



KATIE NIELSEN
Assistant District Attorney

TIM CARIKER
Assistant District Attorney

KEVIN JONES
Criminal Investigator

123rd JUDICIAL DISTRICT
PANOLA COUNTY, TEXAS

COUNTY COURT AT LAW
PANOLA COUNTY, TEXAS

DANNY BUCK DAVIDSON
Criminal District Attorney

August 31, 2015

LeAnn Jones
Panola County Judge
Panola County Courthouse
Carthage, Texas 75633

RE: Brianna Rabon

Dear Judge Jones:

Please allow this letter to serve as my notification to the Panola County Commissioner's Court and Panola County Treasurer's Officer that Brianna Rabon will begin employment at the Panola County Criminal District Attorney Office as part time secretarial position effective September 1, 2015.

The position will pay \$13.75 per hour with a raise to \$14.63 on September 19, 2015.

Should you have any questions, please contact me.

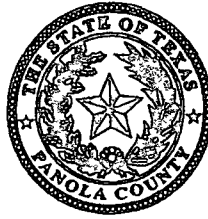
Sincerely,

A handwritten signature in black ink, appearing to read "Danny Buck Davidson", written over a horizontal line.

Danny Buck Davidson

DBD:je

cc: Sidney Burns
Joni Reed



BOBBIE DAVIS
COUNTY CLERK
PANOLA COUNTY

September 21, 2015

Honorable Judge LeeAnn Jones
Panola County Commissioners
Panola County Courthouse
Carthage, Texas 75633

Honorable Judge Jones and County Commissioners,

Please record the employment of Nici Thomas as a Deputy Clerk in the County Clerk's Office, at the rate of \$13.63 per hour, effective September 21, 2015.

Sincerely,

A handwritten signature in cursive script that reads "Bobbie Davis".

Bobbie Davis
Panola County Clerk

Cc: Joni Reed, Panola County Treasurer
Sidney Burns, Panola County Auditor



BOBBIE DAVIS
COUNTY CLERK
PANOLA COUNTY

September 21, 2015

Honorable Judge LeeAnn Jones
Panola County Commissioners
Panola County Courthouse
Carthage, Texas 75633

Honorable Judge Jones and County Commissioners,

Please record the employment of Teresa Endsley as a Deputy Clerk in the County Clerk's Office, at the rate of \$13.63 per hour, effective September 28, 2015.

Sincerely,

A handwritten signature in cursive script that reads "Bobbie Davis".

Bobbie Davis
Panola County Clerk

Cc: Joni Reed, Panola County Treasurer
Sidney Burns, Panola County Auditor

PANOLA COUNTY SHERIFF'S OFFICE

Office 903 693.0333
Fax 903 693 9366



314 W Wellington
Carthage, Texas 75633

Sheriff Kevin Lake

September 23, 2015

The Honorable LeeAnn Jones
Panola County Judge
110 S. Sycamore
Carthage, Texas 75633

Dear Judge Jones,

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

Please record and approve the resignation of Madeline Matlock as a Communications Officer for the Panola County Sheriff's Office effective October 2, 2015.

Sincerely,

A handwritten signature in black ink that reads "K Lake".

Kevin Lake
Sheriff

KL/lw

CC: Sidney Burns
Joni Reed

NOTICE OF PROPOSED INSTALLATION
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Indigo Minerals, LLC proposes to place a
(COMPANY NAME) 4" water well transfer line

8 inch temporary water transfer line within the Right-of-Way
(PIPE SIZE)

of County Road: 425, 4252, 4253, 428, 433, 427, 426, 4281, as follows:
(NUMBER OF ROAD)

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

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

Construction of this line will begin on or after the 10th day of
October, 2015.

FIRM: Indigo Minerals, LLC
BY: Tom Vohn
TITLE: Landman / Agent
ADDRESS: 600 Travis Street suite 5500
Houston Texas 77002
PHONE: (318) 286-5580

APPROVAL

September 28, 2015

TO: Mr. Tom Yohn
Indigo Minerals, LLC
600 Travis Street Suite 5500
Houston, Texas 77002

RE: **CR #425, #4252, #4253, #428, #433, #427, #426, and #4281**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **4" water well transfer line and 8" temporary water transfer line** within the right-of-way of County Road #425, #4252, #4253, #428, #433, #427, #426, and #4281 as shown by accompanying drawings and notice except as noted below.

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

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

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

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

Approved: 
COUNTY JUDGE

COMMISSIONERS:

Precinct #1 Ronnie LaGrone
Precinct #2 John Gradberg
Precinct #3 Frank R. Langley, Jr.
Precinct #4 Dale LaGrone

**SPECIAL SPECIFICATIONS
FOR PIPELINES CROSSING IN BORED HOLES
AND PLACED PARALLEL TO COUNTY ROADS**

GENERAL NOTE: The construction of this project shall follow "The Panola County Road and Bridge Department Standard Specifications" with respect to barricades, flagmen, flares, warning signs, and all responsibility for complaints or damage suits by traveling public and adjacent property owners.

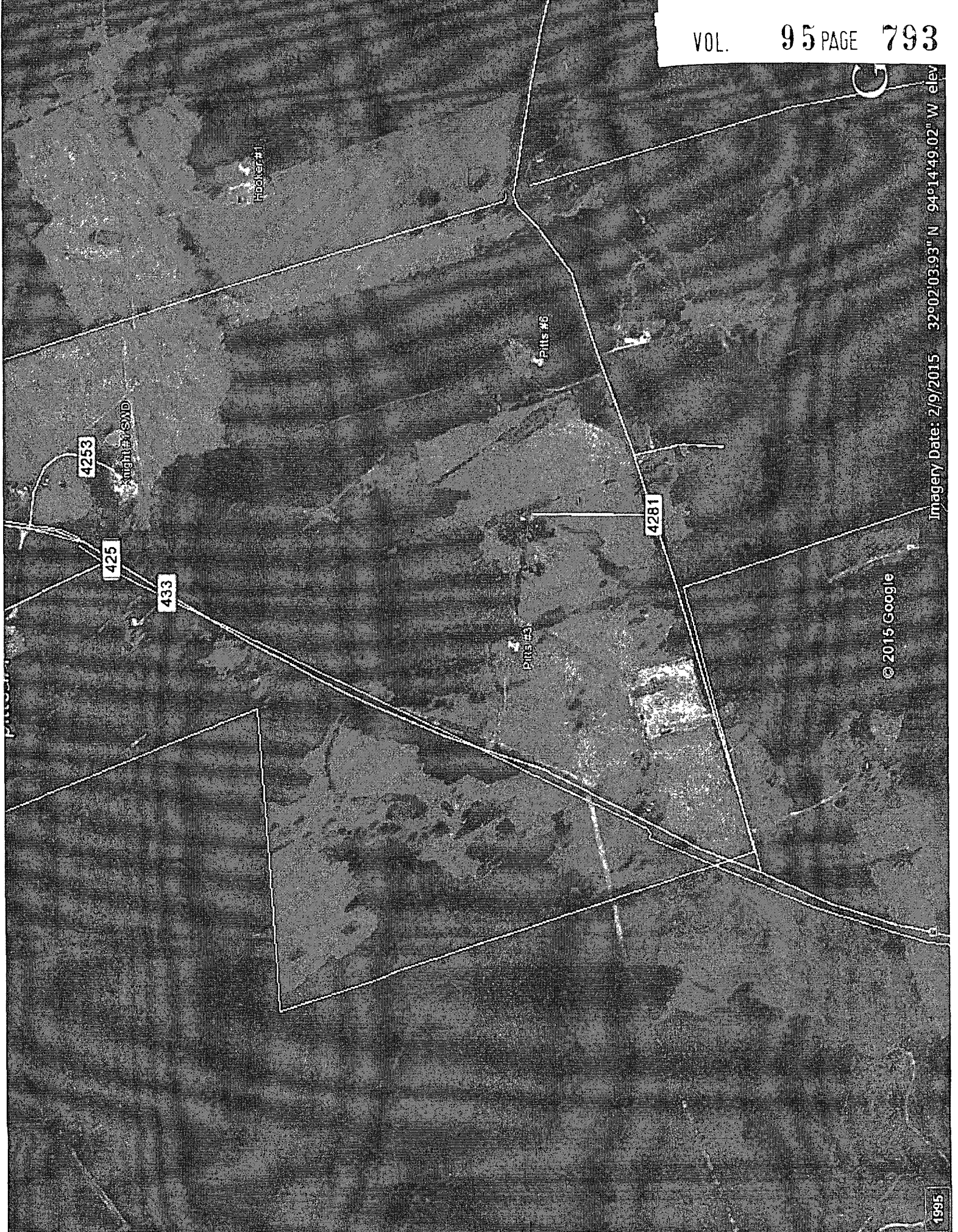
1. Exaction material shall not be placed on road shoulders or traffic lanes or in ditches where drainage would be impaired. When excavation is permitted near the roadway, where, in the opinion of the County, the support of the oil road structure is endangered, sheeting, cribbing, other measures shall be taken to prevent damage to the roadway or the creation of traffic hazard.
2. All excavations shall be backfilled in a neat and workmanlike manner and all disturbed areas shall be restored to a condition comparable to the original condition. Backfill material shall be consolidated to a density comparable to that of the adjacent undisturbed material, replacing all of the excavated material except that displaced by pipe. The degree of compaction shall be such as to prevent future settlement. Excess material displaced by the pipe shall be removed from the right-of-way or otherwise disposed of to the satisfaction of the county's representative. Pipe laying operation shall not be carried on when soil conditions are such that construction equipment will cause rutting. Backfill operations shall be kept within one mile of trenching and/or pipe laying operations.
3. Sod and/or other erosion control measures removed or disturbed by the installation shall be replaced. This shall include keeping separate and replacing existing topsoil, importing sod or seeding or a combination of these methods together with fertilizer and water as necessary to re-establish vegetative cover in a healthy and growing condition.
4. The pipe or, if encased, the encasement pipe shall completely fit the bored hole.
5. All private and commercial access driveways disturbed by pipe laying shall be restored to a condition comparable to that which existed prior to these operations. Special care shall be taken to compact backfill and base material to prevent future settlement. All work shall be complete to the owner's satisfaction. All public access driveways with paved surfaces shall be crossed by the bored hole method. Crossings of dirt or gravel public access driveways may be made as specified for private and commercial access driveways except that provisions shall be made for uninterrupted flow of traffic.

6. No trees or shrubbery shall be cut or trimmed without the approval of the Panola County Road and Bridge Department.
7. Regulations and ordinances of incorporated cities shall be complied with, if within the city limits.

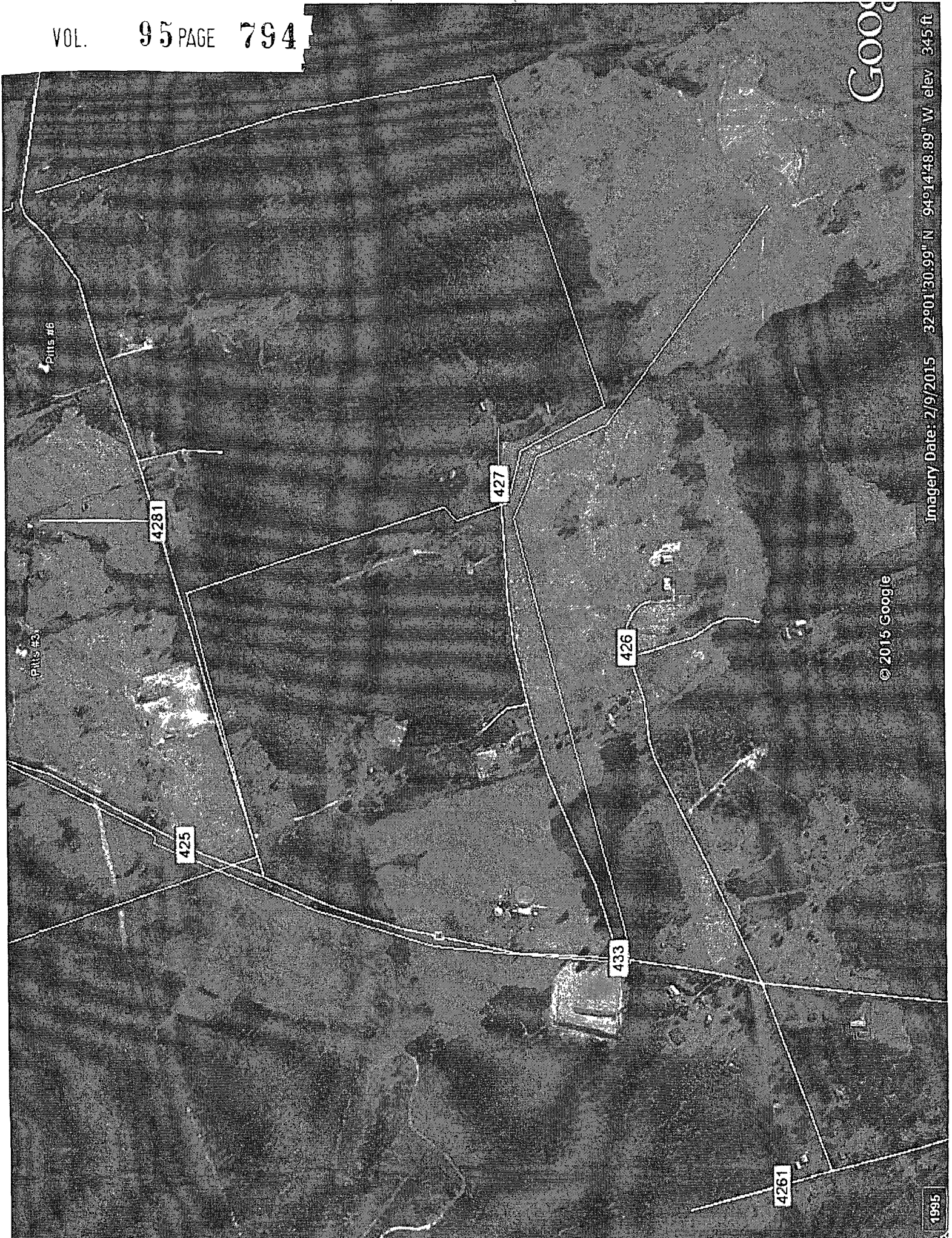
Commissioners:

Precinct # 1 Ronnie LaGrone
Precinct # 2 John W. Gradberg
Precinct # 3 Frank R. Langley, Jr.
Precinct # 4 Dale LaGrone





Imagery Date: 2/9/2015 32°02'03.93" N 94°14'49.02" W elev



Pitts #6

Pitts #3

4281

425

427

426

433

4261

Google

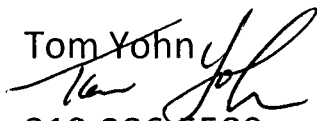
© 2015 Google

Imagery Date: 2/9/2015 32°01'30.99" N 94°14'48.89" W elev 345 ft

1995

Indigo Minerals, LLC**Water well transfer**

Indigo Minerals will be fracing four wells on or about November 1 of this year. They will be using several sources of water for the fracs , the frac pond water and surface water will be transferred by 8 inch line and water well water will be transferred by 4 inch line. The total length of the lines will be approximately 4 miles. The fracs will last 4 to 6 weeks total. Please contact me if yo have any questions or need further information.

Tom Yohn

318-286-5580

yohninc@aol.com

Donation

Date 9-21-15

The undersigned has secured a contribution from Carl Smith to Panola

County for use in the Panola County Road and Bridge Fund. This contribution consists of:

\$ _____ and/or

material of the following type and amount approximately 20yds concrete

This donation is to be used as needed by the Panola County Road and Bridge Department to improve Panola County road number any, 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.

Frank R. Langley, Jr. Commissioner, Precinct# 3

Sworn and subscribed to this 23rd day of Sept, 20 15.

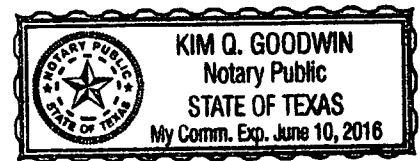
Kim Q. Goodwin, Notary Public, State of Texas, My commission expires _____

June 10, 2016

(Panola County Commissioners' Court use only)

This item was accepted / ~~disapproved~~ (strike one) at a meeting of the Panola County Commissioners' Court on this 28th day of Sept, 20 15.

County Judge Debra Jones



PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED
DECEMBER 31, 2014

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**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
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DECEMBER 31, 2014**

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ROBINSON & PAYNE, PLLC
CERTIFIED PUBLIC ACCOUNTANTS
325 WEST SABINE ST, STE 8
CARTHAGE, TEXAS 75633

MEMBERS OF
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE
(903) 693-8522

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major special revenue fund of the Panola County Emergency Services District No. 1 (the District), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major special revenue fund of the District as of December 31, 2014, and the respective changes in financial position, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

To the Board of Commissioners of the
Panola County Emergency Services District No. 1
Page 2 of 2

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information on pages 3 through 6 and 12 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2015, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Robinson & Payne

Robinson & Payne, PLLC
Certified Public Accountants

September 10, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section of the Annual Financial and Compliance Report, we, the managers of Panola County Emergency Services District No. 1, discuss and analyze the District's financial performance for the year ended December 31, 2014. Please read it in conjunction with the independent auditors' report on page 1, and the District's basic financial statements that begin on page 7.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent period by \$2,512,420 (net position).
- At the close of the current year, fund balance for the District's special revenue fund was \$698,837.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

The notes to the financial statements (starting on page 13) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

Net position of the District increased from \$2,433,444 to \$2,512,420. The increase results from the District's revenues exceeding expenditures by \$78,976 as shown in Table II on page 5. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by legislation, legal requirements, or designations made by the Board – was \$722,802 at December 31, 2014. Unrestricted net position decreased by \$30,624 during the year.

By far the largest portion of the District's net position, 72%, reflects its investment in capital assets (e.g., buildings and equipment). The District uses these capital assets to provide its fire protection services; consequently, these assets are not available for future spending.

Table I
Panola County Emergency Services District No. 1

NET POSITION

	Governmental Activities	
	2014	2013
ASSETS:		
Current and other assets	\$ 1,432,611	\$ 1,387,788
Capital assets	1,789,618	1,741,266
Total Assets	<u>3,222,229</u>	<u>3,129,054</u>
LIABILITIES:		
Other liabilities	<u>19,260</u>	<u>25,875</u>
Total Liabilities	<u>19,260</u>	<u>25,875</u>
DEFERRED INFLOWS OF RESOURCES:		
Unearned revenues-advance tax collections	<u>690,549</u>	<u>669,735</u>
Total Deferred Inflows of Resources	<u>690,549</u>	<u>669,735</u>
NET POSITION:		
Invested in capital assets, net of related debt	1,789,618	1,741,266
Unrestricted	<u>722,802</u>	<u>692,178</u>
Total Net Position	<u>\$ 2,512,420</u>	<u>\$ 2,433,444</u>

Table II
Panola County Emergency Services District No. 1

CHANGES IN NET POSITION

	Governmental Activities	
	2014	2013
Revenues:		
General Revenues:		
Property taxes	\$ 802,043	\$ 773,398
Investment earnings	2,212	3,768
Other income	150	-
Total Revenue	<u>804,405</u>	<u>777,166</u>
Expenses:		
Fire department operating expense	235,265	141,900
Tax assessment	7,931	9,184
Professional & legal	86,076	18,113
Insurance	43,825	42,694
Other board expenses	4,591	3,225
Depreciation	347,741	291,915
Total Expenses	<u>725,429</u>	<u>591,636</u>
Increase in net position	78,976	185,530
Net Position at January 1	<u>2,433,444</u>	<u>2,247,914</u>
Net Position at December 31	<u>\$ 2,512,420</u>	<u>\$ 2,433,444</u>

THE DISTRICT'S FUNDS

As the District completed the year, its governmental fund reported a fund balance of \$698,835, an increase of \$29,772 in comparison with the prior year. This is due to the current year's revenues exceeding current year expenditures

The Board made various amendments to the District's budget during 2014.

CAPITAL ASSETS AND DEBT ADMINISTRATION

At the end of 2014, the District had \$4,992,229 invested in a broad range of capital assets, including buildings and improvements and equipment used in providing fire protection services.

This year's additions included land, trucks and equipment amounting to \$431,089.

At year end, the District had no outstanding debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's elected and appointed officials considered many factors when setting the 2015 budget and tax rates. These factors included, but were not limited to, property values and anticipated needs of the individual fire departments and for general board expenditures.

The Board adopted a 2015 budget of \$849,204 and a tax rate of \$.0213.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
EXHIBIT 1
STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ASSETS</u>	
Cash and Investments	\$ 1,295,726
Taxes receivable	23,965
Prepaid expenses	33,855
Other receivables	59,065
Deposit on capital equipment	20,000
Capital assets, net of accumulated depreciation	
Land	10,803
Building and improvements	305,685
Equipment	1,473,130
	<hr/>
Total Assets	3,222,229
	<hr/>
<u>LIABILITIES</u>	
Accounts payable	19,260
	<hr/>
Total Liabilities	19,260
	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Unearned revenue – advance tax collections	690,549
	<hr/>
Total Deferred Inflows of Resources	690,549
	<hr/>
<u>NET POSITION</u>	
Invested in capital assets, net of related debt	1,789,618
Unrestricted	722,802
	<hr/>
Total Net Position	\$ 2,512,420
	<hr/>

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

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PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
EXHIBIT 2
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>EXPENSES</u>	
Fire department operating expenses	\$ 235,265
Tax assessment	7,931
Professional & legal	86,076
Insurance	43,825
Other board expenses	4,591
Depreciation	347,741
	<hr/>
Total expenses	725,429
	<hr/>
<u>GENERAL REVENUES</u>	
Property taxes	802,043
Investment earnings	2,212
Other general revenues	150
	<hr/>
Total general revenues	804,405
	<hr/>
Increase in net position	78,976
Net position – beginning of the year	2,433,444
	<hr/>
Net position – end of the year	\$ 2,512,420
	<hr/>

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO.1
EXHIBIT 3
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014

	Special Revenue Fund	Total Governmental Funds
<u>ASSETS</u>		
Cash – demand deposits	\$ 695,726	\$ 695,726
Cash – time deposits	600,000	600,000
Receivables (net of allowances)		
Delinquent taxes	23,965	23,965
Other receivables	5,012	5,012
Prepaid insurance	33,855	33,855
Deposit on capital equipment	20,000	20,000
Due from Panola County	54,053	54,053
	<u>1,432,611</u>	<u>1,432,611</u>
<u>LIABILITIES</u>		
Accounts payable	19,260	19,260
	<u>19,260</u>	<u>19,260</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unearned revenue – advance tax collections	690,549	690,549
Deferred revenues – property taxes	23,965	23,965
	<u>714,514</u>	<u>714,514</u>
<u>FUND BALANCES</u>		
Assigned Fund Balance	698,837	698,837
	<u>698,837</u>	<u>698,837</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 1,432,611</u>	<u>\$ 1,432,611</u>

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
EXHIBIT 4
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Special Revenue Fund	Total Governmental Funds
<u>REVENUES</u>		
General Revenues:		
Property taxes	\$ 801,190	\$ 801,190
Interest	2,212	2,212
Other revenues	150	150
Total Revenues	803,552	803,552
 <u>EXPENDITURES</u>		
Fire department operating expenses	235,265	235,265
Tax assessment	7,931	7,931
Professional & legal	86,076	86,076
Insurance	43,825	43,825
Other board expenses	4,590	4,590
Capital expenditures	396,093	396,093
Total Expenditures	773,780	773,780
Net Change in Fund Balance	29,772	29,772
Fund Balance, Beginning of Year	669,063	669,063
Fund Balance, End of Year	\$ 698,835	\$ 698,835

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
EXHIBIT 5
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Property taxes	\$ 745,547	\$ 745,547	\$ 814,789	\$ 69,242
Interest	6,000	6,000	2,212	(3,788)
Other revenues	-	-	150	150
Total Revenues	<u>751,547</u>	<u>751,547</u>	<u>817,151</u>	<u>65,604</u>
<u>EXPENDITURES</u>				
Fire department operating expense	205,047	247,929	235,265	12,664
Tax assessment	10,000	10,000	7,931	2,069
Tax collection fees	13,000	13,000	13,599	(599)
Professional & legal	50,000	50,000	86,076	(36,076)
Insurance	45,000	45,000	43,825	1,175
Other board expenses	6,000	6,000	4,590	1,410
Capital expenditures	<u>422,500</u>	<u>379,618</u>	<u>396,093</u>	<u>(16,475)</u>
Total Expenditures	<u>751,547</u>	<u>751,547</u>	<u>787,379</u>	<u>(35,832)</u>
Net Change in Fund Balance	-	-	29,772	29,772
Fund Balance, Beginning of Year	<u>669,063</u>	<u>669,063</u>	<u>669,063</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 669,063</u>	<u>\$ 669,063</u>	<u>\$ 698,835</u>	<u>\$ 29,772</u>

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

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 – CREATION OF THE DISTRICT

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

B. Basis of Presentation, Measurement Focus, and Basis of Accounting

The Statement of Net Position and the Statement of Activities are government-wide financial statements. These statements include the financial activities of the overall government. The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

The governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting applicable to governmental funds in accordance with the standards established by the Governmental Accounting Standards Board. Under this method, all expenditures and all revenues currently measurable and available are accrued.

The District reports the following major governmental fund:

Special Revenue Fund – The District accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

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

The District does not utilize a formal encumbrance accounting system.

C. Capital Assets

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

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

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

C. Capital Assets (cont.)

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

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

D. Budgets and Budgetary Accounting

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

E. Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. Deferred revenue is reported in the governmental fund Balance Sheet. Net delinquent taxes receivable as of December 31, 2014 are recorded as deferred revenue. Also, any current taxes collected between October 1 and December 31 in the current year are not available for use until January 1 of next year. These advance tax collections are recorded as deferred inflows of resources.

F. Fund Balances

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

1. *Nonspendable fund balance* – amounts that are not in spendable form, such as fund balances associated with inventories, prepaids, and long-term loans and notes receivable.
2. *Restricted fund balance* – amounts that can be spent only for the specific purposes stipulated by their providers, such as grantors, bondholders, and higher levels of government, through constitutional provisions, or by enabling legislation.
3. *Committed fund balance* – amounts that can only be used for the specific purposes determined by a formal action of the District's Board of Commissioners (the District's highest level of decision-making authority). These amounts cannot be used for any other purpose unless the District's Board of Commissioners takes the same level of action to remove or change the constraint.
4. *Assigned fund balance* – amounts intended to be used by the government for specific purposes but to not meet the criteria to be classified as restricted or committed. Intent can be expressed by the District's Board of Commissioners or an individual to whom the Board of Commissioners has delegated the authority to assign fund balances.

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

F. Fund Balances (cont.)

5. *Unassigned fund balance* – amounts that are available for any purpose; these amounts are reported only in a General Fund.

The District's total fund balance is reported as Assigned Fund Balance. This amount is intended by the District's Board of Commissioners to be used only to provide fire protection and prevention services to the residents of the District.

G. Net Position

In the government-wide financial statements, net position represents the difference between assets and liabilities. Net position invested in capital assets, net of any related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets, and adding back any unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws and regulations of other governments.

NOTE 3 – FIRE PROTECTION SERVICES

Each year, the District enters into agreements with the Flatwoods, Inter Community, Woods, Clayton, Beckville, Community Four, and Gary Volunteer Fire Departments to provide fire protection and prevention services to the residents of the District. This continuous agreement may be terminated upon adequate written notice by either party.

NOTE 4 – EXPENDITURES

In prior years, the District disbursed a base amount of \$16,000 to each volunteer fire department for expenses incurred in fire protection and prevention services. Funds were also distributed to the departments for training, supplies and equipment as incurred. In 2014, budgeted operating funds, including amounts for training, supplies and equipment, for the volunteer fire departments were distributed to the departments on a monthly basis. These expenditures were classified as operating expenditures. The remaining expenditures reflect the cost of goods and services shared by the District and the departments.

NOTE 5 – EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND FINANCIAL STATEMENTS AND THE GOVERNMENT-WIDE FINANCIAL STATEMENTS

The fund balance and the change in fund balance for total governmental funds reported on the governmental fund financial statements differ from the net position and change in net position for governmental activities as reported in the government-wide financial statements.

When capital assets that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the Statement of Net Position includes those capital assets among the assets of the District as a whole. The net effect of including the beginning balances for capital assets, net of depreciation, is an increase to net position.

The details of capital assets at the beginning of the year are as follows:

<u>Capital Assets</u> <u>At the Beginning of the Year</u>	<u>Historic</u> <u>Cost</u>	<u>Accumulated</u> <u>Depreciation</u>	<u>Net Value at the</u> <u>Beginning of the Year</u>	<u>Change in</u> <u>Net Assets</u>
Buildings & improvements	\$ 483,497	\$ 156,268	\$ 327,229	
Equipment	4,077,643	2,698,602	1,379,041	
Construction in Progress	34,996	-	34,996	
Total				<u>\$ 1,741,266</u>

**PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014**

NOTE 5 – EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND FINANCIAL STATEMENTS AND THE GOVERNMENT-WIDE FINANCIAL STATEMENTS (cont.)

Current year capital outlays are expenditures in the fund financial statements, but they should be shown as increases in capital assets in the government-wide financial statements. Moreover, current year depreciation expense is not reported in the fund financial statements, but is reflected as a decrease in net position in the government-wide financial statements.

Summary reconciliations of the governmental fund Balance Sheet to the Statement of Net Position and the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities are presented below and on the following page.

Total Fund Balance – Governmental Funds	\$	698,837
Uncollected taxes (assumed collectible) from current & prior year levies		23,965
Capital assets, beginning of the year, net of accumulated depreciation		1,741,266
Current year capital outlays		396,093
Current year depreciation expense		(347,741)
Net Position of Governmental Activities		\$ 2,512,420

Total Change in Fund Balance – Governmental Funds	\$	29,772
Current year increase in net taxes receivable		852
Current year capital outlays		396,093
Current year depreciation expense		(347,741)
Change in Net Position of Governmental Activities		\$ 78,976

NOTE 6 – DEPOSITS WITH FINANCIAL INSTITUTIONS

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

- a. **Custodial Credit Risk-Deposits:** In the case of deposits, this is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The District’s policy regarding types of deposits allowed is that such deposits be covered by depository insurance or fully collateralized by pledged securities held by the pledging institution’s agent in the name of Panola County Emergency Services District No. 1. The highest combined balances of cash, savings, and time deposit accounts amounted to \$1,398,598 and occurred during the month of December 2014. The market value of securities pledged as of the date of the highest combined balance on deposit was \$1,473,240. The total amount of FDIC coverage at the time of the highest combined balance was \$250,000. During the year, the District was not exposed to custodial credit risk for deposits. At December 31, 2014 the District’s cash deposits were entirely covered by FDIC insurance or by pledged collateral held by the District’s agent bank in the District’s name.

- b. **Custodial Credit Risk- Investments.** For an investment, this is the risk that, in the event of a failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District’s temporary investments are on deposit with First State Bank and are not included in this type of custodial credit risk. During the year, the District was not exposed to *custodial credit risk for investments*.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 6 – DEPOSITS WITH FINANCIAL INSTITUTIONS (cont.)

- c. Concentration Risk. This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District does not have a specific policy regarding concentration of credit risk, as it does not contemplate the investment of funds in such instruments. During the year, the District was not exposed to concentration of credit risk.
- d. Interest Rate Risk. Interest rate risk occurs when potential purchasers of debt securities do not agree to pay face value for those securities if interest rates rise. The District does not have a specific policy regarding interest rate risk, as it does not contemplate the investment of funds in such instruments. During the year, the District was not exposed to interest rate risk.

A summary of the composition of the deposit balances as of December 31, 2014 is shown below:

Demand Deposit Accounts	\$ 695,726
Certificates of Deposit	<u>600,000</u>
Total:	<u>\$1,295,726</u>

NOTE 7 - AD VALOREM TAXES

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

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

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

Delinquent Taxes	\$31,953
Allowance for Uncollectible Taxes	<u>7,988</u>
Net Taxes receivable	<u>\$23,965</u>

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

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

	Recognized in <u>Current Year</u>	Deferred <u>Revenue</u>	Unearned <u>Revenues</u>
Advanced tax collections in 2013	\$ 669,735	\$ -	\$ -
Collections from January 1, 2014 to September 30, 2014	131,455	-	-
Advance collections of 2014 taxes	-	-	636,496
Due from Panola County Tax Assessor at December 31, 2014	-	-	54,053
Delinquent taxes receivable (net of allowance)	<u>-</u>	<u>23,965</u>	<u>-</u>
Total	<u>\$ 801,190</u>	<u>\$ 23,965</u>	<u>\$ 690,549</u>

The 2014 tax rate per \$100 valuation is .0213.

PANOLA COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 8 – CAPITAL ASSET ACTIVITY

Capital asset activity for the year ended December 31, 2014 was as follows:

	<u>Beginning</u> <u>Balance</u>	Primary Government		<u>Ending</u> <u>Balance</u>
		<u>Additions</u>	<u>Retirements</u>	
Governmental Activities				
Land	\$ -	\$ 10,803	-	\$ 10,803
Buildings and improvements	483,497	-	-	483,497
Equipment	4,077,643	420,286	-	4,497,929
Construction in Progress	<u>34,996</u>	<u>-</u>	<u>(34,996)</u>	<u>-</u>
Totals at Historic Cost	<u>4,596,136</u>	<u>431,089</u>	<u>(34,996)</u>	<u>4,992,229</u>
Less Accumulated Depreciation:				
Buildings and improvements	156,268	21,544	-	177,812
Equipment	<u>2,698,602</u>	<u>326,197</u>	<u>-</u>	<u>3,024,799</u>
Total Accumulated Depreciation	<u>2,854,870</u>	<u>347,741</u>	<u>(34,996)</u>	<u>3,202,611</u>
Governmental Activities, Capital Assets, Net	<u>\$ 1,741,266</u>	<u>\$ 83,348</u>	<u>\$ (34,996)</u>	<u>\$1,789,618</u>

NOTE 9 – RISK MANAGEMENT

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

NOTE 10 – COMMITMENTS AND CONTINGENT LIABILITIES

As of December 31, 2014, there were no known contingent liabilities.

ROBINSON & PAYNE, PLLC
 CERTIFIED PUBLIC ACCOUNTANTS
 325 WEST SABINE ST, STE 8
 CARTHAGE, TEXAS 75633

MEMBERS OF
 AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
 TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE
 (903) 693-8522

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major special revenue fund of the Panola County Emergency Services District No. 1, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 10, 2015.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

To the Board of Commissioners of the
Panola County Emergency Services District No. 1
Page 2 of 2

Purpose of this Report

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

Robinson & Payne

Robinson & Payne, PLLC
Certified Public Accountants

September 10, 2015

AN ACT

relating to the right of a public employee to express breast milk in the workplace.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subtitle A, Title 6, Government Code, is amended by adding Chapter 619 to read as follows:

CHAPTER 619. RIGHT TO EXPRESS BREAST MILK
IN THE WORKPLACE

Sec. 619.001. DEFINITION. In this chapter, "public employer" means:

- (1) a county, a municipality, or another political subdivision of this state, including a school district; or
- (2) a board, a commission, an office, a department, or another agency in the executive, judicial, or legislative branch of state government, including an institution of higher education.

Sec. 619.002. RIGHT TO EXPRESS BREAST MILK. An employee of a public employer is entitled to express breast milk at the employee's workplace.

Sec. 619.003. POLICY ON EXPRESSING BREAST MILK. (a) A public employer shall develop a written policy on the expression of breast milk by employees under this chapter.

(b) A policy developed under Subsection (a) must state that the public employer shall:

- (1) support the practice of expressing breast milk;
- and
- (2) make reasonable accommodations for the needs of employees who express breast milk.

Sec. 619.004. PUBLIC EMPLOYER RESPONSIBILITIES. A public employer shall:

- (1) provide a reasonable amount of break time for an employee to express breast milk each time the employee has need to express the milk; and
- (2) provide a place, other than a multiple user bathroom, that is shielded from view and free from intrusion from other employees and the public where the employee can express breast milk.

Sec. 619.005. DISCRIMINATION PROHIBITED. A public employer may not suspend or terminate the employment of, or otherwise discriminate against, an employee because the employee has asserted the employee's rights under this chapter.

Sec. 619.006. NO CAUSE OF ACTION CREATED. This chapter does not create a private or state cause of action against a public employer.

SECTION 2. This Act takes effect September 1, 2015.

President of the Senate

Speaker of the House

I certify that H.B. No. 786 was passed by the House on April 27, 2015, by the following vote: Yeas 90, Nays 47, 1 present, not voting; and that the House concurred in Senate amendments to H.B. No. 786 on May 30, 2015, by the following vote: Yeas 143, Nays 0, 2 present, not voting.

9.04 MILEAGE REIMBURSEMENT
9.05 AIR TRAVEL
9.06 MEALS, LODGING AND MISCELLANEOUS EXPENSES
9.07 ADVANCES
9.08 NURSING MOTHERS

SECTION 10 FORMS

SECTION 11 CREDIT CARD USE

SECTION 12 POST RETIREMENT EMPLOYMENT

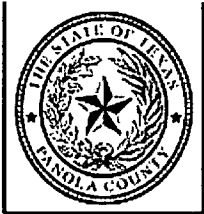
not be made for alcoholic beverages. Reimbursements will include miscellaneous expenses such as taxi fare, valet service, etc. Receipts are not required, however, explanation must be given for these claimed expenses.

9.07 ADVANCES

Advances should be requested as a last resort and may be approved for up to \$150.00 per day. A cash advance of \$150.00 may be requested per day for travel expenses; however, the maximum daily limit is \$250.00 a day for lodging, meals and miscellaneous expenses. If the hotel bill is paid in advance, it will be deducted from the maximum daily limit. The remainder will be allowed for the cash advance, not to exceed \$150.00 per day. Request for advances should be made on a "Request for Travel Advance" form, available at the County Judge's office, and must be signed by the department head and the County Judge. An employee who is advanced travel money will complete the "Travel Reimbursement" form with the required receipts within 5 days after return to the County. An advance greater than the actual cost must be returned to the County within 5 days after return to the County. Any otherwise allowable expense for which receipts are not submitted will not be approved.

9.08 NURSING MOTHERS

Panola County supports the practice of expressing breast milk. Up to one year after the birth of a child all employees, who are nursing mothers, will be afforded a reasonable amount of break time for the purpose of expressing breast milk. In the interest of privacy and to be shielded from view and free from intrusion, the single user bathroom adjacent to the County Treasurer's office will be designated as the location where the employee may express breast milk.



PANOLA COUNTY 2015 BUDGET AMENDMENT #19
September 28, 2015

ACCOUNT	ACCOUNT DESCRIPTION	AMOUNT	
GENERAL FUND			
REVENUE			
<u>100-360-41020</u>	MISCELLANEOUS REVENUE	3,100	
			<u>3,100</u>
EXPENDITURES			
MISC. & NON-DEPARTMENTAL			
<u>100-409-52060</u>	UNEMPLOYMENT INSURANCE	24,000	
<u>100-409-54101</u>	COMPUTER SERVICES & SUPPLIES	(24,000)	
			0
SHERIFF'S DEPARTMENT			
<u>100-560-55270</u>	FURNITURE & EQUIPMENT	3,100	
			<u>3,100</u>
GRAND TOTAL GENERAL FUND			<u>3,100</u>
ROAD & BRIDGE DEPARTMENT			
EXPENDITURES			
PCT.2			
<u>200-622-55270</u>	FURNITURE & EQUIPMENT	(17,120)	
<u>200-622-55280</u>	ROAD OIL PRE MIX & GRAVEL	23,485	
<u>200-622-55290</u>	LUMBER PILING & CULVERTS	(6,365)	
			0
PCT.3			
<u>200-623-53930</u>	MISCELLANEOUS SUPPLIES	(500)	
<u>200-623-55260</u>	LAND PURCHASE	(9,400)	
<u>200-623-55270</u>	FURNITURE & EQUIPMENT	(75,000)	
<u>200-623-55280</u>	ROAD OIL PRE MIX & GRAVEL	84,900	
			<u>0</u>
GRAND TOTAL ROAD & BRIDGE FUND			<u>0</u>

PANOLA COUNTY
2015
BUDGET AMENDMENT #19

We hereby amend the Panola County Budget for the Fiscal Year 2015 as set forth above according to the procedures outlined under Vernons Texas Codes Annotated Local Government Code, Chapter 111, Subchapter A Sections 111.010 (d), 111.0106, 111.0107, 111.0108. A copy of this Order is to be filed with the County Clerk and Attached to the Budget originally adopted for 2015.

Signed on this 28th day of September, 2015.

[Signature]
County Judge

[Signature]
Commissioner Precinct # 1

[Signature]
Commissioner Precinct # 3

[Signature]
Commissioner Precinct # 2

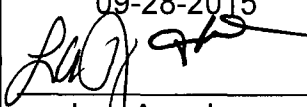
[Signature]
Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 28 day of September, 2015 as the same appears on file in the office of the County Clerk of Panola County.

[Signature]
County Clerk



PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE

<p>APPROVED 09-28-2015</p>  <p>Lee Ann Jones, County Judge</p>
--

NAME: Virginia Hawkins (Ginger)
 POSITION: Victim Assistant Coordinator
 DEPARTMENT: Panola County Criminal District Attorney
 DATE: 9-17-2015

CONFERENCE: Key Personnel and Victim Assistance Coord. Seminar
 LOCATION: Galveston, Texas
 DATES: November 3, 2015 to November 6, 2015

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 4

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

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? 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.)

This seminar is bettering my knowledge about Crime Victims and all the services they provide. Also, there is a section on CPS Procedure.

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE

APPROVED
09-28-2015
L.A.J.
Lee Ann Jones,
County Judge

NAME: Brianna Rabon
POSITION: Secretary/Receptionist
DEPARTMENT: District Attorneys office
DATE: 9-17-15

CONFERENCE: Key Personnel + Victim Assistance Coordinator
LOCATION: Galveston Tx
DATES: November 4 to November 6
NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 4 days

Seminars
Agenda

Does the conference meet your educational requirements for the year? partial
If not, how much of your requirements will be met by this conference? most


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.)

I will be come more educated in things like protective orders, many forms of paperwork, + be able to do my job in a better manner.

APPROVED
09-28-2015

Lee Ann Jones,
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: Lee Dudley

POSITION: County Extension Agent—AG/NR

DEPARTMENT: 665--Extension

DATE: 21 September 2015

CONFERENCE: Locate show animals for 4-H members (goats, lambs, and pigs)

LOCATION: Texas

DATES: 15 September 2015 to 8 November 2015

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 10

Does the conference meet your educational requirements for the year? N/A

If not how much of your requirements will be met by this conference? N/A

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

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

To locate show animals for 4-H members for the County Livestock Show

APPROVED
09-28-2015
LAJ
Lee Ann Jones,
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: Lee Dudley

POSITION: County Extension Agent--AG/NR

DEPARTMENT: 665--Extension

DATE: 21 September 2015

CONFERENCE: Locate pigs for 4-H members

LOCATION: Iowa

DATES: October 19-21, 2015 or October 26-28, 2015

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

Does the conference meet your educational requirements for the year? N/A

If not how much of your requirements will be met by this conference? N/A

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

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

To locate pigs for 4-H members
