

PERSONNEL CHANGE REQUEST

Name: BILLY STUTES

Department: ROAD AND BRIDGE PCT 1

Position: OPERATOR

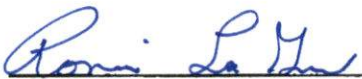
New Position

(If applicable) NA

Current wage or salary \$18.50

New wage or salary \$18.82

Effective date of change JULY 6, 2020



Elected Official/Department Head

Signature



Date Signed

PANOLA COUNTY SHERIFF'S OFFICE

Office: 903.693.0333
Fax: 903.693.9366

314 W. Wellington
Carthage, Texas 75633



Sheriff Kevin Lake

June 15, 2020

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

Dear Judge Jones,

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

Please record the appointment of David Gray as a Reserve Deputy for the Panola County Sheriff's Office effective June 16, 2020.

Sincerely,

K. Lake *KL*

Kevin Lake
Sheriff

KL/lw

CC: Jennifer Stacy
Joni Reed

Honesty, Integrity, Service

PANOLA COUNTY SHERIFF'S OFFICE

Office: 903.693.0333
Fax: 903.693.9366

314 W. Wellington
Carthage, Texas 75633



Sheriff Kevin Lake

June 16, 2020

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

Dear Judge Jones,

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

Please record that Sarah Fields, Criminal Investigator Lieutenant, will assume additional administrative responsibilities for the Panola County Sheriff's Office effective June 20, 2020 at yearly salary of \$53,000.

Sincerely,

K. Lake *KL*
Kevin Lake
Sheriff

KL/lw

CC: Jennifer Stacy
Joni Reed

Honesty, Integrity, Service

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

Email: panolajp1@gmail.com

110 S. SYCAMORE RM 105
CARTHAGE, TEXAS 75633

MARY SUE KIPER

JUSTICE OF THE PEACE
PRECINCT #1



PANOLA COUNTY

OFFICE 903-693-0377
FAX 903-693-4708

Email: panolacounty23@live.com

110 S. SYCAMORE RM 212
CARTHAGE, TEXAS 75633

TONI HUGHES

JUSTICE OF THE PEACE
PRECINCT #2

June 17, 2020

Judge LeeAnn Jones, County Judge
Attn: Vicki Heinkel
Honorable Commissioners Court
Honorable Commissioners

RE: NEW HIRE FOR JP#1 AND JP#2 OFFICE

Dear Sirs and Madams:

We are requesting that you add Ms. Beverly Hazelwood as the New Hire on the Agenda for the Next Commissioner's Court meeting. After going through the processes and eliminations, she is the applicant that has been chosen to fill the position of Justice Court Clerk for both of the JP Offices. She will begin **work on June 22, 2020 at the rate of \$13.50 per hour at 40 hours per week full time**. If the 22nd of June is not feasible, the next earliest date available would be fine.

Thank you for your time and consideration in getting this on the agenda and being so helpful in all regards.

Respectfully,

Mary Sue Kiper

Mary Sue Kiper
Justice of the Peace, Pct 1
Panola County



Toni Hughes

Toni Hughes
Justice of the Peace, Pct 2
Panola County



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:

Rockcliff Energy Management LLC proposes to place a
(COMPANY NAME)

10 inch line within the Right-of-Way
(PIPE SIZE)

of County Road: 329, 331, 332, 334, & 335 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 8,450 ft total 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 6th day of
July, ~~2017~~.
2020

FIRM: Cypress Energy Corp
BY: Justin Smith
TITLE: Sr ROW Agent
ADDRESS: 400 Travis Street, Ste 1909
Shreveport, LA 71101
PHONE: (318) 294-6875

APPROVAL

June 23, 2020

TO: Rockcliff Energy Management LLC
Attn: Justin Smith @ Cypress Energy Corp.
400 Travis Street, Ste 1909
Shreveport, LA 71101

RE: **CR #329, #331, #332, #334, & #335**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **10" lines** within the right-of-way of County Roads **#329, #331, #332, #334, & #335** 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

R 329

te a description for your map.

94° 3' 14.98" W

Oil Well Rd

329

322

Par Rd 101

Springridge Texas Line Rd

Google Earth

Google

Earth Po

1000 ft

Legend

- Feature 1
- Feature 2
- FM 9 Water I
- Pandora



R 332

te a description for your map.

Legend

- Feature 1
- Feature 2
- FM 9 Water I
- Panola



2 334

te a description for your map.

Legend

- Feature 1
- Feature 2
- FM 3 Water I
- Panola



CR 335

Write a description for your map.

Legend

Feature 1

Feature 2

FM 9 Water 1

Panola

Jansen Pond

Davidson Pond

Google Earth

Earth Pe

2000 ft

335 9

334

P-7351

NOTICE OF PROPOSED INSTALLATION
PIPELINE AND/OR UTILITY LINES

TO: THE PANOLA COUNTY COMMISSIONER'S COURT

D/D

PANOLA COUNTY ROAD & BRIDGE DEPARTMENT, CARTHAGE, TEXAS
FOR THE NOTICE & READY DEPARTMENT

Rockcliff Energy Operating, LLC
COMPANY NAME: _____ PROPOSES TO PLACE A

6 inches _____ line within the Right-of-Way
(PIPE SIZE)

of County Road 3224, 331, 3311 as follows:
(NUMBER OF ROAD)

The proposed pipeline will cross or parallel indicated roads on the attached sheet.
Installation shall be made by boring a total length of 80'85'45" 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 20th day of
June ~~2017~~ 2020

FIRM Rockcliff Energy
BY Jeff C. McClure
TITLE Sr. Surface Landmen
ADDRESS 1301 McKinney, Suite 1300
Houston, TX 77010
PHONE 318-278-9933

APPROVAL

June 23, 2020

TO: Rockcliff Energy Operating, LLC
Attn: Jeff C. McClure
1301 McKinney, Suite 1300
Houston, TX 77010

RE: **CR #3224, #331, & #3311**

The Panola County Commissioners' Court offers no objection to the location on the right-of-way of your proposed **6" lines** within the right-of-way of County Roads **#3224, #331, & #3311** 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.

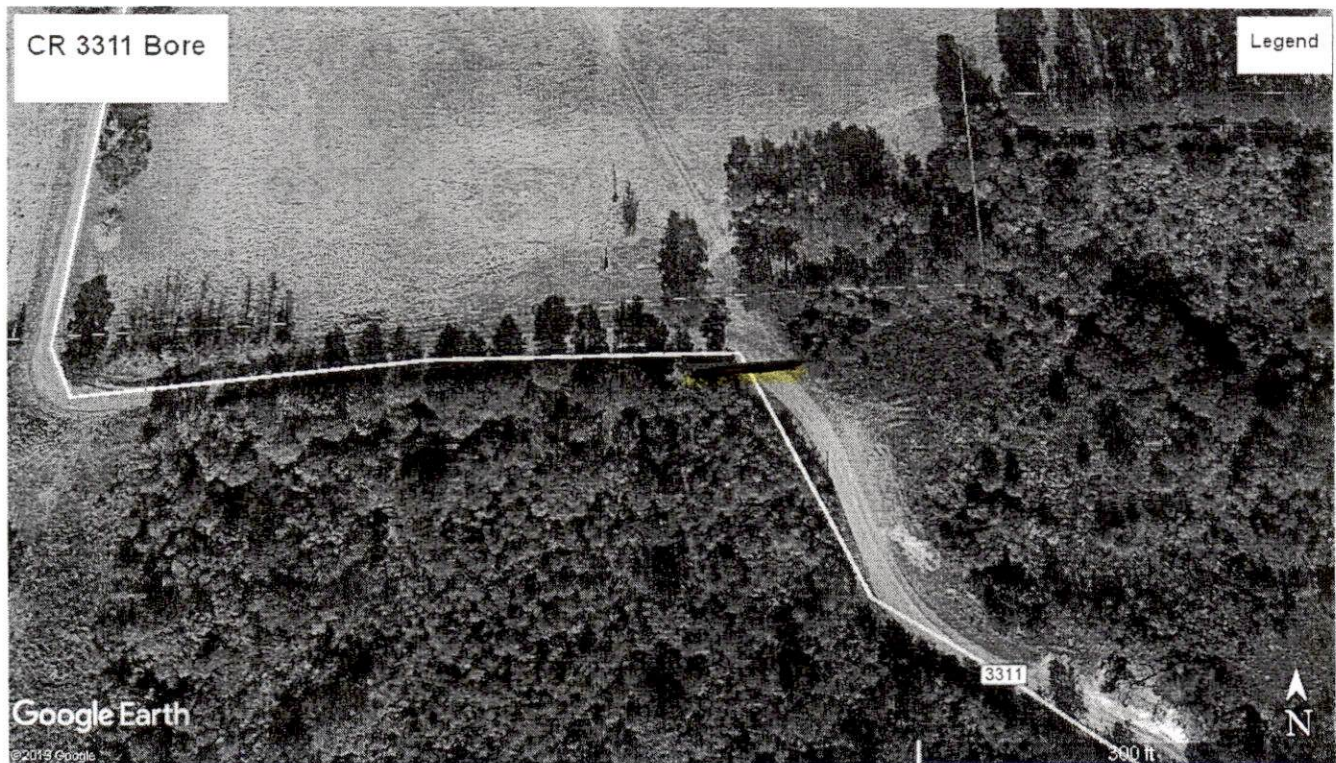
5. Parallel line will be installed as near the right-of-way lines as is possible and no parallel line will be installed in the roadbed or between the drainage ditch and the roadbed without special permission of the Panola County Commissioners' Court.
6. Operations along roadbeds shall be performed in 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







Donation

Date June 15, 2020

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

\$ 53,729.08 and/or

Material of the following type and amount Road base, 3x5 Glauconite delivered

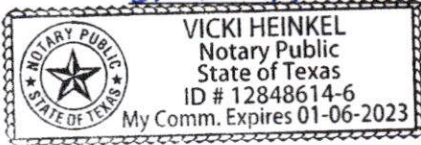
This donation is to be used as needed by the Panola County Road and Bridge Department to improve Panola County road number 3111, or if no road is indicated, then it is to be used to improve any Panola County road as seen fit by the Department. This donation must be accepted by the Panola County Commissioners' Court according to Local Gov. Code sec. 81.032 and Transportation Code sec. 252.214 and any money will be held by the Panola County Treasurer pending approval of deposit in the Road and Bridge Fund. Any material will not be used prior to the approval of the Court.

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

[Signature] Commissioner, Precinct # 3

Sworn and subscribed to this 15th day of June, 2020

Dicki Heinkel Notary Public, State of Texas, My commission expires 1-6-2023



(Panola County Commissioners' Court use only)

This item was accepted/~~disapproved~~ (strike one) at a meeting of the Panola County Commissioners' Court on this 22nd day of June, 2020.

County Judge [Signature] ^{23rd}

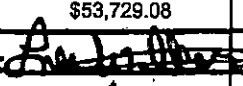


Invoice

Bill To

Rockcliff Energy Management LLC
Attn: Accounts Payable
1301 McKinney Street, Suite 1300
Houston, TX 77010

Date	Invoice #
3/11/2020	8504
Due Date	4/10/2020
Account #	402

Job Name		P.O. No.	Terms	AFE
Pad AY			Net 30	
Item	Description	Quantity	Rate	Amount
Product #1	Road Base delivered & processed	926.33	36.62	33,922.20T
Product #5	3x5 Glauconite delivered & processed	308.09	42.62	13,130.80T
Mob	Mobilization		3,500.00	3,500.00
<div>ROCKCLIFF ENERGY Jordan-Caldwell #12,3 Cost Center: _____ Service Date: 3/11/2020 <input type="checkbox"/> LOE <input checked="" type="checkbox"/> AFE 1600294,1600295,1600477 Account Code: 830-107 Amount: \$53,729.08 Signature:  Lee Wilkerson</div>				
			Subtotal	\$50,553.00
			Sales Tax (6.75%)	\$3,176.08
			Total	\$53,729.08

Please remit payment to:
Attoyac Rock, LLC
1450 Eddings Lane
San Augustine, TX 75972
936-275-3636

Payments/Credits \$0.00

Balance Due \$53,729.08

This invoice is DUE UPON RECEIPT or by DUE DATE. If other terms are not CONFIRMED, interest and late fees may be applied if not paid promptly,

Donation

Date June 11, 2020

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

\$ 1,500.00 and/or

material of the following type and amount -----

This donation is to be used as needed by the Panola County Road and Bridge Department to improve Panola County road number 301, or if no road is indicated, then it is to be used to improve any Panola County road as seen fit by the Department. This donation must be accepted by the Panola County Commissioners' Court according to Local Govt. Code sec. 81.032 and Transportation Code sec. 252.214 and any money will be held by the Panola County Treasurer pending approval of deposit in the Road and Bridge Fund. Any material will not be used prior to the approval of the Court.

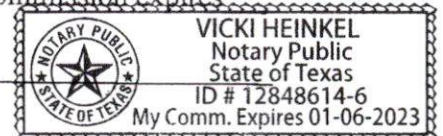
I acknowledge that this is intended as a donation and that no person or corporation has been promised any other benefit because of the donation, nor have been induced or coerced in any way by any official or employee of Panola County. I further certify that this donation was given freely and voluntarily.

C. M. G. G. G. Commissioner, Precinct# 3

Sworn and subscribed to this 11th day of June, 20 20.

Vicki Heinkel, Notary Public, State of Texas, My commission expires

1-6-2023



(Panola County Commissioners' Court use only)

This item was accepted / ~~disapproved~~ (strike one) at a meeting of the Panola County Commissioners' Court on this 22nd day of June, 2020.
County Judge Bill Ann Jones 23rd

CASH ONLY IF ALL CHECK LOCK SECURITY FEATURES LISTED ON BACK INDICATE NO TAMPERING OR COPYING

Car-Tex Transport and Vacuum Service, Inc

1021 CR 301
Carthage, TX 75633
903-694-2729
Operating Account

FIRST STATE BANK AND TRUST CO
Carthage, TX 75633
88-415/1119

4744

6/8/2020

\$ **1,500.00

PAY TO THE ORDER OF Panola County Treasurer

One Thousand Five Hundred and 00/100 *****

DOLLARS



Panola County Treasurer
110 South Sycamore
Room 312
Carthage, TX 75633



Deborah Patrick

MEMO

Donation for repairs CR301

⑈004744⑈ ⑈1161904150⑈ 13 164 4⑈

18 PROTECTED AGAINST FRAUD



**Analysis of the GASB 75 Liability
For Other Post-Employment Benefits
Of Panola County
As of December 31, 2019**

Prepared by:

Jeff Yeatman, ASA, MAAA

512 328 5854

email: jyeatman@hausemonnin.com

May 26, 2020

HAUSE MONNIN CONSULTING

**Analysis of the GASB 75 Liability
For Panola County
As of December 31, 2019**

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 \$1,168.48, and the monthly rate for the spouse of a retiree was \$643.14.

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 2.74%, based on the Bond Buyer 20-Bond GO Index as of 12/31/19. 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 12/31/19			
	Past		
Category	Service	Future	Total
Employees	16,164,210	25,681,852	41,846,062
Retirees	20,369,338	-	20,369,338
Total	36,533,548	25,681,852	62,215,400

The amount allocated to the current year of service for active employees is 1,980,177. 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 27.94% of Panola County's 2020 budgeted payroll of 7,088,010.

E. Summary of Valuation Results

The following chart summarizes the valuation results as of 12/31/2019. 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	16,164,210
Retirees	<u>20,369,338</u>
Total	36,533,548
Fiduciary Net Position (FNP)	33,392,784
Net OPEB Liability (NOL)	3,140,764
Net OPEB Liability (NOL) - 1% Discount Rate Increase	(1,693,287)
Net OPEB Liability (NOL) - 1% Discount Rate Decrease	9,120,279
Net OPEB Liability (NOL) - 1% Healthcare Trend Increase	10,151,978
Net OPEB Liability (NOL) - 1% Healthcare Trend Decrease	(2,319,953)
Assumptions	
Salary Scale	3.00%
Discount Rate	2.74%

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	1,170.77	EE
Beginning post medicare cost	1,170.77	EE
Beginning pre medicare cost	643.14	SP
Beginning post medicare cost	643.14	SP

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

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	2.74%
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Appendix B

Panola County - Medical Costs by Age

Age	Male EE	Female EE	Male Spouse	Female Spouse
15	461.55	745.06	458.21	770.07
16	461.55	745.06	458.21	770.07
17	461.55	745.06	458.21	770.07
18	461.55	745.06	458.21	770.07
19	461.55	745.06	458.21	770.07
20	461.55	745.06	458.21	770.07
21	461.55	745.06	458.21	770.07
22	461.55	745.06	458.21	770.07
23	461.55	745.06	458.21	770.07
24	461.55	745.06	458.21	770.07
25	461.55	745.06	458.21	770.07
26	461.55	745.06	458.21	770.07
27	461.55	745.06	458.21	770.07
28	481.62	760.62	480.28	787.18
29	501.68	776.18	502.35	804.30
30	521.74	791.73	524.41	821.41
31	541.80	807.29	546.48	838.52
32	561.86	822.85	568.55	855.63
33	590.72	838.40	600.30	872.75
34	619.58	853.96	632.05	889.86
35	648.45	869.52	663.79	906.97
36	677.31	885.07	695.54	924.08
37	706.17	900.63	727.29	941.20
38	729.50	918.44	752.96	960.79
39	752.84	936.25	778.63	980.38
40	776.18	954.06	804.30	999.97
41	799.51	971.87	829.96	1,019.56
42	822.85	989.68	855.63	1,039.15
43	858.46	1,034.10	894.81	1,088.01
44	894.08	1,078.51	933.99	1,136.87
45	929.70	1,122.93	973.18	1,185.73
46	965.32	1,167.35	1,012.36	1,234.59
47	1,000.94	1,211.77	1,051.54	1,283.45
48	1,054.37	1,240.84	1,110.31	1,315.43
49	1,107.79	1,269.91	1,169.08	1,347.41
50	1,161.22	1,298.98	1,227.85	1,379.39
51	1,214.65	1,328.05	1,286.62	1,411.36
52	1,268.08	1,357.12	1,345.39	1,443.34
53	1,321.51	1,387.22	1,404.16	1,476.44
54	1,374.93	1,417.31	1,462.93	1,509.55
55	1,428.36	1,447.40	1,521.70	1,542.65
56	1,481.79	1,477.49	1,580.47	1,575.75
57	1,535.22	1,507.59	1,639.24	1,608.85
58	1,611.98	1,551.19	1,723.68	1,656.82
59	1,688.74	1,594.80	1,808.12	1,704.79
60	1,765.51	1,638.41	1,892.56	1,752.75
61	1,842.27	1,682.01	1,977.00	1,800.72
62	1,919.03	1,725.62	2,061.44	1,848.69
63	1,993.15	1,805.26	2,142.97	1,936.30

Panola County - Medical Costs by Age

Age	Male EE	Female EE	Male Spouse	Female Spouse
64	2,067.27	1,884.91	2,224.51	2,023.91
65	518.35	518.35	518.35	518.35
66	527.00	527.00	527.00	527.00
67	535.64	535.64	535.64	535.64
68	546.87	546.87	546.87	546.87
69	558.13	558.13	558.13	558.13
70	569.36	569.36	569.36	569.36
71	580.62	580.62	580.62	580.62
72	591.85	591.85	591.85	591.85
73	599.36	599.36	599.36	599.36
74	606.86	606.86	606.86	606.86
75	614.38	614.38	614.38	614.38
76	621.88	621.88	621.88	621.88
77	629.38	629.38	629.38	629.38
78	632.99	632.99	632.99	632.99
79	636.58	636.58	636.58	636.58
80	640.19	640.19	640.19	640.19
81	643.79	643.79	643.79	643.79
82	647.40	647.40	647.40	647.40
83	651.08	651.08	651.08	651.08
84	654.78	654.78	654.78	654.78
85	658.51	658.51	658.51	658.51
86	662.28	662.28	662.28	662.28
87	666.07	666.07	666.07	666.07
88	669.89	669.89	669.89	669.89
89	673.75	673.75	673.75	673.75
90	677.63	677.63	677.63	677.63
91	681.54	681.54	681.54	681.54
92	685.49	685.49	685.49	685.49
93	689.47	689.47	689.47	689.47
94	693.48	693.48	693.48	693.48
95	697.53	697.53	697.53	697.53
96	701.60	701.60	701.60	701.60
97	705.71	705.71	705.71	705.71
98	709.85	709.85	709.85	709.85
99	709.85	709.85	709.85	709.85

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+	
Under 20	3	0	0	0	0	0	0	3
20 - 24	4	0	0	0	0	0	0	4
25 - 29	3	4	1	0	0	0	0	8
30 - 34	6	1	0	0	0	0	0	7
35 - 39	2	5	1	0	0	0	0	8
40 - 44	3	3	1	3	0	0	0	10
45 - 49	2	1	1	2	0	2	0	8
50 - 54	1	1	1	2	0	0	1	6
55 - 59	3	2	1	0	1	0	1	8
60 - 64	5	5	1	3	1	0	0	15
Over 65	5	2	2	0	2	0	1	12
Total	37	24	9	10	4	2	3	89

Active Employees - Female								
Attained Age	Prior Years of Service							Total
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+	
Under 20	0	0	0	0	0	0	0	0
20 - 24	7	0	0	0	0	0	0	7
25 - 29	4	1	0	0	0	0	0	5
30 - 34	4	3	0	0	0	0	0	7
35 - 39	3	1	2	1	0	0	0	7
40 - 44	3	5	1	0	0	0	0	9
45 - 49	5	2	3	2	2	1	0	15
50 - 54	4	1	2	2	0	0	0	9
55 - 59	1	1	1	0	2	1	0	6
60 - 64	0	1	0	0	1	1	1	4
Over 65	1	0	0	1	1	0	0	3
Total	32	15	9	6	6	3	1	72

Retirees			
Attained Age	Male	Female	Total
50 - 54	2	0	2
55 - 59	3	4	7
60 - 64	9	7	16
65 - 69	14	10	24
70 - 74	12	10	22
75 - 79	8	6	14
80 - 84	9	2	11
85 - 89	5	2	7
Total	62	41	103

Appendix D

OPEB Liability Summary

	<u>12/31/2018</u>	<u>12/31/2019</u>
Total OPEB Liability	29,800,436	36,533,548
Fiduciary Net Position	32,057,566	33,392,784
Net OPEB Liability	(2,257,130)	3,140,763
Valuation Date	12/31/2018	12/31/2019
Measurement Date	12/31/2018	12/31/2019
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Inflation	2.3%	2.3%
Salary Increases Including Inflation	3.0%	3.0%
Discount Rate	4.10%	2.74%
Discount Rate Basis	Bond Buyer 20-Bond GO Index	
Participant Data as of:	<u>12/31/2018</u>	<u>12/31/2019</u>
Actives	164	161
Retirees	<u>101</u>	<u>103</u>
Total	265	264

Reconciliation of Total OPEB Liability

1. Total OPEB Liability at Beginning of Year	29,800,436
2. Service Cost	1,384,904
3. Interest Cost	1,278,599
4. Net Benefits Paid by Employer	-
5. Effect of Assumption Changes or Inputs	4,069,608
6. Total OPEB Liability at End of Year	36,533,548

Reconciliation of Fiduciary Net Position

1. Fiduciary Net Position at Beginning of Year	32,057,566
2. Earnings on Assets	759,587
3. Employer Contributions	1,955,842
4. Retiree Medical Premiums Paid	(1,380,211)
5. Expenses	-
6. Fiduciary Net Position at End of Year	33,392,784

Net OPEB Liability

1. Total OPEB Liability	36,533,548
2. Fiduciary Net Position	(33,392,784)
3. Net OPEB Liability (Asset)	3,140,763

OPEB Expense

	<u>1/1/19 - 12/31/19</u>
Service Cost	1,384,904
Interest on Total OPEB Liability	1,278,599
Recognition of Deferred Inflows/Outflows of Resources	
-Recognition of economic/demographic gains or losses	0
-Recognition of assumption changes or inputs	141,109
OPEB Expense	2,804,612

Schedule of Deferred Outflows (Inflows)

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in Expenses For Fiscal YE 12/31/2019	Balance of Deferred Inflows 12/31/2019	Balance of Deferred Outflows 12/31/2019
<u>Deferred Outflows/(Inflows) of Resources Related to OPEB</u>						
1. Net difference between projected and actual earnings	-	12/31/2019	-	-	-	-
	-	12/31/2018	-	-	-	-
		Total	-	-	-	-
2. Differences between expected and actual experience	-	12/31/2019	-	-	-	-
	-	12/31/2018	-	-	-	-
		Total	-	-	-	-
3. Changes in assumptions or inputs	4,069,608	12/31/2019	9.55	426,302	-	3,643,306
	(2,711,856)	12/31/2018	9.51	(285,193)	(2,141,470)	-
		Total		141,109	(2,141,470)	3,643,306

Schedule of Changes in the OPEB Liability

	Fiscal Year Ending December 31									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Service cost	1,384,904	1,666,934	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total OPEB liability	1,278,599	1,081,229	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic gains or (losses)	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	4,069,608	(2,711,856)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total OPEB liability	6,733,112	36,307	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability, beginning	29,800,436	29,764,129	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability, ending	36,533,548	29,800,436	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	32,057,566	31,007,407	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, ending	33,392,784	32,057,566	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net OPEB liability, beginning	(2,257,130)	(1,243,278)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net OPEB liability, ending	3,140,763	(2,257,130)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covered payroll	7,333,874	7,139,612	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net OPEB liability as a % of covered payroll	43%	-32%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

PANOLA COUNTY
2020
BUDGET AMENDMENT #13

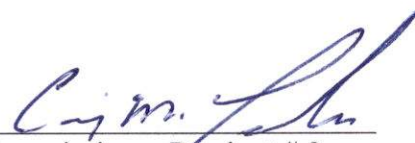
We hereby amend the Panola County Budget for the Fiscal Year 2020 as set forth above according to the procedures outlined under Local Government Code, Chapter 111, Subchapter A Sections 111.010 (c), (d). A copy of this Order is to be filed with the County Clerk and Attached to the Budget originally adopted for 2020.

Signed on this 23rd day of June, 2020.


County Judge


Commissioner Precinct # 1


Commissioner Precinct # 2


Commissioner Precinct # 3


Commissioner Precinct # 4

Passed and approved by the Commissioners Court of Panola County on the 23rd day of June, 2020 as the same appears on file in the office of the County Clerk of Panola County.


County Clerk



June 23, 2020



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT15047 - 06/23/2020 ADJ #13

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001186	2020 COUNTY BUDGET JAN...	477- APPOINTED ATTORNEYS	6/23/2020

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
100-409-54080	CONTINGENCY	477- APPOINTED ATTORNEYS	323,446.00	-100,000.00	223,446.00
June:	-100,000.00				
100-477-54150	PROFESSIONAL SERVICES	477- APPOINTED ATTORNEYS	133,000.00	100,000.00	233,000.00
June:	100,000.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001187	2020 COUNTY BUDGET JAN...	585- CONST 1 & 4 -EQUIPMENT TRUCK	6/23/2020

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
100-585-51045	PART-TIME DEPUTY	585- CONST. 1 & 4 EQUIPMENT	37,724.00	-15,000.00	22,724.00
June:	-15,000.00				
100-585-55270	FURNITURE & EQUIPMENT	585- CONST. 1 & 4 EQUIPMENT	10,000.00	15,000.00	25,000.00
June:	15,000.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001188	2020 COUNTY BUDGET JAN...	560- SO FURN & EQUIP - AUCTION REV, DONATIONS, INS	6/23/2020

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
100-360-41020	MISCELLANEOUS REVENUE	560- SERVICE LEAGUE DONATION	-132,321.00	-20,000.00	-152,321.00
June:	-20,000.00				
100-360-41020	MISCELLANEOUS REVENUE	560- TRAVELERS HAIL DAMAGE	-132,321.00	-10,118.00	-142,439.00
June:	-10,118.00				
100-360-41020	MISCELLANEOUS REVENUE	560-TANOS EXPLORATION DONATION	-132,321.00	-5,000.00	-137,321.00
June:	-5,000.00				
100-360-41020	MISCELLANEOUS REVENUE	560-AUCITON REVENUES	-132,321.00	-13,500.00	-145,821.00
June:	-13,500.00				
100-409-54080	CONTINGENCY	560-EQUIPMENT	323,446.00	9,467.00	332,913.00
June:	9,467.00				
100-560-55270	FURNITURE & EQUIPMENT	560- SO FURN & EQUIP - AUCTION REV, DONA	168,502.00	58,085.00	226,587.00
June:	58,085.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001189	2020 COUNTY BUDGET JAN...	623- R&B PCT 3 - RELAIMER RENTAL	6/23/2020

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
200-623-54610	RENTALS & LEASES	623- R&B PCT 3 - RELAIMER RENTAL	100.00	7,000.00	7,100.00
June:	7,000.00				
200-623-55280	ROAD OIL PRE MIX & GRAVEL	623- R&B PCT 3 - RELAIMER RENTAL	412,185.00	-7,000.00	405,185.00
June:	-7,000.00				

Adjustment Number	Budget Code	Description	Adjustment Date
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Budget Adjustment Register

BA0001190 2020 COUNTY BUDGET JAN... 624- R&B PCT 4 - RECLAIMER RENTAL

6/23/2020

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
200-624-54080	CONTINGENCY	624- R&B PCT 4 - RECLAIMER RENTAL	63,912.00	-5,000.00	58,912.00
June:				-5,000.00	
200-624-54610	RENTALS & LEASES	624- R&B PCT 4 - RECLAIMER RENTAL	50.00	5,000.00	5,050.00
June:				5,000.00	

Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
2020	2020 COUNTY BUDGET JA	100-360-41020	MISCELLANEOUS REVENUE	-132,321.00	-48,618.00	-180,939.00
		100-409-54080	CONTINGENCY	323,446.00	-90,533.00	232,913.00
		100-477-54150	PROFESSIONAL SERVICES	133,000.00	100,000.00	233,000.00
		100-560-55270	FURNITURE & EQUIPMENT	168,502.00	58,085.00	226,587.00
		100-585-51045	PART-TIME DEPUTY	37,724.00	-15,000.00	22,724.00
		100-585-55270	FURNITURE & EQUIPMENT	10,000.00	15,000.00	25,000.00
		200-623-54610	RENTALS & LEASES	100.00	7,000.00	7,100.00
		200-623-55280	ROAD OIL PRE MIX & GRAVEL	412,185.00	-7,000.00	405,185.00
		200-624-54080	CONTINGENCY	63,912.00	-5,000.00	58,912.00
		200-624-54610	RENTALS & LEASES	50.00	5,000.00	5,050.00
			2020 Total:	1,016,598.00	18,934.00	1,035,532.00
			Grand Total:	1,016,598.00	18,934.00	1,035,532.00

IN RE:

IN THE 123RD DISTRICT COURT

FIXING COMPENSATION 2021

PANOLA COUNTY, TEXAS

COUNTY AUDITOR
JENNIFER STACY

MAY TERM 2020

FILED
At 3:40 O'clock P M.

ORDER

JUN 03 2020
Lindsey Smith
LINDSEY SMITH, CLERK
DISTRICT COURT & COUNTY
COURT AT LAW, PANOLA CO., TX

BY: _____ DEPUTY

On this the 3rd day of June, 2020, came on to be considered annual compensation for the County Auditor of Panola County, Texas for fiscal year beginning January 1, 2021 through December 31, 2021.

Pursuant to the provisions of the Texas Local Government Code, Annotated Section 152.031 and 152.905 as amended, notice was given of a public hearing to be held on this date, commencing at 3:00 p.m., in the District Court of Panola County, Texas.

<https://txcourts.zoom.us/j/91132573832>

Meeting ID: 911 3257 3832

Password: 571495

Said hearing was held by the Court, and the salary of the County Auditor, JENNIFER STACY, of said County was set at the current salary plus any across the board salary increases given generally to the majority of other county employees or officials for fiscal year 2021.

IT IS THEREFORE ORDERED that the Commissioner's Court of Panola County, Texas pay said salary as described above and order said amount placed on the Commissioner's Court Salary Schedule for Fiscal Year 2021, as filed in the minutes of the Commissioner's Court, and furthermore that Joni Reed, Treasurer of Panola County, Texas pay said salary to JENNIFER STACY, County Auditor of Panola County, Texas.

IT IS FURTHER ORDERED that the fringe benefits incident to employment available to the County Auditor, JENNIFER STACY for FY 2020 shall be equal to those available to other Panola County Employees.

SIGNED AND ORDERED this 3 day of June, 2020.

Leeann Kay Rafferty
LEEANN KAY RAFFERTY, DISTRICT JUDGE

A TRUE COPY
of the original hereof, I certify
Lindsey Smith
DISTRICT COURT CLERK
PANOLA COUNTY, TEXAS
By *Lindsey Smith*
DEPUTY CLERK



CERTIFIED COPY
Page 1 Of 1

STATE OF TEXAS X

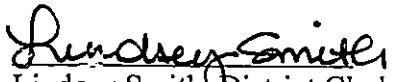
FIXING COMPENSATION 2021

COUNTY OF PANOLA X

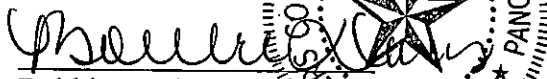
JENNIFER STACY

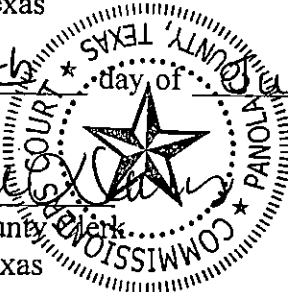
I, Lindsey Smith, District Clerk, Panola County, Texas, do hereby certify that the above and foregoing is a true and correct copy of the Order for Fixing Compensation for, JENNIFER STACY, Panola County Auditor, as same appears from the original order now on file and of record in this office.

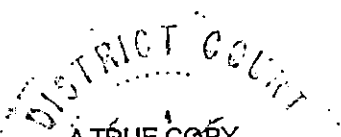
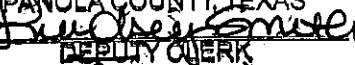
Witness my hand and seal of office this the 3RD day of JUNE, 2020.


Lindsey Smith, District Clerk
Panola County, Texas

Filed for record this 9th day of July, 2020 in the minutes of the Commissioners Court.


Bobbie Davis, County Clerk
Panola County, Texas




A TRUE COPY
of the original hereof, I certify
Lindsey Smith
DISTRICT COURT CLERK
PANOLA COUNTY TEXAS
By 
DEPUTY CLERK



CERTIFIED COPY
Page 1 Of 1

IN RE:

FIXING COMPENSATION 2021

CHRISTINA CHATMAN
ASSISTANT COUNTY AUDITOR

IN THE 123RD DISTRICT COURT

PANOLA COUNTY, TEXAS

MAY TERM 2020

FILED
At 3:40 O'clock P M.

JUN 03 2020
Lindsey Smith
LINDSEY SMITH, CLERK
DISTRICT COURT & COUNTY
COURT AT LAW, PANOLA CO., TX
BY: _____ DEPUTY

ORDER

On this the 3rd day of June, 2020, came on to be considered annual compensation for CHRISTINA CHATMAN Assistant County Auditor of Panola County, Texas for fiscal year beginning January 1, 2021 through December 31, 2021.

Pursuant to the provisions of the Texas Local Government Code, Annotated Section 152.905 as amended, notice was given of a public hearing to be held on this date, commencing at 3:00 p.m., by the District Court of Panola County, Texas.

<https://txcourts.zoom.us/j/91132573832>

Meeting ID: 911 3257 3832

Password: 571495

Said hearing was held by the Court, and the salary for CHRISTINA CHATMAN was set at current salary plus any across the board salary increases given generally to the majority of other county employees or officials for fiscal year 2021.

IT IS THEREFORE ORDERED that the Commissioner's Court of Panola County, Texas pay said salary as described above and order said amount placed on the Commissioner's Court Salary Schedule for Fiscal Year 2021, as filed in the minutes of the Commissioner's Court, and furthermore that Joni Reed, Treasurer of Panola County, Texas pay said salary to CHRISTINA CHATMAN, Assistant County Auditor of Panola County, Texas.

IT IS FURTHER ORDERED that the fringe benefits incident to employment available to the CHRISTINA CHATMAN Assistant County Auditor for FY 2021 shall be equal to those available to other Panola County Employees.

SIGNED AND ORDERED this 3 day of June, 2020.

Leann Kay Rafferty
LEANN KAY RAFFERTY, DISTRICT JUDGE

DISTRICT COURT
A TRUE COPY
of the original hereof, I certify
Lindsey Smith
DISTRICT COURT CLERK
PANOLA COUNTY, TEXAS
BY: *Lindsey Smith*
DEPUTY CLERK



CERTIFIED COPY
Page 1 Of 1

STATE OF TEXAS X

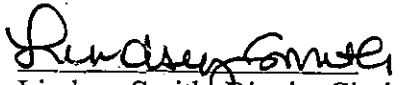
FIXING COMPENSATION 2021

COUNTY OF PANOLA X


CHRISTINA CHATMAN

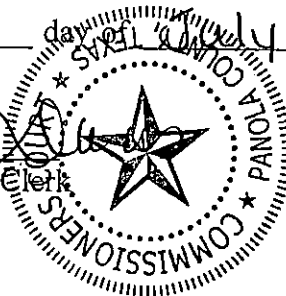
I, Lindsey Smith, District Clerk, Panola County, Texas, do hereby certify that the above and foregoing is a true and correct copy of the Order for Fixing Compensation for, CHRISTINA CHATMAN, Panola County Auditor, as same appears from the original order now on file and of record in this office.


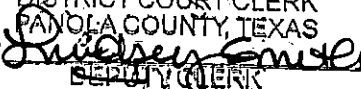
Witness my hand and seal of office this the 3RD day of JUNE, 2020.


Lindsey Smith, District Clerk
Panola County, Texas

Filed for record this 9th day of July, 2020 in the minutes of the Commissioners Court.


Bobbie Davis, County Clerk
Panola County, Texas




A TRUE COPY
of the original hereof, I certify
Lindsey Smith
DISTRICT COURT CLERK
PANOLA COUNTY, TEXAS
By 
DEPUTY CLERK



CERTIFIED COPY
Page 1 Of 1

IN RE:

FIXING COMPENSATION 2021

SHELBY ABERNATHY
ASSISTANT COUNTY AUDITOR

IN THE 123RD DISTRICT COURT

PANOLA COUNTY, TEXAS **FILED**

At 3:40 O'clock P M.

MAY TERM 2020

ORDER

JUN 03 2020
Lindsey Smith
LINDSEY SMITH, CLERK
DISTRICT COURT & COUNTY
COURT AT LAW, PANOLA CO., TX
BY: _____ DEPUTY

On this the 3rd day of June, 2020, came on to be considered annual compensation for SHELBY ABERNATHY Assistant County Auditor of Panola County, Texas for fiscal year beginning January 1, 2021 through December 31, 2021.

Pursuant to the provisions of the Texas Local Government Code, Annotated Section 152.905 as amended, notice was given of a public hearing to be held on this date, commencing at 3:00 p.m., by the District Court of Panola County, Texas.

<https://txcourts.zoom.us/j/91132573832>

Meeting ID: 911 3257 3832

Password: 571495

Said hearing was held by the Court, and the salary for SHELBY ABERNATHY was set at current salary plus any across the board salary increases given generally to the majority of other county employees or officials for fiscal year 2021.

IT IS THEREFORE ORDERED that the Commissioner's Court of Panola County, Texas pay said salary as described above and order said amount placed on the Commissioner's Court Salary Schedule for Fiscal Year 2021, as filed in the minutes of the Commissioner's Court, and furthermore that Joni Reed, Treasurer of Panola County, Texas pay said salary to SHELBY ABERNATHY, Assistant County Auditor of Panola County, Texas.

IT IS FURTHER ORDERED that the fringe benefits incident to employment available to the SHELBY ABERNATHY Assistant County Auditor for FY 2021 shall be equal to those available to other Panola County Employees.

SIGNED AND ORDERED this 3 day of June, 2020.

Leann Kay Rafferty
LEANN KAY RAFFERTY, DISTRICT JUDGE

DISTRICT COURT
A TRUE COPY
of the original hereof, I certify
Lindsey Smith
DISTRICT COURT CLERK
PANOLA COUNTY, TEXAS
By *Lindsey Smith*
DEPUTY CLERK



CERTIFIED COPY
Page 1 Of 1

STATE OF TEXAS X

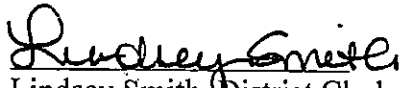
FIXING COMPENSATION 2021

COUNTY OF PANOLA X

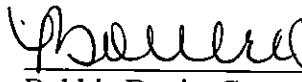
SHELBY ABERNATHY


I, Lindsey Smith, District Clerk, Panola County, Texas, do hereby certify that the above and foregoing is a true and correct copy of the Order for Fixing Compensation for, SHELBY ABERNATHY, Panola County Auditor, as same appears from the original order now on file and of record in this office.


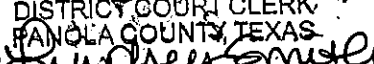
Witness my hand and seal of office this the 3RD day of JUNE, 2020.


Lindsey Smith, District Clerk
Panola County, Texas

Filed for record this 9th day of July, 2020 in the minutes of the Commissioners Court.


Bobbie Davis, County Clerk
Panola County, Texas




A TRUE COPY
of the original hereof, certify
Lindsey Smith
DISTRICT COURT CLERK
PANOLA COUNTY TEXAS
By 
DEPUTY CLERK



CERTIFIED COPY
Page 1 Of 1

IN RE:
FIXING COMPENSATION 2021
COURT REPORTER

IN THE 123RD DISTRICT COURT
PANOLA COUNTY, TEXAS

MAY TERM 2020 **FILED**
At 3:40 O'clock P M.

ORDER

JUN 03 2020
Lindsey Smith
LINDSEY SMITH, CLERK
DISTRICT COURT & COUNTY
COURT AT LAW, PANOLA CO., TX
BY: _____ DEPUTY

On this the 3rd day of June, 2020, came on to be considered annual compensation for the Court Reporter of the 123rd District Court for duties in Panola County, Texas for fiscal year beginning January 1, 2021 through December 31, 2021.

Pursuant to the provisions of the Texas Local Government Code, Annotated Section 152.905 as amended, notice was given of a public hearing to be held on this date, commencing at 3:00 p.m., by the District Court of Panola County, Texas
<https://txcourts.zoom.us/j/91132573832>
Meeting ID: 911 3257 3832
Password: 571495

Said hearing was held by the Court, and the salary of the Court Reporter of said County was set at the current salary plus any across the board salary increases given generally to the majority of other county employees or officials for fiscal year 2021.

IT IS THEREFORE ORDERED that the Commissioner's Court of Panola County, Texas pay said salary as described above and order said amount placed on the Commissioner's Court Salary Schedule for Fiscal Year 2021, as filed in the minutes of the Commissioner's Court, and furthermore that Joni Reed, Treasurer of Panola County, Texas pay said salary to Terri Hudson, the Court reporter of the 123rd District Court of Panola County, Texas.

IT IS FURTHER ORDERED that the fringe benefits incident to employment available to the Court Reporter for FY 2021 shall be equal to those available to other Panola County Employees.

SIGNED AND ORDERED this 3 day of June, 2020.

Leann Kay Rafferty
LEANN KAY RAFFERTY, DISTRICT JUDGE

DISTRICT COURT
E L
A TRUE COPY
of the original hereof, I certify
Lindsey Smith
DISTRICT COURT CLERK
PANOLA COUNTY, TEXAS
By *Lindsey Smith*
DEPUTY CLERK



CERTIFIED COPY
Page 1 Of 1

STATE OF TEXAS X

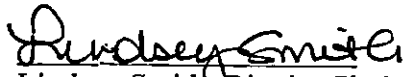
FIXING COMPENSATION 2021

COUNTY OF PANOLA X


TERRI HUDSON

I, Lindsey Smith, District Clerk, Panola County, Texas, do hereby certify that the above and foregoing is a true and correct copy of the Order for Fixing Compensation for, TERRI HUDSON, 123RD District Court Court Reporter, as same appears from the original order now on file and of record in this office.

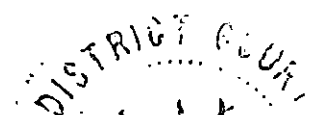
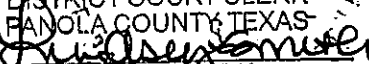
Witness my hand and seal of office this the 3RD day of JUNE, 2020.


Lindsey Smith, District Clerk
Panola County, Texas

Filed for record this 9th day of JUNE, 2020 in the minutes of the Commissioners Court.


Bobbie Davis, County Clerk
Panola County, Texas




A TRUE COPY
of the original hereof, I certify
Lindsey Smith
DISTRICT COURT CLERK
PANOLA COUNTY TEXAS
By 
DEPUTY CLERK



CERTIFIED COPY
Page 1 Of 1

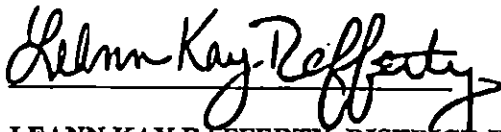
THE STATE OF TEXAS X
COUNTY OF PANOLA X

IN THE 123RD DISTRICT COURT
MAY TERM 2020

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

NOW THEREFORE, I, LeAnn Kay Rafferty, District Judge of the 123rd Judicial District of Texas, and in accordance with the provisions of said Statute, do hereby appoint the said JENNIFER STACY County Auditor of Panola County, Texas, upon the said JENNIFER STACY taking the necessary oath and making bond, all as required by law, and when said oath is taken and said bond is made, the said JENNIFER STACY shall assume the duties of said Panola County Auditor, Panola County, Texas for a term of two (2) years, beginning September 1, 2020 at the annual salary as ordered by the District Judge each year after a public hearing in accordance with applicable laws.

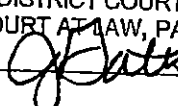
WITNESS MY HAND this the 3 day of June, 2020

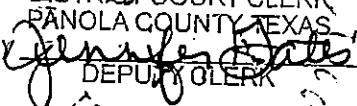


LEANN KAY RAFFERTY, DISTRICT JUDGE
123RD JUDICIAL DISTRICT COURT

FILED
At 3:40 O'clock P M.

JUN 03 2020

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

A TRUE COPY
of the original hereof, I certify
Lindsey Smith
DISTRICT COURT CLERK,
PANOLA COUNTY, TEXAS
By: 
DEPUTY CLERK



CERTIFIED COPY
Page 1 Of 1

THE STATE OF TEXAS X
COUNTY OF PANOLA X


IN THE 123RD DISTRICT COURT
MAY TERM 2020

ORDER

WHEREAS, in compliance with chapter 84.021 – Subchapter B of the Local Government Code as enacted by Acts 1987, as amended, and by the authority vested in me by the State Legislature;

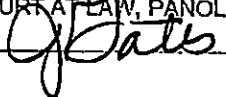
NOW THEREFORE, I, LEANN KAY RAFFERTY, District Judge of the 123rd Judicial District of Texas, and in accordance with the provisions of said Statute, do hereby appoint the said CHRISTINA CHATMAN, Assistant County Auditor of Panola County, Texas, upon the said CHRISTINA CHATMAN taking the necessary oath and making bond, all as required by law, and when said oath is taken and said bond is made, the said CHRISTINA CHATMAN shall assume the duties of said Assistant County Auditor, Panola County, Texas for a term beginning September 1, 2020 thru August 31, 2022 at the annual salary as ordered by the District Judge each year after the public hearing in accordance with applicable laws.

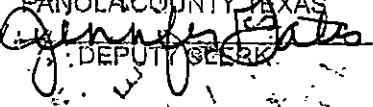
SIGNED AND ORDERED this 3 day of June 2020.


LEANN KAY RAFFERTY, DISTRICT JUDGE
123rd JUDICIAL DISTRICT COURT

FILED
At 3:40 O'clock P M.

JUN 03 2020

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

A TRUE COPY
of the original hereof, I certify
Lindsey Smith
DISTRICT COURT CLERK
PANOLA COUNTY, TEXAS
BY:  DEPUTY CLERK



CERTIFIED COPY

Page 1 Of 1

THE STATE OF TEXAS X
COUNTY OF PANOLA X


IN THE 123RD DISTRICT COURT
MAY TERM 2020

ORDER

WHEREAS, in compliance with chapter 84.021 – Subchapter B of the Local Government Code as enacted by Acts 1987, as amended, and by the authority vested in me by the State Legislature;


NOW THEREFORE, I, LEANN KAY RAFFERTY, District Judge of the 123rd Judicial District of Texas, and in accordance with the provisions of said Statute, do hereby appoint the said SHELBY ABERNATHY, Assistant County Auditor of Panola County, Texas, upon the said SHELBY ABERNATHY taking the necessary oath and making bond, all as required by law, and when said oath is taken and said bond is made, the said SHELBY ABERNATHY shall assume the duties of said Assistant County Auditor, Panola County, Texas for a term beginning September 1, 2020 thru August 31, 2022 at the annual salary as ordered by the District Judge each year after the public hearing in accordance with applicable laws.

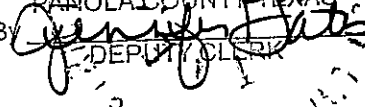
SIGNED AND ORDERED this 3 day of June 2020.


LEANN KAY RAFFERTY, DISTRICT JUDGE
123rd JUDICIAL DISTRICT COURT

FILED
At 3:40 O'clock P M.

JUN 03 2020

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

TRUE COPY
of the original hereof, I certify
Lindsey Smith
DISTRICT COURT CLERK
PANOLA COUNTY, TEXAS
BY:  DEPUTY CLERK



CERTIFIED COPY
Page 1 Of 1

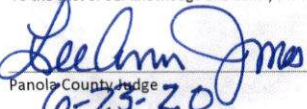
PANOLA COUNTY INVESTMENT REPORT

MARCH 31, 2020

INVESTMENTS AS OF DECEMBER 31, 2019	73,986,547.39		
	Investments	Maturity	Int. Rate
Beginning Balance 01-01-2020	73,986,547.39		
Matured 01/09/2020 (Purchased on 10/10/2019)	(7,000,000.00)		
Matured 01/09/2020 (Purchased on 10/10/2019)	(10,500,000.00)		
Purchase of CD No. 21304402676 on 01/09/2020	10,500,000.00	4/9/2020	1.500%
Retiree Health Benefit Trust	10,500,000.00		
Purchase of CD No. 21304402677 on 01/09/2020	4,475,000.00	4/9/2020	1.500%
General Fund	1,097,000.00		
Law Library	20,000.00		
Courthouse Security	58,000.00		
Records Management	1,000.00		
CC Records Preservation	118,000.00		
Archive	17,000.00		
Justice Court Technology	20,000.00		
Road & Bridge	1,550,000.00		
FM & Lateral Road	340,000.00		
Hot Check Fee	6,000.00		
Sheriff's State Forfeiture	7,000.00		
Child Protective Services	20,000.00		
Health Fund	1,043,000.00		
Airport	38,000.00		
Road Bond 1971	78,000.00		
Permanent Improvement	62,000.00		
Matured 02/13/2020 (Purchased on 11/14/2019)	(6,665,000.00)		
Matured 02/13/2020 (Purchased on 11/14/2019)	(10,900,000.00)		
Purchase of CD No. 21304402688 on 02/13/2020	11,100,000.00	5/21/2020	1.533%
Retiree Health Benefit Trust	11,100,000.00		
Matured on 02/20/2020 (Purchased on 11/21/2019)	(5,780,396.57)		
Purchase of CD No. 21304402689 on 02/20/2020	12,265,000.00	5/21/2020	1.535%
General Fund	7,800,000.00		
Law Library	16,000.00		
Courthouse Security	59,000.00		
Records Management	3,000.00		
CC Records Preservation	180,000.00		
Archive	16,000.00		
Justice Court Technology	21,000.00		
Road & Bridge	2,020,000.00		
FM & Lateral Road	680,000.00		
Hot Check Fee	10,000.00		
Sheriff's State Forfeiture	10,000.00		
Child Protective Services	60,000.00		
Health Fund	1,200,000.00		
Airport	40,000.00		
Road Bond 1971	80,000.00		
Permanent Improvement	70,000.00		
Matured 03/05/2020 (Purchased on 12/5/2019)	(5,937,150.82)		
Purchase of CD No. 21304402692 on 03/05/2020	6,000,000.00	6/11/2020	0.800%
General	4,585,000.00		
Road & Bridge	1,245,000.00		
FM & Lateral Road	170,000.00		
Matured 03/12/2020 (Purchased on 12/12/2019)	(9,324,000.00)		
Matured 03/12/2020 (Purchased on 12/12/2019)	(11,400,000.00)		
Matured 03/12/2020 (Purchased on 12/12/2019)	(180,000.00)		
Matured 03/12/2020 (Purchased on 12/12/2019)	(100,000.00)		
Purchase of CD No. 21304402695 on 03/12/2020	9,324,000.00	6/11/2020	0.800%
General	5,000,000.00		
Law Library	18,000.00		
Courthouse Security	70,000.00		
Records Management	2,000.00		
CC Records Preservation	105,000.00		
Archive	20,000.00		
Justice Court Technology	23,000.00		
Road & Bridge	2,000,000.00		
FM & Lateral Road	750,000.00		
Hot Check Fee	5,000.00		
Sheriff's State Forfeiture	6,000.00		
DA State Forfeiture	4,000.00		
Child Protective Services	21,000.00		
Health Fund	1,117,000.00		
Airport	49,000.00		
Road Bond 1971	76,000.00		
Permanent Improvement	58,000.00		
Purchase of CD No. 21304402696 on 03/12/2020	11,400,000.00	6/11/2020	0.800%
Retiree Health Benefit Trust	11,400,000.00		
Purchase of CD No. 21304402697 on 03/12/2020	180,000.00	6/11/2020	0.800%
Panola Juvenile Probation	10,000.00		
Title IV-E	70,000.00		
Local Match Juvenile Probation	100,000.00		
Purchase of CD No. 21304402698 on 03/12/2020	100,000.00	6/11/2020	0.800%
Adult Probation	100,000.00		
Matured 03/31/2020 (Purchased on 12/31/2019)	(6,200,000.00)		
Purchased of CD No. 21304402703 on 03/31/2020	9,300,000.00	7/9/2020	0.800%
General	6,200,000.00		
Road & Bridge	2,800,000.00		
FM & Lateral Road	300,000.00		
INVESTMENTS AS OF MARCH 31, 2020	74,644,000.00		

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


Panola County Auditor

Date


Panola County Treasurer

Date



Panola County, Texas

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT15026 - 800-2020 AMD#1

Adjustment Number	Budget Code	Description	Adjustment Date
BA0001184	2020 COUNTY BUDGET JAN-D...	800-2020 S.FIELDS	6/19/2020

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
800-588-51510	CRIMINAL INVESTIGATOR	800-2020 S.FIELDS	0.00	2,363.00	2,363.00
June:	2,363.00				
800-588-52010	SOCIAL SECURITY TAXES	800-2020 S.FIELDS	156.00	181.00	337.00
June:	181.00				
800-588-52030	RETIREMENT & DEATH BENEFITS	800-2020 S.FIELDS	489.00	568.00	1,057.00
June:	568.00				
800-588-52040	WORKERS COMPENSATION	800-2020 S.FIELDS	25.00	120.00	145.00
June:	120.00				
800-588-52060	UNEMPLOYMENT INSURANCE	800-2020 S.FIELDS	15.00	12.00	27.00
June:	12.00				
800-588-52070	OTHER POST EMPLOYMENT BEN...	800-2020 S.FIELDS	395.00	459.00	854.00
June:	459.00				

Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
2020	2020 COUNTY BUDGET JAN...	800-588-51510	CRIMINAL INVESTIGATOR	0.00	2,363.00	2,363.00
		800-588-52010	SOCIAL SECURITY TAXES	156.00	181.00	337.00
		800-588-52030	RETIREMENT & DEATH BENEFITS	489.00	568.00	1,057.00
		800-588-52040	WORKERS COMPENSATION	25.00	120.00	145.00
		800-588-52060	UNEMPLOYMENT INSURANCE	15.00	12.00	27.00
		800-588-52070	OTHER POST EMPLOYMENT BENEFI...	395.00	459.00	854.00
2020 Total:				1,080.00	3,703.00	4,783.00
Grand Total:				1,080.00	3,703.00	4,783.00

I hereby approve the above described budget and ask the Commissioners' Court to please record it at the next scheduled Commissioners' Court Meeting.



APPROVED

06-23-2020

Lee Ann Jones,
County Judge

PANOLA COUNTY OFFICIAL/EMPLOYEE
REQUEST FOR ATTENDANCE
AT A CONFERENCE

NAME: LINDSEY SMITH
POSITION: DISTRICT CLERK
DEPARTMENT: DISTRICT CLERK
DATE: 6-8-20
CONFERENCE: V.G. YOUNG - REGISTRY OF THE COURT
LOCATION: ONLINE
DATES: _____ to _____

NUMBER OF DAYS OUT OF OFFICE FOR THIS CONFERENCE: 0

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

If not, how much of your requirements will be met by this conference? 1 HR

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

13 Hours

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.)

TO GAIN KNOWLEDGE FROM TOPICS PRESENTED.