SCOTT R. PEAL
First Assistant District Attorney

ERIC D. HILLMAN
Assistant District Attorney

JIM HOLDER
Investigator



Panola County Judicial Complex
108 S. Sycamore, Suite 301
Carthage, Texas 75633

(903) 693-0310 Office
(903) 693-0368 Fax
info.cda@co.panola.tx.us

LARRY W. FIELDS
Criminal District Attorney

August 24, 2026

Judge, Rodger McLane
Commissioner, Billy Alexander
Commissioner, David Cole
Commissioner, Craig Lawless
Commissioner, Dale LaGrone

Regarding: Resignation of Marilyn Beatty

Dear Gentlemen,

Please record the resignation of Marilyn Beatty, effective end of business Friday, September 4, 2026.

Very truly,

Larry W. Fields

cc: Auditor, Jennifer Stacy
Treasurer, Abby Booker

County of Panola

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

County Judge
Rodger G. McLane

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

August 24, 2026

Panola County Commissioners Court

Please record the employment of Marilyn Beatty, as Public Records Officer Assistant with Panola County, effective September 5, 2026, at the rate of $21.16 per hour.

Sincerely,

Rodger G. McLane
County Judge

RGM/vh

CC: Jennifer Stacy
Abby Booker

SCOTT R. PEAL
First Assistant District Attorney

ERIC D. HILLMAN
Assistant District Attorney

JIM HOLDER
Investigator

Panola County Judicial Complex
108 S. Sycamore, Suite 301
Carthage, Texas 75633

(903) 693-0310 Office
(903) 693-0368 Fax
info.cda@co.panola.tx.us

LARRY W. FIELDS
Criminal District Attorney

August 25, 2026

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

RE: Jennifer Reyes
Legal Staff Support/Secretary

Dear Judge McLane:

Please record the hiring of Jennifer Reyes as Legal Staff Support/Secretary effective August 31, 2026, at the budgeted rate.

Sincerely,

Larry W. Fields

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

SCOTT R. PEAL
First Assistant District Attorney

ERIC D. HILLMAN
Assistant District Attorney

JIM HOLDER
Investigator

Panola County Judicial Complex
108 S. Sycamore, Suite 301
Carthage, Texas 75633

(903) 693-0310 Office
(903) 693-0368 Fax
info.cda@co.panola.tx.us

LARRY W. FIELDS
Criminal District Attorney

August 31, 2026

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

RE: Gina Gill
Legal Staff Support/Secretary

Dear Judge McLane:

Please record the hiring of Gina Gill as Legal Staff Support/Secretary effective September 3, 2026, at the budgeted rate.

Sincerely,

Larry W. Fields

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

PANOLA COUNTY SHERIFF'S OFFICE

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

314 W. Wellington
Carthage, Texas 75633

Sheriff Cutter Clinton

August 28th, 2026

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

Dear Judge McLane,

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

To record the employment of Charles James Jr. as a Detention Officer with the Panola County Sheriff's Office, effective August 29th, 2026, at a pay rate of $17.82 per hour plus uniform allowance.

Please record the request to add one additional phone line to the Verizon Wireless service to be used by the Panola County Sheriff's Office

Sincerely,

Cutter Clinton
Sheriff

CC/kc
CC: Jennifer Stacy
Abby Booker

Honesty, Integrity, Service

PANOLA COUNTY SHERIFF'S OFFICE

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

314 W. Wellington
Carthage, Texas 75633

Sheriff Cutter Clinton

August 31st, 2026

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

Dear Judge McLane,

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

To record an increase in salary to $20.17 per hour plus uniform allowance for Kevin Waldrop, a Detention Officer with the Panola County Sheriff's Office, effective August 29th, 2026.

Sincerely,

Cutter Clinton
Sheriff

CC/kc
CC: Jennifer Stacy
Abby Booker

Honesty, Integrity, Service

Panola County
Elections Office
110 S Sycamore Street, Rm 100
Carthage, Tx 75633

Kelsey Gates
Elections Administrator/Voter Registrar
Kelsey.lake@co.panola.tx.us

Ginger Hawkins
Deputy EA/VR
Ginger.coleman@co.panola.tx.us

September 1st, 2026

Panola County Commissioners' Court

RE: Early Voting

To record the temporary help of Karen McClelland for November 3rd, 2026 election. At the rate of $15 per hour. She will be working October 19th – November 13th 2026.

Thank you for your consideration in this matter.

Kelsey Gates

CC:
County Commissioners'
Jennifer Stacy
Abby Booker

Panola County
Elections Office
110 S Sycamore Street, Rm 100
Carthage, Tx 75633

Kelsey Gates
Elections Administrator/Voter Registrar
Kelsey.lake@co.panola.tx.us

Ginger Hawkins
Deputy EA/VR
Ginger.coleman@co.panola.tx.us

September 1st, 2026

Panola County Commissioners' Court

RE: Early Voting

To record the temporary help of Tammy Light for November 3rd, 2026 election. At the rate of $15 per hour. She will be working October 19th – November 13th 2026.

Thank you for your consideration in this matter.

Kelsey Gates

CC:
County Commissioners'
Jennifer Stacy
Abby Booker

Panola County
Elections Office
110 S Sycamore Street, Rm 100
Carthage, Tx 75633

Kelsey Gates
Elections Administrator/Voter Registrar
Kelsey.lake@co.panola.tx.us

Ginger Hawkins
Deputy EA/VR
Ginger.coleman@co.panola.tx.us

September 1st, 2026

Panola County Commissioners' Court

RE: Early Voting

To record the temporary help of Harriett Lowery for November 3rd, 2026 election. At the rate of $15 per hour. She will be working October 19th – November 13th 2026.

Thank you for your consideration in this matter.

Kelsey Gates

CC:
County Commissioners'
Jennifer Stacy
Abby Booker

Panola County
Elections Office
110 S Sycamore Street, Rm 100
Carthage, Tx 75633

Kelsey Gates
Elections Administrator/Voter Registrar
Kelsey.lake@co.panola.tx.us

Ginger Hawkins
Deputy EA/VR
Ginger.coleman@co.panola.tx.us

September 1st, 2026

Panola County Commissioners' Court

RE: Early Voting

To record the temporary help of Erin Cranford for November 3rd, 2026 election. At the rate of $15 per hour. She will be working October 19th – November 13th 2026.

Thank you for your consideration in this matter.

Kelsey Gates

CC:
County Commissioners'
Jennifer Stacy
Abby Booker

Panola County
Elections Office
110 S Sycamore Street, Rm 100
Carthage, Tx 75633

Kelsey Gates
Elections Administrator/Voter Registrar
Kelsey.lake@co.panola.tx.us

Ginger Hawkins
Deputy EA/VR
Ginger.coleman@co.panola.tx.us

September 1st, 2026

Panola County Commissioners' Court

RE: Early Voting

To record the temporary help of Lycia Evanoff for November 3rd, 2026 election. At the rate of $15 per hour. She will be working October 19th – November 13th 2026.

Thank you for your consideration in this matter.

Kelsey Gates

CC:
County Commissioners'
Jennifer Stacy
Abby Booker

Panola County
Elections Office
110 S Sycamore Street, Rm 100
Carthage, Tx 75633

Kelsey Gates
Elections Administrator/Voter Registrar
Kelsey.lake@co.panola.tx.us

Ginger Hawkins
Deputy EA/VR
Ginger.coleman@co.panola.tx.us

September 1st, 2026

Panola County Commissioners' Court

RE: Early Voting

To record the temporary help of Kristina Cumbie for November 3rd, 2026 election. At the rate of $15 per hour. She will be working October 19th – November 13th 2026.

Thank you for your consideration in this matter.

Kelsey Gates

CC:
County Commissioners'
Jennifer Stacy
Abby Booker

Panola County
Elections Office
110 S Sycamore Street, Rm 100
Carthage, Tx 75633

Kelsey Gates
Elections Administrator/Voter Registrar
Kelsey.lake@co.panola.tx.us

Ginger Hawkins
Deputy EA/VR
Ginger.coleman@co.panola.tx.us

September 1st, 2026

Panola County Commissioners' Court

RE: Early Voting

To record Election Security Officers Tabitha Martinez, Sean Howard, Logan Garrett, and Jeff Martin for the November 3rd General Election effective Oct 19, 2026 and ending Nov 3rd, 2026 at their normal rate of pay.

Thank you for your consideration in this matter.

Kelsey Gates

CC:
County Commissioners'
Jennifer Stacy
Abby Booker

Donation

Date August 26, 2026

The undersigned has secured a contribution from Comstock to Panola County for use in the Panola County Road and Bridge Fund. This contribution consists of:

$ 97,285.85 and/or

material of the following type and amount oil dirt

This donation is to be used as needed by the Panola County Road and Bridge Department to improve Panola County road number 336, or if no road is indicated, then it is to be used to improve any Panola County road as seen fit by the Department. This donation must be accepted by the Panola County Commissioners' Court according to Local Govt. Code sec. 81.032 and Transportation Code sec. 252.214 and any money will be held by the Panola County Treasurer pending approval of deposit in the Road and Bridge Fund. Any material will not be used prior to the approval of the Court.

I acknowledge that this is intended as a donation and that no person or corporation has been promised any other benefit because of the donation, nor have been induced or coerced in any way by any official or employee of Panola County. I further certify that this donation was given freely and voluntarily.

_____ Commissioner, Precinct# 3

Sworn and subscribed to this 26 day of August, 20 26.

_____, Notary Public, State of Texas. My commission expires 9/29/27

MELANIE M EARLE
Notary Public, State of Texas
Comm. Expires 09/29/2027
Notary ID 130387446

(Panola County Commissioners' Court use only)

This item was accepted / disapproved (strike one) at a meeting of the Panola County Commissioners' Court on this 8th day of September, 20 26.

County Judge Rodger B McLane



ROBERT WILSON RD / LONGVIEW, TEXAS
P.O. BOX 3661 / 75606 / 903-758-0065

INVOICE

Invoice #:	192863
Date:	08/19/26
Customer No:	12063
Job #:	PANOLA CNTY PCT 3
PO #:	RYAN FERGUSON

From: Longview Asphalt, Inc.
P.O. Box 3661
ar@longviewasphalt.com
Longview TX 75606 US

Sold To: Comstock
1506 FM 2199 S
Marshall, TX 75672

Delivered To:

Sale Date	Ticket	Units	UM	Unit Price	Matl Total	Haul Total	Tax Code	Tax	Total
Sale Date: 08/19/26									
MATERIAL:	P302-Comm. Oil Dirt								
08/19/26	E746835	21.110	TON	97.0000 E	2,047.67	327.21	TX1300	127.98	2,502.86
08/19/26	E746836	20.960	TON	97.0000 E	2,033.12	324.88	TX1300	127.07	2,485.07
08/19/26	E746837	20.810	TON	97.0000 E	2,018.57	322.56	TX1300	126.16	2,467.29
08/19/26	E746839	20.320	TON	97.0000 E	1,971.04	314.96	TX1300	123.19	2,409.19
08/19/26	E746854	21.480	TON	97.0000 E	2,083.56	332.94	TX1300	130.22	2,546.72
08/19/26	E746855	21.250	TON	97.0000 E	2,061.25	329.38	TX1300	128.83	2,519.46
08/19/26	E746856	21.520	TON	97.0000 E	2,087.44	333.56	TX1300	130.47	2,551.47
08/19/26	E746858	21.010	TON	97.0000 E	2,037.97	325.66	TX1300	127.37	2,491.00
08/19/26	E746870	21.420	TON	97.0000 E	2,077.74	0.00	TX1300	129.86	2,207.60
08/19/26	E746877	21.130	TON	97.0000 E	2,049.61	327.52	TX1300	128.10	2,505.23
08/19/26	E746879	21.230	TON	97.0000 E	2,059.31	329.07	TX1300	128.71	2,517.09
08/19/26	E746880	21.360	TON	97.0000 E	2,071.92	331.08	TX1300	129.50	2,532.50
08/19/26	E746881	20.920	TON	97.0000 E	2,029.24	324.26	TX1300	126.83	2,480.33
08/19/26	E746889	21.090	TON	97.0000 E	2,045.73	0.00	TX1300	127.86	2,173.59
08/19/26	E746891	21.670	TON	97.0000 E	2,101.99	335.89	TX1300	131.37	2,569.25
08/19/26	E746892	21.310	TON	97.0000 E	2,067.07	330.31	TX1300	129.19	2,526.57
08/19/26	E746894	21.470	TON	97.0000 E	2,082.59	332.79	TX1300	130.16	2,545.54
08/19/26	E746895	21.560	TON	97.0000 E	2,091.32	334.18	TX1300	130.71	2,556.21
08/19/26	E746901	21.090	TON	97.0000 E	2,045.73	0.00	TX1300	127.86	2,173.59
08/19/26	E746903	20.850	TON	97.0000 E	2,022.45	323.18	TX1300	126.40	2,472.03
08/19/26	E746904	20.830	TON	97.0000 E	2,020.51	322.87	TX1300	126.28	2,469.66
08/19/26	E746905	21.260	TON	97.0000 E	2,062.22	329.53	TX1300	128.89	2,520.64
08/19/26	E746906	20.440	TON	97.0000 E	1,982.68	316.82	TX1300	123.92	2,423.42
08/19/26	E746909	20.730	TON	97.0000 E	2,010.81	0.00	TX1300	125.68	2,136.49
Total :	**8/19/2026**				49,161.54	8,548.65		3,072.61	58,782.80
Total :	**Cust Job: PANOLA CNTY PCT 3**				49,161.54	8,548.65		3,072.61	58,782.80
		Total Invoice:			**49,161.54**	**8,548.65**		**3,072.61**	**58,782.80**

Payment Type: On Account

01 Pay Terms Net 30 Days	**Total:** 58,782.80

TERMS: Net 30 Days



ROBERT WILSON RD. / LONGVIEW, TEXAS
P.O. BOX 3661 / 75606 / 903-758-0065

INVOICE

Invoice #:	192898
Date	08/20/26
Customer No:	12063
Job #:	PANOLA CNTY PCT 3
PO #:	RYAN FERGUSON

From: Longview Asphalt, Inc.
P.O. Box 3661
ar@longviewasphalt.com
Longview TX 75606 US

Sold To: Comstock
1506 FM 2199 S
Marshall, TX 75672

Delivered To:

Sale Date	Ticket		Units	UM	Unit Price	Matl Total	Haul Total	Tax Code	Tax	Total
Sale Date: 08/20/26										
MATERIAL:	P302-Comm. Oil Dirt									
08/20/26	E746911		20.340	TON	97.0000 E	1,972.98	315.27	TX1300	123.31	2,411.56
08/20/26	E746912		20.510	TON	97.0000 E	1,989.47	317.91	TX1300	124.34	2,431.72
08/20/26	E746913		20.000	TON	97.0000 E	1,940.00	310.00	TX1300	121.25	2,371.25
08/20/26	E746914		19.920	TON	97.0000 E	1,932.24	0.00	TX1300	120.77	2,053.01
08/20/26	E746915		19.500	TON	97.0000 E	1,891.50	0.00	TX1300	118.22	2,009.72
08/20/26	E746917		19.960	TON	97.0000 E	1,936.12	309.38	TX1300	121.01	2,366.51
08/20/26	E746918		21.150	TON	97.0000 E	2,051.55	327.83	TX1300	128.22	2,507.60
08/20/26	E746919		20.190	TON	97.0000 E	1,958.43	312.95	TX1300	122.40	2,393.78
08/20/26	E746920		22.200	TON	97.0000 E	2,153.40	0.00	TX1300	134.59	2,287.99
08/20/26	E746921		21.000	TON	97.0000 E	2,037.00	0.00	TX1300	127.31	2,164.31
08/20/26	E746932		21.090	TON	97.0000 E	2,045.73	326.90	TX1300	127.86	2,500.49
08/20/26	E746939		20.110	TON	97.0000 E	1,950.67	311.71	TX1300	121.92	2,384.30
08/20/26	E746941		21.380	TON	97.0000 E	2,073.86	331.39	TX1300	129.62	2,534.87
08/20/26	E746949		20.310	TON	97.0000 E	1,970.07	0.00	TX1300	123.13	2,093.20
08/20/26	E746950		19.560	TON	97.0000 E	1,897.32	0.00	TX1300	118.58	2,015.90
08/20/26	E746955		20.590	TON	97.0000 E	1,997.23	318.15	TX1300	124.83	2,441.21
08/20/26	E746981		14.900	TON	97.0000 E	1,445.30	0.00	TX1300	90.33	1,535.63
Total :	**8/20/2026**					**33,242.87**	**3,182.49**		**2,077.69**	**38,503.05**
Total :	**Cust Job:**	**PANOLA CNTY PCT 3**				**33,242.87**	**3,182.49**		**2,077.69**	**38,503.05**
			Total Invoice:			**33,242.87**	**3,182.49**		**2,077.69**	**38,503.05**

Payment Type: On Account

01 Pay Terms Net 30 Days	**Total: 38,503.05**

TERMS: Net 30 Days

THE STATE OF TEXAS X **IN THE 123RD DISTRICT COURT**

COUNTY OF PANOLA X **MAY TERM 2026**

WHEREAS, in compliance with chapter 84 Subchapter A of the Local Government Code as enacted by Acts 1987, as amended, and by the authority vested in me by the State Legislature;

NOW THEREFORE, I, LeAnn Kay Rafferty, District Judge of the 123rd Judicial District of Texas, and in accordance with the provisions of said Statute, do hereby appoint the said **JENNIFER STACY** County Auditor of Panola County, Texas, upon the said **JENNIFER STACY** taking the necessary oath and making bond, all as required by law, and when said oath is taken and said bond is made, the said **JENNIFER STACY** shall assume the duties of said Panola County Auditor, Panola County, Texas for a term of two (2) years, beginning September 1, 2026 at the annual salary as ordered by the District Judge each year after a public hearing in accordance with applicable laws.

WITNESS MY HAND this the 10 **day of** July, **2026**

LeAnn Kay Rafferty

LEANN KAY RAFFERTY, DISTRICT JUDGE
123RD JUDICIAL DISTRICT COURT

FILED
At 10:00 O'clock A M.
JUL 10 2026
LINDSEY SMITH, CLERK
DISTRICT COURT & COUNTY
COURT AT LAW, PANOLA CO., TX
BY: Lea Bueun DEPUTY

I hereby certify that the foregoing is a true and correct copy of the original on file in my office.
Page 1 of 1.
LINDSEY SMITH
PANOLA COUNTY DISTRICT CLERK
7-10-26 Lea Bueun
Date Deputy Clerk

FILED
At 10:35 O'clock A M.

AUG 27 2026

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

OATH OF OFFICE
PANOLA COUNTY AUDITOR

"I, Jennifer Stacy, do solemnly swear (or affirm), before the undersigned official and God the following:

1. That I will faithfully execute the duties of the office of County Auditor, of the County of Panola, State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution of the United States and this State;

2. That I have neither directly nor indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment, as a reward for the appointment to this office, so help me God."

Signed this the 27th day of August 2026.

Jennifer Stacy
Jennifer Stacy

Subscribed and sworn to before me this the 27 day of August 2026 by Jennifer Stacy.

LeAnn Kay Rafferty
LeAnn Kay Rafferty
123rd Judicial District Court of Texas
Panola County, Texas

I hereby certify that the foregoing is a true and correct copy of the original on file in my office.
Page 1 of 1.
LINDSEY SMITH
PANOLA COUNTY DISTRICT CLERK
8-27-26 Lera Bruun
Date Deputy Clerk

WRITTEN OATH OF OFFICE

I, **JENNIFER STACY,** do solemnly swear (or affirm), that I have held the position of public trust as follows:

POSITION	**DATES SERVED**
Panola County 2nd Assistant Auditor	6/03/2003 thru 08/14/2008
Panola County 1st Assistant Auditor	08/15/2008 thru 8/31/2018
Panola County Auditor	09/01/2018 thru 08/31/2026

I furthermore solemnly swear (or affirm), that I have met the qualifications required for County Auditors as outlined in Chapter 84 of Texas Local Government Code as enacted by Acts 1987, as amended, and that I will not be personally interested in a contract with the county while serving as Panola County Auditor.

Jennifer Stacy, Panola County Auditor

Subscribed and sworn to before me, this 27 day of August A.D. 2026.

Honorable LeAnn Kay Rafferty
123rd Judicial District Judge

FILED
At 10:35 O'clock A M.
AUG 27 2026
LINDSEY SMITH, CLERK
DISTRICT COURT & COUNTY
COURT AT LAW, PANOLA CO., TX
BY: Lera Breen DEPUTY

I hereby certify that the foregoing is a true and correct copy of the original on file in my office.
Page 1 of 1.
LINDSEY SMITH
PANOLA COUNTY DISTRICT CLERK
8-27-26 Lera Breen
Date Deputy Clerk

BOND APPROVAL

In accordance with Chapter 84.021(c) of , Local Government Code, as enacted by Acts 1987, as amended, I hereby approve Bond #32S577699 (copy attached) of the County Auditor of Panola County.

LeAnn Kay Rafferty
District Judge
123rd Judicial District

FILED
At 10:35 O'clock A M.
AUG 27 2026
LINDSEY SMITH, CLERK
DISTRICT COURT & COUNTY
COURT AT LAW, PANOLA CO., TX
BY: Lora Brown DEPUTY

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 1 of 3

Liberty Mutual. SURETY

CONTINUATION CERTIFICATE

The Ohio Casualty Insurance Company Surety upon:

a certain Bond No.: **32S577699**

Cross Ref Bond No.: _____

dated effective: September 1, 2018

on behalf of: JENNIFER SULLIVAN STACY

and in favor of: DISTRICT JUDGE OF PANOLA COUNTY

does hereby continue said bond in force for the further period:

beginning on: August 31, 2026

and ending on: August 31, 2028

Amount of bond: $5,000.00

Description of bond: County Auditor

PROVIDED: That this continuation certificate does not create a new obligation and is executed upon the express condition and provision that the Surety's liability under said bond and this and all Continuation Certificates issued in connection therewith shall not be cumulative and that the said Surety's aggregate liability under said bond and this and all such Continuation Certificates on account of all defaults committed during the period (regardless of the number of years) said bond had been and shall be in force, shall not in any event exceed the amount of said bond as hereinbefore set forth.

Signed and dated on: August 27, 2026

Surety Name: The Ohio Casualty Insurance Company

THE OHIO CASUALTY INSURANCE COMPANY INCORPORATED 1919 NEW HAMPSHIRE

By: _____
Carolyn Banks, Assistant Secretary

Agency Name: Richard H. Thomas Inc.

Agency Address: 101 W Sabine Street, Carthage, TX 75633-2609

Agency Telephone: _____

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 2 of 3

POWER OF ATTORNEY

Liberty Mutual. SURETY

The Ohio Casualty Insurance Company

Principal: JENNIFER SULLIVAN STACY
Agency Name: Richard H. Thomas Inc. Bond Number: 32S577699
Obligee: DISTRICT JUDGE OF PANOLA COUNTY
Bond Amount: ($5,000.00) Five Thousand Dollars And Zero Cents

KNOW ALL PERSONS BY THESE PRESENTS: that The Ohio Casualty Insurance Company, a corporation duly organized under the laws of the State of New Hampshire (herein collectively called the "Company"), pursuant to and by authority herein set forth, does hereby name, constitute and appoint **Carolyn Banks** in the city and state of **Seattle, WA**, each individually if there be more than one named, its true and lawful attorney-in-fact to make, execute, seal, acknowledge and deliver, for and on its behalf as surety and as its act and deed, any and all undertakings, bonds, recognizances and other surety obligations, in pursuance of these presents and shall be as binding upon the Companies as if they have been duly signed by the president and attested by the secretary of the Company in their own proper persons.

IN WITNESS WHEREOF, this Power of Attorney has been subscribed by an authorized officer or official of the Company and the corporate seal of the Company has been affixed thereto this 27th day of August, 2026.

The Ohio Casualty Insurance Company

By: _____
Nathan J. Zangerle, Assistant Secretary

STATE OF PENNSYLVANIA
COUNTY OF MONTGOMERY ss

On this 27th day of August, 2026, before me personally appeared Nathan J. Zangerle, who acknowledged himself to be the Assistant Secretary of The Ohio Casualty Insurance Company and that he, as such, being authorized so to do, execute the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as duly authorized officer.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my notarial seal at Plymouth Meeting, Pennsylvania, on the day and year first above written.

Commonwealth of Pennsylvania - Notary Seal
Teresa Pastella, Notary Public
Montgomery County
My commission expires March 28, 2029
Commission number 1126044
Member, Pennsylvania Association of Notaries

By: _____
Teresa Pastella, Notary Public

This Power of Attorney is made and executed pursuant to and by authority of the following By-law and Authorizations of The Ohio Casualty Insurance Company, which is now in full force and effect reading as follows:

ARTICLE IV – OFFICERS: Section 12. Power of Attorney.
Any officer or other official of the Corporation authorized for that purpose in writing by the Chairman or the President, and subject to such limitation as the Chairman or the President may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Corporation to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Corporation by their signature and executed, such instruments shall be as binding as if signed by the President and attested to by the Secretary. Any power or authority granted to any representative or attorney-in-fact under the provisions of this article may be revoked at any time by the Board, the Chairman, the President or by the officer or officers granting such power or authority.

Certificate of Designation – The President of the Company, acting pursuant to the Bylaws of the Company, authorizes Nathan J. Zangerle, Assistant Secretary to appoint such attorneys-in-fact as may be necessary to act on behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations.

Authorization – By unanimous consent of the Company's Board of Directors, the Company consents that facsimile or mechanically reproduced signature or electronic signatures of any assistant secretary of the Company or facsimile or mechanically reproduced or electronic seal of the Company, wherever appearing upon a certified copy of any power of attorney or bond issued by the Company in connection with surety bonds, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

I, Renee C. Llewellyn, the undersigned, Assistant Secretary, of The Ohio Casualty Insurance Company do hereby certify that this power of attorney executed by said Company is in full force and effect and has not been revoked.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seals of said Company this 27th day of August, 2026.

By: _____
Renee C. Llewellyn, Assistant Secretary

I hereby certify that the foregoing is a true and correct copy of the original on file in my office.
Page 3 of 3.

LINDSEY SMITH
PANOLA COUNTY DISTRICT CLERK

8-27-26 _____
Date Deputy Clerk

eBonding_POA

Not valid for mortgage, note, loan, letter of credit, currency rate, interest rate or residual value guarantees.

For bond and/or Power of Attorney (POA) verification inquiries, please call 610-832-8240 or email HOSUR@libertymutual.com.

FILED
At 10:00 O'clock A M.
JUL 10 2026
LINDSEY SMITH, CLERK
DISTRICT COURT & COUNTY
COURT AT LAW, PANOLA CO., TX
BY: Lora Brown DEPUTY

TO: Honorable District Judge LeAnn Kay Rafferty
123rd Judicial District

I, **JENNIFER SULLIVAN STACY** do certify that I have successfully completed at least 40 classroom hours of instruction in courses related to the duties of the County Auditor and accredited by the Texas State Board of Public Accountancy as required by section 84.0085 of Vernon's Texas Codes Annotated, Local Government Code as enacted by Acts 1987, as amended. These were completed during my current term of office as Panola County Auditor. Copies of Documentation showing the hours completed are attached.

DATE: July 10, 2026

Jennifer Stacy

I hereby acknowledge receipt of the above described information.

DATE: July 10, 2026

LeAnn Kay Rafferty
District Judge
123rd Judicial District

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 1 of 9

CONFERENCE ATTENDANCE AND CONTINUING EDUCATION HOURS SEPTEMBER 1, 2024- AUGUST 31, 2026

2024 TACA Fall Conference	October 15-18, 2024	12.9 hours
2025 County Mgt & Risk Conference	April 9-11, 2025	7 hours
2025 67th Annual County Auditor Institute	April 29-May 2, 2025	16.5 hours
2025 TCDRS Conference	July 17-17, 2025	11 hours
2025 Texas Public Funds Investment Conf	November 6-7, 2025	10 hours
		57.4

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

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown Chief Deputy
Page 3 of 9

CERTIFICATE OF SUCCESSFUL COMPLETION

The Texas Association of County Auditors hereby recognizes

Jennifer Stacy

for successfully completing a course offered by the Texas State Board of Public Accountancy Continuing Education Sponsor ID #005850 during the

October 15 -18, 2024
Texas Association of County Auditors 79th Annual Fall Conference
Georgetown, Texas

12.9 Continuing Education Credits Earned Registered with the Texas State Board of Public Accountancy

Tragina G. Tallant, Lampasas County Auditor
T.A.C.A. Education Chair
Presented this 19th Day of November 2024

In Accordance with Texas State Board of Public Accountancy, CPE credits have been granted based on a 50 minutes hour.

Jstacy@co.panola.tx.us

CPE CREDIT HOUR DOCUMENTATION FORM 2024
TACA FALL CONFERENCE
Sheraton Austin Georgetown Hotel
Georgetown
SPONSOR ID# 005850
October 15-18, 2024
*THERE ARE NO PREREQUISITES

PLEASE PRINT Jennifer Stacy

Name: Jennifer Stacy County: Panola

Address: 110 S. Sycamore St Rm 110 City/State/Zip: Carthage, Tx 75633

Email: jstacy@co.panola.tx.us Phone: 903-693-0320

TSBPA Course #	Educational Program	Time	Credit Hours	Your Initials Verifying Attendance	Hours Earned
	DAY 1-OCTOBER 15				
11089	Texas Division of Emergency Management	1-1:50 p.m.	1.00		1
8004	Excel for Investors	1:50-2:40 p.m.	1.00		1
06010	Economic Update	3-4:10 p.m.	1.40		1.4
1513	Creating Sustainable Retiree Medical Plans – What Can Texas Governmental Employers Do Now?	4:10-5 p.m.	1.00		1.
		Total Day 1	**4.40**		4.40
	DAY 2-OCTOBER 16				
12015	Keynote: Tales From The Daytripper	8:15-9:30 a.m.	1.50		1.5
2054	Property Tax Audit	10:10-11 a.m.	1.00		1
1033	Indigent Defense	11:10 a.m.-noon	1.00		1
2109	Accounts Payable Payment Fraud	1:30-2:20 p.m.	1.00		1
2063	IRS: Fraud Cases	2:20-3:10 p.m.	1.00		1
01079	Senate Bill 22	3:20-4:10 p.m.	1.00		1
15015	Jeopardy: So You Think You Want To Be a County Auditor?	4:10-5:00 p.m.	1.00		
		Total Day 2	**7.50**		6.50
	DAY 3-OCTOBER 17				
1024	Governmental Accounting Standards Board (GASB) Updates – Compensated Absences and More!	8:35-9:25 a.m.	1.00		1
6009	Investment Strategies: Decisions, Decisions, Decisions	10:30-11:20 a.m.	1.00		1
2014	Internal Controls: An Outside Auditor's Perspective	10:30-11:20 a.m.	1.00		
1501	Get Ahead of the Curve: Legislative Insights	11:20 a.m.-12:10 p.m.	1.00		
		Total Day 3	**4.00**		2
	DAY 4-OCTOBER 18				
11002	If I Knew Then What I Know Now	8:00-8:50 a.m.	1.00		
24402	Mental Health and the Work Environment	8:50-9:40 a.m.	1.00		
11025	Technology: The Benefits and Dangers	9:55-10:45 a.m.	1.00		
15017	Kahoot Showdown: Let's Test Your Knowledge	10:45-11:35 a.m.	1.00		
		Total Day 4	**4.00**		
		Total credits offered	**19.90**	*Total credits earned*	12.9

Jennifer Stacy
Signature

10-17-24
Date

PLEASE RETAIN ORIGINAL FOR YOUR RECORDS. TURN IN A COPY AT THE END OF THE TRAINING.

We are registered with the Texas State Board of Public Accountancy as a CPE sponsor. This registration does not constitute an endorsement by the Board as to the quality of our CPE program.

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

KEEP THIS COPY FOR YOUR RECORDS

TEXAS ASSOCIATION OF COUNTIES

CERTIFICATION FOR CONTINUING EDUCATION

2025 COUNTY MANAGEMENT & RISK CONFERENCE | APRIL 9-11 | KALAHARI RESORTS, ROUND ROCK

Sponsor: Texas Association of Counties

Educational Co-Sponsor: V.G. Young Institute of County Government

SESSION TITLE	TIME	HOURS OFFERED	CREDIT HOURS CLAIMED
Wednesday, April 9th			
Embedding Innovation and Creativity into Everyone's DNA	1:20-2:20 PM	1	1
Breakouts 1: Mitigating Liability in Law Enforcement: Policies, Procedures and Risk Management | Safety Silence - Overcoming the Momentum of Not Speaking Up | Spark a Wellvolution: Igniting a Positive Workplace Environment	2:50-3:50 PM	1	1
Breakouts 2: Texas Trends – Various Regions | Bust the Barriers to Men's Health	4-5 PM	1	1
Thursday, April 10th			
Breakouts 3: From Interview to Legal Battle: Navigating the Hiring Process and Managing Challenges Afterward | When the Big One Hits (Because It Will): Strengthen County Resilience in the Wake of Major Property Losses | Building a Resilient County | How and Why to Talk to your Employees about Mental Health?	8:30-9:30 AM	1	1
Breakouts 4: Untangling the Web of Workers' Compensation and Personnel Issues | Shifting Tides: Navigating the Property Reinsurance Market in a World of Extremes |Detection, Investigation and Mitigation of a Business Email Compromise | Health Insurance 101: Are You Smarter Than Your Health Plan?	9:50-10:50 AM	1	1
Breakouts 5: The Dark Side of HR | Do Your Contracts Hold Up? Exploring Liability and Subrogation Risks | Local Government's Legal Risks and Responsibilities Following a Security Incident | Cool, Calm and Collected: Stress Management Techniques	11:10 AM-12:10 PM	1	1
Breakouts 6: Pregnant Workers Fairness Act Update | Preparing for the Unexpected: Building County Resilience for Catastrophic Events | Understanding and Communicating Your Cybersecurity Hygiene | Navigating the Smoke and Mirrors of the Health Insurance Industry	2-3 PM	1	1
Breakouts 7: Human Resources Round Table | Workers' Compensation Round Table | Managing Risk Beyond the Obvious and Understanding the Total Cost of Risk | Power of Pooling Together	3:20-4:20 PM	1	
Friday, March 22			
The Risky Business of Navigating People and Pools: A Trivia Game	8:30-9:30 AM	1	
The Encore Experience: Change the Perception of Work	9:30-10:30 AM	1	
	Total	**10 hours**	7

Please check and fill out the office and continuing education hours that apply to you:

- ☐ County Commissioner (max of 10 hours): _____
- ☐ Justice of the Peace (max of 10 hours): _____
- ☐ CPA/Auditors (max of 10 hours): _____
- ☐ Purchasing Agents (max of 10 hours): _____
- ☐ PHRs and SPHRs (max of 10 hours): _____
- ☐ Tax Assessor-Collectors (max of 10 hours): _____
- ☐ Treasurers (max of 10 hours): _____

I, Jennifer Shey, do hereby certify that I attended the above listed program and was present at the courses of instruction. I represent and declare all of the above statements are true and correct.

Name (print): Jennifer Shey

County: Panola County **Title:** Auditor

Signature: Jennifer Shey **Date:** April 11, 2025

This form serves as your proof of attendance. Please keep a copy of the form for your records. Certificates will not be issued after the conference.

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

TEXAS A&M AGRILIFE EXTENSION

V.G. YOUNG INSTITUTE OF COUNTY GOVERNMENT

CPE CREDIT HOUR DOCUMENTATION FORM

67th Annual County Auditors Institute, April 29 - May 2, 2025
College Station Hilton & Conference Center, College Station, TX
Sponsor ID# 010676
*THERE ARE NO PREREQUISITES

Session		Title	Time	CE	Mark if attended
Tuesday, April 29, 2025					
Optional Session 1	25101	Ethics & Values for Texas CPAs & Accounting Professionals	1:00-5:00 p.m.	4.0	○
Optional Sessions	25102	TCDRS - A Perspective From the Employee Side	1:00-1:50 p.m.	1.0	●
	25103	Failure to Appear/Failure to Pay Program	1:50-2:40 p.m.	1.0	●
	25104	Employment Practices	3:10-4:00 p.m.	1.0	●
	25105	How Does ARPA End? What Happens Now?	4:00-4:50 p.m.	1.0	●
Wednesday, April 30, 2025					
General Session	25201	Generational Differences in the Workplace	8:50-9:40 a.m.	1.0	●
	25202	5 C's of Cybersecurity	9:40-10:30 a.m.	1.0	●
	25203	Legislative Update	10:50-11:40 a.m.	1.0	●
Bluebonnet Ballroom 1-4	25204	Making the Most of County Department Cash Counts	1:00-1:50 p.m.	1.0	○
	25205	Artificial Intelligence - The Basics of AI	2:00-2:50 p.m.	1.0	○
	25206	Assistant Auditor Help	3:10-4:00 p.m.	1.0	○
	25207	Been to Jail Lately? Be Confident That Your Family Can Put Money on Your Commissary Account With Confidence	4:10-5:00 p.m.	1.0	○
Brazos Amphitheater	25208	Governed by GASB? Learn the New Rules on Compensated Absences	1:00-1:50 p.m.	1.0	●
	25209	Purchasing Card Best Practices	2:00-2:50 p.m.	1.0	○
	25210	Comptroller Resources and Reporting	3:10-4:00 p.m.	1.0	○
	25211	Grants Management	4:10-5:00 p.m.	1.0	○
Bluebonnet Ballroom 5-7	25212	Bid Process	1:00-1:50 p.m.	1.0	○
	25213	Issuing Debt	2:00-2:50 p.m.	1.0	○
	25214	All Things Social Security	3:10-4:00 p.m.	1.0	●
	25215	Juror Pay & Reimbursement Audits	4:10-5:00 p.m.	1.0	●
Thursday, May 1, 2025					
General Session	25301	U.S. and Texas Energy Markets Update	8:30-10:00 a.m.	1.5	●
	25302	Delivering Effective Presentations	10:20-11:10 a.m.	1.0	●
	25303	Orientation and Exit Audits	11:10 a.m.-noon	1.0	●
	25304	Common Sense	1:30-3:20 p.m.	2.0	●
	25305	Developing a Successful Investment Plan	3:30-4:20 p.m.	1.0	●
Concurrent Sessions	25306	Counties by Population Size: Roundtable Sessions	4:20-5:10 p.m.	1.0	○
Friday, May 2, 2025					
General Session	25401	Auditing the County Clerk	8:30-9:20 a.m.	1.0	○
	25402	What Happens When the FBI Comes to Town?	9:20-10:10 a.m.	1.0	○
	25403	Let's Kahoot!	10:20-11:10 a.m.	1.0	○
				Total	16.5

*Please make sure that only one session is selected for each time slot. **21.5 Total CE Hours Available**

I. (NAME) Jennifer Stacy
hereby certify my attendance at each of the sessions as indicated above.

Address: 698 CR 106 *City/Zip:* Carthage, TX 75633

Email: jstacy106@gmail.com *Phone:* 903-241-4031

Signature: Jennifer Stacy *County:* Panola.

Return to registration desk by noon on Friday, May 2, 2025

White Copy
V.G. Young Institute Copy

V.G. Young Institute of County Government
600 John Kimbrough Blvd
2137 TAMU
College Station, TX 77843-2137

Yellow Copy
Participant Copy

We are registered with the Texas Sate Board of Public Accountancy as a CPE sponsor. This registration does not constitute an endorsement by the Board as to the quality of our CPE program.

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

CERTIFIED PUBLIC ACCOUNTANT / AUDITOR
CERTIFICATION FOR CONTINUING EDUCATION CREDIT



I, Jennifer Stacy, do hereby certify that I attended the below-listed conference sessions and was present at the course of instruction for which I am claiming Continuing Education Credit. I make this certification for the purpose of receiving credit for (up to 11 Hours) 11 credit hours of Continuing Education for the calendar year of 2025.

I represent and declare all the above statements are true and correct.

Jennifer Stacy
Participant Signature

08/07/2025
Date

TX State Board of Public Accountancy Sponsor ID #010268

"It is possible that some of the courses submitted by TCDRS may not be applicable to CPAs. Each CPA must determine which courses will enhance their professional competency."

"We have registered with the Texas State Board of Public Accountancy as a CPE sponsor. This registration does not constitute an endorsement by the Board as to the quality of our CPE program."

Please complete and submit to State Board of Public Accountancy, or your accrediting association

Calculate your hours earned on the back of this form →

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

Please mark the classes you attended and calculate your total hours at the bottom.

Date	Title of Session	Hours	Attended
7/17/2025	A Retirement Plan for Lives Well Lived	0.5	.5
7/17/2025	Reviewing 2024 Investment Performance	0.5	.5
7/17/2025	Recapping the 2025 Legislative Session	0.5	.5
7/17/2025	How to Stay Inspired When...	1	1
7/17/2025	Helping Employees Understand Their Benefit	1	1
7/17/2025	Collaborating & Connecting: Peer Networking*	1	1
7/17/2025	Selecting a Benefit Payment Option*	1	1
7/17/2025	Reading Your Plan Assessment*	1	1
7/17/2025	Mapping Your Plan Goals*	1	1
7/17/2025	Protecting Our Loved Ones*	1	1
7/17/2025	Supporting Employees Through Life Changes*	1	1
7/17/2025	Understanding Plan Funding	0.5	.5
7/17/2025	Social Security	1	1
7/18/2025	Day Trippin' with Chet Garner	1	1
7/18/2025	Lone Star Values & Deep Technology	1	1
7/18/2025	Medicare*	1	
7/18/2025	Texas Public Information Act*	1	
7/18/2025	Reaching Retirement Readiness*	1	
7/18/2025	Exploring The Employer Portal*	1	
7/18/2025	Protecting Our Loved Ones*	1	
7/18/2025	Selecting a Benefit Payment Option*	1	
		Total Hours:	11
	*concurrent sessions		

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

Please keep this copy for your records.

TEXAS ASSOCIATION *of* COUNTIES

Certification for Continuing Education

2025 TEXAS PUBLIC FUNDS INVESTMENT CONFERENCE | NOV 6-7
THE WESTIN HOUSTON HOTEL | HOUSTON

Sponsor:
Texas Association of Counties

Educational Co-Sponsor:
SW Graduate School of Banking at SMU-Cox

I, Jennifer Stacy, do hereby certify that I attended the above listed program and was present at the courses of instruction. I am claiming continuing education credit hours for courses I have listed below:

SESSION TITLE	DATE	TIME	HOURS OFFERED	CREDIT HOURS CLAIMED
Safeguarding Your Organization from Fraud	Thurs, Nov. 6	8:45-9:35am	1 hour	1
PFIA Legislative Update	Thurs, Nov. 6	9:55-10:45am	1 hour	1
The Economic Outlook for the Texas Economy	Thurs, Nov. 6	10:45-11:35am	1 hour	1
Fed Interest Rate	Thurs, Nov. 6	1:05-1:55pm	1 hour	1
Making the Most of Your Banking Relationship: Account Analysis and Public Funds Management	Thurs, Nov. 6	1:55-2:45pm	1 hour	1
Changing Banks: Legal Requirements and Lessons Learned from Transitioning Depositories	Thurs, Nov. 6	3:05-3:55pm	1 hour	1
Investment Reporting: Compliance, Controls and Benchmarks	Thurs, Nov. 6	3:55-4:45 p.m.	1 hour	1
Understanding Payment Methods: From Cash to Cryptocurrency	Friday, Nov. 7	8:30-9:20am	1 hour	1
Economic Update	Friday, Nov. 7	9:20-10:10am	1 hour	1
Public Funds Investing: The Final Challenge	Friday, Nov. 7	10:30-11:20am	1 hours	1
		TOTAL CONTINUING EDUCATION HOURS	10	10

Please check and fill out the office and continuing education hours that apply to you:

- ☐ County Investment Academy Member (max of 10 hours): _____
- ☐ County Treasurer & Staff (max of 10 hours): _____
- ☐ County Tax Assessor-Collectors (max of 10 hours): _____
- ☐ County Commissioner (max of 10 hours): _____
- ☐ County Auditor/CPA (max of 10 hours): _____
- ☐ PFIA (max of 10 hours): _____

I represent and declare all the above statements are true and correct.

Name (print): Jennifer Stacy

County: Panola **Title:** County Auditor

Date: 11-7-25 **Signature:** Jennifer Stacy

I hereby certify that the foregoing is a true and correct copy of the original on file in my office.
Page 9 of 9.
LINDSEY SMITH
PANOLA COUNTY DISTRICT CLERK

This form serves as your proof of attendance. Certificates will not be issued after the conference.

7-10-26 Date
Lisa Brown Deputy Clerk

FILED
At 2:45 O'clock P M.
SEP -3 2026
LINDSEY SMITH, CLERK
DISTRICT COURT & COUNTY
COURT AT LAW, PANOLA CO., TX
BY: Lora Brown DEPUTY

PANOLA COUNTY, TEXAS

AUDITOR'S REPORT

For the Month

Ending

AUGUST 31,2026

Jennifer Stacy

Panola County Auditor

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

TABLE OF CONTENTS

	Page Number
1. Combined Balance Sheet Report	1
2. Auditor's Monthly Revenue and Expense report	2
3. Fund Balance Report	3
4. Cash Balance Report	5
5. Panola County Revenue budget report	7
6. Panola County Expenditure budget report	12
7. Probation Departments Revenue budget report	16
8. Probation Departments Expenditure budget report	18
9. Panola County Drug Court	20
10. Panola County Investment report	23

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

PANOLA COUNTY AUGUST 2026 FINANCIAL REPORT

CASH		
110 - CREDIT CARD CLEARING FUND	$	353.23
112 - JP CREDIT CARD CLEARING	$	3,673.50
252 - PANOLA COUNTY AUCTION PROCEEDS	$	388.32
599 - PROBATION POOLED CASH FUND	$	517,823.95
861 - SHERIFF FEDERAL GRANT	$	145,020.00
875 - ROCKHILL WSC	$	465.69
968 - PANOLA COUNTY RETIREE HEA	$	688,955.65
974 - CHILD SUPPORT PAYMENTS/EXPERTPAY	$	0.04
999 - POOLED CASH FUND	$	8,307,028.97
TOTAL CASH	$	9,663,709.35
INVESTMENTS		
CERTIFICATES OF DEPOSIT	$	102,039,000.00
	$	102,039,000.00
OTHER ASSETS		
RECEIVABLES	$	37,708.32
FUEL INVENTORY	$	133,917.97
CASH CHANGE FUND	$	7,600.00
INTANGIBLE ROYALTY INTEREST	$	5,250.00
TOTAL OTHER ASSETS	$	184,476.29
TOTAL ASSETS	$	111,887,185.64
LIABILITIES		
LESS LIABILITIES	$	(1,369,782.06)
TOTAL LIABILITIES	$	(1,369,782.06)
FUND BALANCE AS OF AUGUST 31, 2026	$	110,517,403.58

THIS REPORT IS UNAUDITED

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

Jennifer Stacy 9.3.26

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown Chief Deputy
Page 3 of 25

PANOLA COUNTY AUDITOR'S MONTHLY REPORT
AUGUST 2026

FUND NUMBER & NAME	BALANCE August 1, 2026	*PRIOR PERIOD ADJUSTMENTS	REVENUES	EXPENDITURES	BALANCE August 31, 2026
100 - GENERAL	40,728,590.04	2,259.03	573,972.63	1,443,967.97	39,860,853.73
130 - LAW LIBRARY	112,522.23	125.54	1,531.46	1,467.00	112,712.23
140 - COUNTY JUVENILE DELINQUENCY PREV	185.44	-	0.28	-	185.72
150 - COURTHOUSE SECURITY	325,208.97	106.04	2,773.14	-	328,088.15
160 - RECORDS MANAGEMENT	33,242.48	-	75.88	-	33,318.36
162 - COUNTY & DISTRICT COURT TECH	9,994.80	-	58.90	-	10,053.70
165 - COURT RECORD PRESERVATION	17,764.15	-	26.85	-	17,791.00
166 - DISTRICT COURT RECORDS TECH	27,611.21	-	87.14	-	27,698.35
168 - DISTRICT CLERK REC MGT & PRES	15,652.47	47.61	787.59	-	16,487.67
170 - COUNTY CLERK RECORDS PRES	762,099.67	255.00	8,832.79	-	771,187.46
175 - ARCHIVE FEES	767,548.35	210.00	6,955.66	-	774,714.01
180 - JUSTICE COURT TECHNOLOGY	145,225.98	28.00	952.06	-	146,206.04
190 - V.I.T. INTEREST	4,358.59	-	6.59	-	4,365.18
195 - ELECTION SERVICES CONTRACT	52,605.86	-	619.37	-	53,225.23
200 - ROAD & BRIDGE	15,082,447.20	863.33	195,162.12	1,451,241.05	13,827,231.60
300 - FM & LATERAL	3,456,937.91	-	22,779.84	21,829.61	3,457,888.14
700 - HOT CHECK FEE	32,294.02	-	7.56	-	32,301.58
720 - PRETRIAL INTERVENTION PROGRAM FUND	90,134.37	-	1,637.72	502.35	91,269.74
722 - CDA SB22 GRANT FUNDING	140,692.56	-	272.20	5,280.08	135,684.68
800 - SHERIFF'S STATE FORFEITURE	57,075.51	-	134.01	-	57,209.52
810 - JAIL COMMISSARY FUND	148,808.51	-	2,396.89	358.00	150,847.40
820 - D A FORFEITURE	79,745.40	-	152.11	-	79,897.51
822 - SHERIFF SB22 GRANT FUNDING	157,497.73	-	232.71	53,825.51	103,904.93
830 - STATE APPORTIONMENT - DA	7,015.27	-	8.92	1,109.48	5,914.71
835 - STATE LONGEVITY PAY SUPPL	339.81	-	361.06	-	700.87
840 - CONST.PCT.2 STATE FORFEIT	1,190.33	-	1.80	-	1,192.13
842 - CONST.PCT.1 STATE FORFEIT	222.46	-	0.34	-	222.80
860 - SHERIFF FEDERAL FORFEITUR	9,000.43	3,851.13	19.42	-	12,870.98
862 - CDA FEDERAL FORFEITURE	67,523.63	-	102.04	-	67,625.67
866 - CONSTABLE PCT 2&3 FEDERAL	363.90	-	0.55	-	364.45
881 - CHILD PROTECTIVE SERVICES	178,630.82	-	755.89	705.00	178,681.71
882 - OPIOID SETTLEMENT FUND	68,009.98	(3,851.13)	96.96	-	64,255.81
883 - HEALTH FUND	4,519,785.69	-	22,839.54	6,217.22	4,536,408.01
885 - AIRPORT	213,434.93	-	74,684.45	46,859.74	241,259.64
920 - ROAD BOND 1971	345,594.03	-	1,807.78	-	347,401.81
940 - PERMANENT IMPROVEMENT	272,196.41	-	1,585.56	-	273,781.97
950 - JAIL IMPROVEMENT FUND	530.20	-	0.80	-	531.00
110-112 - CREDIT CARD CLEARING	57.60	(57.60)	52.57	-	52.57
252 - PANOLA COUNTY AUCTION PROCEEDS	387.68	-	0.64	-	388.32
520-585 - JUVENILE PROB	896,101.86	-	4,192.73	33,688.17	866,606.42
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	43,584,089.38	-	264,800.23	168,352.56	43,680,537.05
GRAND TOTAL ALL FUNDS	112,558,203.59	3,836.95	1,190,766.78	3,235,403.74	110,517,403.58

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

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 4 of 25

Panola County, Texas

Fund Balance Report

As Of 08/31/2026

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
100 - GENERAL	30,595,458.11	22,399,677.49	13,134,281.87	39,860,853.73
110 - CREDIT CARD CLEARING FUND	0.00	13.82	0.00	13.82
112 - JP CREDIT CARD CLEARING	0.00	38.75	0.00	38.75
130 - LAW LIBRARY	109,898.23	13,200.00	10,386.00	112,712.23
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND	183.53	2.19	0.00	185.72
150 - COURTHOUSE SECURITY	310,450.92	17,806.01	168.78	328,088.15
160 - RECORDS MANAGEMENT	32,831.09	487.27	0.00	33,318.36
162 - COUNTY & DISTRICT COURT TECHNOLOGY	9,638.12	415.58	0.00	10,053.70
165 - COURT RECORD PRESERVATION	17,560.87	230.13	0.00	17,791.00
166 - DISTRICT COURT RECORDS TECHNOLOGY	27,086.59	611.76	0.00	27,698.35
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	51,529.06	8,625.43	43,666.82	16,487.67
170 - COUNTY CLERK RECORDS PRES	712,010.53	59,228.17	51.24	771,187.46
175 - ARCHIVE FEES	721,558.85	53,155.16	0.00	774,714.01
180 - JUSTICE COURT TECHNOLOGY	140,374.05	6,236.25	404.26	146,206.04
190 - V.I.T. INTEREST	8,020.34	48.98	3,704.14	4,365.18
195 - ELECTION SERVICES CONTRAC	51,329.18	6,179.63	4,283.58	53,225.23
200 - ROAD & BRIDGE	10,973,873.37	8,072,274.74	5,218,916.51	13,827,231.60
252 - PANOLA COUNTY AUCTION PROCEEDS	383.55	4.77	0.00	388.32
300 - FM & LATERAL	3,038,110.90	757,474.85	337,697.61	3,457,888.14
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	14,979.44	0.00	131,921.96
530 - JUVENILE TITLE IV-E	154,428.19	4,061.76	0.00	158,489.95
552 - REGIONAL DIVERSION ALTERNATIVES PROGRAM	0.00	0.00	0.00	0.00
560 - TJPC/A/183(REGULAR)	0.00	218,479.00	112,018.14	106,460.86
572 - PROBATION PAYROLL FUND	0.00	0.00	0.00	0.00
585 - LOCAL MATCH FUNDING/ CALE	432,249.94	225,000.00	187,516.30	469,733.64
587 - STATE SALARY ADJUSTMENT F	0.00	23,802.09	23,802.08	0.01
700 - HOT CHECK FEE	33,549.10	90.00	1,337.52	32,301.58
720 - PRETRIAL INTERVENTION PROGRAM FUND	72,520.92	23,000.30	4,251.48	91,269.74
722 - CDA SB22 GRANT FUNDING	3,393.34	177,378.30	45,086.96	135,684.68
800 - SHERIFF'S STATE FORFEITUR	55,104.97	2,104.55	0.00	57,209.52
810 - JAIL COMMISSARY FUND	125,059.63	26,145.77	358.00	150,847.40
813 - AMERICAN RESCUE PLAN FUND	0.00	0.00	0.00	0.00
820 - D A FORFEITURE	89,720.87	-6,497.56	3,325.80	79,897.51
822 - SHERIFF SB22 GRANT FUNDING	2,939.85	351,984.52	251,019.44	103,904.93
830 - STATE APPORTIONMENT - DA	2,401.89	18,412.33	14,899.51	5,914.71
835 - STATE LONGEVITY PAY SUPPL	336.29	1,324.58	960.00	700.87
840 - CONST.PCT.2 STATE FORFEIT	1,178.00	14.13	0.00	1,192.13
842 - CONST.PCT.1 STATE FORFEIT	220.16	2.64	0.00	222.80
860 - SHERIFF FEDERAL FORFEITUR	8,907.18	3,963.80	0.00	12,870.98
861 - SHERIFF FEDERAL GRANT PROGRAM	0.00	145,020.00	0.00	145,020.00
862 - CDA FEDERAL FORFEITURE	66,823.99	801.68	0.00	67,625.67
866 - CONSTABLE PCT 2&3 FEDERAL	360.12	4.33	0.00	364.45
875 - ROCK HILL WSC	465.69	191,500.00	191,500.00	465.69
881 - CHILD PROTECTIVE SERVICES	184,600.89	5,920.82	11,840.00	178,681.71
882 - OPIOID SETTLEMENT FUND	2,973.72	61,282.09	0.00	64,255.81
883 - HEALTH FUND	4,470,313.72	102,764.11	36,669.82	4,536,408.01
885 - AIRPORT	230,575.09	599,561.02	588,876.47	241,259.64
920 - ROAD BOND 1971	342,310.14	5,091.67	0.00	347,401.81
940 - PERMANENT IMPROVEMENT	269,643.82	4,138.15	0.00	273,781.97
950 - JAIL IMPROVEMENT FUND	524.70	6.30	0.00	531.00
968 - PANOLA COUNTY RETIREE HEA	43,571,866.04	1,446,277.81	1,337,606.80	43,680,537.05

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 5 of 25

Fund Balance Report **As Of 08/31/2026**

Fund		Beginning Balance	Total Revenues	Total Expenses	Ending Balance
974 - CHILD SUPPORT PAYMENTS/EXPERTPAY		0.04	0.00	0.00	0.04
	Report Total:	**97,039,708.10**	**35,042,324.61**	**21,564,629.13**	**110,517,403.58**

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

Panola County, Texas

Treasurers Report

Summary

Date Range: 08/01/2026 - 08/31/2026

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
100 - GENERAL	1,577,428.80	573,972.63	1,443,967.97	-1,478,301.45	-40,571.55	2,226,306.46	2,226,306.46	0.00
110 - CREDIT CARD CLEARING FUND	9,820.91	13.82	0.00	0.00	9,481.50	353.23	353.23	0.00
112 - JP CREDIT CARD CLEARING	28,855.40	38.75	0.00	0.00	25,220.65	3,673.50	3,673.50	0.00
130 - LAW LIBRARY	58,647.77	1,531.46	1,467.00	0.00	0.00	58,712.23	58,712.23	0.00
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND	185.44	0.28	0.00	0.00	0.00	185.72	185.72	0.00
150 - COURTHOUSE SECURITY	138,315.01	2,773.14	0.00	0.00	0.00	141,088.15	141,088.15	0.00
160 - RECORDS MANAGEMENT	27,242.48	75.88	0.00	0.00	0.00	27,318.36	27,318.36	0.00
162 - COUNTY & DISTRICT COURT TECHNOLOGY	9,994.80	58.90	0.00	0.00	0.00	10,053.70	10,053.70	0.00
165 - COURT RECORD PRESERVATION	17,764.15	26.85	0.00	0.00	0.00	17,791.00	17,791.00	0.00
166 - DISTRICT COURT RECORDS TECHNOLOGY	27,611.21	87.14	0.00	0.00	0.00	27,698.35	27,698.35	0.00
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	15,700.08	787.59	0.00	0.00	0.00	16,487.67	16,487.67	0.00
170 - COUNTY CLERK RECORDS PRES	359,354.67	8,832.79	0.00	0.00	0.00	368,187.46	368,187.46	0.00
175 - ARCHIVE FEES	714,758.35	6,955.66	0.00	0.00	0.00	721,714.01	721,714.01	0.00
180 - JUSTICE COURT TECHNOLOGY	81,253.98	952.06	0.00	0.00	0.00	82,206.04	82,206.04	0.00
190 - V.I.T. INTEREST	4,358.59	6.59	0.00	0.00	0.00	4,365.18	4,365.18	0.00
195 - ELECTION SERVICES CONTRAC	52,605.86	619.37	0.00	0.00	0.00	53,225.23	53,225.23	0.00
200 - ROAD & BRIDGE	1,838,647.47	195,162.12	1,451,241.05	-1,344,941.84	-239,194.90	2,166,705.28	2,166,705.28	0.00
252 - PANOLA COUNTY AUCTION PROCEEDS	387.68	0.64	0.00	0.00	0.00	388.32	388.32	0.00
300 - FM & LATERAL	115,236.91	22,779.84	21,829.61	-57,000.00	-93.49	173,280.63	173,280.63	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	78,771.09	3,150.87	0.00	0.00	0.00	81,921.96	81,921.96	0.00
530 - JUVENILE TITLE IV-E	57,448.09	1,041.86	0.00	0.00	0.00	58,489.95	58,489.95	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)	128,730.62	0.00	22,269.76	0.00	-700.00	107,160.86	107,160.86	0.00
572 - PROBATION PAYROLL FUND	3,396.92	0.00	0.00	0.00	2,969.39	427.53	427.53	0.00
585 - LOCAL MATCH FUNDING/ CALE	277,782.50	0.00	8,048.86	0.00	-90.00	269,823.64	269,823.64	0.00
587 - STATE SALARY ADJUSTMENT F	3,369.56	0.00	3,369.55	0.00	0.00	0.01	0.01	0.00
700 - HOT CHECK FEE	11,294.02	7.56	0.00	0.00	0.00	11,301.58	11,301.58	0.00
720 - PRETRIAL INTERVENTION PROGRAM FUND	90,134.37	1,637.72	502.35	0.00	0.00	91,269.74	91,269.74	0.00
722 - CDA SB22 GRANT FUNDING	185,401.56	272.20	5,280.08	0.00	0.00	180,393.68	180,393.68	0.00
800 - SHERIFF'S STATE FORFEITUR	45,075.51	134.01	0.00	0.00	0.00	45,209.52	45,209.52	0.00
810 - JAIL COMMISSARY FUND	148,808.51	2,396.89	358.00	0.00	-358.00	151,205.40	151,205.40	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	75,745.40	152.11	0.00	0.00	0.00	75,897.51	75,897.51	0.00
822 - SHERIFF SB22 GRANT FUNDING	163,974.73	232.71	53,825.51	0.00	-43,841.55	154,223.48	154,223.48	0.00

Page 5 of 23

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 2 of 25

Treasurers Report

Date Range: 08/01/2026 - 08/31/2026

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	7,015.27	8.92	1,109.48	0.00	0.00	5,914.71	5,914.71	0.00
835 - STATE LONGEVITY PAY SUPPL	339.81	361.06	0.00	0.00	0.00	700.87	700.87	0.00
840 - CONST.PCT.2 STATE FORFEIT	1,190.33	1.80	0.00	0.00	0.00	1,192.13	1,192.13	0.00
842 - CONST.PCT.1 STATE FORFEIT	222.46	0.34	0.00	0.00	0.00	222.80	222.80	0.00
860 - SHERIFF FEDERAL FORFEITUR	12,851.56	19.42	0.00	0.00	0.00	12,870.98	12,870.98	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	67,523.63	102.04	0.00	0.00	0.00	67,625.67	67,625.67	0.00
866 - CONSTABLE PCT 2&3 FEDERAL	363.90	0.55	0.00	0.00	0.00	364.45	364.45	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	73,140.82	755.89	705.00	0.00	-80.00	73,271.71	73,271.71	0.00
882 - OPIOID SETTLEMENT FUND	64,158.85	96.96	0.00	0.00	0.00	64,255.81	64,255.81	0.00
883 - HEALTH FUND	943,785.69	22,839.54	6,217.22	0.00	0.00	960,408.01	960,408.01	0.00
885 - AIRPORT	85,434.93	74,684.45	46,859.74	0.00	0.00	113,259.64	113,259.64	0.00
920 - ROAD BOND 1971	87,594.03	1,807.78	0.00	0.00	0.00	89,401.81	89,401.81	0.00
940 - PERMANENT IMPROVEMENT	40,196.41	1,585.56	0.00	0.00	0.00	41,781.97	41,781.97	0.00
950 - JAIL IMPROVEMENT FUND	530.20	0.80	0.00	0.00	0.00	531.00	531.00	0.00
968 - PANOLA COUNTY RETIREE HEA	592,507.98	264,800.23	168,352.56	0.00	0.00	688,955.65	688,955.65	0.00
972 - PAYROLL FUND	288,041.85	0.00	0.00	0.00	256,351.27	31,690.58	31,690.58	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	15,678.90	0.00	0.00	0.00	-14,381.03	30,059.93	30,059.93	0.00
981 - CRIMINAL JUSTICE CIVIL	4,249.83	0.00	0.00	0.00	-2,752.16	7,001.99	7,001.99	0.00
982 - APPELLATE JUDICIAL FEES	1,446.53	0.00	0.00	0.00	-202.00	1,648.53	1,648.53	0.00
Report Total:	**8,779,861.15**	**1,190,766.78**	**3,235,403.74**	**-2,880,243.29**	**-48,241.87**	**9,663,709.35**	**9,663,709.35**	**0.00**

Page 6 of 23

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 8 of 25

Panola County, Texas

Budget Report
Group Summary
For Fiscal: 2026 Period Ending: 08/31/2026

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	120,732.90	19,981,096.46	637,992.46	3.30%
330 - INTERGOVERNMENTAL RECEIPTS	540,192.00	831,025.00	125,232.03	561,371.95	-269,653.05	32.45%
340 - CHARGES FOR SERVICES	880,200.00	880,200.00	36,950.87	800,810.99	-79,389.01	9.02%
360 - MISCELLANEOUS REVENUES	1,193,958.00	1,320,036.00	291,056.83	1,056,398.09	-263,637.91	19.97%
Fund: 100 - GENERAL Total:	**21,957,454.00**	**22,374,365.00**	**573,972.63**	**22,399,677.49**	**25,312.49**	**0.11%**
Fund: 110 - CREDIT CARD CLEARING FUND						
360 - MISCELLANEOUS REVENUES	0.00	0.00	13.82	13.82	13.82	0.00%
Fund: 110 - CREDIT CARD CLEARING FUND Total:	**0.00**	**0.00**	**13.82**	**13.82**	**13.82**	**0.00%**
Fund: 112 - JP CREDIT CARD CLEARING						
360 - MISCELLANEOUS REVENUES	0.00	0.00	38.75	38.75	38.75	0.00%
Fund: 112 - JP CREDIT CARD CLEARING Total:	**0.00**	**0.00**	**38.75**	**38.75**	**38.75**	**0.00%**
Fund: 130 - LAW LIBRARY						
340 - CHARGES FOR SERVICES	15,000.00	15,000.00	1,085.72	11,648.26	-3,351.74	22.34%
360 - MISCELLANEOUS REVENUES	3,000.00	3,000.00	445.74	1,551.74	-1,448.26	48.28%
Fund: 130 - LAW LIBRARY Total:	**18,000.00**	**18,000.00**	**1,531.46**	**13,200.00**	**-4,800.00**	**26.67%**
Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND						
360 - MISCELLANEOUS REVENUES	1.00	1.00	0.28	2.19	1.19	119.00%
Fund: 140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND T...	**1.00**	**1.00**	**0.28**	**2.19**	**1.19**	**119.00%**
Fund: 150 - COURTHOUSE SECURITY						
340 - CHARGES FOR SERVICES	18,400.00	18,400.00	1,357.63	13,285.99	-5,114.01	27.79%
360 - MISCELLANEOUS REVENUES	2,199.00	2,199.00	1,415.51	4,520.02	2,321.02	105.55%
Fund: 150 - COURTHOUSE SECURITY Total:	**20,599.00**	**20,599.00**	**2,773.14**	**17,806.01**	**-2,792.99**	**13.56%**
Fund: 160 - RECORDS MANAGEMENT						
340 - CHARGES FOR SERVICES	110.00	110.00	6.48	80.31	-29.69	26.99%
360 - MISCELLANEOUS REVENUES	900.00	900.00	69.40	406.96	-493.04	54.78%
Fund: 160 - RECORDS MANAGEMENT Total:	**1,010.00**	**1,010.00**	**75.88**	**487.27**	**-522.73**	**51.76%**
Fund: 162 - COUNTY & DISTRICT COURT TECHNOLOGY						
340 - CHARGES FOR SERVICES	185.00	185.00	43.77	298.20	113.20	61.19%
360 - MISCELLANEOUS REVENUES	120.00	120.00	15.13	117.38	-2.62	2.18%
Fund: 162 - COUNTY & DISTRICT COURT TECHNOLOGY Total:	**305.00**	**305.00**	**58.90**	**415.58**	**110.58**	**36.26%**
Fund: 165 - COURT RECORD PRESERVATION						
340 - CHARGES FOR SERVICES	50.00	50.00	0.00	19.38	-30.62	61.24%
360 - MISCELLANEOUS REVENUES	200.00	200.00	26.85	210.75	10.75	5.38%
Fund: 165 - COURT RECORD PRESERVATION Total:	**250.00**	**250.00**	**26.85**	**230.13**	**-19.87**	**7.95%**
Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY						
340 - CHARGES FOR SERVICES	300.00	300.00	45.41	285.34	-14.66	4.89%
360 - MISCELLANEOUS REVENUES	600.00	600.00	41.73	326.42	-273.58	45.60%
Fund: 166 - DISTRICT COURT RECORDS TECHNOLOGY Total:	**900.00**	**900.00**	**87.14**	**611.76**	**-288.24**	**32.03%**
Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVAT...						
340 - CHARGES FOR SERVICES	10,000.00	10,000.00	763.14	8,472.86	-1,527.14	15.27%
360 - MISCELLANEOUS REVENUES	1,000.00	1,000.00	24.45	152.57	-847.43	84.74%
Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVAT..	**11,000.00**	**11,000.00**	**787.59**	**8,625.43**	**-2,374.57**	**21.59%**
Fund: 170 - COUNTY CLERK RECORDS PRES						
340 - CHARGES FOR SERVICES	70,000.00	70,000.00	6,182.79	49,329.03	-20,670.97	29.53%
360 - MISCELLANEOUS REVENUES	25,000.00	25,000.00	2,650.00	9,899.14	-15,100.86	60.40%
Fund: 170 - COUNTY CLERK RECORDS PRES Total:	**95,000.00**	**95,000.00**	**8,832.79**	**59,228.17**	**-35,771.83**	**37.65%**

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 9 of 25

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 175 - ARCHIVE FEES						
340 - CHARGES FOR SERVICES	70,000.00	70,000.00	5,520.00	44,010.00	-25,990.00	37.13%
360 - MISCELLANEOUS REVENUES	10,000.00	10,000.00	1,435.66	9,145.16	-854.84	8.55%
Fund: 175 - ARCHIVE FEES Total:	**80,000.00**	**80,000.00**	**6,955.66**	**53,155.16**	**-26,844.84**	**33.56%**
Fund: 180 - JUSTICE COURT TECHNOLOGY						
340 - CHARGES FOR SERVICES	4,600.00	4,600.00	423.96	4,291.32	-308.68	6.71%
360 - MISCELLANEOUS REVENUES	2,000.00	2,000.00	528.10	1,944.93	-55.07	2.75%
Fund: 180 - JUSTICE COURT TECHNOLOGY Total:	**6,600.00**	**6,600.00**	**952.06**	**6,236.25**	**-363.75**	**5.51%**
Fund: 190 - V.I.T. INTEREST						
360 - MISCELLANEOUS REVENUES	0.00	933.00	6.59	48.98	-884.02	94.75%
Fund: 190 - V.I.T. INTEREST Total:	**0.00**	**933.00**	**6.59**	**48.98**	**-884.02**	**94.75%**
Fund: 195 - ELECTION SERVICES CONTRAC						
340 - CHARGES FOR SERVICES	0.00	4,284.00	539.06	5,541.05	1,257.05	29.34%
360 - MISCELLANEOUS REVENUES	0.00	0.00	80.31	638.58	638.58	0.00%
Fund: 195 - ELECTION SERVICES CONTRAC Total:	**0.00**	**4,284.00**	**619.37**	**6,179.63**	**1,895.63**	**44.25%**
Fund: 200 - ROAD & BRIDGE						
310 - TAX RECEIPTS	6,755,805.00	6,755,805.00	42,150.41	6,975,822.75	220,017.75	3.26%
321 - VEHICLE TAXES & LICENSES	350,000.00	350,000.00	0.00	314,045.51	-35,954.49	10.27%
330 - INTERGOVERNMENTAL RECEIPTS	74,000.00	74,000.00	0.00	28,359.59	-45,640.41	61.68%
350 - FINES	354,000.00	354,000.00	19,574.82	234,147.19	-119,852.81	33.86%
360 - MISCELLANEOUS REVENUES	571,054.00	679,108.00	133,436.89	519,899.70	-159,208.30	23.44%
Fund: 200 - ROAD & BRIDGE Total:	**8,104,859.00**	**8,212,913.00**	**195,162.12**	**8,072,274.74**	**-140,638.26**	**1.71%**
Fund: 252 - PANOLA COUNTY AUCTION PROCEEDS						
360 - MISCELLANEOUS REVENUES	0.00	0.00	0.64	4.77	4.77	0.00%
Fund: 252 - PANOLA COUNTY AUCTION PROCEEDS Total:	**0.00**	**0.00**	**0.64**	**4.77**	**4.77**	**0.00%**
Fund: 300 - FM & LATERAL						
310 - TAX RECEIPTS	681,249.00	681,249.00	4,257.40	703,978.07	22,729.07	3.34%
360 - MISCELLANEOUS REVENUES	79,589.00	79,589.00	18,522.44	53,496.78	-26,092.22	32.78%
Fund: 300 - FM & LATERAL Total:	**760,838.00**	**760,838.00**	**22,779.84**	**757,474.85**	**-3,363.15**	**0.44%**
Fund: 700 - HOT CHECK FEE						
340 - CHARGES FOR SERVICES	480.00	480.00	7.56	90.00	-390.00	81.25%
Fund: 700 - HOT CHECK FEE Total:	**480.00**	**480.00**	**7.56**	**90.00**	**-390.00**	**81.25%**
Fund: 720 - PRETRIAL INTERVENTION PROGRAM FUND						
330 - INTERGOVERNMENTAL RECEIPTS	6,463.00	6,463.00	1,500.00	22,000.00	15,537.00	240.40%
360 - MISCELLANEOUS REVENUES	0.00	0.00	137.72	1,000.30	1,000.30	0.00%
Fund: 720 - PRETRIAL INTERVENTION PROGRAM FUND Total:	**6,463.00**	**6,463.00**	**1,637.72**	**23,000.30**	**16,537.30**	**255.88%**
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	272.20	2,378.30	2,378.30	0.00%
Fund: 722 - CDA SB22 GRANT FUNDING Total:	**175,000.00**	**175,000.00**	**272.20**	**177,378.30**	**2,378.30**	**1.36%**
Fund: 800 - SHERIFF'S STATE FORFEITUR						
360 - MISCELLANEOUS REVENUES	0.00	0.00	134.01	2,104.55	2,104.55	0.00%
Fund: 800 - SHERIFF'S STATE FORFEITUR Total:	**0.00**	**0.00**	**134.01**	**2,104.55**	**2,104.55**	**0.00%**
Fund: 810 - JAIL COMMISSARY FUND						
360 - MISCELLANEOUS REVENUES	0.00	1,000.00	2,396.89	26,145.77	25,145.77	2,514.58%
Fund: 810 - JAIL COMMISSARY FUND Total:	**0.00**	**1,000.00**	**2,396.89**	**26,145.77**	**25,145.77**	**2,514.58%**
Fund: 820 - D A FORFEITURE						
360 - MISCELLANEOUS REVENUES	0.00	0.00	152.11	-6,497.56	-6,497.56	0.00%
Fund: 820 - D A FORFEITURE Total:	**0.00**	**0.00**	**152.11**	**-6,497.56**	**-6,497.56**	**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	232.71	1,984.52	1,984.52	0.00%
Fund: 822 - SHERIFF SB22 GRANT FUNDING Total:	**350,000.00**	**350,000.00**	**232.71**	**351,984.52**	**1,984.52**	**0.57%**

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 10 of 25

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 830 - STATE APPORTIONMENT - DA						
330 - INTERGOVERNMENTAL RECEIPTS	27,498.00	27,498.00	0.00	18,333.32	-9,164.68	33.33%
360 - MISCELLANEOUS REVENUES	5.00	5.00	8.92	79.01	74.01	1,480.20%
Fund: 830 - STATE APPORTIONMENT - DA Total:	**27,503.00**	**27,503.00**	**8.92**	**18,412.33**	**-9,090.67**	**33.05%**
Fund: 835 - STATE LONGEVITY PAY SUPPL						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	0.00	360.00	1,320.00	1,320.00	0.00%
360 - MISCELLANEOUS REVENUES	0.00	0.00	1.06	4.58	4.58	0.00%
Fund: 835 - STATE LONGEVITY PAY SUPPL Total:	**0.00**	**0.00**	**361.06**	**1,324.58**	**1,324.58**	**0.00%**
Fund: 840 - CONST.PCT.2 STATE FORFEIT						
360 - MISCELLANEOUS REVENUES	0.00	0.00	1.80	14.13	14.13	0.00%
Fund: 840 - CONST.PCT.2 STATE FORFEIT Total:	**0.00**	**0.00**	**1.80**	**14.13**	**14.13**	**0.00%**
Fund: 842 - CONST.PCT.1 STATE FORFEIT						
360 - MISCELLANEOUS REVENUES	0.00	0.00	0.34	2.64	2.64	0.00%
Fund: 842 - CONST.PCT.1 STATE FORFEIT Total:	**0.00**	**0.00**	**0.34**	**2.64**	**2.64**	**0.00%**
Fund: 860 - SHERIFF FEDERAL FORFEITUR						
360 - MISCELLANEOUS REVENUES	0.00	0.00	19.42	3,963.80	3,963.80	0.00%
Fund: 860 - SHERIFF FEDERAL FORFEITUR Total:	**0.00**	**0.00**	**19.42**	**3,963.80**	**3,963.80**	**0.00%**
Fund: 861 - SHERIFF FEDERAL GRANT PROGRAM						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	93,000.00	0.00	145,020.00	52,020.00	55.94%
Fund: 861 - SHERIFF FEDERAL GRANT PROGRAM Total:	**0.00**	**93,000.00**	**0.00**	**145,020.00**	**52,020.00**	**55.94%**
Fund: 862 - CDA FEDERAL FORFEITURE						
360 - MISCELLANEOUS REVENUES	0.00	0.00	102.04	801.68	801.68	0.00%
Fund: 862 - CDA FEDERAL FORFEITURE Total:	**0.00**	**0.00**	**102.04**	**801.68**	**801.68**	**0.00%**
Fund: 866 - CONSTABLE PCT 2&3 FEDERAL						
360 - MISCELLANEOUS REVENUES	0.00	0.00	0.55	4.33	4.33	0.00%
Fund: 866 - CONSTABLE PCT 2&3 FEDERAL Total:	**0.00**	**0.00**	**0.55**	**4.33**	**4.33**	**0.00%**
Fund: 875 - ROCK HILL WSC						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	452,650.00	0.00	191,500.00	-261,150.00	57.69%
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**	**191,500.00**	**-261,550.00**	**57.73%**
Fund: 881 - CHILD PROTECTIVE SERVICES						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	0.00	0.00	738.90	738.90	0.00%
360 - MISCELLANEOUS REVENUES	30,000.00	30,000.00	755.89	5,181.92	-24,818.08	82.73%
Fund: 881 - CHILD PROTECTIVE SERVICES Total:	**30,000.00**	**30,000.00**	**755.89**	**5,920.82**	**-24,079.18**	**80.26%**
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	96.96	744.72	744.72	0.00%
Fund: 882 - OPIOID SETTLEMENT FUND Total:	**0.00**	**0.00**	**96.96**	**61,282.09**	**61,282.09**	**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	22,839.54	67,402.69	17,402.69	34.81%
Fund: 883 - HEALTH FUND Total:	**75,000.00**	**75,000.00**	**22,839.54**	**102,764.11**	**27,764.11**	**37.02%**
Fund: 885 - AIRPORT						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	74,822.00	69,125.18	83,684.04	8,862.04	11.84%
360 - MISCELLANEOUS REVENUES	1,130,150.00	541,366.00	5,559.27	515,876.98	-25,489.02	4.71%
Fund: 885 - AIRPORT Total:	**1,130,150.00**	**616,188.00**	**74,684.45**	**599,561.02**	**-16,626.98**	**2.70%**
Fund: 920 - ROAD BOND 1971						
360 - MISCELLANEOUS REVENUES	1,250.00	1,250.00	1,807.78	5,091.67	3,841.67	307.33%
Fund: 920 - ROAD BOND 1971 Total:	**1,250.00**	**1,250.00**	**1,807.78**	**5,091.67**	**3,841.67**	**307.33%**
Fund: 940 - PERMANENT IMPROVEMENT						
360 - MISCELLANEOUS REVENUES	1,000.00	1,000.00	1,585.56	4,138.15	3,138.15	313.82%
Fund: 940 - PERMANENT IMPROVEMENT Total:	**1,000.00**	**1,000.00**	**1,585.56**	**4,138.15**	**3,138.15**	**313.82%**

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 11 of 25

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 950 - JAIL IMPROVEMENT FUND						
360 - MISCELLANEOUS REVENUES	4.00	4.00	0.80	6.30	2.30	57.50%
Fund: 950 - JAIL IMPROVEMENT FUND Total:	**4.00**	**4.00**	**0.80**	**6.30**	**2.30**	**57.50%**
Fund: 968 - PANOLA COUNTY RETIREE HEA						
330 - INTERGOVERNMENTAL RECEIPTS	0.00	0.00	0.00	30,893.77	30,893.77	0.00%
360 - MISCELLANEOUS REVENUES	2,350,000.00	2,350,000.00	264,800.23	1,415,384.04	-934,615.96	39.77%
Fund: 968 - PANOLA COUNTY RETIREE HEA Total:	**2,350,000.00**	**2,350,000.00**	**264,800.23**	**1,446,277.81**	**-903,722.19**	**38.46%**
Report Total:	**35,203,666.00**	**35,766,936.00**	**1,186,574.05**	**34,556,002.32**	**-1,210,933.68**	**3.39%**

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

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100 - GENERAL	21,957,454.00	22,374,365.00	573,972.63	22,399,677.49	25,312.49	0.11%
110 - CREDIT CARD CLEARING FUN	0.00	0.00	13.82	13.82	13.82	0.00%
112 - JP CREDIT CARD CLEARING	0.00	0.00	38.75	38.75	38.75	0.00%
130 - LAW LIBRARY	18,000.00	18,000.00	1,531.46	13,200.00	-4,800.00	26.67%
140 - COUNTY JUVENILE DELINQUI	1.00	1.00	0.28	2.19	1.19	119.00%
150 - COURTHOUSE SECURITY	20,599.00	20,599.00	2,773.14	17,806.01	-2,792.99	13.56%
160 - RECORDS MANAGEMENT	1,010.00	1,010.00	75.88	487.27	-522.73	51.76%
162 - COUNTY & DISTRICT COURT	305.00	305.00	58.90	415.58	110.58	36.26%
165 - COURT RECORD PRESERVATI	250.00	250.00	26.85	230.13	-19.87	7.95%
166 - DISTRICT COURT RECORDS T	900.00	900.00	87.14	611.76	-288.24	32.03%
168 - DISTRICT CLERK RECORDS M	11,000.00	11,000.00	787.59	8,625.43	-2,374.57	21.59%
170 - COUNTY CLERK RECORDS PR	95,000.00	95,000.00	8,832.79	59,228.17	-35,771.83	37.65%
175 - ARCHIVE FEES	80,000.00	80,000.00	6,955.66	53,155.16	-26,844.84	33.56%
180 - JUSTICE COURT TECHNOLOG	6,600.00	6,600.00	952.06	6,236.25	-363.75	5.51%
190 - V.I.T. INTEREST	0.00	933.00	6.59	48.98	-884.02	94.75%
195 - ELECTION SERVICES CONTRA	0.00	4,284.00	619.37	6,179.63	1,895.63	44.25%
200 - ROAD & BRIDGE	8,104,859.00	8,212,913.00	195,162.12	8,072,274.74	-140,638.26	1.71%
252 - PANOLA COUNTY AUCTION F	0.00	0.00	0.64	4.77	4.77	0.00%
300 - FM & LATERAL	760,838.00	760,838.00	22,779.84	757,474.85	-3,363.15	0.44%
700 - HOT CHECK FEE	480.00	480.00	7.56	90.00	-390.00	81.25%
720 - PRETRIAL INTERVENTION PR	6,463.00	6,463.00	1,637.72	23,000.30	16,537.30	255.88%
722 - CDA SB22 GRANT FUNDING	175,000.00	175,000.00	272.20	177,378.30	2,378.30	1.36%
800 - SHERIFF'S STATE FORFEITUR	0.00	0.00	134.01	2,104.55	2,104.55	0.00%
810 - JAIL COMMISSARY FUND	0.00	1,000.00	2,396.89	26,145.77	25,145.77	2,514.58%
820 - D A FORFEITURE	0.00	0.00	152.11	-6,497.56	-6,497.56	0.00%
822 - SHERIFF SB22 GRANT FUNDI	350,000.00	350,000.00	232.71	351,984.52	1,984.52	0.57%
830 - STATE APPORTIONMENT - D/	27,503.00	27,503.00	8.92	18,412.33	-9,090.67	33.05%
835 - STATE LONGEVITY PAY SUPP	0.00	0.00	361.06	1,324.58	1,324.58	0.00%
840 - CONST.PCT.2 STATE FORFEIT	0.00	0.00	1.80	14.13	14.13	0.00%
842 - CONST.PCT.1 STATE FORFEIT	0.00	0.00	0.34	2.64	2.64	0.00%
860 - SHERIFF FEDERAL FORFEITUF	0.00	0.00	19.42	3,963.80	3,963.80	0.00%
861 - SHERIFF FEDERAL GRANT PR	0.00	93,000.00	0.00	145,020.00	52,020.00	55.94%
862 - CDA FEDERAL FORFEITURE	0.00	0.00	102.04	801.68	801.68	0.00%
866 - CONSTABLE PCT 2&3 FEDER/	0.00	0.00	0.55	4.33	4.33	0.00%
875 - ROCK HILL WSC	0.00	453,050.00	0.00	191,500.00	-261,550.00	57.73%
881 - CHILD PROTECTIVE SERVICES	30,000.00	30,000.00	755.89	5,920.82	-24,079.18	80.26%
882 - OPIOID SETTLEMENT FUND	0.00	0.00	96.96	61,282.09	61,282.09	0.00%
883 - HEALTH FUND	75,000.00	75,000.00	22,839.54	102,764.11	27,764.11	37.02%
885 - AIRPORT	1,130,150.00	616,188.00	74,684.45	599,561.02	-16,626.98	2.70%
920 - ROAD BOND 1971	1,250.00	1,250.00	1,807.78	5,091.67	3,841.67	307.33%
940 - PERMANENT IMPROVEMENT	1,000.00	1,000.00	1,585.56	4,138.15	3,138.15	313.82%
950 - JAIL IMPROVEMENT FUND	4.00	4.00	0.80	6.30	2.30	57.50%
968 - PANOLA COUNTY RETIREE HI	2,350,000.00	2,350,000.00	264,800.23	1,446,277.81	-903,722.19	38.46%
Report Total:	**35,203,666.00**	**35,766,936.00**	**1,186,574.05**	**34,556,002.32**	**-1,210,933.68**	**3.39%**

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 13 of 25



Panola County, Texas

Budget Report
Group Summary
For Fiscal: 2026 Period Ending: 08/31/2026

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	8,360,816.00	585,771.37	5,028,821.51	3,331,994.49	39.85%
520 - BENEFITS	6,372,324.00	6,421,586.00	165,060.43	2,944,013.10	3,477,572.90	54.15%
530 - SUPPLIES	342,289.00	355,298.00	13,038.08	132,088.87	223,209.13	62.82%
540 - OTHER SERVICES AND CHARGES	6,475,252.00	6,638,393.00	525,994.33	3,659,729.24	2,978,663.76	44.87%
550 - CAPITAL OUTLAY	2,554,717.00	2,706,614.00	154,103.76	1,369,629.15	1,336,984.85	49.40%
Fund: 100 - GENERAL Total:	**24,065,796.00**	**24,482,707.00**	**1,443,967.97**	**13,134,281.87**	**11,348,425.13**	**46.35%**
Fund: 130 - LAW LIBRARY						
530 - SUPPLIES	18,000.00	18,000.00	1,467.00	10,386.00	7,614.00	42.30%
Fund: 130 - LAW LIBRARY Total:	**18,000.00**	**18,000.00**	**1,467.00**	**10,386.00**	**7,614.00**	**42.30%**
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	168.78	2,430.22	93.51%
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**	**168.78**	**20,430.22**	**99.18%**
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	9,666.82	342.18	3.42%
Fund: 168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVAT..	**38,028.00**	**45,009.00**	**0.00**	**43,666.82**	**1,342.18**	**2.98%**
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	51.24	3,328.76	98.48%
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**	**51.24**	**143,328.76**	**99.96%**
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	804.14	11.86	1.45%

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 14 of 25

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**	**3,704.14**	**11.86**	**0.32%**
Fund: 195 - ELECTION SERVICES CONTRAC						
550 - CAPITAL OUTLAY	0.00	4,284.00	0.00	4,283.58	0.42	0.01%
Fund: 195 - ELECTION SERVICES CONTRAC Total:	**0.00**	**4,284.00**	**0.00**	**4,283.58**	**0.42**	**0.01%**
Fund: 200 - ROAD & BRIDGE						
510 - PERSONNEL SERVICES	2,333,877.00	2,333,877.00	171,497.61	1,371,749.01	962,127.99	41.22%
520 - BENEFITS	1,787,288.00	1,787,288.00	45,438.35	836,107.93	951,180.07	53.22%
530 - SUPPLIES	860,076.00	962,488.00	87,494.86	593,975.08	368,512.92	38.29%
540 - OTHER SERVICES AND CHARGES	1,147,746.00	390,334.00	68,194.08	123,874.65	266,459.35	68.26%
550 - CAPITAL OUTLAY	3,046,758.00	3,809,812.00	1,078,616.15	2,293,209.84	1,516,602.16	39.81%
Fund: 200 - ROAD & BRIDGE Total:	**9,175,745.00**	**9,283,799.00**	**1,451,241.05**	**5,218,916.51**	**4,064,882.49**	**43.78%**
Fund: 300 - FM & LATERAL						
510 - PERSONNEL SERVICES	102,025.00	102,025.00	7,688.01	63,906.53	38,118.47	37.36%
520 - BENEFITS	93,007.00	93,007.00	2,185.16	40,204.72	52,802.28	56.77%
530 - SUPPLIES	81,000.00	141,000.00	5,594.00	74,528.44	66,471.56	47.14%
540 - OTHER SERVICES AND CHARGES	429,150.00	361,150.00	6,362.44	156,262.93	204,887.07	56.73%
550 - CAPITAL OUTLAY	83,000.00	91,000.00	0.00	2,794.99	88,205.01	96.93%
Fund: 300 - FM & LATERAL Total:	**788,182.00**	**788,182.00**	**21,829.61**	**337,697.61**	**450,484.39**	**57.15%**
Fund: 700 - HOT CHECK FEE						
510 - PERSONNEL SERVICES	4,347.00	4,347.00	0.00	1,337.52	3,009.48	69.23%
Fund: 700 - HOT CHECK FEE Total:	**4,347.00**	**4,347.00**	**0.00**	**1,337.52**	**3,009.48**	**69.23%**
Fund: 720 - PRETRIAL INTERVENTION PROGRAM FUND						
510 - PERSONNEL SERVICES	5,000.00	5,000.00	391.54	3,314.25	1,685.75	33.72%
520 - BENEFITS	1,463.00	1,463.00	110.81	937.23	525.77	35.94%
Fund: 720 - PRETRIAL INTERVENTION PROGRAM FUND Total:	**6,463.00**	**6,463.00**	**502.35**	**4,251.48**	**2,211.52**	**34.22%**
Fund: 722 - CDA SB22 GRANT FUNDING						
510 - PERSONNEL SERVICES	122,080.00	122,080.00	4,115.40	34,980.90	87,099.10	71.35%
520 - BENEFITS	52,920.00	52,920.00	1,164.68	10,106.06	42,813.94	80.90%
Fund: 722 - CDA SB22 GRANT FUNDING Total:	**175,000.00**	**175,000.00**	**5,280.08**	**45,086.96**	**129,913.04**	**74.24%**
Fund: 810 - JAIL COMMISSARY FUND						
530 - SUPPLIES	0.00	1,000.00	358.00	358.00	642.00	64.20%
Fund: 810 - JAIL COMMISSARY FUND Total:	**0.00**	**1,000.00**	**358.00**	**358.00**	**642.00**	**64.20%**
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	58,794.69	35,075.31	37.37%
520 - BENEFITS	12,267.00	20,261.00	1,355.50	12,053.44	8,207.56	40.51%
550 - CAPITAL OUTLAY	286,373.00	235,869.00	45,430.39	180,171.31	55,697.69	23.61%
Fund: 822 - SHERIFF SB22 GRANT FUNDING Total:	**350,000.00**	**350,000.00**	**53,825.51**	**251,019.44**	**98,980.56**	**28.28%**
Fund: 830 - STATE APPORTIONMENT - DA						
510 - PERSONNEL SERVICES	19,706.00	13,585.00	1,109.48	12,766.71	818.29	6.02%
530 - SUPPLIES	0.00	4,345.00	0.00	1,876.15	2,468.85	56.82%
540 - OTHER SERVICES AND CHARGES	7,797.00	912.00	0.00	256.65	655.35	71.86%
Fund: 830 - STATE APPORTIONMENT - DA Total:	**27,503.00**	**18,842.00**	**1,109.48**	**14,899.51**	**3,942.49**	**20.92%**
Fund: 835 - STATE LONGEVITY PAY SUPPL						
510 - PERSONNEL SERVICES	0.00	0.00	0.00	960.00	-960.00	0.00%
Fund: 835 - STATE LONGEVITY PAY SUPPL Total:	**0.00**	**0.00**	**0.00**	**960.00**	**-960.00**	**0.00%**
Fund: 861 - SHERIFF FEDERAL GRANT PROGRAM						
550 - CAPITAL OUTLAY	0.00	93,000.00	0.00	0.00	93,000.00	100.00%
Fund: 861 - SHERIFF FEDERAL GRANT PROGRAM Total:	**0.00**	**93,000.00**	**0.00**	**0.00**	**93,000.00**	**100.00%**
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%**

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 15 of 25

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 875 - ROCK HILL WSC						
550 - CAPITAL OUTLAY	0.00	453,050.00	0.00	191,500.00	261,550.00	57.73%
Fund: 875 - ROCK HILL WSC Total:	**0.00**	**453,050.00**	**0.00**	**191,500.00**	**261,550.00**	**57.73%**
Fund: 881 - CHILD PROTECTIVE SERVICES						
540 - OTHER SERVICES AND CHARGES	30,000.00	30,000.00	705.00	11,840.00	18,160.00	60.53%
Fund: 881 - CHILD PROTECTIVE SERVICES Total:	**30,000.00**	**30,000.00**	**705.00**	**11,840.00**	**18,160.00**	**60.53%**
Fund: 883 - HEALTH FUND						
540 - OTHER SERVICES AND CHARGES	75,000.00	75,000.00	6,217.22	36,669.82	38,330.18	51.11%
Fund: 883 - HEALTH FUND Total:	**75,000.00**	**75,000.00**	**6,217.22**	**36,669.82**	**38,330.18**	**51.11%**
Fund: 885 - AIRPORT						
540 - OTHER SERVICES AND CHARGES	115,000.00	148,546.00	54.99	130,284.00	18,262.00	12.29%
550 - CAPITAL OUTLAY	1,015,150.00	467,642.00	46,804.75	458,592.47	9,049.53	1.94%
Fund: 885 - AIRPORT Total:	**1,130,150.00**	**616,188.00**	**46,859.74**	**588,876.47**	**27,311.53**	**4.43%**
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	168,352.56	1,337,606.80	1,012,393.20	43.08%
Fund: 968 - PANOLA COUNTY RETIREE HEA Total:	**2,350,000.00**	**2,350,000.00**	**168,352.56**	**1,337,606.80**	**1,012,393.20**	**43.08%**
Report Total:	**38,503,733.00**	**39,070,106.00**	**3,201,715.57**	**21,241,292.61**	**17,828,813.39**	**45.63%**

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 16 of 25

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100 - GENERAL	24,065,796.00	24,482,707.00	1,443,967.97	13,134,281.87	11,348,425.13	46.35%
130 - LAW LIBRARY	18,000.00	18,000.00	1,467.00	10,386.00	7,614.00	42.30%
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	168.78	20,430.22	99.18%
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	43,666.82	1,342.18	2.98%
170 - COUNTY CLERK RECORDS PR	143,380.00	143,380.00	0.00	51.24	143,328.76	99.96%
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	3,704.14	11.86	0.32%
195 - ELECTION SERVICES CONTRA	0.00	4,284.00	0.00	4,283.58	0.42	0.01%
200 - ROAD & BRIDGE	9,175,745.00	9,283,799.00	1,451,241.05	5,218,916.51	4,064,882.49	43.78%
300 - FM & LATERAL	788,182.00	788,182.00	21,829.61	337,697.61	450,484.39	57.15%
700 - HOT CHECK FEE	4,347.00	4,347.00	0.00	1,337.52	3,009.48	69.23%
720 - PRETRIAL INTERVENTION PR	6,463.00	6,463.00	502.35	4,251.48	2,211.52	34.22%
722 - CDA SB22 GRANT FUNDING	175,000.00	175,000.00	5,280.08	45,086.96	129,913.04	74.24%
810 - JAIL COMMISSARY FUND	0.00	1,000.00	358.00	358.00	642.00	64.20%
820 - D A FORFEITURE	3,700.00	5,700.00	0.00	3,325.80	2,374.20	41.65%
822 - SHERIFF SB22 GRANT FUNDI	350,000.00	350,000.00	53,825.51	251,019.44	98,980.56	28.28%
830 - STATE APPORTIONMENT - D/	27,503.00	18,842.00	1,109.48	14,899.51	3,942.49	20.92%
835 - STATE LONGEVITY PAY SUPP	0.00	0.00	0.00	960.00	-960.00	0.00%
861 - SHERIFF FEDERAL GRANT PR	0.00	93,000.00	0.00	0.00	93,000.00	100.00%
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	191,500.00	261,550.00	57.73%
881 - CHILD PROTECTIVE SERVICES	30,000.00	30,000.00	705.00	11,840.00	18,160.00	60.53%
883 - HEALTH FUND	75,000.00	75,000.00	6,217.22	36,669.82	38,330.18	51.11%
885 - AIRPORT	1,130,150.00	616,188.00	46,859.74	588,876.47	27,311.53	4.43%
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	168,352.56	1,337,606.80	1,012,393.20	43.08%
Report Total:	**38,503,733.00**	**39,070,106.00**	**3,201,715.57**	**21,241,292.61**	**17,828,813.39**	**45.63%**

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 17 of 25

Panola County, Texas

Budget Report
Group Summary
For Fiscal: 2026 PROBATION Period Ending: 08/31/2026

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	3,150.87	14,979.44	12,179.44	434.98%
Fund: 520 - PANOLA JUVENILE PROBATION Total:	**2,800.00**	**2,800.00**	**3,150.87**	**14,979.44**	**12,179.44**	**434.98%**
Fund: 530 - JUVENILE TITLE IV-E						
360 - MISCELLANEOUS REVENUES	25,000.00	25,000.00	1,041.86	4,061.76	-20,938.24	83.75%
Fund: 530 - JUVENILE TITLE IV-E Total:	**25,000.00**	**25,000.00**	**1,041.86**	**4,061.76**	**-20,938.24**	**83.75%**
Fund: 560 - TJPC/A/183(REGULAR)						
330 - INTERGOVERNMENTAL RECEIPTS	218,479.00	218,479.00	0.00	218,479.00	0.00	0.00%
Fund: 560 - TJPC/A/183(REGULAR) Total:	**218,479.00**	**218,479.00**	**0.00**	**218,479.00**	**0.00**	**0.00%**
Fund: 585 - LOCAL MATCH FUNDING/ CALE						
330 - INTERGOVERNMENTAL RECEIPTS	225,000.00	225,000.00	0.00	225,000.00	0.00	0.00%
Fund: 585 - LOCAL MATCH FUNDING/ CALE Total:	**225,000.00**	**225,000.00**	**0.00**	**225,000.00**	**0.00**	**0.00%**
Fund: 587 - STATE SALARY ADJUSTMENT F						
330 - INTERGOVERNMENTAL RECEIPTS	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**	**4,192.73**	**486,322.29**	**-8,758.80**	**1.77%**

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 18 of 25

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	3,150.87	14,979.44	12,179.44	434.98%
530 - JUVENILE TITLE IV-E	25,000.00	25,000.00	1,041.86	4,061.76	-20,938.24	83.75%
560 - TJPC/A/183(REGULAR)	218,479.00	218,479.00	0.00	218,479.00	0.00	0.00%
585 - LOCAL MATCH FUNDING/ CA	225,000.00	225,000.00	0.00	225,000.00	0.00	0.00%
587 - STATE SALARY ADJUSTMENT	23,802.09	23,802.09	0.00	23,802.09	0.00	0.00%
Report Total:	**495,081.09**	**495,081.09**	**4,192.73**	**486,322.29**	**-8,758.80**	**1.77%**

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 19 of 25

Panola County, Texas

Budget Report
Group Summary
For Fiscal: 2026 PROBATION Period Ending: 08/31/2026

ExpCategor...	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	5,933.16	77,175.00	0.00	0.00%
630 - TRAVEL & FURNISHED TRANSPORTATION	7,000.00	7,000.00	350.76	1,432.30	5,567.70	79.54%
660 - SUPPLIES & OPERATING EXPENSES	11,700.00	11,700.00	700.00	3,510.00	8,190.00	70.00%
690 - RESIDENTIAL PLACEMENT	107,904.00	107,904.00	14,485.84	23,235.84	84,668.16	78.47%
695 - NON RESIDENTIAL	14,700.00	14,700.00	800.00	6,665.00	8,035.00	54.66%
Fund: 560 - TJPC/A/183(REGULAR) Total:	**218,479.00**	**218,479.00**	**22,269.76**	**112,018.14**	**106,460.86**	**48.73%**
Fund: 585 - LOCAL MATCH FUNDING/ CALE						
520 - BENEFITS	103,483.00	103,483.00	3,445.17	101,893.56	1,589.44	1.54%
610 - PERSONAL SERVICES	48,730.00	48,730.00	3,748.96	48,730.00	0.00	0.00%
630 - TRAVEL & FURNISHED TRANSPORTATION	5,000.00	5,000.00	0.00	3,589.60	1,410.40	28.21%
660 - SUPPLIES & OPERATING EXPENSES	17,206.00	27,206.00	854.73	23,993.14	3,212.86	11.81%
690 - RESIDENTIAL PLACEMENT	42,157.00	32,157.00	0.00	2,100.00	30,057.00	93.47%
695 - NON RESIDENTIAL	8,424.00	8,424.00	0.00	7,210.00	1,214.00	14.41%
Fund: 585 - LOCAL MATCH FUNDING/ CALE Total:	**225,000.00**	**225,000.00**	**8,048.86**	**187,516.30**	**37,483.70**	**16.66%**
Fund: 587 - STATE SALARY ADJUSTMENT F						
520 - BENEFITS	9,494.09	9,494.09	2,265.63	9,494.08	0.01	0.00%
610 - PERSONAL SERVICES	14,308.00	14,308.00	1,103.92	14,308.00	0.00	0.00%
Fund: 587 - STATE SALARY ADJUSTMENT F Total:	**23,802.09**	**23,802.09**	**3,369.55**	**23,802.08**	**0.01**	**0.00%**
Report Total:	**495,081.09**	**495,081.09**	**33,688.17**	**323,336.52**	**171,744.57**	**34.69%**

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 20 of 25

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	22,269.76	112,018.14	106,460.86	48.73%
585 - LOCAL MATCH FUNDING/ CA	225,000.00	225,000.00	8,048.86	187,516.30	37,483.70	16.66%
587 - STATE SALARY ADJUSTMENT	23,802.09	23,802.09	3,369.55	23,802.08	0.01	0.00%
Report Total:	**495,081.09**	**495,081.09**	**33,688.17**	**323,336.52**	**171,744.57**	**34.69%**

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown, Chief Deputy
Page 21 of 25

Panola County, Texas

Detail Report
Account Summary
Date Range: 08/01/2026 - 08/31/2026

Account	Name	Beginning Balance	Total Activity	Ending Balance
Fund: 100 - GENERAL				
100-10200	CERTIFICATES OF DEPOSITS	39,745,500.00	-1,500,000.00	38,245,500.00
100-10400	ADVANCED TAX CERTIFICATE OF DEPOSIT	0.00	0.00	0.00
	Total Fund: 100 - GENERAL:	**39,745,500.00**	**-1,500,000.00**	**38,245,500.00**
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	13,431,500.00	-1,400,000.00	12,031,500.00
200-10400	ADVANCED TAX CERTIFICATE OF DEPOSIT	0.00	0.00	0.00
	Total Fund: 200 - ROAD & BRIDGE:	**13,431,500.00**	**-1,400,000.00**	**12,031,500.00**
Fund: 300 - FM & LATERAL				
300-10200	CERTIFICATES OF DEPOSITS	3,365,000.00	-57,000.00	3,308,000.00
300-10400	ADVANCED TAX CERTIFICATE OF DEPOSIT	0.00	0.00	0.00
	Total Fund: 300 - FM & LATERAL:	**3,365,000.00**	**-57,000.00**	**3,308,000.00**
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 20 of 23

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

Account	Name	Beginning Balance	Total Activity	Ending Balance
530-10200	CERTIFICATES OF DEPOSITS	100,000.00	0.00	100,000.00
	Total Fund: 530 - JUVENILE TITLE IV-E:	**100,000.00**	**0.00**	**100,000.00**
Fund: 585 - LOCAL MATCH FUNDING/ CALE				
585-10200	CERTIFICATES OF DEPOSITS	200,000.00	0.00	200,000.00
	Total Fund: 585 - LOCAL MATCH FUNDING/ CALE:	**200,000.00**	**0.00**	**200,000.00**
Fund: 700 - HOT CHECK FEE				
700-10200	CERTIFICATES OF DEPOSITS	21,000.00	0.00	21,000.00
	Total Fund: 700 - HOT CHECK FEE:	**21,000.00**	**0.00**	**21,000.00**
Fund: 800 - SHERIFF'S STATE FORFEITUR				
800-10200	CERTIFICATES OF DEPOSITS	12,000.00	0.00	12,000.00
	Total Fund: 800 - SHERIFF'S STATE FORFEITUR:	**12,000.00**	**0.00**	**12,000.00**
Fund: 820 - D A FORFEITURE				
820-10200	CERTIFICATES OF DEPOSITS	4,000.00	0.00	4,000.00
	Total Fund: 820 - D A FORFEITURE:	**4,000.00**	**0.00**	**4,000.00**
Fund: 881 - CHILD PROTECTIVE SERVICES				
881-10200	CERTIFICATES OF DEPOSITS	106,000.00	0.00	106,000.00
	Total Fund: 881 - CHILD PROTECTIVE SERVICES:	**106,000.00**	**0.00**	**106,000.00**
Fund: 883 - HEALTH FUND				
883-10200	CERTIFICATES OF DEPOSITS	3,576,000.00	0.00	3,576,000.00
	Total Fund: 883 - HEALTH FUND:	**3,576,000.00**	**0.00**	**3,576,000.00**
Fund: 885 - AIRPORT				
885-10200	CERTIFICATES OF DEPOSITS	128,000.00	0.00	128,000.00
	Total Fund: 885 - AIRPORT:	**128,000.00**	**0.00**	**128,000.00**
Fund: 920 - ROAD BOND 1971				
920-10200	CERTIFICATES OF DEPOSITS	258,000.00	0.00	258,000.00
	Total Fund: 920 - ROAD BOND 1971:	**258,000.00**	**0.00**	**258,000.00**
Fund: 940 - PERMANENT IMPROVEMENT				
940-10200	CERTIFICATES OF DEPOSITS	232,000.00	0.00	232,000.00
	Total Fund: 940 - PERMANENT IMPROVEMENT:	**232,000.00**	**0.00**	**232,000.00**
Fund: 955 - BOND PROCEEDS 2007 DETENT				
955-10200	CERTIFICATES OF DEPOSITS	0.00	0.00	0.00
	Total Fund: 955 - BOND PROCEEDS 2007 DETENT:	**0.00**	**0.00**	**0.00**
Fund: 956 - RESERVE DETENTION CENTER				
956-10200	CERTIFICATES OF DEPOSITS	0.00	0.00	0.00
	Total Fund: 956 - RESERVE DETENTION CENTER:	**0.00**	**0.00**	**0.00**
Fund: 968 - PANOLA COUNTY RETIREE HEA				
968-10200	CERTIFICATES OF DEPOSITS	43,000,000.00	0.00	43,000,000.00
	Total Fund: 968 - PANOLA COUNTY RETIREE HEA:	**43,000,000.00**	**0.00**	**43,000,000.00**
Fund: 985 - ADV AD VALOREM				

Page 21 of 25

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown Chief Deputy
Page 23 of 25

Detail Report

Date Range: 08/01/2026 - 08/31/2026

Account	Name	Beginning Balance	Total Activity	Ending Balance
985-10200	CERTIFICATES OF DEPOSITS	0.00	0.00	0.00
	Total Fund: 985 - ADV AD VALOREM:	**0.00**	**0.00**	**0.00**
	Grand Totals:	**104,996,000.00**	**-2,957,000.00**	**102,039,000.00**

A TRUE COPY
I hereby certify
Lindsey Smith
DISTRICT CLERK
PANOLA COUNTY, TEXAS
Lora Brown Chief Deputy
Page 24 of 25

Date Range: 08/01/2026 - 08/31/2026

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
100 - GENERAL	39,745,500.00	-1,500,000.00	38,245,500.00
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	13,431,500.00	-1,400,000.00	12,031,500.00
300 - FM & LATERAL	3,365,000.00	-57,000.00	3,308,000.00
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:	**104,996,000.00**	**-2,957,000.00**	**102,039,000.00**

Page 23 of 23

I hereby certify that the foregoing is a true and correct copy of the original on file in my office.
Page 25 of 25.

LINDSEY SMITH
PANOLA COUNTY DISTRICT CLERK

9-3-26
Date

Deputy Clerk

Treasurer's Monthly Financial Report

Presented to Commissioners Court by Abby Booker, Panola County Treasurer

September 2, 2026

To: Commissioners Court

Re: Treasurer's Monthly Financial Report, August 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 August 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: Abby Booker

Abby Booker, Panola County Treasurer

Panola County, Texas

Treasurers Report

Summary

Date Range: 08/01/2026 - 08/31/2026

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
100 - GENERAL	1,577,428.80	573,972.63	1,444,107.97	-1,478,301.45	-40,571.55	2,226,166.46	2,226,166.46	0.00
110 - CREDIT CARD CLEARING FUND	9,820.91	13.82	0.00	0.00	9,481.50	353.23	353.23	0.00
112 - JP CREDIT CARD CLEARING	28,855.40	38.75	0.00	0.00	25,220.65	3,673.50	3,673.50	0.00
130 - LAW LIBRARY	58,647.77	1,531.46	1,467.00	0.00	0.00	58,712.23	58,712.23	0.00
140 - COUNTY JUVENILE DELINQUENCY PREVENTION FUND	185.44	0.28	0.00	0.00	0.00	185.72	185.72	0.00
150 - COURTHOUSE SECURITY	138,315.01	2,773.14	0.00	0.00	0.00	141,088.15	141,088.15	0.00
160 - RECORDS MANAGEMENT	27,242.48	75.88	0.00	0.00	0.00	27,318.36	27,318.36	0.00
162 - COUNTY & DISTRICT COURT TECHNOLOGY	9,994.80	58.90	0.00	0.00	0.00	10,053.70	10,053.70	0.00
165 - COURT RECORD PRESERVATION	17,764.15	26.85	0.00	0.00	0.00	17,791.00	17,791.00	0.00
166 - DISTRICT COURT RECORDS TECHNOLOGY	27,611.21	87.14	0.00	0.00	0.00	27,698.35	27,698.35	0.00
168 - DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	15,700.08	787.59	0.00	0.00	0.00	16,487.67	16,487.67	0.00
170 - COUNTY CLERK RECORDS PRES	359,354.67	8,832.79	0.00	0.00	0.00	368,187.46	368,187.46	0.00
175 - ARCHIVE FEES	714,758.35	6,955.66	0.00	0.00	0.00	721,714.01	721,714.01	0.00
180 - JUSTICE COURT TECHNOLOGY	81,253.98	952.06	0.00	0.00	0.00	82,206.04	82,206.04	0.00
190 - V.I.T. INTEREST	4,358.59	6.59	0.00	0.00	0.00	4,365.18	4,365.18	0.00
195 - ELECTION SERVICES CONTRAC	52,605.86	619.37	0.00	0.00	0.00	53,225.23	53,225.23	0.00
200 - ROAD & BRIDGE	1,838,647.47	195,162.12	1,451,241.05	-1,344,941.84	-239,194.90	2,166,705.28	2,166,705.28	0.00
252 - PANOLA COUNTY AUCTION PROCEEDS	387.68	0.64	0.00	0.00	0.00	388.32	388.32	0.00
300 - FM & LATERAL	115,236.91	22,779.84	21,829.61	-57,000.00	-93.49	173,280.63	173,280.63	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	78,771.09	3,150.87	0.00	0.00	0.00	81,921.96	81,921.96	0.00
530 - JUVENILE TITLE IV-E	57,448.09	1,041.86	0.00	0.00	0.00	58,489.95	58,489.95	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)	128,730.62	0.00	22,269.76	0.00	-700.00	107,160.86	107,160.86	0.00
572 - PROBATION PAYROLL FUND	3,396.92	0.00	0.00	0.00	2,969.39	427.53	427.53	0.00
585 - LOCAL MATCH FUNDING/ CALE	277,782.50	0.00	8,048.86	0.00	-90.00	269,823.64	269,823.64	0.00
587 - STATE SALARY ADJUSTMENT F	3,369.56	0.00	3,369.55	0.00	0.00	0.01	0.01	0.00
700 - HOT CHECK FEE	11,294.02	7.56	0.00	0.00	0.00	11,301.58	11,301.58	0.00
720 - PRETRIAL INTERVENTION PROGRAM FUND	90,134.37	1,637.72	502.35	0.00	0.00	91,269.74	91,269.74	0.00
722 - CDA SB22 GRANT FUNDING	185,401.56	272.20	5,280.08	0.00	0.00	180,393.68	180,393.68	0.00
800 - SHERIFF'S STATE FORFEITUR	45,075.51	134.01	0.00	0.00	0.00	45,209.52	45,209.52	0.00
810 - JAIL COMMISSARY FUND	148,808.51	2,396.89	358.00	0.00	-358.00	151,205.40	151,205.40	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	75,745.40	152.11	0.00	0.00	0.00	75,897.51	75,897.51	0.00
822 - SHERIFF SB22 GRANT FUNDING	163,974.73	232.71	53,825.51	0.00	-43,841.55	154,223.48	154,223.48	0.00

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	7,015.27	8.92	1,109.48	0.00	0.00	5,914.71	5,914.71	0.00
835 - STATE LONGEVITY PAY SUPPL	339.81	361.06	0.00	0.00	0.00	700.87	700.87	0.00
840 - CONST.PCT.2 STATE FORFEIT	1,190.33	1.80	0.00	0.00	0.00	1,192.13	1,192.13	0.00
842 - CONST.PCT.1 STATE FORFEIT	222.46	0.34	0.00	0.00	0.00	222.80	222.80	0.00
860 - SHERIFF FEDERAL FORFEITUR	12,851.56	19.42	0.00	0.00	0.00	12,870.98	12,870.98	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	67,523.63	102.04	0.00	0.00	0.00	67,625.67	67,625.67	0.00
866 - CONSTABLE PCT 2&3 FEDERAL	363.90	0.55	0.00	0.00	0.00	364.45	364.45	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	73,140.82	755.89	705.00	0.00	-80.00	73,271.71	73,271.71	0.00
882 - OPIOID SETTLEMENT FUND	64,158.85	96.96	0.00	0.00	0.00	64,255.81	64,255.81	0.00
883 - HEALTH FUND	943,785.69	22,839.54	6,217.22	0.00	0.00	960,408.01	960,408.01	0.00
885 - AIRPORT	85,434.93	74,684.45	46,859.74	0.00	0.00	113,259.64	113,259.64	0.00
920 - ROAD BOND 1971	87,594.03	1,807.78	0.00	0.00	0.00	89,401.81	89,401.81	0.00
940 - PERMANENT IMPROVEMENT	40,196.41	1,585.56	0.00	0.00	0.00	41,781.97	41,781.97	0.00
950 - JAIL IMPROVEMENT FUND	530.20	0.80	0.00	0.00	0.00	531.00	531.00	0.00
968 - PANOLA COUNTY RETIREE HEA	592,507.98	264,800.23	168,352.56	0.00	0.00	688,955.65	688,955.65	0.00
972 - PAYROLL FUND	288,041.85	0.00	0.00	0.00	256,351.27	31,690.58	31,690.58	0.00
974 - CHILD SUPPORT PAYMENTS/EXPERTPAY	0.04	0.00	0.00	0.00	-2,043.70	2,043.74	2,043.74	0.00
980 - CRIMINAL JUSTICE	15,678.90	0.00	0.00	0.00	-14,381.03	30,059.93	30,059.93	0.00
981 - CRIMINAL JUSTICE CIVIL	4,249.83	0.00	0.00	0.00	-2,752.16	7,001.99	7,001.99	0.00
982 - APPELLATE JUDICIAL FEES	1,446.53	0.00	0.00	0.00	-202.00	1,648.53	1,648.53	0.00
Report Total:	**8,779,861.15**	**1,190,766.78**	**3,235,543.74**	**-2,880,243.29**	**-50,285.57**	**9,665,613.05**	**9,665,613.05**	**0.00**

Outlook

FW: Confirmation of Cybersecurity and AI Training Certification STV-26958

From Barry Tate <itadmin@co.panola.tx.us>
Date Wed 6/17/2026 9:51 AM
To Rodger McLane <rodger.mclane@co.panola.tx.us>; Vicki Heinkel <vicki.heinkel@co.panola.tx.us>

Just so you guys have it for your records, here is our confirmation of completion and reporting for this years Cyber Security Course.

Thanks,

Barry

-----Original Message-----
From: noreply@salesforce.com <noreply@salesforce.com> On Behalf Of Security Training Verification
Sent: Wednesday, June 17, 2026 9:49 AM
To: Barry Tate <itadmin@co.panola.tx.us>; TXTrainingCert@dir.texas.gov
Subject: Confirmation of Cybersecurity and AI Training Certification STV-26958

This email serves as a written certification of Panola County's compliance with cybersecurity and AI training, required under Government Code Sections 2054.5191, 2063.103, and 2063.104. Please save this confirmation for your entity's records as it is required to be included as part of the grant application under Government Code Section 772.012, or the state agency's strategic plan under Government Code Section 2056.002, as applicable.

This email confirms that you have successfully submitted the required annual Cybersecurity and Artificial Intelligence Training Certification for Fiscal Year 2026 for Panola County.

ReportID: STV-26958

Email: itadmin@co.panola.tx.us

Name: Barry Tate

Title: IT Administrator

Organization Name: Panola County

Organization Type: Local Government

Phone Number: (903) 261-7864

Fiscal Reporting Year: 2026

Notice of Confidentiality Rights: If you are a natural person, you may remove or strike any of the following information from this instrument before it is filed for record in the public records: Your social security number or your driver's license number.

MEMORANDUM OF OIL, GAS AND MINERAL LEASE

STATE OF TEXAS §
§ KNOW ALL MEN BY THESE PRESENTS,
COUNTY OF PANOLA §

THAT on this August 19, 2026, **Panola County, Texas**, whose address is 110 S. Sycamore, Carthage, Texas 75633, (hereinafter referred to as "Lessor") did grant unto **TGNR East Texas II, LLC**, whose address is 717 Texas Avenue, Suite 2000, Houston, Texas 77002 (hereinafter referred to as "Lessee") that certain Oil, Gas and Mineral Lease dated August 5, 2026, covering certain lands in Panola County, Texas, containing **1.0 acres**, more or less, said lands being more fully described on Exhibit "A", attached hereto and made a part hereof, (the "Lease").

This Memorandum of Oil, Gas and Mineral Lease is executed for the purposes of recordation in the office of the Clerk of Court of Panola County, Texas, in order to give notice of the rights of the said TGNR East Texas II, LLC, which are more fully set forth in the above Lease between the parties, said lease providing for a primary term of three (3) years.

The purpose of this Memorandum of Oil, Gas and Mineral Lease is not to construe, define, limit, or modify said Lease but merely to disclose to the public that said Lease exists, and that duplicate originals of same are in the possession of both the Lessor and Lessee.

IN WITNESS WHEREOF, this instrument is executed on this 20th day of August, 2026.

LESSOR:

Dale LaGrone

Dale LaGrone
Commissioner of Panola County, Texas

STATE OF Texas

COUNTY OF Panola

This instrument was acknowledged before me on this 20th day of August, 2026, by **Dale LaGrone, in his capacity as Commissioner of Panola County, Texas.**

(SEAL)

VICKI HEINKEL
Notary Public, State of Texas
Comm. Expires 01/06/2027
Notary ID 12848614-6

Vicki Heinkel
Notary Public

EXHIBIT "A"

Attached hereto and made a part hereof that certain Memorandum of Oil, Gas and Mineral Lease dated August 19, 2026, by and between **Panola County, Texas**, as Lessor, and **TGNR East Texas II, LLC**, as Lessee.

Legal Description:

Being 1.0 acres of land, more or less, out of the Samuel Jackson Survey, A-352, Panola County, Texas, and being the same land described in that certain Warranty Deed dated September 9, 1907, from B. F. Kirkland and wife, C. E. Kirkland, as grantors, to J. H. Long, County Judge of Panola County, Texas as grantee, recorded in Volume 17, Page 199, of the Deed Records of Panola County, Texas.

Signed for Identification: Dale LaGrone

Dale LaGrone
Commissioner of Panola County, Texas

Notice of Confidentiality Rights: If you are a natural person, you may remove or strike any of the following information from this instrument before it is filed for record in the public records: Your social security number or your driver's license number.

Producers 88 (4-89) Paid Up Special
With 640 Acres Pooling Provision

PAID UP OIL AND GAS LEASE

THIS LEASE AGREEMENT is made as of August 19, 2026, between **Panola County, Texas,** whose address is 110 S. Sycamore, Carthage, Texas 75633, as Lessor (whether one or more), and **TGNR East Texas II, LLC**, 717 Texas Avenue, Suite 2000, Houston, Texas 77002, as Lessee. All printed portions of this lease were prepared by the party hereinabove named as Lessee, but all other provisions (including the completion of blank spaces) were prepared jointly by Lessor and Lessee.

1. In consideration of a cash bonus in hand paid and the covenants herein contained, Lessor hereby grants, leases and lets exclusively to Lessee the following described land, hereinafter called leased premises:

Being 1.0 acres of land, more or less, out of the Samuel Jackson Survey, A-352, Panola County, Texas, and being the same land described in that certain Warranty Deed dated September 9, 1907, from B. F. Kirkland and wife, C. E. Kirkland, as grantors, to J. H. Long, County Judge of Panola County, Texas as grantee, recorded in Volume 17, Page 199, of the Deed Records of Panola County, Texas.

in the County of **Panola,** State of Texas, containing **1.0** gross acres, more or less (including any interests therein which Lessor may hereafter acquire by reversion, prescription or otherwise), for the purpose of exploring for, developing, producing and marketing oil and gas, along with all hydrocarbon and non-hydrocarbon substances produced in association therewith. The term "gas" as used herein includes helium, carbon dioxide and other commercial gases, as well as hydrocarbon gases. In addition to the above-described leased premises, this lease also covers accretions and any small strips or parcels of land now or hereafter owned by Lessor which are contiguous or adjacent to the above-described leased premises, and, in consideration of the aforementioned cash bonus, Lessor agrees to execute at Lessee's request any additional or supplemental instruments for a more complete or accurate description of the land so covered. For the purpose of determining the amount of any shut-in royalties hereunder, the number of gross acres above specified shall be deemed correct, whether actually more or less.

2. This lease, which is a "paid-up" lease requiring no rentals, shall be in force for a primary term of **three (3) years** from the date hereof, and for as long thereafter as oil or gas or other substances covered hereby are produced in paying quantities from the leased premises or from lands pooled therewith or this lease is otherwise maintained in effect pursuant to the provisions hereof.

3. Royalties on oil, gas and other substances produced and saved hereunder shall be paid by Lessee to Lessor as follows: (a) For oil and other liquid hydrocarbons separated at Lessee's separator facilities, the royalty shall be **twenty percent (20%)** of such production, to be delivered at Lessee's option to Lessor at the wellhead or to Lessor's credit at the oil purchaser's transportation facilities, provided that Lessee shall have the continuing right to purchase such production at the wellhead market price then prevailing in the same field (or if there is no such price then prevailing in the same field, then in the nearest field in which there is such a prevailing price) for production of similar grade and gravity; (b) for gas (including casinghead gas) and all other substances covered hereby, the royalty shall be **twenty percent (20%)** of the proceeds realized by Lessee from the sale thereof, less a proportionate part of ad valorem taxes and production, severance, or other excise taxes and the costs incurred by Lessee in delivering, processing or otherwise marketing such gas or other substances, provided that Lessee shall have the continuing right to purchase such production at the prevailing wellhead market price paid for production of similar quality in the same field (or if there is no such price then prevailing in the same field, then in the nearest field in which there is such a prevailing price) pursuant to comparable purchase contracts entered into on the same or nearest preceding date as the date on which Lessee commences its purchases hereunder; and (c) if at the end of the primary term or any time thereafter one or more wells on the leased premises or lands pooled therewith are capable of producing oil or gas or other substances covered hereby in paying quantities, but such well or wells are either shut-in or production therefrom is not being sold by Lessee, such well or wells shall nevertheless be deemed to be producing in paying quantities for the purpose of maintaining this lease. If for a period of 90 consecutive days such well or wells are shut-in or production therefrom is not being sold by Lessee, then Lessee shall pay shut-in royalty of one dollar per acre then covered by this lease, such payment to be made to Lessor or to Lessor's credit in the depository designated below, on or before the end of said 90-day period and thereafter on or before each anniversary of the end of said 90-day period while the well or wells are shut in or production therefrom is not being sold by Lessee; provided that if this lease is otherwise being maintained by operations, or if production is being sold by Lessee from another well or wells on the leased premises or lands pooled therewith, no shut-in royalty shall be due until the end of the 90-day period next following cessation of such operations or production. Lessee's failure to properly pay shut-in royalty shall render Lessee liable for the amount due, but shall not operate to terminate this lease.

4. All shut-in royalty payments under this lease shall be paid or tendered to Lessor or to Lessor's credit in **DIRECT TO LESSOR AT ABOVE ADDRESS** or its successors, which shall be Lessor's depository agent for receiving payments regardless of changes in the ownership of said land. All payments or tenders may be made in currency, or by check or by draft and such payments or tenders to Lessor or to the depository by deposit in the U.S. Mails in a stamped envelope addressed to the depository or to the Lessor at the last address known to Lessee shall constitute proper payment. If the depository should liquidate or be succeeded by another institution, or for any reason fail or refuse to accept payment hereunder, Lessor shall, at Lessee's request, deliver to Lessee a proper recordable instrument naming another institution as depository agent to receive payments.

5. If Lessee drills a well which is incapable of producing in paying quantities (hereinafter called "dry hole") on the leased premises or lands pooled therewith, or if all production (whether or not in paying quantities) permanently ceases from any cause, including a revision of unit boundaries pursuant to the provisions of Paragraph 6 or the action of any governmental authority, then in the event this lease is not otherwise being maintained in force it shall nevertheless remain in force if Lessee commences operations for reworking an existing well or for drilling an additional well or for otherwise obtaining or restoring production on the leased premises or lands pooled therewith within 90 days after completion of operations on such dry hole or within 90 days after such cessation of all production. If at the end of the primary term, or at any time thereafter, this lease is not otherwise being maintained in force but Lessee is then engaged in drilling, reworking or any other operations reasonably calculated to obtain or restore production therefrom, this lease shall remain in force so long as any one or more of such operations are prosecuted with no cessation of more than 90 consecutive days, and if any such

operations result in the production of oil or gas or other substances covered hereby, as long thereafter as there is production in paying quantities from the leased premises or lands pooled therewith. After completion of a well capable of producing in paying quantities hereunder, Lessee shall drill such additional wells on the leased premises or lands pooled therewith as a reasonably prudent operator would drill under the same or similar circumstances to (a) develop the leased premises as to formations then capable of producing in paying quantities on the leased premises or lands pooled therewith, or (b) to protect the leased premises from uncompensated drainage by any well or wells located on other lands not pooled therewith. There shall be no covenant to drill exploratory wells or any additional wells except as expressly provided herein.

6. Lessee shall have the right but not the obligation to pool all or any part of the leased premises or interest therein with any other lands or interests, as to any or all depths or zones, and as to any or all substances covered by this lease, either before or after the commencement of production, whenever Lessee deems it necessary or proper to do so in order to prudently develop or operate the leased premises, whether or not similar pooling authority exists with respect to such other lands or interests. The unit formed by such pooling for an oil well which is not a horizontal completion shall not exceed 80 acres plus a maximum acreage tolerance of 10%, and for a gas well or a horizontal completion shall not exceed 640 acres plus a maximum acreage tolerance of 10%; provided that a larger unit may be formed for an oil well or gas well or horizontal completion to conform to any well spacing or density pattern that may be prescribed or permitted by any governmental authority having jurisdiction to do so. For the purpose of the foregoing, the terms "oil well" and "gas well" shall have the meanings prescribed by applicable law or the appropriate governmental authority, or, if no definition is so prescribed, "oil well" means a well with an initial gas-oil ratio of less than 100,000 cubic feet per barrel, and "gas well" means a well with an initial gas-oil ratio of 100,000 cubic feet or more per barrel, based on a 24-hour production test conducted under normal producing conditions using standard lease separator facilities or equivalent testing equipment; and the term "horizontal completion" means a well in which the horizontal component of the gross completion interval in the reservoir exceeds the vertical component thereof. In exercising its pooling rights hereunder, Lessee shall file of record a written declaration describing the unit and stating the effective date of pooling. Production, drilling or reworking operations anywhere on a unit which includes all or any part of the leased premises shall be treated as if it were production, drilling or reworking operations on the leased premises, except that the production on which Lessor's royalty is calculated shall be that proportion of the total unit production which the net acreage covered by this lease and included in the unit bears to the total gross acreage in the unit, but only to the extent such proportion of unit production is sold by Lessee. Pooling in one or more instances shall not exhaust Lessee's pooling rights hereunder, and Lessee shall, without the joinder of Lessor, have the recurring right but not the obligation to revise any unit formed hereunder by expansion or contraction or both, either before or after commencement of production, in order to conform to the well spacing or density pattern prescribed or permitted by the governmental authority having jurisdiction, or to conform to any productive acreage determination made by such governmental authority. In making such a revision, Lessee shall file of record a written declaration describing the revised unit and stating the effective date of revision. To the extent any portion of the leased premises is included in or excluded from the unit by virtue of such revision, the proportion of unit production on which royalties are payable hereunder shall thereafter be adjusted accordingly. Lessee may, without the joinder of Lessor, at any time dissolve any unit formed hereunder by filing a written declaration describing the unit, and the effective date of dissolution shall be the date of filing unless provided otherwise in such declaration. If this lease now or hereafter covers separate tracts, no pooling or unitization of royalty interests as between any such separate tracts is intended or shall be implied or result merely from the inclusion of such separate tracts within this lease but Lessee shall nevertheless have the right to pool or unitize as provided in this paragraph with consequent allocation of production as herein provided. As used herein the words "separate tract" mean any tract with royalty ownership differing, now or hereafter, either as to parties or amounts, from that as to any other part of the leased premises. Pooling hereunder shall not constitute a cross-conveyance of interests.

7. If Lessor owns less than the full mineral estate in all or any part of the leased premises, the royalties and shut-in royalties payable hereunder for any well on any part of the leased premises or lands pooled therewith shall be reduced to the proportion that Lessor's interest in such part of the leased premises bears to the full mineral estate in such part of the leased premises.

8. The interest of either Lessor or Lessee hereunder may be assigned, devised or otherwise transferred in whole or in part, by area and/or by depth or zone, and the rights and obligations of the parties hereunder shall extend to their respective heirs, devisees, executors, administrators, successors and assigns. No change in Lessor's ownership shall have the effect of reducing the rights or enlarging the obligations of Lessee hereunder, and no change in ownership shall be binding on Lessee until 60 days after Lessee has been furnished the original or certified or duly authenticated copies of the documents establishing such change of ownership to the satisfaction of Lessee or until Lessor has satisfied the notification requirements contained in Lessee's usual form of division order. In the event of the death of any person entitled to shut-in royalties hereunder, Lessee may pay or tender such shut-in royalties to the credit of decedent or decedent's estate in the depository designated above. If at any time two or more persons are entitled to shut-in royalties hereunder, Lessee may pay or tender such shut-in royalties to such persons or to their credit in the depository, either jointly or separately in proportion to the interest which each owns. If Lessee transfers its interest hereunder in whole or in part Lessee shall be relieved of all obligations thereafter arising with respect to the transferred interest, and failure of the transferee to satisfy such obligations with respect to the transferred interest shall not affect the rights of Lessee with respect to any interest not so transferred. If Lessee transfers a full or undivided interest in all or any portion of the area covered by this lease, the obligation to pay or tender shut-in royalties hereunder shall be divided between Lessee and the transferee in proportion to the net acreage interest in this lease then held by each.

9. Lessee may, at any time and from time to time, deliver to Lessor or file of record a written release of this lease as to a full or undivided interest in all or any portion of the area covered by this lease or any depths or zones thereunder, and shall thereupon be relieved of all obligations thereafter arising with respect to the interest so released. If Lessee releases all or an undivided interest in less than all of the area covered hereby, Lessee's obligation to pay or tender shut-in royalties shall be proportionately reduced in accordance with the net acreage interest retained hereunder.

10. In exploring for, developing, producing and marketing oil, gas and other substances covered hereby on the leased premises or lands pooled or unitized therewith, in primary and/or enhanced recovery, Lessee shall have the right of ingress and egress along with the right to conduct such operations on the leased premises as may be reasonably necessary for such purposes, including but not limited to geophysical operations, the drilling of wells, and the construction and use of roads, canals, pipelines, tanks, water wells, disposal wells, injection wells, pits, electric and telephone lines, power stations, and other facilities deemed necessary by Lessee to discover, produce, store, treat and/or transport production. Lessee may use in such operations, free of cost, any oil, gas, water and/or other substances produced on the leased premises, except water from Lessor's wells or ponds. In exploring, developing, producing or marketing from the leased premises or lands pooled therewith, the ancillary rights granted herein shall apply (a) to the entire leased premises described in Paragraph 1 above, notwithstanding any partial release or other partial termination of this lease; and (b) to any other lands in which Lessor now or hereafter has authority to grant such rights in the vicinity of the leased premises or lands pooled therewith. When requested by Lessor in writing, Lessee shall bury its pipelines below ordinary plow depth on cultivated lands. No well shall be located less than 200 feet from any house or barn now on the leased premises or other lands used by Lessee hereunder, without Lessor's consent, and Lessee shall pay for damage caused by its operations to buildings and other improvements now on the leased premises or such other lands, and to commercial timber and growing crops thereon. Lessee shall have the right at any time to remove its fixtures, equipment and materials, including well casing, from the leased premises or such other lands during the term of this lease or within a reasonable time thereafter.

11. Lessee's obligations under this lease, whether express or implied, shall be subject to all applicable laws, rules, regulations and orders of any governmental authority having jurisdiction including restrictions on the drilling and production of wells, and the price of oil, gas and other substances covered hereby. When drilling, reworking, production or other operations are prevented or delayed by such laws, rules, regulations or orders, or by inability to obtain necessary permits, equipment, services, material, water, electricity, fuel, access or easements, or by fire, flood, adverse weather conditions, war, sabotage, rebellion, insurrection, riot, strike or labor disputes, or by inability to obtain a satisfactory market for production or failure of purchasers or carriers to take or transport such production, or by any other cause not reasonably within Lessee's control, this lease shall not terminate because of such prevention or delay, and at Lessee's option, the period of such prevention or delay shall be added to the term hereof. Lessee shall not be liable for breach of any express or implied covenants of this lease when drilling, production or other operations are so prevented, delayed or interrupted.

12. No litigation shall be initiated by Lessor with respect to any breach or default by Lessee hereunder, for a period of at least 90 days after Lessor has given Lessee written notice fully describing the breach or default, and then only if Lessee fails to remedy the breach or default, within such period. In the event the matter is litigated and there is a final judicial determination that a breach or default has occurred, this lease shall not be forfeited or cancelled in whole or in part unless Lessee is given a reasonable time after said judicial determination to remedy the breach or default and Lessee fails to do so.

13. Lessor hereby warrants and agrees to defend title conveyed to Lessee hereunder, and agrees that Lessee at Lessee's option may pay and discharge any taxes, mortgages or liens existing, levied or assessed on or against the leased premises. If Lessee exercises such option, Lessee shall be subrogated to the rights of the party to whom payment is made, and, in addition to its other rights, may reimburse itself out of any royalties or shut-in royalties otherwise payable to Lessor hereunder. In the event Lessee is made aware of any claim inconsistent with Lessor's title, Lessee may suspend the payment of royalties and shut-in royalties hereunder, without interest, until Lessee has been furnished satisfactory evidence that such claim has been resolved.

IN WITNESS WHEREOF, this lease is executed to be effective as of the date first written above, but upon execution shall be binding on the signatory and the signatory's heirs, devisees, executors, administrators, successors and assigns, whether or not this lease has been executed by all parties hereinabove named as Lessor.

LESSOR (WHETHER ONE OR MORE)

By: _____
Dale LaGrone
Commissioner of Panola County, Texas

STATE OF TEXAS §

COUNTY OF Panola §

ACKNOWLEDGMENTS

This instrument was acknowledged before me on the 20th day of August, 2026, by **Dale LaGrone, in his capacity as Commissioner of Panola County, Texas.**

(SEAL)

Vicki Heinkel
Notary Public, State of Texas

VICKI HEINKEL
Notary Public, State of Texas
Comm. Expires 01/06/2027
Notary ID 12848614-6

AMENDED ORDER #2026-09

PANOLA COUNTY

2026 TAX RATE & LEVY TO FUND 2027 BUDGET

BASED ON CERTIFIED TAXABLE VALUE OF $5,176,099,001

We, the Commissioners' Court of Panola County, Texas, do hereby levy taxes and adopt the tax rate on $100 valuation for this county for tax year 2026 as follows:

GENERAL FUND for the purposes of maintenance and operation	.40402
ROAD & BRIDGE FUND for the purposes of maintenance and operation	.14540
DEBT SERVICE FUND for the payment of principal and interest on debt of this county	-0-
FARM TO MARKET & LATERAL ROAD FUND for the purposes of maintenance and operation	.01348
TOTAL	**.56290**

The above rates will appear on the tax statement as follows:

County	.54942
Special County	.01348

LGC 551.043 (c)(a)(2)
For the median-valued homestead property in the current fiscal year, the property tax bill is $487. An estimate of the property tax bill for the same property for the upcoming fiscal year is $477.

DATED THIS 8TH DAY OF SEPTEMBER, 2026.

Rodger G. McLane, County Judge

Billy Alexander
Commissioner, Precinct 1

David A. Cole
Commissioner, Precinct 2

Craig M. Lawless
Commissioner, Precinct 3

Dale LaGrone
Commissioner, Precinct 4

Signatures above indicate a yes vote. Any other action is noted on signature line.

COMMISSIONERS COURT ★ PANOLA COUNTY, TEXAS ★

ATTEST:

Bobbie Davis, County Clerk

Sue Baack
Panola County Democratic Chair
252 County Rd 308
DeBerry, TX 75639

August 27, 2026

Panola County Commissioners Court
110 Sycamore Street
Carthage, Texas 75633

Dear Sirs:

I need to replace retiring alternate judge, Emma Brown, at box 14 in Gary.

Since we didn't have an approved alternate judge to replace Ms. Brown, I would like to have John Foster, resident of Carthage and former county chair, approved for this position before the 2026 general election.

Thank you for your consideration.

Regards,

Sue Baack

Sue Baack

cc: Kelsey Gates

TEXAS DEPARTMENT OF TRANSPORTATION

REIMBURSABLE GRANT AGREEMENT
FOR ROUTINE AIRPORT MAINTENANCE PROGRAM

(State Assisted Airport Routine Maintenance)

TxDOT Project ID: M2719CART

Part I - Identification of the Project

TO: The County of Panola, Texas

FROM: The State of Texas, acting through the Texas Department of Transportation

The Texas Department of Transportation (department) is authorized under Texas Transportation Code, Chapter 21, and Chapter 22, to assist in the development and maintenance of airports in the state.

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

This Reimbursable Grant Agreement is entered into between the State and Sponsor shown above, under the authority granted and in compliance with the provisions of the Transportation Code Chapter 21.

"Infrastructure preservation" shall mean work directly supporting aeronautical activity on the airfield, terminals, control towers, sponsor-owned hangars, runways, taxiways, and aprons, including but not limited to crack sealing, seal coating, pavement marking, and minor asphalt or concrete patching, including ancillary activities.

"Airport safety activities" shall mean the direct maintenance, repair, or replacement of items and systems principally intended for aviation safety. This includes, but is not limited to, airfield lighting systems, airfield guidance signs, wind indicators, and runway obstruction removal.

The scope of service for this project is for infrastructure preservation and airport safety activities at the CARTHAGE - PANOLA COUNTY-SHARPE FIELD Airport.

Pursuant to the terms and conditions set forth in the RAMP Grant Agreement, reimbursement of expenses is strictly limited to those costs that are directly associated with eligible infrastructure preservation, airport safety activities, and exclusions stated in this RAMP Grant Agreement. Refer to Part III of this RAMP Grant agreement for additional requirements applicable to certain equipment.

Ineligible Costs: For the avoidance of doubt, the following costs are expressly ineligible for reimbursement under this program: a) All routine operational expenses, including but not limited to salaries, rent, utilities, fuel, and insurance; b) Groundskeeping services, including mowing; c) Force account work performed by the Sponsor's own employees; and d) Any expense not directly attributable to pre-approved infrastructure preservation and airport safety activities.

The exception to this exclusion applies to Airport Operations Counting Systems and Automated Weather Observing Systems (AWOS), including eligible maintenance, repair, subscription, certification, and connectivity costs. Such expenses are eligible for reimbursement under this Grant when adequately documented and otherwise compliant with program requirements.

By submitting a reimbursement request, the Sponsor affirms and certifies that all applicable provisions of the RAMP Grant Agreement have been satisfied. Furthermore, the Sponsor attests that the scope of work described in the reimbursement submission is intended exclusively to supplement infrastructure preservation and airport safety activities and does not constitute, support, or subsidize airport operational functions. This certification is made in accordance with applicable state funding regulations and the eligibility criteria enumerated in the scope of service.

Part II - Offer of Financial Assistance

1. For the purposes of this Reimbursable Grant Agreement, the annual routine airport maintenance project cost is estimated to be $111,111.11 (Amount A).

   State financial assistance granted will be used solely and exclusively for infrastructure preservation and airport safety activities, and airport operations counting systems as approved by the State. State financial assistance will be for ninety percent (90%) of the eligible project costs for this project or a maximum of $100,000.00 (Amount B), whichever is less, per fiscal year and subject to availability of state appropriations.

   The Sponsor's share of project costs will be for ten percent (10%) of the eligible project costs (Amount C).

   This Reimbursable Grant Agreement provides for reimbursement of costs that have already been incurred by the Sponsor, work is complete and/or goods and materials have been provided to the Sponsor and all contractors, subcontractors, and/or vendors will have been paid before a request for reimbursement is submitted to the State.

   Unused funds are non-transferable to any other Sponsor, city, county, or airport and shall not be carried over to the subsequent fiscal year.

   Scope of Services of this Reimbursable Grant Agreement, may be amended, subject to availability of state funds, to include additional approved airport maintenance work. Scope amendments require submittal of an Amended Scope of Services

   Only work items as described in Scope of Services of this Reimbursable Grant Agreement are reimbursable under this Reimbursable Grant Agreement.

   All goods and/or materials procured, and all work and/or services performed, shall occur subsequent to the execution of this Reimbursable Grant Agreement and on, or before, the last day of the State's fiscal year, August 31st.

2. Work, services, goods, and/or materials rendered or paid for by the Sponsor prior to the execution of this Reimbursable Grant Agreement shall not be eligible for reimbursement. This Reimbursable Grant Agreement shall be deemed executed upon the affixation of signatures by all parties involved. The date of the final signature shall be recognized as the official Reimbursable Grant Agreement execution date.

3. Scope of Services may be accomplished by State contracts or through local contracts of the Sponsor as determined appropriate by the State. All locally contracted work must be approved by the State for scope and cost reasonableness prior to work commencement. Cost reasonableness will be determined by comparison to historical costs for similar work, independent cost estimates, or other methods deemed appropriate by the State.

4. This Reimbursable Grant Agreement shall terminate upon completion of the scope of services, exhaustion of funds, or on the last day of the fiscal year.

5. The State retains the right to obtain an audit as may be required by state regulations; the State Auditor may conduct an audit or investigation of any entity receiving funds from TxDOT directly under this contract or indirectly through a subcontract under this contract. Acceptance of funds directly under this contract or indirectly through a subcontract under this contract acts as acceptance of the authority of the State Auditor, under the direction of the legislative audit committee, to conduct an audit or investigation in connection with those funds. An entity that is the subject of an audit or investigation must provide the state auditor with access to any information the state auditor considers relevant to the investigation or audit.

Part III - Additional Requirements for Certain Equipment

1. Certain purchase, installation, and subscription costs for eligible air traffic and operations monitoring equipment ("Equipment") are reimbursable as provided in this Part.

2. For eligible Equipment, the State will reimburse 90% of the initial cost to purchase and install, and 90% of the annual subscription fee for subsequent years.

3. Eligibility Requirements

   a. The Equipment must include the following items, at a minimum;

      1. Triangulation

      2. Noise abatement

      3. Aircraft tracking data for 30 days

4. Identification of pavement utilization by airplane design group for the entire airport

5. Equal effectiveness at both towered and non-towered airports

6. Tracking of military and government aircraft, including FAA blocked aircraft

b. In order for costs to be eligible for RAMP reimbursement:

1. To be eligible for reimbursement of the annual subscription fee after the first year, the Sponsor must participate in the Routine Airport Maintenance Program, have an executed Reimbursable Grant Agreement for that year, and comply with all Reimbursable Grant Agreement requirements.

c. The State may conduct on-site or off-site monitoring reviews of the Equipment any years Sponsor seeks reimbursement of subscription costs. The Sponsor shall fully cooperate with the State and provide any required documentation. The Sponsor shall grant full access to the Equipment to the State or its authorized designee for the purpose of determining compliance, including, but not limited to:

1. whether the Equipment, and its operation and maintenance, are consistent with the requirements set forth in the Reimbursable Grant Agreement and any subsequent amendments;

2. whether the Sponsor is making timely progress with installation of the Equipment, and whether its management, financial management and control systems, procurement systems and methods, and overall performance are in conformance with the requirements set forth in the Reimbursable Grant Agreement and any subsequent amendments, and are fully and accurately reflected in reports submitted to the State.

d. Failure to maintain compliance with these requirements may result in the Sponsor having to repay grant funds to the State.

4. For any lighting system installation, replacement, modification, relocation, or adjustment that requires an FAA flight check, all associated work must be completed, commissioned, and placed into operational service within the same Grant fiscal year to be eligible for reimbursement.

If the required FAA flight check is not completed, does not receive a passing determination, or is completed after the end of the Grant fiscal year, all costs associated with the lighting system project, including but not limited to materials, equipment, labor, installation, modification, relocation, adjustment, and flight check expenses, shall be expressly ineligible for reimbursement under this Grant.

FAA flight check costs are eligible for reimbursement only when the associated lighting system installation, replacement, modification, relocation, or adjustment was funded and reimbursed under this RAMP Grant. Flight checks performed for any other purpose, project, or funding source are ineligible for reimbursement under this Grant.

Part IV - Sponsor Responsibilities

1. In accepting this Reimbursable Grant Agreement, if applicable, the Sponsor guarantees that:

a. it will, in the operation of the facility, comply with all applicable state and federal laws, rules, regulations, procedures, covenants and assurances required by the State in connection with this Reimbursable Grant Agreement; and

b. the Airport or navigational facility which is the subject of this Reimbursable Grant Agreement shall be controlled by the Sponsor for a period of at least 20 years; and

c. consistent with safety and security requirements, it shall make the airport or air navigational facility available to all types, kinds, and classes of aeronautical use without discrimination between such types, kinds and classes and shall provide adequate public access during the period of this Reimbursable Grant Agreement; and

d. all funds used for safety related asset maintenance will require the asset to remain in the possession and ownership of the Sponsor for a period of at least 20 years, or the expected life span of the item; and

e. it shall not grant or permit anyone to exercise an exclusive right for the conduct of aeronautical activity on or about an airport landing area. Aeronautical activities include, but are not limited to scheduled airline flights, charter flights, flight instruction, aircraft sales, rental and repair, sale of aviation petroleum products and aerial applications. The landing area consists of runways or landing strips taxiways, parking aprons, roads, airport lighting, and navigational aids; and

f. through the fence access shall be reviewed and approved by the State; and

g. it shall not permit non-aeronautical use of airport facilities, unless noted on an approved Airport Layout Plan, without prior approval of the State/FAA. This includes but is not limited to: the process of land disposal, any changes to the aeronautical or non-aeronautical land uses of the airport, land's deeded use from non-aeronautical to aeronautical, requests of concurrent use of land, interim use of land, approval of a release from obligations from the State/FAA, any of which will require 18 months, or longer; and

h. the Sponsor shall submit to the State annual statements of airport revenues and expenses when requested; and

i. all fees collected for the use of the airport shall be reasonable and nondiscriminatory. The proceeds from such fees shall be used solely for the development, operation and maintenance of the airport or navigational facility; and

j. an Airport Fund shall be established by resolution, order, or ordinance in the treasury of the Sponsor, or evidence of the prior creation of an existing airport fund or a properly executed copy of the resolution, order, or ordinance creating such a fund, shall be submitted to the State. The fund may be an account as part of another fund but must be accounted for in such a manner that all revenues, expenses, retained earnings, and balances in the account are discernible from other types of monies identified in the fund as a whole. All fees, charges, rents, and money from any source derived from airport operations must be deposited in the Airport Fund and shall not be diverted to the general revenue fund or any other revenue fund of the Sponsor. All expenditures from the Airport Fund shall be solely for airport purposes. Sponsor shall be ineligible for a subsequent grant or loan by the State unless, prior to such subsequent approval of a grant or loan, Sponsor has complied with the requirements of this subparagraph; and

k. the Sponsor shall operate runway lighting at least at low intensity from sunset to sunrise; and

l. insofar as it is reasonable and within its power, Sponsor shall adopt and enforce zoning regulations to restrict the height of structures and use of land adjacent to or in the immediate vicinity of the airport to heights and activities compatible with normal airport operations as provided in Tex. Loc. Govt. Code Ann. Sections 241.001 et seq. (Vernon and Vernon Supp.). Sponsor shall also acquire and retain aviation easements or other property interests in or rights to use of land or airspace unless Sponsor can show that acquisition and retention of such interest will be impractical or will result in undue hardship to Sponsor. Sponsor shall be ineligible for a subsequent grant or loan by the State unless Sponsor has, prior to subsequent approval of a grant or loan, adopted and passed an airport hazard zoning ordinance or order approved by the State; and

m. no Small Capital Improvement Project shall be initiated without the express guidance and prior written approval of the Texas Department of Transportation's Aviation Division. The Sponsor hereby acknowledges and agrees that failure to obtain such pre-approval shall constitute a breach of this RAMP Grant Agreement and shall result in the Sponsor's forfeiture of eligibility for reimbursement of any costs or expenses incurred in connection with the unauthorized project.

2. The Sponsor, to the extent of its legal authority to do so, shall save harmless the State, the State's agents, employees or contractors from all claims and liability due to activities of the Sponsor, the Sponsor's agents or employees performed under this Reimbursable Grant Agreement. The Sponsor, to the extent of its legal authority to do so, shall also save harmless the State, the State's agents, employees or contractors from any and all expenses, including attorney fees which might be incurred by the State in litigation or otherwise resisting claim or liabilities which might be imposed on the State as the result of those activities by the Sponsor, the Sponsor's agents or employees.

3. The Sponsor's acceptance of this offer and ratification and adoption of this Reimbursable Grant Agreement shall be evidenced by execution of this Reimbursable Grant Agreement by the Sponsor. The Reimbursable Grant Agreement shall comprise a contract, constituting the obligations and rights of the State and the Sponsor with respect to the accomplishment of the project and the operation and maintenance of the airport.

   If it becomes unreasonable or impractical to complete the project, the State may void this Reimbursable Grant Agreement and release the Sponsor from any further obligation of project costs.

4. Upon entering into this Reimbursable Grant Agreement, Sponsor agrees to name an individual, as the Sponsor's Authorized Representative, who shall be the State's contact with regard to this project. The Representative shall receive all correspondence and documents associated with this Reimbursable Grant Agreement and shall make or shall acquire approvals and disapprovals for this Reimbursable Grant Agreement as required on behalf of the Sponsor, and coordinate schedule for work items as required.

5. By the acceptance of grant funds for the maintenance of eligible airport buildings, the Sponsor certifies that the buildings are owned by the Sponsor. The buildings may be leased but if the lease agreement specifies that the lessee is responsible for the upkeep and repairs of the building no state funds shall be used for that purpose.

6. Sponsor shall request reimbursement of eligible project costs on forms provided by the State. All reimbursement requests are required to include a copy of the invoices for the materials or services and proof of payment. The reimbursement request will be submitted no more than once a month.

7. The Sponsor's acceptance of this Reimbursable Grant Agreement shall comprise a Reimbursable Grant Agreement, as provided by the Transportation Code, Chapter 21, constituting the contractual obligations and rights of the State of Texas and the Sponsor with respect to the accomplishment of the airport maintenance and compliance with the assurances and conditions as provided. Such Reimbursable Grant Agreement shall become effective upon the State's written Notice to Proceed issued following execution of this Reimbursable Grant Agreement.

PART V - Amendments

This Reimbursable Grant Agreement may require an amendment to the scope of services if work contracted by TxDOT is required.

In the event an amendment is required, all parties will agree to the terms specified in the amended Reimbursable Grant Agreement and the following terms apply:

1. The amended Reimbursable Grant Agreement shall be executed prior to work related to the amended scope is provided.

2. Sponsor, by accepting this Reimbursable Grant Agreement certifies and, upon request, shall furnish proof to the State that it has sufficient funds to meet its share of the costs. The Sponsor grants to the State the right to audit any books and records of the Sponsor to verify expended funds.

3. Upon execution of this Reimbursable Grant Agreement and written demand by the State, the Sponsor's financial obligation (Amount C) shall be due in cash and payable in full to the State. State may request the Sponsor's financial obligation in partial payments. Should the Sponsor fail to pay their obligation, either in whole or in part, within 30 days of written demand, the State may exercise its rights under Paragraph V-3. Likewise, should the State be unwilling or unable to pay its obligation in a timely manner, the failure to pay shall be considered a breach and the Sponsor may exercise any rights and remedies it has at law or equity.

   a. Services will not be accomplished by the State until receipt of Sponsor's share of project costs.

4. If additional funds are required after the work is complete to fund the Sponsor's share, the State shall request funds from Sponsor at the financial closure of the project.

5. The State shall reimburse or credit the Sponsor, at the financial closure of the project, any excess funds provided by the Sponsor which exceed Sponsor's share (Amount C).

PART VI - Recitals

1. This Reimbursable Grant Agreement is executed for the sole benefit of the contracting parties and is not intended or executed for the direct or incidental benefit of any third party.

2. It is the intent of this Reimbursable Grant Agreement to not supplant local funds normally utilized for airport maintenance, and that any state financial assistance offered under this Reimbursable Grant Agreement be in addition to those local funds normally dedicated for airport maintenance.

3. This Reimbursable Grant Agreement is subject to the applicable provisions of the Transportation Code, Chapters 21 and 22, and the Airport Zoning Act, Tex. Loc. Govt. Code Ann. Sections 241.001 et seq. (Vernon and Vernon Supp.). Failure to comply with the terms of this Reimbursable Grant Agreement or with the rules and statutes shall be considered a breach of this contract and will allow the State to pursue the remedies for breach as stated below.

   a. Of primary importance to the State is compliance with the terms and conditions of this Reimbursable Grant Agreement. If, however, after all reasonable attempts to require compliance have failed, the State finds that the Sponsor is unwilling and/or unable to comply with any of the terms of this Reimbursable Grant Agreement, the State, may pursue any of the following remedies: (1) require a refund of any financial assistance money expended pursuant to this Reimbursable Grant Agreement, (2) deny Sponsor's future requests for aid, (3) request the Attorney General to bring suit seeking reimbursement of any financial assistance money expended on the project pursuant to this Reimbursable Grant Agreement, provided however, these remedies shall not limit the State's authority to enforce its rules, regulations or orders as otherwise provided by law, (4) declare this Reimbursable Grant Agreement null and void, or (5) any other remedy available at law or in equity.

   b. Venue for resolution by a court of competent jurisdiction of any dispute arising under the terms of this Reimbursable Grant Agreement, or for enforcement of any of the provisions of this Reimbursable Grant Agreement, is specifically set by Grant of the parties in Travis County, Texas.

4. The State reserves the right to amend or withdraw this Reimbursable Grant Agreement at any time prior to acceptance by the Sponsor. The acceptance period cannot be greater than 30 days after issuance unless extended by the State.

5. This Reimbursable Grant Agreement constitutes the full and total understanding of the parties concerning their rights and responsibilities in regard to this project and shall not be modified, amended, rescinded or revoked unless such modification, amendment, rescission or revocation is agreed to by both parties in writing and executed by both parties.

6. All commitments by the Sponsor and the State are subject to constitutional and statutory limitations and restrictions binding upon the Sponsor and the State (including Sections 5 and 7 of Article 11 of the Texas Constitution, if applicable) and to the availability of funds which lawfully may be applied.

Part VII - Acceptances

Acceptance of the Sponsor

The County of Panola, Texas, does ratify and adopt all statements, representations, warranties, covenants, agreements, and all terms and conditions of this Reimbursable Grant Agreement.

Acceptance of the Sponsor executed this 31st day of August, 2026.

The County of Panola, Texas

(*Sponsor*)

Judge M McLane

(*Sponsor Signature*)

County Judge

(*Sponsor Title*)

August 31. 2026

(*Date*)

Additional Sponsor Signature (If Applicable)

(*Sponsor Signature*)

(*Sponsor Title*)

(*Date*)

Acceptance of the State

Executed by and approved for the Texas Transportation Commission for the purpose and effect of activating and/or carrying out the orders, established policies or work programs and grants heretofore approved and authorized by the Texas Transportation Commission.

State of Texas
Texas Department of Transportation

_____
(Signature)

Dan Harmon
_____
(Typed Name)

Director, Aviation Division
_____
(Title)

_____
(Date)

Certification of State Single Audit Requirements

I, Rodger McLane
(Designated Representative)

do certify that the County of Panola will comply with all requirements of the State of Texas Single Audit Act if the County of Panola spends or receives more than the threshold amount in any grant funding sources during the most recently audited fiscal year. And in following those requirements, the County of Panola will submit the report to the audit division of the Texas Department of Transportation. If your entity did not meet the threshold in grant receivables or expenditures, please submit a letter indicating that your entity is not required to have a State Single Audit performed for the most recent audited fiscal year.

County of Panola
(Sponsor)

Rodger McLane
(Sponsor Signature)

County Judge
(Sponsor Title)

August 31. 2024
(Date)

Additional Sponsor Signature (If Applicable)

(Sponsor Signature)

(Sponsor Title)

(Date)

Designation of Sponsor's Authorized Representative

TxDOT Project ID: M2719CART

The County of Panola designates,

Rodger McLane, County Judge

(Name, Title)

as the Sponsor's authorized representative, who shall receive all correspondence and documents associated with this Reimbursable Grant Agreement and who shall make or shall acquire approvals and disapprovals for this Reimbursable Grant Agreement as required on behalf of the Sponsor.

Designated Representative Information:

Physical Mailing Address:

Phone Number:

Email address:

The County of Panola, Texas

(Sponsor)

Rodger A McLane

(Sponsor Signature)

County Judge

(Sponsor Title)

August 31. 2022

(Date)

Additional Sponsor Signature (If Applicable)

(Sponsor Signature)

(Sponsor Title)

(Date)

APPROVED 09-08-2026
Rodger G. McLane
County Judge

Rodger G McLane

PANOLA COUNTY OFFICIAL / EMPLOYEE REQUEST FOR CONFERENCE

_____ ***ONLINE*** _X_ ***IN PERSON***

NAME: Barry Tate

POSITION: IT Admin

DEPARTMENT: IT

DATE: 8/26/26

CONFERENCE: 2026 County Tech Conference

LOCATION: Austin Tx

DATES: Oct 27 **TO** Oct 30

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 4

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

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

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

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

Continuing education and meeting vendor reps.

APPROVED 09-08-2026
Rodger G. McLane
County Judge

Rodger G McLane

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: LAURNA SUMMERS

POSITION: TELECOMMUNICATOR

DEPARTMENT: COMMUNICATIONS

DATE: 08/25/2026

CONFERENCE: 1013/1080BASIC TELECOMMUNICATION COURSEONLINE

LOCATION: ONLINE

DATES: SEPTEMBER **to** AUGUST

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

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

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

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

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

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

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

APPROVED 09-08-2026
Rodger G. McLane
County Judge

Rodger G McLane

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: AMERICA CABRIALES-STRAWN

POSITION: TELECOMMUNICATOR

DEPARTMENT: COMMUNICATIONS

DATE: 08/25/2026

CONFERENCE: 1013/1080BASIC TELECOMMUNICATION COURSEONLINE

LOCATION: ONLINE

DATES: SEPTEMBER **to** AUGUST

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

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

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

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

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

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

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

APPROVED 09-08-2026
Rodger G. McLane
County Judge

Rodger G McLane

PANOLA COUNTY OFFICIAL / EMPLOYEE REQUEST FOR CONFERENCE

_____ *ONLINE* ___✓___ *IN PERSON*

NAME: Chris Welk

POSITION: Operations Lt.

DEPARTMENT: PCSO

DATE: 8/31/26

CONFERENCE: CI & Source Development

LOCATION: Lafayette, LA.

DATES: JAN. 11th - [redacted] TO JAN. 12th 2027

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 2

Does this conference meet your educational requirements for the year? No

If not, how much of your requirements will be met by this conference? 16

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

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

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.)

APPROVED 09-08-2026
Rodger G. McLane
County Judge

Rodger G McLane

PANOLA COUNTY OFFICIAL / EMPLOYEE REQUEST FOR CONFERENCE

_____ ***ONLINE*** ___✓___ ***IN PERSON***

NAME: Calahane Malone

POSITION: Narcotics Investigator

DEPARTMENT: PCSO

DATE: 8/31/26

CONFERENCE: CI + Source Development

LOCATION: Lafayette, LA.

DATES: Jan. 11th **TO** Jan. 12th 2027

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 2

Does this conference meet your educational requirements for the year? No

If not, how much of your requirements will be met by this conference? 16

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

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

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.)

APPROVED 09-08-2026
Rodger G. McLane
County Judge

Rodger G McLane

PANOLA COUNTY OFFICIAL / EMPLOYEE REQUEST FOR CONFERENCE

____ ONLINE ✓ IN PERSON

NAME: KAREN ENGLAND

POSITION: ADMIN SUPPORT CLERK / TAC

DEPARTMENT: PANOLA COUNTY DISTRICT ATTORNEY'S OFFICE

DATE: 6/16/2026

CONFERENCE: TERMINAL AGENCY COORDINATOR

LOCATION: HUNTSVILLE POLICE DEPT., HUNTSVILLE, TX

DATES: 6/16/2026 TO 6/17/2024

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 2

Does this 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? Ø

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.)

CRIMINAL JUSTICE INFORMATION SYSTEM TRAINING AS COORDINATOR TO RUN CRIMINAL HISTORIES IN TLETS/NLETS AND AS COORDINATOR FOR TRAINING EMPLOYEES.