOWN OR NOT. THE CONSTRUCTION CONTRACTOR SHALL ALSO ASSUME RESPONSIBILITY FOR REPAIRS TO ANY EXISTING FACILITY DAMAGED AS A DIRECT RESULT OF THE CONSTRUCTION ACTIVITIES WHETHER THE FACILITY IS SHOWN ON THE DRAWINGS OR NOT.
3. THE CONSTRUCTION CONTRACTOR SHALL BE RESPONSIBLE FOR CONTACTING ALL DEPARTMENTS WITHIN THE MUNICIPALITY AND THE UTILITY COMPANIES AT LEAST TWO WORKING DAYS PRIOR TO THE COMMENCEMENT OF WORK.  
CALL BEFORE YOU DIG  
811  
IT'S THE LAW
4. IT SHALL BE THE RESPONSIBILITY OF THE CONSTRUCTION CONTRACTOR TO: A) PREVENT DAMAGE TO PRIVATE AND PUBLIC PROPERTY. B) RESTORE ALL AREAS EFFECTED BY THE CONSTRUCTION TO ORIGINAL OR BETTER CONDITION.
5. BARRICADEING AND TRAFFIC CONTROL SHALL BE THE RESPONSIBILITY OF THE CONSTRUCTION CONTRACTOR AND SHALL CONFORM TO THE "TEXAS MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES". TRAFFIC FLOW AND ACCESS SHALL BE MAINTAINED DURING ALL PHASES OF CONSTRUCTION. THE CONSTRUCTION CONTRACTOR IS RESPONSIBLE FOR PROVIDING TRAFFIC SAFETY MEASURES FOR WORK ON THE PROJECT. THE WORK SITE SHALL BE SUITABLY LIT AND BARRICADED AT NIGHT.
6. THE CONSTRUCTION CONTRACTOR SHALL ABIDE BY ALL APPLICABLE FEDERAL, STATE AND LOCAL LAWS GOVERNING EXCAVATION. THE CONSTRUCTION CONTRACTOR SHALL PROVIDE ALL TRENCH SAFETY SYSTEMS THAT COMPLY WITH ALL LAWS GOVERNING EXCAVATION. THE CONSTRUCTION CONTRACTOR SHALL BE SOLELY RESPONSIBLE FOR ALL ASPECTS OF WORK RELATED TO EXCAVATION.
7. ALL CONCRETE USED IN ANY ROADWAY SHALL BE IN COMPLIANCE WITH THE SPECIFIED CLASSES OF CONCRETE IN THE STANDARD SPECIFICATIONS 5.8 "PORTLAND CEMENT CONCRETE PAVEMENT" AND 7.4.5 "QUALITY OF CONCRETE" AS AMENDED BY THE ADDENDUM TO THE NORTH CENTRAL TEXAS STANDARD SPECIFICATIONS FOR PUBLIC WORKS CONSTRUCTION - 2004. ALL OTHER CONCRETE SHALL BE CLASS A CONCRETE.
8. ALL REINFORCING STEEL AND DOWEL BARS IN PAVEMENT SHALL BE SUPPORTED AND MAINTAINED AT THE CORRECT CLEARANCES BY THE USE OF BAR CHAINS OR OTHER APPROVED SUPPORT.
9. ALL CONDUIT MUST BE PLACED WITH A MINIMUM 42" OF COVER, UNLESS OTHERWISE SPECIFIED.
10. ALL BACKFILLING WILL BE MECHANICALLY TAMPED IN LIFTS TO A DENSITY OF 95% PROCTOR. THE REQUIRED DENSITY WILL BE OBTAINED BY USING TAMPERS, RAMMERS OR ROLLING EQUIPMENT. LIFTS MAY VARY ACCORDING TO THE TYPE OF EQUIPMENT USED TO OBTAIN THE REQUIRED DENSITY. SAND AND DEBRIS FREE MATERIAL WILL BE USED FOR BACKFILL.



UNDERGROUND CONDUIT 1-2" HDPE



PREPARED BY: DFW TELECOM, INC



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

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Spectrum Gulf Coast, LLC proposes to place a  
(COMPANY NAME)

Underground Conduit 2' HDPE line within the Right-of-Way  
(PIPE SIZE)

of County Road: CR 303, CR 302 & CR 301 as follows:  
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.  
Installation shall be made by boring a total length of 21,381' line in Panola County.

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

Construction of this line will begin on or after the 14th day of  
September, 2025.

FIRM: DFW Telecom  
BY: Kylie Lindsay  
TITLE: Project Coordinator  
ADDRESS: PO Box 450251, Garland, Texas  
75045  
PHONE: (405) 201-7089

# APPROVAL

May 20, 2025

TO: Spectrum Gulf Coast, LLC  
Attn: Kylie Lindsay - DFW Telecom  
P.O. Box 450251  
Garland, Tx 75045

RE: **County Roads #303, #302, & #301 (Total length of 21,381')**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **Underground Conduit 2' HDPE** within the right-of-way of **County Roads #303, #302, & #301** as shown by accompanying drawings and notice except as noted below.

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

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

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

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

Approved:   
COUNTY JUDGE

COMMISSIONERS:

Precinct #1	Billy Alexander
Precinct #2	David A. Cole
Precinct #3	Craig M. Lawless
Precinct #4	Dale LaGrone



# Spectrum

PID 3718152

Underground on CR 304, CR 203,  
CR 204, CR 302 & CR 3041

## Legend

- Aerial Cable
- Existing Pole
- Pedestal
- Underground Cable

Google Earth

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ge 4 of 4

1000 ft



# Spectrum

PID 3717176

Underground on CR 302, CR 305,  
CR 3025 & CR 3024

## Legend

- Existing Pole
- Pedestal
- Underground Cable



Google Earth

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# Spectrum







NOTE  
CONTRACTOR IS RESPONSIBLE TO MAINTAIN TRAFFIC CONTROL  
AS SET FORTH IN THE TEXAS MANUAL ON UNIFORM TRAFFIC  
CONTROL DEVICES FOR STREETS AND HIGHWAYS

Panola County Road Overall

Project consist of approximately:

Underground: 21,381'

#### GENERAL CONSTRUCTION NOTES

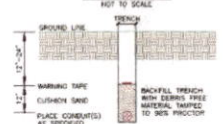
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CALL BEFORE YOU DIG  
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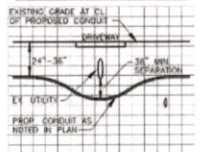
#### Legend

- Existing Pole
- Pedestal
- Underground Cable

#### TRENCH DETAIL

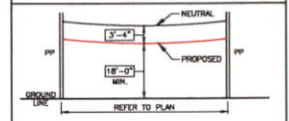


#### TYPICAL UTILITY CROSSING



#### UNDERGROUND CONDUIT 1-2" HDPE

#### TYPICAL STREET CROSSING PROFILE - AERIAL



PREPARED BY: DFW TELECOM, INC



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

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Spectrum Gulf Coast, LLC proposes to place a  
(COMPANY NAME)

Underground Conduit 2' HDPE line within the Right-of-Way  
(PIPE SIZE)

of County Road: CR 303, CR 302 & CR 301 as follows:  
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.  
Installation shall be made by boring a total length of 7,240' line in Panola County.

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

Construction of this line will begin on or after the 25th day of  
September, 2025.

FIRM: DFW Telecom

BY: Kylie Lindsay

TITLE: Project Coordinator

ADDRESS: PO Box 450251, Garland, Texas

75045

PHONE: (405) 201-7089

# APPROVAL

May 20, 2025

TO: Spectrum Gulf Coast, LLC  
Attn: Kylie Lindsay - DFW Telecom  
P.O. Box 450251  
Garland, Tx 75045

RE: **County Roads #303, #302, & #301 (Total length of 7,240')**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **Underground Conduit 2' HDPE** within the right-of-way of **County Roads #303, #302, & #301** as shown by accompanying drawings and notice except as noted below.

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

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

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



5. Parallel line will be installed as near the right-of-way lines as is possible and no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.
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7. Barricades, warning signs, lights, and flag man(men) when necessary shall be provided by the contractor or owner. One-half (1/2) of the traveled portion of the road must be open at all times.

Approved:   
COUNTY JUDGE

COMMISSIONERS:

Precinct #1	Billy Alexander
Precinct #2	David A. Cole
Precinct #3	Craig M. Lawless
Precinct #4	Dale LaGrone







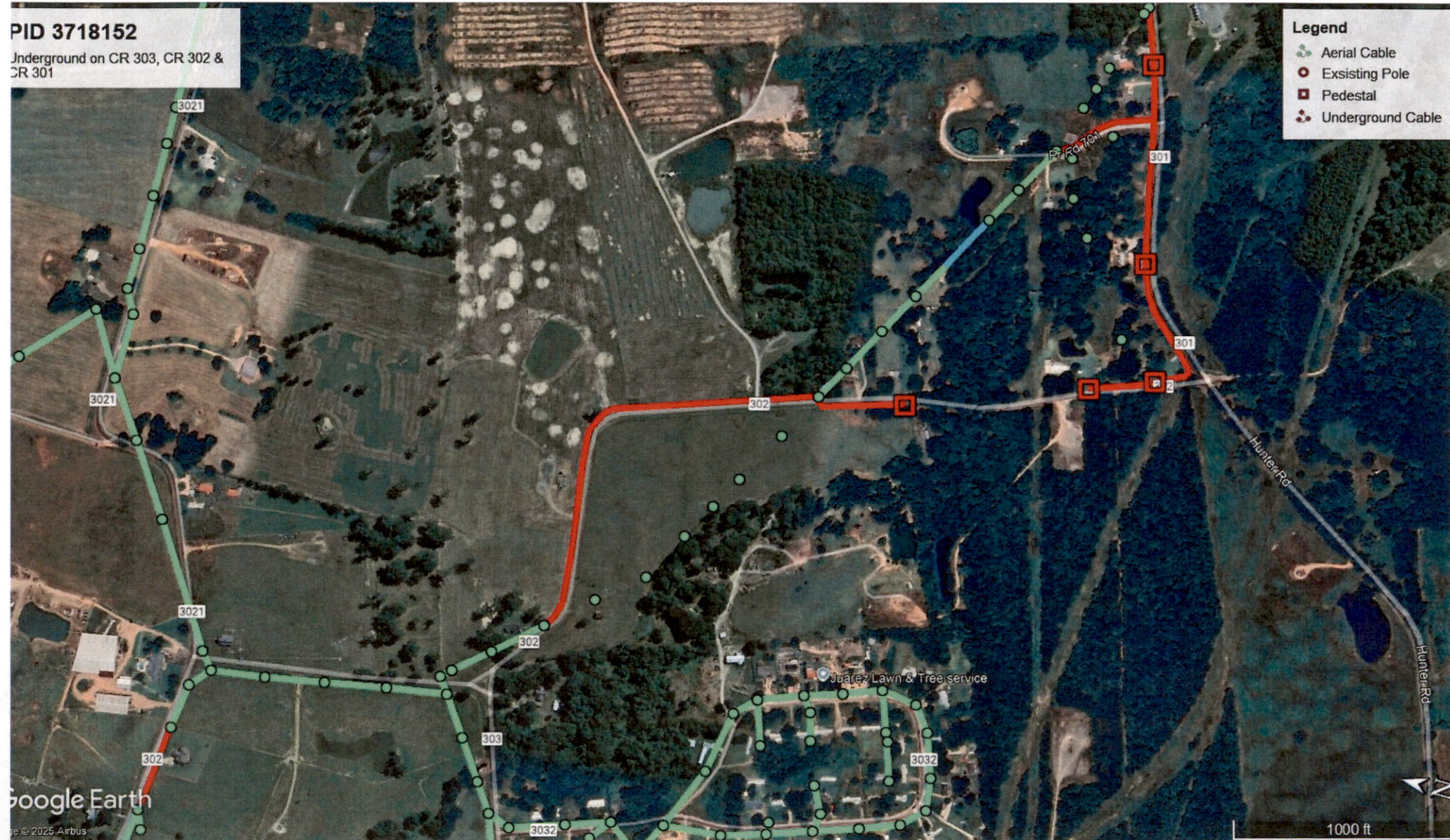
# Spectrum

PID 3718152

Underground on CR 303, CR 302 &  
CR 301

## Legend

- Aerial Cable
- Existing Pole
- Pedestal
- Underground Cable



Google Earth

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Page 3 of 4





NOTE  
CONTRACTOR IS RESPONSIBLE TO MAINTAIN TRAFFIC CONTROL  
AS SET FORTH IN THE TEXAS MANUAL ON UNIFORM TRAFFIC  
CONTROL DEVICES FOR STREETS AND HIGHWAYS

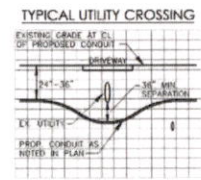
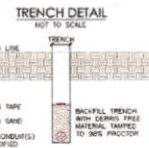
Panola County Road Overall

Project consist of approximately:

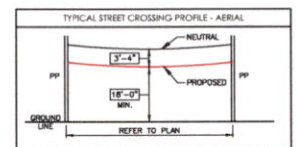
Underground: 7,240'

#### GENERAL CONSTRUCTION NOTES

1. ALL CONSTRUCTION WORK WITHIN THE PUBLIC RIGHT-OF-WAY SHALL BE DONE IN ACCORDANCE WITH THE ORDINANCES AND REGULATIONS OF THE MUNICIPALITY IN WHICH THE WORK IS TO BE PERFORMED.
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8. ALL REINFORCING STEEL AND DOWEL BARS IN PAVEMENT SHALL BE SUPPORTED AND MAINTAINED AT THE CORRECT CLEARANCES BY THE USE OF BAR CHAINS OR OTHER APPROVED SUPPORT.
9. ALL CONDUIT MUST BE PLACED WITH A MINIMUM 42" OF COVER, UNLESS OTHERWISE SPECIFIED.
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UNDERGROUND CONDUIT 1-2" HDPE



PREPARED BY: DFW TELECOM, INC



PID 3718152

Underground on CR 303, CR 302 &  
CR 301

## Legend

- Aerial Cable
- Existing Pole
- Pedestal
- Underground Cable

Google Earth

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Page 4 of 4

1000 ft



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

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Sabine Oil and Gas proposes to place a  
(COMPANY NAME)

16" (on-site pipeline associated 10" 36SL Wall Steel Fusion Bond) line within the Right-of-Way  
(PIPE SIZE)

of County Road: 320 as follows:  
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.  
Installation shall be made by boring a total length of 150' line in Panola County.

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

Construction of this line will begin on or after the 20<sup>th</sup> day of  
May 2025.

FIRM: Sabine oil and gas  
BY: Sam Mayfield  
TITLE: Construction Superintendent  
ADDRESS: 1520 Williams St South  
Kilgore TX 75662  
PHONE: (903) 218-3062



# APPROVAL

May 20, 2025

TO: Sabine Oil and Gas Corporation  
Attn: Jay Mayfield

RE: **County Road #320**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **6" Composite pipeline encased in 10" .365 Wall steel line** within the right-of-way of **County Road #320** as shown by accompanying drawings and notice except as noted below.

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

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

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

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

Approved:   
COUNTY JUDGE

COMMISSIONERS:

Precinct #1 Billy Alexander  
Precinct #2 David A. Cole  
Precinct #3 Craig M. Lawless  
Precinct #4 Dale LaGrone



**EOP  
CENTERLINE PIPELINE EASEMENT  
AT PRODUCTION PAD  
STA : 62+56.65  
NORTH: 213738.05  
EAST: 3036151.90**

**CENTERLINE** —————

**ROW LINE** - - - - -

**FENCE LINE** — X ——— X

**EXISTING PIPELINE** —+—+—+—

**EXISTING POWERLINE** ———— PW ————

**PROPERTY LINES** ————

**SURVEY LINES** ————

**BORE SECTION** ————

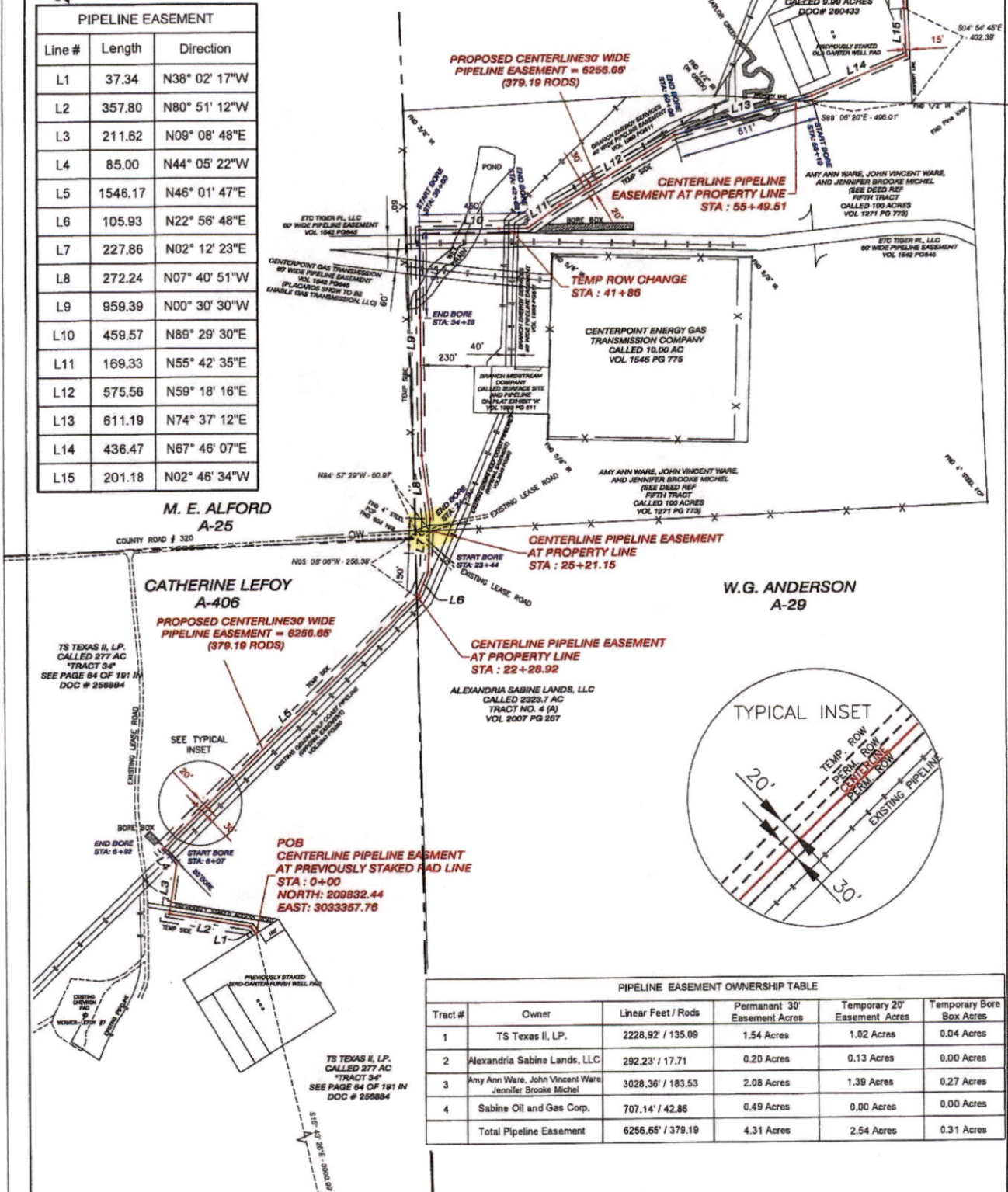
**TEMP BORE BOX** [Hatched Box]



SABINE OIL AND GAS

CHAD L SIMS ET UX  
RESIDUE OF A  
CALLED 294.88 ACRES  
V112B P69

PIPELINE EASEMENT		
Line #	Length	Direction
L1	37.34	N38° 02' 17"W
L2	357.80	N80° 51' 12"W
L3	211.62	N09° 08' 48"E
L4	85.00	N44° 05' 22"W
L5	1546.17	N46° 01' 47"E
L6	105.93	N22° 56' 48"E
L7	227.86	N02° 12' 23"E
L8	272.24	N07° 40' 51"W
L9	959.39	N00° 30' 30"W
L10	459.57	N89° 29' 30"E
L11	169.33	N55° 42' 35"E
L12	575.56	N59° 18' 16"E
L13	611.19	N74° 37' 12"E
L14	436.47	N67° 46' 07"E
L15	201.18	N02° 46' 34"W



**SABINE OIL & GAS CORPORATION  
PROPOSED BIRD-CARTER-FURRH  
30' WIDE PIPELINE EASEMENT  
SURVEYS AS SHOWN  
PANOLA COUNTY, TEXAS**

- GENERAL NOTES**
- 1) THIS PLAT DOES NOT IN ANY WAY REPRESENT A BOUNDARY SURVEY FOR THE PURPOSE OF ESTABLISHING TITLE BOUNDARIES AND DOES NOT COMPLY WITH THE TEPBS MINIMUM STANDARDS OF PRACTICE FOR A LAND BOUNDARY SURVEY.
  - 2) NAMES SHOWN WITH VOLUME AND PAGE RECORDINGS ARE FOR TRACT REFERENCE ONLY AND DO NOT NECESSARILY REFLECT CURRENT OWNERSHIP.
  - 3) BEARINGS, DISTANCES AND COORDINATES ARE BASED ON GPS DATA CONVERTED TO THE TEXAS COORDINATE SYSTEM, NORTH CENTRAL ZONE (NAD 1927).
  - 4) THE INFORMATION SHOWN HEREON IS INTENDED FOR THE SOLE USE OF SABINE OIL AND GAS CORPORATION.
  - 5) NO GUARANTEE IS GIVEN OR IMPLIED BY DOM SURVEYING, INC. AS TO THE EXACT LOCATION OF EXISTING PIPELINES, DEPTHS OF PIPELINES, UNDERGROUND UTILITIES OR ANY HAVE BEEN LOCATED. CONTACT TEXAS 811 BEFORE DIGGING OR EXCAVATION IN THIS AREA.

DATE: 12-4-2024	DRAWN: JMV CHECK: JLS	DWG. NO.20241007 Bird Car	er Furrr Pipeline Plot (All Owners)
DNV SURVEYING INC. P.O. BOX 895 HENDERSON, TEXAS (903) 657-8229, FAX		(903) 657-8117 FIRM REG. NO.	

REVISIONS: 1) Route Change Across Ware 1-30-25

(903) 657-8117 FIRM REG. NO. 10045900

NOTICE OF PROPOSED INSTALLATION  
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Sabine Oil and Gas proposes to place a  
(COMPANY NAME)

8" Sch. 40 - 32 wall Fusion bond line within the Right-of-Way  
(PIPE SIZE)

of County Road: 320.00 as follows:  
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.  
Installation shall be made by boring a total length of 150 feet line in Panola County.

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

Construction of this line will begin on or after the 20<sup>th</sup> day of  
May 2025.

FIRM: Sabine Oil and Gas  
BY: Sam Marshall  
TITLE: Construction Superintendent  
ADDRESS: 1520 Marvin A Smith  
Hilgare Tr 75662  
PHONE: (903) 218 3062



# APPROVAL

May 20, 2025

TO: Sabine Oil and Gas Corporation  
Attn: Jay Mayfield

RE: **County Road #320**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **8" Sch.40 .322 Wall Fusion Band Line** within the right-of-way of **County Road #320** as shown by accompanying drawings and notice except as noted below.

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

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

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

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

Approved:   
COUNTY JUDGE

COMMISSIONERS:

Precinct #1	Billy Alexander
Precinct #2	David A. Cole
Precinct #3	Craig M. Lawless
Precinct #4	Dale LaGrone



# LEGEND

CENTERLINE  
ROW LINE  
FENCE LINE  
EXISTING PIPELINE  
EXISTING POWERLINE  
PROPERTY LINES  
SURVEY LINES  
BORE SECTION  
TEMP BORE BOX

400 200 0 400  
SCALE IN FEET

## EXHIBIT "A"

W.G. ANDERSON  
A-29

EOP  
CENTERLINE PIPELINE EASEMENT  
AT PRODUCTION PAD  
STA : 62+56.65  
NORTH: 213738.05  
EAST: 3036151.90

PIPELINE EASEMENT		
Line #	Length	Direction
L1	37.34	N38° 02' 17"W
L2	357.80	N80° 51' 12"W
L3	211.62	N09° 08' 48"E
L4	85.00	N44° 05' 22"W
L5	1546.17	N46° 01' 47"E
L6	105.93	N22° 56' 48"E
L7	227.86	N02° 12' 23"E
L8	272.24	N07° 40' 51"W
L9	959.39	N00° 30' 30"W
L10	459.57	N89° 29' 30"E
L11	169.33	N55° 42' 35"E
L12	575.56	N59° 18' 16"E
L13	611.19	N74° 37' 12"E
L14	436.47	N67° 46' 07"E
L15	201.18	N02° 46' 34"W

M. E. ALFORD  
A-25

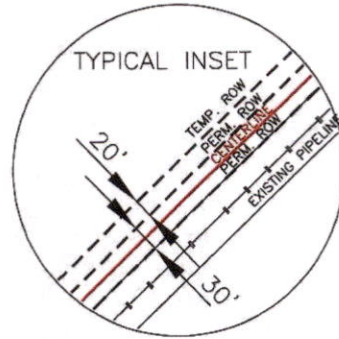
CATHERINE LEFOY  
A-406

PROPOSED CENTERLINE 30' WIDE  
PIPELINE EASEMENT = 6256.65'  
(379.19 RODS)

CENTERLINE PIPELINE EASEMENT  
AT PROPERTY LINE  
STA : 22+28.92

W.G. ANDERSON  
A-29

TYPICAL INSET



PIPELINE EASEMENT OWNERSHIP TABLE

Tract #	Owner	Linear Feet / Rods	Permanent 30' Easement Acres	Temporary 20' Easement Acres	Temporary Bore Box Acres
1	TS Texas II, LP.	2228.92' / 135.09	1.54 Acres	1.02 Acres	0.04 Acres
2	Alexandria Sabine Lands, LLC	292.23' / 17.71	0.20 Acres	0.13 Acres	0.00 Acres
3	Amy Ann Ware, John Vincent Ware, Jennifer Brooke Michel	3028.36' / 183.53	2.08 Acres	1.39 Acres	0.27 Acres
4	Sabine Oil and Gas Corp.	707.14' / 42.86	0.49 Acres	0.00 Acres	0.00 Acres
Total Pipeline Easement		6256.65' / 379.19	4.31 Acres	2.54 Acres	0.31 Acres

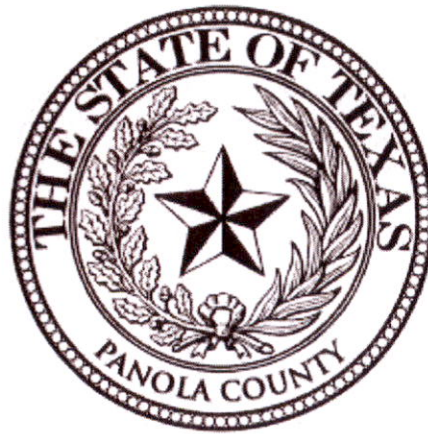
### GENERAL NOTES

- THIS PLAT DOES NOT IN ANY WAY REPRESENT A BOUNDARY SURVEY FOR THE PURPOSE OF ESTABLISHING TITLE BOUNDARIES AND DOES NOT COMPLY WITH THE TPLS MINIMUM STANDARDS OF PRACTICE FOR A LAND BOUNDARY SURVEY.
- NAMES SHOWN WITH VOLUME AND PAGE RECORDINGS ARE FOR TRACT REFERENCE ONLY AND DO NOT NECESSARILY REFLECT CURRENT OWNERSHIP.
- BEARINGS, DISTANCES AND COORDINATES ARE BASED ON GPS DATA CONVERTED TO THE TEXAS COORDINATE SYSTEM, NORTH CENTRAL ZONE (NAD 1927).
- THE INFORMATION SHOWN HEREON IS INTENDED FOR THE SOLE USE OF SABINE OIL AND GAS CORPORATION.
- NO GUARANTEE IS GIVEN OR IMPLIED BY DDM SURVEYING, INC. AS TO THE EXACT LOCATION OF EXISTING PIPELINES, DEPTHS OF PIPELINES, UNDERGROUND UTILITIES OR IF ALL HAVE BEEN LOCATED. CONTACT TEXAS 811 BEFORE DIGGING OR EXCAVATION IN THIS AREA.

SABINE OIL & GAS CORPORATION  
PROPOSED BIRD-CARTER-FURRH  
30' WIDE PIPELINE EASEMENT  
SURVEYS AS SHOWN  
PANOLA COUNTY, TEXAS

# PANOLA COUNTY, TEXAS

## AUDITOR'S REPORT



**FILED**  
At 11:00 O'clock A M.  
**MAY 15 2025**  
LINDSEY SMITH, CLERK  
DISTRICT COURT & COUNTY  
COURT AT LAW, PANOLA CO., TX  
BY: Lora Brown DEPUTY

For the Month Ending

APRIL 30, 2025

Jennifer Stacy  
Panola County Auditor

A TRUE COPY  
I hereby certify  
Lindsey Smith  
DISTRICT CLERK  
PANOLA COUNTY, TEXAS  
Lora Brown, Chief Deputy  
Page 1 of 25



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## PANOLA COUNTY APRIL 2025 FINANCIAL REPORT

### CASH

110 - CREDIT CARD CLEARING FUND	\$	1,825.34
112 - JP CREDIT CARD CLEARING	\$	55,205.73
252 - PANOLA COUNTY AUCTION PROCEEDS	\$	377.76
599 - PROBATION POOLED CASH FUND	\$	619,632.78
875 - ROCKHILL WSC	\$	3,415.69
968 - PANOLA COUNTY RETIREE HEA	\$	2,457,505.36
974 - CHILD SUPPORT PAYMENTS/EXPERTPAY	\$	0.04
999 - POOLED CASH FUND	\$	6,099,449.63
TOTAL CASH	\$	9,237,412.33

### INVESTMENTS

CERTIFICATES OF DEPOSIT	\$	104,109,000.00
	\$	104,109,000.00

### OTHER ASSETS

RECEIVABLES	\$	66,216.64
FUEL INVENTORY	\$	45,360.83
CASH CHANGE FUND	\$	3,300.00
INTANGIBLE ROYALTY INTEREST	\$	7,600.00
TOTAL OTHER ASSETS	\$	122,477.47

TOTAL ASSETS	\$	113,468,889.80
--------------	----	----------------

### LIABILITIES

LESS PAYABLES	\$	(1,029,460.85)
TOTAL LIABILITIES	\$	(1,029,460.85)

FUND BALANCE AS OF APRIL 30, 2025	\$	112,439,428.95
-----------------------------------	----	----------------

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.

Jennifer Stacy 5-15-2025



# PANOLA COUNTY AUDITOR'S MONTHLY REPORT

## APRIL 2025

FUND NUMBER & NAME	BALANCE	*PRIOR PERIOD ADJUSTMENTS	REVENUES	EXPENDITURES	BALANCE
	April 1, 2025				April 30, 2025
100 - GENERAL	43,542,178.63	(3,181.20)	746,608.02	2,040,204.79	42,245,400.66
130 - LAW LIBRARY	109,993.84		1,637.50	1,224.30	110,407.04
140 - COUNTY JUVENILE DELINQUENCY PREV	180.33		0.43	-	180.76
150 - COURTHOUSE SECURITY	288,844.92		2,664.43	-	291,509.35
160 - RECORDS MANAGEMENT	32,040.24		73.75	-	32,113.99
162 - COUNTY & DISTRICT COURT TECH	9,213.95		51.59	-	9,265.54
165 - COURT RECORD PRESERVATION	17,175.83		41.97	-	17,217.80
166 - DISTRICT COURT RECORDS TECH	26,385.15		82.97	-	26,468.12
168 - DISTRICT CLERK REC MGT & PRES	44,786.15		1,040.18	-	45,826.33
170 - COUNTY CLERK RECORDS PRES	762,891.72		7,840.55	-	770,732.27
175 - ARCHIVE FEES	658,923.25		6,969.57	-	665,892.82
180 - JUSTICE COURT TECHNOLOGY	131,574.36		1,179.71	-	132,754.07
190 - V.I.T. INTEREST	6,742.01		15.73	77.06	6,680.68
195 - ELECTION SERVICES CONTRACT	38,692.95		91.33	-	38,784.28
200 - ROAD & BRIDGE	16,284,619.81	(10,863.24)	342,766.72	631,633.63	15,984,889.66
300 - FM & LATERAL	3,243,484.69	(139.88)	20,516.35	28,627.47	3,235,233.69
700 - HOT CHECK FEE	33,338.54		-	212.30	33,126.24
720 - PRETRIAL INTERVENTION PROGRAM FUND	44,778.44		2,109.73	291.90	46,596.27
722 - CDA SB22 GRANT FUNDING	167,185.79		383.67	4,639.22	162,930.24
800 - SHERIFF'S STATE FORFEITURE	45,290.73		139.02	-	45,429.75
810 - JAIL COMMISSARY FUND	86,291.66		2,811.27	5,500.00	83,602.93
820 - D A FORFEITURE	70,683.21		157.40	-	70,840.61
822 - SHERIFF SB22 GRANT FUNDING	140,231.78		302.99	18,790.08	121,744.69
830 - STATE APPORTIONMENT - DA	5,120.89		5.02	2,994.68	2,131.23
835 - STATE LONGEVITY PAY SUPPL	0.00		332.30	332.30	0.00
840 - CONST.PCT.2 STATE FORFEIT	1,157.50		2.73	-	1,160.23
842 - CONST.PCT.1 STATE FORFEIT	216.34		0.51	-	216.85
860 - SHERIFF FEDERAL FORFEITUR	8,752.13		20.66	-	8,772.79
862 - CDA FEDERAL FORFEITURE	65,660.69		154.98	-	65,815.67
866 - CONSTABLE PCT 2&3 FEDERAL	353.84		0.84	-	354.68
881 - CHILD PROTECTIVE SERVICES	158,589.53		2,181.62	3,245.00	157,526.15
882 - OPIOID SETTLEMENT FUND	32,237.57		24,175.88	-	56,413.45
883 - HEALTH FUND	4,339,748.67		10,813.00	1,258.07	4,349,303.60
885 - AIRPORT	204,418.86	(37.48)	23,091.62	162,854.65	64,618.35
920 - ROAD BOND 1971	333,960.06		852.76	-	334,812.82
940 - PERMANENT IMPROVEMENT	262,848.73		608.14	-	263,456.87
950 - JAIL IMPROVEMENT FUND	515.57		1.22	-	516.79
110-112 - CREDIT CARD CLEARING	102.82	(102.82)	152.19	-	152.19
252 - PANOLA COUNTY AUCTION PROCEEDS	377.03		0.73	-	377.76
410-420 - COMMUNITY SUPER. & CORRECTIONS	95,336.17		145.24	22,465.93	73,015.48
481 - DRUG COURT PROGRAM	28,741.88		-	-	28,741.88
520-585 - JUVENILE PROB	866,968.29		19,621.29	22,196.26	864,393.32
875 - ROCKHILL WSC	3,890.69		-	475.00	3,415.69
974 - EXPERTPAY	0.04		-	-	0.04
968 - PANOLA COUNTY RETIREE HEALTH	42,027,336.95		115,047.73	155,779.36	41,986,605.32
<b>GRAND TOTAL ALL FUNDS</b>	<b>114,221,862.23</b>	<b>(14,324.62)</b>	<b>1,334,693.34</b>	<b>3,102,802.00</b>	<b>112,439,428.95</b>

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



Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
100 - GENERAL	28,400,513.64	20,973,576.86	7,128,689.84	42,245,400.66
110 - CREDIT CARD CLEARING FUND	0.00	34.93	0.00	34.93
112 - JP CREDIT CARD CLEARING	0.00	117.26	0.00	117.26
130 - LAW LIBRARY	108,250.38	5,829.56	3,672.90	110,407.04
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND	179.16	1.60	0.00	180.76
150 - COURTHOUSE SECURITY	281,887.20	9,830.25	208.10	291,509.35
160 - RECORDS MANAGEMENT	31,815.95	298.04	0.00	32,113.99
162 - COUNTY & DISTRICT COURT T	9,078.32	187.22	0.00	9,265.54
165 - COURT RECORD PRESERVATION	17,057.22	160.58	0.00	17,217.80
166 - DISTRICT COURT RECORDS TECHNOLOGY	26,143.09	325.03	0.00	26,468.12
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	41,846.33	3,985.16	5.16	45,826.33
170 - COUNTY CLERK RECORDS PRES	741,781.97	28,955.46	5.16	770,732.27
175 - ARCHIVE FEES	639,737.91	26,154.91	0.00	665,892.82
180 - JUSTICE COURT TECHNOLOGY	130,096.88	4,472.74	1,815.55	132,754.07
190 - V.I.T. INTEREST	6,918.06	60.43	297.81	6,680.68
195 - ELECTION SERVICES CONTRAC	38,442.19	342.09	0.00	38,784.28
200 - ROAD & BRIDGE	10,559,536.77	7,431,846.52	2,006,493.63	15,984,889.66
252 - PANOLA COUNTY AUCTION PROCEEDS	374.76	3.00	0.00	377.76
300 - FM & LATERAL	2,736,632.71	718,687.52	220,086.54	3,235,233.69
410 - SUPERVISION	38,903.36	237,501.23	211,805.50	64,599.09
420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES	490.10	43,217.00	35,290.71	8,416.39
481 - PANOLA COUNTY CSCD ADULT DRUG COURT	29,940.36	2,252.05	3,118.68	29,073.73
520 - PANOLA JUVENILE PROBATION	96,168.04	13,418.94	0.00	109,586.98
530 - JUVENILE TITLE IV-E	148,659.48	3,862.50	0.00	152,521.98
552 - REGIONAL DIVERSION ALTERNATIVES PROGRAM	0.00	0.00	0.00	0.00
560 - TJPC/A/183(REGULAR)	0.00	164,360.00	68,147.15	96,212.85
572 - PROBATION PAYROLL FUND	0.00	0.00	0.00	0.00
585 - LOCAL MATCH FUNDING/ CALE	390,556.71	225,000.00	114,611.21	500,945.50
587 - STATE SALARY ADJUSTMENT F	0.00	14,307.70	9,513.54	4,794.16
700 - HOT CHECK FEE	34,059.45	0.00	933.21	33,126.24
720 - PRETRIAL INTERVENTION PROGRAM FUND	39,518.41	7,888.20	810.34	46,596.27
722 - CDA SB22 GRANT FUNDING	348.59	176,499.31	13,917.66	162,930.24
800 - SHERIFF'S STATE FORFEITUR	19,936.59	25,493.16	0.00	45,429.75
810 - JAIL COMMISSARY FUND	75,102.86	14,000.07	5,500.00	83,602.93
813 - AMERICAN RESCUE PLAN FUND	0.00	0.00	0.00	0.00
820 - D A FORFEITURE	45,137.79	25,702.82	0.00	70,840.61
822 - SHERIFF SB22 GRANT FUNDING	697.18	351,516.86	230,469.35	121,744.69
830 - STATE APPORTIONMENT - DA	2,268.08	9,203.49	9,340.34	2,131.23
835 - STATE LONGEVITY PAY SUPPL	0.00	1,452.53	1,452.53	0.00
840 - CONST.PCT.2 STATE FORFEIT	1,152.86	7.37	0.00	1,160.23
842 - CONST.PCT.1 STATE FORFEIT	215.48	1.37	0.00	216.85
860 - SHERIFF FEDERAL FORFEITUR	8,717.07	55.72	0.00	8,772.79
862 - CDA FEDERAL FORFEITURE	65,235.16	580.51	0.00	65,815.67
866 - CONSTABLE PCT 2&3 FEDERAL	352.43	2.25	0.00	354.68
875 - ROCK HILL WSC	65.69	4,775.00	1,425.00	3,415.69
881 - CHILD PROTECTIVE SERVICES	160,444.64	4,111.51	7,030.00	157,526.15
882 - OPIOID SETTLEMENT FUND	32,028.65	24,384.80	0.00	56,413.45
883 - HEALTH FUND	4,315,786.49	39,426.96	5,909.85	4,349,303.60
885 - AIRPORT	254,352.08	64,254.77	253,988.50	64,618.35
920 - ROAD BOND 1971	331,778.17	3,034.65	0.00	334,812.82
940 - PERMANENT IMPROVEMENT	261,080.86	2,376.01	0.00	263,456.87
950 - JAIL IMPROVEMENT FUND	512.23	4.56	0.00	516.79
968 - PANOLA COUNTY RETIREE HEA	41,936,289.02	672,156.86	621,840.56	41,986,605.32
974 - CHILD SUPPORT PAYMENTS/EXPERTPAY	0.04	0.00	0.00	0.04



A TRUE COPY

I hereby certify

Lindsey Smith

DISTRICT CLERK

PANOLA COUNTY, TEXAS

Lora Brown, Chief Deputy


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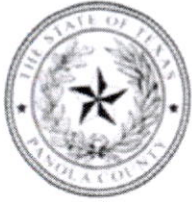


Fund Balance Report  
Fund

As Of 04/30/2025

	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
Report Total:	92,060,090.41	31,335,717.36	10,956,378.82	112,439,428.95

 A TRUE COPY  
I hereby certify  
Lindsey Smith  
DISTRICT CLERK  
PANOLA COUNTY, TEXAS  
Lora Brown, Chief Deputy  
Page 6 of 25



Panola County, Texas

# Treasurers Report Summary

Date Range: 04/01/2025 - 04/30/2025

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
100 - GENERAL	2,124,712.14	746,608.02	2,040,204.79	14,774.52	-310,038.47	1,126,379.32	1,126,379.32	0.00
110 - CREDIT CARD CLEARING FUND	13,372.16	34.93	0.00	0.00	11,581.75	1,825.34	1,825.34	0.00
112 - JP CREDIT CARD CLEARING	49,138.81	117.26	0.00	0.00	-5,949.66	55,205.73	55,205.73	0.00
130 - LAW LIBRARY	55,993.84	1,637.50	1,224.30	0.00	0.00	56,407.04	56,407.04	0.00
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND	180.33	0.43	0.00	0.00	0.00	180.76	180.76	0.00
150 - COURTHOUSE SECURITY	101,844.92	2,664.43	0.00	0.00	0.00	104,509.35	104,509.35	0.00
160 - RECORDS MANAGEMENT	26,040.24	73.75	0.00	0.00	0.00	26,113.99	26,113.99	0.00
162 - COUNTY & DISTRICT COURT T	9,213.95	51.59	0.00	0.00	0.00	9,265.54	9,265.54	0.00
165 - COURT RECORD PRESERVATION	17,175.83	41.97	0.00	0.00	0.00	17,217.80	17,217.80	0.00
166 - DISTRICT COURT RECORDS TECHNOLOGY	26,385.15	82.97	0.00	0.00	0.00	26,468.12	26,468.12	0.00
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	44,786.15	1,040.18	0.00	0.00	0.00	45,826.33	45,826.33	0.00
170 - COUNTY CLERK RECORDS PRES	359,891.72	7,840.55	0.00	0.00	0.00	367,732.27	367,732.27	0.00
175 - ARCHIVE FEES	605,868.32	6,969.57	0.00	0.00	0.00	612,837.89	612,837.89	0.00
180 - JUSTICE COURT TECHNOLOGY	67,574.36	1,179.71	0.00	0.00	0.00	68,754.07	68,754.07	0.00
190 - V.I.T. INTEREST	6,742.01	15.73	77.06	0.00	0.00	6,680.68	6,680.68	0.00
195 - ELECTION SERVICES CONTRAC	38,692.95	91.33	0.00	0.00	0.00	38,784.28	38,784.28	0.00
200 - ROAD & BRIDGE	1,985,658.77	342,766.72	631,633.63	11,021.88	6,848.36	1,678,921.62	1,678,921.62	0.00
252 - PANOLA COUNTY AUCTION PROCEEDS	377.03	0.73	0.00	0.00	0.00	377.76	377.76	0.00
300 - FM & LATERAL	173,162.77	20,516.35	28,627.47	0.00	-286.43	165,338.08	165,338.08	0.00
410 - SUPERVISION	82,768.08	145.24	18,314.23	0.00	-1,045.00	65,644.09	65,644.09	0.00
420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES	12,568.09	0.00	4,151.70	0.00	0.00	8,416.39	8,416.39	0.00
481 - PANOLA COUNTY CSCD ADULT DRUG COURT	28,741.88	331.85	0.00	0.00	0.00	29,073.73	29,073.73	0.00
520 - PANOLA JUVENILE PROBATION	58,664.02	922.96	0.00	0.00	0.00	59,586.98	59,586.98	0.00
530 - JUVENILE TITLE IV-E	52,417.50	104.48	0.00	0.00	0.00	52,521.98	52,521.98	0.00
552 - REGIONAL DIVERSION ALTERNATIVES PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560 - TJPC/A/183(REGULAR)	86,338.95	18,262.00	8,388.10	0.00	-2,019.84	98,232.69	98,232.69	0.00
572 - PROBATION PAYROLL FUND	519.97	0.00	0.00	0.00	102.71	417.26	417.26	0.00
585 - LOCAL MATCH FUNDING/ CALE	313,634.42	0.00	12,688.92	0.00	0.00	300,945.50	300,945.50	0.00
587 - STATE SALARY ADJUSTMENT F	5,913.40	0.00	1,119.24	0.00	0.00	4,794.16	4,794.16	0.00
700 - HOT CHECK FEE	12,338.54	0.00	212.30	0.00	0.00	12,126.24	12,126.24	0.00
720 - PRETRIAL INTERVENTION PROGRAM FUND	44,778.44	2,109.73	291.90	0.00	0.00	46,596.27	46,596.27	0.00
722 - CDA SB22 GRANT FUNDING	167,185.79	383.67	4,639.22	0.00	0.00	162,930.24	162,930.24	0.00
800 - SHERIFF'S STATE FORFEITUR	33,290.73	139.02	0.00	0.00	0.00	33,429.75	33,429.75	0.00
810 - JAIL COMMISSARY FUND	86,291.66	2,811.27	5,500.00	0.00	-5,500.00	89,102.93	89,102.93	0.00
813 - AMERICAN RESCUE PLAN FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
820 - D A FORFEITURE	66,683.21	157.40	0.00	0.00	0.00	66,840.61	66,840.61	0.00
822 - SHERIFF SB22 GRANT FUNDING	140,231.78	302.99	18,790.08	0.00	-6,922.00	128,666.69	128,666.69	0.00

TRUE COPY  
I hereby certify  
Lindsay Smith  
DISTRICT CLERK  
PANOLA COUNTY, TEXAS  
Lora Brown, Chief Deputy  
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## Treasurers Report

Date Range: 04/01/2025 - 04/30/2025

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
830 - STATE APPORTIONMENT - DA	5,120.89	5.02	2,994.68	0.00	0.00	2,131.23	2,131.23	0.00
835 - STATE LONGEVITY PAY SUPPL	-1,119.03	332.30	332.30	332.30	0.00	-1,451.33	-1,451.33	0.00
840 - CONST.PCT.2 STATE FORFEIT	1,157.50	2.73	0.00	0.00	0.00	1,160.23	1,160.23	0.00
842 - CONST.PCT.1 STATE FORFEIT	216.34	0.51	0.00	0.00	0.00	216.85	216.85	0.00
860 - SHERIFF FEDERAL FORFEITUR	8,752.13	20.66	0.00	0.00	0.00	8,772.79	8,772.79	0.00
862 - CDA FEDERAL FORFEITURE	65,660.69	154.98	0.00	0.00	0.00	65,815.67	65,815.67	0.00
866 - CONSTABLE PCT 2&3 FEDERAL	353.84	0.84	0.00	0.00	0.00	354.68	354.68	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	3,890.69	0.00	475.00	0.00	0.00	3,415.69	3,415.69	0.00
881 - CHILD PROTECTIVE SERVICES	52,589.53	2,181.62	3,245.00	0.00	0.00	51,526.15	51,526.15	0.00
882 - OPIOID SETTLEMENT FUND	32,237.57	24,175.88	0.00	0.00	0.00	56,413.45	56,413.45	0.00
883 - HEALTH FUND	767,138.69	10,813.00	1,258.07	0.00	90.95	776,602.67	776,602.67	0.00
885 - AIRPORT	76,381.38	23,091.62	162,854.65	0.00	-128,150.00	64,768.35	64,768.35	0.00
920 - ROAD BOND 1971	75,960.06	852.76	0.00	0.00	0.00	76,812.82	76,812.82	0.00
940 - PERMANENT IMPROVEMENT	30,848.73	608.14	0.00	0.00	0.00	31,456.87	31,456.87	0.00
950 - JAIL IMPROVEMENT FUND	515.57	1.22	0.00	0.00	0.00	516.79	516.79	0.00
968 - PANOLA COUNTY RETIREE HEA	2,498,375.65	115,047.73	155,779.36	0.00	138.66	2,457,505.36	2,457,505.36	0.00
972 - PAYROLL FUND	30,446.23	0.00	0.00	0.00	-7,079.40	37,525.63	37,525.63	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	79,995.39	0.00	0.00	0.00	49,784.00	30,211.39	30,211.39	0.00
981 - CRIMINAL JUSTICE CIVIL	10,927.84	0.00	0.00	0.00	6,431.75	4,496.09	4,496.09	0.00
982 - APPELLATE JUDICIAL FEES	753.58	0.00	0.00	0.00	-255.85	1,009.43	1,009.43	0.00
<b>Report Total:</b>	<b>10,639,381.22</b>	<b>1,334,693.34</b>	<b>3,102,802.00</b>	<b>26,128.70</b>	<b>-392,268.47</b>	<b>9,237,412.33</b>	<b>9,237,412.33</b>	<b>0.00</b>

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ATLUE COPY  
I hereby certify  
Lindsey Smith  
DISTRICT CLERK  
PANOLA COUNTY, TEXAS  
Lora Brown, Chief Deputy



# Budget Report

## Group Summary

For Fiscal: 2025 Period Ending: 04/30/2025

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 100 - GENERAL</b>						
310 - TAX RECEIPTS	20,050,634.00	20,050,634.00	453,254.20	19,870,515.67	-180,118.33	0.90%
330 - INTERGOVERNMENTAL RECEIPTS	512,892.00	560,657.00	89,683.44	252,713.03	-307,943.97	54.93%
340 - CHARGES FOR SERVICES	950,200.00	950,200.00	48,558.23	372,087.42	-578,112.58	60.84%
360 - MISCELLANEOUS REVENUES	1,953,188.00	1,953,188.00	155,112.15	478,260.74	-1,474,927.26	75.51%
<b>Fund: 100 - GENERAL Total:</b>	<b>23,466,914.00</b>	<b>23,514,679.00</b>	<b>746,608.02</b>	<b>20,973,576.86</b>	<b>-2,541,102.14</b>	<b>10.81%</b>
<b>Fund: 110 - CREDIT CARD CLEARING FUND</b>						
360 - MISCELLANEOUS REVENUES	0.00	0.00	34.93	34.93	34.93	0.00%
<b>Fund: 110 - CREDIT CARD CLEARING FUND Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>34.93</b>	<b>34.93</b>	<b>34.93</b>	<b>0.00%</b>
<b>Fund: 112 - JP CREDIT CARD CLEARING</b>						
360 - MISCELLANEOUS REVENUES	0.00	0.00	117.26	117.26	117.26	0.00%
<b>Fund: 112 - JP CREDIT CARD CLEARING Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>117.26</b>	<b>117.26</b>	<b>117.26</b>	<b>0.00%</b>
<b>Fund: 130 - LAW LIBRARY</b>						
340 - CHARGES FOR SERVICES	12,000.00	12,000.00	1,332.40	4,829.91	-7,170.09	59.75%
360 - MISCELLANEOUS REVENUES	575.00	575.00	305.10	999.65	424.65	73.85%
<b>Fund: 130 - LAW LIBRARY Total:</b>	<b>12,575.00</b>	<b>12,575.00</b>	<b>1,637.50</b>	<b>5,829.56</b>	<b>-6,745.44</b>	<b>53.64%</b>
<b>Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND</b>						
360 - MISCELLANEOUS REVENUES	1.00	1.00	0.43	1.60	0.60	60.00%
<b>Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND T...</b>	<b>1.00</b>	<b>1.00</b>	<b>0.43</b>	<b>1.60</b>	<b>0.60</b>	<b>60.00%</b>
<b>Fund: 150 - COURTHOUSE SECURITY</b>						
340 - CHARGES FOR SERVICES	24,784.00	24,784.00	1,918.73	7,223.29	-17,560.71	70.86%
360 - MISCELLANEOUS REVENUES	1,942.00	1,942.00	745.70	2,606.96	664.96	34.24%
<b>Fund: 150 - COURTHOUSE SECURITY Total:</b>	<b>26,726.00</b>	<b>26,726.00</b>	<b>2,664.43</b>	<b>9,830.25</b>	<b>-16,895.75</b>	<b>63.22%</b>
<b>Fund: 160 - RECORDS MANAGEMENT</b>						
340 - CHARGES FOR SERVICES	350.00	350.00	3.65	14.96	-335.04	95.73%
360 - MISCELLANEOUS REVENUES	1,000.00	1,000.00	70.10	283.08	-716.92	71.69%
<b>Fund: 160 - RECORDS MANAGEMENT Total:</b>	<b>1,350.00</b>	<b>1,350.00</b>	<b>73.75</b>	<b>298.04</b>	<b>-1,051.96</b>	<b>77.92%</b>
<b>Fund: 162 - COUNTY &amp; DISTRICT COURT T</b>						
340 - CHARGES FOR SERVICES	150.00	150.00	29.77	105.85	-44.15	29.43%
360 - MISCELLANEOUS REVENUES	1.00	1.00	21.82	81.37	80.37	8,037.00%
<b>Fund: 162 - COUNTY &amp; DISTRICT COURT T Total:</b>	<b>151.00</b>	<b>151.00</b>	<b>51.59</b>	<b>187.22</b>	<b>36.22</b>	<b>23.99%</b>
<b>Fund: 165 - COURT RECORD PRESERVATION</b>						
340 - CHARGES FOR SERVICES	50.00	50.00	1.42	8.73	-41.27	82.54%
360 - MISCELLANEOUS REVENUES	200.00	200.00	40.55	151.85	-48.15	24.08%
<b>Fund: 165 - COURT RECORD PRESERVATION Total:</b>	<b>250.00</b>	<b>250.00</b>	<b>41.97</b>	<b>160.58</b>	<b>-89.42</b>	<b>35.77%</b>
<b>Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY</b>						
340 - CHARGES FOR SERVICES	300.00	300.00	20.64	91.91	-208.09	69.36%
360 - MISCELLANEOUS REVENUES	600.00	600.00	62.33	233.12	-366.88	61.15%
<b>Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY Total:</b>	<b>900.00</b>	<b>900.00</b>	<b>82.97</b>	<b>325.03</b>	<b>-574.97</b>	<b>63.89%</b>
<b>Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT &amp; PRESERVAT...</b>						
340 - CHARGES FOR SERVICES	10,000.00	10,000.00	932.27	3,593.54	-6,406.46	64.06%
360 - MISCELLANEOUS REVENUES	1,000.00	1,000.00	107.91	391.62	-608.38	60.84%
<b>Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT &amp; PRESERVAT..</b>	<b>11,000.00</b>	<b>11,000.00</b>	<b>1,040.18</b>	<b>3,985.16</b>	<b>-7,014.84</b>	<b>63.77%</b>
<b>Fund: 170 - COUNTY CLERK RECORDS PRES</b>						
340 - CHARGES FOR SERVICES	70,000.00	70,000.00	5,958.17	22,115.10	-47,884.90	68.41%
360 - MISCELLANEOUS REVENUES	25,000.00	25,000.00	1,882.38	6,840.36	-18,159.64	72.64%
<b>Fund: 170 - COUNTY CLERK RECORDS PRES Total:</b>	<b>95,000.00</b>	<b>95,000.00</b>	<b>7,840.55</b>	<b>28,955.46</b>	<b>-66,044.54</b>	<b>69.52%</b>



**Budget Report**

For Fiscal: 2025 Period Ending: 04/30/2025

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 175 - ARCHIVE FEES</b>						
340 - CHARGES FOR SERVICES	70,000.00	70,000.00	5,380.00	20,280.00	-49,720.00	71.03%
360 - MISCELLANEOUS REVENUES	10,000.00	10,000.00	1,589.57	5,874.91	-4,125.09	41.25%
<b>Fund: 175 - ARCHIVE FEES Total:</b>	<b>80,000.00</b>	<b>80,000.00</b>	<b>6,969.57</b>	<b>26,154.91</b>	<b>-53,845.09</b>	<b>67.31%</b>
<b>Fund: 180 - JUSTICE COURT TECHNOLOGY</b>						
340 - CHARGES FOR SERVICES	4,600.00	4,600.00	845.53	3,285.03	-1,314.97	28.59%
360 - MISCELLANEOUS REVENUES	2,000.00	2,000.00	334.18	1,187.71	-812.29	40.61%
<b>Fund: 180 - JUSTICE COURT TECHNOLOGY Total:</b>	<b>6,600.00</b>	<b>6,600.00</b>	<b>1,179.71</b>	<b>4,472.74</b>	<b>-2,127.26</b>	<b>32.23%</b>
<b>Fund: 190 - V.I.T. INTEREST</b>						
360 - MISCELLANEOUS REVENUES	0.00	0.00	15.73	60.43	60.43	0.00%
<b>Fund: 190 - V.I.T. INTEREST Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>15.73</b>	<b>60.43</b>	<b>60.43</b>	<b>0.00%</b>
<b>Fund: 195 - ELECTION SERVICES CONTRAC</b>						
360 - MISCELLANEOUS REVENUES	0.00	0.00	91.33	342.09	342.09	0.00%
<b>Fund: 195 - ELECTION SERVICES CONTRAC Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>91.33</b>	<b>342.09</b>	<b>342.09</b>	<b>0.00%</b>
<b>Fund: 200 - ROAD &amp; BRIDGE</b>						
310 - TAX RECEIPTS	6,683,697.00	6,683,697.00	151,088.22	6,623,658.05	-60,038.95	0.90%
321 - VEHICLE TAXES & LICENSES	350,000.00	350,000.00	69,679.19	276,469.16	-73,530.84	21.01%
330 - INTERGOVERNMENTAL RECEIPTS	74,000.00	74,000.00	28,030.23	28,030.23	-45,969.77	62.12%
350 - FINES	354,000.00	354,000.00	53,836.63	180,489.91	-173,510.09	49.01%
360 - MISCELLANEOUS REVENUES	656,449.00	694,672.00	40,132.45	323,199.17	-371,472.83	53.47%
<b>Fund: 200 - ROAD &amp; BRIDGE Total:</b>	<b>8,118,146.00</b>	<b>8,156,369.00</b>	<b>342,766.72</b>	<b>7,431,846.52</b>	<b>-724,522.48</b>	<b>8.88%</b>
<b>Fund: 252 - PANOLA COUNTY AUCTION PROCEEDS</b>						
360 - MISCELLANEOUS REVENUES	0.00	0.00	0.73	3.00	3.00	0.00%
<b>Fund: 252 - PANOLA COUNTY AUCTION PROCEEDS Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.73</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00%</b>
<b>Fund: 300 - FM &amp; LATERAL</b>						
310 - TAX RECEIPTS	696,924.00	696,924.00	15,725.57	690,909.56	-6,014.44	0.86%
360 - MISCELLANEOUS REVENUES	79,589.00	79,589.00	4,790.78	27,777.96	-51,811.04	65.10%
<b>Fund: 300 - FM &amp; LATERAL Total:</b>	<b>776,513.00</b>	<b>776,513.00</b>	<b>20,516.35</b>	<b>718,687.52</b>	<b>-57,825.48</b>	<b>7.45%</b>
<b>Fund: 700 - HOT CHECK FEE</b>						
340 - CHARGES FOR SERVICES	600.00	600.00	0.00	0.00	-600.00	100.00%
<b>Fund: 700 - HOT CHECK FEE Total:</b>	<b>600.00</b>	<b>600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-600.00</b>	<b>100.00%</b>
<b>Fund: 720 - PRETRIAL INTERVENTION PROGRAM FUND</b>						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	2,766.00	2,000.00	7,500.00	4,734.00	171.15%
360 - MISCELLANEOUS REVENUES	0.00	0.00	109.73	388.20	388.20	0.00%
<b>Fund: 720 - PRETRIAL INTERVENTION PROGRAM FUND Total:</b>	<b>0.00</b>	<b>2,766.00</b>	<b>2,109.73</b>	<b>7,888.20</b>	<b>5,122.20</b>	<b>185.18%</b>
<b>Fund: 722 - CDA SB22 GRANT FUNDING</b>						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	91,178.00	0.00	175,000.00	83,822.00	91.93%
360 - MISCELLANEOUS REVENUES	0.00	0.00	383.67	1,499.31	1,499.31	0.00%
<b>Fund: 722 - CDA SB22 GRANT FUNDING Total:</b>	<b>0.00</b>	<b>91,178.00</b>	<b>383.67</b>	<b>176,499.31</b>	<b>85,321.31</b>	<b>93.58%</b>
<b>Fund: 800 - SHERIFF'S STATE FORFEITUR</b>						
360 - MISCELLANEOUS REVENUES	0.00	0.00	139.02	25,493.16	25,493.16	0.00%
<b>Fund: 800 - SHERIFF'S STATE FORFEITUR Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>139.02</b>	<b>25,493.16</b>	<b>25,493.16</b>	<b>0.00%</b>
<b>Fund: 810 - JAIL COMMISSARY FUND</b>						
360 - MISCELLANEOUS REVENUES	0.00	5,500.00	2,811.27	14,000.07	8,500.07	154.55%
<b>Fund: 810 - JAIL COMMISSARY FUND Total:</b>	<b>0.00</b>	<b>5,500.00</b>	<b>2,811.27</b>	<b>14,000.07</b>	<b>8,500.07</b>	<b>154.55%</b>
<b>Fund: 820 - D A FORFEITURE</b>						
360 - MISCELLANEOUS REVENUES	0.00	0.00	157.40	25,702.82	25,702.82	0.00%
<b>Fund: 820 - D A FORFEITURE Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>157.40</b>	<b>25,702.82</b>	<b>25,702.82</b>	<b>0.00%</b>
<b>Fund: 822 - SHERIFF SB22 GRANT FUNDING</b>						
330 - INTERGOVERNMENTAL RECEIPTS	350,000.00	350,000.00	0.00	350,000.00	0.00	0.00%
360 - MISCELLANEOUS REVENUES	0.00	0.00	302.99	1,516.86	1,516.86	0.00%
<b>Fund: 822 - SHERIFF SB22 GRANT FUNDING Total:</b>	<b>350,000.00</b>	<b>350,000.00</b>	<b>302.99</b>	<b>351,516.86</b>	<b>1,516.86</b>	<b>0.43%</b>
<b>Fund: 830 - STATE APPORTIONMENT - DA</b>						
330 - INTERGOVERNMENTAL RECEIPTS	27,498.00	27,498.00	0.00	9,165.99	-18,332.01	66.67%

## Budget Report

For Fiscal: 2025 Period Ending: 04/30/2025


RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
360 - MISCELLANEOUS REVENUES	5.00	5.00	5.02	37.50	32.50	650.00%
Fund: 830 - STATE APPORTIONMENT - DA Total:	27,503.00	27,503.00	5.02	9,203.49	-18,299.51	66.54%
<b>Fund: 835 - STATE LONGEVITY PAY SUPPL</b>						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	4,320.00	332.30	1,452.53	-2,867.47	66.38%
Fund: 835 - STATE LONGEVITY PAY SUPPL Total:	0.00	4,320.00	332.30	1,452.53	-2,867.47	66.38%
<b>Fund: 840 - CONST.PCT.2 STATE FORFEIT</b>						
360 - MISCELLANEOUS REVENUES	0.00	0.00	2.73	7.37	7.37	0.00%
Fund: 840 - CONST.PCT.2 STATE FORFEIT Total:	0.00	0.00	2.73	7.37	7.37	0.00%
<b>Fund: 842 - CONST.PCT.1 STATE FORFEIT</b>						
360 - MISCELLANEOUS REVENUES	0.00	0.00	0.51	1.37	1.37	0.00%
Fund: 842 - CONST.PCT.1 STATE FORFEIT Total:	0.00	0.00	0.51	1.37	1.37	0.00%
<b>Fund: 860 - SHERIFF FEDERAL FORFEITUR</b>						
360 - MISCELLANEOUS REVENUES	0.00	0.00	20.66	55.72	55.72	0.00%
Fund: 860 - SHERIFF FEDERAL FORFEITUR Total:	0.00	0.00	20.66	55.72	55.72	0.00%
<b>Fund: 862 - CDA FEDERAL FORFEITURE</b>						
360 - MISCELLANEOUS REVENUES	0.00	0.00	154.98	580.51	580.51	0.00%
Fund: 862 - CDA FEDERAL FORFEITURE Total:	0.00	0.00	154.98	580.51	580.51	0.00%
<b>Fund: 866 - CONSTABLE PCT 2&amp;3 FEDERAL</b>						
360 - MISCELLANEOUS REVENUES	0.00	0.00	0.84	2.25	2.25	0.00%
Fund: 866 - CONSTABLE PCT 2&3 FEDERAL Total:	0.00	0.00	0.84	2.25	2.25	0.00%
<b>Fund: 875 - ROCK HILL WSC</b>						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	486,750.00	0.00	0.00	-486,750.00	100.00%
360 - MISCELLANEOUS REVENUES	0.00	4,775.00	0.00	4,775.00	0.00	0.00%
Fund: 875 - ROCK HILL WSC Total:	0.00	491,525.00	0.00	4,775.00	-486,750.00	99.03%
<b>Fund: 881 - CHILD PROTECTIVE SERVICES</b>						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	0.00	1,521.00	1,521.00	1,521.00	0.00%
360 - MISCELLANEOUS REVENUES	30,000.00	30,000.00	660.62	2,590.51	-27,409.49	91.36%
Fund: 881 - CHILD PROTECTIVE SERVICES Total:	30,000.00	30,000.00	2,181.62	4,111.51	-25,888.49	86.29%
<b>Fund: 882 - OPIOID SETTLEMENT FUND</b>						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	0.00	24,043.04	24,043.04	24,043.04	0.00%
360 - MISCELLANEOUS REVENUES	0.00	0.00	132.84	341.76	341.76	0.00%
Fund: 882 - OPIOID SETTLEMENT FUND Total:	0.00	0.00	24,175.88	24,384.80	24,384.80	0.00%
<b>Fund: 883 - HEALTH FUND</b>						
330 - INTERGOVERNMENTAL RECEIPTS	25,000.00	25,000.00	0.00	0.00	-25,000.00	100.00%
360 - MISCELLANEOUS REVENUES	25,000.00	25,000.00	10,813.00	39,426.96	14,426.96	57.71%
Fund: 883 - HEALTH FUND Total:	50,000.00	50,000.00	10,813.00	39,426.96	-10,573.04	21.15%
<b>Fund: 885 - AIRPORT</b>						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	86,965.00	16,462.76	38,962.76	-48,002.24	55.20%
360 - MISCELLANEOUS REVENUES	620,550.00	623,150.00	6,628.86	25,292.01	-597,857.99	95.94%
Fund: 885 - AIRPORT Total:	620,550.00	710,115.00	23,091.62	64,254.77	-645,860.23	90.95%
<b>Fund: 920 - ROAD BOND 1971</b>						
360 - MISCELLANEOUS REVENUES	1,250.00	1,250.00	852.76	3,034.65	1,784.65	142.77%
Fund: 920 - ROAD BOND 1971 Total:	1,250.00	1,250.00	852.76	3,034.65	1,784.65	142.77%
<b>Fund: 940 - PERMANENT IMPROVEMENT</b>						
360 - MISCELLANEOUS REVENUES	1,000.00	1,000.00	608.14	2,376.01	1,376.01	137.60%
Fund: 940 - PERMANENT IMPROVEMENT Total:	1,000.00	1,000.00	608.14	2,376.01	1,376.01	137.60%
<b>Fund: 950 - JAIL IMPROVEMENT FUND</b>						
360 - MISCELLANEOUS REVENUES	0.00	0.00	1.22	4.56	4.56	0.00%
Fund: 950 - JAIL IMPROVEMENT FUND Total:	0.00	0.00	1.22	4.56	4.56	0.00%
<b>Fund: 968 - PANOLA COUNTY RETIREE HEA</b>						
330 - INTERGOVERNMENTAL RECEIPTS	49,000.00	49,000.00	36,660.45	36,660.45	-12,339.55	25.18%
360 - MISCELLANEOUS REVENUES	3,125,000.00	3,125,000.00	78,387.28	635,496.41	-2,489,503.59	79.66%



Budget Report

For Fiscal: 2025 Period Ending: 04/30/2025

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	
					Favorable (Unfavorable)	Percent Remaining
Fund: 968 - PANOLA COUNTY RETIREE HEA Total:	3,174,000.00	3,174,000.00	115,047.73	672,156.86	-2,501,843.14	78.82%
Report Total:	36,851,029.00	37,621,871.00	1,314,926.81	30,631,797.94	-6,990,073.06	18.58%

 A TRUE COPY  
I hereby certify  
Lindsey Smith  
DISTRICT CLERK  
PANOLA COUNTY, TEXAS  
Lora Brown, Chief Deputy  
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## Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100 - GENERAL	23,466,914.00	23,514,679.00	746,608.02	20,973,576.86	-2,541,102.14	10.81%
110 - CREDIT CARD CLEARING FUN	0.00	0.00	34.93	34.93	34.93	0.00%
112 - JP CREDIT CARD CLEARING	0.00	0.00	117.26	117.26	117.26	0.00%
130 - LAW LIBRARY	12,575.00	12,575.00	1,637.50	5,829.56	-6,745.44	53.64%
140 - COUNTY JUVENILE DELINQUI	1.00	1.00	0.43	1.60	0.60	60.00%
150 - COURTHOUSE SECURITY	26,726.00	26,726.00	2,664.43	9,830.25	-16,895.75	63.22%
160 - RECORDS MANAGEMENT	1,350.00	1,350.00	73.75	298.04	-1,051.96	77.92%
162 - COUNTY & DISTRICT COURT	151.00	151.00	51.59	187.22	36.22	23.99%
165 - COURT RECORD PRESERVATI	250.00	250.00	41.97	160.58	-89.42	35.77%
166 - DISTRICT COURT RECORDS T	900.00	900.00	82.97	325.03	-574.97	63.89%
168 - DISTRICT CLERK RECORDS M	11,000.00	11,000.00	1,040.18	3,985.16	-7,014.84	63.77%
170 - COUNTY CLERK RECORDS PR	95,000.00	95,000.00	7,840.55	28,955.46	-66,044.54	69.52%
175 - ARCHIVE FEES	80,000.00	80,000.00	6,969.57	26,154.91	-53,845.09	67.31%
180 - JUSTICE COURT TECHNOLOG	6,600.00	6,600.00	1,179.71	4,472.74	-2,127.26	32.23%
190 - V.I.T. INTEREST	0.00	0.00	15.73	60.43	60.43	0.00%
195 - ELECTION SERVICES CONTRA	0.00	0.00	91.33	342.09	342.09	0.00%
200 - ROAD & BRIDGE	8,118,146.00	8,156,369.00	342,766.72	7,431,846.52	-724,522.48	8.88%
252 - PANOLA COUNTY AUCTION I	0.00	0.00	0.73	3.00	3.00	0.00%
300 - FM & LATERAL	776,513.00	776,513.00	20,516.35	718,687.52	-57,825.48	7.45%
700 - HOT CHECK FEE	600.00	600.00	0.00	0.00	-600.00	100.00%
720 - PRETRIAL INTERVENTION PR	0.00	2,766.00	2,109.73	7,888.20	5,122.20	185.18%
722 - CDA SB22 GRANT FUNDING	0.00	91,178.00	383.67	176,499.31	85,321.31	93.58%
800 - SHERIFF'S STATE FORFEITUR	0.00	0.00	139.02	25,493.16	25,493.16	0.00%
810 - JAIL COMMISSARY FUND	0.00	5,500.00	2,811.27	14,000.07	8,500.07	154.55%
820 - D A FORFEITURE	0.00	0.00	157.40	25,702.82	25,702.82	0.00%
822 - SHERIFF SB22 GRANT FUNDI	350,000.00	350,000.00	302.99	351,516.86	1,516.86	0.43%
830 - STATE APPORTIONMENT - D,	27,503.00	27,503.00	5.02	9,203.49	-18,299.51	66.54%
835 - STATE LONGEVITY PAY SUPP	0.00	4,320.00	332.30	1,452.53	-2,867.47	66.38%
840 - CONST.PCT.2 STATE FORFEIT	0.00	0.00	2.73	7.37	7.37	0.00%
842 - CONST.PCT.1 STATE FORFEIT	0.00	0.00	0.51	1.37	1.37	0.00%
860 - SHERIFF FEDERAL FORFEITUI	0.00	0.00	20.66	55.72	55.72	0.00%
862 - CDA FEDERAL FORFEITURE	0.00	0.00	154.98	580.51	580.51	0.00%
866 - CONSTABLE PCT 2&3 FEDER/	0.00	0.00	0.84	2.25	2.25	0.00%
875 - ROCK HILL WSC	0.00	491,525.00	0.00	4,775.00	-486,750.00	99.03%
881 - CHILD PROTECTIVE SERVICES	30,000.00	30,000.00	2,181.62	4,111.51	-25,888.49	86.29%
882 - OPIOID SETTLEMENT FUND	0.00	0.00	24,175.88	24,384.80	24,384.80	0.00%
883 - HEALTH FUND	50,000.00	50,000.00	10,813.00	39,426.96	-10,573.04	21.15%
885 - AIRPORT	620,550.00	710,115.00	23,091.62	64,254.77	-645,860.23	90.95%
920 - ROAD BOND 1971	1,250.00	1,250.00	852.76	3,034.65	1,784.65	142.77%
940 - PERMANENT IMPROVEMEN	1,000.00	1,000.00	608.14	2,376.01	1,376.01	137.60%
950 - JAIL IMPROVEMENT FUND	0.00	0.00	1.22	4.56	4.56	0.00%
968 - PANOLA COUNTY RETIREE HI	3,174,000.00	3,174,000.00	115,047.73	672,156.86	-2,501,843.14	78.82%
<b>Report Total:</b>	<b>36,851,029.00</b>	<b>37,621,871.00</b>	<b>1,314,926.81</b>	<b>30,631,797.94</b>	<b>-6,990,073.06</b>	<b>18.58%</b>

A TRUE COPY  
I hereby certify  
Lindsey Smith  
DISTRICT CLERK  
PANOLA COUNTY, TEXAS  
Lora Brown, Chief Deputy  
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# Budget Report Group Summary

For Fiscal: 2025 Period Ending: 04/30/2025

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 100 - GENERAL</b>						
510 - PERSONAL SERVICES	7,835,093.00	7,835,093.00	551,825.16	2,148,502.99	5,686,590.01	72.58%
520 - BENEFITS	7,116,595.00	7,119,765.00	412,189.19	1,637,671.19	5,482,093.81	77.00%
530 - SUPPLIES	339,439.00	363,755.00	17,349.24	60,540.78	303,214.22	83.36%
540 - OTHER SERVICES AND CHARGES	6,025,131.00	6,040,578.00	464,562.61	2,161,168.31	3,879,409.69	64.22%
550 - CAPITAL OUTLAY	2,150,656.00	2,951,326.00	594,278.59	1,120,806.57	1,830,519.43	62.02%
<b>Fund: 100 - GENERAL Total:</b>	<b>23,466,914.00</b>	<b>24,310,517.00</b>	<b>2,040,204.79</b>	<b>7,128,689.84</b>	<b>17,181,827.16</b>	<b>70.68%</b>
<b>Fund: 130 - LAW LIBRARY</b>						
530 - SUPPLIES	12,575.00	12,575.00	1,224.30	3,672.90	8,902.10	70.79%
<b>Fund: 130 - LAW LIBRARY Total:</b>	<b>12,575.00</b>	<b>12,575.00</b>	<b>1,224.30</b>	<b>3,672.90</b>	<b>8,902.10</b>	<b>70.79%</b>
<b>Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND</b>						
540 - OTHER SERVICES AND CHARGES	1.00	1.00	0.00	0.00	1.00	100.00%
<b>Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND T...</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>100.00%</b>
<b>Fund: 150 - COURTHOUSE SECURITY</b>						
510 - PERSONAL SERVICES	20,046.00	20,046.00	0.00	0.00	20,046.00	100.00%
520 - BENEFITS	6,680.00	6,680.00	0.00	208.10	6,471.90	96.88%
<b>Fund: 150 - COURTHOUSE SECURITY Total:</b>	<b>26,726.00</b>	<b>26,726.00</b>	<b>0.00</b>	<b>208.10</b>	<b>26,517.90</b>	<b>99.22%</b>
<b>Fund: 160 - RECORDS MANAGEMENT</b>						
540 - OTHER SERVICES AND CHARGES	1,350.00	1,350.00	0.00	0.00	1,350.00	100.00%
<b>Fund: 160 - RECORDS MANAGEMENT Total:</b>	<b>1,350.00</b>	<b>1,350.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,350.00</b>	<b>100.00%</b>
<b>Fund: 162 - COUNTY &amp; DISTRICT COURT T</b>						
550 - CAPITAL OUTLAY	151.00	151.00	0.00	0.00	151.00	100.00%
<b>Fund: 162 - COUNTY &amp; DISTRICT COURT T Total:</b>	<b>151.00</b>	<b>151.00</b>	<b>0.00</b>	<b>0.00</b>	<b>151.00</b>	<b>100.00%</b>
<b>Fund: 165 - COURT RECORD PRESERVATION</b>						
540 - OTHER SERVICES AND CHARGES	250.00	250.00	0.00	0.00	250.00	100.00%
<b>Fund: 165 - COURT RECORD PRESERVATION Total:</b>	<b>250.00</b>	<b>250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>100.00%</b>
<b>Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY</b>						
550 - CAPITAL OUTLAY	900.00	900.00	0.00	0.00	900.00	100.00%
<b>Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY Total:</b>	<b>900.00</b>	<b>900.00</b>	<b>0.00</b>	<b>0.00</b>	<b>900.00</b>	<b>100.00%</b>
<b>Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT &amp; PRESERVAT...</b>						
510 - PERSONAL SERVICES	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%
520 - BENEFITS	463.00	463.00	0.00	5.16	457.84	98.89%
540 - OTHER SERVICES AND CHARGES	5,537.00	5,537.00	0.00	0.00	5,537.00	100.00%
<b>Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT &amp; PRESERVAT...</b>	<b>11,000.00</b>	<b>11,000.00</b>	<b>0.00</b>	<b>5.16</b>	<b>10,994.84</b>	<b>99.95%</b>
<b>Fund: 170 - COUNTY CLERK RECORDS PRES</b>						
510 - PERSONAL SERVICES	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%
520 - BENEFITS	500.00	500.00	0.00	5.16	494.84	98.97%
540 - OTHER SERVICES AND CHARGES	89,500.00	131,991.00	0.00	0.00	131,991.00	100.00%
<b>Fund: 170 - COUNTY CLERK RECORDS PRES Total:</b>	<b>95,000.00</b>	<b>137,491.00</b>	<b>0.00</b>	<b>5.16</b>	<b>137,485.84</b>	<b>100.00%</b>
<b>Fund: 175 - ARCHIVE FEES</b>						
540 - OTHER SERVICES AND CHARGES	80,000.00	80,000.00	0.00	0.00	80,000.00	100.00%
<b>Fund: 175 - ARCHIVE FEES Total:</b>	<b>80,000.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>80,000.00</b>	<b>100.00%</b>
<b>Fund: 180 - JUSTICE COURT TECHNOLOGY</b>						
550 - CAPITAL OUTLAY	6,600.00	6,600.00	0.00	1,815.55	4,784.45	72.49%
<b>Fund: 180 - JUSTICE COURT TECHNOLOGY Total:</b>	<b>6,600.00</b>	<b>6,600.00</b>	<b>0.00</b>	<b>1,815.55</b>	<b>4,784.45</b>	<b>72.49%</b>
<b>Fund: 190 - V.I.T. INTEREST</b>						
510 - PERSONAL SERVICES	0.00	0.00	54.40	212.16	-212.16	0.00%
520 - BENEFITS	0.00	0.00	22.66	85.65	-85.65	0.00%

## Budget Report

For Fiscal: 2025 Period Ending: 04/30/2025

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 190 - V.I.T. INTEREST Total:	0.00	0.00	77.06	297.81	-297.81	0.00%
<b>Fund: 200 - ROAD &amp; BRIDGE</b>						
510 - PERSONAL SERVICES	2,176,405.00	2,176,405.00	151,385.36	566,099.36	1,610,305.64	73.99%
520 - BENEFITS	1,958,047.00	1,958,047.00	111,277.64	456,730.77	1,501,316.23	76.67%
530 - SUPPLIES	860,076.00	838,876.00	58,758.44	220,254.01	618,621.99	73.74%
540 - OTHER SERVICES AND CHARGES	810,323.00	508,523.00	681.33	8,037.35	500,485.65	98.42%
550 - CAPITAL OUTLAY	3,046,758.00	3,407,981.00	309,530.86	755,372.14	2,652,608.86	77.84%
Fund: 200 - ROAD & BRIDGE Total:	8,851,609.00	8,889,832.00	631,633.63	2,006,493.63	6,883,338.37	77.43%
<b>Fund: 300 - FM &amp; LATERAL</b>						
510 - PERSONAL SERVICES	96,319.00	96,319.00	7,251.20	28,098.41	68,220.59	70.83%
520 - BENEFITS	102,044.00	102,044.00	5,649.64	22,290.12	79,753.88	78.16%
530 - SUPPLIES	81,000.00	96,000.00	7,453.38	30,433.32	65,566.68	68.30%
540 - OTHER SERVICES AND CHARGES	414,150.00	394,150.00	8,273.25	138,042.89	256,107.11	64.98%
550 - CAPITAL OUTLAY	83,000.00	88,000.00	0.00	1,221.80	86,778.20	98.61%
Fund: 300 - FM & LATERAL Total:	776,513.00	776,513.00	28,627.47	220,086.54	556,426.46	71.66%
<b>Fund: 700 - HOT CHECK FEE</b>						
510 - PERSONAL SERVICES	2,757.00	2,757.00	212.30	849.20	1,907.80	69.20%
520 - BENEFITS	0.00	0.00	0.00	84.01	-84.01	0.00%
Fund: 700 - HOT CHECK FEE Total:	2,757.00	2,757.00	212.30	933.21	1,823.79	66.15%
<b>Fund: 720 - PRETRIAL INTERVENTION PROGRAM FUND</b>						
510 - PERSONAL SERVICES	0.00	2,080.00	160.00	480.00	1,600.00	76.92%
520 - BENEFITS	0.00	686.00	131.90	330.34	355.66	51.85%
Fund: 720 - PRETRIAL INTERVENTION PROGRAM FUND Total:	0.00	2,766.00	291.90	810.34	1,955.66	70.70%
<b>Fund: 722 - CDA SB22 GRANT FUNDING</b>						
510 - PERSONAL SERVICES	0.00	62,580.00	3,275.38	9,826.14	52,753.86	84.30%
520 - BENEFITS	0.00	28,598.00	1,363.84	4,091.52	24,506.48	85.69%
Fund: 722 - CDA SB22 GRANT FUNDING Total:	0.00	91,178.00	4,639.22	13,917.66	77,260.34	84.74%
<b>Fund: 810 - JAIL COMMISSARY FUND</b>						
530 - SUPPLIES	0.00	5,500.00	5,500.00	5,500.00	0.00	0.00%
Fund: 810 - JAIL COMMISSARY FUND Total:	0.00	5,500.00	5,500.00	5,500.00	0.00	0.00%
<b>Fund: 820 - D A FORFEITURE</b>						
540 - OTHER SERVICES AND CHARGES	3,700.00	3,700.00	0.00	0.00	3,700.00	100.00%
Fund: 820 - D A FORFEITURE Total:	3,700.00	3,700.00	0.00	0.00	3,700.00	100.00%
<b>Fund: 822 - SHERIFF SB22 GRANT FUNDING</b>						
510 - PERSONAL SERVICES	8,850.00	48,942.00	3,680.38	11,721.90	37,220.10	76.05%
520 - BENEFITS	3,986.00	17,510.00	1,231.70	4,069.56	13,440.44	76.76%
550 - CAPITAL OUTLAY	337,164.00	283,548.00	13,878.00	214,677.89	68,870.11	24.29%
Fund: 822 - SHERIFF SB22 GRANT FUNDING Total:	350,000.00	350,000.00	18,790.08	230,469.35	119,530.65	34.15%
<b>Fund: 830 - STATE APPORTIONMENT - DA</b>						
510 - PERSONAL SERVICES	27,503.00	25,158.00	2,115.22	8,460.88	16,697.12	66.37%
520 - BENEFITS	0.00	0.00	879.46	879.46	-879.46	0.00%
530 - SUPPLIES	0.00	2,070.00	0.00	0.00	2,070.00	100.00%
540 - OTHER SERVICES AND CHARGES	0.00	275.00	0.00	0.00	275.00	100.00%
Fund: 830 - STATE APPORTIONMENT - DA Total:	27,503.00	27,503.00	2,994.68	9,340.34	18,162.66	66.04%
<b>Fund: 835 - STATE LONGEVITY PAY SUPPL</b>						
510 - PERSONAL SERVICES	0.00	4,320.00	332.30	1,452.53	2,867.47	66.38%
Fund: 835 - STATE LONGEVITY PAY SUPPL Total:	0.00	4,320.00	332.30	1,452.53	2,867.47	66.38%
<b>Fund: 862 - CDA FEDERAL FORFEITURE</b>						
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%
<b>Fund: 875 - ROCK HILL WSC</b>						
550 - CAPITAL OUTLAY	0.00	491,525.00	475.00	1,425.00	490,100.00	99.71%
Fund: 875 - ROCK HILL WSC Total:	0.00	491,525.00	475.00	1,425.00	490,100.00	99.71%



## Budget Report

For Fiscal: 2025 Period Ending: 04/30/2025

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 881 - CHILD PROTECTIVE SERVICES</b>						
540 - OTHER SERVICES AND CHARGES	58,000.00	58,000.00	3,245.00	7,030.00	50,970.00	87.88%
<b>Fund: 881 - CHILD PROTECTIVE SERVICES Total:</b>	<b>58,000.00</b>	<b>58,000.00</b>	<b>3,245.00</b>	<b>7,030.00</b>	<b>50,970.00</b>	<b>87.88%</b>
<b>Fund: 883 - HEALTH FUND</b>						
540 - OTHER SERVICES AND CHARGES	50,000.00	50,000.00	1,258.07	5,909.85	44,090.15	88.18%
<b>Fund: 883 - HEALTH FUND Total:</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>1,258.07</b>	<b>5,909.85</b>	<b>44,090.15</b>	<b>88.18%</b>
<b>Fund: 885 - AIRPORT</b>						
540 - OTHER SERVICES AND CHARGES	115,000.00	105,649.00	34,704.65	68,701.50	36,947.50	34.97%
550 - CAPITAL OUTLAY	505,550.00	667,301.00	128,150.00	185,287.00	482,014.00	72.23%
<b>Fund: 885 - AIRPORT Total:</b>	<b>620,550.00</b>	<b>772,950.00</b>	<b>162,854.65</b>	<b>253,988.50</b>	<b>518,961.50</b>	<b>67.14%</b>
<b>Fund: 920 - ROAD BOND 1971</b>						
550 - CAPITAL OUTLAY	1,250.00	1,250.00	0.00	0.00	1,250.00	100.00%
<b>Fund: 920 - ROAD BOND 1971 Total:</b>	<b>1,250.00</b>	<b>1,250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,250.00</b>	<b>100.00%</b>
<b>Fund: 940 - PERMANENT IMPROVEMENT</b>						
550 - CAPITAL OUTLAY	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00%
<b>Fund: 940 - PERMANENT IMPROVEMENT Total:</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>100.00%</b>
<b>Fund: 950 - JAIL IMPROVEMENT FUND</b>						
550 - CAPITAL OUTLAY	512.00	512.00	0.00	0.00	512.00	100.00%
<b>Fund: 950 - JAIL IMPROVEMENT FUND Total:</b>	<b>512.00</b>	<b>512.00</b>	<b>0.00</b>	<b>0.00</b>	<b>512.00</b>	<b>100.00%</b>
<b>Fund: 968 - PANOLA COUNTY RETIREE HEA</b>						
520 - BENEFITS	3,174,000.00	3,174,000.00	155,779.36	621,840.56	2,552,159.44	80.41%
<b>Fund: 968 - PANOLA COUNTY RETIREE HEA Total:</b>	<b>3,174,000.00</b>	<b>3,174,000.00</b>	<b>155,779.36</b>	<b>621,840.56</b>	<b>2,552,159.44</b>	<b>80.41%</b>
<b>Report Total:</b>	<b>37,628,861.00</b>	<b>39,300,867.00</b>	<b>3,058,139.81</b>	<b>10,513,892.03</b>	<b>28,786,974.97</b>	<b>73.25%</b>

## Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100 - GENERAL	23,466,914.00	24,310,517.00	2,040,204.79	7,128,689.84	17,181,827.16	70.68%
130 - LAW LIBRARY	12,575.00	12,575.00	1,224.30	3,672.90	8,902.10	70.79%
140 - COUNTY JUVENILE DELINQUI	1.00	1.00	0.00	0.00	1.00	100.00%
150 - COURTHOUSE SECURITY	26,726.00	26,726.00	0.00	208.10	26,517.90	99.22%
160 - RECORDS MANAGEMENT	1,350.00	1,350.00	0.00	0.00	1,350.00	100.00%
162 - COUNTY & DISTRICT COURT	151.00	151.00	0.00	0.00	151.00	100.00%
165 - COURT RECORD PRESERVATI	250.00	250.00	0.00	0.00	250.00	100.00%
166 - DISTRICT COURT RECORDS T	900.00	900.00	0.00	0.00	900.00	100.00%
168 - DISTRICT CLERK RECORDS M	11,000.00	11,000.00	0.00	5.16	10,994.84	99.95%
170 - COUNTY CLERK RECORDS PR	95,000.00	137,491.00	0.00	5.16	137,485.84	100.00%
175 - ARCHIVE FEES	80,000.00	80,000.00	0.00	0.00	80,000.00	100.00%
180 - JUSTICE COURT TECHNOLOG	6,600.00	6,600.00	0.00	1,815.55	4,784.45	72.49%
190 - V.I.T. INTEREST	0.00	0.00	77.06	297.81	-297.81	0.00%
200 - ROAD & BRIDGE	8,851,609.00	8,889,832.00	631,633.63	2,006,493.63	6,883,338.37	77.43%
300 - FM & LATERAL	776,513.00	776,513.00	28,627.47	220,086.54	556,426.46	71.66%
700 - HOT CHECK FEE	2,757.00	2,757.00	212.30	933.21	1,823.79	66.15%
720 - PRETRIAL INTERVENTION PR	0.00	2,766.00	291.90	810.34	1,955.66	70.70%
722 - CDA SB22 GRANT FUNDING	0.00	91,178.00	4,639.22	13,917.66	77,260.34	84.74%
810 - JAIL COMMISSARY FUND	0.00	5,500.00	5,500.00	5,500.00	0.00	0.00%
820 - D A FORFEITURE	3,700.00	3,700.00	0.00	0.00	3,700.00	100.00%
822 - SHERIFF SB22 GRANT FUNDI	350,000.00	350,000.00	18,790.08	230,469.35	119,530.65	34.15%
830 - STATE APPORTIONMENT - D	27,503.00	27,503.00	2,994.68	9,340.34	18,162.66	66.04%
835 - STATE LONGEVITY PAY SUPP	0.00	4,320.00	332.30	1,452.53	2,867.47	66.38%
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	491,525.00	475.00	1,425.00	490,100.00	99.71%
881 - CHILD PROTECTIVE SERVICES	58,000.00	58,000.00	3,245.00	7,030.00	50,970.00	87.88%
883 - HEALTH FUND	50,000.00	50,000.00	1,258.07	5,909.85	44,090.15	88.18%
885 - AIRPORT	620,550.00	772,950.00	162,854.65	253,988.50	518,961.50	67.14%
920 - ROAD BOND 1971	1,250.00	1,250.00	0.00	0.00	1,250.00	100.00%
940 - PERMANENT IMPROVEMEN	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00%
950 - JAIL IMPROVEMENT FUND	512.00	512.00	0.00	0.00	512.00	100.00%
968 - PANOLA COUNTY RETIREE HI	3,174,000.00	3,174,000.00	155,779.36	621,840.56	2,552,159.44	80.41%
<b>Report Total:</b>	<b>37,628,861.00</b>	<b>39,300,867.00</b>	<b>3,058,139.81</b>	<b>10,513,892.03</b>	<b>28,786,974.97</b>	<b>73.25%</b>





RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 410 - SUPERVISION</b>						
330 - INTERGOVERNMENTAL RECEIPTS	175,198.00	177,708.00	0.00	133,910.00	-43,798.00	24.65%
340 - CHARGES FOR SERVICES	194,200.00	145,000.00	0.00	99,925.76	-45,074.24	31.09%
360 - MISCELLANEOUS REVENUES	24,900.00	19,259.00	145.24	14,461.47	-4,797.53	24.91%
390 - TRANSFERS IN	0.00	10,796.00	0.00	-10,796.00	-21,592.00	200.00%
Fund: 410 - SUPERVISION Total:	394,298.00	352,763.00	145.24	237,501.23	-115,261.77	32.67%
<b>Fund: 420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES</b>						
330 - INTERGOVERNMENTAL RECEIPTS	43,226.00	43,226.00	0.00	32,421.00	-10,805.00	25.00%
390 - TRANSFERS IN	0.00	10,796.00	0.00	10,796.00	0.00	0.00%
Fund: 420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES To..	43,226.00	54,022.00	0.00	43,217.00	-10,805.00	20.00%
<b>Fund: 481 - PANOLA COUNTY CSCD ADULT DRUG COURT</b>						
350 - FINES	1,950.00	1,950.00	274.02	1,684.85	-265.15	13.60%
360 - MISCELLANEOUS REVENUES	950.00	950.00	57.83	567.20	-382.80	40.29%
Fund: 481 - PANOLA COUNTY CSCD ADULT DRUG COURT Total:	2,900.00	2,900.00	331.85	2,252.05	-647.95	22.34%
<b>Fund: 520 - PANOLA JUVENILE PROBATION</b>						
360 - MISCELLANEOUS REVENUES	2,800.00	2,800.00	922.96	13,418.94	10,618.94	379.25%
Fund: 520 - PANOLA JUVENILE PROBATION Total:	2,800.00	2,800.00	922.96	13,418.94	10,618.94	379.25%
<b>Fund: 530 - JUVENILE TITLE IV-E</b>						
360 - MISCELLANEOUS REVENUES	0.00	0.00	104.48	3,862.50	3,862.50	0.00%
Fund: 530 - JUVENILE TITLE IV-E Total:	0.00	0.00	104.48	3,862.50	3,862.50	0.00%
<b>Fund: 560 - TJPC/A/183(REGULAR)</b>						
330 - INTERGOVERNMENTAL RECEIPTS	219,147.00	219,147.00	18,262.00	164,360.00	-54,787.00	25.00%
Fund: 560 - TJPC/A/183(REGULAR) Total:	219,147.00	219,147.00	18,262.00	164,360.00	-54,787.00	25.00%
<b>Fund: 585 - LOCAL MATCH FUNDING/ CALE</b>						
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%
<b>Fund: 587 - STATE SALARY ADJUSTMENT F</b>						
330 - INTERGOVERNMENTAL RECEIPTS	14,308.00	14,308.00	0.00	14,307.70	-0.30	0.00%
Fund: 587 - STATE SALARY ADJUSTMENT F Total:	14,308.00	14,308.00	0.00	14,307.70	-0.30	0.00%
Report Total:	901,679.00	870,940.00	19,766.53	703,919.42	-167,020.58	19.18%

## Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
410 - SUPERVISION	394,298.00	352,763.00	145.24	237,501.23	-115,261.77	32.67%
420 - COMMUNITY CORRECTIONS	43,226.00	54,022.00	0.00	43,217.00	-10,805.00	20.00%
481 - PANOLA COUNTY CSCD ADU	2,900.00	2,900.00	331.85	2,252.05	-647.95	22.34%
520 - PANOLA JUVENILE PROBATIC	2,800.00	2,800.00	922.96	13,418.94	10,618.94	379.25%
530 - JUVENILE TITLE IV-E	0.00	0.00	104.48	3,862.50	3,862.50	0.00%
560 - TJPC/A/183(REGULAR)	219,147.00	219,147.00	18,262.00	164,360.00	-54,787.00	25.00%
585 - LOCAL MATCH FUNDING/ CA	225,000.00	225,000.00	0.00	225,000.00	0.00	0.00%
587 - STATE SALARY ADJUSTMENT	14,308.00	14,308.00	0.00	14,307.70	-0.30	0.00%
<b>Report Total:</b>	<b>901,679.00</b>	<b>870,940.00</b>	<b>19,766.53</b>	<b>703,919.42</b>	<b>-167,020.58</b>	<b>19.18%</b>





# Budget Report Group Summary

For Fiscal: 2025 PROBATION Period Ending: 04/30/2025

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 410 - SUPERVISION</b>						
520 - BENEFITS	89,007.00	69,611.00	2,895.68	41,499.01	28,111.99	40.38%
610 - PERSONAL SERVICES	229,680.00	174,249.00	9,296.58	132,472.19	41,776.81	23.98%
630 - TRAVEL & FURNISHED TRANSPORTATION	14,588.00	16,538.00	684.55	5,975.14	10,562.86	63.87%
640 - CONTRACT SERVICES	20,315.00	21,315.00	2,255.00	4,125.00	17,190.00	80.65%
650 - PROFESSIONAL SERVICE	32,367.00	42,367.00	3,021.50	24,922.40	17,444.60	41.17%
660 - SUPPLIES & OPERATING EXPENSES	8,700.00	5,956.00	0.00	583.32	5,372.68	90.21%
670 - UTILITIES	2,700.00	2,700.00	160.92	1,367.82	1,332.18	49.34%
680 - EQUIPMENT	3,600.00	3,600.00	0.00	860.62	2,739.38	76.09%
<b>Fund: 410 - SUPERVISION Total:</b>	<b>400,957.00</b>	<b>336,336.00</b>	<b>18,314.23</b>	<b>211,805.50</b>	<b>124,530.50</b>	<b>37.03%</b>
<b>Fund: 420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES</b>						
520 - BENEFITS	10,215.00	13,187.00	997.88	8,483.24	4,703.76	35.67%
610 - PERSONAL SERVICES	31,750.00	41,000.00	3,153.82	26,807.47	14,192.53	34.62%
650 - PROFESSIONAL SERVICE	325.00	325.00	0.00	0.00	325.00	100.00%
660 - SUPPLIES & OPERATING EXPENSES	936.00	0.00	0.00	0.00	0.00	0.00%
<b>Fund: 420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES To..</b>	<b>43,226.00</b>	<b>54,512.00</b>	<b>4,151.70</b>	<b>35,290.71</b>	<b>19,221.29</b>	<b>35.26%</b>
<b>Fund: 481 - PANOLA COUNTY CSCD ADULT DRUG COURT</b>						
640 - CONTRACT SERVICES	12,500.00	12,500.00	0.00	3,118.68	9,381.32	75.05%
<b>Fund: 481 - PANOLA COUNTY CSCD ADULT DRUG COURT Total:</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>3,118.68</b>	<b>9,381.32</b>	<b>75.05%</b>
<b>Fund: 520 - PANOLA JUVENILE PROBATION</b>						
550 - CAPITAL OUTLAY	2,800.00	2,800.00	0.00	0.00	2,800.00	100.00%
<b>Fund: 520 - PANOLA JUVENILE PROBATION Total:</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,800.00</b>	<b>100.00%</b>
<b>Fund: 530 - JUVENILE TITLE IV-E</b>						
690 - RESIDENTIAL PLACEMENT	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00%
<b>Fund: 530 - JUVENILE TITLE IV-E Total:</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>100.00%</b>
<b>Fund: 560 - TJPC/A/183(REGULAR)</b>						
610 - PERSONAL SERVICES	77,175.00	77,175.00	5,949.88	50,573.98	26,601.02	34.47%
630 - TRAVEL & FURNISHED TRANSPORTATION	7,000.00	7,000.00	509.40	3,212.09	3,787.91	54.11%
660 - SUPPLIES & OPERATING EXPENSES	14,400.00	14,400.00	248.82	2,698.58	11,701.42	81.26%
690 - RESIDENTIAL PLACEMENT	108,572.00	108,572.00	1,000.00	7,625.00	100,947.00	92.98%
695 - NON RESIDENTIAL	12,000.00	12,000.00	680.00	4,037.50	7,962.50	66.35%
<b>Fund: 560 - TJPC/A/183(REGULAR) Total:</b>	<b>219,147.00</b>	<b>219,147.00</b>	<b>8,388.10</b>	<b>68,147.15</b>	<b>150,999.85</b>	<b>68.90%</b>
<b>Fund: 585 - LOCAL MATCH FUNDING/ CALE</b>						
520 - BENEFITS	119,843.00	119,843.00	9,378.56	76,911.30	42,931.70	35.82%
610 - PERSONAL SERVICES	40,794.00	40,794.00	3,105.92	26,400.32	14,393.68	35.28%
630 - TRAVEL & FURNISHED TRANSPORTATION	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%
660 - SUPPLIES & OPERATING EXPENSES	17,206.00	17,206.00	204.44	8,674.59	8,531.41	49.58%
690 - RESIDENTIAL PLACEMENT	42,157.00	42,157.00	0.00	2,625.00	39,532.00	93.77%
<b>Fund: 585 - LOCAL MATCH FUNDING/ CALE Total:</b>	<b>225,000.00</b>	<b>225,000.00</b>	<b>12,688.92</b>	<b>114,611.21</b>	<b>110,388.79</b>	<b>49.06%</b>
<b>Fund: 587 - STATE SALARY ADJUSTMENT F</b>						
610 - PERSONAL SERVICES	14,308.00	14,308.00	1,119.24	9,513.54	4,794.46	33.51%
<b>Fund: 587 - STATE SALARY ADJUSTMENT F Total:</b>	<b>14,308.00</b>	<b>14,308.00</b>	<b>1,119.24</b>	<b>9,513.54</b>	<b>4,794.46</b>	<b>33.51%</b>
<b>Report Total:</b>	<b>942,938.00</b>	<b>889,603.00</b>	<b>44,662.19</b>	<b>442,486.79</b>	<b>447,116.21</b>	<b>50.26%</b>

A TRUE COPY  
I hereby certify  
Lindsey Smith  
DISTRICT CLERK  
PANOLA COUNTY, TEXAS  
Lora Brown, Chief Deputy  
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Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	Percent Remaining
					Favorable (Unfavorable)	
410 - SUPERVISION	400,957.00	336,336.00	18,314.23	211,805.50	124,530.50	37.03%
420 - COMMUNITY CORRECTIONS	43,226.00	54,512.00	4,151.70	35,290.71	19,221.29	35.26%
481 - PANOLA COUNTY CSCD ADU	12,500.00	12,500.00	0.00	3,118.68	9,381.32	75.05%
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%
560 - TJPC/A/183(REGULAR)	219,147.00	219,147.00	8,388.10	68,147.15	150,999.85	68.90%
585 - LOCAL MATCH FUNDING/ CA	225,000.00	225,000.00	12,688.92	114,611.21	110,388.79	49.06%
587 - STATE SALARY ADJUSTMENT	14,308.00	14,308.00	1,119.24	9,513.54	4,794.46	33.51%
Report Total:	942,938.00	889,603.00	44,662.19	442,486.79	447,116.21	50.26%

A TRUE COPY  
I hereby certify  
Lindsey Smith  
DISTRICT CLERK  
PANOLA COUNTY, TEXAS  
Lora Brown, Chief Deputy  
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Panola County, Texas

# Detail Report Account Summary

Date Range: 04/01/2025 - 04/30/2025

Account	Name	Beginning Balance	Total Activity	Ending Balance
<b>Fund: 100 - GENERAL</b>				
<a href="#">100-10200</a>	CERTIFICATES OF DEPOSITS	41,681,714.00	0.00	41,681,714.00
<a href="#">100-10400</a>	ADVANCED TAX CERTIFICATE OF DEPOSIT	0.00	0.00	0.00
	<b>Total Fund: 100 - GENERAL:</b>	<b>41,681,714.00</b>	<b>0.00</b>	<b>41,681,714.00</b>
<b>Fund: 130 - LAW LIBRARY</b>				
<a href="#">130-10200</a>	CERTIFICATES OF DEPOSITS	54,000.00	0.00	54,000.00
	<b>Total Fund: 130 - LAW LIBRARY:</b>	<b>54,000.00</b>	<b>0.00</b>	<b>54,000.00</b>
<b>Fund: 150 - COURTHOUSE SECURITY</b>				
<a href="#">150-10200</a>	CERTIFICATES OF DEPOSITS	187,000.00	0.00	187,000.00
	<b>Total Fund: 150 - COURTHOUSE SECURITY:</b>	<b>187,000.00</b>	<b>0.00</b>	<b>187,000.00</b>
<b>Fund: 160 - RECORDS MANAGEMENT</b>				
<a href="#">160-10200</a>	CERTIFICATES OF DEPOSITS	6,000.00	0.00	6,000.00
	<b>Total Fund: 160 - RECORDS MANAGEMENT:</b>	<b>6,000.00</b>	<b>0.00</b>	<b>6,000.00</b>
<b>Fund: 170 - COUNTY CLERK RECORDS PRES</b>				
<a href="#">170-10200</a>	CERTIFICATES OF DEPOSITS	403,000.00	0.00	403,000.00
	<b>Total Fund: 170 - COUNTY CLERK RECORDS PRES:</b>	<b>403,000.00</b>	<b>0.00</b>	<b>403,000.00</b>
<b>Fund: 175 - ARCHIVE FEES</b>				
<a href="#">175-10200</a>	CERTIFICATES OF DEPOSITS	53,000.00	0.00	53,000.00
	<b>Total Fund: 175 - ARCHIVE FEES:</b>	<b>53,000.00</b>	<b>0.00</b>	<b>53,000.00</b>
<b>Fund: 180 - JUSTICE COURT TECHNOLOGY</b>				
<a href="#">180-10200</a>	CERTIFICATES OF DEPOSITS	64,000.00	0.00	64,000.00
	<b>Total Fund: 180 - JUSTICE COURT TECHNOLOGY:</b>	<b>64,000.00</b>	<b>0.00</b>	<b>64,000.00</b>
<b>Fund: 200 - ROAD &amp; BRIDGE</b>				
<a href="#">200-10200</a>	CERTIFICATES OF DEPOSITS	14,383,633.00	0.00	14,383,633.00
<a href="#">200-10400</a>	ADVANCED TAX CERTIFICATE OF DEPOSIT	0.00	0.00	0.00
	<b>Total Fund: 200 - ROAD &amp; BRIDGE:</b>	<b>14,383,633.00</b>	<b>0.00</b>	<b>14,383,633.00</b>
<b>Fund: 300 - FM &amp; LATERAL</b>				
<a href="#">300-10200</a>	CERTIFICATES OF DEPOSITS	3,057,653.00	0.00	3,057,653.00
<a href="#">300-10400</a>	ADVANCED TAX CERTIFICATE OF DEPOSIT	0.00	0.00	0.00
	<b>Total Fund: 300 - FM &amp; LATERAL:</b>	<b>3,057,653.00</b>	<b>0.00</b>	<b>3,057,653.00</b>
<b>Fund: 520 - PANOLA JUVENILE PROBATION</b>				
<a href="#">520-10200</a>	CERTIFICATES OF DEPOSITS	50,000.00	0.00	50,000.00
	<b>Total Fund: 520 - PANOLA JUVENILE PROBATION:</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>
<b>Fund: 530 - JUVENILE TITLE IV-E</b>				

Page 22 of 25  
A TRUE COPY  
I hereby certify  
Lindsey Smith  
DISTRICT CLERK  
PANOLA COUNTY, TEXAS  
Lora Brown, Chief Deputy

Detail Report

Date Range: 04/01/2025 - 04/30/2025

Account	Name	Beginning Balance	Total Activity	Ending Balance
<a href="#">530-10200</a>	CERTIFICATES OF DEPOSITS	100,000.00	0.00	100,000.00
Fund: 585 - LOCAL MATCH FUNDING/ CALE		100,000.00	0.00	100,000.00
<a href="#">585-10200</a>	CERTIFICATES OF DEPOSITS	200,000.00	0.00	200,000.00
Fund: 700 - HOT CHECK FEE		200,000.00	0.00	200,000.00
<a href="#">700-10200</a>	CERTIFICATES OF DEPOSITS	21,000.00	0.00	21,000.00
Fund: 800 - SHERIFF'S STATE FORFEITUR		21,000.00	0.00	21,000.00
<a href="#">800-10200</a>	CERTIFICATES OF DEPOSITS	12,000.00	0.00	12,000.00
Fund: 820 - D A FORFEITURE		12,000.00	0.00	12,000.00
<a href="#">820-10200</a>	CERTIFICATES OF DEPOSITS	4,000.00	0.00	4,000.00
Fund: 881 - CHILD PROTECTIVE SERVICES		4,000.00	0.00	4,000.00
<a href="#">881-10200</a>	CERTIFICATES OF DEPOSITS	106,000.00	0.00	106,000.00
Fund: 883 - HEALTH FUND		106,000.00	0.00	106,000.00
<a href="#">883-10200</a>	CERTIFICATES OF DEPOSITS	3,573,000.00	0.00	3,573,000.00
Fund: 885 - AIRPORT		3,573,000.00	0.00	3,573,000.00
<a href="#">885-10200</a>	CERTIFICATES OF DEPOSITS	128,000.00	0.00	128,000.00
Fund: 920 - ROAD BOND 1971		128,000.00	0.00	128,000.00
<a href="#">920-10200</a>	CERTIFICATES OF DEPOSITS	258,000.00	0.00	258,000.00
Fund: 940 - PERMANENT IMPROVEMENT		258,000.00	0.00	258,000.00
<a href="#">940-10200</a>	CERTIFICATES OF DEPOSITS	232,000.00	0.00	232,000.00
Fund: 955 - BOND PROCEEDS 2007 DETENT		232,000.00	0.00	232,000.00
<a href="#">955-10200</a>	CERTIFICATES OF DEPOSITS	0.00	0.00	0.00
Fund: 956 - RESERVE DETENTION CENTER		0.00	0.00	0.00
<a href="#">956-10200</a>	CERTIFICATES OF DEPOSITS	0.00	0.00	0.00
Fund: 968 - PANOLA COUNTY RETIREE HEA		39,535,000.00	0.00	39,535,000.00
<a href="#">968-10200</a>	CERTIFICATES OF DEPOSITS	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  
 Lora Brown, Chief Deputy  
 Page 23 of 25



985-10200

Name

## CERTIFICATES OF DEPOSITS

Date Range: 04/01/2025 - 04/30/2025

**Beginning Balance**

**Total Activity**

Ending Balance

0.00

0.00

0.00

**Total Fund: 985 - ADV AD VALOREM:**

0.00

0.00

0.00

**Grand Totals:**

104,109,000.00

0.00

104,109,000.00

## Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
100 - GENERAL	41,681,714.00	0.00	41,681,714.00
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	14,383,633.00	0.00	14,383,633.00
300 - FM & LATERAL	3,057,653.00	0.00	3,057,653.00
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
<b>Grand Total:</b>	<b>104,109,000.00</b>	<b>0.00</b>	<b>104,109,000.00</b>

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

Page 25 of 25.

5-15-25  
Date

[Signature]  
Deputy Clerk

PANOLA COUNTY DISTRICT CLERK





Panola County, Texas

# Treasurers Report Summary

Date Range: 04/01/2025 - 04/30/2025

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
100 - GENERAL	2,124,712.14	746,608.02	2,040,204.79	14,774.52	-310,038.47	1,126,379.32	1,126,379.32	0.00
110 - CREDIT CARD CLEARING FUND	13,372.16	34.93	0.00	0.00	11,581.75	1,825.34	1,825.34	0.00
112 - JP CREDIT CARD CLEARING	49,138.81	117.26	0.00	0.00	-5,949.66	55,205.73	55,205.73	0.00
130 - LAW LIBRARY	55,993.84	1,637.50	1,224.30	0.00	0.00	56,407.04	56,407.04	0.00
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND	180.33	0.43	0.00	0.00	0.00	180.76	180.76	0.00
150 - COURTHOUSE SECURITY	101,844.92	2,664.43	0.00	0.00	0.00	104,509.35	104,509.35	0.00
160 - RECORDS MANAGEMENT	26,040.24	73.75	0.00	0.00	0.00	26,113.99	26,113.99	0.00
162 - COUNTY & DISTRICT COURT T	9,213.95	51.59	0.00	0.00	0.00	9,265.54	9,265.54	0.00
165 - COURT RECORD PRESERVATION	17,175.83	41.97	0.00	0.00	0.00	17,217.80	17,217.80	0.00
166 - DISTRICT COURT RECORDS TECHNOLOGY	26,385.15	82.97	0.00	0.00	0.00	26,468.12	26,468.12	0.00
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	44,786.15	1,040.18	0.00	0.00	0.00	45,826.33	45,826.33	0.00
170 - COUNTY CLERK RECORDS PRES	359,891.72	7,840.55	0.00	0.00	0.00	367,732.27	367,732.27	0.00
175 - ARCHIVE FEES	605,868.32	6,969.57	0.00	0.00	0.00	612,837.89	612,837.89	0.00
180 - JUSTICE COURT TECHNOLOGY	67,574.36	1,179.71	0.00	0.00	0.00	68,754.07	68,754.07	0.00
190 - V.I.T. INTEREST	6,742.01	15.73	77.06	0.00	0.00	6,680.68	6,680.68	0.00
195 - ELECTION SERVICES CONTRAC	38,692.95	91.33	0.00	0.00	0.00	38,784.28	38,784.28	0.00
200 - ROAD & BRIDGE	1,985,658.77	342,766.72	631,633.63	11,021.88	6,848.36	1,678,921.62	1,678,921.62	0.00
252 - PANOLA COUNTY AUCTION PROCEEDS	377.03	0.73	0.00	0.00	0.00	377.76	377.76	0.00
300 - FM & LATERAL	173,162.77	20,516.35	28,627.47	0.00	-286.43	165,338.08	165,338.08	0.00
410 - SUPERVISION	82,768.08	145.24	18,314.23	0.00	-1,045.00	65,644.09	65,644.09	0.00
420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES	12,568.09	0.00	4,151.70	0.00	0.00	8,416.39	8,416.39	0.00
481 - PANOLA COUNTY CSCD ADULT DRUG COURT	28,741.88	331.85	0.00	0.00	0.00	29,073.73	29,073.73	0.00
520 - PANOLA JUVENILE PROBATION	58,664.02	922.96	0.00	0.00	0.00	59,586.98	59,586.98	0.00
530 - JUVENILE TITLE IV-E	52,417.50	104.48	0.00	0.00	0.00	52,521.98	52,521.98	0.00
552 - REGIONAL DIVERSION ALTERNATIVES PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560 - TJPC/A/183(REGULAR)	86,338.95	18,262.00	8,388.10	0.00	-2,019.84	98,232.69	98,232.69	0.00
572 - PROBATION PAYROLL FUND	519.97	0.00	0.00	0.00	102.71	417.26	417.26	0.00
585 - LOCAL MATCH FUNDING/ CALE	313,634.42	0.00	12,688.92	0.00	0.00	300,945.50	300,945.50	0.00
587 - STATE SALARY ADJUSTMENT F	5,913.40	0.00	1,119.24	0.00	0.00	4,794.16	4,794.16	0.00
700 - HOT CHECK FEE	12,338.54	0.00	212.30	0.00	0.00	12,126.24	12,126.24	0.00
720 - PRETRIAL INTERVENTION PROGRAM FUND	44,778.44	2,109.73	291.90	0.00	0.00	46,596.27	46,596.27	0.00
722 - CDA SB22 GRANT FUNDING	167,185.79	383.67	4,639.22	0.00	0.00	162,930.24	162,930.24	0.00
800 - SHERIFF'S STATE FORFEITUR	33,290.73	139.02	0.00	0.00	0.00	33,429.75	33,429.75	0.00
810 - JAIL COMMISSARY FUND	86,291.66	2,811.27	5,500.00	0.00	-5,500.00	89,102.93	89,102.93	0.00
813 - AMERICAN RESCUE PLAN FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
820 - D A FORFEITURE	66,683.21	157.40	0.00	0.00	0.00	66,840.61	66,840.61	0.00
822 - SHERIFF SB22 GRANT FUNDING	140,231.78	302.99	18,790.08	0.00	-6,922.00	128,666.69	128,666.69	0.00

*Ally Prosser* 5/15/25

5/15/2025 9:16:16 AM

SUBMITTED TO COMMISSIONERS' COURT BY:  
PANOLA COUNTY TREASURERS' OFFICE

Page 1 of 2

## Treasurers Report

Date Range: 04/01/2025 - 04/30/2025

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
830 - STATE APPORTIONMENT - DA	5,120.89	5.02	2,994.68	0.00	0.00	2,131.23	2,131.23	0.00
835 - STATE LONGEVITY PAY SUPPL	-1,119.03	332.30	332.30	332.30	0.00	-1,451.33	-1,451.33	0.00
840 - CONST.PCT.2 STATE FORFEIT	1,157.50	2.73	0.00	0.00	0.00	1,160.23	1,160.23	0.00
842 - CONST.PCT.1 STATE FORFEIT	216.34	0.51	0.00	0.00	0.00	216.85	216.85	0.00
860 - SHERIFF FEDERAL FORFEITUR	8,752.13	20.66	0.00	0.00	0.00	8,772.79	8,772.79	0.00
862 - CDA FEDERAL FORFEITURE	65,660.69	154.98	0.00	0.00	0.00	65,815.67	65,815.67	0.00
866 - CONSTABLE PCT 2&3 FEDERAL	353.84	0.84	0.00	0.00	0.00	354.68	354.68	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	3,890.69	0.00	475.00	0.00	0.00	3,415.69	3,415.69	0.00
881 - CHILD PROTECTIVE SERVICES	52,589.53	2,181.62	3,245.00	0.00	0.00	51,526.15	51,526.15	0.00
882 - OPIOID SETTLEMENT FUND	32,237.57	24,175.88	0.00	0.00	0.00	56,413.45	56,413.45	0.00
883 - HEALTH FUND	767,138.69	10,813.00	1,258.07	0.00	90.95	776,602.67	776,602.67	0.00
885 - AIRPORT	76,381.38	23,091.62	162,854.65	0.00	-128,150.00	64,768.35	64,768.35	0.00
920 - ROAD BOND 1971	75,960.06	852.76	0.00	0.00	0.00	76,812.82	76,812.82	0.00
940 - PERMANENT IMPROVEMENT	30,848.73	608.14	0.00	0.00	0.00	31,456.87	31,456.87	0.00
950 - JAIL IMPROVEMENT FUND	515.57	1.22	0.00	0.00	0.00	516.79	516.79	0.00
968 - PANOLA COUNTY RETIREE HEA	2,498,375.65	115,047.73	155,779.36	0.00	138.66	2,457,505.36	2,457,505.36	0.00
972 - PAYROLL FUND	30,446.23	0.00	0.00	0.00	-7,079.40	37,525.63	37,525.63	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	79,995.39	0.00	0.00	0.00	49,784.00	30,211.39	30,211.39	0.00
981 - CRIMINAL JUSTICE CIVIL	10,927.84	0.00	0.00	0.00	6,431.75	4,496.09	4,496.09	0.00
982 - APPELLATE JUDICIAL FEES	753.58	0.00	0.00	0.00	-255.85	1,009.43	1,009.43	0.00
Report Total:	10,639,381.22	1,334,693.34	3,102,802.00	26,128.70	-392,268.47	9,237,412.33	9,237,412.33	0.00



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 11:40 O'CLOCK A M

MAY 21 2025

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

Statement

I, Michal Wyatt, 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: Part-Time Tax Assessor 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: May 7, 2025

Michal Wyatt  
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 11:40 O'CLOCK A M

MAY 21 2025

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

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,  
I, Michal Wyatt, do solemnly swear (or affirm), that I will faithfully  
execute the duties of the office of Part-Time Tax Assessor 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.

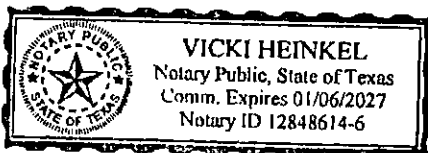
Michal Wyatt  
Signature of Officer

Certification of Person Authorized to Administer Oath

State of Texas  
County of Panola

Sworn to and subscribed before me on this 7th day of may, 2025.

(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



**Analysis of the GASB 75 Liability  
For Other Post-Employment Benefits  
Of Panola County  
As of December 31, 2024**

Prepared by:

**Jeff Yeatman, ASA, MAAA**

512 328 5854

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

May 9, 2025

**Analysis of the GASB 75 Liability  
For Panola County  
As of December 31, 2024**

**I. Scope**

Panola County contracted with Hause Actuarial Solutions, Inc. to perform an analysis of the liabilities generated by Other Post-Employment Benefits (OPEB) as required by Statement No. 75 of the Governmental Accounting Standards Board (GASB).

**II. Reliances**

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

**III. Limitations**

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

**IV. Acknowledgement of Qualification**

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

**V. GASB Statement No. 75**

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

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



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

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

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

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

Life insurance coverage is not available to retirees. Dental insurance is on a voluntary basis and is not subsidized by Panola County. Medical benefits are provided through the Texas Association of Counties Insurance Pool (TAC). The monthly retiree rate as of the date of this valuation was \$1,279.17, and the monthly rate for the spouse of a retiree was \$702.84.

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

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

The Texas Association of Counties Insurance Pool (TAC) is a large self-funded pool, but the rates that a specific group within the pool pays are based upon a blend of the experience of the pool and the experience of that group. This blend is based on the credibility of the specific group's experience. TAC then provides a rate to that group similar to an insurance company providing a rate to a fully insured group. For this reason, HAS chose to treat Panola County as if it was a fully insured group. HAS makes the assumption that TAC is appropriately pricing the benefits on a blended basis. HAS then "unblends" these rates to determine the true cost by age. This was straightforward since HAS had Panola County's census and HAS has a set of age/sex factors to unblend the rates and generate the same overall average cost. The end result is a table of rates by age that reflect the underlying increase in cost by age. The rates by age and gender used in the projections are listed in Appendix B.

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

### **A. Assumptions**

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

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

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

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

Assumed rates of retirement were similarly derived from the data provided by Panola County. Starting with the 12/31/16 analysis, the retiree rates for employees between the ages of 65 and 75 were adjusted to better reflect actual experience. HAS continues to monitor the retirement assumptions by applying the assumed retirement rates to the census information and comparing the expected retirements to the actual retirements.

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

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

The interest discount rate used in this analysis was 4.28%, based on the S&P Municipal Bond 20 Year High Grade Rate Index as of 12/31/24. This is consistent with the provisions in Paragraph 36 of Statement No. 75.

### **B. Census**

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



**C. Actuarial Method**

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

**D. Actuarial Present Value of Benefits**

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

Actuarial Present Value of Benefits as of 12/31/24			
	Past	Future	
Category	Service	Service	Total
Employees	15,502,055	23,250,578	38,752,633
Retirees	23,250,527	-	23,250,527
Total	38,752,582	23,250,578	62,003,160

The amount allocated to the current year of service for active employees is \$1,891,245. This is referred to as the "service cost" under the GASB 75 standard. This equates to a percentage of 20.08% of Panola County's 2025 budgeted payroll of \$9,418,798.

## E. Summary of Valuation Results

The following chart summarizes the valuation results as of 12/31/2024. The Total OPEB Liability is the portion of the actuarial present value of projected benefits allocated to service that has been accrued as of the valuation date. Additional information for financial disclosures is included as Appendix D.

<b>Total OPEB Liability (TOL)</b>	
Active Employees	15,502,055
Retirees	<u>23,250,527</u>
Total	38,752,582
<b>Fiduciary Net Position (FNP)</b>	41,936,289
<b>Net OPEB Liability (NOL)</b>	(3,183,707)
<b>Net OPEB Liability (NOL) - 1% Discount Rate Increase</b>	(8,141,986)
<b>Net OPEB Liability (NOL) - 1% Discount Rate Decrease</b>	2,985,885
<b>Net OPEB Liability (NOL) - 1% Healthcare Trend Increase</b>	3,921,063
<b>Net OPEB Liability (NOL) - 1% Healthcare Trend Decrease</b>	(8,711,376)
<b>Assumptions</b>	
Salary Scale	3.00%
Discount Rate	4.28%



Appendix A

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### Panola County - Retiree Medical Assumptions

Latest benefit age	119
Medicare age	65

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

Beginning pre medicare cost	1,279.17	EE
Beginning post medicare cost	1,279.17	EE
Beginning pre medicare cost	702.84	SP
Beginning post medicare cost	702.84	SP

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



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

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

**Mortality**  
PRI-2012 amount-weighted with MP-2021 scale  
mortality improvements

**Interest Discount** 4.28%

## Appendix B

# **Panola County - Medical Costs by Age**

Age	Male EE	Female EE	Male Spouse	Female Spouse
15	579.48	943.26	587.93	988.08
16	579.48	943.26	587.93	988.08
17	579.48	943.26	587.93	988.08
18	579.48	943.26	587.93	988.08
19	579.48	943.26	587.93	988.08
20	579.48	943.26	587.93	988.08
21	579.48	943.26	587.93	988.08
22	579.48	943.26	587.93	988.08
23	579.48	943.26	587.93	988.08
24	579.48	943.26	587.93	988.08
25	579.48	943.26	587.93	988.08
26	579.48	943.26	587.93	988.08
27	579.48	943.26	587.93	988.08
28	605.22	963.22	616.25	1,010.04
29	630.97	983.18	644.57	1,032.00
30	656.71	1,003.14	672.88	1,053.96
31	682.45	1,023.10	701.20	1,075.91
32	708.19	1,043.06	729.51	1,097.87
33	745.22	1,063.02	770.25	1,119.83
34	782.25	1,082.98	810.98	1,141.79
35	819.29	1,102.94	851.72	1,163.74
36	856.32	1,122.91	892.45	1,185.70
37	893.35	1,142.87	933.19	1,207.66
38	923.29	1,165.72	966.13	1,232.80
39	953.24	1,188.57	999.06	1,257.93
40	983.18	1,211.42	1,032.00	1,283.07
41	1,013.12	1,234.27	1,064.94	1,308.20
42	1,043.06	1,257.12	1,097.87	1,333.34
43	1,088.76	1,314.12	1,148.14	1,396.03
44	1,134.47	1,371.11	1,198.42	1,458.73
45	1,180.17	1,428.10	1,248.69	1,521.42
46	1,225.87	1,485.10	1,298.96	1,584.11
47	1,271.57	1,542.09	1,349.24	1,646.81
48	1,340.13	1,579.39	1,424.65	1,687.84
49	1,408.68	1,616.69	1,500.06	1,728.87
50	1,477.23	1,654.00	1,575.46	1,769.90
51	1,545.79	1,691.30	1,650.87	1,810.93
52	1,614.34	1,728.60	1,726.28	1,851.97
53	1,682.90	1,767.21	1,801.69	1,894.44
54	1,751.45	1,805.82	1,877.10	1,936.91
55	1,820.00	1,844.43	1,952.51	1,979.39
56	1,888.56	1,883.05	2,027.92	2,021.86
57	1,957.11	1,921.66	2,103.33	2,064.33
58	2,055.61	1,977.61	2,211.68	2,125.88
59	2,154.10	2,033.56	2,320.02	2,187.43
60	2,252.60	2,089.51	2,428.37	2,248.97
61	2,351.09	2,145.47	2,536.71	2,310.52
62	2,449.59	2,201.42	2,645.06	2,372.07
63	2,544.69	2,303.61	2,749.67	2,484.48



# **Panola County - Medical Costs by Age**

Age	Male EE	Female EE	Male Spouse	Female Spouse
64	2,639.79	2,405.80	2,854.28	2,596.89
65	593.04	593.04	593.04	593.04
66	603.24	603.24	603.24	603.24
67	613.44	613.44	613.44	613.44
68	626.46	626.46	626.46	626.46
69	639.48	639.48	639.48	639.48
70	652.50	652.50	652.50	652.50
71	665.53	665.53	665.53	665.53
72	678.54	678.54	678.54	678.54
73	687.02	687.02	687.02	687.02
74	695.50	695.50	695.50	695.50
75	704.00	704.00	704.00	704.00
76	712.46	712.46	712.46	712.46
77	720.95	720.95	720.95	720.95
78	725.21	725.21	725.21	725.21
79	729.46	729.46	729.46	729.46
80	733.72	733.72	733.72	733.72
81	737.97	737.97	737.97	737.97
82	742.22	742.22	742.22	742.22
83	746.57	746.57	746.57	746.57
84	750.94	750.94	750.94	750.94
85	755.35	755.35	755.35	755.35
86	759.79	759.79	759.79	759.79
87	764.27	764.27	764.27	764.27
88	768.79	768.79	768.79	768.79
89	773.34	773.34	773.34	773.34
90	777.92	777.92	777.92	777.92
91	782.55	782.55	782.55	782.55
92	787.20	787.20	787.20	787.20
93	791.90	791.90	791.90	791.90
94	796.64	796.64	796.64	796.64
95	801.41	801.41	801.41	801.41
96	806.22	806.22	806.22	806.22
97	811.07	811.07	811.07	811.07
98	815.96	815.96	815.96	815.96
99	815.96	815.96	815.96	815.96

**Appendix C**

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Active Employees - Male								
Attained Age	Years of Service							Total
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+	
Under 20	0	0	0	0	0	0	0	0
20 - 24	5	2	0	0	0	0	0	7
25 - 29	10	2	0	0	0	0	0	12
30 - 34	9	2	1	0	0	0	0	12
35 - 39	4	3	1	0	0	0	0	8
40 - 44	4	1	4	1	0	0	0	10
45 - 49	7	2	2	1	2	0	0	14
50 - 54	5	2	1	0	1	0	0	9
55 - 59	7	0	0	1	1	0	0	9
60 - 64	3	3	1	0	0	0	1	8
Over 65	2	5	0	1	2	0	0	10
Total	56	22	10	4	6	0	1	99

Active Employees - Female								
Attained Age	Years of Service							Total
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+	
Under 20	0	0	0	0	0	0	0	0
20 - 24	6	0	0	0	0	0	0	6
25 - 29	3	4	0	0	0	0	0	7
30 - 34	6	4	1	0	0	0	0	11
35 - 39	4	4	3	0	0	0	0	11
40 - 44	1	1	1	2	1	0	0	6
45 - 49	2	1	4	1	0	0	0	8
50 - 54	1	3	1	2	2	1	1	11
55 - 59	4	2	1	2	1	0	0	10
60 - 64	0	1	0	1	0	1	0	3
Over 65	1	0	1	0	1	0	0	3
Total	28	20	12	8	5	2	1	76

Retirees			
Attained Age	Male	Female	Total
Under 45	1	0	1
45 - 49	0	0	0
50 - 54	4	2	6
55 - 59	4	1	5
60 - 64	5	7	12
65 - 69	17	11	28
70 - 74	16	11	27
75 - 79	15	8	23
80 - 84	6	5	11
85 - 89	8	2	10
Total	76	47	123



## Appendix D

### OPEB Liability Summary

	<u>12/31/2023</u>	<u>12/31/2024</u>
Total OPEB Liability	37,724,306	38,752,582
Fiduciary Net Position	39,798,411	41,936,289
Net OPEB Liability	(2,074,105)	(3,183,707)
Valuation Date	12/31/2023	12/31/2024
Measurement Date	12/31/2023	12/31/2024
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Inflation	2.3%	2.3%
Salary Increases Including Inflation	3.0%	3.0%
Discount Rate	4.00%	4.28%
Discount Rate Basis	S&P Municipal Bond 20 Year High Grade Rate Index	S&P Municipal Bond 20 Year High Grade Rate Index
Participant Data as of:	<u>12/31/2023</u>	<u>12/31/2024</u>
Actives	174	175
Retirees	<u>118</u>	<u>123</u>
Total	292	298

### **Reconciliation of Total OPEB Liability**

1. Total OPEB Liability at Beginning of Year	37,724,306
2. Service Cost	1,836,885
3. Interest Cost	1,582,448
4. Net Benefits Paid by Employer	-
5. Effect of Assumption Changes or Inputs	(2,391,057)
6. Total OPEB Liability at End of Year	38,752,582

### **Reconciliation of Fiduciary Net Position**

1. Fiduciary Net Position at Beginning of Year	39,798,411
2. Earnings on Assets	1,809,639
3. Employer Contributions	1,937,882
4. Retiree Medical Premiums Paid	(1,609,643)
5. Expenses	-
6. Fiduciary Net Position at End of Year	41,936,289

### **Net OPEB Liability**

1. Total OPEB Liability	38,752,582
2. Fiduciary Net Position	(41,936,289)
3. Net OPEB Liability (Asset)	(3,183,707)



## **OPEB Expense**

1/1/24 - 12/31/24

Service Cost	1,836,885
Interest on Total OPEB Liability	1,582,448
Recognition of Deferred Inflows/Outflows of Resources	
-Recognition of economic/demographic gains or losses	-
-Recognition of assumption changes or inputs	(1,321,527)
OPEB Expense	2,097,805

**Schedule of Deferred Outflows (Inflows)**

<u>Deferred Outflows/(Inflows) of Resources Related to OPEB</u>	Original Amount	Date Established	Original Recognition Period	Amount Recognized in Expenses For Fiscal YE 12/31/2024	Balance of Deferred Inflows 12/31/2024	Balance of Deferred Outflows 12/31/2024
1. Net difference between projected and actual earnings	-	12/31/2024	-	-	-	-
	-	12/31/2023	-	-	-	-
	-	12/31/2022	-	-	-	-
	-	12/31/2021	-	-	-	-
	-	12/31/2020	-	-	-	-
	-	12/31/2019	-	-	-	-
	-	12/31/2018	-	-	-	-
		<b>Total</b>	-	-	-	-
2. Differences between expected and actual experience	-	12/31/2024	-	-	-	-
	-	12/31/2023	-	-	-	-
	-	12/31/2022	-	-	-	-
	-	12/31/2021	-	-	-	-
	-	12/31/2020	-	-	-	-
	-	12/31/2019	-	-	-	-
	-	12/31/2018	-	-	-	-
		<b>Total</b>	-	-	-	-
3. Changes in assumptions or inputs	(2,391,057)	12/31/2024	9.83	(243,137)	(2,147,920)	-
	682,538	12/31/2023	10.07	67,776	-	546,986
	(13,729,273)	12/31/2022	9.84	(1,395,025)	(9,544,198)	-
	304,553	12/31/2021	10.26	29,696	-	185,769
	793,780	12/31/2020	10.17	78,054	-	403,510
	4,069,608	12/31/2019	9.55	426,302	-	1,511,796
	(2,711,856)	12/31/2018	9.51	(285,193)	(715,505)	-
		<b>Total</b>		(1,321,527)	(12,407,622)	2,648,061

### Schedule of Changes in the OPEB Liability

	Fiscal Year Ending December 31									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Service cost	1,836,885	1,583,802	2,695,336	2,425,022	1,980,177	1,384,904	1,666,934	N/A	N/A	N/A
Interest on total OPEB liability	1,582,448	1,530,534	961,913	907,101	1,055,276	1,278,599	1,081,229	N/A	N/A	N/A
Effect of plan changes	0	0	0	0	0	0	0	N/A	N/A	N/A
Effect of economic/demographic gains or (losses)	0	0	0	0	0	0	0	N/A	N/A	N/A
Effect of assumption changes or inputs	(2,391,057)	682,538	(13,729,273)	304,553	793,780	4,069,608	(2,711,856)	N/A	N/A	N/A
Benefit payments	0	0	0	0	0	0	0	N/A	N/A	N/A
Net change in total OPEB liability	1,028,276	3,796,874	(10,072,025)	3,636,676	3,829,233	6,733,112	36,307	N/A	N/A	N/A
Total OPEB liability, beginning	37,724,306	33,927,432	43,999,458	40,362,781	36,533,548	29,800,436	29,764,129	N/A	N/A	N/A
Total OPEB liability, ending	38,752,582	37,724,306	33,927,433	43,999,457	40,362,781	36,533,548	29,800,436	N/A	N/A	N/A
Fiduciary net position, beginning	39,798,411	37,319,360	35,683,816	34,405,153	33,392,784	32,057,566	31,007,407	N/A	N/A	N/A
Fiduciary net position, ending	41,936,289	39,798,411	37,319,360	35,683,816	34,405,153	33,392,784	32,057,566	N/A	N/A	N/A
Net OPEB liability, beginning	(2,074,105)	(3,391,928)	8,315,641	5,957,629	3,140,763	(2,257,130)	(1,243,278)	N/A	N/A	N/A
Net OPEB liability, ending	(3,183,707)	(2,074,105)	(3,391,928)	8,315,641	5,957,629	3,140,763	(2,257,130)	N/A	N/A	N/A
Covered payroll	9,418,798	8,731,697	7,942,357	7,612,324	7,647,125	7,333,874	7,139,612	N/A	N/A	N/A
Net OPEB liability as a % of covered payroll	-34%	-24%	-43%	109%	78%	43%	-32%	N/A	N/A	N/A



APPROVED 05-20-2025

Rodger G. McLane  
County Judge

*Rodger G. McLane*

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

\_\_\_\_\_**ONLINE**

☒ **IN PERSON**

NAME:

KAREN ENGLAND

POSITION:

RECORDS CLERK, TELE COMMUNICATIONS OFFICER

DEPARTMENT:

RECORDS

DATE:

5/7/2025

CONFERENCE:

DRS CRIME RECORDS CONFERENCE

LOCATION:

DALLAS, TX

DATES:

6/23/2025 TO 6/26/2025

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

4

Does this conference meet your educational requirements for the year? YES

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? SOME

How many days have you been away from your job this year for conferences, not counting this conference? 0

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

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

As the law enforcement agency manager for PCSO, I require more up-to-date training on guide lines for this year. In Records, training on CJIS Audits, FBI 4185, as TYLER TECH liaison, more training on Software solutions. In Report Writing the latest training on NIBRS - Federal/State Requirements. See attached selected courses

## Sessions

TCIC: Hit Confirmation  
Adult & Juvenile Arrest  
Missing Person & Conditions of Bond  
Juvenile Pre-Adjudication & Court  
Crime Against Society  
LEEP Overview & Agency Administrative Duties  
Error Resolution: Criminal History Records  
NIBRS Errors and Warnings  
Molly Jane's Law  
CJIS ISO Tech Talk  
Agency Software Solutions (SaaS/On-Premise)  
Assessment Overview  
CJIS Technical Audit Elements  
Name-Base Training  
FACT Clearinghouse Training  
The FBI's National Crime Information Center (NCIC)  
The FBI's National Data Exchange (N-DEx) System  
The FBI's National Instant Criminal Background Check System (NICS)

6/23/25, 3:30 PM - 6/23/25, 4:30 PM  
6/24/25, 8:00 AM - 6/24/25, 9:00 AM  
6/24/25, 9:15 AM - 6/24/25, 10:15 AM  
6/24/25, 10:30 AM - 6/24/25, 11:30 AM  
6/24/25, 1:00 PM - 6/24/25, 2:00 PM  
6/24/25, 2:15 PM - 6/24/25, 3:15 PM  
6/24/25, 3:30 PM - 6/24/25, 4:30 PM  
6/25/25, 8:00 AM - 6/25/25, 10:15 AM  
6/25/25, 10:30 AM - 6/25/25, 11:30 AM  
6/25/25, 1:00 PM - 6/25/25, 2:00 PM  
6/25/25, 2:15 PM - 6/25/25, 3:15 PM  
  
6/25/25, 3:30 PM - 6/25/25, 4:30 PM  
6/26/25, 8:00 AM - 6/26/25, 9:00 AM  
6/26/25, 9:15 AM - 6/26/25, 10:15 AM  
6/26/25, 1:00 PM - 6/26/25, 2:00 PM  
6/26/25, 2:15 PM - 6/26/25, 3:15 PM  
6/26/25, 3:30 PM - 6/26/25, 4:30 PM

APPROVED 05-20-2025

Rodger G. McLane  
County Judge

*Rodger G. McLane*

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

       ONLINE

  ✓   IN PERSON

NAME:

Hannah Collier

POSITION:

Civil Secretary / Communications Officer

DEPARTMENT:

Panola Co. Sheriff's Office

DATE:

May 7, 2025

CONFERENCE:

DPS Crime Records Conference

LOCATION:

Dallas, Texas

DATES:

June 23, 2025 to June 26, 2025

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

4

Does this conference meet your educational requirements for the year?       

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

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

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

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

Yes

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

Relatable training



APPROVED 05-20-2025

Rodger G. McLane  
County Judge

*Rodger G. McLane*

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

       ONLINE

☒ IN PERSON

NAME:

Hollie Mojica

POSITION:

Deputy Sheriff

DEPARTMENT:

Panola Co. Sheriff's Office

DATE:

May 7, 2025

CONFERENCE:

Recruiting, Hiring and Background Investigation

LOCATION:

Humble, Texas

DATES:

May 19, 2025 to May 21, 2025

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

3

Does this conference meet your educational requirements for the year?       

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

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

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

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

Yes

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

Relatable training

APPROVED 05-20-2025

Rodger G. McLane  
County Judge

*Rodger G. McLane*

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

       ONLINE

       ☒ IN PERSON

NAME:

Hollie Mojica

POSITION:

Deputy Sheriff

DEPARTMENT:

Panola Co. Sheriff's Office

DATE:

May 7, 2025

CONFERENCE:

Basic Civil Process

LOCATION:

Alice, Tx. - Coastal Bend College

DATES:

June 10, 2025 to June 13, 2025

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:

4

Does this conference meet your educational requirements for the year?       

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

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

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

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

Yes

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

Relatable Training

APPROVED 05-20-2025

Rodger G. McLane  
County Judge

*Rodger G. McLane*

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE  
AT A CONFERENCE

NAME: Clavissa Moon  
POSITION: County Extension Agent  
DEPARTMENT: Ag Extension  
DATE: 5/8/25  
CONFERENCE: Texas 4-H Roundup  
LOCATION: College Station, Tx  
DATES: 6/3/25 to 6/4/25

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1.5

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?

How many days have you been away from your job this year for conferences, not counting this conference? 4

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.)

Provide support for Food Challenge contest  
at Texas 4-H Roundup