

County of Panola

David A. Gray

JUSTICE OF THE PEACE
PRECINCT #1

110 S. SYCAMORE RM 105
CARTHAGE, TEXAS 75633

OFFICE 903-693-0375
FAX 903-694-2674

June 11, 2019

Panola County Commissioners Court
Panola County Courthouse

Dear Madam and Gentlemen:

Please record the employment of Raven Wallace, Clerk in the Justice of the Peace Office
Pct. #1 at the hourly rate of \$14.00 effective on June 12, 2019.

Sincerely,

David A. Gray
Justice of the Peace

CC: Joni Reed, County Treasurer
Jennifer Stacy, County Auditor



County Of Panola

HOLLY GIBBS
TAX ASSESSOR - COLLECTOR
PANOLA COUNTY COURTHOUSE
110 S. SYCAMORE, ROOM 211
CARTHAGE, TEXAS 75633

(903) 693-0340

June 18, 2019

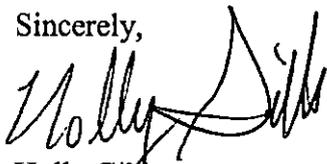
Panola County Commissioners Court
Panola County Courthouse

Gentlemen:

Please record the employment of Brandi Atkinson for the position of Deputy Clerk in the Panola County Tax Office, Auto Registration Department, effective July 1, 2019 at the starting salary of \$14.38 per hour.

Thank you for your continued support and cooperation.

Sincerely,



Holly Gibbs
Tax Assessor- Collector

cc: Joni Reed, County Treasurer
Jennifer Stacy, County Auditor

NOTICE OF PROPOSED INSTALLATION
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Gerald & Loretta Romero proposes to place a
(COMPANY NAME)

411 line within the Right-of-Way
(PIPE SIZE)

of County Road: Bethany State Line Road as follows:
(NUMBER OF ROAD)

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

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

Construction of this line will begin on or after the 10th day of
June, 2019.

FIRM: Gerald & Loretta Romero
BY: Loretta Romero
TITLE: Owner
ADDRESS: 11571 Bethany State Line Road
Bethany, LA 71007
PHONE: (38) 470-2002

APPROVAL

June 25, 2019

TO: Gerald & Loretta Romero
Attn: Loretta Romero
11571 Bethany State Line Road
Bethany, LA 71007

RE: **Bethany State Line Road**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **4" line** within the right-of-way of Bethany State Line Road.

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

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

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

and the roadbed without special permission of the Panola County Commissioners' Court.

6. Operations along roadbeds shall be performed in such manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs to road surface, roadbed, structures or other right-of-way features as a direct result of this installation will be borne by the owner of this line.
7. Barricades, warning signs, lights, and flag man(men) when necessary shall be provided by the contractor or owner. One-half (1/2) of the traveled portion of the road must be open at all times.

Approved: 
COUNTY JUDGE

COMMISSIONERS:

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

NOTICE OF PROPOSED INSTALLATION
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

do

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

Comstock Oil & Gas, Louisiana LLC proposes to place a
(COMPANY NAME)

8" line within the Right-of-Way
(PIPE SIZE)

of County Road: 336 as follows:
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.
Installation shall be made by boring a total length of 40' line in Panola County.

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

Construction of this line will begin on or after the 10th day of
June

FIRM: Comstock Oil & Gas Louisiana LLC
BY: KYRIN FERGUSON
TITLE: Landman / Surface Operations
ADDRESS: 404 W. State Suite #1
Carthage, TX 75633
PHONE: (832) 364-7638

APPROVAL

June 25, 2019

TO: Comstock Oil & Gas, Louisiana LLC
Attn: Ryan Ferguson
424 W. Sabine, Suite #1
Carthage, TX 75633

RE: **CR #336**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **8" line** within the right-of-way of County Road **#336** as shown by accompanying drawings and notice except as noted below.

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

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

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

no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.

6. Operations along roadbeds shall be performed in such manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs to road surface, roadbed, structures or other right-of-way features as a direct result of this installation will be borne by the owner of this line.
7. Barricades, warning signs, lights, and flag man(men) when necessary shall be provided by the contractor or owner. One-half (1/2) of the traveled portion of the road must be open at all times.

Approved: 
COUNTY JUDGE

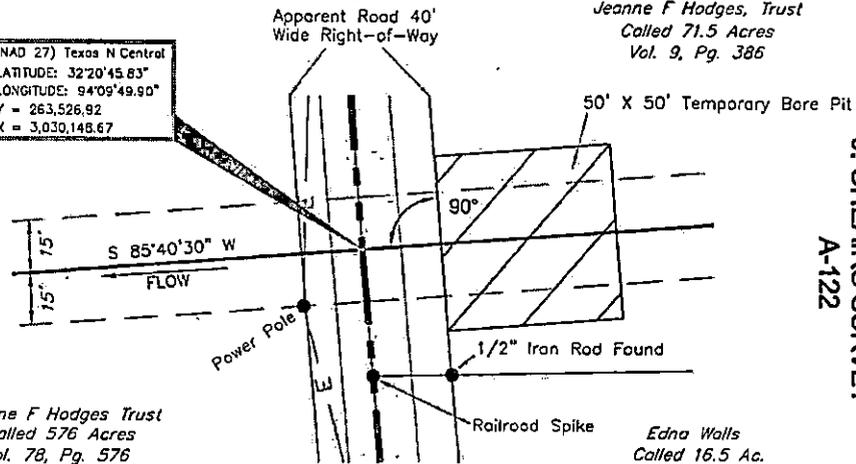
COMMISSIONERS:

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

Panola County, Texas
County Road 336

Jeanne F Hodges, Trust
Called 71.5 Acres
Vol. 9, Pg. 385

(NAD 27) Texas N Central
LATITUDE: 32°20'45.83"
LONGITUDE: 94°09'49.90"
Y = 263,526.92
X = 3,030,148.67



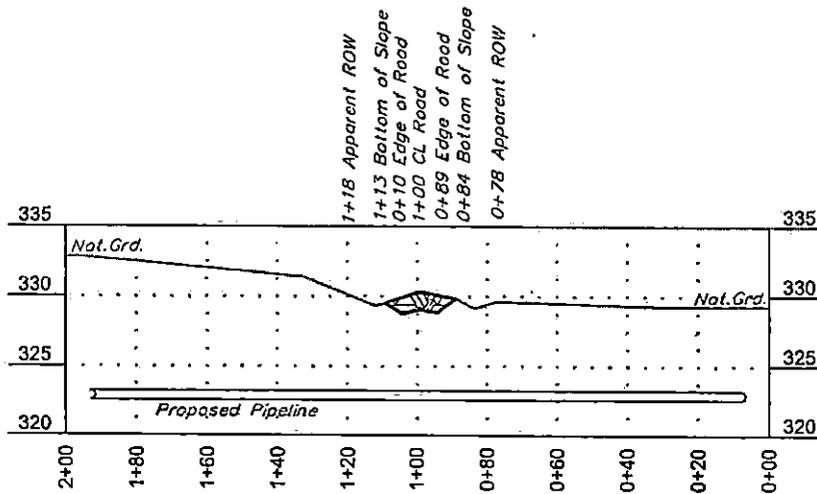
LEONARD STRAU
SURVEY, A-644

J. CHEAIRS SURVEY
A-122

Jeanne F Hodges Trust
Called 576 Acres
Vol. 78, Pg. 576

Edna Walls
Called 16.5 Ac.
Vol. 1735, Pg. 1

PLAN VIEW
HORIZONTAL SCALE: 1"=40'



Preliminary, this document shall not be recorded for any purpose and shall not be used or viewed or relied upon as a final survey document.

PROFILE VIEW
HORIZONTAL SCALE: 1"=40'
VERTICAL SCALE: 1" = 10'

NOTE: WARNING! UNDERGROUND UTILITIES SHOWN HEREON ARE APPROXIMATE ONLY. THERE MAY ALSO BE OTHER UNDERGROUND UTILITIES THAT ARE NOT SHOWN.

THIS PLAT DOES NOT REPRESENT A BOUNDARY SURVEY. DISTANCES AND BEARINGS SHOWN ARE NOT INTENDED TO BE DEFINITIVE IN ESTABLISHING ACTUAL TITLE BOUNDARIES.

NO TITLE RESEARCH OR INVESTIGATION OF RIGHT OF WAY EASEMENTS OR SERVITUDES, UTILITIES OR ENVIRONMENTAL MATTERS, OR VISIBLE EVIDENCE OF PIPELINES OR RIGHT OF WAY EXCEPT SHOWN HEREON.

The bearings hereon were oriented to agree with Grid North and were derived by the use of G.P.S. equipment. (TX North Central Zone - NAD 27)



JDS SURVEYING, INC.
WWW.JDSSURVEY.COM

PROFESSIONAL SURVEYING & MAPPING
T.B.P.L.S. Firm Registration No. 10194118
159 W. Main, Van, TX 75790 - Phone: (903) 963-2333

LEGEND

Barbed Wire Fence — X —
Pipeline — // —

SPECIFICATIONS

CARRIER PIPE CASING

METHOD OF INSTALLATION:

Job No: 7821

SURVEYED FOR
Comstock Oil & Gas, LP

Revisions

PLAT SHOWING
PROPOSED PIPELINE CROSSING
for County Road 336
J. CHEAIRS SURVEY A-122
Panola County, Texas

Checked By: JDS

Panola County, Texas

Drawn By: CLA

Surveying Company: JDS SURVEYING, INC.

Surveyed By: MC

Phone: (903) 963-2333

Date: 06/06/19

TBPLS Firm Registration No. 10194118

0 40 80 120



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

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS

Formal notice is hereby given that:

BTA ETG Gathering LLC

_____ proposes to place a
(COMPANY NAME)

12.75" OD _____ line within the Right-of-Way
(PIPE SIZE)

of County Road: **CR 155** _____ as follows:
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.
Installation shall be made by boring a total length of 144ft line in Panola County.

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

Construction of this line will begin on or after the 15th day of
July 2019

FIRM: BTA ETG Gathering LLC
BY: James Andrews
TITLE: ROW Representative
ADDRESS: 419 W. Sabine
Carthage TX 75633
PHONE: (214) 876-2025

APPROVAL

June 25, 2019

TO: BTA ETG Gathering LLC
Attn: James Andrews
419 W. Sabine
Carthage, TX 75633

RE: **CR #155**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **12.75" OD line** within the right-of-way of County Road #155 as shown by accompanying drawings and notice except as noted below.

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

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

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

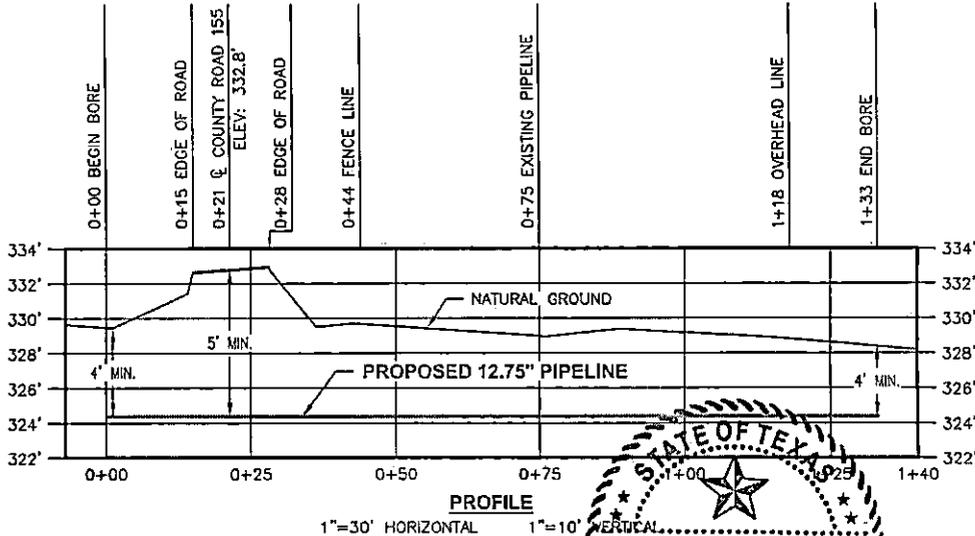
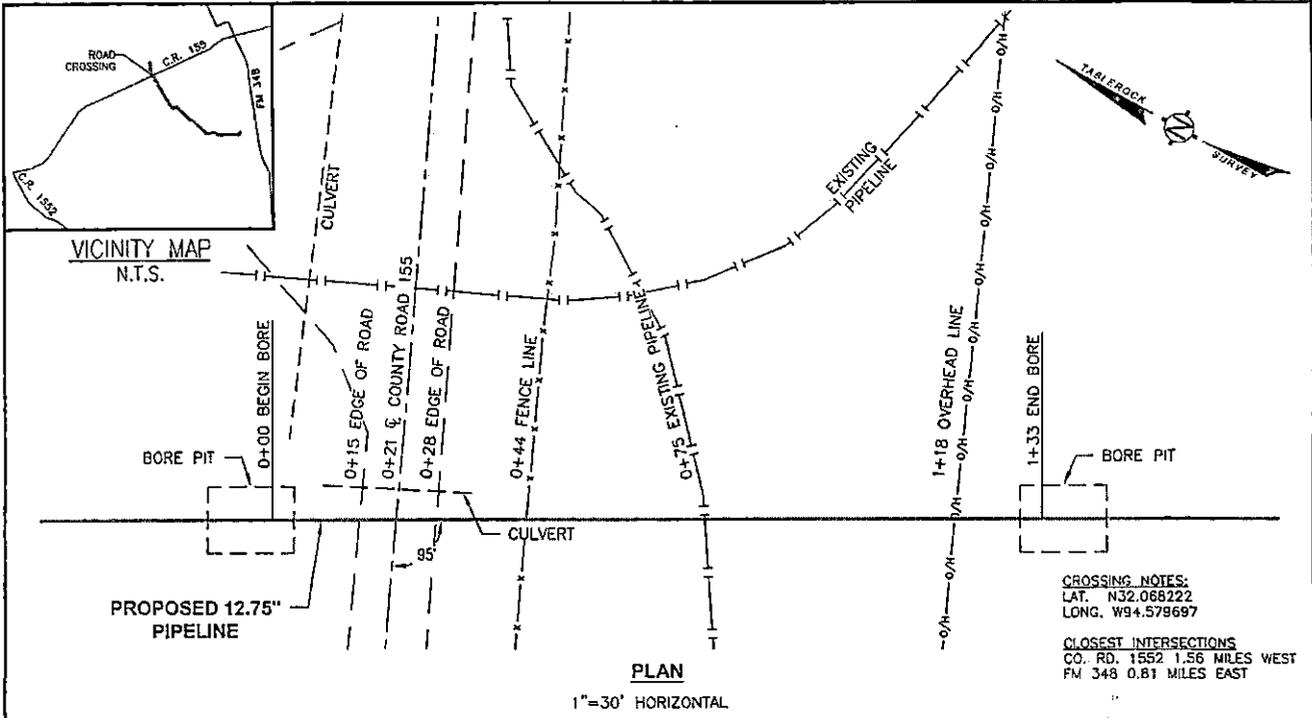
no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.

6. Operations along roadbeds shall be performed in such manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs to road surface, roadbed, structures or other right-of-way features as a direct result of this installation will be borne by the owner of this line.
7. Barricades, warning signs, lights, and flag man(men) when necessary shall be provided by the contractor or owner. One-half (1/2) of the traveled portion of the road must be open at all times.

Approved: 
COUNTY JUDGE

COMMISSIONERS:

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



STATE OF TEXAS
MATTHEW P. PARRA
83362
LICENSED PROFESSIONAL ENGINEER
6-7-19
Matthew Parra

I, MATTHEW P. PARRA, AN INDEPENDENT CONSULTING ENGINEER, TEXAS REGISTERED ENGINEERING FIRM NUMBER 7272, A REGISTERED PROFESSIONAL ENGINEER IN THE STATE OF TEXAS, P.E. NUMBER 83362, DO HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE PIPELINE CROSSING SHOWN ON THIS DRAWING HAS BEEN DESIGNED IN ACCORDANCE WITH THE C.F.R., TITLE 49, PART 192 - TRANSPORTATION OF NATURAL AND OTHER GAS BY PIPELINE, SUBPART C - DESIGN REQUIREMENTS AND API 1102 STEEL PIPELINES CROSSING RAILROADS AND HIGHWAYS.

GENERAL NOTES:

1. ALL COORDINATES, BEARINGS AND DISTANCES ARE REFERENCED TO THE TEXAS COORDINATE SYSTEM OF 1983 (2011 ADJUSTMENT), NORTH CENTRAL ZONE (4202), U.S. SURVEY FEET BASED ON GPS OBSERVATIONS MADE BY TABLEROCK SURVEY, LLC.
2. PIPELINE WARNING SIGNS SHALL BE INSTALLED AT EACH RIGHT-OF-WAY LINE.
3. ALL EXCAVATION AND BACKFILL SHALL BE IN ACCORDANCE WITH TxDOT ITEM 400, "EXCAVATION BACKFILL FOR STRUCTURES".
4. FOR UNENCASED HIGH-PRESSURE GAS OR LIQUID PETROLEUM LINES, THE MINIMUM DEPTH OF COVER IS AS FOLLOWS:
 - 60 INCHES UNDER THE PAVEMENT SURFACE OR 18 INCHES UNDER PAVEMENT STRUCTURE IN PAVED AREAS; OR
 - 48 INCHES IF THE LINE IS PLACED OUTSIDE THE PAVEMENT STRUCTURE OR UNDER THE FLOWLINE OF THE DITCH
5. ALL TRENCH EXCAVATIONS DEEPER THAN 5' SHALL FOLLOW APPLICABLE STATE OF TEXAS AND O.S.H.A. SAFETY REGULATIONS.
6. PIPELINE TO BE CATHODICALLY PROTECTED.

PIPE SPECIFICATIONS:

1. PRODUCT: GAS
2. CARRIER PIPE: 12.75" O.D. x 0.375" W.T., API 5L GRX-S2 FBE W/ ARO COATING
3. SEAM TYPE=ERW
4. SEAM JOINT FACTOR=1.0
5. MINIMUM TEST PRESSURE: 1,800 PSIG
6. MAOP: 1,440 PSIG



**BTA ETG
GATHERING LLC**

**TABLEROCK
SURVEY, LLC**
2204 TIMBERLOCH PL., STE. 150
THE WOODLANDS, TX 77380
OFFICE: 832-415-3869
TBPLS FIRM NO. 10194261

TEMPLATE REV: 20160130
TRACT NUMBER: TX-PN-050200010 CR155
PROJ. NAME: PHILLIPS 12" LATERAL
PROJ. NO: 1804-00118
SURVEY DATE: 06/05/18
DRAWN BY: J. COLSON
DRAWN DATE: 05/24/19
PAGE: 1 OF 1

**PERMIT DRAWING
PANOLA GAS GATHERING
COUNTY ROAD 155
PANOLA COUNTY, TEXAS**

**Steel Pipelines
Crossings of Railroads Highways
API RP 1102
(Uncased Crossings)**

BTA ETG Gathering LLC
PANOLA GAS GATHERING PIPELINE - PHILLIPS 12" LATERAL
CR 155, Panola County, Texas
Permit Drawing TX-PN-0502.00010

Revision	Date	By	Check/Appro.
Issued for Permit	06/3/2019	MPP	JAL

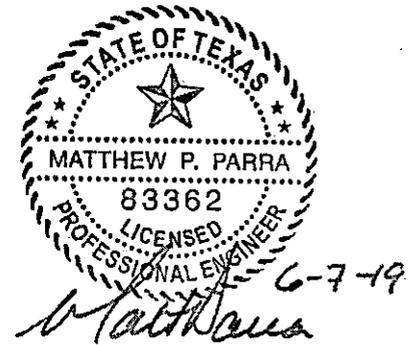
*Color Legend	
Inputs	
Outputs	Design Info
Results	PASS FAIL

Summary:

All checks pass? YES

Pipe & Operational Data:

$D = 12.750$ Pipe Outside Diameter (in.)
 $p = 1,440$ Operating Pressure (psi)
 Steel Grade = X52 Specified Minimum Yield Strength (psi)
 $SMYS = 52,000$ Specified Minimum Yield Strength (psi)
 $F = 0.6$ Design Factor
 $E = 1.0$ Longitudinal Joint Factor
 $T_1 = 90$ Installation Temperature °F
 $T_2 = 100$ Maximum or Minimum Operating Temperature °F
 $T = 1.0$ Temperature derating factor
 $t_w = 0.375$ Pipe Wall Thickness (in.)



Installation & Site Data:

$H = 5$ Cover depth (ft.)
 $B_d = 16.000$ Bore Diameter (in.)
 No HDD Crossing? (Yes/No)
 $R = 0$ HDD Curve Minimum Radius (ft)
 Soil Type = A (A) Loose Sands/Soft Clays, (B) Dense Sands/Stiff Clays
 $E' = 0.2$ Modulus of Soil Reaction (ksi)
 $E_r = 5$ Resilient Modulus (ksi)
 $\gamma = 120$ Unit Weight (pcf)
 ERW Type of Longitudinal Weld
 $P_s = 12$ Design Wheel Load from Single Axle (kips)
 $P_t = 10$ Design Wheel Load from Tandem Axle (kips)
 Flexible Pavement Pavement Type

Steel Pipelines

Crossings of Railroads Highways

API RP 1102

(Uncased Crossings)

Other pipe steel properties:

$$E_s = \frac{29,500}{\text{ksi}} \text{ Young's Modulus (ksi)}$$

$$\nu_s = \frac{0.30}{\text{Poisson's ratio}}$$

$$\alpha T = \frac{6.5E-06}{\text{Coefficient of Thermal Expansion per } ^\circ\text{F}}$$

1. Check Allowable Barlow Stress

Equation 8a

$$S_{Hi} = \frac{p * D}{2t_w} \leq \frac{F * E * T * SYMS}{\text{psi}}$$

$$S_{Hi} = \frac{24,480}{\text{psi}} \leq \frac{31,200}{\text{psi}}$$

OK (y/n) PASS

2. Circumferential Stress Due to Earth Load

2.1 - From Figure 3 $t_w / D = \frac{0.029}{\text{ksi}}$ $K_{He} = \frac{1,100}{\text{ksi}}$

$E' = \frac{0.2}{\text{ksi}}$

2.2 - From Figure 4 $H / B_d = \frac{3.750}{\text{ksi}}$ $B_e = \frac{0.97}{\text{ksi}}$

Soil Type = A

2.3 - From Figure 5 $B_d / D = \frac{1.255}{\text{ksi}}$ $E_e = \frac{1.36}{\text{ksi}}$

2.4 - Equation 1 $S_{He} = K_{He} * B_e * E_e * \gamma * D$

$$S_{He} = \frac{1,285}{\text{psi}}$$

3. Impact Factor, F_i and Applied Design Surface Pressure, w

3.1 - Figure 7 for Highways $H = \frac{5,000}{\text{ft}}$ $F_i = \frac{1.50}{\text{ft}}$

3.2 - Applied design surface pressure, w Section 4.7.2.2.1 Flexible Pavement $P = \frac{10.00}{\text{kips}}$

Critical Case: tandem axles $w = \frac{69.44}{\text{psi}}$

Steel Pipelines

Crossings of Railroads Highways

API RP 1102

(Uncased Crossings)

4. Cyclic Stresses, ΔS_{Hh} and ΔS_{Lh}

4.1 Cyclic Circumferential Stresses, ΔS_{Hh}

4.1.1 - From Figure 14 with: $t_w / D = \frac{0.029}{5}$ $K_{Hh} = \frac{13.6}{1}$

4.1.2 - From Figure 15 with: $D = \frac{12.750}{5.000}$ in $G_{Hh} = \frac{1.10}{1}$
 $H =$ ft

4.1.3 - Table 2 with:
 Flexible Pavement $R = \frac{1.00}{1}$
 Tandem axles $L = \frac{1.00}{1}$
 $H = \frac{5.000}{12.750}$

4.1.4 - Equation 5: $\Delta S_{Hh} = K_{Hh} * G_{Hh} * R * L * F_i * w$
 $\Delta S_{Hh} = 1,558$ psi

4.2 Cyclic Longitudinal Stresses, ΔS_{Lh}

4.2.1 - From Figure 16 with: $t_w / D = \frac{0.029}{5}$ $K_{Lh} = \frac{11.9}{1}$

4.2.2 - From Figure 17 with: $D = \frac{12.750}{5.000}$ $G_{Lh} = \frac{1.08}{1}$
 $H =$

4.2.3 - Table 2 with:
 Flexible Pavement $R = \frac{1.00}{1}$
 Tandem axles $L = \frac{1.00}{1}$
 $H = \frac{5.000}{12.750}$

4.2.4 - Equation 6: $\Delta S_{Lh} = K_{Lh} * G_{Lh} * R * L * F_i * w$
 $\Delta S_{Lh} = 1,339$ psi

5. Circumferential Stress Due to Internal Pressure

Equation 7: $S_{Hi} = p * (D - t_w) / 2t_w$
 $S_{Hi} = 23,760$ psi

Steel Pipelines

Crossings of Railroads/Highways

API RP 1102

(Uncased Crossings)

6. Principal Stresses, S_1 , S_2 , S_3

HDD Bend Stress

$$S_b = E_s * 1000 * D / (24 * R)$$

$$S_b = 0 \text{ psi}$$

6.1 Equation 9:

$$S_1 = S_{H0} + \Delta S_H + S_{Hi}$$

$$S_1 = 26,603 \text{ psi}$$

6.2 Eq. 10 (+ HDD Bend):

$$S_2 = \Delta S_L - E_s * 1000 * \alpha_T (T_2 - T_1) + v_s (S_{H0} + S_{Hi}) + S_b$$

$$S_2 = 6,935 \text{ psi} \quad \text{Bending Side}$$

or

$$S_2 = 6,935 \text{ psi} \quad \text{Compression Side}$$

6.3 Equation 11:

$$S_3 = -MAOP$$

$$S_3 = -1,440 \text{ psi}$$

6.4 Effective Stress, S_{eff}

Equation 12:

$$S_{eff} = \{ \{ 0.5 * [(S_1 - S_2)^2 + (S_2 - S_3)^2 + (S_3 - S_1)^2] \}^{0.5}$$

$$S_{eff} = 24,934 \text{ psi} \quad \text{Bending Side}$$

$$S_{eff} = 24,934 \text{ psi} \quad \text{Compression Side}$$

6.5 Check allowable Effective stress:

$$S_{eff} \leq SMYS * 0.72$$

$$Max S_{eff} = 24,934 \text{ psi} \quad \text{OK (y/n)} \quad \boxed{\text{PASS}}$$

$$S_{eff} \leq 37,440 \text{ psi}$$

7. Check Fatigue

7.1 Girth Welds

Table 3

$$S_{FG} = 12,000 \text{ psi}$$

Equation 17:

$$\Delta S_{Lh} \leq S_{FG} * F$$

$$\Delta S_{Lh} = 1,339 \text{ psi}$$

$$S_{FG} * F = 7,200 \text{ psi}$$

OK (y/n) PASS

7.2 Longitudinal Welds

Table 3

$$S_{FL} = 21,000 \text{ psi}$$

Equation 17:

$$\Delta S_{Hh} \leq S_{FL} * F$$

$$\Delta S_{Hh} = 1,558 \text{ psi}$$

$$S_{FL} * F = 12,600 \text{ psi}$$

OK (y/n) PASS

NOTICE OF PROPOSED INSTALLATION
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

c/o

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS
Formal notice is hereby given that:

M/S Louisiana Batching, LLC proposes to place a
(COMPANY NAME) ^{Twelve} 12
Twelve-Inch (12") OD Steel Gas line within the Right-of-Way
(PIPE SIZE)

of County Road: 447 as follows:
(NUMBER OF ROAD)

The proposed pipeline will cross under the indicated roads on the attached sheet.
Installation shall be made by boring a total length of 1/2-200' line in Panola County.

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

Construction of this line will begin on or after the 8th day of
July

FIRM: M/S Louisiana Batching, LLC
BY: Paul Nicholas Pauldick
TITLE: Field Agent
ADDRESS: PO Box 246
Wills Point TX 75169
PHONE: () 409-571-3224

APPROVAL

June 25, 2019

TO: M5 Louisiana Gathering, LLC
Attn: Paul Nicholson
P.O. Box 246
Wills Point, TX 75169

RE: **CR #447**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **12" OD Steel gas line** within the right-of-way of County Road **#447** as shown by accompanying drawings and notice except as noted below.

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

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

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

no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.

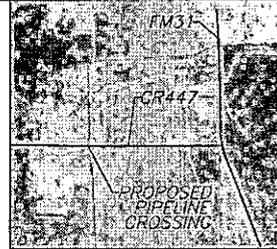
6. Operations along roadbeds shall be performed in such manner that all excavated material be kept off the pavement at all times, as well as all operating equipment and materials. No equipment or installation procedures will be used which will damage any road surface or structures. The cost of any repairs to road surface, roadbed, structures or other right-of-way features as a direct result of this installation will be borne by the owner of this line.
7. Barricades, warning signs, lights, and flag man(men) when necessary shall be provided by the contractor or owner. One-half (1/2) of the traveled portion of the road must be open at all times.

Approved: 
COUNTY JUDGE

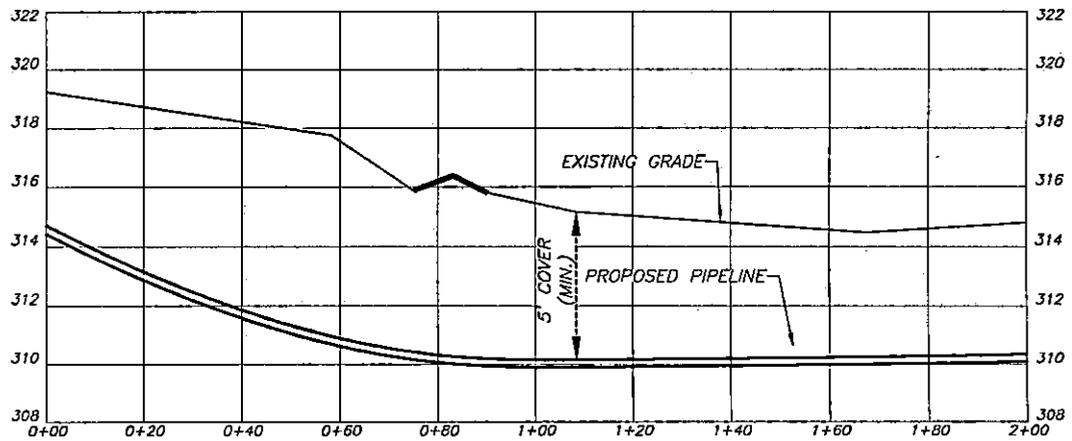
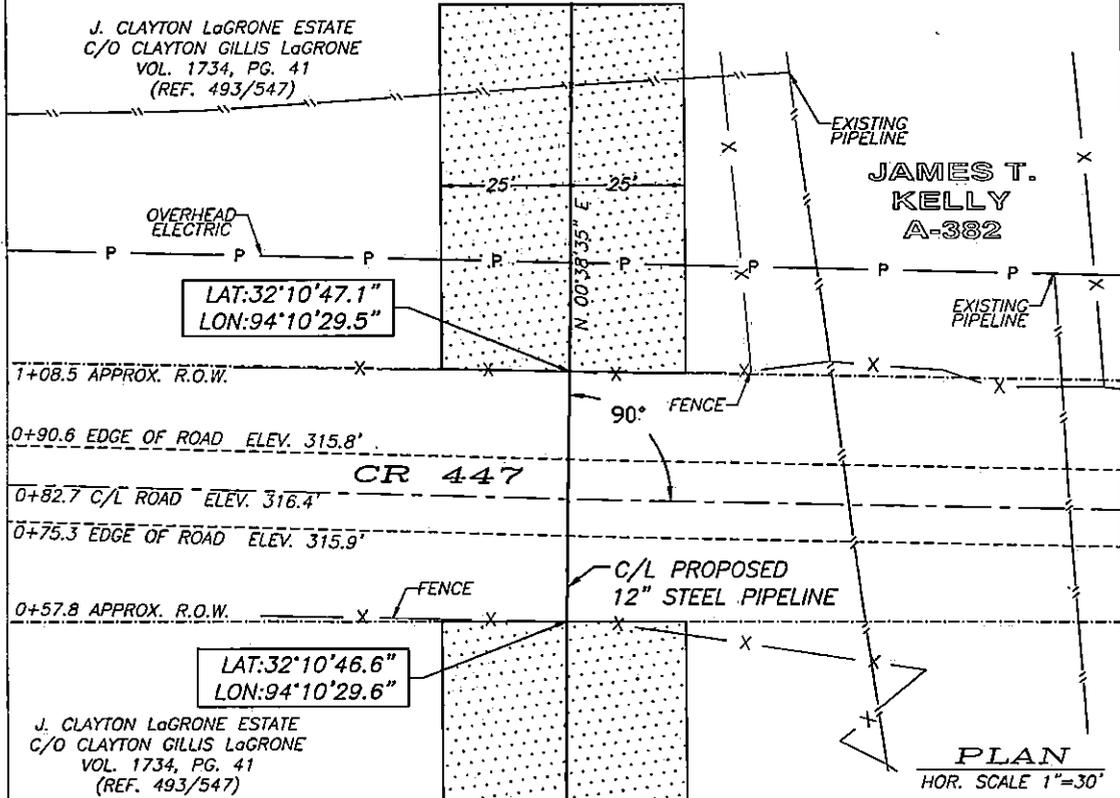
COMMISSIONERS:

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

EXHIBIT "A"
PROPOSED ROAD CROSSING
COUNTY ROAD 447
JAMES T. KELLY SURVEY ABSTRACT 382
PANOLA COUNTY, TEXAS



VICINITY MAP
N.T.S.



ELEVATION VIEW OF PROPOSED PIPELINE CROSSING ROADWAY

WARNING! UNDERGROUND UTILITIES SHOWN HEREON ARE APPROXIMATE ONLY. THERE MAY ALSO BE OTHER UNDERGROUND UTILITIES THAT ARE NOT SHOWN. BEFORE ANY EXCAVATION OR CONSTRUCTION OPERATIONS BEGIN THE CONTRACTOR MUST CONTACT ONE CALL UTILITY LOCATION SERVICES AND THE

PROFILE
VERT. SCALE 1"=5'

PLAN AND PROFILE SHOWING PROPOSED MOMENTUM PIPELINE CROSSING COUNTY ROAD 447 0.44 MILES WEST OF FM 31, PANOLA COUNTY, TEXAS.

HORIZON PIPELINE SERVICES LLC
 Drawn for:
Momentum
 Momentum is Midstream

12" SR LEFOY
 PROPOSED 12" PIPELINE CROSSING
 COUNTY ROAD 447
 PANOLA COUNTY, TEXAS

A/E NUMBER: MSL-242-00
SCALE: 1" = 30'
REVISION: 08/15/2019
DRAWN BY: JASON ROOT
DATE DRAWN: 08/11/2019
SHEET 1 OF 1

**Analysis of the GASB 75 Liability
For Other Post-Employment Benefits
Of Panola County
As of December 31, 2018**

Prepared by:

Jeff Yeatman, ASA, MAAA

512 328 5854
email: jyeatman@hausemonnin.com

May 20, 2019

HAUSE MONNIN CONSULTING

**Analysis of the GASB 75 Liability
For Panola County
As of December 31, 2018**

I. Scope

Panola County contracted with G.P. Monnin Consulting, Inc. (d/b/a Hause Monnin Consulting) to perform an analysis of the liabilities generated by Other Post-Employment Benefits (OPEB) as required by Statement No. 75 of the Governmental Accounting Standards Board (GASB).

II. Reliances

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

III. Limitations

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

IV. Acknowledgement of Qualification

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

V. GASB Statement No. 75

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

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

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

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

VI. Description of the Plans

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

Life insurance coverage is not available to retirees. Dental insurance is on a voluntary basis and is not subsidized by Panola County. Medical benefits are provided through the Texas Association of Counties Insurance Pool (TAC). The monthly retiree rate as of the date of this valuation was \$1,138.42, and the monthly rate for the spouse of a retiree was \$625.50.

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

VII. Development of Medical Claim Costs

The Texas Association of Counties Insurance Pool (TAC) is a large self-funded pool, but the rates that a specific group within the pool pays are based upon a blend of the experience of the pool and the experience of that group. This blend is based on the credibility of the specific group's experience. TAC then provides a rate to that group similar to an insurance company providing a rate to a fully insured group. For this reason, 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 County'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. The rates by age and gender used in the projections are listed in Appendix B.

VIII. GASB 75 Analysis and Results

A. Assumptions

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

It is intended that these assumptions be the assumptions of Panola County. It is 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.

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

Panola County did not provide a lapse study. For the first OPEB liability analysis HMC performed for Panola County, the 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.

Assumed rates of retirement were similarly derived from the data provided by Panola County. Starting with the 12/31/16 analysis, the retiree rates for employees between the ages of 65 and 75 were adjusted to better reflect actual experience.

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

The RP-2014 table (sex distinct) was used for mortality.

The interest discount rate used in this analysis was 4.10%, based on the Bond Buyer 20-Bond GO Index as of 12/30/18. This is consistent with the provisions in Paragraph 36 of Statement No. 75.

B. Census

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

C. Actuarial Method

Statement No. 75 requires the use of the entry age actuarial cost method. This is a change from Statement No. 45, which allowed for a choice of actuarial methods.

D. Actuarial Present Value of Benefits

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

Actuarial Present Value of Benefits as of 12/31/18			
Category	Past Service	Future	Total
Employees	12,887,763	15,582,416	28,470,179
Retirees	16,912,673	-	16,912,673
Total	29,800,436	15,582,416	45,382,852

The amount allocated to the current year of service for active employees is 1,384,904. This was traditionally called the normal cost, but is now referred to as the "service cost" under the GASB 75 standard. This equates to a percentage of 19.40% of Panola County's 2019 budgeted payroll of 7,139,612.

E. Summary of Valuation Results

The following chart summarizes the valuation results as of 12/31/2018. The Total OPEB Liability is the portion of the actuarial present value of projected benefits allocated to service that has been accrued as of the valuation date. This is comparable to the Accrued Actuarial Liability terminology that was present in GASB 45 reporting. Additional information for financial disclosures is included as Appendix D.

Total OPEB Liability (TOL)	
Active Employees	12,887,763
Retirees	<u>16,912,673</u>
Total	29,800,436
Fiduciary Net Position (FNP)	32,057,566
Net OPEB Liability (NOL)	(2,257,130)
Net OPEB Liability (NOL) - 1% Discount Rate Increase	(5,905,995)
Net OPEB Liability (NOL) - 1% Discount Rate Decrease	2,215,508
Net OPEB Liability (NOL) - 1% Healthcare Trend Increase	2,898,814
Net OPEB Liability (NOL) - 1% Healthcare Trend Decrease	(6,341,240)
Assumptions	
Salary Scale	3.00%
Discount Rate	4.10%

Appendix A

Panola County - Retiree Medical Assumptions

Latest benefit age	119
Medicare age	65

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

Beginning pre medicare cost	1,159.21	EE
Beginning post medicare cost	1,159.21	EE
Beginning pre medicare cost	636.76	SP
Beginning post medicare cost	636.76	SP

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

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

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

Mortality RPI-2014 Sex Distinct

Interest Discount	4.10%
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Appendix B

Panola County - Medical Costs by Age

Age	Male EE	Female EE	Male Spouse	Female Spouse
15	454.48	733.18	450.43	757.00
16	454.48	733.18	450.43	757.00
17	454.48	733.18	450.43	757.00
18	454.48	733.18	450.43	757.00
19	454.48	733.18	450.43	757.00
20	454.48	733.18	450.43	757.00
21	454.48	733.18	450.43	757.00
22	454.48	733.18	450.43	757.00
23	454.48	733.18	450.43	757.00
24	454.48	733.18	450.43	757.00
25	454.48	733.18	450.43	757.00
26	454.48	733.18	450.43	757.00
27	454.48	733.18	450.43	757.00
28	474.21	748.47	472.13	773.83
29	493.93	763.77	493.82	790.65
30	513.65	779.06	515.52	807.47
31	533.37	794.35	537.21	824.29
32	553.09	809.65	558.90	841.11
33	581.46	824.94	590.11	857.94
34	609.83	840.23	621.32	874.76
35	638.21	855.53	652.53	891.58
36	666.58	870.82	683.74	908.40
37	694.95	886.11	714.95	925.23
38	717.89	903.62	740.18	944.48
39	740.83	921.13	765.41	963.74
40	763.77	938.63	790.65	983.00
41	786.71	956.14	815.88	1,002.26
42	809.65	973.65	841.11	1,021.51
43	844.66	1,017.31	879.63	1,069.55
44	879.67	1,060.98	918.15	1,117.58
45	914.69	1,104.64	956.66	1,165.61
46	949.70	1,148.30	995.18	1,213.64
47	984.72	1,191.97	1,033.69	1,261.67
48	1,037.24	1,220.55	1,091.47	1,293.11
49	1,089.76	1,249.12	1,149.24	1,324.54
50	1,142.28	1,277.70	1,207.01	1,355.98
51	1,194.80	1,306.28	1,264.79	1,387.41
52	1,247.32	1,334.86	1,322.56	1,418.85
53	1,299.84	1,364.44	1,380.33	1,451.39
54	1,352.37	1,394.02	1,438.11	1,483.93
55	1,404.89	1,423.60	1,495.88	1,516.47
56	1,457.41	1,453.19	1,553.65	1,549.01
57	1,509.93	1,482.77	1,611.43	1,581.55
58	1,585.39	1,525.63	1,694.44	1,628.70
59	1,660.85	1,568.50	1,777.44	1,675.86
60	1,736.31	1,611.37	1,860.45	1,723.01

HAUSE MONNIN CONSULTING

Panola County - Medical Costs by Age

Age	Male EE	Female EE	Male Spouse	Female Spouse
61	1,811.77	1,654.23	1,943.46	1,770.16
62	1,887.23	1,697.10	2,026.46	1,817.32
63	1,960.09	1,775.39	2,106.61	1,903.44
64	2,032.95	1,853.68	2,186.76	1,989.56
65	505.32	505.32	505.32	505.32
66	513.71	513.71	513.71	513.71
67	522.09	522.09	522.09	522.09
68	533.03	533.03	533.03	533.03
69	543.96	543.96	543.96	543.96
70	554.90	554.90	554.90	554.90
71	565.84	565.84	565.84	565.84
72	576.75	576.75	576.75	576.75
73	584.09	584.09	584.09	584.09
74	591.41	591.41	591.41	591.41
75	598.72	598.72	598.72	598.72
76	606.05	606.05	606.05	606.05
77	613.38	613.38	613.38	613.38
78	616.87	616.87	616.87	616.87
79	620.37	620.37	620.37	620.37
80	623.87	623.87	623.87	623.87
81	627.36	627.36	627.36	627.36
82	630.86	630.86	630.86	630.86
83	634.43	634.43	634.43	634.43
84	638.02	638.02	638.02	638.02
85	641.63	641.63	641.63	641.63
86	645.29	645.29	645.29	645.29
87	648.97	648.97	648.97	648.97
88	652.68	652.68	652.68	652.68
89	656.42	656.42	656.42	656.42
90	660.19	660.19	660.19	660.19
91	663.99	663.99	663.99	663.99
92	667.81	667.81	667.81	667.81
93	671.68	671.68	671.68	671.68
94	675.56	675.56	675.56	675.56
95	679.49	679.49	679.49	679.49
96	683.44	683.44	683.44	683.44
97	687.42	687.42	687.42	687.42
98	691.44	691.44	691.44	691.44
99	691.44	691.44	691.44	691.44

Appendix C

Active Employees - Male								
Attained Age	Prior Years of Service							Total
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+	
20 - 24	1	0	0	0	0	0	0	1
25 - 29	3	5	0	0	0	0	0	8
30 - 34	4	3	1	0	0	0	0	8
35 - 39	3	3	0	1	0	0	0	7
40 - 44	1	4	1	3	0	0	0	9
45 - 49	2	1	1	2	0	2	0	8
50 - 54	3	1	1	1	2	1	0	9
55 - 59	2	1	1	0	0	0	1	5
60 - 64	8	3	1	4	1	0	0	17
Over 65	2	4	3	2	1	1	0	13
Total	36	26	9	13	4	4	1	93

Active Employees - Female								
Attained Age	Prior Years of Service							Total
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+	
20 - 24	7	0	0	0	0	0	0	7
25 - 29	3	2	0	0	0	0	0	5
30 - 34	2	2	1	0	0	0	0	5
35 - 39	3	0	1	1	0	0	0	5
40 - 44	5	6	0	0	0	0	0	11
45 - 49	3	1	2	3	1	1	0	11
50 - 54	5	3	1	2	0	0	0	11
55 - 59	0	1	3	0	3	1	0	8
60 - 64	2	0	0	0	0	1	2	5
Over 65	1	0	0	2	0	0	0	3
Total	31	15	8	8	4	3	2	71

Retirees			
Attained Age	Male	Female	Total
50 - 54	2	2	4
55 - 59	4	3	7
60 - 64	8	8	16
65 - 69	15	8	23
70 - 74	12	12	24
75 - 79	8	5	13
80 - 84	8	1	9
85 - 89	3	2	5
Total	60	41	101

Appendix D

OPEB Liability Summary

	<u>12/31/2017</u>	<u>12/31/2018</u>
Total OPEB Liability	29,764,129	29,800,436
Fiduciary Net Position	31,007,407	32,057,566
Net OPEB Liability	(1,243,278)	(2,257,130)
Valuation Date	12/31/2017	12/31/2018
Measurement Date	12/31/2017	12/31/2018
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Inflation	2.3%	2.3%
Salary Increases Including Inflation	3.0%	3.0%
Discount Rate	3.44%	4.10%
Discount Rate Basis	Bond Buyer 20-Bond GO Index	
Participant Data as of:	<u>12/31/2017</u>	<u>12/31/2018</u>
Actives	172	164
Retirees	<u>90</u>	<u>101</u>
Total	262	265

Reconciliation of Total OPEB Liability

1. Total OPEB Liability at Beginning of Year	29,764,129
2. Service Cost	1,666,934
3. Interest Cost	1,081,229
4. Net Benefits Paid by Employer	-
5. Effect of Assumption Changes or Inputs	(2,711,856)
6. Total OPEB Liability at End of Year	29,800,436

Reconciliation of Fiduciary Net Position

1. Fiduciary Net Position at Beginning of Year	31,007,407
2. Earnings on Assets	571,536
3. Employer Contributions	1,746,235
4. Retiree Medical Premiums Paid	(1,267,612)
5. Expenses	-
6. Fiduciary Net Position at End of Year	32,057,566

Net OPEB Liability

1. Total OPEB Liability	29,800,436
2. Fiduciary Net Position	(32,057,566)
3. Net OPEB Liability (Asset)	(2,257,130)

OPEB Expense

	<u>1/1/18 - 12/31/18</u>
Service Cost	1,666,934
Interest on Total OPEB Liability	1,081,229
Recognition of Deferred Inflows/Outflows of Resources	
-Recognition of economic/demographic gains or losses	0
-Recognition of assumption changes or inputs	(285,193)
OPEB Expense	2,462,970

Deferred Outflows (Inflows)

Deferred Inflows of Resources Related to OPEB

1. Net difference between projected and actual earnings	-
2. Differences between expected and actual experience	-
3. Changes in assumptions or inputs	(2,426,663)
4. Total	(2,426,663)

Deferred Outflows of Resources Related to OPEB

1. Net difference between projected and actual earnings	-
2. Differences between expected and actual experience	-
3. Changes in assumptions or inputs	-
4. Total	-

Schedule of Deferred Outflows (Inflows)

Amounts currently reported as deferred outflows/inflows of resources will be recognized in OPEB expense as follows:

Fiscal Year Ending:	
12/31/2019	(285,193)
12/31/2020	(285,193)
12/31/2021	(285,193)
12/31/2022	(285,193)
12/31/2023	(285,193)
12/31/2024	(285,193)
12/31/2025	(285,193)
12/31/2026	(285,193)
12/31/2027	(145,119)

Schedule of Changes in the OPEB Liability

	Fiscal Year Ending December 31									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Service cost	1,666,934	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total OPEB liability	1,081,229	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic gains or (losses)	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	(2,711,856)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total OPEB liability	36,307	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability, beginning	29,764,129	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability, ending	29,800,436	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	31,007,407	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, ending	32,057,566	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net OPEB liability, beginning	(1,243,278)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net OPEB liability, ending	(2,257,130)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covered payroll	7,139,612	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net OPEB liability as a % of covered payroll	-32%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**PANOLA COUNTY
2019
BUDGET AMENDMENT #12**

We hereby amend the Panola County Budget for the Fiscal Year 2019 as set forth above according to the procedures outlined under Local Government Code, Chapter 111, Subchapter A Sections 111.010 (c), (d). A copy of this Order is to be filed with the County Clerk and Attached to the Budget originally adopted for 2019.

Signed on this 25th day of June, 2019.

Lee Ann James
County Judge

Dominique
Commissioner Precinct # 1

Clayton
Commissioner Precinct # 3

Palace
Commissioner Precinct # 2

Paul
Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 25th day of June, 2019 as the same appears on file in the office of the County Clerk of Panola County.

Bobbie Davis by Rakesia Hicks
County Clerk





PANOLA COUNTY 2019 BUDGET AMENDMENT #12
June 25, 2019

ACCOUNT	ACCOUNT DESCRIPTION	AMOUNT
GENERAL FUND		
EXPENDITURES		
VETERANS SERVICE OFFICE		
100-405-54270	CONFERENCES AND DUES	275
MISCELLANEOUS & NON-DEPARTMENTAL		
100-409-54080	CONTINGENCY	(43,275)
BUILDING MAINTENANCE		
100-510-54570	REPAIRS AND RENOVATIONS	<u>43,000</u>
GRAND TOTAL GENERAL FUND		<u><u>\$ -</u></u>

Form #2201 Rev. 09/2017
Submit to:
SECRETARY OF STATE
Government Filings
Section P O Box 12887
Austin, TX 78711-2887
512-463-6334
512-463-5569 - Fax
Filing Fee: None



STATEMENT OF OFFICER

FILED FOR RECORD
IN MY OFFICE
AT 4:00 O'CLOCK P M

JUL 09 2019

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

Statement

I, Raven Wallace, do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed: Justice of the Peace, Precincts #1 & #4 Criminal Clerk

Execution

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

Date: June 12, 2019

Raven Wallace
Signature of Officer

Form #2204 Rev 9/2017
Submit to:
SECRETARY OF STATE
Government Filings Section
P O Box 12887
Austin, TX 78711-2887
512-463-6334
FAX 512-463-5569
Filing Fee: None



OATH OF OFFICE

This space reserved for office use
IN MY OFFICE
AT 4:00 O'CLOCK P M
JUL 09 2019
BOBBIE DAVIS
COUNTY CLERK, PANOLA COUNTY, TEXAS
BY B. Davis DEPUTY

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,
I, Raven Wallace, do solemnly swear (or affirm), that I will faithfully
execute the duties of the office of JP Precincts #1 & #4 Criminal Clerk of
the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws
of the United States and of this State, so help me God.

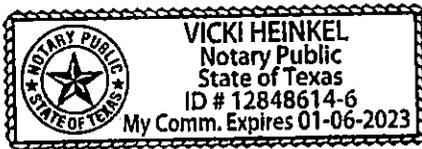
Raven Wallace
Signature of Officer

Certification of Person Authorized to Administer Oath

State of Texas
County of Panola

Sworn to and subscribed before me on this 12th day of June, 20 19.

(Affix Notary Seal,
only if oath
administered by a
notary.)



Vicki Heinkel
Signature of Notary Public or
Signature of Other Person Authorized to Administer An
Oath
Vicki Heinkel
Printed or Typed Name

Panola County Emergency Services District #1

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

June 18, 2019

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

Dear Judge Jones:

Per Section 775.036(a)(4) of the Health & safety Code, we are proving this letter and attached financial statements as of December 31, 2018 for the Panola County Emergency Services District #1. The financial statements were prepared by the districts accounting firm, Nixon and Woodfin CPA's. This information is being provided to comply with state statute and serves as our initial submission of a financial report. The Panola County Emergency Services District #1 will also have 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 Rachel Payne CPA 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 format 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 2018. The district purchased only one of the more expensive units this year. The district maintains ample reserves in case of an emergency.

As is reflected in the financial statements, the district had cash reserves of \$1,155,455 in CD'S and checking accounts as of 12/31/18. 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 2017 was \$626,104 (down \$35,810 from 2016) in revenues and \$626,104 in expenditures of which \$94,204 was designated for contingency items. As the financial statements reflect, actual revenues were \$659,773 including interest income and actual expenditures were \$654,460. 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 seven 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 Submitted;


Stewart Green, Board Chairman

Vice Chair

Cc: PCESD#1 Commissioners & Drew Nixon CPA

*Palmer
Fwelipir*

Financial Statements

**of
PANOLA COUNTY EMERGENCY SERVICES DIST #1
For the Period Ended December 31, 2018**

PANOLA COUNTY EMERGENCY SERVICES DIST #1
Statement of Net Assets
December 31, 2018

ASSETS

Current Assets

FSB - First State Bank #84700	\$ 379,919.40
Clearing from Tax Assessor	38,980.86
Cash in Bank- Inter Comm VFD	3,292.51
Cash in Bank- Flatwoods VFD	19,068.45
Cash in Bank- Woods VFD	3,950.12
Cash in Bank- Clayton VFD	8,601.75
Cash in Bank- Beckville VFD	14,554.01
Cash in Bank- Gary VFD	26,010.64
Cash in Bank- Comm Four FSB	18,057.60
Prepaid Insurance	<u>41,307.54</u>

Total Current Assets \$ 553,742.88

Fixed Assets

Delinquent Taxes Receivable	46,820.76
Allow. for Uncollectable 25%	(11,705.19)
Fixed Assets- Equipment	5,497,590.62
Fixed Assets- Building	561,687.52
Construction in Progress	17,295.46
Land	3,000.00
Accumulated Depreciation	<u>(4,310,398.65)</u>

Total Fixed Assets 1,804,290.52

Other Assets

Director's Bond	100.00
FSB-CD#02069 \$100,000 05/22/20	100,000.00
FSB-CD#02292 \$100,000 01/22/20	100,000.00
FSB-CD#02211 \$100,000 06/20/19	100,000.00
FSB-CD#02212 \$100,000 06/24/19	100,000.00
FSB-CD#02253 \$100,000 10/26/19	100,000.00
FSB-CD#02243 \$200,000 09/18/19	<u>200,000.00</u>

Total Other Assets 700,100.00

Total Assets \$ 3,058,133.40

PANOLA COUNTY EMERGENCY SERVICES DIST #1
Statement of Net Assets
December 31, 2018

LIABILITIES AND EQUITY

Current Liabilities		
2018 Tax Revenue	\$ <u>451,620.87</u>	
Total Current Liabilities		\$ 451,620.87
Net Assets		
Unrestricted Net Assets	832,025.00	
Restricted Net Assets for Cap.	1,769,174.51	
Current Income (Loss)	<u>5,313.02</u>	
Total Net Assets		<u>2,606,512.53</u>
Total Liabilities & Equity		\$ <u><u>3,058,133.40</u></u>

PANOLA COUNTY EMERGENCY SERVICES DIST #1

Statement of Activities

For the Period Ended December 31, 2018

	12 Months Ended <u>Dec. 31, 2018</u>	12 Months Ended <u>Dec. 31, 2018</u>
General Revenue		
Property Tax-Current Yr.	\$ 656,549.49	\$ 656,549.49
Property Tax-Delinquent	<u>(1,210.13)</u>	<u>(1,210.13)</u>
Total General Revenue	655,339.36	655,339.36
Operating & Capital Expenses		
Dept-Inter Comm VFD	30,796.54	30,796.54
Dept-Flatwoods VFD	20,498.76	20,498.76
Dept-Woods VFD	25,809.07	25,809.07
Dept-Clayton VFD	29,121.45	29,121.45
Dept-BeckvilleVFD	27,696.85	27,696.85
Dept-Comm Four VFD	20,127.81	20,127.81
Dept-Gary VFD	22,084.39	22,084.39
Run- Tatum VFD	4,000.00	4,000.00
Run- Carthage VFD	12,300.00	12,300.00
Capital Imp-Beckville	200,227.00	200,227.00
Capital Imp-Clayton	45,651.34	45,651.34
Capital Imp-Gary	52,754.18	52,754.18
Capital Imp-Inter Comm	10,000.00	10,000.00
Capital Imp-Woods	10,000.00	10,000.00
Capital Imp-Comm Four	15,034.80	15,034.80
Capital Imp-Flatwoods	<u>11,496.28</u>	<u>11,496.28</u>
Total Operating & Capital Expense	<u>537,598.47</u>	<u>537,598.47</u>
Gross Profit	117,740.89	117,740.89
Board Expenses		
Tax Appraisal Assesment	7,615.69	7,615.69
Agenda Posting/Legal Notices	5.25	5.25
Tax Collection Attorney Fees	480.13	480.13
Tax Collector Fees	5,957.65	5,957.65
Dues & Subscriptions	1,222.00	1,222.00
Insurance	55,065.29	55,065.29
Office Supplies & Postage	72.00	72.00
Professional & Legal Fees	45,009.00	45,009.00
Training	<u>1,434.86</u>	<u>1,434.86</u>
Total Board Expenses	<u>116,861.87</u>	<u>116,861.87</u>
Operating Income	879.02	879.02
Interest Income	<u>4,434.00</u>	<u>4,434.00</u>
Total Other Income	<u>4,434.00</u>	<u>4,434.00</u>
Net Income (Loss)	\$ <u><u>5,313.02</u></u>	\$ <u><u>5,313.02</u></u>

PANOLA COUNTY EMERGENCY SERVICES DIST #1
Statement of Activities
For the Period Ended December 31, 2018

	12 Months Ended Dec. 31, 2018				12 Months Ended Dec. 31, 2018			
	Budget	Variance	Pct	Budget	Variance	Pct		
General Revenue								
Property Tax-Current Y	\$ 656,549.49	\$ 624,104.00	\$ 32,445.49	5	\$ 656,549.49	\$ 624,104.00	\$ 32,445.49	5
Property Tax-Delinque	(1,210.13)	0.00	(1,210.13)	0	(1,210.13)	0.00	(1,210.13)	0
Total General R	655,339.36	624,104.00	31,235.36	5	655,339.36	624,104.00	31,235.36	5
Operating & Capital Expenses								
Dept-Inter Comm VFD	30,796.54	28,200.00	2,596.54	9	30,796.54	28,200.00	2,596.54	9
Dept-Flatwoods VFD	20,498.76	28,200.00	(7,701.24)	(27)	20,498.76	28,200.00	(7,701.24)	(27)
Dept-Woods VFD	25,809.07	28,200.00	(2,390.93)	(8)	25,809.07	28,200.00	(2,390.93)	(8)
Dept-Clayton VFD	29,121.45	28,200.00	921.45	3	29,121.45	28,200.00	921.45	3
Dept-Beckville VFD	27,696.85	28,200.00	(503.15)	(2)	27,696.85	28,200.00	(503.15)	(2)
Dept-Comm Four VFD	20,127.81	28,200.00	(8,072.19)	(29)	20,127.81	28,200.00	(8,072.19)	(29)
Dept-Gary VFD	22,084.39	28,200.00	(6,115.61)	(22)	22,084.39	28,200.00	(6,115.61)	(22)
Rm- Tatum VFD	4,000.00	4,000.00	0.00	0	4,000.00	4,000.00	0.00	0
Run- Carthage VFD	12,300.00	16,000.00	(3,700.00)	(23)	12,300.00	16,000.00	(3,700.00)	(23)
Capital Imp-Beckville	200,227.00	36,000.00	164,227.00	456	200,227.00	36,000.00	164,227.00	456
Capital Imp-Clayton	45,651.34	50,000.00	(4,348.66)	(9)	45,651.34	50,000.00	(4,348.66)	(9)
Capital Imp-Gary	52,754.18	64,000.00	(11,245.82)	(18)	52,754.18	64,000.00	(11,245.82)	(18)
Capital Imp-Inter Comm	10,000.00	10,000.00	0.00	0	10,000.00	10,000.00	0.00	0
Capital Imp-Woods	10,000.00	30,000.00	(20,000.00)	(67)	10,000.00	30,000.00	(20,000.00)	(67)
Capital Imp-Comm Four	15,034.80	20,000.00	(4,965.20)	(25)	15,034.80	20,000.00	(4,965.20)	(25)
Capital Imp-Flatwoods	11,496.28	15,000.00	(3,503.72)	(23)	11,496.28	15,000.00	(3,503.72)	(23)
Total Operating	537,598.47	442,400.00	95,198.47	22	537,598.47	442,400.00	95,198.47	22
Gross Profit	117,740.89	181,704.00	(63,963.11)	(35)	117,740.89	181,704.00	(63,963.11)	(35)
Board Expenses								
Tax Appraisal Assesme	7,615.69	8,000.00	(384.31)	(5)	7,615.69	8,000.00	(384.31)	(5)
Agenda Posting/Legal	5.25	500.00	(494.75)	(99)	5.25	500.00	(494.75)	(99)
Tax Collection Attorne	480.13	3,000.00	(2,519.87)	(84)	480.13	3,000.00	(2,519.87)	(84)
Tax Collector Fees	5,957.65	10,000.00	(4,042.35)	(40)	5,957.65	10,000.00	(4,042.35)	(40)
Dues & Subscriptions	1,222.00	2,000.00	(778.00)	(39)	1,222.00	2,000.00	(778.00)	(39)
Insurance	55,065.29	50,000.00	5,065.29	10	55,065.29	50,000.00	5,065.29	10
Office Supplies & Posta	72.00	1,000.00	(928.00)	(93)	72.00	1,000.00	(928.00)	(93)
Professional & Legal F	45,009.00	40,000.00	5,009.00	13	45,009.00	40,000.00	5,009.00	13
Supplies	0.00	2,000.00	(2,000.00)	(100)	0.00	2,000.00	(2,000.00)	(100)
Training	1,434.86	3,000.00	(1,565.14)	(52)	1,434.86	3,000.00	(1,565.14)	(52)
Contingency	0.00	64,204.00	(64,204.00)	(100)	0.00	64,204.00	(64,204.00)	(100)
Total Board Exp	116,861.87	183,704.00	(66,842.13)	(36)	116,861.87	183,704.00	(66,842.13)	(36)
Operating Inc	879.02	(2,000.00)	2,879.02	(144)	879.02	(2,000.00)	2,879.02	(144)
Interest Income	4,434.00	2,000.00	2,434.00	122	4,434.00	2,000.00	2,434.00	122
Total Other Inco	4,434.00	2,000.00	2,434.00	122	4,434.00	2,000.00	2,434.00	122
Net Income (L)	\$ 5,313.02	\$ 0.00	\$ 5,313.02	0	\$ 5,313.02	\$ 0.00	\$ 5,313.02	0

PANOLA COUNTY EMERGENCY SERVICES DIST #1

Statement of Activities

For the Period Ended December 31, 2018

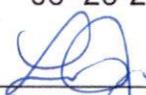
	12 Months Ended Dec. 31, 2018	Budget	Variance	Pct
General Revenue				
Property Tax-Current Yr.	\$ 656,549.49	\$ 624,104.00	\$ 32,445.49	5
Property Tax-Delinquent	<u>(1,210.13)</u>	<u>0.00</u>	<u>(1,210.13)</u>	<u>0</u>
Total General Revenue	655,339.36	624,104.00	31,235.36	5
Operating & Capital Expenses				
Dept-Inter Comm VFD	30,796.54	28,200.00	2,596.54	9
Dept-Flatwoods VFD	20,498.76	28,200.00	(7,701.24)	(27)
Dept-Woods VFD	25,809.07	28,200.00	(2,390.93)	(8)
Dept-Clayton VFD	29,121.45	28,200.00	921.45	3
Dept-Beckville VFD	27,696.85	28,200.00	(503.15)	(2)
Dept-Comm Four VFD	20,127.81	28,200.00	(8,072.19)	(29)
Dept-Gary VFD	22,084.39	28,200.00	(6,115.61)	(22)
Run- Tatum VFD	4,000.00	4,000.00	0.00	0
Run- Carthage VFD	12,300.00	16,000.00	(3,700.00)	(23)
Capital Imp-Beckville	200,227.00	36,000.00	164,227.00	456
Capital Imp-Clayton	45,651.34	50,000.00	(4,348.66)	(9)
Capital Imp-Gary	52,754.18	64,000.00	(11,245.82)	(18)
Capital Imp-Inter Comm	10,000.00	10,000.00	0.00	0
Capital Imp-Woods	10,000.00	30,000.00	(20,000.00)	(67)
Capital Imp-Comm Four	15,034.80	20,000.00	(4,965.20)	(25)
Capital Imp-Flatwoods	<u>11,496.28</u>	<u>15,000.00</u>	<u>(3,503.72)</u>	<u>(23)</u>
Total Operating & Capital	<u>537,598.47</u>	<u>442,400.00</u>	<u>95,198.47</u>	<u>22</u>
Gross Profit	117,740.89	181,704.00	(63,963.11)	(35)
Board Expenses				
Tax Appraisal Assesment	7,615.69	8,000.00	(384.31)	(5)
Agenda Posting/Legal Notices	5.25	500.00	(494.75)	(99)
Tax Collection Attorney Fees	480.13	3,000.00	(2,519.87)	(84)
Tax Collector Fees	5,957.65	10,000.00	(4,042.35)	(40)
Dues & Subscriptions	1,222.00	2,000.00	(778.00)	(39)
Insurance	55,065.29	50,000.00	5,065.29	10
Office Supplies & Postage	72.00	1,000.00	(928.00)	(93)
Professional & Legal Fees	45,009.00	40,000.00	5,009.00	13
Supplies	0.00	2,000.00	(2,000.00)	(100)
Training	1,434.86	3,000.00	(1,565.14)	(52)
Contingency	<u>0.00</u>	<u>64,204.00</u>	<u>(64,204.00)</u>	<u>(100)</u>
Total Board Expenses	<u>116,861.87</u>	<u>183,704.00</u>	<u>(66,842.13)</u>	<u>(36)</u>
Operating Income	879.02	(2,000.00)	2,879.02	(144)
Interest Income	<u>4,434.00</u>	<u>2,000.00</u>	<u>2,434.00</u>	<u>122</u>
Total Other Income	<u>4,434.00</u>	<u>2,000.00</u>	<u>2,434.00</u>	<u>122</u>

	<u>12 Months Ended</u> <u>Dec. 31, 2018</u>	<u>Budget</u>	<u>Variance</u>	<u>Pct</u>
Net Income (Loss)	\$ <u>5,313.02</u>	\$ <u>0.00</u>	\$ <u>5,313.02</u>	<u>0</u>

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE

APPROVED

06-25-2019


Lee Ann Jones,
County Judge

NAME: Katie Nielsen

POSITION: Asst. Criminal D.A.

DEPARTMENT: D.A.

DATE: 6/10/19

CONFERENCE: Oral Argument Court of Criminal Appeals

LOCATION: Austin, TX.

DATES: 6/4 to 6/5

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 2

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

If not, how much of your requirements will be met by this conference? 0

How much of your requirements have been met already, not counting this conference? about 1/4

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

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

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

I was trial counsel for the State in State v. Metcalf, which went up on appeal to Ct. of Appeals. The State appealed to the Ct of Criminal Appeals and I sit second chair to appellate Attorney Gene Bunn during oral argument.

approved: 

APPROVED

06-25-2019



Lee Ann Jones,
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: Kevin Lake

POSITION: Sheriff

DEPARTMENT: Panola Co. Sheriff's Office

DATE: June 7, 2019

CONFERENCE: Investigation / Attorney General

LOCATION: Austin, Texas

DATES: June 4, 2019 to June 5, 2019

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 2

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? _____

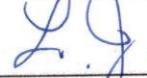
Do you have sufficient funds in your budget for this conference? Yes

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

Investigation Purposes

APPROVED

06-25-2019



Lee Ann Jones,
County Judge

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

NAME: Sarah Fields
POSITION: Criminal Investigator - Lieutenant
DEPARTMENT: Panola Co. Sheriff's Office
DATE: June 7, 2019

CONFERENCE: Investigation / Attorney General
LOCATION: Austin, Texas
DATES: June 4, 2019 to June 5, 2019

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 2

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? _____

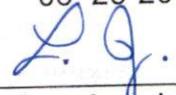
Do you have sufficient funds in your budget for this conference? Yes

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

Investigation Purposes

APPROVED

06-25-2019



Lee Ann Jones,
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: Travis Wilson
POSITION: Deputy
DEPARTMENT: PCSO
DATE: 6-5-19

CONFERENCE: Intermediate Crime Scene #2106
LOCATION: Carthage Civic Center
DATES: 7-22-19 to 7-25-19
NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: N/A

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

If not, how much of your requirements will be met by this conference? 32

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

ALL

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

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 class for intermediate license

APPROVED

06-25-2019



Lee Ann Jones,
County Judge

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

NAME: William G. Morris

POSITION: County Veterans Service Officer

DEPARTMENT: Veterans Service Office

DATE: June 13, 2019

CONFERENCE: Waco County Service Officer Cross Training

LOCATION: Waco, TX

DATES: June 24, 2019 to June 27, 2019

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 4

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

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

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

How many days have you been away from your job this year for conferences, not counting this conference? 6

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.)

Section 434.038 (a) of the Texas Government Code states, "To maintain certification, the officer shall attend at least one commission training conference a year. An officer must maintain certification to remain in office.

William Morris

From: Covin, Sandra, VSOWAC <Sandra.Covin@va.gov>
Sent: Thursday, June 13, 2019 8:19 AM
To: wmorris@co.panola.tx.us
Cc: Taylor, Paula A.
Subject: Waco CSO Cross Training
Attachments: HOTELS FOR WACO.docx; PARKING AT THE VAROs.pdf

<<...>> <<...>>

Good morning William,

Your training will be located at Waco VA Regional Office, 701 Clay Ave., Waco, TX 76799 and you should report on Monday June 24, 2019, to the TVC Office at 7:45 a.m.

Training will involve shadowing at least one to three counselors, observing Board of Veterans Affairs (BVA) hearings, understanding the purpose of the appeal process, ask questions, and receive training with regards to the different VA programs along with the claim process to help you better assist your veterans.

***IMPORTANT:** Since you will be attending BVA hearings, the dress code is business professional (coat and tie).*

You will encounter a guard station upon entering the building. Ask for the Texas Veterans Commission at the guard station. Be prepared to show your government issued photo ID prior to entry.

- *No laptops, or tablets are allowed.*
- *No flash drives or other external driver devices are allowed.*
- *No firearms or other weapons are allowed.*

Parking information for the Waco RO location is attached. Should you require a hotel I have attached a list of hotels close to the Waco RO.

If I can be of any further assistance please let me know.

Thank you,

*Sandra J. Covin
TVC Waco Regional Office Supervisor
701 Clay Ave
Waco TX 76799
254-299-9950*

Coming together is a beginning; keeping together is progress; working together is success...Henry Ford

06-25-2019

L.A.J.
Lee Ann Jones,
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE

NAME: Danny Buck Davidson

POSITION: Criminal District Attorney

DEPARTMENT: _____

DATE: 6/17/19

CONFERENCE: Legislative Updates

LOCATION: Jacksonville Texas (the closest location to us)

DATES: Friday 8/16/19 to

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: one

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

If not, how much of your requirements will be met by this conference? 3hr CLE

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

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

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

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

~~My office~~ The prosecutors in my office
annually go to this informative conference.
We are instructed in all criminal law legislative
changes that go into effect on September 1st 2019.
It is a very good seminar to learn about
new criminal laws created by our legislature.

KATIE NIELSEN
First Assistant District Attorney

RICK MCPHERSON
Assistant District Attorney

KEVIN JONES
Criminal Investigator



**123rd JUDICIAL DISTRICT
PANOLA COUNTY, TEXAS**

**COUNTY COURT AT LAW
PANOLA COUNTY, TEXAS**

DANNY BUCK DAVIDSON
Criminal District Attorney

June 17, 2019

Panola County Commissioner's Court

Dear Judge & Commissioners:

This letter is to request that Rick McPherson, Katie Nielsen and I be approved for attendance Legislative Update Seminar on Friday, August 16, 2019 in Jacksonville, Texas. It is necessary that we attend this seminar to be apprised of all the updated laws set to go in effect September 1, 2019.

This meeting will help in meeting our CLE hours.

Sincerely,

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

Danny Buck Davidson

DBD:je

06-25-2019

Lee Ann Jones,
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: Katie Nielsen

POSITION: Asst. Crim. Dist. Atty

DEPARTMENT: Panola County D.A.

DATE: 6/18/19

CONFERENCE: Legislative Update

LOCATION: Jacksonville Texas

DATES: Friday 8/16/19

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: one

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

If not, how much of your requirements will be met by this conference? 3 hrs **CLE**

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

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

The legislative update is an indispensable part of the year. As prosecutors, we're charged with knowing the recent changes in the law and attending this conference is more informative than simply getting a printout of new law.

06-25-2019

Lee Ann Jones,
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE REQUEST FOR ATTENDANCE AT A CONFERENCE

NAME: Rick McPherson

POSITION: Assistant District Attorney

DEPARTMENT: Criminal District Attorney

DATE: 6/17/2019

CONFERENCE: Legislative Update

LOCATION: Jacksonville, TX

DATES: 8/16/19 to 8/16/2019

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 1

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

If not, how much of your requirements will be met by this conference? 3 hours

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

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

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

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

Increase my competence to handle
the county's criminal business

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE

APPROVED

06-25-2019



Lee Ann Jones,
County Judge

NAME: Gina Goldman
POSITION: Deputy County Clerk
DEPARTMENT: County Clerk
DATE: 6/20/19

CONFERENCE: TX College of Probate Judge's Annual Mtg.
LOCATION: San Antonio, TX
DATES: Aug 21, 2019 to Aug 23, 2019
NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 3

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

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

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

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

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

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

This conference will provide information on newly enacted legislation pertaining to probate, guardianship + mental health cases.