

**PANOLA COUNTY SHERIFF'S OFFICE**

Office: 903.693.0333  
Fax: 903.693.9366

314 W. Wellington  
Carthage, Texas 75633



**Sheriff Kevin Lake**

June 13, 2016

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 change in status for William Dickerson from Detention Officer to Senior Detention Officer for the Panola County Sheriff's Office at a pay rate of \$15.99 per hour effective June 11, 2016.

Sincerely,

A handwritten signature in black ink that reads "KLake".

Kevin Lake  
Sheriff

KL/lw

CC: Sidney Burns  
Joni Reed

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314 W. Wellington  
Carthage, Texas 75633

**Sheriff Kevin Lake**

June 22, 2016

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 Robert DelConte as a Detention Officer for the Panola County Sheriff's Office effective June 24, 2016.

Sincerely,

A handwritten signature in black ink that reads "K. Lake" followed by a stylized circular flourish.

Kevin Lake  
Sheriff

KL/lw

CC: Sidney Burns  
Joni Reed

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314 W. Wellington  
Carthage, Texas 75633

**Sheriff Kevin Lake**

June 13, 2016


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 employment of Cleveland Wayne Wyatt as a Detention Officer for the Panola County Sheriff's Office effective June 14, 2016 at a pay rate of \$15.08 per hour.

Sincerely,

  
Kevin Lake  
Sheriff

KL/lw  
CC: Sidney Burns  
Joni Reed

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Agenda

From: Panola Road and Bridge

Sent: Wed, Jun 22, 2016 at 1:25 pm

To: vicki.heinkel@co.panola.tx.us

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1. To record the resignation of Mark Essery, an Operator with Panola County Road & Bridge Department, Precinct 4, effective June 30, 2016 at 7:30 a.m.

Thanks,

*Kim Goodwin*

*Panola County Road and Bridge*

*Warehouse Coordinator*

*903-693-3763*



# County Of Panola

DEBBIE CRAWFORD  
TAX ASSESSOR - COLLECTOR

PANOLA COUNTY COURTHOUSE  
110 S. SYCAMORE, ROOM 211  
CARTHAGE, TEXAS 75633

(903) 693-0340

June 23, 2016

Joni Reed  
Panola County Treasurer  
Courthouse  
Carthage, TX 75633

As of June 23, 2016, Donna Burchette is no longer employed by Panola County Tax Office. Her last day of employment was June 22, 2016.



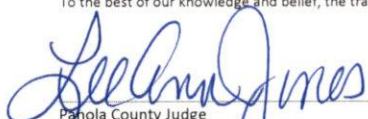
Debbie Crawford  
Panola County Tax Assessor-Collector

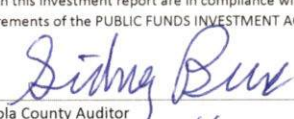
PANOLA COUNTY INVESTMENT REPORT  
DECEMBER 31, 2015

INVESTMENTS AS OF SEPTEMBER 30, 2015		44,200,000.00		
		Investments	Maturity	Int. Rate
Beginning Balance 10/01/2015		44,200,000.00		
Matured 10/13/15 (Purchased 07/10/15)		(23,200,000.00)		0.50%
Matured 10/13/15 (Purchased 07/10/15)		(200,000.00)		0.50%
Matured 10/13/15 (Purchased 07/10/15)		(100,000.00)		0.50%
Matured 10/13/15 (Purchased 07/10/15)		(6,800,000.00)		0.50%
Purchase of CD No. 21304402120 on 10/13/15		23,300,000.00	1/12/2016	0.50%
Retiree Health Benefit Trust	23,300,000.00			
Purchase of CD No. 21304402121 on 10/13/15		6,700,000.00	1/12/2016	0.50%
General	3,000,000.00			
Law Library	10,000.00			
Courthouse Security	60,000.00			
Records Management	42,000.00			
CC Records Preservation	109,000.00			
Archive	10,000.00			
Justice Court Technology	19,000.00			
Road & Bridge	1,300,000.00			
F M & Lateral Road	435,000.00			
Sheriff's State Forfeiture	15,000.00			
Child Protective Services	13,000.00			
Health Fund	1,479,000.00			
Airport	26,000.00			
Road Bond 1971	71,000.00			
Permanent Improvement	59,000.00			
Jail Improvements	52,000.00			
Purchase of CD No. 21304402122 on 10/13/15		200,000.00	1/12/2016	0.50%
Panola Juvenile Probation	30,000.00			
Title IV-E	70,000.00			
Local Match Juvenile Probation	100,000.00			
Purchase of CD No. 21304402123 on 10/13/15		50,000.00	1/12/2016	0.50%
CSCD Supervision	50,000.00			
Matured 10/27/15 (Purchased 06/16/15)		(7,000,000.00)		0.50%
Purchase of CD No. 21304402128 on 10/27/15		6,000,000.00	2/17/2016	0.50%
General	3,000,000.00			
Law Library	12,000.00			
Courthouse Security	54,000.00			
Records Management	43,000.00			
CC Records Preservation	120,000.00			
Archive	21,000.00			
Justice Court Technology	28,000.00			
Road & Bridge	1,200,000.00			
F M & Lateral Road	445,000.00			
Sheriff's State Forfeiture	20,000.00			
Child Protective Services	26,000.00			
Health Fund	800,000.00			
Airport	50,000.00			
Road Bond 1971	73,000.00			
Permanent Improvement	55,000.00			
Jail Improvements	53,000.00			
Purchase of CD No. 21304402136 on 11/10/15		10,764,962.58	2/17/2016	0.50%
General	7,744,821.56			
Road & Bridge	2,712,388.67			
F M & Lateral Road	307,752.35			
Matured 11/23/15 (Purchased 08/26/15)		(6,900,000.00)		0.50%
Purchase of CD No. 21304402137 on 11/23/15		7,400,000.00	3/30/2016	0.50%
General	4,052,000.00			
Law Library	13,000.00			
Courthouse Security	55,000.00			
Records Management	38,000.00			
CC Records Preservation	110,000.00			
Archive	22,000.00			
Justice Court Technology	19,000.00			
Road & Bridge	1,400,000.00			
F M & Lateral Road	520,000.00			
Sheriff's State Forfeiture	9,000.00			
Child Protective Services	21,000.00			
Health Fund	900,000.00			
Airport	60,000.00			
Road Bond 1971	73,000.00			
Permanent Improvement	55,000.00			
Jail Improvements	53,000.00			
Purchase of CD No. 21304402160 on 12/17/15		6,617,681.11	3/30/2016	0.50%
General	4,761,092.21			
Road & Bridge	1,667,520.38			
F M & Lateral Road	189,068.52			
INVESTMENTS AS OF DECEMBER 31, 2015		61,032,643.69		

THE MARKET VALUE OF ALL INVESTMENTS IS THE SAME AS CARRYING VALUE.

To the best of our knowledge and belief, the transactions reflected in this investment report are in compliance with the investment policy of PANOLA COUNTY and conform to the requirements of the PUBLIC FUNDS INVESTMENT ACT.

  
 Panola County Judge  
 6-27-16  
 Date

  
 Panola County Auditor  
 6-27-16  
 Date

  
 Panola County Treasurer  
 6-27-16  
 Date

PANOLA COUNTY INVESTMENT REPORT  
MARCH 31, 2016

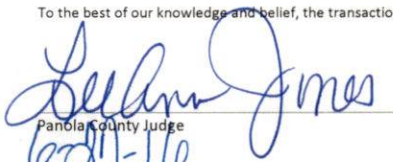
INVESTMENTS AS OF DECEMBER 31, 2015

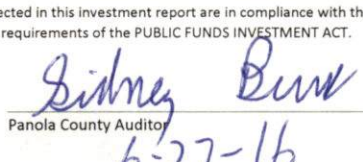
61,032,643.69

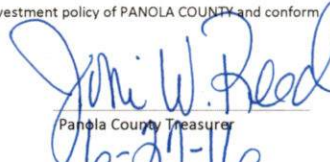
	Investments	Maturity	Int. Rate
Beginning Balance 01/01/2016	61,032,643.69		
Matured 01/12/16 (PURCHASED 10/13/15)	(200,000.00)		0.50%
Matured 01/12/16 (Purchased 10/13/15)	(23,300,000.00)		0.50%
Matured 01/12/16 (PURCHASED 10/13/15)	(50,000.00)		0.50%
Matured 01/12/16 (PURCHASED 10/13/15)	(6,700,000.00)		0.50%
<b>Purchase of CD No. 21304402167 on 01/12/16</b>	23,300,000.00	4/27/2016	0.50%
Retiree Health Benefit Trust	23,300,000.00		
<b>Purchase of CD No. 21304402168 on 01/12/16</b>	10,000.00	4/27/2016	0.50%
CSCD	10,000.00		
<b>Purchase of CD No. 21304402169</b>	200,000.00	4/27/2016	0.50%
Panola Juvenile Probation	30,000.00		
Title IV-E	70,000.00		
Local Match Juvnile Probation	100,000.00		
<b>Purchase of CD No. 213044002170 on 01/12/16</b>	6,600,000.00	4/27/2016	0.50%
General	3,100,000.00		
Law Library	11,000.00		
Courthouse Security	61,000.00		
Records Management	43,000.00		
CC Records Preservation	110,000.00		
Archive	23,000.00		
Justice Court Technology	21,000.00		
Road & Bridge	1,190,000.00		
FM & Lateral Road	405,000.00		
Sheriff's State Forfeiture	14,000.00		
Child Protective Services	25,000.00		
Health Fund	1,400,000.00		
Airport	20,000.00		
Road Bond 1971	70,000.00		
Permanent Improvement	54,000.00		
Jail Improvements	53,000.00		
Matured 02/17/16 (Purchased on 11/10/15)	(10,764,962.58)		0.50%
Matured 02/17/16 (Purchased on 10/27/15)	(6,000,000.00)		0.50%
<b>Purchase of CD No. 21304402179 on 02/17/16</b>	10,000,000.00	5/18/2016	0.50%
General	5,000,000.00		
Law Library	14,000.00		
Courthouse Security	53,000.00		
Records Management	42,000.00		
CC Records Preservation	110,000.00		
Archive	20,000.00		
Justice Court Technology	27,000.00		
Road & Bridge	2,963,000.00		
FM & Lateral Road	600,000.00		
Sheriff's State Forfeiture	21,000.00		
Child Protective Services	24,000.00		
Health Fund	935,000.00		
Airport	15,000.00		
Road Bond 1971	71,000.00		
Permanent Improvement	53,000.00		
Jail Improvements	52,000.00		
Matured 03/30/16 (Purchased on 12/17/15)	(6,617,681.11)		0.50%
Matured 03/30/16 (Purchased on 11/23/15)	(7,400,000.00)		0.50%
<b>Purchase of CD No. 21304402187 on 03/30/16</b>	10,600,000.00	6/29/2016	0.50%
General	6,000,000.00		
Law Library	12,000.00		
Courthouse Security	56,000.00		
Records Management	41,000.00		
CC Records Preservation	123,000.00		
Archive	21,000.00		
Justice Court Technology	22,000.00		
Road & Bridge	2,500,000.00		
FM & Lateral Road	640,000.00		
Hot Check Fee	8,000.00		
Sheriff's State Forfeiture	10,000.00		
DA State Forfeiture	4,000.00		
Child Protective Services	22,000.00		
Health Fund	920,000.00		
Airport	49,000.00		
Road Bond 1971	71,000.00		
Permanent Improvement	51,000.00		
Jail Improvements	50,000.00		
<b>Purchase of CD No. 21304402188 on 03/30/16</b>	3,500,000.00	6/29/2016	0.50%
Retiree Health Benefit Trust	3,500,000,000.00		
INVESTMENTS AS OF MARCH 31, 2016	54,210,000.00		

THE MARKET VALUE OF ALL INVESTMENTS IS THE SAME AS CARRYING VALUE.

To the best of our knowledge and belief, the transactions reflected in this investment report are in compliance with the investment policy of PANOLA COUNTY and conform to the requirements of the PUBLIC FUNDS INVESTMENT ACT.

  
Panola County Judge  
Date 6-27-16

  
Panola County Auditor  
Date 6-27-16

  
Panola County Treasurer  
Date 6-27-16

**Panola County Emergency Services District #1**

P.O. Box 294  
1509 W. Panola (Administrative Office)  
Carthage, TX 75633

June 18, 2016

Honorable LeeAnn Jones, Judge – Panola County  
110 S. Sycamore St. Room 216-A  
Carthage, TX 75633

Dear Judge Jones:

As a report under Section 775.036(a)(4) of the Health & safety Code, we are proving this letter and attached financial statements as of December 31, 2014 for the Panola County Emergency Services District #1. The financial statements were prepared by the districts contracted accounting firm, Nixon and Woodfin CPA's. This information is being provided to comply with state statute and serves as our submission of a financial report. The Panola County Emergency Services District #1 also has an annual audit. Once that audit is completed, we will provide you with a copy and it can serve as supplemental additional information to the report that we are submitting today. The audit will be prepared by Robinson and Payne CPA's here in Carthage. The attached financial statements main difference from the final audit numbers will be related to depreciation. The audit will also be presented in the updated reporting requirements of the AICPA.

The attached financial statements are in the same format that the PCESD#1 has used for many years. The district experienced no unusual items for 2015. The district purchased only one of the more expensive units this year. The district maintains ample retained surplus which can be used in the case of an emergency.

As is reflected in the financial statements, the district had cash reserves of \$1,439,598 in CD'S and checking accounts as of 12/31/15. Year end balances are normally the highest point of the year due to the collection of current year tax revenues.

The district's budget for 2015 was \$851,204 in revenues and \$851,204 in expenditures of which \$66,304 was designated for contingency items. As the financial statements reflect, actual revenues were \$868,169 including interest income and actual expenditures were \$782,469. The revenues were based on tax rate of .02130% which is 29% below our statutory maximum of .03%. The district has maintained the .02130% tax rate now for the past four years. As has been consistent with prior years, the district has no outstanding debt and thus no debt service.

The continued support of county officials is greatly appreciated. If you have any questions or need any additional information, don't hesitate to let us know.

Respectfully



Stuart Lipsey, Board Chairman

PANOLA CO. EMERGENCY SERVICES DIST. #1  
CARTHAGE, TX

COMPILED FINANCIAL STATEMENTS

DECEMBER 31, 2015

Nixon & Woodfin, CPA's  
1509 W Panola St  
Carthage, TX 75633  
903-693-9133

Accountants Compilation Report

Board of Managers  
PANOLA CO. EMERGENCY SERVICES DIST. #1  
P.O. Box 294  
CARTHAGE, TX 75633

We have compiled the accompanying Statement of Net Assets of the PANOLA CO. EMERGENCY SERVICES DIST. #1, a component unit of Panola County, Texas, as of December 31, 2015, and their related Statement of Activities for the one month and twelve months then ended which collectively comprise the District's basic financial statements, and the accompanying supplementary information described as Required Supplementary Information - Actual and Budget for the one month and twelve months then ended contained on pages 5, 6, 7, and 8, all of which are presented only for supplementary analysis purposes. We have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The District is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements. During our compilation, we did become aware of departures from accounting principles generally accepted in the United States of America that are described in the following paragraphs.

Accounting principles generally accepted in the United States of America require that fixed assets be capitalized and depreciated over their estimated useful lives. The organization has elected to capitalize fixed assets only at year end and to expense them as a budgeted item during the year on interim financial statements. The effect of the departure is determinable and total fixed asset purchases for the twelve months ending on December 31, 2015 totaled \$409,194.10. The organization has also elected not to present depreciation for the interim periods, and presents the annual depreciation only in the District's annual Audit report. The effects of this departure have not been determined for the interim periods.

Accounting principles generally accepted in the United States of America also require that budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a 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. Such information has been compiled by us without audit or review and, accordingly, we do not express an opinion or provide any assurance on it.

The District has omitted the management's discussion and analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a 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 financial statements in an appropriate operational, economic, and historic context.

In addition, the District has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows and the components required by GASB 34 were included in the financial statements, they might influence the user's conclusions about the District's net assets, results of activities, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with the respect to the Panola County Emergency Services District #1.

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NIXON & WOODFIN CPA'S  
June 18, 2016

PANOLA CO. EMERGENCY SERVICES DIST. #1  
CARTHAGE, TX

STATEMENT OF NET ASSETS

AS OF DECEMBER 31, 2015

ASSETS

CURRENT ASSETS

First State Bank #84700	\$	639,598.39	
Clearing From Tax Assessor		305.67	
Prepaid Insurance		32,276.49	
Delinquent Taxes Receivable		31,953.48	
Allowance for Uncollectables 25%		(7,988.37)	
FSB-CD#02097 \$100,000 07/22/16 @ 0.		100,000.00	
FSB-CD#02069 \$100,000 05/22/17 @ 0.		100,000.00	
FSB-CD#02174 \$100,000 01/22/17 @ 0.		100,000.00	
FSB-CD#02081 \$100,000 06/20/16 @ 0.		100,000.00	
FSB-CD#02082 \$100,000 06/24/16 @ 0.		100,000.00	
FSB-CD#02125 \$100,000 10/22/16 @0.		100,000.00	
FSB- CD#02111 \$200,000 09/18/16 @ 0.		200,000.00	
<b>TOTAL CURRENT ASSETS</b>			\$ <u>1,496,145.66</u>

FIXED ASSETS

Fixed Assets - Equipment		4,497,928.23	
Fixed Assets - Building		494,300.52	
Accumulated Depreciation		<u>(3,202,608.81)</u>	
<b>TOTAL FIXED ASSETS</b>			\$ <u>1,789,619.94</u>

OTHER ASSETS

Director's Bond		<u>100.00</u>	
<b>TOTAL OTHER ASSETS</b>			\$ <u>100.00</u>
<b>TOTAL ASSETS</b>			\$ <u><u>3,285,865.60</u></u>



PANOLA CO. EMERGENCY SERVICES DIST. #1  
CARTHAGE, TX  
STATEMENT OF NET ASSETS

AS OF DECEMBER 31, 2015

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

2016 Tax Revenue \$ 687,745.32

TOTAL CURRENT LIABILITIES \$ 687,745.32

NET ASSETS

Unrestricted Net Assets 722,801.49

Restricted Net Assets for Capital Outlay 1,789,618.76

Inc (Dec) in Unrestricted Net Assets 85,700.03

TOTAL NET ASSETS \$ 2,598,120.28

TOTAL LIABILITIES AND  
NET ASSETS \$ 3,285,865.60

**PANOLA CO. EMERGENCY SERVICES DIST. #1**  
**STATEMENT OF ACTIVITIES**  
**FOR THE ONE MONTH AND TWELVE MONTHS ENDED DECEMBER 31, 2015**

	<b>1 Month Ended December 31, 2015</b>	<b>12 Months Ended December 31, 2015</b>
<b>GENERAL REVENUE</b>		
400 - Property Tax - Current Year	\$ 0.00	\$ 848,550.62
401 - Property Tax-Delinquent	1,575.47	16,397.99
409 - Insurance Claims Reimb.	0.00	125.00
<b>Total Revenue</b>	<u>1,575.47</u>	<u>865,073.61</u>
<b>EXPENSE</b>		
<b>Equipment - Training - Fuel Expenses</b>		
511 - Inter Community Vol. F.D.	0.00	28,200.00
512 - Flatwoods Vol. Fire Dept.	(403.00)	28,200.00
513 - Woods Vol. Fire Dept.	5,302.92	26,578.13
514 - Clayton Vol. Fire Dept.	0.00	23,680.27
515 - Beckville Vol. Fire Dept.	0.00	32,748.76
516 - Community Four	0.00	21,538.78
517 - Gary Vol. Fire Dept.	0.00	21,150.00
<b>Total Eq - Training - Fuel Expense</b>	<u>4,899.92</u>	<u>182,095.94</u>
<b>Operating Expenses</b>		
<b>Board Expenses</b>		
525 - Tax Appraisal Assesment	2,450.24	7,552.14
601 - Agenda Posting/Legal Notices	0.00	255.23
605 - Tax Collection Attorney Fees	204.80	3,021.14
606 - Tax Collector Fees	2,744.43	10,490.80
647 - Dues & Subscriptions	0.00	1,137.50
670 - Insurance	4,662.17	51,420.24
710 - Office Supplies & Postage	100.84	100.84
720 - Professional & Legal Fees	1,200.00	43,930.00
745 - Supplies	0.00	88.22
764 - Training	0.00	1,549.18
767 - Contingency	31,867.99	52,933.99
858 - Run-Tatum VFD	0.00	4,000.00
859 - Run-Carthage VFD	0.00	14,700.00
<b>Total Board Expenses</b>	<u>43,230.47</u>	<u>191,179.28</u>
<b>Capital Improvement Expenses</b>		
Capital Imp.- Beckville	0.00	38,452.00
Capital Imp.- Clayton	0.00	15,838.00
Capital Imp.- Gary	0.00	225,000.00
Capital Imp.- Inter Comm.	0.00	8,850.00
Capital Imp.- Woods	14,738.00	36,500.00
Capital Imp. - Comm. Four	0.00	55,136.10
Capital Imp. - Flatwoods	0.00	29,418.00
<b>Total Capital Improvement Expenses</b>	<u>14,738.00</u>	<u>409,194.10</u>
<b>Total Expenses</b>	<u>62,868.39</u>	<u>782,469.32</u>

**PANOLA CO. EMERGENCY SERVICES DIST. #1**  
**STATEMENT OF ACTIVITIES**  
**FOR THE ONE MONTH AND TWELVE MONTHS ENDED DECEMBER 31, 2015**

	<b>1 Month Ended December 31, 2015</b>	<b>12 Months Ended December 31, 2015</b>
<b>Other Income</b>		
920 - Interest Income	<u>63.25</u>	<u>3,095.74</u>
<b>Total Other Income</b>	<u>63.25</u>	<u>3,095.74</u>
<b>INC (DEC) IN UNRESTRICTED NET ASSETS</b>	<u>\$ (61,229.67)</u>	<u>\$ 85,700.03</u>

See Accountants' Compilation Report

REQUIRED SUPPLEMENTAL INFORMATION  
ACTUAL AND BUDGET

**PANOLA CO. EMERGENCY SERVICES DIST. #1**  
**STATEMENT OF REVENUES AND EXPENSES**  
**ACTUAL AND BUDGET**  
**REQUIRED SUPPLEMENTAL INFORMATION**  
**FOR THE ONE MONTH AND TWELVE MONTHS ENDED DECEMBER 31, 2015**

	1 Month Ended December 31, 2015 Actual	1 Month Ended December 31, 2015 Budget	12 Months Ended December 31, 2015 Actual	12 Months Ended December 31, 2015 Budget
<b>REVENUES</b>				
Property Tax - Current Year	\$ 0.00	\$ 70,767.00	\$ 848,550.62	\$ 849,204.00
Property Tax-Delinquent	1,575.47	0.00	16,397.99	0.00
Insurance Claims Reimb.	0.00	0.00	125.00	0.00
<b>Total Revenue</b>	<u>1,575.47</u>	<u>70,767.00</u>	<u>865,073.61</u>	<u>849,204.00</u>
<b>EXPENSES</b>				
<b>Equipment/Training/ Fuel Exp</b>				
Inter Community Vol. F.D.	0.00	2,350.00	28,200.00	28,200.00
Flatwoods Vol. Fire Dept.	(403.00)	2,350.00	28,200.00	28,200.00
Woods Vol. Fire Dept.	5,302.92	2,350.00	26,578.13	28,200.00
Clayton Vol. Fire Dept.	0.00	2,350.00	23,680.27	28,200.00
Beckville Vol. Fire Dept.	0.00	7,898.00	32,748.76	33,748.00
Community Four	0.00	2,350.00	21,538.78	28,200.00
Gary Vol. Fire Dept.	0.00	2,350.00	21,150.00	28,200.00
<b>Total Equipment/Training/Fuel</b>	<u>4,899.92</u>	<u>21,998.00</u>	<u>182,095.94</u>	<u>202,948.00</u>
<b>Operating Expenses</b>				
<b>Board Expenses</b>				
Tax Appraisal Assessment	2,450.24	1,000.00	7,552.14	12,000.00
Agenda Posting/Legal Notices	0.00	166.63	255.23	2,000.00
Tax Collection Attorney Fees	204.80	333.37	3,021.14	4,000.00
Tax Collector Fees	2,744.43	1,000.00	10,490.80	12,000.00
Dues & Subscriptions	0.00	166.63	1,137.50	2,000.00
Insurance	4,662.17	4,166.63	51,420.24	50,000.00
Office Supplies & Postage	100.84	166.63	100.84	2,000.00
Professional & Legal Fees	1,200.00	3,333.37	43,930.00	40,000.00
Supplies	0.00	166.63	88.22	2,000.00
Dry Hydrants	0.00	833.37	0.00	10,000.00
Training	0.00	416.63	1,549.18	5,000.00
Contingency	31,867.99	5,525.37	52,933.99	66,304.00
Run-Tatum VFD	0.00	333.37	4,000.00	4,000.00
Run-Carthage VFD	0.00	1,333.37	14,700.00	16,000.00
ISO Consulting/Ratings Review	0.00	1,666.63	0.00	20,000.00
<b>Total Board Expense</b>	<u>43,230.47</u>	<u>20,608.63</u>	<u>191,179.28</u>	<u>247,304.00</u>
<b>Capital Improvement Exp</b>				
Capital Imp.- Beckville	0.00	0.00	38,452.00	38,452.00
Capital Imp.- Clayton	0.00	1,833.37	15,838.00	22,000.00
Capital Imp.- Gary	0.00	18,750.00	225,000.00	225,000.00
Capital Imp.- Inter Comm.	0.00	750.00	8,850.00	9,000.00
Capital Imp.- Woods	14,738.00	3,041.63	36,500.00	36,500.00
Capital Imp. - Comm. Four	0.00	3,333.37	55,136.10	40,000.00
Capital Imp. - Flatwoods	0.00	2,500.00	29,418.00	30,000.00
<b>Total Capital Improvement Exp</b>	<u>14,738.00</u>	<u>30,208.37</u>	<u>409,194.10</u>	<u>400,952.00</u>
<b>Total Expenses</b>	<u>62,868.39</u>	<u>72,815.00</u>	<u>782,469.32</u>	<u>851,204.00</u>

**PANOLA CO. EMERGENCY SERVICES DIST. #1**  
**STATEMENT OF REVENUES AND EXPENSES**  
**ACTUAL AND BUDGET**  
**REQUIRED SUPPLEMENTAL INFORMATION**  
**FOR THE ONE MONTH AND TWELVE MONTHS ENDED DECEMBER 31, 2015**

<b>Other Income</b>				
Interest Income	<u>63.25</u>	<u>166.63</u>	<u>3,095.74</u>	<u>2,000.00</u>
<b>Total Other Income</b>	<u>63.25</u>	<u>166.63</u>	<u>3,095.74</u>	<u>2,000.00</u>
<b>INC (DEC) IN UNRESTRICTED NET ASSETS</b>	<b>\$ (61,229.67)</b>	<b>\$ (1,881.37)</b>	<b>\$ 85,700.03</b>	<b>\$ 0.00</b>

**PANOLA CO. EMERGENCY SERVICES DIST. #1**  
**STATEMENT OF ACTIVITIES**  
**ACTUAL AND BUDGET**  
**REQUIRED SUPPLEMENTAL INFORMATION**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

	Historical for 12 Months Ended December 31, 2015	Budgeted for 12 Months Ended December 31, 2015	Variance Over/(Under) Budget	Total Annual Budget	Variance Positive/ (Negative)
<b>GENERAL REVENUES</b>					
400 - Property Tax - Current Year	\$ 848,550.62	849,204.00	(653.38)	849,204.00	(653.38)
401 - Property Tax-Delinquent	16,397.99	0.00	16,397.99	0.00	16,397.99
409 - Insurance Claims Reimb.	125.00	0.00	125.00	0.00	125.00
<b>Total Revenue</b>	<b>865,073.61</b>	<b>849,204.00</b>	<b>15,869.61</b>	<b>849,204.00</b>	<b>15,869.61</b>
<b>EXPENSES</b>					
<b>Equipment/Training/Fuel Exp</b>					
511 - Inter Community Vol. F.D.	28,200.00	28,200.00	0.00	28,200.00	0.00
512 - Flatwoods Vol. Fire Dept.	28,200.00	28,200.00	0.00	28,200.00	0.00
513 - Woods Vol. Fire Dept.	26,578.13	28,200.00	(1,621.87)	28,200.00	1,621.87
514 - Clayton Vol. Fire Dept.	23,680.27	28,200.00	(4,519.73)	28,200.00	4,519.73
515 - Beckville Vol. Fire Dept.	32,748.76	33,748.00	(999.24)	33,748.00	999.24
516 - Community Four	21,538.78	28,200.00	(6,661.22)	28,200.00	6,661.22
517 - Gary Vol. Fire Dept.	21,150.00	28,200.00	(7,050.00)	28,200.00	7,050.00
<b>Total Equipment/Training/Fuel Exp</b>	<b>182,095.94</b>	<b>202,948.00</b>	<b>(20,852.06)</b>	<b>202,948.00</b>	<b>20,852.06</b>
<b>Operating Expenses</b>					
<b>Board Expenses</b>					
525 - Tax Appraisal Assesment	7,552.14	12,000.00	(4,447.86)	12,000.00	4,447.86
601 - Agenda Posting/Legal Notices	255.23	2,000.00	(1,744.77)	2,000.00	1,744.77
605 - Tax Collection Attorney Fees	3,021.14	4,000.00	(978.86)	4,000.00	978.86
606 - Tax Collector Fees	10,490.80	12,000.00	(1,509.20)	12,000.00	1,509.20
647 - Dues & Subscriptions	1,137.50	2,000.00	(862.50)	2,000.00	862.50
670 - Insurance	51,420.24	50,000.00	1,420.24	50,000.00	(1,420.24)
710 - Office Supplies & Postage	100.84	2,000.00	(1,899.16)	2,000.00	1,899.16
720 - Professional & Legal Fees	43,930.00	40,000.00	3,930.00	40,000.00	(3,930.00)
745 - Supplies	88.22	2,000.00	(1,911.78)	2,000.00	1,911.78
748 - Dry Hydrants	0.00	10,000.00	(10,000.00)	10,000.00	10,000.00
764 - Training	1,549.18	5,000.00	(3,450.82)	5,000.00	3,450.82
767 - Contingency	52,933.99	66,304.00	(13,370.01)	66,304.00	13,370.01
858 - Run-Tatum VFD	4,000.00	4,000.00	0.00	4,000.00	0.00
859 - Run-Carthage VFD	14,700.00	16,000.00	(1,300.00)	16,000.00	1,300.00
862 - ISO Consulting/Ratings Review	0.00	20,000.00	(20,000.00)	20,000.00	20,000.00
<b>Total Board Expenses</b>	<b>191,179.28</b>	<b>247,304.00</b>	<b>(56,124.72)</b>	<b>247,304.00</b>	<b>56,124.72</b>
<b>Capital Improvement Exp</b>					
840 - Capital Imp.- Beckville	38,452.00	38,452.00	0.00	38,452.00	0.00
841 - Capital Imp.- Clayton	15,838.00	22,000.00	(6,162.00)	22,000.00	6,162.00
842 - Capital Imp.- Gary	225,000.00	225,000.00	0.00	225,000.00	0.00
843 - Capital Imp.- Inter Comm.	8,850.00	9,000.00	(150.00)	9,000.00	150.00
844 - Capital Imp.- Woods	36,500.00	36,500.00	0.00	36,500.00	0.00
845 - Capital Imp. - Comm. Four	55,136.10	40,000.00	15,136.10	40,000.00	(15,136.10)
846 - Capital Imp. - Flatwoods	29,418.00	30,000.00	(582.00)	30,000.00	582.00
<b>Total Capital Improvement Exp</b>	<b>409,194.10</b>	<b>400,952.00</b>	<b>8,242.10</b>	<b>400,952.00</b>	<b>(8,242.10)</b>
<b>Total Expenses</b>	<b>782,469.32</b>	<b>851,204.00</b>	<b>(68,734.68)</b>	<b>851,204.00</b>	<b>68,734.68</b>

**PANOLA CO. EMERGENCY SERVICES DIST. #1**  
**STATEMENT OF ACTIVITIES**  
**ACTUAL AND BUDGET**  
**REQUIRED SUPPLEMENTAL INFORMATION**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2015**

	<u>Historical for 12 Months Ended December 31, 2015</u>	<u>Budgeted for 12 Months Ended December 31, 2015</u>	<u>Variance Over/(Under) Budget</u>	<u>Total Annual Budget</u>	<u>Variance Positive/ (Negative)</u>
<b>Other Income</b>					
920 - Interest Income	3,095.74	2,000.00	1,095.74	2,000.00	1,095.74
<b>Total Other Income</b>	<u>3,095.74</u>	<u>2,000.00</u>	<u>1,095.74</u>	<u>2,000.00</u>	<u>1,095.74</u>
<b>INC (DEC) IN UNRESTRICTED NET ASS</b>	<u>\$ 85,700.03</u>	<u>0.00</u>	<u>85,700.03</u>	<u>0.00</u>	<u>85,700.03</u>



**Analysis of the GASB Liability  
Related to  
Post-Retiree Health Benefits  
For Panola County  
As of December 31, 2015**

Prepared by:  
**Jeff Yeatman, ASA, MAAA**

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May 26, 2016

**Analysis of the GASB Liability  
Related to  
Post-Retiree Health Benefits  
For Panola County  
As of December 31, 2015**

**I. Scope**

Panola County (Panola) contracted with G.P. Monnin Consulting, Inc. d/b/a Hause Monnin Consulting (HMC, we, us) to perform an analysis of the liabilities generated by Other Post-Employment Benefits (OPEB) as required by Statement No. 45 of the Governmental Accounting Standards Board (GASB).

**II. Reliances**

In performing the analysis, HMC relied upon census, premium data, and benefit structures, among other items presented by representatives of Panola County.

HMC relied upon the data presented and did not perform an independent audit.

**III. Plan Provisions**

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

Life insurance coverage is not available to retirees. Dental insurance is on a voluntary basis and is not subsidized by Panola County. Medical benefits are provided through the Texas Association of Counties Insurance Pool (TAC). The monthly retiree rate as of the date of this valuation was 994.62, and the monthly rate for the spouse of a retiree was 546.34.

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

**IV. GASB**

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

The effect of Statement No. 45 is to cause the cost of retiree benefits to be paid for during the working lifetime of the employees. This requires pre-funding or accruing of a liability. At the outset, there will be an initial unfunded liability. There will also be an annual required contribution to the plan which in general is the normal cost for the year and a component for the amortization of the unfunded liability. The unfunded liability is generally funded over a period not to exceed 30 years.

An actuarial valuation is required at least biennially for plans with total membership of 200 or more and at least triennially for plans with total membership of fewer than 200. Certain "shortcut" rules are available for plans with membership less than 100.

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

A key provision in the GASB regulation relates to implicit subsidies. An example of an implicit subsidy would be a situation where the plan provides that an employee reimburse the plan at 100% of the blended cost, not the actual cost. For example, if the plan purchases insurance from an insurance company to provide the medical benefits at an average cost of 200 per employee where this 200 is paid for by all active and retired employees, a subsidy may occur. The actual underlying cost might be 150 for a 25-year-old employee and 400 for a 50-year-old employee. When a person retires, and the company provides retiree health benefits, and charges at the **blended** rate, it is easy to see that the retiree is not paying his full share of the cost. In the example above, the actual cost for a 50 year old is 400 but he is reimbursing only 200. Thus, there is a subsidy and the value of this subsidy needs to be pre-funded during the working lifetime of the employee.

GASB requires that the liabilities be separately calculated for active employees and for currently retired employees.

## **V. Assumptions**

The assumptions outlined in this analysis are attached as Appendix A.

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

Medical inflation is taken at 8.5% for pre-Medicare and 6% for post-Medicare, with both rates grading down to 5% in the ultimate.

Panola County did not provide a lapse study. For the 12/31/06 analysis, Panola County provided the year-end census data and terminations for a 3-year period. HMC analyzed the census data and developed its own set of lapse assumptions. For each subsequent analysis, Panola County has provided a list of employees that terminated in the prior year. HMC has monitored the lapse assumptions by applying the assumed lapse rates to the census information and comparing the expected terminations to the actual terminations. The resulting expected terminations have matched reasonably well with the actual terminations, and HMC has chosen to leave the lapse assumptions unchanged. HMC believes that these lapse assumptions are reasonable but Panola County should review these assumptions to determine if they agree. Rates of retirement were similarly derived from the data provided by Panola County.

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

Mortality was taken as the 83 GAM Table sex distinct.

According to GASB, "the investment return assumption (discount rate) should be the estimated long term investment yield on the investments that are expected to be used to finance the payment of benefits, with consideration given to the nature and mix of current and expected investments." Panola County funded a Trust during 2007. The Trust is currently invested in short term CDs earning less than 2.0%. Since Panola is invested in short term instruments, as of the writing of this report, and intends to remain in short term instruments, the appropriate interest rate should be an estimate of the rates that can be earned on short term investments in the future. HMC reviewed increases in the CPI Index as well as interest rates related to six month CDs and one-year treasuries. An assumption that the CPI Index grows at long term rate of 2.5% to 3.0% per year is appropriate. Reviewing historical data, the spread above the increase in CPI Index for one-year treasuries is approximately 200 basis points. This would lead to an interest assumption of 4.5% over the long term. However, in low interest rate environments the spread between the treasuries and inflation tends to be smaller, and in all interest rate environments it tends to fluctuate fairly dramatically. Following discussions with Panola in 2016, the decision to use a 3.5% interest assumption was made.

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

proxy plan similar to Panola's plan into the Maracon Medical Costs Pricing Model. HMC noted that the employee rates were higher than the rates from the Maracon model and the spouse rates were lower. HMC derived a factor to apply to the Maracon data to reproduce in total the employee and spouse rates.

Appendix B shows the unblended rates by age.

#### **VI. Census**

The census utilized in the analysis is attached as Appendix C.

#### **VII. Actuarial Method**

GASB allows for a choice of actuarial methods. The method utilized is the unit credit method. The allocation of the total liability into accrued and future was based upon a straight years of service ratio. The retirement age used assumes a weighted average expected retirement age based on termination rate assumptions.

**VIII. Results**

The following results were calculated using the 3.5% interest assumption.

12/31/2015 Category	Liability (Actuarial Present Value)			Annual Cost		
	Past Service	Future	Total	Amortization of Unfunded Past Service	Normal Cost	Total
Active Employees	10,356,133	10,476,324	20,832,457		875,188	875,188
Retirees	11,320,854	-	11,320,854			
<b>Total</b>	<b>21,676,987</b>	<b>10,476,324</b>	<b>32,153,311</b>	<b>-</b>	<b>875,188</b>	<b>875,188</b>
Assets in Trust	23,952,417					
Unfunded Past Service	-					

The left side of the chart provides the Actuarial Present Value of benefits. This is the **total liability**, but it does not yet need to be booked. The right side of the chart provides the **annual cost** to fund for the benefits.

Reviewing the Actuarial Present Value, the chart is broken into past service, future service, and total. The past service is also referred to as accrued service. The split between the accrued liability and future liability is based upon the ratio of years of service performed and total expected years of service on an employee by employee basis. You will note that on retired employees, the entire cost is allocated to past service since they are retired.

The right side of the chart, showing the annual cost or the Annual Required Cost, is also broken into past service, future and total. GASB allows the unfunded liability to be amortized over a period not greater than 30 years. Since there is no unfunded liability for past service, the annual cost for the amortization of the unfunded past service liability is zero.

The normal cost is the estimated cost next year to provide for the benefits earned by active employees next year.

The sum of the past service annual cost and the normal cost is the total cost required for the year. The total as of 12/31/15 is 875,188. This equates to a percentage of 11.39% of Panola's 2016 budgeted payroll of 7,685,196. Since the accrued liability for past service is fully funded, the normal cost element only is also 11.39% of the budgeted payroll for 2016.

**IX. Development of the Net OPEB Obligation/(Asset)**

The following chart shows the development of the net OPEB asset. This section includes information to be used in Panola County's financial statement as of 12/31/15.

<b>Development of Net OPEB Obligation/(Asset)</b>	
(1) Normal Cost	711,126
(2) Accrued Actuarial Liability as of 12/31/14	17,769,730
(3) Beginning Assets	20,015,702
(4) Unfunded Accrued Liability (UAL) as of 12/31/14	(2,245,972)
(5) Net OPEB Obligation as of 12/31/14	(14,880,437)
(6) Amortization Period	22
(7) Amortization of UAL	(149,441)
(8) Annual Required Contribution (ARC) (1 + 7)	561,685
(9) Interest on Prior Year OPEB Obligation	(595,217)
(10) Amortization of Prior Year OPEB Obligation	(990,104)
(11) Annual OPEB Cost ( 8 + 9 - 10)	956,572
(12) Employer Pay-As-You-Go Cost	-
(13) Employer Contributions to Trust (Prefunding)	4,702,047
(14) Total Employer Contributions (12 + 13)	4,702,047
(15) Change in Net OPEB Obligation/(Asset) During Year (11 - 14)	(3,745,475)
(16) Net OPEB Obligation/(Asset) as of 12/31/15	(18,625,912)

HMC is available to discuss the results.

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**Appendix A**



Panola County - Retiree Medical Assumptions

Latest benefit age	119
Medicare age	65

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

Beginning pre medicare cost	994.62	Employee
Beginning post medicare cost	994.62	Employee
Beginning pre medicare cost	546.34	Spouse
Beginning post medicare cost	546.34	Spouse

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

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

<b>Rates of Disability</b>				
	15	0.020%	43	0.080%
	16	0.020%	44	0.080%
	17	0.020%	45	0.140%
	18	0.020%	46	0.140%
	19	0.020%	47	0.140%
	20	0.020%	48	0.140%
	21	0.020%	49	0.140%
	22	0.020%	50	0.140%
	23	0.020%	51	0.140%
	24	0.020%	52	0.140%
	25	0.050%	53	0.140%
	26	0.050%	54	0.140%
	27	0.050%	55	0.380%
	28	0.050%	56	0.380%
	29	0.050%	57	0.380%
	30	0.050%	58	0.380%
	31	0.050%	59	0.380%
	32	0.050%	60	0.380%
	33	0.050%	61	0.380%
	34	0.050%	62	0.380%
	35	0.080%	63	0.380%
	36	0.080%	64	0.380%
	37	0.080%	65	0.130%
	38	0.080%	66	0.130%
	39	0.080%	67	0.130%
	40	0.080%	68	0.130%
	41	0.080%	69	0.130%
	42	0.080%	70	0.130%

<b>Mortality</b> 83GAM Sex Distinct
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Interest Discount	3.50%
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**Appendix B**

## Panola County - Medical Costs by Age

Age	Male EE	Female EE	Male Spouse	Female Spouse
15	382.66	612.25	371.43	623.97
16	382.66	612.25	371.43	623.97
17	382.66	612.25	371.43	623.97
18	382.66	612.25	371.43	623.97
19	382.66	612.25	371.43	623.97
20	382.66	612.25	371.43	623.97
21	382.66	612.25	371.43	623.97
22	382.66	612.25	371.43	623.97
23	382.66	612.25	371.43	623.97
24	382.66	612.25	371.43	623.97
25	382.66	612.25	371.43	623.97
26	382.66	612.25	371.43	623.97
27	382.66	612.25	371.43	623.97
28	398.86	624.85	389.25	637.84
29	415.06	637.46	407.07	651.71
30	431.26	650.06	424.89	665.57
31	447.47	662.67	442.71	679.44
32	463.67	675.27	460.54	693.30
33	487.08	687.88	486.29	707.17
34	510.49	700.48	512.05	721.04
35	533.91	713.09	537.80	734.90
36	557.32	725.70	563.55	748.77
37	580.73	738.30	589.31	762.64
38	599.64	752.70	610.11	778.48
39	618.55	767.11	630.91	794.32
40	637.46	781.51	651.71	810.17
41	656.37	795.91	672.51	826.01
42	675.27	810.32	693.30	841.85
43	704.08	846.34	724.99	881.47
44	732.89	882.35	756.68	921.10
45	761.69	918.37	788.37	960.72
46	790.50	954.39	820.05	1,000.34
47	819.31	990.41	851.74	1,039.96
48	862.52	1,013.80	899.27	1,065.69
49	905.73	1,037.20	946.80	1,091.42
50	948.94	1,060.59	994.34	1,117.15
51	992.15	1,083.98	1,041.87	1,142.88
52	1,035.36	1,107.37	1,089.40	1,168.62
53	1,078.57	1,131.67	1,136.93	1,195.35
54	1,121.78	1,155.98	1,184.46	1,222.08
55	1,164.99	1,180.28	1,231.99	1,248.81
56	1,208.20	1,204.58	1,279.52	1,275.54
57	1,251.41	1,228.88	1,327.05	1,302.28
58	1,313.52	1,263.97	1,395.38	1,340.87
59	1,375.64	1,299.06	1,463.71	1,379.47
60	1,437.76	1,334.15	1,532.04	1,418.07

## Panola County - Medical Costs by Age

Age	Male EE	Female EE	Male Spouse	Female Spouse
61	1,499.88	1,369.23	1,600.38	1,456.67
62	1,562.00	1,404.32	1,668.71	1,495.27
63	1,621.34	1,468.18	1,733.99	1,565.51
64	1,680.69	1,532.03	1,799.27	1,635.75
65	432.84	432.84	432.84	432.84
66	439.75	439.75	439.75	439.75
67	446.65	446.65	446.65	446.65
68	455.87	455.87	455.87	455.87
69	465.08	465.08	465.08	465.08
70	474.29	474.29	474.29	474.29
71	483.49	483.49	483.49	483.49
72	492.71	492.71	492.71	492.71
73	499.04	499.04	499.04	499.04
74	505.38	505.38	505.38	505.38
75	511.69	511.69	511.69	511.69
76	518.03	518.03	518.03	518.03
77	524.36	524.36	524.36	524.36
78	527.25	527.25	527.25	527.25
79	530.13	530.13	530.13	530.13
80	533.01	533.01	533.01	533.01
81	535.89	535.89	535.89	535.89
82	538.78	538.78	538.78	538.78
83	541.71	541.71	541.71	541.71
84	544.67	544.67	544.67	544.67
85	547.66	547.66	547.66	547.66
86	550.66	550.66	550.66	550.66
87	553.70	553.70	553.70	553.70
88	556.75	556.75	556.75	556.75
89	559.84	559.84	559.84	559.84
90	562.94	562.94	562.94	562.94
91	566.07	566.07	566.07	566.07
92	569.22	569.22	569.22	569.22
93	572.41	572.41	572.41	572.41
94	575.62	575.62	575.62	575.62
95	578.84	578.84	578.84	578.84
96	582.10	582.10	582.10	582.10
97	585.39	585.39	585.39	585.39
98	588.70	588.70	588.70	588.70
99	588.70	588.70	588.70	588.70

**Appendix C**

## Active Employees - Medical Coverage

EE #	Hire date	Employee DOB	Employee Gender	Spouse DOB	Spouse Gender	Spouse Coverage?	Prior Service Years	Prior Service Months
1	04/30/11	04/05/78	M			N	0	0
2	07/01/06	11/18/72	M			N	0	0
3	12/05/11	01/17/91	M			N	0	0
4	02/01/03	10/12/56	M			N	0	0
5	04/26/95	01/09/61	M			N	0	0
6	11/06/97	08/03/61	M			N	0	0
7	06/17/04	08/29/56	F			N	0	0
8	12/28/89	03/08/67	M			N	0	0
9	10/09/00	07/19/68	F			N	0	0
10	02/09/15	07/16/70	F			N	0	0
11	11/03/08	09/04/71	F			N	3	2
12	02/03/95	02/28/57	M			N	0	0
13	05/25/07	02/28/57	M			N	0	0
14	06/03/09	09/24/78	F			N	0	0
15	12/01/12	08/25/90	F			N	0	0
16	01/14/06	09/25/70	F			N	5	4
17	05/10/00	11/18/69	M			N	0	0
18	04/14/05	07/14/84	M			N	0	0
19	01/01/13	05/09/71	M			N	0	0
20	07/06/15	05/17/67	F			N	2	1
21	01/01/14	04/22/65	F			N	0	0
22	05/13/96	10/09/64	M			N	0	0
23	12/02/92	07/25/64	F			N	0	0
24	02/11/13	03/15/77	M			N	0	0
25	03/14/01	07/01/71	F			N	0	0
26	01/18/11	12/09/68	M			N	0	0
27	02/02/92	09/22/59	M			N	0	0
28	09/28/15	09/30/66	F			N	0	0
29	08/15/84	06/21/63	M			N	0	0
30	01/01/14	08/12/55	M			N	0	0
31	05/28/15	10/10/74	F			N	0	0
32	11/08/01	02/01/67	M			N	0	0
33	07/23/12	11/06/75	M			N	0	0
34	06/10/13	10/22/84	F			N	0	0
35	11/06/01	04/10/74	M			N	0	0
36	07/12/92	02/21/72	M			N	0	0
37	07/07/11	08/23/77	F			N	0	0
38	10/21/14	09/18/64	M			N	0	0
39	03/18/03	04/14/80	F			N	0	0
40	07/02/03	03/27/71	F			N	0	0
41	04/07/14	06/25/79	M			N	0	0
42	05/03/06	05/18/80	F			N	0	0
43	07/23/12	11/06/75	M			N	0	0
44	02/01/99	07/27/48	M	04/29/64	F	Y	0	0
45	09/01/15	01/19/64	F	06/30/62	M	Y	0	0
46	03/25/13	12/07/71	F	08/21/68	M	Y	0	0

HAUSE MONNIN CONSULTING

Macro Panola ActiveCensus Print

Active Employees - Medical Coverage

EE #	Hire date	Employee DOB	Employee Gender	Spouse DOB	Spouse Gender	Spouse Coverage?	Prior Service Years	Prior Service Months
47	09/04/97	04/25/65	M	07/24/65	F	Y	0	0
48	05/19/00	11/30/80	F	09/29/80	M	Y	0	0
49	09/07/95	04/25/62	F	07/27/60	M	Y	0	0
50	07/02/15	08/12/81	F	10/25/80	M	Y	0	0
51	04/26/07	03/16/44	M			N	0	0
52	07/02/03	07/28/57	M			N	0	0
53	09/26/93	01/18/71	F			N	0	0
54	07/23/13	10/22/45	M			N	0	0
55	12/01/09	02/23/53	M			N	0	0
56	01/21/13	02/02/78	F			N	0	0
57	08/16/13	08/21/92	M			N	0	0
58	02/01/11	11/24/63	F			N	0	0
59	09/30/99	06/23/58	F			N	0	0
60	11/04/13	04/20/89	F			N	0	0
61	10/05/95	04/29/72	F			N	0	0
62	10/14/04	06/01/45	M			N	0	0
63	09/01/15	12/28/77	M			N	0	0
64	09/24/11	03/20/78	F			N	0	0
65	05/01/15	06/13/61	M			N	9	0
66	05/20/87	03/31/58	F			N	0	0
67	01/10/12	04/18/65	M			N	0	0
68	10/15/13	07/30/84	M			N	0	0
69	12/15/04	06/05/60	F			N	0	0
70	05/31/13	03/27/91	F			N	0	0
71	09/08/14	09/10/73	F			N	0	0
72	06/03/14	10/03/85	F			N	0	0
73	07/15/15	08/30/91	M			N	2	8
74	05/04/13	01/18/49	M			N	0	0
75	01/01/13	11/08/61	M			N	0	0
76	03/02/15	10/19/74	F			N	0	0
77	02/01/96	06/01/61	F			N	0	0
78	05/29/13	03/01/66	M			N	0	0
79	03/18/15	11/09/66	F			N	3	0
80	09/19/10	09/11/85	F			N	0	0
81	06/14/11	05/20/56	M			N	0	0
82	04/28/15	10/26/66	M			N	0	0
83	04/19/10	11/05/82	M			N	0	0
84	07/26/14	06/06/92	M			N	0	0
85	02/01/05	06/06/61	M			N	0	0
86	07/18/03	11/23/57	F			N	0	0
87	06/01/89	12/18/62	M			N	0	0
88	02/16/15	06/22/89	M			N	4	0
89	04/01/15	07/27/55	M			N	0	0
90	07/01/14	08/21/56	M			N	0	0
91	04/22/99	09/14/60	F			N	0	0
92	08/01/15	04/14/96	M			N	0	0



## Active Employees - Medical Coverage

EE #	Hire date	Employee DOB	Employee Gender	Spouse DOB	Spouse Gender	Spouse Coverage?	Prior Service Years	Prior Service Months
93	07/08/14	08/26/81	M			N	0	0
94	10/13/09	02/27/76	M			N	0	0
95	05/14/13	04/23/81	M			N	0	0
96	03/05/07	07/23/84	F			N	0	0
97	05/17/00	02/07/66	F			N	0	0
98	02/15/11	05/30/57	M			N	0	0
99	06/09/14	01/16/77	F			N	0	0
100	08/03/15	09/26/53	M			N	0	0
101	10/11/00	05/28/39	M			N	0	0
102	05/28/13	10/31/75	F			N	0	0
103	05/06/99	05/06/73	F			N	0	0
104	04/02/02	07/03/79	M			N	0	0
105	12/01/95	02/18/59	F			N	0	0
106	06/01/15	04/21/49	F			N	20	3
107	10/30/95	12/22/49	M			N	0	0
108	05/15/00	09/09/53	F			N	0	0
109	02/01/03	08/12/58	M			N	0	0
110	10/18/00	04/08/78	M			N	0	0
111	07/15/14	09/28/58	M			N	0	0
112	01/01/13	03/08/53	M			N	0	0
113	05/29/08	08/30/67	M			N	0	0
114	03/09/15	10/11/58	M			N	0	0
115	03/11/15	01/22/96	M			N	0	0
116	06/12/13	02/11/93	M			N	0	0
117	02/19/99	09/19/47	F			N	0	0
118	05/30/07	02/27/67	F			N	0	0
119	01/16/98	11/28/54	F			N	0	0
120	05/25/11	12/02/74	M			N	0	0
121	03/13/12	09/01/50	M			N	0	0
122	11/07/12	08/31/57	M			N	0	0
123	01/02/15	01/29/89	F			N	0	0
124	07/01/91	11/11/53	M			N	0	0
125	07/06/15	11/11/94	M			N	0	0
126	02/17/14	06/10/74	F			N	0	0
127	02/01/15	06/08/69	F			N	0	0
128	03/01/10	05/30/83	M			N	0	0
129	02/19/11	07/21/85	M			N	0	0
130	08/10/15	07/16/91	M			N	2	0
131	11/05/11	01/27/92	M			N	0	0
132	05/05/14	09/09/55	F			N	0	0
133	05/12/09	09/23/74	F			N	0	0
134	11/01/15	08/19/92	F			N	0	0
135	08/21/13	06/22/92	M			N	0	0
136	10/03/15	08/14/68	F			N	13	2
137	05/12/15	08/28/81	M			N	0	0
138	05/24/13	02/02/94	M			N	0	0

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Macro Panola ActiveCensus Print

Active Employees - Medical Coverage

EE #	Hire date	Employee DOB	Employee Gender	Spouse DOB	Spouse Gender	Spouse Coverage?	Prior Service Years	Prior Service Months
139	06/01/92	09/01/71	M			N	0	0
140	10/25/02	11/14/77	M			N	0	0
141	04/07/00	05/16/73	M			N	0	0
142	12/21/13	07/04/82	M			N	0	0
143	09/25/02	10/14/59	F			N	0	0
144	12/13/06	12/09/48	F			N	0	0
145	12/01/73	04/16/51	F			N	0	0
146	07/02/13	08/11/59	F			N	0	0
147	09/21/15	12/28/83	F			N	0	0
148	12/02/14	12/01/78	F			N	2	11
149	04/24/13	08/28/88	M			N	0	0
150	12/15/09	04/26/89	F			N	0	0
151	07/30/06	05/23/50	F			N	0	0
152	09/20/11	09/23/67	F			N	0	0
153	06/25/09	01/13/91	M			N	0	0
154	05/02/07	01/29/75	M			N	0	0
155	05/31/09	03/14/67	F			N	0	0
156	02/29/08	07/29/57	M			N	0	0
157	01/05/06	09/22/60	F			N	0	0
158	04/07/05	01/13/52	M			N	0	0
159	05/20/11	10/28/92	M			N	0	0
160	08/30/13	10/10/62	F			N	0	0
161	06/03/07	11/08/62	F			N	0	0
162	09/01/03	06/10/48	M			N	0	0
163	09/26/93	01/18/71	F			N	0	0
164	01/16/98	11/28/54	F			N	0	0
165	05/03/00	04/06/58	M	02/26/54	F	Y	0	0
166	03/05/07	05/06/50	M	09/10/57	F	Y	0	0
167	03/11/14	08/27/60	M	04/03/60	F	Y	0	0
168	05/30/01	06/19/53	M	08/10/62	F	Y	0	0
169	06/15/75	08/18/53	M	08/30/59	F	Y	0	0
170	03/10/09	06/20/53	M	01/12/53	F	Y	0	0
171	11/14/96	10/06/55	M	02/20/61	F	Y	0	0
172	07/04/90	03/17/61	F	06/13/58	M	Y	0	0
173	09/15/88	02/14/55	F	09/15/52	M	Y	0	0
174	06/21/03	12/28/56	M	12/25/59	F	Y	0	0
175	02/01/89	07/15/52	M	11/13/49	F	Y	0	0
176	07/15/04	05/05/45	M	10/29/39	F	Y	0	0
177	08/01/93	01/16/55	F	08/03/50	M	Y	0	0
178	02/14/12	09/14/55	M	10/28/68	F	Y	0	0

## Retirees - Medical Coverage

Retiree#	Retiree DOB	Retiree Gender	Spouse DOB	Spouse Gender	Spouse Coverage?
1	01/15/56	M			N
2	04/15/47	M			N
3	08/08/57	F			N
4	11/04/41	M			N
5	12/17/61	M			N
6	08/27/53	M	01/22/58	F	Y
7	08/14/50	M			N
8	01/03/30	M			N
9	08/03/43	F			N
10	08/23/64	F			N
11	06/21/38	M			N
12	07/14/44	M			N
13	10/22/56	M			N
14	10/19/44	F			N
15	07/08/55	M			N
16	01/06/39	M			N
17	08/14/50	M			N
18	04/07/48	F			N
19	10/04/49	M			N
20	07/07/48	M			N
21	12/22/63	F			N
22	02/06/54	F			N
23	09/26/32	F			N
24	05/06/46	M			N
25	04/13/46	F			N
26	07/27/41	F			N
27	03/17/38	M			N
28	02/12/39	M			N
29	07/15/47	F			N
30	01/03/37	M			N
31	04/01/38	M			N
32	11/10/52	F			N
33	12/21/56	F			N
34	12/05/54	M			N
35	11/27/53	F			N
36	08/11/43	F			N
37	06/07/37	M			N
38	03/20/30	F			N
39	04/29/44	M			N
40	04/10/33	F			N
41	06/15/27	M			N
42	01/22/51	F			N
43	12/04/52	F			N
44	03/17/50	M			N
45	08/19/53	M			N
46	03/20/39	F			N

HAUSE MONNIN CONSULTING

Macro Panola RetireeCensus Print

Retirees - Medical Coverage

Retiree#	Retiree DOB	Retiree Gender	Spouse DOB	Spouse Gender	Spouse Coverage?
47	11/24/47	F			N
48	07/31/35	M			N
49	09/21/48	F			N
50	04/28/45	F			N
51	02/23/27	F			N
52	06/16/34	M			N
53	05/31/48	F			N
54	10/14/37	F			N
55	01/20/49	M			N
56	09/08/41	M			N
57	05/29/29	M			N
58	08/04/41	M			N
59	10/20/51	M			N
60	09/14/34	M			N
61	06/05/28	F			N
62	03/08/56	M			N
63	07/05/29	M			N
64	05/08/52	F			N
65	08/13/34	M			N
66	02/28/44	M			N
67	09/12/48	M			N
68	11/14/52	M			N
69	05/22/35	M			N
70	01/09/45	F			N
71	01/21/45	F			N
72	02/22/43	M			N
73	06/29/46	M			N
74	01/04/55	F			N
75	02/17/44	F			N
76	10/15/57	M	12/09/56	F	Y
77	04/05/42	M	08/30/48	F	Y
78	11/29/45	M	11/22/43	F	Y
79	03/17/49	M	12/16/49	F	Y
80	02/15/51	M	08/03/59	F	Y
81	08/02/53	F	10/12/52	M	Y
82	07/15/55	M	12/31/54	F	Y
83	09/04/39	M	12/21/39	F	Y
84	02/16/43	F	10/23/42	M	Y



TEXAS ASSOCIATION *of* COUNTIES  
HEALTH AND EMPLOYEE BENEFITS POOL



May 17, 2016

### **Affordable Care Act Reporting and Tracking Service (ARTS) Renewal Information**

The Texas Association of Counties Health and Employee Benefits Pool (TAC HEBP) has begun the renewal process for those counties and districts participating in the Affordable Care Act Reporting and Tracking Service (ARTS). Renewal will enable your entity to produce the forms required by IRS Sections 6055/6056 for calendar year 2016. This reporting will consist of forms (currently Forms 1094/1095B and/or 1094/1095C) which must be provided both to employees and the IRS. All employers with 50 or more full-time equivalent employees are required to file these forms. ARTS will provide measurement period tracking for 2016 and beyond (to determine whether an employee must be offered health coverage), as well as affordability testing for groups that require employee contributions toward the cost of their own health coverage.

Your entity will need to continue sending employee, payroll, and unpaid leave of absence files to TAC HEBP in order to utilize this service for the 2017 reports. The information provided will be used to determine:

- 1) whether your employees are subject to fines under the Affordable Care Act (ACA) individual mandate;
- 2) whether individuals are eligible for a federal premium subsidy or tax credit; and
- 3) whether your entity is subject to penalties under the ACA employer mandate.

Some payroll vendors have worked with TAC to produce these files for you. You will be responsible for the completion of required information in your payroll system and submission to TAC, but this eliminates the need for manually producing additional spreadsheets.

If you use a payroll system that will produce the required IRS forms, and you determine that your entity does not need measurement period tracking or affordability monitoring, you may not need ARTS. It is a service offered by TAC and is completely optional.

Enclosed is the ARTS Renewal Confirmation Program Agreement. Please return a signed copy (initials on pages 1 and 2, signature on page 3) to your Employee Benefits Consultant **by June 22, 2016** if your entity wishes to continue its participation in the program. **As your county or district provides health benefits through TAC HEBP, ARTS will continue to be available at NO COST in 2016, assuming program deadlines are met.**

If you have any questions, do not hesitate to contact your Employee Benefits Consultant at (800) 456-5974.





TEXAS ASSOCIATION *of* COUNTIES  
HEALTH AND EMPLOYEE BENEFITS POOL



**ACA Reporting and Tracking Service (ARTS)  
2016 Renewal Confirmation Program Agreement  
HEBP Member (Fully Insured or ASO)**

**Program Services**

The ARTS program includes the following services:

- *Measurement, Administrative, and Stability Period tracking beginning January 1, 2016 and notification of eligibility for part-time / variable / seasonal employees (can provide tracking back to beginning of Measurement Period if historical data is provided by county/district);*
- *Reporting for your county/district regarding the status of potential benefits-eligible employees;*
- *Upon request, production of a data file to produce your county/district's 1094C and 1095C forms (optional direct mail service);*
- *Upon request, production of a data file to produce your county/district's 1094B and 1095B forms (applies to self-insured groups only)*

**Program Requirements**

- 1) Participants must provide employer, payroll, employee and unpaid leave of absence related to the group's Health Benefits Plan in the format designated by TAC HEBP, as described on Attachment A: "ARTS File Specifications". This data must be provided at each payroll cycle.
- 2) Group agrees to pay program fees as described in the ARTS Fee Schedule.

**Renewal Deadline**

- Groups who wish to participate in the ARTS program in 2016 must return the signed executed documents to TAC HEBP no later than June 22, 2016 in order to participate.
- 2016 data file transmission must begin no later than October 1, 2016 to avoid late fees.

*Lee Ann Jones*

Initials



TEXAS ASSOCIATION *of* COUNTIES  
HEALTH AND EMPLOYEE BENEFITS POOL



**ACA Reporting and Tracking Service (ARTS)  
HEBP Member (Fully Insured or ASO)  
2016 Fee Schedule  
(Renewal)**

1	<input checked="" type="checkbox"/>	ARTS Annual Subscription Fee	*\$4.25 / form	<b>Waived</b>
2	<input checked="" type="checkbox"/>	<b>Optional</b> Forms Distribution <i>(group chooses to have TAC mail employee forms)</i>	\$ 1.47 / form	If applicable, will be billed in Jan.2017 when forms are produced
4	<input type="checkbox"/>	Late fee for service election form <i>(after 6/22/2016)</i>	\$1,575	
5	<input type="checkbox"/>	Late fee for data submission <i>(after 10/01/2016)</i>	\$2,625	
6	<input type="checkbox"/>	Cancellation Fee <i>(6/22 through 12/31/2016)</i>	\$4,200	
		<b>Total Amount Due:</b> <i>(if zero, enter 0.00)</i>		\$ <u>0.00</u>

*\*Per 1094/1095C form and 1094/1095 B form if applicable*

*Fees subject to change annually*

*Lee Ann Jones*

Initials



TEXAS ASSOCIATION *of* COUNTIES  
HEALTH AND EMPLOYEE BENEFITS POOL



## ACA Reporting and Tracking Service (ARTS) Contact Designation Form

**Contracting Authority:** Panola County (Group Name) hereby designates and appoints, as indicated in the space provided below, a Contracting Authority of department head rank or above and agrees that any notice to, or agreement by, a Group's Contracting Authority, with respect to service or claims hereunder, shall be binding on the Group. Each Group reserves the right to change its Contracting Authority from time to time by giving written notice to HEBP.

**Name:** Lee Ann Jones **Title:** County Judge  
**Address:** 110 S. Sycamore RM 216 A  
**Phone:** 903-693-0391 **Fax:** 903-693-2726  
**Email:** leeann.jones@co.panola.tx.us

**Primary Contact:** Main contact for data file and reporting matters pertaining to the ARTS program.

**Name:** Jennifer Stacy **Title:** 1st Asst Auditor  
**Address:** 110 S. Sycamore St. RM 213A  
**Phone:** 903-693-0320 **Fax:** 903-693-2726  
**HIPAA Secured FAX number:** \_\_\_\_\_  
**Email:** jennifer.stacy@co.panola.tx.us

**Other Contact Emails for ARTS correspondence regarding data files, if any:**

Joni Reed, Treasurer, joni.reed@co.panola.tx.us and Abby Booker, Chief Deputy Treasurer, abby.booker@co.panola.tx.us

*Lee Ann Jones*  
**Signature of County Judge or Contracting Authority**

6/14/2016

**Date**

Lee Ann Jones, Panola County Judge

**Print Name and Title**

Payroll Software provider: Incode

Software Version #: Version X





**PANOLA COUNTY 2016 BUDGET AMENDMENT #8**  
**June 27, 2016**

ACCOUNT	ACCOUNT DESCRIPTION	AMOUNT	
<b>GENERAL FUND</b>			
<b>REVENUES</b>			
<a href="#">100-360-41020</a>	MISCELLANEOUS REVENUE	5,000	
			<u>5,000</u>
<b>SHERIFF</b>			
<a href="#">100-560-54200</a>	COMMUNICATION TELEPHONE	3,000	
<a href="#">100-560-54870</a>	ANIMAL CONTROL	(3,000)	
			0
<b>CORRECTIONS/JAIL</b>			
<a href="#">100-570-55270</a>	FURNITURE & EQUIPMENT	5,000	
			<u>5,000</u>
<b>GRAND TOTAL GENERAL FUND</b>			<u><u>5,000</u></u>
<b>FM&amp;LATERAL ROAD FUND</b>			
<b>EXPENDITURES</b>			
<a href="#">300-629-54080</a>	CONTINGENCY	(50,000)	
<a href="#">300-629-54120</a>	INSURANCE/ LIAB. FIRE ETC.	50,000	
<a href="#">300-629-54430</a>	UTILITIES	2,000	
<a href="#">300-629-54480</a>	CONTRACTOR SERVICES	(4,000)	
<a href="#">300-629-55280</a>	ROAD OIL	2,000	
			0
<b>GRAND TOTAL FM &amp; LATERAL ROAD FUND</b>			<u><u>0</u></u>
<b>HEALTH FUND</b>			
<b>REVENUES</b>			
<a href="#">883-360-41300</a>	HOSPITAL LEASE	1,000,000	
			<u>1,000,000</u>
<b>EXPENDITURES</b>			
<a href="#">883-648-54613</a>	UC AND/OR DSRIP	500,000	
<a href="#">883-648-54614</a>	DSH	500,000	
			<u>1,000,000</u>
<b>GRAND TOTAL HEALTH FUND</b>			<u><u>1,000,000</u></u>

PANOLA COUNTY  
2016  
BUDGET AMENDMENT #8

We hereby amend the Panola County Budget for the Fiscal Year 2016 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 2016.

Signed on this 27<sup>th</sup> day of June, 2016.

LeeAnn Jones  
County Judge

Ron L B  
Commissioner Precinct # 1

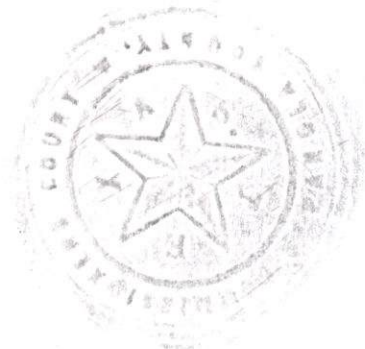
James R Langley, Jr  
Commissioner Precinct # 3

John Hudberg  
Commissioner Precinct # 2

Dale LaHone  
Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 27<sup>th</sup> day of June, 2016 as the same appears on file in the office of the County Clerk of Panola County.

Bonnie Ours  
County Clerk



PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

06-27-2016

Lee Ann Jones,  
County Judge

NAME: Robert Duncan

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: June 14, 2016

CONFERENCE: Basic Latent Fingerprinting #4005

LOCATION: Carthage, P.D.

DATES: July 19 to July 19

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

How much of your requirements have been met already, not counting this conference?  
21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

06-27-2016

Lee Ann Jones,  
County Judge

NAME: Rennae Endsley

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: June 14, 2016

CONFERENCE: Patrol Response / Crime Scene #2017

LOCATION: Carthage P.D.

DATES: July 7 to July 7

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

How much of your requirements have been met already, not counting this conference?  
21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

06-27-2016

Lee Ann Jones,  
County Judge

NAME: Rennie Eadsley

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: June 14, 2016

CONFERENCE: Basic Latent Lifting #4005

LOCATION: Cothage P.D.

DATES: July 21 to July 21

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

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

21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

06-27-2016

Lee Ann Jones,  
County Judge

NAME: Stephen Endsley

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: June 14, 2016

CONFERENCE: Basic Latent Lifting #4005

LOCATION: Carthage P.D.

DATES: July 19 to July 19

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

How much of your requirements have been met already, not counting this conference?  
21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training



PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

06-27-2016

Lee Ann Jones,  
County Judge

NAME: Albert Garcia

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: June 14, 2016

CONFERENCE: Patrol Response / Crime Scene #2017

LOCATION: Carthage P.D.

DATES: July 7 to July 7

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

How much of your requirements have been met already, not counting this conference?  
21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

06-27-2016

Lee Ann Jones,  
County Judge

NAME: Albert Garza

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: June 14, 2016

CONFERENCE: Basic Latent Fingerprint #4005

LOCATION: Corthage P.D.

DATES: July 21 to July 21

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

How much of your requirements have been met already, not counting this conference?  
21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training



PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED  
06-27-2016  
*[Signature]*  
Lee Ann Jones,  
County Judge

NAME: Chadd Gray  
POSITION: Deputy  
DEPARTMENT: Panola County Sheriff's Office  
DATE: June 14, 2016

CONFERENCE: Patrol Response/Crime Scene #2017  
LOCATION: Carthage P.D.  
DATES: July 5 to July 5  
NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

How much of your requirements have been met already, not counting this conference?  
21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

06-27-2016



Lee Ann Jones,  
County Judge

NAME: Denise Gray

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: June 14, 2016

CONFERENCE: Patrol Response / Crime Scene #2017

LOCATION: Carthage P.D.

DATES: July 5 to July 5

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

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

21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

06-27-2016

Lee Ann Jones,  
County Judge

NAME: Denise Gray

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: June 14, 2016

CONFERENCE: Basic Latent Lifting #4005

LOCATION: Carthage P.D.

DATES: July 19 to July 19

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

How much of your requirements have been met already, not counting this conference?  
21

How many days have you been away from your job this year for conferences, not counting this conference? 2


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 training



PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

<p><b>APPROVED</b> 06-27-2016</p> 
<p>Lee Ann Jones, County Judge</p>

NAME: Phillip Grimes

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: June 14, 2016

CONFERENCE: Patrol Response / Crime Scene #2017

LOCATION: Carthage P.D.

DATES: July 7 to July 7

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

How much of your requirements have been met already, not counting this conference?  
21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training

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PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

06-27-2016



Lee Ann Jones,  
County Judge

NAME: Phillip Grimes

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: June 14, 2016

CONFERENCE: Basic Latent Lifting #4005

LOCATION: Carthage P.D.

DATES: July 21 to July 21

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

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

21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training

APPROVED

06-27-2016

Lee Ann Jones,  
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: Adam Jones  
POSITION: Deputy  
DEPARTMENT: Panola County Sheriff's office  
DATE: 6-15-16

CONFERENCE: JPX Pepper Gun Instructor Course  
LOCATION: Panola County Sheriff's office  
DATES: 6-16-16 to 6-16-16

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

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

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

How much of your requirements have been met already, not counting this conference?  
41

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

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 training



PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

06-27-2016

Lee Ann Jones,  
County Judge

NAME: Jeff Martin

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: June 14, 2016

CONFERENCE: Patrol Response / Crime Scene #2017

LOCATION: Carthage P.D.

DATES: July 7 to July 7

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

How much of your requirements have been met already, not counting this conference?  
21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

06-27-2016

Lee Ann Jones,  
County Judge

NAME: Jeff Martin

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: June 14, 2016

CONFERENCE: Basic Latent Fingerprint #4005

LOCATION: Carthage P.D.

DATES: July 21 to July 21

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

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

21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training



APPROVED  
06-27-2016

Lee Ann Jones,  
County Judge

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

NAME: Tina McMullen  
POSITION: Deputy  
DEPARTMENT: Panola County Sheriff's office  
DATE: 6-15-16

CONFERENCE: JPX Pepper Gun Instructor Course  
LOCATION: Panola County Sheriff's office  
DATES: 6-16-16 to 6-16-16

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

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

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

How much of your requirements have been met already, not counting this conference?  
41

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

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 training

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED  
06-27-2016  
*[Signature]*  
Lee Ann Jones,  
County Judge

NAME: Richard Mojica  
POSITION: Deputy  
DEPARTMENT: Panola County Sheriff's Office  
DATE: June 14, 2016

CONFERENCE: Patrol Response / Crime Scene #2017  
LOCATION: Carthage P.D.  
DATES: July 7 to July 7  
NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

How much of your requirements have been met already, not counting this conference?  
21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED  
06-27-2016  
*[Signature]*  
Lee Ann Jones,  
County Judge

NAME: Jeremy Nagle  
POSITION: Deputy  
DEPARTMENT: Panola County Sheriff's Office  
DATE: June 14, 2016

CONFERENCE: Patrol Response / Crime Scene #2017  
LOCATION: Carthage, P.D.  
DATES: July 5 to July 5  
NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

How much of your requirements have been met already, not counting this conference?  
21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training



PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

06-27-2016

Lee Ann Jones,  
County Judge

NAME: Josh Nagle

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: June 14, 2016

CONFERENCE: Patrol Response / Crime Scene #2017

LOCATION: Carthage, P.D.

DATES: July 7 to July 7

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

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

21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

06-27-2016

Lee Ann Jones,  
County Judge

NAME: Tanner Peace

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: June 14, 2016

CONFERENCE: Patrol Response / Crime Scene # 2017

LOCATION: Carthage, P.D.

DATES: July 5 to July 5

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

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

0

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

06-27-2016

Lee Ann Jones,  
County Judge

NAME: Tanner Pegce

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: June 14, 2016

CONFERENCE: Basic Latent Lifting #4005

LOCATION: Corthage P.D.

DATES: July 19 to July 19

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

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

21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training



APPROVED

06-27-2016

Lee Ann Jones,  
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: Jett Scarborough  
POSITION: Deputy  
DEPARTMENT: Panola County Sheriff's office  
DATE: 6-15-16

CONFERENCE: JPX Pepper Gun Instructor Course  
LOCATION: Panola County Sheriff's office  
DATES: 6-16-16 to 6-16-16

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

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

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

How much of your requirements have been met already, not counting this conference?  
41

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

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 training

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

06-27-2016

Lee Ann Jones,  
County Judge

NAME: Brant Shell

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: June 14, 2016

CONFERENCE: Patrol Response / Crime Scene #2017

LOCATION: Carthage, P.D.

DATES: July 5 to July 5

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

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

21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training



PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

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06-27-2016  
Lee Ann Jones,  
County Judge

NAME: Brant Shrell  
POSITION: Deputy  
DEPARTMENT: Panola County Sheriff's Office  
DATE: June 14, 2016

CONFERENCE: \_\_\_\_\_  
LOCATION: Carthage P.D.  
DATES: July 19 to July 19  
NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

How much of your requirements have been met already, not counting this conference?  
21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCE

APPROVED

06-27-2016

Lee Ann Jones,  
County Judge

NAME: Alan Smith

POSITION: Deputy

DEPARTMENT: Panola County Sheriff's Office

DATE: June 14, 2016

CONFERENCE: Patrol Response / Crime Scene #2017

LOCATION: Carthage P.D.

DATES: July 5 to July 5

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

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

21

How many days have you been away from your job this year for conferences, not counting this conference? 2

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 training

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APPROVED

06-27-2016

Lee Ann Jones,  
County JudgePANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE AT A CONFERENCENAME: Vickie LacyPOSITION: County Extension Agent - FCSDEPARTMENT: 665--ExtensionDATE: 09 June 2016CONFERENCE: District 5 4-H FCS CampLOCATION: Gilmer, TXDATES: 28<sup>th</sup> through 30<sup>th</sup> of June 2016NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 2Does the conference meet your educational requirements for the year? N/AIf not how much of your requirements will be met by this conference? N/A

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

N/AHow many days have you been away from your job this year for conferences, not counting this conference? 0Do 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.)

Attend the Family Consumer Science Camp in Gilmer, Texas with a parent and two children in d the Family Consumer Science Camp in Gilmer, Texas with a parent and two children in 4-HE-MAILED  
Vicki - 6/9/16  
16:00

SCANNED



APPROVED  
06-27-2016  
*[Signature]*  
Lee Ann Jones,  
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE  
AT A CONFERENCE

NAME: Bryan Murff  
POSITION: Constable H4  
DEPARTMENT: H4  
DATE: 6/16/16  
CONFERENCE: Instructor class  
LOCATION: Panola S.O.  
DATES: 6/16 to 6/16

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE:     

Does the conference meet your educational requirements for the year?

If not, how much of your requirements will be met by this conference? 4 hrs

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

How many days have you been away from your job this year for conferences, not counting this conference? (5)

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

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

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APPROVED

06-27-2016



Lee Ann Jones,  
County Judge

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

NAME: Sarena Newman

POSITION: Dispatcher

DEPARTMENT: Panola County Sheriff's Office

DATE: June 22, 2016

CONFERENCE: Telecommunications Licensing Exam

LOCATION: SFA - Nacogdoches, Tx.

DATES: June 17, 2016 to June 17, 2016

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

Does the conference meet your educational requirements for the year? \_\_\_\_\_

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

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

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

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

Write a short statement explaining the public purpose that will be met by your attendance at this conference: (continue on the back if necessary.)  
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PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE  
AT A CONFERENCE

APPROVED

06-27-2016



Lee Ann Jones,  
County Judge

NAME: Mitch Norton  
POSITION: Constable  
DEPARTMENT: Panola Co. Constable Pct 2 & 3  
DATE: 6-20-16

CONFERENCE: Patrol Response / Crime Scene # 2017  
LOCATION: Carthage P.D.  
DATES: July 5, to \_\_\_\_\_

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

Does the conference meet your educational requirements for the year? Partially  
If not, how much of your requirements will be met by this conference? 8hrs

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

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

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

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

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PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE  
AT A CONFERENCE

APPROVED  
06-27-2016  
  
Lee Ann Jones,  
County Judge

NAME: Mitch Norton  
POSITION: Constable  
DEPARTMENT: Panola County Constable pct. 2 & 3  
DATE: 6-20-16

CONFERENCE: (Fingerprints) Basic Latent Lifting #4005

LOCATION: Carthage P.D.

DATES: July 21 to \_\_\_\_\_

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs.

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

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

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

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

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PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE  
AT A CONFERENCE

**APPROVED**  
06-27-2016  
  
Lee Ann Jones,  
County Judge

NAME: Charles Blue  
POSITION: Deputy Constable  
DEPARTMENT: Panola County Constable Pct 2 & 3  
DATE: 6-20-16

CONFERENCE: Patrol Response / Crime Scene #2017 @ Carthage  
LOCATION: Carthage P.D.  
DATES: July 5 to \_\_\_\_\_

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

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

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

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

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

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PANOLA COUNTY OFFICIAL/EMPLOYEE  
REQUEST FOR ATTENDANCE  
AT A CONFERENCE

APPROVED  
06-27-2016  
*[Signature]*  
Lee Ann Jones,  
County Judge

NAME: Charles Blue  
POSITION: Deputy Constable  
DEPARTMENT: Panola County Constable Pd. 2 & 3  
DATE: \_\_\_\_\_

CONFERENCE: Basic Latent Lifting #4005  
(Fingerprints)  
LOCATION: Carthage P.D.  
DATES: July 21 to \_\_\_\_\_

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 8 hrs

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

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

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

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

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