

KELSEY GATES

Deputy Election Administrator

Deputy Election Registrar



PANOLA COUNTY COURTHOUSE

110 S. SYCAMORE ST., ROOM 100

CARTHAGE, TX 75633

TELEPHONE (903) 693-0370

FAX (903) 693-7283

LORETTA MASON

Election Administrator

Voter Registrar

June 10, 2026

Dear Commissioner's Court,

Please accept this letter as formal notice of my retirement from my position as Election Administrator for Panola County, effective June 30, 2026. This decision comes after much thought and reflection, and I am grateful for the opportunities, experiences, and support I have received during my time here.

It has been a privilege to work with such a dedicated team, and I sincerely appreciate the relationships and memories I have built throughout my career. I am committed to helping ensure a smooth transition before my departure and will do all I can to wrap up my responsibilities.

Thank you again for your support and understanding. I will always look back on my time as Election Administrator with appreciation.

Sincerely,

A handwritten signature in cursive script that reads "Loretta Mason".

Loretta Mason

Election Administrator/Voter Registrar

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:

Panola Bethany Water proposes to place a
(COMPANY NAME)

2" Casing and 3/4" Water Line line within the Right-of-Way
(PIPE SIZE)

of County Road: CR-334 Jernigan Loop 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 50' line in Panola County.

SEE ATTACHED FOR DETAILS

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 22nd day of
May

FIRM: Panola Bethany Water
BY: Larry Goswick
TITLE: President of Water Board
ADDRESS: 220 PR 1230
Waskom, Texas 75692
PHONE: (903) 930-8987

Larry Goswick

Panola County Permit for CR 334(Jernigan Loop)

From the Intersection of FM-9 & CR 334, Go east on CR 334(Jernigan Loop) for approx. 0.48 mile to where Panola Bethany Water will be boring from South side of CR 334(Jernigan Loop) to North side and setting new meter on the South Side

Panola Bethany Water
Larry Goswick
903-930-8987
goswickla@gmail.com

APPROVAL

June 16, 2026

TO: Panola Bethany Water
Attn: Larry Goswick
220 PR 1230
Waskom, TX 75692

RE: **County Road #334 - Jernigan Loop**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **2' Casing and 3/4" water line** within the right-of-way of County Road **#334**.

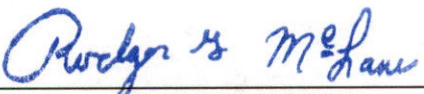
It is expressly understood that the County Commissioners' Court does not purpose hereby, to grant any right, claim, title or easement in or upon this county road. It is further understood that in the future should for any reason the county need to work, improve, relocate, widen, increase, add to, or 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.
8. Unless other arrangements are made with the designated Commissioner, no work will be performed on Saturday, Sunday, Holidays or hours other than standard working hours. (Monday - Friday)
9. Operations shall not be carried on when soil conditions are such that construction will cause rutting.

Approved: 
COUNTY JUDGE

COMMISSIONERS:

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

From the Intersection of
FM-9 & CR 334, Go east
on CR 334 for approx.

0.48 mile to where
Panola Bethany Water
will be boring from South
side of CR 334 to North
side and setting new
meter on the South Side

Bore
CR 334

32.37106

-94.08577

32.37096

-94.08579



De Berry

Texas 75639

32.370937, -94.085795



Democratic Primary May 26, 2026

	PRECINCTS	1	2	3	5	7	8	9	10	12	13	14	18	19	20	22	26	27	28	29	TOTAL
NUMBER OF REGISTERED VOTERS		1958	2321	1461	511	865	304	771	363	432	367	513	2201	383	375	480	184	1474	2462	377	17802
BALLOTS CAST	EARLY	14	15	11	1	7	3	0	3	0	5	0	21	1	0	5	3	16	15	0	120
	ABSENTEE	7	1	1	0	3	0	2	0	0	1	1	7	0	0	5	0	8	2	0	38
Percentage	PRECINCT	11	20	24	3	10	0	7	5	2	15	1	18	0	0	16	4	21	8	0	165
		32	36	36	4	20	3	9	8	2	21	2	46	1	0	26	7	45	25	0	323

United States Representative, District 1

Yolanda R. Prince	EARLY	12	10	7	0	6	3	0	1	0	4	0	16	1	0	5	2	11	7	0	85
	ABSENTEE	7	0	1	0	2	0	2	0	0	1	1	2	0	0	5	0	6	2	0	29
	PRECINCT	11	11	14	1	8	0	3	5	1	12	1	13	0	0	11	4	19	5	0	119
		30	21	22	1	16	3	5	6	1	17	2	31	1	0	21	6	36	14	0	233

Dax Alexander

EARLY	2	5	4	1	1	0	0	2	0	1	0	5	0	0	0	1	5	8	0	35
ABSENTEE	0	0	0	0	1	0	0	0	0	0	0	5	0	0	0	0	1	0	0	7
PRECINCT	0	9	9	2	2	0	4	0	1	3	0	5	0	0	5	0	2	3	0	45
	2	14	13	3	4	0	4	2	1	4	0	15	0	0	5	1	8	11	0	87

Lieutenant Governor

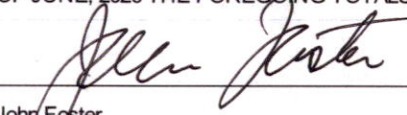
Vikki Goodwin	EARLY	12	12	11	1	7	1	0	1	0	5	0	18	1	0	5	3	15	12	0	104
	ABSENTEE	2	1	1	0	3	0	2	0	0	1	1	5	0	0	5	0	7	1	0	29
	PRECINCT	9	18	22	3	5	0	3	4	2	11	0	15	0	0	11	4	14	4	0	125
		23	31	34	4	15	1	5	5	2	17	1	38	1	0	21	7	36	17	0	258

Marcos Isaias Velez

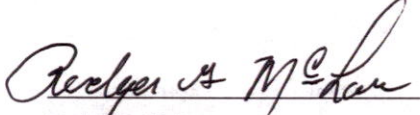
EARLY	2	3	0	0	0	2	0	2	0	0	0	3	0	0	0	0	1	3	0	16
ABSENTEE	5	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1	1	0	8
PRECINCT	2	1	1	0	5	0	4	1	0	4	1	3	0	0	5	0	7	4	0	38
	9	4	1	0	5	2	4	3	0	4	1	7	0	0	5	0	9	8	0	62

Attorney General																					
Nathan Johnson	EARLY	6	8	4	0	2	2	0	2	0	3	0	10	1	0	0	3	7	4	0	52
	ABSENTEE	3	0	0	0	2	0	2	0	0	1	0	5	0	0	2	0	5	1	0	21
	PRECINCT	3	8	11	1	5	0	1	1	0	6	0	9	0	0	12	4	13	4	0	3
		12	16	15	1	9	2	3	3	0	10	0	24	1	0	14	7	25	9	0	151
Joe Jaworski	EARLY	8	7	7	1	3	1	0	1	0	2	0	11	0	0	5	0	9	11	0	66
	ABSENTEE	4	0	1	0	1	0	0	0	0	0	1	2	0	0	3	0	3	1	0	16
	PRECINCT	8	11	12	2	5	0	6	4	2	9	1	9	0	0	4	0	8	4	0	85
		20	18	20	3	9	1	6	5	2	11	2	22	0	0	12	0	20	16	0	167

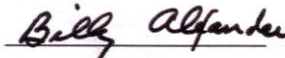
I, JOHN FOSTER, DEMOCRATIC COUNTY CHAIR, PANOLA COUNTY, TEXAS DO HEREBY CERTIFY THAT ON THE 3rd , DAY
OF JUNE, 2026 THE FOREGOING TOTALS AND OR FIGURES WERE APPROVED BY CANVASS.



John Foster
Democratic County Chair
Panola County, Texas



Rodger G. McLane
County Judge



Billy Alexander
Commissioner Pct. 1

Republican Primary May 26, 2026

	PRECINCTS	1	2	3	5	7	8	9	10	12	13	14	18	19	20	22	26	27	28	29	TOTAL
NUMBER OF REGISTERED VOTERS		1958	2321	1461	511	865	304	771	363	432	367	513	2201	383	375	480	184	1474	2462	377	17802
BALLOTS CAST	EARLY	126	209	80	40	32	7	11	25	26	13	21	126	11	15	11	9	54	132	8	956
	ABSENTEE	14	17	5	5	2	3	5	3	4	2	1	10	0	0	0	0	3	9	0	83
Percentage	PRECINCT	82	100	112	76	72	29	74	18	54	32	47	150	33	15	21	20	21	97	42	1095
		222	326	197	121	106	39	90	46	84	47	69	286	44	30	32	29	78	238	50	2134

United States Senator																					
Ken Paxton	EARLY	79	138	67	30	27	6	9	22	23	12	17	89	8	14	8	4	42	98	7	700
	ABSENTEE	7	4	5	1	1	1	3	0	1	0	0	6	0	0	0	0	0	2	0	31
	PRECINCT	59	64	77	50	63	23	60	14	41	23	40	122	26	11	19	13	16	81	36	838
		145	206	149	81	91	30	72	36	65	35	57	217	34	25	27	17	58	181	43	1569

John Cornyn	EARLY	46	68	13	10	5	1	2	3	3	1	4	37	2	1	3	5	11	34	1	250
	ABSENTEE	7	13	0	4	1	2	2	2	3	2	1	4	0	0	0	0	3	7	0	51
	PRECINCT	23	34	30	24	9	6	13	4	13	9	7	28	7	4	2	7	5	16	5	246
		76	115	43	38	15	9	17	9	19	12	12	69	9	5	5	12	19	57	6	547

Attorney General																					
Chip Roy	EARLY	60	107	35	18	14	2	8	19	18	4	7	63	7	3	4	8	29	73	1	480
	ABSENTEE	2	5	5	3	0	0	4	1	0	0	0	4	0	0	0	0	1	3	0	28
	PRECINCT	41	49	40	29	40	19	37	10	29	14	11	72	21	6	9	3	7	35	19	491
		103	161	80	50	54	21	49	30	47	18	18	139	28	9	13	11	37	111	20	999

Mayes Middleton	EARLY	64	94	44	19	18	5	3	6	8	8	14	62	4	12	7	1	25	58	7	459
	ABSENTEE	10	12	0	2	2	3	1	2	4	1	1	6	0	0	0	0	2	6	0	52
	PRECINCT	41	44	64	44	32	10	36	6	25	17	35	76	10	9	12	17	14	56	22	570
		115	150	108	65	52	18	40	14	37	26	50	144	14	21	19	18	41	120	29	1081

Railroad Commissioner

Bo French	EARLY	57	88	38	24	18	3	9	19	14	6	6	56	7	4	5	4	30	57	5	450
	ABSENTEE	1	4	3	2	1	0	3	0	0	0	1	2	0	0	0	0	0	0	0	17
	PRECINCT	30	36	49	30	27	14	30	6	25	16	24	78	19	5	8	9	6	40	15	467
		88	128	90	56	46	17	42	25	39	22	31	136	26	9	13	13	36	97	20	934

Jim Wright

Jim Wright	EARLY	65	111	38	14	13	3	2	6	11	6	15	65	3	11	6	5	24	73	3	474
	ABSENTEE	11	13	2	0	1	2	2	3	4	2	0	7	0	0	0	0	3	9	0	59
	PRECINCT	49	53	55	42	42	14	39	11	25	15	22	63	10	9	12	9	13	44	24	551
		125	177	95	56	56	19	43	20	40	23	37	135	13	20	18	14	40	126	27	1084

Judge, Court of Criminal Appeals, Place 3

Alison Fox	EARLY	58	89	21	14	8	2	5	4	4	5	6	53	4	7	5	2	17	49	0	353
	ABSENTEE	5	5	2	0	0	0	3	0	0	2	0	8	0	0	0	0	0	6	0	31
	PRECINCT	34	30	40	18	15	4	18	7	18	10	19	47	7	8	4	7	8	30	17	341
		97	124	63	32	23	6	26	11	22	17	25	108	11	15	9	9	25	85	17	725

Thomas Smith

Thomas Smith	EARLY	57	90	55	20	23	4	6	21	20	6	13	63	4	8	6	7	35	71	8	517
	ABSENTEE	7	9	3	2	2	3	2	3	4	0	1	1	0	0	0	0	3	3	0	43
	PRECINCT	42	54	59	45	51	22	48	9	26	21	20	85	21	5	17	10	9	51	21	616
		136	153	117	50	76	29	56	33	50	27	34	149	25	13	23	17	47	125	29	1176

County Commissioner, Precinct No. 2

David A. Cole	EARLY	78	51	25		154
	ABSENTEE	6	5	2		13
	PRECINCT	39	85	58		182
		123	141	85		349

Paul Bishop

Paul Bishop	EARLY		124	25	13		162
	ABSENTEE		9	0	0		9
	PRECINCT		53	27	15		95
			186	52	28		266

I, MARK WILLIAMS, REPUBLICAN COUNTY CHAIR, PANOLA COUNTY, TEXAS DO HEREBY CERTIFY THAT ON THE 3rd, DAY
OF JUNE, 2026 THE FOREGOING TOTALS AND OR FIGURES WERE APPROVED BY CANVASS.

Mark Williams

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Republican County Chair

Panola County, Texas

Rodger G. McLane

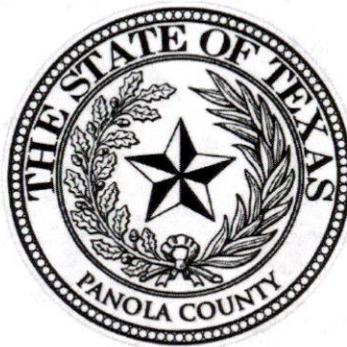
Rodger G. McLane

County Judge

Billy Alexander

Billy Alexander

Commissioner Pct. 1



Treasurer's Monthly Financial Report

Presented to Commissioners Court by Abby Booker, Panola County Treasurer

June 10, 2026

To: Commissioners Court

Re: Treasurer's Monthly Financial Report, May 2026

Pursuant to Local Government Code Chapter 114.026 I, Abby Booker, Panola County Treasurer, do hereby submit the Treasurer's report for the month of May 2026. The figures presented within this report are unaudited. To the best of my knowledge, the attached document is true and correct as of this date and time.

Submitted by:

A handwritten signature in blue ink that reads "Abby Booker". The signature is written over a horizontal line.

Abby Booker, Panola County Treasurer



Panola County, Texas

Treasurers Report Summary

Date Range: 05/01/2026 - 05/31/2026

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
100 - GENERAL	1,484,184.84	369,157.35	1,445,054.62	-1,172,025.12	-93,742.28	1,674,054.97	1,674,054.97	0.00
110 - CREDIT CARD CLEARING FUND	11,294.78	26.70	0.00	0.00	-11,381.01	22,702.49	22,702.49	0.00
112 - JP CREDIT CARD CLEARING	41,856.14	85.17	0.00	0.00	-26,102.84	68,044.15	68,044.15	0.00
130 - LAW LIBRARY	59,816.04	1,654.29	2,934.00	0.00	0.00	58,536.33	58,536.33	0.00
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND	184.64	0.26	0.00	0.00	0.00	184.90	184.90	0.00
150 - COURTHOUSE SECURITY	132,880.97	1,882.54	0.00	0.00	0.00	134,763.51	134,763.51	0.00
160 - RECORDS MANAGEMENT	27,078.86	47.54	0.00	0.00	0.00	27,126.40	27,126.40	0.00
162 - COUNTY & DISTRICT COURT TECHNOLOGY	9,821.37	52.23	0.00	0.00	0.00	9,873.60	9,873.60	0.00
165 - COURT RECORD PRESERVATION	17,667.96	24.97	0.00	0.00	0.00	17,692.93	17,692.93	0.00
166 - DISTRICT COURT RECORDS TECHNOLOGY	27,335.03	95.38	0.00	0.00	0.00	27,430.41	27,430.41	0.00
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	12,220.53	1,460.10	0.00	0.00	0.00	13,680.63	13,680.63	0.00
170 - COUNTY CLERK RECORDS PRES	337,084.96	6,575.04	0.00	0.00	0.00	343,660.00	343,660.00	0.00
175 - ARCHIVE FEES	693,083.03	6,447.13	0.00	0.00	0.00	699,530.16	699,530.16	0.00
180 - JUSTICE COURT TECHNOLOGY	79,521.22	579.36	0.00	0.00	0.00	80,100.58	80,100.58	0.00
190 - V.I.T. INTEREST	4,340.03	6.13	0.00	0.00	0.00	4,346.16	4,346.16	0.00
195 - ELECTION SERVICES CONTRAC	56,154.63	74.62	4,283.58	0.00	-931.92	52,877.59	52,877.59	0.00
200 - ROAD & BRIDGE	1,325,408.25	185,271.25	359,336.40	-468,427.05	-40,431.91	1,660,202.06	1,660,202.06	0.00
252 - PANOLA COUNTY AUCTION PROCEEDS	385.86	0.60	0.00	0.00	0.00	386.46	386.46	0.00
300 - FM & LATERAL	195,856.27	8,639.08	26,743.68	0.00	2,350.82	175,400.85	175,400.85	0.00
410 - SUPERVISION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
481 - PANOLA COUNTY CSCD ADULT DRUG COURT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520 - PANOLA JUVENILE PROBATION	76,840.16	478.23	0.00	0.00	0.00	77,318.39	77,318.39	0.00
530 - JUVENILE TITLE IV-E	57,190.64	90.15	0.00	0.00	0.00	57,280.79	57,280.79	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)	102,228.49	18,205.00	5,936.82	0.00	0.00	114,496.67	114,496.67	0.00
572 - PROBATION PAYROLL FUND	408.12	0.00	0.00	0.00	-12.94	421.06	421.06	0.00
585 - LOCAL MATCH FUNDING/ CALE	117,151.62	0.00	13,751.49	0.00	54.50	103,345.63	103,345.63	0.00
587 - STATE SALARY ADJUSTMENT F	9,383.73	0.00	1,100.34	0.00	0.00	8,283.39	8,283.39	0.00
700 - HOT CHECK FEE	11,286.58	0.00	334.38	0.00	0.00	10,952.20	10,952.20	0.00
720 - PRETRIAL INTERVENTION PROGRAM FUND	85,010.83	1,120.83	502.24	0.00	0.00	85,629.42	85,629.42	0.00
722 - CDA SB22 GRANT FUNDING	203,120.71	279.57	5,280.08	0.00	0.00	198,120.20	198,120.20	0.00
800 - SHERIFF'S STATE FORFEITUR	44,880.50	63.42	0.00	0.00	0.00	44,943.92	44,943.92	0.00
810 - JAIL COMMISSARY FUND	141,488.50	1,916.43	0.00	0.00	0.00	143,404.93	143,404.93	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	75,417.70	106.57	0.00	0.00	0.00	75,524.27	75,524.27	0.00
822 - SHERIFF SB22 GRANT FUNDING	192,844.66	260.65	8,395.12	0.00	0.00	184,710.19	184,710.19	0.00

Treasurers Report

Date Range: 05/01/2026 - 05/31/2026

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	4,557.65	9,183.64	2,537.52	0.00	-832.00	12,035.77	12,035.77	0.00
835 - STATE LONGEVITY PAY SUPPL	338.34	960.48	960.00	0.00	0.00	338.82	338.82	0.00
840 - CONST.PCT.2 STATE FORFEIT	1,185.19	1.67	0.00	0.00	0.00	1,186.86	1,186.86	0.00
842 - CONST.PCT.1 STATE FORFEIT	221.51	0.31	0.00	0.00	0.00	221.82	221.82	0.00
860 - SHERIFF FEDERAL FORFEITUR	8,961.49	12.66	0.00	0.00	0.00	8,974.15	8,974.15	0.00
861 - SHERIFF FEDERAL GRANT PROGRAM	145,020.00	0.00	0.00	0.00	0.00	145,020.00	145,020.00	0.00
862 - CDA FEDERAL FORFEITURE	67,231.50	95.01	0.00	0.00	0.00	67,326.51	67,326.51	0.00
866 - CONSTABLE PCT 2&3 FEDERAL	362.32	0.51	0.00	0.00	0.00	362.83	362.83	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	465.69	0.00	0.00	0.00	0.00	465.69	465.69	0.00
881 - CHILD PROTECTIVE SERVICES	75,612.67	106.22	445.00	0.00	0.00	75,273.89	75,273.89	0.00
882 - OPIOID SETTLEMENT FUND	63,881.28	90.27	0.00	0.00	0.00	63,971.55	63,971.55	0.00
883 - HEALTH FUND	959,408.81	1,348.91	4,849.36	0.00	0.00	955,908.36	955,908.36	0.00
885 - AIRPORT	137,512.22	114,823.28	118,240.22	0.00	42,270.87	91,824.41	91,824.41	0.00
920 - ROAD BOND 1971	87,215.07	123.25	0.00	0.00	0.00	87,338.32	87,338.32	0.00
940 - PERMANENT IMPROVEMENT	40,022.51	56.56	0.00	0.00	0.00	40,079.07	40,079.07	0.00
950 - JAIL IMPROVEMENT FUND	527.90	0.75	0.00	0.00	0.00	528.65	528.65	0.00
968 - PANOLA COUNTY RETIREE HEA	615,592.35	110,192.85	166,983.84	0.00	0.00	558,801.36	558,801.36	0.00
972 - PAYROLL FUND	31,739.08	0.00	0.00	0.00	-1,109.84	32,848.92	32,848.92	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	15,831.99	0.00	0.00	0.00	-15,023.36	30,855.35	30,855.35	0.00
981 - CRIMINAL JUSTICE CIVIL	5,398.94	0.00	0.00	0.00	-5,388.18	10,787.12	10,787.12	0.00
982 - APPELLATE JUDICIAL FEES	1,257.28	0.00	0.00	0.00	-233.85	1,491.13	1,491.13	0.00
Report Total:	7,895,771.48	841,596.96	2,167,668.69	-1,640,452.17	-150,513.94	8,360,665.86	8,360,665.86	0.00

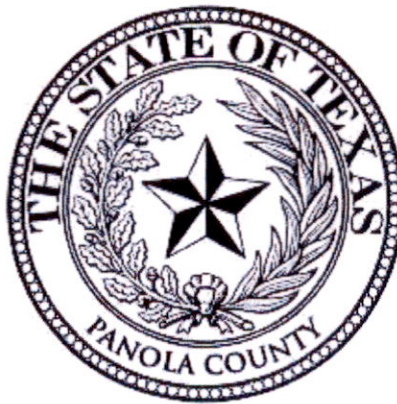
FILED
At 3:27 O'clock P M.

JUN 11 2026

PANOLA COUNTY, TEXAS

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

AUDITOR'S REPORT



For the Month Ending
MAY 31, 2026

Jennifer Stacy
Panola County Auditor

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PANOLA COUNTY MAY 2026 FINANCIAL REPORT

CASH

110 - CREDIT CARD CLEARING FUND	\$	22,702.49
112 - JP CREDIT CARD CLEARING	\$	68,580.15
252 - PANOLA COUNTY AUCTION PROCEEDS	\$	386.46
599 - PROBATION POOLED CASH FUND	\$	361,145.93
861 - SHERIFF FEDERAL GRANT	\$	145,020.00
875 - ROCKHILL WSC	\$	465.69
968 - PANOLA COUNTY RETIREE HEA	\$	558,801.36
974 - CHILD SUPPORT PAYMENTS/EXPERTPAY	\$	0.04
999 - POOLED CASH FUND	\$	7,170,261.43
TOTAL CASH	\$	8,327,363.55

INVESTMENTS

CERTIFICATES OF DEPOSIT	\$	109,496,000.00
	\$	109,496,000.00

OTHER ASSETS

RECEIVABLES	\$	88,546.86
FUEL INVENTORY	\$	122,142.37
CASH CHANGE FUND	\$	5,250.00
INTANGIBLE ROYALTY INTEREST	\$	7,600.00
TOTAL OTHER ASSETS	\$	223,539.23

TOTAL ASSETS **\$ 118,046,902.78**

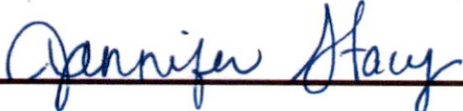
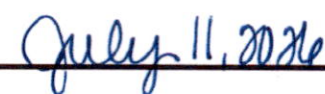
LIABILITIES

LESS PAYABLES	\$	(459,715.08)
AUDIT ADJUSTMENTS	\$	(906,928.00)
TOTAL LIABILITIES	\$	(1,366,643.08)

FUND BALANCE AS OF MAY 31, 2026 **\$ 116,680,259.70**

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.

PANOLA COUNTY AUDITOR'S MONTHLY REPORT
MAY 2026

FUND NUMBER & NAME	BALANCE	*PRIOR PERIOD ADJUSTMENTS	REVENUES	EXPENDITURES	BALANCE
	April 1, 2026				April 30, 2026
100 - GENERAL	45,314,974.12	(441,498.71)	369,157.35	1,445,054.62	43,797,578.14
130 - LAW LIBRARY	113,816.04		1,654.29	2,934.00	112,536.33
140 - COUNTY JUVENILE DELINQUENCY PREV	184.64		0.26	-	184.90
150 - COURTHOUSE SECURITY	319,879.08	1.89	1,882.54	-	321,763.51
160 - RECORDS MANAGEMENT	33,078.86		47.54	-	33,126.40
162 - COUNTY & DISTRICT COURT TECH	9,821.37		52.23	-	9,873.60
165 - COURT RECORD PRESERVATION	17,667.96		24.97	-	17,692.93
166 - DISTRICT COURT RECORDS TECH	27,335.03		95.38	-	27,430.41
168 - DISTRICT CLERK REC MGT & PRES	12,220.53		1,460.10	-	13,680.63
170 - COUNTY CLERK RECORDS PRES	740,084.96		6,575.04	-	746,660.00
175 - ARCHIVE FEES	746,083.03		6,447.13	-	752,530.16
180 - JUSTICE COURT TECHNOLOGY	143,519.68	1.54	579.36	-	144,100.58
190 - V.I.T. INTEREST	4,340.03		6.13	-	4,346.16
195 - ELECTION SERVICES CONTRACT	56,154.63		74.62	4,283.58	51,945.67
200 - ROAD & BRIDGE	16,584,189.36	(120,346.03)	185,271.25	359,336.40	16,289,778.18
300 - FM & LATERAL	3,571,142.22	(37,321.00)	8,639.08	26,743.68	3,515,716.62
700 - HOT CHECK FEE	32,286.58			334.38	31,952.20
720 - PRETRIAL INTERVENTION PROGRAM FUND	85,010.83		1,120.83	502.24	85,629.42
722 - CDA SB22 GRANT FUNDING	203,120.71	(44,709.00)	279.57	5,280.08	153,411.20
800 - SHERIFF'S STATE FORFEITURE	56,880.50		63.42	-	56,943.92
810 - JAIL COMMISSARY FUND	141,488.50		1,916.43	-	143,404.93
820 - D A FORFEITURE	79,417.70		106.57	-	79,524.27
822 - SHERIFF SB22 GRANT FUNDING	192,844.66	(6,477.00)	260.65	8,395.12	178,233.19
830 - STATE APPORTIONMENT - DA	4,557.65		9,183.64	2,537.52	11,203.77
835 - STATE LONGEVITY PAY SUPPL	338.34		960.48	960.00	338.82
840 - CONST.PCT.2 STATE FORFEIT	1,185.19		1.67	-	1,186.86
842 - CONST.PCT.1 STATE FORFEIT	221.51		0.31	-	221.82
860 - SHERIFF FEDERAL FORFEITUR	8,961.49		12.66	-	8,974.15
862 - CDA FEDERAL FORFEITURE	67,231.50		95.01	-	67,326.51
866 - CONSTABLE PCT 2&3 FEDERAL	362.32		0.51	-	362.83
881 - CHILD PROTECTIVE SERVICES	181,612.67		106.22	445.00	181,273.89
882 - OPIOID SETTLEMENT FUND	33,620.28	30,261.00	90.27	-	63,971.55
883 - HEALTH FUND	4,535,408.81		1,348.91	4,849.36	4,531,908.36
885 - AIRPORT	223,241.35		114,823.28	118,240.22	219,824.41
920 - ROAD BOND 1971	345,215.07		123.25	-	345,338.32
940 - PERMANENT IMPROVEMENT	272,022.51		56.56	-	272,079.07
950 - JAIL IMPROVEMENT FUND	527.90		0.75	-	528.65
110-112 - CREDIT CARD CLEARING	101.16	(101.16)		-	-
252 - PANOLA COUNTY AUCTION PROCEEDS	385.86		0.60	-	386.46
520-585 - JUVENILE PROB	712,659.70		18,773.38	20,788.65	710,644.43
861 - SHERIFF FEDERAL GRANT PROGRAM	145,020.00			-	145,020.00
875 - ROCKHILL WSC	465.69			-	465.69
974 - EXPERTPAY	0.04			-	0.04
968 - PANOLA COUNTY RETIREE HEALTH	43,608,471.95	(520.24)	110,192.85	166,983.84	43,551,160.72
GRAND TOTAL ALL FUNDS	118,627,152.01	(620,708.71)	841,485.09	2,167,668.69	116,680,259.70

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



Panola County, Texas

Fund Balance Report

As Of 05/31/2026

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
100 - GENERAL	30,595,458.11	21,075,820.61	7,873,700.58	43,797,578.14
110 - CREDIT CARD CLEARING FUND	0.00	0.00	0.00	0.00
112 - JP CREDIT CARD CLEARING	0.00	0.00	0.00	0.00
130 - LAW LIBRARY	109,898.23	8,623.10	5,985.00	112,536.33
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND	183.53	1.37	0.00	184.90
150 - COURTHOUSE SECURITY	310,450.92	11,425.11	112.52	321,763.51
160 - RECORDS MANAGEMENT	32,831.09	295.31	0.00	33,126.40
162 - COUNTY & DISTRICT COURT TECHNOLOGY	9,638.12	235.48	0.00	9,873.60
165 - COURT RECORD PRESERVATION	17,560.87	132.06	0.00	17,692.93
166 - DISTRICT COURT RECORDS TECHNOLOGY	27,086.59	343.82	0.00	27,430.41
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	51,529.06	5,803.45	43,651.88	13,680.63
170 - COUNTY CLERK RECORDS PRES	712,010.53	34,683.63	34.16	746,660.00
175 - ARCHIVE FEES	721,558.85	30,971.31	0.00	752,530.16
180 - JUSTICE COURT TECHNOLOGY	140,374.05	4,130.79	404.26	144,100.58
190 - V.I.T. INTEREST	8,020.34	29.66	3,703.84	4,346.16
195 - ELECTION SERVICES CONTRAC	51,329.18	4,900.07	4,283.58	51,945.67
200 - ROAD & BRIDGE	10,973,873.37	7,616,491.53	2,300,586.72	16,289,778.18
252 - PANOLA COUNTY AUCTION PROCEEDS	383.55	2.91	0.00	386.46
300 - FM & LATERAL	3,038,110.90	719,681.85	242,076.13	3,515,716.62
410 - SUPERVISION	0.00	0.00	0.00	0.00
420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES	0.00	0.00	0.00	0.00
481 - PANOLA COUNTY CSCD ADULT DRUG COURT	0.00	0.00	0.00	0.00
520 - PANOLA JUVENILE PROBATION	116,942.52	10,375.87	0.00	127,318.39
530 - JUVENILE TITLE IV-E	154,428.19	2,852.60	0.00	157,280.79
552 - REGIONAL DIVERSION ALTERNATIVES PROGRAM	0.00	0.00	0.00	0.00
560 - TJPC/A/183(REGULAR)	0.00	182,053.00	67,556.33	114,496.67
572 - PROBATION PAYROLL FUND	0.00	0.00	0.00	0.00
585 - LOCAL MATCH FUNDING/ CALE	432,249.94	16,403.00	145,387.75	303,265.19
587 - STATE SALARY ADJUSTMENT F	0.00	23,802.09	15,518.70	8,283.39
700 - HOT CHECK FEE	33,549.10	75.00	1,671.90	31,952.20
720 - PRETRIAL INTERVENTION PROGRAM FUND	72,520.92	15,602.03	2,493.53	85,629.42
722 - CDA SB22 GRANT FUNDING	3,393.34	176,555.78	26,537.92	153,411.20
800 - SHERIFF'S STATE FORFEITUR	55,104.97	1,838.95	0.00	56,943.92
810 - JAIL COMMISSARY FUND	125,059.63	18,345.30	0.00	143,404.93
813 - AMERICAN RESCUE PLAN FUND	0.00	0.00	0.00	0.00
820 - D A FORFEITURE	89,720.87	-6,870.80	3,325.80	79,524.27
822 - SHERIFF SB22 GRANT FUNDING	2,939.85	351,258.68	175,965.34	178,233.19
830 - STATE APPORTIONMENT - DA	2,401.89	18,123.59	9,321.71	11,203.77
835 - STATE LONGEVITY PAY SUPPL	336.29	962.53	960.00	338.82
840 - CONST.PCT.2 STATE FORFEIT	1,178.00	8.86	0.00	1,186.86
842 - CONST.PCT.1 STATE FORFEIT	220.16	1.66	0.00	221.82
860 - SHERIFF FEDERAL FORFEITUR	8,907.18	66.97	0.00	8,974.15
861 - SHERIFF FEDERAL GRANT PROGRAM	0.00	145,020.00	0.00	145,020.00
862 - CDA FEDERAL FORFEITURE	66,823.99	502.52	0.00	67,326.51
866 - CONSTABLE PCT 2&3 FEDERAL	360.12	2.71	0.00	362.83
875 - ROCK HILL WSC	465.69	0.00	0.00	465.69
881 - CHILD PROTECTIVE SERVICES	184,600.89	4,198.00	7,525.00	181,273.89
882 - OPIOID SETTLEMENT FUND	2,973.72	60,997.83	0.00	63,971.55
883 - HEALTH FUND	4,470,313.72	77,161.94	15,567.30	4,531,908.36
885 - AIRPORT	230,575.09	512,068.37	522,819.05	219,824.41
920 - ROAD BOND 1971	342,310.14	3,028.18	0.00	345,338.32
940 - PERMANENT IMPROVEMENT	269,643.82	2,435.25	0.00	272,079.07
950 - JAIL IMPROVEMENT FUND	524.70	3.95	0.00	528.65
968 - PANOLA COUNTY RETIREE HEA	43,571,866.04	813,212.52	833,917.84	43,551,160.72

Fund Balance Report

Fund

974 - CHILD SUPPORT PAYMENTS/EXPERTPAY

As Of 05/31/2026

	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
	0.04	0.00	0.00	0.04
Report Total:	97,039,708.10	31,943,658.44	12,303,106.84	116,680,259.70



Panola County, Texas

Treasurers Report Summary

Date Range: 05/01/2026 - 05/31/2026

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
100 - GENERAL	1,484,184.84	369,157.35	1,445,054.62	-1,138,186.81	-93,742.28	1,640,216.66	1,640,216.66	0.00
110 - CREDIT CARD CLEARING FUND	11,294.78	26.70	0.00	0.00	-11,381.01	22,702.49	22,702.49	0.00
112 - JP CREDIT CARD CLEARING	41,856.14	85.17	0.00	-536.00	-26,102.84	68,580.15	68,580.15	0.00
130 - LAW LIBRARY	59,816.04	1,654.29	2,934.00	0.00	0.00	58,536.33	58,536.33	0.00
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND	184.64	0.26	0.00	0.00	0.00	184.90	184.90	0.00
150 - COURTHOUSE SECURITY	132,880.97	1,882.54	0.00	0.00	0.00	134,763.51	134,763.51	0.00
160 - RECORDS MANAGEMENT	27,078.86	47.54	0.00	0.00	0.00	27,126.40	27,126.40	0.00
162 - COUNTY & DISTRICT COURT TECHNOLOGY	9,821.37	52.23	0.00	0.00	0.00	9,873.60	9,873.60	0.00
165 - COURT RECORD PRESERVATION	17,667.96	24.97	0.00	0.00	0.00	17,692.93	17,692.93	0.00
166 - DISTRICT COURT RECORDS TECHNOLOGY	27,335.03	95.38	0.00	0.00	0.00	27,430.41	27,430.41	0.00
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	12,220.53	1,460.10	0.00	0.00	0.00	13,680.63	13,680.63	0.00
170 - COUNTY CLERK RECORDS PRES	337,084.96	6,575.04	0.00	0.00	0.00	343,660.00	343,660.00	0.00
175 - ARCHIVE FEES	693,083.03	6,447.13	0.00	0.00	0.00	699,530.16	699,530.16	0.00
180 - JUSTICE COURT TECHNOLOGY	79,521.22	579.36	0.00	0.00	0.00	80,100.58	80,100.58	0.00
190 - V.I.T. INTEREST	4,340.03	6.13	0.00	0.00	0.00	4,346.16	4,346.16	0.00
195 - ELECTION SERVICES CONTRAC	56,154.63	74.62	4,283.58	0.00	-931.92	52,877.59	52,877.59	0.00
200 - ROAD & BRIDGE	1,375,408.25	185,271.25	359,336.40	-468,427.05	-40,431.91	1,660,202.06	1,660,202.06	0.00
252 - PANOLA COUNTY AUCTION PROCEEDS	385.86	0.60	0.00	0.00	0.00	386.46	386.46	0.00
300 - FM & LATERAL	195,856.27	8,639.08	26,743.68	0.00	2,350.82	175,400.85	175,400.85	0.00
410 - SUPERVISION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420 - COMMUNITY CORRECTIONS SUPERVISION SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
481 - PANOLA COUNTY CSCD ADULT DRUG COURT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520 - PANOLA JUVENILE PROBATION	76,840.16	478.23	0.00	0.00	0.00	77,318.39	77,318.39	0.00
530 - JUVENILE TITLE IV-E	57,190.64	90.15	0.00	0.00	0.00	57,280.79	57,280.79	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)	102,228.49	18,205.00	5,936.82	0.00	0.00	114,496.67	114,496.67	0.00
572 - PROBATION PAYROLL FUND	408.12	0.00	0.00	0.00	-12.94	421.06	421.06	0.00
585 - LOCAL MATCH FUNDING/ CALE	117,151.62	0.00	13,751.49	0.00	54.50	103,345.63	103,345.63	0.00
587 - STATE SALARY ADJUSTMENT F	9,383.73	0.00	1,100.34	0.00	0.00	8,283.39	8,283.39	0.00
700 - HOT CHECK FEE	11,286.58	0.00	334.38	0.00	0.00	10,952.20	10,952.20	0.00
720 - PRETRIAL INTERVENTION PROGRAM FUND	85,010.83	1,120.83	502.24	0.00	0.00	85,629.42	85,629.42	0.00
722 - CDA SB22 GRANT FUNDING	203,120.71	279.57	5,280.08	0.00	0.00	198,120.20	198,120.20	0.00
800 - SHERIFF'S STATE FORFEITUR	44,880.50	63.42	0.00	0.00	0.00	44,943.92	44,943.92	0.00
810 - JAIL COMMISSARY FUND	141,488.50	1,916.43	0.00	0.00	0.00	143,404.93	143,404.93	0.00
813 - AMERICAN RESCUE PLAN FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
820 - A FORFEITURE	75,417.70	106.57	0.00	0.00	0.00	75,524.27	75,524.27	0.00
822 - SHERIFF SB22 GRANT FUNDING	192,844.66	260.65	8,395.12	0.00	0.00	184,710.19	184,710.19	0.00

TRUE COPY
hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Heather Stuart, Deputy Clerk
Page 7 of 25

Treasurers Report

Date Range: 05/01/2026 - 05/31/2026									
Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual	Actual Ending
830 - STATE APPORTIONMENT - DA	4,557.65	9,183.64	2,537.52	0.00	-832.00	12,035.77	12,035.77	0.00	0.00
835 - STATE LONGEVITY PAY SUPPL	338.34	960.48	960.00	0.00	0.00	338.82	338.82	0.00	0.00
840 - CONST.PCT.2 STATE FORFEIT	1,185.19	1.67	0.00	0.00	0.00	1,186.86	1,186.86	0.00	0.00
842 - CONST.PCT.1 STATE FORFEIT	221.51	0.31	0.00	0.00	0.00	221.82	221.82	0.00	0.00
860 - SHERIFF FEDERAL FORFEITUR	8,961.49	12.66	0.00	0.00	0.00	8,974.15	8,974.15	0.00	0.00
861 - SHERIFF FEDERAL GRANT PROGRAM	145,020.00	0.00	0.00	0.00	0.00	145,020.00	145,020.00	0.00	0.00
862 - CDA FEDERAL FORFEITURE	67,231.50	95.01	0.00	0.00	0.00	67,326.51	67,326.51	0.00	0.00
866 - CONSTABLE PCT 2&3 FEDERAL	362.32	0.51	0.00	0.00	0.00	362.83	362.83	0.00	0.00
873 - FAIRPLAY WSC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
875 - ROCK HILL WSC	465.69	0.00	0.00	0.00	0.00	465.69	465.69	0.00	0.00
881 - CHILD PROTECTIVE SERVICES	75,612.67	106.22	445.00	0.00	0.00	75,273.89	75,273.89	0.00	0.00
882 - OPIOID SETTLEMENT FUND	63,881.28	90.27	0.00	0.00	0.00	63,971.55	63,971.55	0.00	0.00
883 - HEALTH FUND	959,408.81	1,348.91	4,849.36	0.00	0.00	955,908.36	955,908.36	0.00	0.00
885 - AIRPORT	137,512.22	114,823.28	118,240.22	0.00	42,270.87	91,824.41	91,824.41	0.00	0.00
920 - ROAD BOND 1971	87,215.07	123.25	0.00	0.00	0.00	87,338.32	87,338.32	0.00	0.00
940 - PERMANENT IMPROVEMENT	40,022.51	56.56	0.00	0.00	0.00	40,079.07	40,079.07	0.00	0.00
950 - JAIL IMPROVEMENT FUND	527.90	0.75	0.00	0.00	0.00	528.65	528.65	0.00	0.00
968 - PANOLA COUNTY RETIREE HEA	615,592.35	110,192.85	166,983.84	0.00	0.00	558,801.36	558,801.36	0.00	0.00
972 - PAYROLL FUND	31,739.08	0.00	0.00	0.00	-1,109.84	32,848.92	32,848.92	0.00	0.00
974 - CHILD SUPPORT PAYMENTS/EXPERTPAY	0.04	0.00	0.00	0.00	0.00	0.04	0.04	0.00	0.00
980 - CRIMINAL JUSTICE	15,831.99	0.00	0.00	0.00	-15,023.36	30,855.35	30,855.35	0.00	0.00
981 - CRIMINAL JUSTICE CIVIL	5,398.94	0.00	0.00	0.00	-5,388.18	10,787.12	10,787.12	0.00	0.00
982 - APPELLATE JUDICIAL FEES	1,257.28	0.00	0.00	0.00	-233.85	1,491.13	1,491.13	0.00	0.00
Report Total:	7,895,771.48	841,596.96	2,167,668.69	-1,607,149.86	-150,513.94	8,327,363.55	8,327,363.55	0.00	0.00



A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
Heather Stuart, Deputy Clerk
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Panola County, Texas

Budget Report Group Summary

For Fiscal: 2026 Period Ending: 05/31/2026

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL						
310 - TAX RECEIPTS	19,343,104.00	19,343,104.00	166,158.20	19,494,609.95	151,505.95	0.78%
330 - INTERGOVERNMENTAL RECEIPTS	540,192.00	541,462.00	48,922.02	281,637.28	-259,824.72	47.99%
340 - CHARGES FOR SERVICES	880,200.00	880,200.00	44,771.90	649,387.70	-230,812.30	26.22%
360 - MISCELLANEOUS REVENUES	1,193,958.00	1,255,845.00	109,305.23	650,185.68	-605,659.32	48.23%
Fund: 100 - GENERAL Total:	21,957,454.00	22,020,611.00	369,157.35	21,075,820.61	-944,790.39	4.29%
Fund: 130 - LAW LIBRARY						
340 - CHARGES FOR SERVICES	15,000.00	15,000.00	1,571.69	7,688.05	-7,311.95	48.75%
360 - MISCELLANEOUS REVENUES	3,000.00	3,000.00	82.60	935.05	-2,064.95	68.83%
Fund: 130 - LAW LIBRARY Total:	18,000.00	18,000.00	1,654.29	8,623.10	-9,376.90	52.09%
Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND						
360 - MISCELLANEOUS REVENUES	1.00	1.00	0.26	1.37	0.37	37.00%
Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND T...	1.00	1.00	0.26	1.37	0.37	37.00%
Fund: 150 - COURTHOUSE SECURITY						
340 - CHARGES FOR SERVICES	18,400.00	18,400.00	1,692.39	8,722.30	-9,677.70	52.60%
360 - MISCELLANEOUS REVENUES	2,199.00	2,199.00	190.15	2,702.81	503.81	22.91%
Fund: 150 - COURTHOUSE SECURITY Total:	20,599.00	20,599.00	1,882.54	11,425.11	-9,173.89	44.54%
Fund: 160 - RECORDS MANAGEMENT						
340 - CHARGES FOR SERVICES	110.00	110.00	9.26	37.26	-72.74	66.13%
360 - MISCELLANEOUS REVENUES	900.00	900.00	38.28	258.05	-641.95	71.33%
Fund: 160 - RECORDS MANAGEMENT Total:	1,010.00	1,010.00	47.54	295.31	-714.69	70.76%
Fund: 162 - COUNTY & DISTRICT COURT TECHNOLOGY						
340 - CHARGES FOR SERVICES	185.00	185.00	38.30	162.35	-22.65	12.24%
360 - MISCELLANEOUS REVENUES	120.00	120.00	13.93	73.13	-46.87	39.06%
Fund: 162 - COUNTY & DISTRICT COURT TECHNOLOGY Total:	305.00	305.00	52.23	235.48	-69.52	22.79%
Fund: 165 - COURT RECORD PRESERVATION						
340 - CHARGES FOR SERVICES	50.00	50.00	0.00	0.00	-50.00	100.00%
360 - MISCELLANEOUS REVENUES	200.00	200.00	24.97	132.06	-67.94	33.97%
Fund: 165 - COURT RECORD PRESERVATION Total:	250.00	250.00	24.97	132.06	-117.94	47.18%
Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY						
340 - CHARGES FOR SERVICES	300.00	300.00	56.67	139.66	-160.34	53.45%
360 - MISCELLANEOUS REVENUES	600.00	600.00	38.71	204.16	-395.84	65.97%
Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY Total:	900.00	900.00	95.38	343.82	-556.18	61.80%
Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVAT...						
340 - CHARGES FOR SERVICES	10,000.00	10,000.00	1,440.79	5,719.92	-4,280.08	42.80%
360 - MISCELLANEOUS REVENUES	1,000.00	1,000.00	19.31	83.53	-916.47	91.65%
Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVAT..	11,000.00	11,000.00	1,460.10	5,803.45	-5,196.55	47.24%
Fund: 170 - COUNTY CLERK RECORDS PRES						
340 - CHARGES FOR SERVICES	70,000.00	70,000.00	6,090.09	28,474.11	-41,525.89	59.32%
360 - MISCELLANEOUS REVENUES	25,000.00	25,000.00	484.95	6,209.52	-18,790.48	75.16%
Fund: 170 - COUNTY CLERK RECORDS PRES Total:	95,000.00	95,000.00	6,575.04	34,683.63	-60,316.37	63.49%
Fund: 175 - ARCHIVE FEES						
340 - CHARGES FOR SERVICES	70,000.00	70,000.00	5,460.00	25,340.00	-44,660.00	63.80%
360 - MISCELLANEOUS REVENUES	10,000.00	10,000.00	987.13	5,631.31	-4,368.69	43.69%
Fund: 175 - ARCHIVE FEES Total:	80,000.00	80,000.00	6,447.13	30,971.31	-49,028.69	61.29%
Fund: 180 - JUSTICE COURT TECHNOLOGY						
340 - CHARGES FOR SERVICES	4,600.00	4,600.00	466.34	2,950.60	-1,649.40	35.86%

Budget Report

For Fiscal: 2026 Period Ending: 05/31/2026

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
360 - MISCELLANEOUS REVENUES	2,000.00	2,000.00	113.02	1,180.19	-819.81	40.99%
Fund: 180 - JUSTICE COURT TECHNOLOGY Total:	6,600.00	6,600.00	579.36	4,130.79	-2,469.21	37.41%
Fund: 190 - V.I.T. INTEREST						
360 - MISCELLANEOUS REVENUES	0.00	933.00	6.13	29.66	-903.34	96.82%
Fund: 190 - V.I.T. INTEREST Total:	0.00	933.00	6.13	29.66	-903.34	96.82%
Fund: 195 - ELECTION SERVICES CONTRAC						
340 - CHARGES FOR SERVICES	0.00	4,284.00	0.00	4,494.80	210.80	4.92%
360 - MISCELLANEOUS REVENUES	0.00	0.00	74.62	405.27	405.27	0.00%
Fund: 195 - ELECTION SERVICES CONTRAC Total:	0.00	4,284.00	74.62	4,900.07	616.07	14.38%
Fund: 200 - ROAD & BRIDGE						
310 - TAX RECEIPTS	6,755,805.00	6,755,805.00	58,009.34	6,805,813.22	50,008.22	0.74%
321 - VEHICLE TAXES & LICENSES	350,000.00	350,000.00	45,429.57	314,045.51	-35,954.49	10.27%
330 - INTERGOVERNMENTAL RECEIPTS	74,000.00	74,000.00	28,359.59	28,359.59	-45,640.41	61.68%
350 - FINES	354,000.00	354,000.00	27,099.70	165,785.05	-188,214.95	53.17%
360 - MISCELLANEOUS REVENUES	571,054.00	571,054.00	26,373.05	302,488.16	-268,565.84	47.03%
Fund: 200 - ROAD & BRIDGE Total:	8,104,859.00	8,104,859.00	185,271.25	7,616,491.53	-488,367.47	6.03%
Fund: 252 - PANOLA COUNTY AUCTION PROCEEDS						
360 - MISCELLANEOUS REVENUES	0.00	0.00	0.60	2.91	2.91	0.00%
Fund: 252 - PANOLA COUNTY AUCTION PROCEEDS Total:	0.00	0.00	0.60	2.91	2.91	0.00%
Fund: 300 - FM & LATERAL						
310 - TAX RECEIPTS	681,249.00	681,249.00	5,741.08	686,866.44	5,617.44	0.82%
360 - MISCELLANEOUS REVENUES	79,589.00	79,589.00	2,898.00	32,815.41	-46,773.59	58.77%
Fund: 300 - FM & LATERAL Total:	760,838.00	760,838.00	8,639.08	719,681.85	-41,156.15	5.41%
Fund: 700 - HOT CHECK FEE						
340 - CHARGES FOR SERVICES	480.00	480.00	0.00	75.00	-405.00	84.38%
Fund: 700 - HOT CHECK FEE Total:	480.00	480.00	0.00	75.00	-405.00	84.38%
Fund: 720 - PRETRIAL INTERVENTION PROGRAM FUND						
330 - INTERGOVERNMENTAL RECEIPTS	6,463.00	6,463.00	1,000.00	15,000.00	8,537.00	132.09%
360 - MISCELLANEOUS REVENUES	0.00	0.00	120.83	602.03	602.03	0.00%
Fund: 720 - PRETRIAL INTERVENTION PROGRAM FUND Total:	6,463.00	6,463.00	1,120.83	15,602.03	9,139.03	141.41%
Fund: 722 - CDA SB22 GRANT FUNDING						
330 - INTERGOVERNMENTAL RECEIPTS	175,000.00	175,000.00	0.00	175,000.00	0.00	0.00%
360 - MISCELLANEOUS REVENUES	0.00	0.00	279.57	1,555.78	1,555.78	0.00%
Fund: 722 - CDA SB22 GRANT FUNDING Total:	175,000.00	175,000.00	279.57	176,555.78	1,555.78	0.89%
Fund: 800 - SHERIFF'S STATE FORFEITUR						
360 - MISCELLANEOUS REVENUES	0.00	0.00	63.42	1,838.95	1,838.95	0.00%
Fund: 800 - SHERIFF'S STATE FORFEITUR Total:	0.00	0.00	63.42	1,838.95	1,838.95	0.00%
Fund: 810 - JAIL COMMISSARY FUND						
360 - MISCELLANEOUS REVENUES	0.00	0.00	1,916.43	18,345.30	18,345.30	0.00%
Fund: 810 - JAIL COMMISSARY FUND Total:	0.00	0.00	1,916.43	18,345.30	18,345.30	0.00%
Fund: 820 - D A FORFEITURE						
360 - MISCELLANEOUS REVENUES	0.00	0.00	106.57	-6,870.80	-6,870.80	0.00%
Fund: 820 - D A FORFEITURE Total:	0.00	0.00	106.57	-6,870.80	-6,870.80	0.00%
Fund: 822 - SHERIFF SB22 GRANT FUNDING						
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	260.65	1,258.68	1,258.68	0.00%
Fund: 822 - SHERIFF SB22 GRANT FUNDING Total:	350,000.00	350,000.00	260.65	351,258.68	1,258.68	0.36%
Fund: 830 - STATE APPORTIONMENT - DA						
330 - INTERGOVERNMENTAL RECEIPTS	27,498.00	27,498.00	9,166.66	18,076.67	-9,421.33	34.26%
360 - MISCELLANEOUS REVENUES	5.00	5.00	16.98	46.92	41.92	838.40%
Fund: 830 - STATE APPORTIONMENT - DA Total:	27,503.00	27,503.00	9,183.64	18,123.59	-9,379.41	34.10%
Fund: 835 - STATE LONGEVITY PAY SUPPL						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	0.00	960.00	960.00	960.00	0.00%

Budget Report

For Fiscal: 2026 Period Ending: 05/31/2026

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
360 - MISCELLANEOUS REVENUES	0.00	0.00	0.48	2.53	2.53	0.00%
Fund: 835 - STATE LONGEVITY PAY SUPPL Total:	0.00	0.00	960.48	962.53	962.53	0.00%
Fund: 840 - CONST.PCT.2 STATE FORFEIT						
360 - MISCELLANEOUS REVENUES	0.00	0.00	1.67	8.86	8.86	0.00%
Fund: 840 - CONST.PCT.2 STATE FORFEIT Total:	0.00	0.00	1.67	8.86	8.86	0.00%
Fund: 842 - CONST.PCT.1 STATE FORFEIT						
360 - MISCELLANEOUS REVENUES	0.00	0.00	0.31	1.66	1.66	0.00%
Fund: 842 - CONST.PCT.1 STATE FORFEIT Total:	0.00	0.00	0.31	1.66	1.66	0.00%
Fund: 860 - SHERIFF FEDERAL FORFEITUR						
360 - MISCELLANEOUS REVENUES	0.00	0.00	12.66	66.97	66.97	0.00%
Fund: 860 - SHERIFF FEDERAL FORFEITUR Total:	0.00	0.00	12.66	66.97	66.97	0.00%
Fund: 861 - SHERIFF FEDERAL GRANT PROGRAM						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	0.00	0.00	145,020.00	145,020.00	0.00%
Fund: 861 - SHERIFF FEDERAL GRANT PROGRAM Total:	0.00	0.00	0.00	145,020.00	145,020.00	0.00%
Fund: 862 - CDA FEDERAL FORFEITURE						
360 - MISCELLANEOUS REVENUES	0.00	0.00	95.01	502.52	502.52	0.00%
Fund: 862 - CDA FEDERAL FORFEITURE Total:	0.00	0.00	95.01	502.52	502.52	0.00%
Fund: 866 - CONSTABLE PCT 2&3 FEDERAL						
360 - MISCELLANEOUS REVENUES	0.00	0.00	0.51	2.71	2.71	0.00%
Fund: 866 - CONSTABLE PCT 2&3 FEDERAL Total:	0.00	0.00	0.51	2.71	2.71	0.00%
Fund: 875 - ROCK HILL WSC						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	452,650.00	0.00	0.00	-452,650.00	100.00%
360 - MISCELLANEOUS REVENUES	0.00	400.00	0.00	0.00	-400.00	100.00%
Fund: 875 - ROCK HILL WSC Total:	0.00	453,050.00	0.00	0.00	-453,050.00	100.00%
Fund: 881 - CHILD PROTECTIVE SERVICES						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	0.00	0.00	308.12	308.12	0.00%
360 - MISCELLANEOUS REVENUES	30,000.00	30,000.00	106.22	3,889.88	-26,110.12	87.03%
Fund: 881 - CHILD PROTECTIVE SERVICES Total:	30,000.00	30,000.00	106.22	4,198.00	-25,802.00	86.01%
Fund: 882 - OPIOID SETTLEMENT FUND						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	0.00	0.00	60,537.37	60,537.37	0.00%
360 - MISCELLANEOUS REVENUES	0.00	0.00	90.27	460.46	460.46	0.00%
Fund: 882 - OPIOID SETTLEMENT FUND Total:	0.00	0.00	90.27	60,997.83	60,997.83	0.00%
Fund: 883 - HEALTH FUND						
330 - INTERGOVERNMENTAL RECEIPTS	25,000.00	25,000.00	0.00	35,361.42	10,361.42	41.45%
360 - MISCELLANEOUS REVENUES	50,000.00	50,000.00	1,348.91	41,800.52	-8,199.48	16.40%
Fund: 883 - HEALTH FUND Total:	75,000.00	75,000.00	1,348.91	77,161.94	2,161.94	2.88%
Fund: 885 - AIRPORT						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	11,226.00	0.00	14,558.86	3,332.86	29.69%
360 - MISCELLANEOUS REVENUES	1,130,150.00	1,130,150.00	114,823.28	497,509.51	-632,640.49	55.98%
Fund: 885 - AIRPORT Total:	1,130,150.00	1,141,376.00	114,823.28	512,068.37	-629,307.63	55.14%
Fund: 920 - ROAD BOND 1971						
360 - MISCELLANEOUS REVENUES	1,250.00	1,250.00	123.25	3,028.18	1,778.18	142.25%
Fund: 920 - ROAD BOND 1971 Total:	1,250.00	1,250.00	123.25	3,028.18	1,778.18	142.25%
Fund: 940 - PERMANENT IMPROVEMENT						
360 - MISCELLANEOUS REVENUES	1,000.00	1,000.00	56.56	2,435.25	1,435.25	143.53%
Fund: 940 - PERMANENT IMPROVEMENT Total:	1,000.00	1,000.00	56.56	2,435.25	1,435.25	143.53%
Fund: 950 - JAIL IMPROVEMENT FUND						
360 - MISCELLANEOUS REVENUES	4.00	4.00	0.75	3.95	-0.05	1.25%
Fund: 950 - JAIL IMPROVEMENT FUND Total:	4.00	4.00	0.75	3.95	-0.05	1.25%
Fund: 968 - PANOLA COUNTY RETIREE HEA						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	0.00	30,893.77	30,893.77	30,893.77	0.00%
360 - MISCELLANEOUS REVENUES	2,350,000.00	2,350,000.00	79,299.08	782,318.75	-1,567,681.25	66.71%

Budget Report

For Fiscal: 2026 Period Ending: 05/31/2026

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 968 - PANOLA COUNTY RETIREE HEA Total:	2,350,000.00	2,350,000.00	110,192.85	813,212.52	-1,536,787.48	65.40%
Report Total:	35,203,666.00	35,736,316.00	822,711.71	31,708,171.88	-4,028,144.12	11.27%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100 - GENERAL	21,957,454.00	22,020,611.00	369,157.35	21,075,820.61	-944,790.39	4.29%
130 - LAW LIBRARY	18,000.00	18,000.00	1,654.29	8,623.10	-9,376.90	52.09%
140 - COUNTY JUVENILE DELINQU	1.00	1.00	0.26	1.37	0.37	37.00%
150 - COURTHOUSE SECURITY	20,599.00	20,599.00	1,882.54	11,425.11	-9,173.89	44.54%
160 - RECORDS MANAGEMENT	1,010.00	1,010.00	47.54	295.31	-714.69	70.76%
162 - COUNTY & DISTRICT COURT	305.00	305.00	52.23	235.48	-69.52	22.79%
165 - COURT RECORD PRESERVATI	250.00	250.00	24.97	132.06	-117.94	47.18%
166 - DISTRICT COURT RECORDS T	900.00	900.00	95.38	343.82	-556.18	61.80%
168 - DISTRICT CLERK RECORDS M.	11,000.00	11,000.00	1,460.10	5,803.45	-5,196.55	47.24%
170 - COUNTY CLERK RECORDS PR	95,000.00	95,000.00	6,575.04	34,683.63	-60,316.37	63.49%
175 - ARCHIVE FEES	80,000.00	80,000.00	6,447.13	30,971.31	-49,028.69	61.29%
180 - JUSTICE COURT TECHNOLOG	6,600.00	6,600.00	579.36	4,130.79	-2,469.21	37.41%
190 - V.I.T. INTEREST	0.00	933.00	6.13	29.66	-903.34	96.82%
195 - ELECTION SERVICES CONTRA	0.00	4,284.00	74.62	4,900.07	616.07	14.38%
200 - ROAD & BRIDGE	8,104,859.00	8,104,859.00	185,271.25	7,616,491.53	-488,367.47	6.03%
252 - PANOLA COUNTY AUCTION F	0.00	0.00	0.60	2.91	2.91	0.00%
300 - FM & LATERAL	760,838.00	760,838.00	8,639.08	719,681.85	-41,156.15	5.41%
700 - HOT CHECK FEE	480.00	480.00	0.00	75.00	-405.00	84.38%
720 - PRETRIAL INTERVENTION PR	6,463.00	6,463.00	1,120.83	15,602.03	9,139.03	141.41%
722 - CDA SB22 GRANT FUNDING	175,000.00	175,000.00	279.57	176,555.78	1,555.78	0.89%
800 - SHERIFF'S STATE FORFEITUR	0.00	0.00	63.42	1,838.95	1,838.95	0.00%
810 - JAIL COMMISSARY FUND	0.00	0.00	1,916.43	18,345.30	18,345.30	0.00%
820 - D A FORFEITURE	0.00	0.00	106.57	-6,870.80	-6,870.80	0.00%
822 - SHERIFF SB22 GRANT FUNDII	350,000.00	350,000.00	260.65	351,258.68	1,258.68	0.36%
830 - STATE APPORTIONMENT - D	27,503.00	27,503.00	9,183.64	18,123.59	-9,379.41	34.10%
835 - STATE LONGEVITY PAY SUPP	0.00	0.00	960.48	962.53	962.53	0.00%
840 - CONST.PCT.2 STATE FORFEIT	0.00	0.00	1.67	8.86	8.86	0.00%
842 - CONST.PCT.1 STATE FORFEIT	0.00	0.00	0.31	1.66	1.66	0.00%
860 - SHERIFF FEDERAL FORFEITUR	0.00	0.00	12.66	66.97	66.97	0.00%
861 - SHERIFF FEDERAL GRANT PR	0.00	0.00	0.00	145,020.00	145,020.00	0.00%
862 - CDA FEDERAL FORFEITURE	0.00	0.00	95.01	502.52	502.52	0.00%
866 - CONSTABLE PCT 2&3 FEDER/	0.00	0.00	0.51	2.71	2.71	0.00%
875 - ROCK HILL WSC	0.00	453,050.00	0.00	0.00	-453,050.00	100.00%
881 - CHILD PROTECTIVE SERVICES	30,000.00	30,000.00	106.22	4,198.00	-25,802.00	86.01%
882 - OPIOID SETTLEMENT FUND	0.00	0.00	90.27	60,997.83	60,997.83	0.00%
883 - HEALTH FUND	75,000.00	75,000.00	1,348.91	77,161.94	2,161.94	2.88%
885 - AIRPORT	1,130,150.00	1,141,376.00	114,823.28	512,068.37	-629,307.63	55.14%
920 - ROAD BOND 1971	1,250.00	1,250.00	123.25	3,028.18	1,778.18	142.25%
940 - PERMANENT IMPROVEMENT	1,000.00	1,000.00	56.56	2,435.25	1,435.25	143.53%
950 - JAIL IMPROVEMENT FUND	4.00	4.00	0.75	3.95	-0.05	1.25%
968 - PANOLA COUNTY RETIREE HI	2,350,000.00	2,350,000.00	110,192.85	813,212.52	-1,536,787.48	65.40%
Report Total:	35,203,666.00	35,736,316.00	822,711.71	31,708,171.88	-4,028,144.12	11.27%



Panola County, Texas

Budget Report Group Summary

For Fiscal: 2026 Period Ending: 05/31/2026

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL						
510 - PERSONNEL SERVICES	8,321,214.00	8,351,816.00	590,993.03	2,927,923.99	5,423,892.01	64.94%
520 - BENEFITS	6,372,324.00	6,421,586.00	350,460.06	1,779,382.53	4,642,203.47	72.29%
530 - SUPPLIES	342,289.00	342,289.00	19,811.00	71,980.03	270,308.97	78.97%
540 - OTHER SERVICES AND CHARGES	6,475,252.00	6,451,281.00	322,191.14	2,203,526.57	4,247,754.43	65.84%
550 - CAPITAL OUTLAY	2,554,717.00	2,561,981.00	161,599.39	890,887.46	1,671,093.54	65.23%
Fund: 100 - GENERAL Total:	24,065,796.00	24,128,953.00	1,445,054.62	7,873,700.58	16,255,252.42	67.37%
Fund: 130 - LAW LIBRARY						
530 - SUPPLIES	18,000.00	18,000.00	2,934.00	5,985.00	12,015.00	66.75%
Fund: 130 - LAW LIBRARY Total:	18,000.00	18,000.00	2,934.00	5,985.00	12,015.00	66.75%
Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND						
540 - OTHER SERVICES AND CHARGES	1.00	1.00	0.00	0.00	1.00	100.00%
Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND T...	1.00	1.00	0.00	0.00	1.00	100.00%
Fund: 150 - COURTHOUSE SECURITY						
510 - PERSONNEL SERVICES	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00%
520 - BENEFITS	2,599.00	2,599.00	0.00	112.52	2,486.48	95.67%
550 - CAPITAL OUTLAY	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00%
Fund: 150 - COURTHOUSE SECURITY Total:	20,599.00	20,599.00	0.00	112.52	20,486.48	99.45%
Fund: 160 - RECORDS MANAGEMENT						
540 - OTHER SERVICES AND CHARGES	1,010.00	1,010.00	0.00	0.00	1,010.00	100.00%
Fund: 160 - RECORDS MANAGEMENT Total:	1,010.00	1,010.00	0.00	0.00	1,010.00	100.00%
Fund: 162 - COUNTY & DISTRICT COURT TECHNOLOGY						
550 - CAPITAL OUTLAY	305.00	305.00	0.00	0.00	305.00	100.00%
Fund: 162 - COUNTY & DISTRICT COURT TECHNOLOGY Total:	305.00	305.00	0.00	0.00	305.00	100.00%
Fund: 165 - COURT RECORD PRESERVATION						
540 - OTHER SERVICES AND CHARGES	250.00	250.00	0.00	0.00	250.00	100.00%
Fund: 165 - COURT RECORD PRESERVATION Total:	250.00	250.00	0.00	0.00	250.00	100.00%
Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY						
550 - CAPITAL OUTLAY	900.00	900.00	0.00	0.00	900.00	100.00%
Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY Total:	900.00	900.00	0.00	0.00	900.00	100.00%
Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVAT...						
510 - PERSONNEL SERVICES	35,000.00	35,000.00	0.00	34,000.00	1,000.00	2.86%
520 - BENEFITS	3,028.00	10,009.00	0.00	9,651.88	357.12	3.57%
Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVAT...	38,028.00	45,009.00	0.00	43,651.88	1,357.12	3.02%
Fund: 170 - COUNTY CLERK RECORDS PRES						
510 - PERSONNEL SERVICES	40,000.00	40,000.00	0.00	0.00	40,000.00	100.00%
520 - BENEFITS	3,380.00	3,380.00	0.00	34.16	3,345.84	98.99%
540 - OTHER SERVICES AND CHARGES	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00%
Fund: 170 - COUNTY CLERK RECORDS PRES Total:	143,380.00	143,380.00	0.00	34.16	143,345.84	99.98%
Fund: 175 - ARCHIVE FEES						
540 - OTHER SERVICES AND CHARGES	80,000.00	80,000.00	0.00	0.00	80,000.00	100.00%
Fund: 175 - ARCHIVE FEES Total:	80,000.00	80,000.00	0.00	0.00	80,000.00	100.00%
Fund: 180 - JUSTICE COURT TECHNOLOGY						
550 - CAPITAL OUTLAY	6,600.00	6,600.00	0.00	404.26	6,195.74	93.87%
Fund: 180 - JUSTICE COURT TECHNOLOGY Total:	6,600.00	6,600.00	0.00	404.26	6,195.74	93.87%
Fund: 190 - V.I.T. INTEREST						
510 - PERSONNEL SERVICES	0.00	2,900.00	0.00	2,900.00	0.00	0.00%
520 - BENEFITS	0.00	816.00	0.00	803.84	12.16	1.49%

Budget Report

For Fiscal: 2026 Period Ending: 05/31/2026

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	3,716.00	0.00	3,703.84	12.16	0.33%
Fund: 195 - ELECTION SERVICES CONTRAC						
550 - CAPITAL OUTLAY	0.00	4,284.00	4,283.58	4,283.58	0.42	0.01%
Fund: 195 - ELECTION SERVICES CONTRAC Total:	0.00	4,284.00	4,283.58	4,283.58	0.42	0.01%
Fund: 200 - ROAD & BRIDGE						
510 - PERSONNEL SERVICES	2,333,877.00	2,333,877.00	168,713.69	761,764.15	1,572,112.85	67.36%
520 - BENEFITS	1,787,288.00	1,787,288.00	97,953.56	500,817.83	1,286,470.17	71.98%
530 - SUPPLIES	860,076.00	860,488.00	37,872.35	287,574.58	572,913.42	66.58%
540 - OTHER SERVICES AND CHARGES	1,147,746.00	869,334.00	20,600.00	23,448.71	845,885.29	97.30%
550 - CAPITAL OUTLAY	3,046,758.00	3,324,758.00	34,196.80	726,981.45	2,597,776.55	78.13%
Fund: 200 - ROAD & BRIDGE Total:	9,175,745.00	9,175,745.00	359,336.40	2,300,586.72	6,875,158.28	74.93%
Fund: 300 - FM & LATERAL						
510 - PERSONNEL SERVICES	102,025.00	102,025.00	7,688.00	36,998.51	65,026.49	63.74%
520 - BENEFITS	93,007.00	93,007.00	4,923.02	24,297.47	68,709.53	73.88%
530 - SUPPLIES	81,000.00	101,000.00	7,840.98	41,422.54	59,577.46	58.99%
540 - OTHER SERVICES AND CHARGES	429,150.00	401,150.00	6,291.68	137,253.51	263,896.49	65.78%
550 - CAPITAL OUTLAY	83,000.00	91,000.00	0.00	2,104.10	88,895.90	97.69%
Fund: 300 - FM & LATERAL Total:	788,182.00	788,182.00	26,743.68	242,076.13	546,105.87	69.29%
Fund: 700 - HOT CHECK FEE						
510 - PERSONNEL SERVICES	4,347.00	4,347.00	334.38	1,671.90	2,675.10	61.54%
Fund: 700 - HOT CHECK FEE Total:	4,347.00	4,347.00	334.38	1,671.90	2,675.10	61.54%
Fund: 720 - PRETRIAL INTERVENTION PROGRAM FUND						
510 - PERSONNEL SERVICES	5,000.00	5,000.00	391.54	1,943.86	3,056.14	61.12%
520 - BENEFITS	1,463.00	1,463.00	110.70	549.67	913.33	62.43%
Fund: 720 - PRETRIAL INTERVENTION PROGRAM FUND Total:	6,463.00	6,463.00	502.24	2,493.53	3,969.47	61.42%
Fund: 722 - CDA SB22 GRANT FUNDING						
510 - PERSONNEL SERVICES	122,080.00	122,080.00	4,115.40	20,577.00	101,503.00	83.14%
520 - BENEFITS	52,920.00	52,920.00	1,164.68	5,960.92	46,959.08	88.74%
Fund: 722 - CDA SB22 GRANT FUNDING Total:	175,000.00	175,000.00	5,280.08	26,537.92	148,462.08	84.84%
Fund: 820 - D A FORFEITURE						
540 - OTHER SERVICES AND CHARGES	3,700.00	5,700.00	0.00	3,325.80	2,374.20	41.65%
Fund: 820 - D A FORFEITURE Total:	3,700.00	5,700.00	0.00	3,325.80	2,374.20	41.65%
Fund: 822 - SHERIFF SB22 GRANT FUNDING						
510 - PERSONNEL SERVICES	51,360.00	93,870.00	7,039.62	34,156.02	59,713.98	63.61%
520 - BENEFITS	12,267.00	20,261.00	1,355.50	7,068.40	13,192.60	65.11%
550 - CAPITAL OUTLAY	286,373.00	235,869.00	0.00	134,740.92	101,128.08	42.87%
Fund: 822 - SHERIFF SB22 GRANT FUNDING Total:	350,000.00	350,000.00	8,395.12	175,965.34	174,034.66	49.72%
Fund: 830 - STATE APPORTIONMENT - DA						
510 - PERSONNEL SERVICES	19,706.00	19,706.00	1,435.86	7,499.30	12,206.70	61.94%
530 - SUPPLIES	0.00	2,862.00	1,101.66	1,822.41	1,039.59	36.32%
540 - OTHER SERVICES AND CHARGES	7,797.00	4,930.00	0.00	0.00	4,930.00	100.00%
Fund: 830 - STATE APPORTIONMENT - DA Total:	27,503.00	27,498.00	2,537.52	9,321.71	18,176.29	66.10%
Fund: 835 - STATE LONGEVITY PAY SUPPL						
510 - PERSONNEL SERVICES	0.00	0.00	960.00	960.00	-960.00	0.00%
Fund: 835 - STATE LONGEVITY PAY SUPPL Total:	0.00	0.00	960.00	960.00	-960.00	0.00%
Fund: 862 - CDA FEDERAL FORFEITURE						
550 - CAPITAL OUTLAY	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%
Fund: 862 - CDA FEDERAL FORFEITURE Total:	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%
Fund: 875 - ROCK HILL WSC						
550 - CAPITAL OUTLAY	0.00	453,050.00	0.00	0.00	453,050.00	100.00%
Fund: 875 - ROCK HILL WSC Total:	0.00	453,050.00	0.00	0.00	453,050.00	100.00%
Fund: 881 - CHILD PROTECTIVE SERVICES						
540 - OTHER SERVICES AND CHARGES	30,000.00	30,000.00	445.00	7,525.00	22,475.00	74.92%
Fund: 881 - CHILD PROTECTIVE SERVICES Total:	30,000.00	30,000.00	445.00	7,525.00	22,475.00	74.92%

Budget Report

For Fiscal: 2026 Period Ending: 05/31/2026

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 883 - HEALTH FUND						
540 - OTHER SERVICES AND CHARGES	75,000.00	75,000.00	4,849.36	15,567.30	59,432.70	79.24%
Fund: 883 - HEALTH FUND Total:	75,000.00	75,000.00	4,849.36	15,567.30	59,432.70	79.24%
Fund: 885 - AIRPORT						
540 - OTHER SERVICES AND CHARGES	115,000.00	126,226.00	6,452.50	111,031.33	15,194.67	12.04%
550 - CAPITAL OUTLAY	1,015,150.00	1,015,150.00	111,787.72	411,787.72	603,362.28	59.44%
Fund: 885 - AIRPORT Total:	1,130,150.00	1,141,376.00	118,240.22	522,819.05	618,556.95	54.19%
Fund: 920 - ROAD BOND 1971						
550 - CAPITAL OUTLAY	1,250.00	1,250.00	0.00	0.00	1,250.00	100.00%
Fund: 920 - ROAD BOND 1971 Total:	1,250.00	1,250.00	0.00	0.00	1,250.00	100.00%
Fund: 940 - PERMANENT IMPROVEMENT						
550 - CAPITAL OUTLAY	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00%
Fund: 940 - PERMANENT IMPROVEMENT Total:	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00%
Fund: 950 - JAIL IMPROVEMENT FUND						
550 - CAPITAL OUTLAY	524.00	524.00	0.00	0.00	524.00	100.00%
Fund: 950 - JAIL IMPROVEMENT FUND Total:	524.00	524.00	0.00	0.00	524.00	100.00%
Fund: 968 - PANOLA COUNTY RETIREE HEA						
520 - BENEFITS	2,350,000.00	2,350,000.00	166,983.84	833,917.84	1,516,082.16	64.51%
Fund: 968 - PANOLA COUNTY RETIREE HEA Total:	2,350,000.00	2,350,000.00	166,983.84	833,917.84	1,516,082.16	64.51%
Report Total:	38,503,733.00	39,048,142.00	2,146,880.04	12,074,644.06	26,973,497.94	69.08%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100 - GENERAL	24,065,796.00	24,128,953.00	1,445,054.62	7,873,700.58	16,255,252.42	67.37%
130 - LAW LIBRARY	18,000.00	18,000.00	2,934.00	5,985.00	12,015.00	66.75%
140 - COUNTY JUVENILE DELINQUI	1.00	1.00	0.00	0.00	1.00	100.00%
150 - COURTHOUSE SECURITY	20,599.00	20,599.00	0.00	112.52	20,486.48	99.45%
160 - RECORDS MANAGEMENT	1,010.00	1,010.00	0.00	0.00	1,010.00	100.00%
162 - COUNTY & DISTRICT COURT	305.00	305.00	0.00	0.00	305.00	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.	38,028.00	45,009.00	0.00	43,651.88	1,357.12	3.02%
170 - COUNTY CLERK RECORDS PR	143,380.00	143,380.00	0.00	34.16	143,345.84	99.98%
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	404.26	6,195.74	93.87%
190 - V.I.T. INTEREST	0.00	3,716.00	0.00	3,703.84	12.16	0.33%
195 - ELECTION SERVICES CONTRA	0.00	4,284.00	4,283.58	4,283.58	0.42	0.01%
200 - ROAD & BRIDGE	9,175,745.00	9,175,745.00	359,336.40	2,300,586.72	6,875,158.28	74.93%
300 - FM & LATERAL	788,182.00	788,182.00	26,743.68	242,076.13	546,105.87	69.29%
700 - HOT CHECK FEE	4,347.00	4,347.00	334.38	1,671.90	2,675.10	61.54%
720 - PRETRIAL INTERVENTION PR	6,463.00	6,463.00	502.24	2,493.53	3,969.47	61.42%
722 - CDA SB22 GRANT FUNDING	175,000.00	175,000.00	5,280.08	26,537.92	148,462.08	84.84%
820 - D A FORFEITURE	3,700.00	5,700.00	0.00	3,325.80	2,374.20	41.65%
822 - SHERIFF SB22 GRANT FUNDII	350,000.00	350,000.00	8,395.12	175,965.34	174,034.66	49.72%
830 - STATE APPORTIONMENT - D	27,503.00	27,498.00	2,537.52	9,321.71	18,176.29	66.10%
835 - STATE LONGEVITY PAY SUPP	0.00	0.00	960.00	960.00	-960.00	0.00%
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	453,050.00	0.00	0.00	453,050.00	100.00%
881 - CHILD PROTECTIVE SERVICES	30,000.00	30,000.00	445.00	7,525.00	22,475.00	74.92%
883 - HEALTH FUND	75,000.00	75,000.00	4,849.36	15,567.30	59,432.70	79.24%
885 - AIRPORT	1,130,150.00	1,141,376.00	118,240.22	522,819.05	618,556.95	54.19%
920 - ROAD BOND 1971	1,250.00	1,250.00	0.00	0.00	1,250.00	100.00%
940 - PERMANENT IMPROVEMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00%
950 - JAIL IMPROVEMENT FUND	524.00	524.00	0.00	0.00	524.00	100.00%
968 - PANOLA COUNTY RETIREE HI	2,350,000.00	2,350,000.00	166,983.84	833,917.84	1,516,082.16	64.51%
Report Total:	38,503,733.00	39,048,142.00	2,146,880.04	12,074,644.06	26,973,497.94	69.08%



Panola County, Texas

Budget Report Group Summary

For Fiscal: 2026 PROBATION Period Ending: 05/31/2026

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 520 - PANOLA JUVENILE PROBATION						
360 - MISCELLANEOUS REVENUES	2,800.00	2,800.00	478.23	10,375.87	7,575.87	270.57%
Fund: 520 - PANOLA JUVENILE PROBATION Total:	2,800.00	2,800.00	478.23	10,375.87	7,575.87	270.57%
Fund: 530 - JUVENILE TITLE IV-E						
360 - MISCELLANEOUS REVENUES	25,000.00	25,000.00	90.15	2,852.60	-22,147.40	88.59%
Fund: 530 - JUVENILE TITLE IV-E Total:	25,000.00	25,000.00	90.15	2,852.60	-22,147.40	88.59%
Fund: 560 - TJPC/A/183(REGULAR)						
330 - INTERGOVERNMENTAL RECEIPTS	218,479.00	218,479.00	18,205.00	182,053.00	-36,426.00	16.67%
Fund: 560 - TJPC/A/183(REGULAR) Total:	218,479.00	218,479.00	18,205.00	182,053.00	-36,426.00	16.67%
Fund: 585 - LOCAL MATCH FUNDING/ CALE						
330 - INTERGOVERNMENTAL RECEIPTS	225,000.00	225,000.00	0.00	16,403.00	-208,597.00	92.71%
Fund: 585 - LOCAL MATCH FUNDING/ CALE Total:	225,000.00	225,000.00	0.00	16,403.00	-208,597.00	92.71%
Fund: 587 - STATE SALARY ADJUSTMENT F						
330 - INTERGOVERNMENTAL RECEIPTS	23,802.09	23,802.09	0.00	23,802.09	0.00	0.00%
Fund: 587 - STATE SALARY ADJUSTMENT F Total:	23,802.09	23,802.09	0.00	23,802.09	0.00	0.00%
Report Total:	495,081.09	495,081.09	18,773.38	235,486.56	-259,594.53	52.43%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
520 - PANOLA JUVENILE PROBATIC	2,800.00	2,800.00	478.23	10,375.87	7,575.87	270.57%
530 - JUVENILE TITLE IV-E	25,000.00	25,000.00	90.15	2,852.60	-22,147.40	88.59%
560 - TJPC/A/183(REGULAR)	218,479.00	218,479.00	18,205.00	182,053.00	-36,426.00	16.67%
585 - LOCAL MATCH FUNDING/ CA	225,000.00	225,000.00	0.00	16,403.00	-208,597.00	92.71%
587 - STATE SALARY ADJUSTMENT	23,802.09	23,802.09	0.00	23,802.09	0.00	0.00%
Report Total:	495,081.09	495,081.09	18,773.38	235,486.56	-259,594.53	52.43%



Panola County, Texas

Budget Report Group Summary

For Fiscal: 2026 PROBATION Period Ending: 05/31/2026

Exp/Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 520 - PANOLA JUVENILE PROBATION						
550 - CAPITAL OUTLAY	2,800.00	2,800.00	0.00	0.00	2,800.00	100.00%
Fund: 520 - PANOLA JUVENILE PROBATION Total:	2,800.00	2,800.00	0.00	0.00	2,800.00	100.00%
Fund: 530 - JUVENILE TITLE IV-E						
690 - RESIDENTIAL PLACEMENT	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00%
Fund: 530 - JUVENILE TITLE IV-E Total:	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00%
Fund: 560 - TJPC/A/183(REGULAR)						
610 - PERSONAL SERVICES	77,175.00	77,175.00	5,936.82	56,399.79	20,775.21	26.92%
630 - TRAVEL & FURNISHED TRANSPORTATION	7,000.00	7,000.00	0.00	1,081.54	5,918.46	84.55%
660 - SUPPLIES & OPERATING EXPENSES	11,700.00	11,700.00	0.00	710.00	10,990.00	93.93%
690 - RESIDENTIAL PLACEMENT	107,904.00	107,904.00	0.00	3,500.00	104,404.00	96.76%
695 - NON RESIDENTIAL	14,700.00	14,700.00	0.00	5,865.00	8,835.00	60.10%
Fund: 560 - TJPC/A/183(REGULAR) Total:	218,479.00	218,479.00	5,936.82	67,556.33	150,922.67	69.08%
Fund: 585 - LOCAL MATCH FUNDING/ CALE						
520 - BENEFITS	103,483.00	103,483.00	8,436.64	79,149.08	24,333.92	23.51%
610 - PERSONAL SERVICES	48,730.00	48,730.00	3,748.42	35,609.99	13,120.01	26.92%
630 - TRAVEL & FURNISHED TRANSPORTATION	5,000.00	5,000.00	0.00	2,625.78	2,374.22	47.48%
660 - SUPPLIES & OPERATING EXPENSES	17,206.00	27,206.00	166.43	22,252.90	4,953.10	18.21%
690 - RESIDENTIAL PLACEMENT	42,157.00	32,157.00	700.00	700.00	31,457.00	97.82%
695 - NON RESIDENTIAL	8,424.00	8,424.00	700.00	5,050.00	3,374.00	40.05%
Fund: 585 - LOCAL MATCH FUNDING/ CALE Total:	225,000.00	225,000.00	13,751.49	145,387.75	79,612.25	35.38%
Fund: 587 - STATE SALARY ADJUSTMENT F						
520 - BENEFITS	9,494.09	9,494.09	0.00	5,065.47	4,428.62	46.65%
610 - PERSONAL SERVICES	14,308.00	14,308.00	1,100.34	10,453.23	3,854.77	26.94%
Fund: 587 - STATE SALARY ADJUSTMENT F Total:	23,802.09	23,802.09	1,100.34	15,518.70	8,283.39	34.80%
Report Total:	495,081.09	495,081.09	20,788.65	228,462.78	266,618.31	53.85%

Budget Report

For Fiscal: 2026 PROBATION Period Ending: 05/31/2026

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
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)	218,479.00	218,479.00	5,936.82	67,556.33	150,922.67	69.08%
585 - LOCAL MATCH FUNDING/ CA	225,000.00	225,000.00	13,751.49	145,387.75	79,612.25	35.38%
587 - STATE SALARY ADJUSTMENT	23,802.09	23,802.09	1,100.34	15,518.70	8,283.39	34.80%
Report Total:	495,081.09	495,081.09	20,788.65	228,462.78	266,618.31	53.85%



Panola County, Texas

Detail Report Account Summary

Date Range: 05/01/2026 - 05/31/2026

Account	Name	Beginning Balance	Total Activity	Ending Balance
Fund: 100 - GENERAL				
100-10200	CERTIFICATES OF DEPOSITS	44,014,000.00	-1,200,000.00	42,814,000.00
100-10400	ADVANCED TAX CERTIFICATE OF DEPOSIT	0.00	0.00	0.00
	Total Fund: 100 - GENERAL:	44,014,000.00	-1,200,000.00	42,814,000.00
Fund: 130 - LAW LIBRARY				
130-10200	CERTIFICATES OF DEPOSITS	54,000.00	0.00	54,000.00
	Total Fund: 130 - LAW LIBRARY:	54,000.00	0.00	54,000.00
Fund: 150 - COURTHOUSE SECURITY				
150-10200	CERTIFICATES OF DEPOSITS	187,000.00	0.00	187,000.00
	Total Fund: 150 - COURTHOUSE SECURITY:	187,000.00	0.00	187,000.00
Fund: 160 - RECORDS MANAGEMENT				
160-10200	CERTIFICATES OF DEPOSITS	6,000.00	0.00	6,000.00
	Total Fund: 160 - RECORDS MANAGEMENT:	6,000.00	0.00	6,000.00
Fund: 170 - COUNTY CLERK RECORDS PRES				
170-10200	CERTIFICATES OF DEPOSITS	403,000.00	0.00	403,000.00
	Total Fund: 170 - COUNTY CLERK RECORDS PRES:	403,000.00	0.00	403,000.00
Fund: 175 - ARCHIVE FEES				
175-10200	CERTIFICATES OF DEPOSITS	53,000.00	0.00	53,000.00
	Total Fund: 175 - ARCHIVE FEES:	53,000.00	0.00	53,000.00
Fund: 180 - JUSTICE COURT TECHNOLOGY				
180-10200	CERTIFICATES OF DEPOSITS	64,000.00	0.00	64,000.00
	Total Fund: 180 - JUSTICE COURT TECHNOLOGY:	64,000.00	0.00	64,000.00
Fund: 200 - ROAD & BRIDGE				
200-10200	CERTIFICATES OF DEPOSITS	15,363,000.00	-500,000.00	14,863,000.00
200-10400	ADVANCED TAX CERTIFICATE OF DEPOSIT	0.00	0.00	0.00
	Total Fund: 200 - ROAD & BRIDGE:	15,363,000.00	-500,000.00	14,863,000.00
Fund: 300 - FM & LATERAL				
300-10200	CERTIFICATES OF DEPOSITS	3,365,000.00	0.00	3,365,000.00
300-10400	ADVANCED TAX CERTIFICATE OF DEPOSIT	0.00	0.00	0.00
	Total Fund: 300 - FM & LATERAL:	3,365,000.00	0.00	3,365,000.00
Fund: 520 - PANOLA JUVENILE PROBATION				
520-10200	CERTIFICATES OF DEPOSITS	50,000.00	0.00	50,000.00
	Total Fund: 520 - PANOLA JUVENILE PROBATION:	50,000.00	0.00	50,000.00
Fund: 530 - JUVENILE TITLE IV-E				

Page 22 of 28
Heather Stuart, Deputy Clerk
PANOLA COUNTY, TEXAS
DISTRICT CLERK
A TRUE COPY
I hereby certify
Lindsay Smith

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Detail Report

Date Range: 05/01/2026 - 05/31/2026

Account	Name	Beginning Balance	Total Activity	Ending Balance
530-10200	CERTIFICATES OF DEPOSITS	100,000.00	0.00	100,000.00
Fund: 530 - JUVENILE TITLE IV-E:		100,000.00	0.00	100,000.00
585-10200	CERTIFICATES OF DEPOSITS	200,000.00	0.00	200,000.00
Fund: 585 - LOCAL MATCH FUNDING/ CALE:		200,000.00	0.00	200,000.00
700-10200	CERTIFICATES OF DEPOSITS	21,000.00	0.00	21,000.00
Fund: 700 - HOT CHECK FEE:		21,000.00	0.00	21,000.00
800-10200	CERTIFICATES OF DEPOSITS	12,000.00	0.00	12,000.00
Fund: 800 - SHERIFF'S STATE FORFEITUR:		12,000.00	0.00	12,000.00
820-10200	CERTIFICATES OF DEPOSITS	4,000.00	0.00	4,000.00
Fund: 820 - D A FORFEITURE:		4,000.00	0.00	4,000.00
881-10200	CERTIFICATES OF DEPOSITS	106,000.00	0.00	106,000.00
Fund: 881 - CHILD PROTECTIVE SERVICES:		106,000.00	0.00	106,000.00
883-10200	CERTIFICATES OF DEPOSITS	3,576,000.00	0.00	3,576,000.00
Fund: 883 - HEALTH FUND:		3,576,000.00	0.00	3,576,000.00
885-10200	CERTIFICATES OF DEPOSITS	128,000.00	0.00	128,000.00
Fund: 885 - AIRPORT:		128,000.00	0.00	128,000.00
920-10200	CERTIFICATES OF DEPOSITS	258,000.00	0.00	258,000.00
Fund: 920 - ROAD BOND 1971:		258,000.00	0.00	258,000.00
940-10200	CERTIFICATES OF DEPOSITS	232,000.00	0.00	232,000.00
Fund: 940 - PERMANENT IMPROVEMENT:		232,000.00	0.00	232,000.00
955-10200	CERTIFICATES OF DEPOSITS	0.00	0.00	0.00
Fund: 955 - BOND PROCEEDS 2007 DETENT:		0.00	0.00	0.00
956-10200	CERTIFICATES OF DEPOSITS	0.00	0.00	0.00
Fund: 956 - RESERVE DETENTION CENTER:		0.00	0.00	0.00
968-10200	CERTIFICATES OF DEPOSITS	43,000,000.00	0.00	43,000,000.00
Fund: 968 - PANOLA COUNTY RETIREE HEA:		43,000,000.00	0.00	43,000,000.00

Fund: 985 - ADV AD VALOREM



 PANOLA COUNTY, TEXAS
 Header Stuart, Deputy Clerk
 Page 23 of 25
 DISTRICT CLERK
 I hereby certify
 Indsey Smith
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Detail Report

Account

985-10200

Name

CERTIFICATES OF DEPOSITS

Date Range: 05/01/2026 - 05/31/2026

	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:	111,196,000.00	-1,700,000.00	109,496,000.00



A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Heather Stuart, Deputy Clerk
Page 24 of 25

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Detail Report

Date Range: 05/01/2026 - 05/31/2026

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
100 - GENERAL	44,014,000.00	-1,200,000.00	42,814,000.00
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	15,363,000.00	-500,000.00	14,863,000.00
300 - FM & LATERAL	3,365,000.00	0.00	3,365,000.00
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	3,576,000.00	0.00	3,576,000.00
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	43,000,000.00	0.00	43,000,000.00
985 - ADV AD VALOREM	0.00	0.00	0.00
Grand Total:	111,196,000.00	-1,700,000.00	109,496,000.00

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

Page 25 of 25

6/11/26
PANOLA COUNTY CLERK
JANDEY SMITH
Deputy Clerk

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**Analysis of the GASB 75 Liability
For Panola County
As of December 31, 2025**

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

**Analysis of the GASB 75 Liability
For Other Post-Employment Benefits
Of Panola County
As of December 31, 2025**

Prepared by:

Jeff Yeatman, ASA, MAAA

512.328.5854

email: jyeatman@hauseactuarial.com

May 8, 2026

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 \$1,339.17, and the monthly rate for the spouse of a retiree was \$735.88.

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 4.43%, based on the S&P Municipal Bond 20 Year High Grade Rate Index as of 12/31/25. 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 12/31/25			
Category	Past Service	Future Service	Total
Employees	16,549,183	22,731,545	39,280,728
Retirees	24,227,125	-	24,227,125
Total	40,776,308	22,731,545	63,507,853

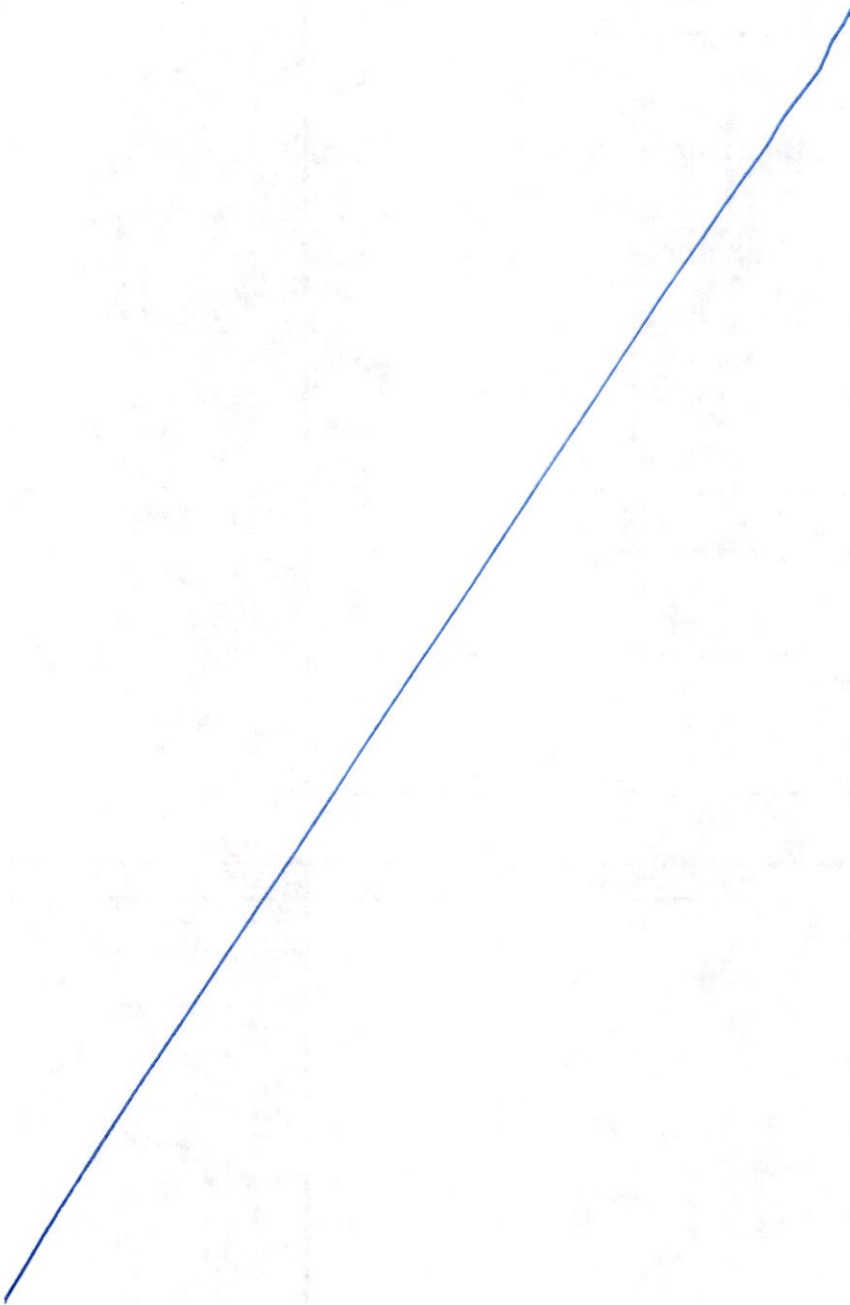
The amount allocated to the current year of service for active employees is \$1,903,790. This is referred to as the "service cost" under the GASB 75 standard. This equates to a percentage of 19.99% of Panola County's 2026 budgeted payroll of \$9,521,818.

E. Summary of Valuation Results

The following chart summarizes the valuation results as of 12/31/2025. 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.

Total OPEB Liability (TOL)	
Active Employees	16,549,183
Retirees	<u>24,227,125</u>
Total	40,776,308
Fiduciary Net Position (FNP)	43,572,386
Net OPEB Liability (NOL)	(2,796,078)
Net OPEB Liability (NOL) - 1% Discount Rate Increase	(7,933,957)
Net OPEB Liability (NOL) - 1% Discount Rate Decrease	3,584,020
Net OPEB Liability (NOL) - 1% Healthcare Trend Increase	4,576,221
Net OPEB Liability (NOL) - 1% Healthcare Trend Decrease	(8,536,611)
Assumptions	
Salary Scale	3.00%
Discount Rate	4.43%

Appendix A



Panola County - Retiree Medical Assumptions

Latest benefit age	119
Medicare age	65

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

Beginning pre medicare cost	1,339.17	EE
Beginning post medicare cost	1,339.17	EE
Beginning pre medicare cost	735.88	SP
Beginning post medicare cost	735.88	SP

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

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 4.43%

Appendix B

Panola County - Medical Costs by Age

Age	Male EE	Female EE	Male Spouse	Female Spouse
15	602.34	981.67	613.08	1,030.34
16	602.34	981.67	613.08	1,030.34
17	602.34	981.67	613.08	1,030.34
18	602.34	981.67	613.08	1,030.34
19	602.34	981.67	613.08	1,030.34
20	602.34	981.67	613.08	1,030.34
21	602.34	981.67	613.08	1,030.34
22	602.34	981.67	613.08	1,030.34
23	602.34	981.67	613.08	1,030.34
24	602.34	981.67	613.08	1,030.34
25	602.34	981.67	613.08	1,030.34
26	602.34	981.67	613.08	1,030.34
27	602.34	981.67	613.08	1,030.34
28	629.19	1,002.49	642.61	1,053.24
29	656.03	1,023.30	672.13	1,076.14
30	682.87	1,044.12	701.66	1,099.03
31	709.71	1,064.93	731.19	1,121.93
32	736.55	1,085.75	760.71	1,144.83
33	775.17	1,106.56	803.19	1,167.72
34	813.79	1,127.38	845.67	1,190.62
35	852.40	1,148.19	888.15	1,213.52
36	891.02	1,169.01	930.63	1,236.41
37	929.64	1,189.82	973.10	1,259.31
38	960.86	1,213.65	1,007.45	1,285.52
39	992.08	1,237.48	1,041.79	1,311.73
40	1,023.30	1,261.31	1,076.14	1,337.95
41	1,054.53	1,285.14	1,110.48	1,364.16
42	1,085.75	1,308.97	1,144.83	1,390.37
43	1,133.41	1,368.40	1,197.25	1,455.74
44	1,181.06	1,427.83	1,249.67	1,521.12
45	1,228.72	1,487.26	1,302.10	1,586.49
46	1,276.38	1,546.69	1,354.52	1,651.87
47	1,324.03	1,606.12	1,406.94	1,717.24
48	1,395.52	1,645.02	1,485.58	1,760.03
49	1,467.01	1,683.92	1,564.21	1,802.81
50	1,538.49	1,722.81	1,642.85	1,845.60
51	1,609.98	1,761.71	1,721.48	1,888.39
52	1,681.46	1,800.61	1,800.12	1,931.17
53	1,752.95	1,840.87	1,878.75	1,975.46
54	1,824.43	1,881.13	1,957.39	2,019.75
55	1,895.92	1,921.40	2,036.02	2,064.04
56	1,967.41	1,961.66	2,114.66	2,108.33
57	2,038.89	2,001.92	2,193.29	2,152.62
58	2,141.60	2,060.27	2,306.27	2,216.80
59	2,244.31	2,118.61	2,419.25	2,280.98
60	2,347.02	2,176.96	2,532.23	2,345.16
61	2,449.72	2,235.30	2,645.21	2,409.34
62	2,552.43	2,293.65	2,758.19	2,473.52
63	2,651.60	2,400.21	2,867.28	2,590.74

Panola County - Medical Costs by Age

Age	Male EE	Female EE	Male Spouse	Female Spouse
64	2,750.77	2,506.77	2,976.36	2,707.96
65	616.48	616.48	616.48	616.48
66	627.11	627.11	627.11	627.11
67	637.75	637.75	637.75	637.75
68	651.33	651.33	651.33	651.33
69	664.91	664.91	664.91	664.91
70	678.49	678.49	678.49	678.49
71	692.07	692.07	692.07	692.07
72	705.64	705.64	705.64	705.64
73	714.48	714.48	714.48	714.48
74	723.33	723.33	723.33	723.33
75	732.18	732.18	732.18	732.18
76	741.01	741.01	741.01	741.01
77	749.86	749.86	749.86	749.86
78	754.30	754.30	754.30	754.30
79	758.73	758.73	758.73	758.73
80	763.18	763.18	763.18	763.18
81	767.61	767.61	767.61	767.61
82	772.04	772.04	772.04	772.04
83	776.57	776.57	776.57	776.57
84	781.13	781.13	781.13	781.13
85	785.73	785.73	785.73	785.73
86	790.36	790.36	790.36	790.36
87	795.03	795.03	795.03	795.03
88	799.74	799.74	799.74	799.74
89	804.49	804.49	804.49	804.49
90	809.27	809.27	809.27	809.27
91	814.09	814.09	814.09	814.09
92	818.95	818.95	818.95	818.95
93	823.85	823.85	823.85	823.85
94	828.78	828.78	828.78	828.78
95	833.76	833.76	833.76	833.76
96	838.78	838.78	838.78	838.78
97	843.84	843.84	843.84	843.84
98	848.94	848.94	848.94	848.94
99	848.94	848.94	848.94	848.94

Active Employees - Male								
Attained Age	Years of Service							Total
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+	
Under 20	1	0	0	0	0	0	0	1
20 - 24	5	0	0	0	0	0	0	5
25 - 29	12	3	1	0	0	0	0	16
30 - 34	4	3	1	0	0	0	0	8
35 - 39	5	3	0	0	0	0	0	8
40 - 44	5	2	3	2	1	0	0	13
45 - 49	4	2	0	0	2	0	0	8
50 - 54	7	6	1	1	1	0	1	17
55 - 59	3	1	0	0	1	0	0	5
60 - 64	6	2	1	0	0	0	0	9
Over 65	2	6	0	1	1	0	0	10
Total	54	28	7	4	6	0	1	100

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	4	1	0	0	0	0	0	5
25 - 29	2	4	0	0	0	0	0	6
30 - 34	7	4	0	0	0	0	0	11
35 - 39	5	4	2	0	0	0	0	11
40 - 44	2	3	2	2	0	0	0	9
45 - 49	0	0	3	2	0	1	0	6
50 - 54	2	0	3	2	1	0	2	10
55 - 59	3	2	2	2	0	1	0	10
60 - 64	1	0	1	1	0	1	0	4
Over 65	0	1	1	0	0	1	0	3
Total	26	19	14	9	1	4	2	75

Retirees			
Attained Age	Male	Female	Total
Under 45	1	0	1
45 - 49	0	0	0
50 - 54	3	2	5
55 - 59	3	3	6
60 - 64	8	5	13
65 - 69	14	10	24
70 - 74	18	13	31
75 - 79	14	8	22
80 - 84	10	6	16
85 - 89	7	1	8
Total	78	48	126

Appendix D

OPEB Liability Summary

	<u>12/31/2024</u>	<u>12/31/2025</u>
Total OPEB Liability	38,752,582	40,776,308
Fiduciary Net Position	41,936,289	43,572,386
Net OPEB Liability	(3,183,707)	(2,796,078)
Valuation Date	12/31/2024	12/31/2025
Measurement Date	12/31/2024	12/31/2025
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Inflation	2.3%	2.3%
Salary Increases Including Inflation	3.0%	3.0%
Discount Rate	4.28%	4.43%
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>12/31/2024</u>	<u>12/31/2025</u>
Actives	175	175
Retirees	<u>123</u>	<u>126</u>
Total	298	301

Reconciliation of Total OPEB Liability

1. Total OPEB Liability at Beginning of Year	38,752,582
2. Service Cost	1,891,245
3. Interest Cost	1,625,753
4. Net Benefits Paid by Employer	-
5. Effect of Assumption Changes or Inputs	(1,493,272)
6. Total OPEB Liability at End of Year	40,776,308

Reconciliation of Fiduciary Net Position

1. Fiduciary Net Position at Beginning of Year	41,936,289
2. Earnings on Assets	1,368,715
3. Employer Contributions	2,047,405
4. Retiree Medical Premiums Paid	(1,780,023)
5. Expenses	-
6. Fiduciary Net Position at End of Year	43,572,386

Net OPEB Liability

1. Total OPEB Liability	40,776,308
2. Fiduciary Net Position	(43,572,386)
3. Net OPEB Liability (Asset)	(2,796,078)

OPEB Expense

1/1/25 - 12/31/25

Service Cost	1,891,245
Interest on Total OPEB Liability	1,625,753
Recognition of Deferred Inflows/Outflows of Resources	
-Recognition of economic/demographic gains or losses	-
-Recognition of assumption changes or inputs	(1,473,811)
OPEB Expense	2,043,187

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 12/31/2025	Balance of Deferred Inflows 12/31/2025	Balance of Deferred Outflows 12/31/2025
1. Net difference between projected and actual earnings	-	12/31/2025	-	-	-	-
	-	12/31/2024	-	-	-	-
	-	12/31/2023	-	-	-	-
	-	12/31/2022	-	-	-	-
	-	12/31/2021	-	-	-	-
	-	12/31/2020	-	-	-	-
	-	12/31/2019	-	-	-	-
	-	12/31/2018	-	-	-	-
		Total	-	-	-	-
2. Differences between expected and actual experience	-	12/31/2025	-	-	-	-
	-	12/31/2024	-	-	-	-
	-	12/31/2023	-	-	-	-
	-	12/31/2022	-	-	-	-
	-	12/31/2021	-	-	-	-
	-	12/31/2020	-	-	-	-
	-	12/31/2019	-	-	-	-
	-	12/31/2018	-	-	-	-
		Total	-	-	-	-
3. Changes in assumptions or inputs	(1,493,272)	12/31/2025	9.81	(152,284)	(1,340,988)	-
	(2,391,057)	12/31/2024	9.83	(243,137)	(1,904,783)	-
	682,538	12/31/2023	10.07	67,776	-	479,210
	(13,729,273)	12/31/2022	9.84	(1,395,025)	(8,149,173)	-
	304,553	12/31/2021	10.26	29,696	-	156,073
	793,780	12/31/2020	10.17	78,054	-	325,456
	4,069,608	12/31/2019	9.55	426,302	-	1,085,494
	(2,711,856)	12/31/2018	9.51	(285,193)	(430,312)	-
		Total		(1,473,811)	(11,825,255)	2,046,233

Schedule of Changes in the OPEB Liability

	Fiscal Year Ending December 31									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Service cost	1,891,245	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
Interest on total OPEB liability	1,625,753	1,582,448	1,530,534	961,913	907,101	1,055,276	1,278,599	1,081,229	N/A	N/A
Effect of plan changes	0	0	0	0	0	0	0	0	N/A	N/A
Effect of economic/demographic gains or (losses)	0	0	0	0	0	0	0	0	N/A	N/A
Effect of assumption changes or inputs	(1,493,272)	(2,391,057)	682,538	(13,729,273)	304,553	793,780	4,069,608	(2,711,856)	N/A	N/A
Benefit payments	0	0	0	0	0	0	0	0	N/A	N/A
Net change in total OPEB liability	2,023,726	1,028,276	3,796,874	(10,072,025)	3,636,676	3,829,233	6,733,112	36,307	N/A	N/A
Total OPEB liability, beginning	38,752,582	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
Total OPEB liability, ending	40,776,308	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
Fiduciary net position, beginning	41,936,289	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
Fiduciary net position, ending	43,572,386	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
Net OPEB liability, beginning	(3,183,707)	(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
Net OPEB liability, ending	(2,796,078)	(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
Covered payroll	9,521,818	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
Net OPEB liability as a % of covered payroll	-29%	-34%	-24%	-43%	109%	78%	43%	(0)	N/A	N/A

APPROVED 06-16-2026

Rodger G. McLane

County Judge

Rodger G. McLane

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

NAME: James Ferris
POSITION: Investigations Lieutenant
DEPARTMENT: Panola County Sheriff's Office
DATE: 05/26/2026

CONFERENCE: TDEM Public Information Officer
LOCATION: Lufkin, Texas
DATES: 08/04/2026 to 08/06/2026

NUMBER OF DAYS OUT OF THE OFFICE FOR THIS CONFERENCE: 3

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

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?
47 hours

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.)

Texas HB33 mandates that each agency shall have a certified
public information officer.

APPROVED 06-16-2026

Rodger G. McLane
County Judge

Rodger G. McLane

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

NAME: James Ferris
POSITION: Lieutenant - Investigations
DEPARTMENT: Panola County Sheriff's Office
DATE: 06/03/2026

CONFERENCE: TEEX ICS Expanding Incidents MGT904-925
LOCATION: Kilgore College
DATES: 06/09/2026 to 06/12/2026

NUMBER OF DAYS OUT OF THE OFFICE FOR THIS CONFERENCE: 4

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

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?
55 hours

How many days have you been away from your job this year for conferences, not
counting this conference? 1

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

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

Incident command system classes mandated by HB33 for Master Peace Officer certificate

APPROVED 06-16-2026

Rodger G. McLane
County Judge

Rodger G. McLane

PANOLA COUNTY OFFICIAL / EMPLOYEE REQUEST FOR CONFERENCE

_____ **ONLINE**

_____ **X** _____ **IN PERSON**

NAME: ABBY BOOKER

POSITION: COUNTY TREASURER

DEPARTMENT: COUNTY TREASURER

DATE: 06/03/2026

CONFERENCE: COUNTY TREASURER'S ASSOCIATION FALL CONFERENCE

LOCATION: HYATT REGENCY CONROE, 1001 GRAND CENTRAL PKWY

DATES: 09/21/2026 TO 09/24/2026

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 4 DAYS

How many days have you been away from your job this year for conferences, not counting this conference? 3 DAYS

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

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

RECEIVING THE MOST UP-TO-DATE INFORMATION PERTAINING TO THE DUTIES
OF COUNTY TREASURER, AS WELL AS EARNING THE REQUIRED HOURS FOR
CONTINUING EDUCATION.

APPROVED 06-16-2026

Rodger G. McLane
County Judge

Rodger G. McLane

PANOLA COUNTY OFFICIAL / EMPLOYEE REQUEST FOR CONFERENCE

 ONLINE

 ✓ IN PERSON

NAME: Kelsey Gates

POSITION: Deputy EA/VR

DEPARTMENT: Elections

DATE: 5/28/2026

CONFERENCE: Election Law Seminar

LOCATION: Round Rock

DATES: 8/9/2026 TO 8/12/2026

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 3

Does this 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? NA

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.)

Learning the new election laws that were passed during
the last legislative meeting.