

STATE OF TEXAS:

COUNTY OF FISHER:

FISHER COUNTY COMMISSIONER COURT MINUTES

May 28th, 2019

Be it remembered that on Tuesday, the 28th, day of May 2019 the Commissioners' Court of Fisher County, Texas, convened in Regular Session in the Commissioners' Courtroom, Fisher County Courthouse, Roby Texas

Ken Holt, County Judge

Pat Thomson, County Clerk

Gordon Pippin, Commissioner #1

Dexter Elrod, Commissioner #2

Preston Martin, Commissioner #3

Kevin Stuart, Commissioner #4

And the proclamation having been made the Court was in session, the following business came on to be considered:

Order 1 – CALL MEETING TO ORDER & ESTABLISH QUORUM – All Present

Order 2- Motion Commissioner Pippin, second by Commissioner Martin to approve bills (see attached). This motion having been put to a vote prevailed, the vote being unanimous.

Order 3-Motion by Commissioner Pippin, second by Commissioner Elrod to approve payroll (see attached). This motion having been put to vote prevailed, the vote being unanimous.

Order 4-Motion by Commissioner Martin, second by Commissioner Pippin to approve letters to Innovative regarding zoning permits not required by Fisher County (see attached). This motion having been put to vote prevailed, the vote being unanimous.

Order 5-Motion by Commissioner Pippin, second by Commissioner Martin to approve accept outside audit form James E Rodgers and Company for FSY 2018 (see attached). This motion having been put to vote prevailed, the vote being unanimous.

Order 6-Motion by Commissioner Martin, second by Commissioner Pippin to approve revised and amended Employee Handbook (see attached). This motion having been put to vote prevailed, the vote being unanimous.

Order 7-Motion by Commissioner Pippin, second by Commissioner Elrod to adjourn. This motion having been put to vote prevailed, the vote being unanimous.

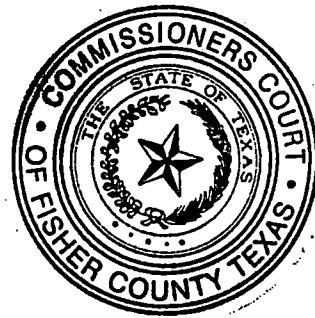
State of Texas:

County of Fisher:

I, Pat Thomson, Fisher County Clerk, attest that the foregoing is a true and accurate accounting of the Commissioner Court's authorized proceedings for May 28th, 2019



**Pat Thomson
County Clerk and Ex-Officio Member
Of Commissioners' Court, Fisher County, Texas**



COMMISSIONER COURT OF FISHER COUNTY, TEXAS

NOTICE OF OPEN MEETING

DATE OF MEETING: Tuesday, May 28, 2019
LOCATION: FISHER COUNTY COURTHOUSE
112 N CONCHO ROBY, TX 79543

AGENDA

Call to Order –Tuesday, May 28 , 2019

DELIBERATE AND CONSIDER ACTON ON THE FOLLOWING ITEMS:

1. Bills and Expense Accounts/Becky Mauldin
2. Bills (LGC § 171.004)/Becky Mauldin
3. Budget Amendments & Transfers/Becky Mauldin
4. Payroll & Benefits/Jeanna Parks
5. Burn Ban (New resolution after 90 days or reinstated)
6. Discuss Staffing for Senior Citizens
7. Response Letter to Innovative Solar Systems, LLC Regarding Solar Project
8. Outside Auditors' Report
9. Approve Employee Handbook/ Jeanna Parks

Pursuant to the authority granted under GC § 551, the Commissioners Court may convene a closed session to discuss any of the above agenda items. Immediately before any closed session, the specific section or sections of GC §551 that provide statutory authority will be announced.

CERTIFICATION

ATTEST:

PAT THOMSON

FISHER COUNTY CLERK

PAT THOMSON

Pat Thomson, Fisher County Clerk



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Bills
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NAME-OF-VENDOR DESCRIPTION	INVOICE-NO S VEN-INV-NO	VEN-NO	INV-DATE/ DATE-PAID	PO-NUMBER/ CHECK-NO	EXPENSE-ACCOUNT/ BANK-ACCOUNT	AMOUNT
4C ELECTRIC LAW CENTER BUILDING INSURANCE	8541 1371	A 00327	05-21-2019	616	10-585-625 LAW CENTER BUILDING INSURAN 10-100-100 CFC: GENERAL FUND	85.00
AFLAC AFLAC PRE TAX PAYABLE	8546	A 00007	05-21-2019		10-200-235 AFLAC PRE TAX PAYABLE 10-100-100 CFC: GENERAL FUND	117.66
AFLAC AFLAC POST TAX PAYABLE	8547	A 00007	05-21-2019		10-200-240 AFLAC POST TAX PAYABLE 10-100-100 CFC: GENERAL FUND	31.56
ALLAN ARNWINE VEHICLE GAS	8503	A	05-14-2019		10-580-616 VEHICLE GAS 10-100-100 CFC: GENERAL FUND	74.26
AMY MAE ADAMES GRAND JURY	8568	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	50.00
AQUAONE INC. SUPPLIES	8515	R 00014	05-15-2019 05-21-2019	14646	10-410-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	25.46
AQUAONE INC. SUPPLIES	8516	R 00014	05-15-2019 05-21-2019	14646	10-420-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	7.48
AQUAONE INC. SUPPLIES	8517	R 00014	05-15-2019 05-21-2019	14646	10-400-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	8.62
AQUAONE INC. SUPPLIES	8518	R 00014	05-15-2019 05-21-2019	14646	10-460-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	8.62
AQUAONE INC. SUPPLIES	8519	R 00014	05-15-2019 05-21-2019	14646	10-530-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	13.47
AT&T COMMUNICATONS	8521	R 00016	05-15-2019 05-15-2019	14643	10-410-310 COMMUNICATONS 10-100-100 CFC: GENERAL FUND	98.13
AT&T COMMUNICATIONS	8522	R 00016	05-15-2019 05-15-2019	14641	10-585-310 COMMUNICATIONS 10-100-100 CFC: GENERAL FUND	69.94
ATMOS ENERGY UTILITIES	8520	R 00017	05-15-2019 05-15-2019	14642	10-470-380 UTILITIES 10-100-100 CFC: GENERAL FUND	44.09
ATMOS ENERGY UTILITIES FOR LAW CENTER	8532	R 00017	05-17-2019 05-21-2019	14647	10-585-380 UTILITIES FOR LAW CENTER 10-100-100 CFC: GENERAL FUND	329.77

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NAME-OF-VENDOR DESCRIPTION	INVOICE-NO S VEN-INV-NO	VEN-NO	INV-DATE/ DATE-PAID	PO-NUMBER/ CHECK-NO	EXPENSE-ACCOUNT/ BANK-ACCOUNT	AMOUNT
ATMOS ENERGY UTILITIES	8533	R 00017	05-21-2019 05-21-2019	14647	10-470-380 UTILITIES 10-100-100 CFC: GENERAL FUND	45.98
BEN E KEITH FOODS - DFW DIVISION EDIBLE GOODS	8539	R 00023	05-21-2019 05-21-2019	14648	78-778-690 EDIBLE GOODS 78-100-100 CFC: SENIOR CITIZENS	1,624.34
BEN E KEITH FOODS - DFW DIVISION PAPER GOODS	8540	R 00023	05-21-2019 05-21-2019	14648	78-778-692 PAPER GOODS 78-100-100 CFC: SENIOR CITIZENS	205.64
BITTER CREEK WATER SUPPLY CORP UTILITIES	8528	R 00027	05-16-2019 05-21-2019	14649	10-470-380 UTILITIES 10-100-100 CFC: GENERAL FUND	100.00
BITTER CREEK WATER SUPPLY CORP UTILITIES	8529	R 00027	05-16-2019 05-21-2019	14649	10-470-380 UTILITIES 10-100-100 CFC: GENERAL FUND	56.00
CARD SERVICE CENTER TRAVEL & SCHOOL	8578	A 00031	05-22-2019	127	10-400-300 TRAVEL & SCHOOL 10-100-100 CFC: GENERAL FUND	318.66
CARD SERVICE CENTER REPAIRS & MAINTENANCE	8579	A 00031	05-22-2019	556	12-612-320 REPAIRS & MAINTENANCE 12-100-100 CFC: ROAD & BRIDGE PRECINCT	294.60
CARD SERVICE CENTER TRAVEL & SCHOOL	8580	A 00031	05-22-2019	532	12-612-300 TRAVEL & SCHOOL 12-100-100 CFC: ROAD & BRIDGE PRECINCT	225.00
CARD SERVICE CENTER COUNTY CLERK PRESERVATION EXPENSE	8581	A 00031	05-22-2019	562	56-756-756 COUNTY CLERK PRESERVATION E 56-100-100 CFC: COUNTY CLERK PRESERVAT	180.00
CARD SERVICE CENTER TRAVEL & SCHOOL	8582	A 00031	05-22-2019	544	13-613-300 TRAVEL & SCHOOL 13-100-100 CFC: ROAD & BRIDGE PRECINCT	225.00
CARD SERVICE CENTER TRAVEL & SCHOOL	8583	A 00031	05-22-2019	531	13-613-300 TRAVEL & SCHOOL 13-100-100 CFC: ROAD & BRIDGE PRECINCT	225.00
CARD SERVICE CENTER REPAIRS - AC AND HEATING	8584	A 00031	05-22-2019	521	10-470-387 REPAIRS - AC AND HEATING 10-100-100 CFC: GENERAL FUND	218.77
CARD SERVICE CENTER SUPPLIES	8585	A 00375	05-22-2019	542	10-550-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	480.97
CARD SERVICE CENTER TRAVEL & SCHOOL	8586	A 00031	05-22-2019	627	12-612-300 TRAVEL & SCHOOL 12-100-100 CFC: ROAD & BRIDGE PRECINCT	280.00

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CARD SERVICE CENTER TRAVEL & SCHOOL	8587	A 00031	05-22-2019	628	13-613-300 TRAVEL & SCHOOL 13-100-100 CFC: ROAD & BRIDGE PRECINCT	280.00
CARD SERVICE CENTER COUNTY CLERK PRESERVATION EXPENSE	8588	A 00031	05-23-2019		56-756-756 COUNTY CLERK PRESERVATION E 56-100-100 CFC: COUNTY CLERK PRESERVAT	130.59
CARD SERVICE CENTER SUPPLIES	8590	A 00031	05-23-2019		10-410-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	107.24
CARD SERVICE CENTER PAPER & POSTAGE	8591	A 00031	05-23-2019		10-530-445 PAPER & POSTAGE 10-100-100 CFC: GENERAL FUND	82.95
CARD SERVICE CENTER TRAVEL/SCHOOL/TUITIONS/DUES	8592	A 00031	05-23-2019		10-490-300 TRAVEL/SCHOOL/TUITIONS/DUES 10-100-100 CFC: GENERAL FUND	288.30
CARD SERVICE CENTER COMPUTER SOFTWARE & MAINTENANCE	8593	A 00031	05-23-2019		10-490-320 COMPUTER SOFTWARE & MAINTEN 10-100-100 CFC: GENERAL FUND	260.67
CARD SERVICE CENTER CAR ALLOWANCE	8594	A 00031	05-23-2019		10-590-640 CAR ALLOWANCE 10-100-100 CFC: GENERAL FUND	20.00
CARD SERVICE CENTER TRAVEL/SCHOOL/TUITION	8595	A 00031	05-23-2019		10-460-300 TRAVEL/SCHOOL/TUITION 10-100-100 CFC: GENERAL FUND	295.50
CARD SERVICE CENTER INMATE EXPENSE	8596	A 00375	05-23-2019		10-585-612 INMATE EXPENSE 10-100-100 CFC: GENERAL FUND	68.49
CARD SERVICE CENTER TRAVEL	8597	A 00375	05-23-2019		10-580-300 TRAVEL 10-100-100 CFC: GENERAL FUND	228.36
CARD SERVICE CENTER COMPUTER SOFTWARE & MAINTENANCE	8598	A 00031	05-23-2019		10-480-320 COMPUTER SOFTWARE & MAINTEN 10-100-100 CFC: GENERAL FUND	342.70
CELIA MARIE RASBERRY GRAND JURY	8577	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	10.00
CHARLENE DEON MERKET GRAND JURY	8573	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	10.00
CHARLES TURNER HARVEY GRAND JURY	8557	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	10.00

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CHARLIE JOEL NUNN GRAND JURY	8553	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	10.00
CHRISTINE GASPAR GRAND JURY	8565	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	50.00
CNA SURETY BONDS	8548	A 00289 15767210	05-21-2019		10-500-315 BONDS 10-100-100 CFC: GENERAL FUND	50.00
COOPER OIL CO INC DIESEL, OIL, AND GASOLINE	8511	A 00045	05-15-2019	599	12-612-705 ROAD MATERIAL & CONSTRUCTIO 12-100-100 CFC: ROAD & BRIDGE PRECINCT	679.05
CRYSTAL MANN COKER GRAND JURY	8571	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	50.00
CYNTHIA MARIE STUART GRAND JURY	8563	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	50.00
D-7 TCAAA SUPPLIES	8502	R 00378	05-14-2019 05-14-2019	14639	10-590-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	50.00
DE LAGE LANDEN COMPUTER REPAIRS & MAINTENANCE	8506	A 00013	05-15-2019		10-410-320 COMPUTER REPAIRS & MAINTENA 10-100-100 CFC: GENERAL FUND	165.07
DEBORAH LYNN KISER GRAND JURY	8572	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	10.00
DENNIS EUGENE VICTOR GRAND JURY	8574	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	50.00
DIANNA LYNN HEADY GRAND JURY	8556	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	50.00
DOSSER OILFIELD SERVICES & GARAGE REPAIRS & MAINTENANCE	8542	A 00275	05-21-2019	600	11-611-320 REPAIRS & MAINTENANCE 11-100-100 CFC: ROAD & BRIDGE PRECINCT	2,607.98
DOSSER OILFIELD SERVICES & GARAGE REPAIRS & MAINTENANCE	8543	A 00275	05-21-2019		12-612-320 REPAIRS & MAINTENANCE 12-100-100 CFC: ROAD & BRIDGE PRECINCT	2,607.98
DOSSER OILFIELD SERVICES & GARAGE REPAIRS & MAINTENANCE	8544	A 00275	05-21-2019		13-613-320 REPAIRS & MAINTENANCE 13-100-100 CFC: ROAD & BRIDGE PRECINCT	2,607.98

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DOSSER OILFIELD SERVICES & GARAGE REPAIRS & MAINTENANCE	8545	A 00275	05-21-2019		14-614-320 REPAIRS & MAINTENANCE 14-100-100 CFC: ROAD & BRIDGE PRECINCT	2,607.99
FISHER COUNTY GRAND JURY	8569	A 00193	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	50.00
FISHER COUNTY COUNTY CLERK PRESERVATION EXPENSE	8589	A	05-23-2019		56-756-756 COUNTY CLERK PRESERVATION E 56-100-100 CFC: COUNTY CLERK PRESERVAT	188.07
GARY WAYNE HARRIS GRAND JURY	8555	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	10.00
GARZA COUNTY TREASURER'S OFFICE INMATE MEDICAL	8514	R 00447	05-15-2019 05-21-2019	14650	10-585-614 INMATE MEDICAL 10-100-100 CFC: GENERAL FUND	777.26
GOVERNMENT FORMS AND SUPPLIES LLC SUPPLIES	8526	R 00307	05-15-2019 05-21-2019	594 14651	10-420-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	101.33
HANNEUS NEON OLLISON GRAND JURY	8554	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	10.00
HILLIARD OFFICE SOLUTIONS COMPUTER REPAIRS & MAINTENANCE	8507	A 00069	05-15-2019		10-410-320 COMPUTER REPAIRS & MAINTENA 10-100-100 CFC: GENERAL FUND	47.11
HILLIARD OFFICE SOLUTIONS COPY MACHINE/SUPPLIES/TONER	8534	R 00069 299209	05-21-2019 05-21-2019	14652	10-530-475 COPY MACHINE/SUPPLIES/TONER 10-100-100 CFC: GENERAL FUND	46.00
ISABELL ZAMBRANO GRAND JURY	8566	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	50.00
JACOB GLEN MAYNARD GRAND JURY	8559	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	10.00
JAKE LEDERLE COURT APPOINTED ATTORNEY	8524	R 00303	05-15-2019 05-21-2019	14653	10-540-518 COURT APPOINTED ATTORNEY 10-100-100 CFC: GENERAL FUND	650.00
JASON KYLE CARTER GRAND JURY	8561	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	10.00
JO ANN GREEN GRAND JURY	8552	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	50.00

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JOHNNY MACK PRICE GRAND JURY	8560	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	10.00
JOHNNYE LU GIBSON TRAVEL	8550	A	05-22-2019		10-500-300 TRAVEL 10-100-150 DRUG FORFEITURE CHECKING	750.00
KARYN CARPENTER GREEN GRAND JURY	8570	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	50.00
KNOX WASTE SERVICE LLC UTILITIES	8535	R 00078	05-21-2019 05-21-2019	14654	78-778-380 UTILITIES 78-100-100 CFC: SENIOR CITIZENS	84.71
KNOX WASTE SERVICE LLC UTILITIES	8536	R 00078	05-21-2019 05-21-2019	14654	11-611-380 UTILITIES 11-100-100 CFC: ROAD & BRIDGE PRECINCT	31.53
LYDIA MIRANDA GRAND JURY	8567	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	50.00
LYNDA NELSON GRAND JURY	8564	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	50.00
MARK ALLEN GARCIA GRAND JURY	8576	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	10.00
MARVIN KEENAN COURTHOUSE SECURITY EXPENSES	8527	R 00355	05-16-2019 05-21-2019	14655	66-766-766 COURTHOUSE SECURITY EXPENSE 66-100-100 CFC: COURTHOUSE SECURITY	100.00
MICHAEL HALL TRAVEL/SCHOOL/TUITION	8551	A	05-22-2019		10-460-300 TRAVEL/SCHOOL/TUITION 10-100-100 CFC: GENERAL FUND	282.31
MICHAEL TOD SNEAD GRAND JURY	8558	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	10.00
NEW HORIZON AG SERVICE TIRES & TUBES	8549	A 00136	05-21-2019	519	14-614-725 TIRES & TUBES 14-100-100 CFC: ROAD & BRIDGE PRECINCT	495.07
NOWLIN FARM SERVICES SUPPLIES	8531	R 00090	05-17-2019 05-17-2019	609 14644	12-612-305 SUPPLIES 12-100-100 CFC: ROAD & BRIDGE PRECINCT	74.33
QUILL SUPPLIES	8512	R 00097	05-15-2019 05-21-2019	587 14656	10-400-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	40.21

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QUILL SUPPLIES	8513	R 00097	05-15-2019 05-21-2019	586 14656	10-460-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	28.22
QUILL SUPPLIES	8530	R 00097	05-16-2019 05-21-2019	605 14656	10-410-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	617.54
RANDEL WAYNE CLAWSON GRAND JURY	8575	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	50.00
SECRETARY OF STATE ELECTIONS DIVISI ELECTION SERVICE EXPENSES	8504	A 00392	05-15-2019	603	40-740-740 ELECTION SERVICE EXPENSES 40-100-100 CFC: ELECTION SERVICES CONT	210.00
TANYA GAYE TERRY GRAND JURY	8562	A	05-22-2019		10-540-508 GRAND JURY 10-100-100 CFC: GENERAL FUND	50.00
TEXAS ASSOCIATION OF COUNTIES COMMUNICATIONS	8508	A 00113	05-15-2019		10-530-310 COMMUNICATIONS 10-100-100 CFC: GENERAL FUND	66.00
TEXAS ASSOCIATION OF COUNTIES SUPPLIES	8537	R 00210	05-21-2019 05-21-2019	14657	10-480-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	175.00
TEXAS DEPARTMENT OF STATE HEALTH SE DC-CAR-BVS TO TX VITAL STATISTICS	8505	A 00341	05-15-2019		76-776-703 DC-CAR-BVS TO TX VITAL STAT 76-100-100 CFC: STATE CRIMINAL & CIVIL	9.15
THE NEWSPAPER OFFICE LLC SUPPLIES	8523	R 00058	05-15-2019 05-21-2019	14658	10-480-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	44.00
THE NEWSPAPER OFFICE LLC SUPPLIES	8525	R 00058	05-15-2019 05-21-2019	14658	10-420-305 SUPPLIES 10-100-100 CFC: GENERAL FUND	44.00
VERIZON WIRELESS COMMUNICATIONS	8509	A 00123	05-15-2019		10-400-310 COMMUNICATIONS 10-100-100 CFC: GENERAL FUND	50.35
VERIZON WIRELESS COMMUNICATIONS	8510	A 00123	05-15-2019		10-580-310 COMMUNICATIONS 10-100-100 CFC: GENERAL FUND	50.35
VERIZON WIRELESS UTILITIES FOR LAW CENTER	8538	R 00123	05-21-2019 05-21-2019	14659	10-585-380 UTILITIES FOR LAW CENTER 10-100-100 CFC: GENERAL FUND	455.88

Payroll 5/28/19 #3

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COST DISTRIBUTION REPORT - FILE ACCESS KEY - A18

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DEBIT ACCT	CREDIT ACCT	CODES	PRIMARY	SECONDARY	COMBINED	DISTRIBUTION DESCRIPTION
10-200-190	10-100-100	00 002 *	2,950.49- 2,950.49-	0.00	2,950.49- 2,950.49-	FED TAX TRANSFER TO LIABILITY ACCOUNT ** ** * ACCOUNT SUB-TOTAL
10-200-200	10-100-100	00 001 *	4,925.74-		4,925.74-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
10-200-200	10-100-100	00 099 *	1,152.08- 6,077.82-	0.00	1,152.08- 6,077.82-	MEDICARE TRANSFER TO LIABILITY ACCOUNT ** ** * ACCOUNT SUB-TOTAL
10-200-205	10-100-100	00 003 *	6,057.33- 6,057.33-	0.00	6,057.33- 6,057.33-	PAYROLL LIABILITY TRANSFER: RETIREMENT ** ** * ACCOUNT SUB-TOTAL
10-200-210	10-100-100	00 004 *	10,919.35- 10,919.35-	0.00	10,919.35- 10,919.35-	PAYROLL LIABILITY TRANSFER: MEDICAL INS ** ** * ACCOUNT SUB-TOTAL
10-200-220	10-100-100	00 006 *	111.80- 111.80-	0.00	111.80- 111.80-	PAYROLL LIABILITY TRANSFER: LIBERTY PRE TAX ** ** * ACCOUNT SUB-TOTAL
10-200-235	10-100-100	00 009 *	58.83- 58.83-	0.00	58.83- 58.83-	PAYROLL LIABILITY TRANSFER: AFLAC PRE TAX ** ** * ACCOUNT SUB-TOTAL
10-200-240	10-100-100	00 010 *	15.78- 15.78-	0.00	15.78- 15.78-	PAYROLL LIABILITY TRANSFER: AFLAC POST TAX ** ** * ACCOUNT SUB-TOTAL
10-200-260	10-100-100	00 015 *	194.60- 194.60-	0.00	194.60- 194.60-	PAYROLL LIABILITY TRANSFER: WNTL POST TAX ** ** * ACCOUNT SUB-TOTAL
10-400-100	10-100-100	00 000	1,577.16 1,577.16	0.00	1,577.16 1,577.16	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
10-400-105	10-100-100	00 000	969.23 969.23	0.00	969.23 969.23	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
10-400-110	10-100-100	00 000	957.22 957.22	0.00	957.22 957.22	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
10-400-200	10-100-100	00 001		215.88	215.88	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-400-200	10-100-100	00 099		50.49	50.49	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	266.37	266.37	** ** * ACCOUNT SUB-TOTAL
10-400-205	10-100-100	00 003		288.35	288.35	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	288.35	288.35	** ** * ACCOUNT SUB-TOTAL
10-400-210	10-100-100	00 004		778.70	778.70	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	778.70	778.70	** ** * ACCOUNT SUB-TOTAL
10-410-100	10-100-100	00 000	1,500.24 1,500.24	0.00	1,500.24 1,500.24	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
10-410-110	10-100-100	00 000	957.22 957.22	0.00	957.22 957.22	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
10-410-115	10-100-100	00 000	13.84 13.84	0.00	13.84 13.84	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
10-410-200	10-100-100	00 001		152.34	152.34	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-410-200	10-100-100	00 099		35.62	35.62	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	187.96	187.96	** ** * ACCOUNT SUB-TOTAL
10-410-205	10-100-100	00 003		203.39	203.39	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	203.39	203.39	** ** * ACCOUNT SUB-TOTAL

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10-410-210	10-100-100	00 004	0.00	775.84	775.84	PAYROLL EMPLOYER MATCHING - MEDICAL INS
				775.84	775.84	** ** * ACCOUNT SUB-TOTAL
10-420-100	10-100-100	00 000	1,500.18		1,500.18	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,500.18	0.00	1,500.18	** ** * ACCOUNT SUB-TOTAL
10-420-120	10-100-100	01 000	395.00		395.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			395.00	0.00	395.00	** ** * ACCOUNT SUB-TOTAL
10-420-200	10-100-100	00 001		115.87	115.87	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-420-200	10-100-100	00 099		27.10	27.10	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	142.97	142.97	** ** * ACCOUNT SUB-TOTAL
10-420-205	10-100-100	00 003		155.97	155.97	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	155.97	155.97	** ** * ACCOUNT SUB-TOTAL
10-420-210	10-100-100	00 004		389.35	389.35	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	389.35	389.35	** ** * ACCOUNT SUB-TOTAL
10-430-100	10-100-100	00 000	1,500.18		1,500.18	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,500.18	0.00	1,500.18	** ** * ACCOUNT SUB-TOTAL
10-430-110	10-100-100	01 000	390.00		390.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			390.00	0.00	390.00	** ** * ACCOUNT SUB-TOTAL
10-430-200	10-100-100	00 001		116.18	116.18	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-430-200	10-100-100	00 099		27.18	27.18	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	143.36	143.36	** ** * ACCOUNT SUB-TOTAL
10-430-205	10-100-100	00 003		155.56	155.56	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	155.56	155.56	** ** * ACCOUNT SUB-TOTAL
10-430-210	10-100-100	00 004		389.35	389.35	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	389.35	389.35	** ** * ACCOUNT SUB-TOTAL
10-450-105	10-100-100	00 000	101.04		101.04	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			101.04	0.00	101.04	** ** * ACCOUNT SUB-TOTAL
10-450-110	10-100-100	00 000	292.35		292.35	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			292.35	0.00	292.35	** ** * ACCOUNT SUB-TOTAL
10-450-130	10-100-100	00 000	233.28		233.28	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			233.28	0.00	233.28	** ** * ACCOUNT SUB-TOTAL
10-450-132	10-100-100	00 000	233.28		233.28	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			233.28	0.00	233.28	** ** * ACCOUNT SUB-TOTAL
10-450-134	10-100-100	00 000	279.38		279.38	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			279.38	0.00	279.38	** ** * ACCOUNT SUB-TOTAL
10-450-200	10-100-100	00 001		70.63	70.63	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-450-200	10-100-100	00 099		16.52	16.52	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	87.15	87.15	** ** * ACCOUNT SUB-TOTAL
10-450-205	10-100-100	00 003		93.77	93.77	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	93.77	93.77	** ** * ACCOUNT SUB-TOTAL
10-460-100	10-100-100	00 000	1,500.24		1,500.24	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,500.24	0.00	1,500.24	** ** * ACCOUNT SUB-TOTAL

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10-460-105	10-100-100	00 000	897.42		897.42	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			897.42	0.00	897.42	** ** * ACCOUNT SUB-TOTAL
10-460-110	10-100-100	01 000	300.00		300.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			300.00	0.00	300.00	** ** * ACCOUNT SUB-TOTAL
10-460-200	10-100-100	00 001		167.25	167.25	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-460-200	10-100-100	00 099		39.12	39.12	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	206.37	206.37	** ** * ACCOUNT SUB-TOTAL
10-460-205	10-100-100	00 003		222.02	222.02	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	222.02	222.02	** ** * ACCOUNT SUB-TOTAL
10-460-210	10-100-100	00 004		389.35	389.35	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	389.35	389.35	** ** * ACCOUNT SUB-TOTAL
10-480-100	10-100-100	00 000	1,544.82		1,544.82	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,544.82	0.00	1,544.82	** ** * ACCOUNT SUB-TOTAL
10-480-110	10-100-100	00 000	966.34		966.34	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			966.34	0.00	966.34	** ** * ACCOUNT SUB-TOTAL
10-480-200	10-100-100	00 001		142.19	142.19	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-480-200	10-100-100	00 099		33.25	33.25	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	175.44	175.44	** ** * ACCOUNT SUB-TOTAL
10-480-205	10-100-100	00 003		206.67	206.67	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	206.67	206.67	** ** * ACCOUNT SUB-TOTAL
10-480-210	10-100-100	00 004		778.70	778.70	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	778.70	778.70	** ** * ACCOUNT SUB-TOTAL
10-490-100	10-100-100	00 000	1,500.18		1,500.18	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,500.18	0.00	1,500.18	** ** * ACCOUNT SUB-TOTAL
10-490-110	10-100-100	01 000	330.00		330.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			330.00	0.00	330.00	** ** * ACCOUNT SUB-TOTAL
10-490-200	10-100-100	00 001		113.47	113.47	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-490-200	10-100-100	00 099		26.54	26.54	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	140.01	140.01	** ** * ACCOUNT SUB-TOTAL
10-490-205	10-100-100	00 003		150.62	150.62	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	150.62	150.62	** ** * ACCOUNT SUB-TOTAL
10-490-210	10-100-100	00 004		389.35	389.35	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	389.35	389.35	** ** * ACCOUNT SUB-TOTAL
10-500-100	10-100-100	00 000	1,500.24		1,500.24	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,500.24	0.00	1,500.24	** ** * ACCOUNT SUB-TOTAL
10-500-110	10-100-100	00 000	957.22		957.22	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			957.22	0.00	957.22	** ** * ACCOUNT SUB-TOTAL
10-500-200	10-100-100	00 001		148.71	148.71	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-500-200	10-100-100	00 099		34.78	34.78	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	183.49	183.49	** ** * ACCOUNT SUB-TOTAL
10-500-205	10-100-100	00 003		202.25	202.25	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	202.25	202.25	** ** * ACCOUNT SUB-TOTAL

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10-500-210	10-100-100	00 004		778.70	778.70	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	778.70	778.70	** ** * ACCOUNT SUB-TOTAL
10-550-100	10-100-100	00 000	328.93		328.93	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			328.93	0.00	328.93	** ** * ACCOUNT SUB-TOTAL
10-550-105	10-100-100	00 000	101.04		101.04	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			101.04	0.00	101.04	** ** * ACCOUNT SUB-TOTAL
10-550-117	10-100-100	00 000	450.00		450.00	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			450.00	0.00	450.00	** ** * ACCOUNT SUB-TOTAL
10-550-200	10-100-100	00 001		54.55	54.55	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-550-200	10-100-100	00 099		12.77	12.77	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	67.32	67.32	** ** * ACCOUNT SUB-TOTAL
10-550-205	10-100-100	00 003		72.43	72.43	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	72.43	72.43	** ** * ACCOUNT SUB-TOTAL
10-580-100	10-100-100	00 000	1,784.72		1,784.72	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,784.72	0.00	1,784.72	** ** * ACCOUNT SUB-TOTAL
10-580-110	10-100-100	01 000	6,100.77		6,100.77	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			6,100.77	0.00	6,100.77	** ** * ACCOUNT SUB-TOTAL
10-580-200	10-100-100	00 001		486.98	486.98	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-580-200	10-100-100	00 099		113.89	113.89	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	600.87	600.87	** ** * ACCOUNT SUB-TOTAL
10-580-205	10-100-100	00 003		648.97	648.97	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	648.97	648.97	** ** * ACCOUNT SUB-TOTAL
10-580-210	10-100-100	00 004		1,946.75	1,946.75	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	1,946.75	1,946.75	** ** * ACCOUNT SUB-TOTAL
10-585-110	10-100-100	01 000	1,154.12		1,154.12	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			1,154.12	0.00	1,154.12	** ** * ACCOUNT SUB-TOTAL
10-585-142	10-100-100	01 000	8,061.62		8,061.62	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			8,061.62	0.00	8,061.62	** ** * ACCOUNT SUB-TOTAL
10-585-144	10-100-100	00 000	360.00		360.00	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
10-585-144	10-100-100	01 000	650.00		650.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			1,010.00	0.00	1,010.00	** ** * ACCOUNT SUB-TOTAL
10-585-200	10-100-100	00 001		621.21	621.21	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-585-200	10-100-100	00 099		145.31	145.31	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	766.52	766.52	** ** * ACCOUNT SUB-TOTAL
10-585-205	10-100-100	00 003		841.59	841.59	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	841.59	841.59	** ** * ACCOUNT SUB-TOTAL
10-585-210	10-100-100	00 004		3,881.34	3,881.34	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	3,881.34	3,881.34	** ** * ACCOUNT SUB-TOTAL
10-590-100	10-100-100	00 000	544.24		544.24	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			544.24	0.00	544.24	** ** * ACCOUNT SUB-TOTAL
10-590-110	10-100-100	01 000	385.00		385.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			385.00	0.00	385.00	** ** * ACCOUNT SUB-TOTAL

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10-590-200	10-100-100	00 001		57.61	57.61	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
10-590-200	10-100-100	00 099		13.47	13.47	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	71.08	71.08	** ** * ACCOUNT SUB-TOTAL
10-590-205	10-100-100	00 003		31.69	31.69	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	31.69	31.69	** ** * ACCOUNT SUB-TOTAL
			13,930.50	16,809.62	30,740.12	** ** * FUND SUB-TOTAL
11-200-190	11-100-100	00 002 *	239.73-		239.73-	FED TAX TRANSFER TO LIABILITY ACCOUNT
			239.73-	0.00	239.73-	** ** * ACCOUNT SUB-TOTAL
11-200-200	11-100-100	00 001 *	536.42-		536.42-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
11-200-200	11-100-100	00 099 *	125.46-		125.46-	MEDICARE TRANSFER TO LIABILITY ACCOUNT
			661.88-	0.00	661.88-	** ** * ACCOUNT SUB-TOTAL
11-200-205	11-100-100	00 003 *	661.73-		661.73-	PAYROLL LIABILITY TRANSFER: RETIREMENT
			661.73-	0.00	661.73-	** ** * ACCOUNT SUB-TOTAL
11-200-210	11-100-100	00 004 *	1,168.05-		1,168.05-	PAYROLL LIABILITY TRANSFER: MEDICAL INS
			1,168.05-	0.00	1,168.05-	** ** * ACCOUNT SUB-TOTAL
11-200-220	11-100-100	00 006 *	19.00-		19.00-	PAYROLL LIABILITY TRANSFER: LIBERTY PRE TAX
			19.00-	0.00	19.00-	** ** * ACCOUNT SUB-TOTAL
11-611-100	11-100-100	00 000	1,358.92		1,358.92	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,358.92	0.00	1,358.92	** ** * ACCOUNT SUB-TOTAL
11-611-110	11-100-100	00 000	96.15		96.15	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
11-611-110	11-100-100	01 000	1,255.20		1,255.20	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			1,351.35	0.00	1,351.35	** ** * ACCOUNT SUB-TOTAL
11-611-112	11-100-100	01 000	1,120.80		1,120.80	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			1,120.80	0.00	1,120.80	** ** * ACCOUNT SUB-TOTAL
11-611-115	11-100-100	00 000	13.84		13.84	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			13.84	0.00	13.84	** ** * ACCOUNT SUB-TOTAL
11-611-120	11-100-100	01 000	500.00		500.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			500.00	0.00	500.00	** ** * ACCOUNT SUB-TOTAL
11-611-200	11-100-100	00 001		268.21	268.21	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
11-611-200	11-100-100	00 099		62.73	62.73	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	330.94	330.94	** ** * ACCOUNT SUB-TOTAL
11-611-205	11-100-100	00 003		357.59	357.59	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	357.59	357.59	** ** * ACCOUNT SUB-TOTAL
11-611-210	11-100-100	00 004		1,168.05	1,168.05	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	1,168.05	1,168.05	** ** * ACCOUNT SUB-TOTAL
			1,594.52	1,856.58	3,451.10	** ** * FUND SUB-TOTAL
12-200-190	12-100-100	00 002 *	203.90-		203.90-	FED TAX TRANSFER TO LIABILITY ACCOUNT
			203.90-	0.00	203.90-	** ** * ACCOUNT SUB-TOTAL
12-200-200	12-100-100	00 001 *	515.68-		515.68-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
12-200-200	12-100-100	00 099 *	120.62-		120.62-	MEDICARE TRANSFER TO LIABILITY ACCOUNT
			636.30-	0.00	636.30-	** ** * ACCOUNT SUB-TOTAL

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12-200-205	12-100-100	00 003 *	633.38- 633.38-	0.00	633.38- 633.38-	PAYROLL LIABILITY TRANSFER: RETIREMENT ** ** * ACCOUNT SUB-TOTAL
12-200-210	12-100-100	00 004 *	1,166.59- 1,166.59-	0.00	1,166.59- 1,166.59-	PAYROLL LIABILITY TRANSFER: MEDICAL INS ** ** * ACCOUNT SUB-TOTAL
12-612-100	12-100-100	00 000	1,358.92 1,358.92	0.00	1,358.92 1,358.92	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
12-612-110	12-100-100	00 000	96.15		96.15	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
12-612-110	12-100-100	01 000	1,255.20 1,351.35	0.00	1,255.20 1,351.35	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL
12-612-112	12-100-100	01 000	1,120.80 1,120.80	0.00	1,120.80 1,120.80	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL
12-612-115	12-100-100	00 000	27.68 27.68	0.00	27.68 27.68	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
12-612-120	12-100-100	01 000	300.00 300.00	0.00	300.00 300.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL
12-612-200	12-100-100	00 001		257.84	257.84	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
12-612-200	12-100-100	00 099		60.31	60.31	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	318.15	318.15	** ** * ACCOUNT SUB-TOTAL
12-612-205	12-100-100	00 003		342.27	342.27	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	342.27	342.27	** ** * ACCOUNT SUB-TOTAL
12-612-210	12-100-100	00 004	0.00 1,518.58	1,166.59 1,166.59 1,827.01	1,166.59 1,166.59 3,345.59	PAYROLL EMPLOYER MATCHING - MEDICAL INS ** ** * ACCOUNT SUB-TOTAL ** ** * FUND SUB-TOTAL
13-200-190	13-100-100	00 002 *	301.20- 301.20-	0.00	301.20- 301.20-	FED TAX TRANSFER TO LIABILITY ACCOUNT ** ** * ACCOUNT SUB-TOTAL
13-200-200	13-100-100	00 001 *	421.34-		421.34-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
13-200-200	13-100-100	00 099 *	98.54- 519.88-	0.00	98.54- 519.88-	MEDICARE TRANSFER TO LIABILITY ACCOUNT ** ** * ACCOUNT SUB-TOTAL
13-200-205	13-100-100	00 003 *	521.49- 521.49-	0.00	521.49- 521.49-	PAYROLL LIABILITY TRANSFER: RETIREMENT ** ** * ACCOUNT SUB-TOTAL
13-200-210	13-100-100	00 004 *	804.92- 804.92-	0.00	804.92- 804.92-	PAYROLL LIABILITY TRANSFER: MEDICAL INS ** ** * ACCOUNT SUB-TOTAL
13-613-100	13-100-100	00 000	1,358.92 1,358.92	0.00	1,358.92 1,358.92	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
13-613-110	13-100-100	00 000	253.05		253.05	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
13-613-110	13-100-100	01 000	1,098.30 1,351.35	0.00	1,098.30 1,351.35	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL
13-613-115	13-100-100	00 000	13.84 13.84	0.00	13.84 13.84	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE ** ** * ACCOUNT SUB-TOTAL
13-613-120	13-100-100	01 000	700.00 700.00	0.00	700.00 700.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E ** ** * ACCOUNT SUB-TOTAL

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COST DISTRIBUTION REPORT - FILE ACCESS KEY - A18

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DEBIT ACCT	CREDIT ACCT	CODES	PRIMARY	SECONDARY	COMBINED	DISTRIBUTION DESCRIPTION
13-613-200	13-100-100	00 001		210.67	210.67	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
13-613-200	13-100-100	00 099		49.27	49.27	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	259.94	259.94	** ** * ACCOUNT SUB-TOTAL
13-613-205	13-100-100	00 003		281.81	281.81	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	281.81	281.81	** ** * ACCOUNT SUB-TOTAL
13-613-210	13-100-100	00 004		778.70	778.70	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	778.70	778.70	** ** * ACCOUNT SUB-TOTAL
			1,276.62	1,320.45	2,597.07	** ** FUND SUB-TOTAL
14-200-190	14-100-100	00 002 *	337.81-		337.81-	FED TAX TRANSFER TO LIABILITY ACCOUNT
			337.81-	0.00	337.81-	** ** * ACCOUNT SUB-TOTAL
14-200-200	14-100-100	00 001 *	480.20-		480.20-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
14-200-200	14-100-100	00 099 *	112.32-		112.32-	MEDICARE TRANSFER TO LIABILITY ACCOUNT
			592.52-	0.00	592.52-	** ** * ACCOUNT SUB-TOTAL
14-200-205	14-100-100	00 003 *	589.79-		589.79-	PAYROLL LIABILITY TRANSFER: RETIREMENT
			589.79-	0.00	589.79-	** ** * ACCOUNT SUB-TOTAL
14-200-210	14-100-100	00 004 *	1,168.05-		1,168.05-	PAYROLL LIABILITY TRANSFER: MEDICAL INS
			1,168.05-	0.00	1,168.05-	** ** * ACCOUNT SUB-TOTAL
14-614-100	14-100-100	00 000	1,358.92		1,358.92	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			1,358.92	0.00	1,358.92	** ** * ACCOUNT SUB-TOTAL
14-614-110	14-100-100	00 000	96.15		96.15	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
14-614-110	14-100-100	01 000	1,255.20		1,255.20	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			1,351.35	0.00	1,351.35	** ** * ACCOUNT SUB-TOTAL
14-614-112	14-100-100	01 000	1,120.80		1,120.80	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			1,120.80	0.00	1,120.80	** ** * ACCOUNT SUB-TOTAL
14-614-115	14-100-100	00 000	41.52		41.52	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			41.52	0.00	41.52	** ** * ACCOUNT SUB-TOTAL
14-614-200	14-100-100	00 001		240.10	240.10	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
14-614-200	14-100-100	00 099		56.16	56.16	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	296.26	296.26	** ** * ACCOUNT SUB-TOTAL
14-614-205	14-100-100	00 003		318.72	318.72	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	318.72	318.72	** ** * ACCOUNT SUB-TOTAL
14-614-210	14-100-100	00 004		1,168.05	1,168.05	PAYROLL EMPLOYER MATCHING - MEDICAL INS
			0.00	1,168.05	1,168.05	** ** * ACCOUNT SUB-TOTAL
			1,184.42	1,783.03	2,967.45	** ** FUND SUB-TOTAL
50-200-190	50-100-100	00 002 *	87.53-		87.53-	FED TAX TRANSFER TO LIABILITY ACCOUNT
			87.53-	0.00	87.53-	** ** * ACCOUNT SUB-TOTAL
50-200-200	50-100-100	00 001 *	176.40-		176.40-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
50-200-200	50-100-100	00 099 *	41.26-		41.26-	MEDICARE TRANSFER TO LIABILITY ACCOUNT
			217.66-	0.00	217.66-	** ** * ACCOUNT SUB-TOTAL
50-200-205	50-100-100	00 003 *	190.07-		190.07-	PAYROLL LIABILITY TRANSFER: RETIREMENT
			190.07-	0.00	190.07-	** ** * ACCOUNT SUB-TOTAL

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COST DISTRIBUTION REPORT - FILE ACCESS KEY - A18

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DEBIT ACCT	CREDIT ACCT	CODES	PRIMARY	SECONDARY	COMBINED	DISTRIBUTION DESCRIPTION
50-200-220	50-100-100	00 006 *	14.52-		14.52-	PAYROLL LIABILITY TRANSFER: LIBERTY PRE TAX
			14.52-	0.00	14.52-	** ** * ACCOUNT SUB-TOTAL
50-750-110	50-100-100	01 000	1,437.00		1,437.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			1,437.00	0.00	1,437.00	** ** * ACCOUNT SUB-TOTAL
50-750-200	50-100-100	00 001		88.20	88.20	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
50-750-200	50-100-100	00 099		20.63	20.63	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	108.83	108.83	** ** * ACCOUNT SUB-TOTAL
50-750-205	50-100-100	00 003		102.71	102.71	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	102.71	102.71	** ** * ACCOUNT SUB-TOTAL
			927.22	211.54	1,138.76	** ** * FUND SUB-TOTAL
78-200-190	78-100-100	00 002 *	65.11-		65.11-	FED TAX TRANSFER TO LIABILITY ACCOUNT
			65.11-	0.00	65.11-	** ** * ACCOUNT SUB-TOTAL
78-200-200	78-100-100	00 001 *	264.70-		264.70-	SOC-SEC. TRANSFER TO LIABILITY ACCOUNT
78-200-200	78-100-100	00 099 *	61.90-		61.90-	MEDICARE TRANSFER TO LIABILITY ACCOUNT
			326.60-	0.00	326.60-	** ** * ACCOUNT SUB-TOTAL
78-200-205	78-100-100	00 003 *	325.11-		325.11-	PAYROLL LIABILITY TRANSFER: RETIREMENT
			325.11-	0.00	325.11-	** ** * ACCOUNT SUB-TOTAL
78-778-100	78-100-100	00 000	842.75		842.75	PAYROLL EMPLOYEE TRANSFER - SALARY EXPENSE
			842.75	0.00	842.75	** ** * ACCOUNT SUB-TOTAL
78-778-110	78-100-100	01 000	1,292.00		1,292.00	PAYROLL EMPLOYEE TRANSFER - REGULAR HOURS E
			1,292.00	0.00	1,292.00	** ** * ACCOUNT SUB-TOTAL
78-778-200	78-100-100	00 001		132.35	132.35	PAYROLL EMPLOYER SOC-SEC. MATCHING EXPENSE
78-778-200	78-100-100	00 099		30.95	30.95	PAYROLL EMPLOYER MEDICARE MATCHING EXPENSE
			0.00	163.30	163.30	** ** * ACCOUNT SUB-TOTAL
78-778-205	78-100-100	00 003		175.68	175.68	PAYROLL EMPLOYER MATCHING - RETIREMENT
			0.00	175.68	175.68	** ** * ACCOUNT SUB-TOTAL
			1,417.93	338.98	1,756.91	** ** * FUND SUB-TOTAL
			21,849.79	24,147.21	45,997.00	** REPORT TOTAL

4
Fisher County Courthouse
112 North Concho, Suite 117
PO Box 176
Roby, Texas 79543



Tel: (325) 776-3251
Fax: (325) 776-2815

MICHAEL HALL

County Attorney
Fisher County, Texas

May 28, 2019

Innovative Solar Systems, LLC
(Attn.: M. Hill)
1095 Hendersonville Road
Asheville, NC 28803

Subject property:

Location: Fisher County, TX

Project: Innovative Solar 245, LLC

Tax Map Numbers / PIN#s: 2387, 3318, 3365, 4201, 3541, 21642 and 21643

Approximate acreage: 950 acres

Names of Owner(s) of subject property: Lindsey Hooper and Randy and Rebecca Gerdes

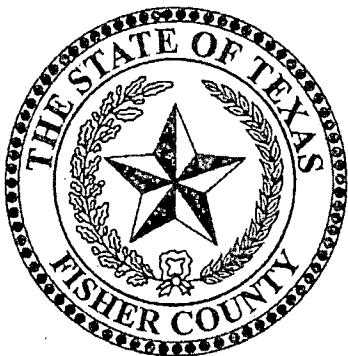
Dear Mr. Hill,

In response to your request for a zoning determination letter regarding the above-referenced property, please be advised that Fisher County does not have zoning regulations or building permit requirements. Thus, there is no zoning review process or approval required for your proposed solar farm, and no building permit would be required. However, should you wish to negotiate a tax abatement on the project, fees and conditions will apply to any such abatement agreement, if any such abatement occurs.

Should you have any questions, please let me know.

Sincerely,

Michael Hall
Fisher County Attorney



KEN HOLT
Fisher County Judge

*112 N. Concho
P.O. Box 306
Roby, Texas 79543*

August 9, 2016

Innovative Solar Systems, LLC
Attn: Sarah M. Matney
1095 Hendersonville Road
Asheville, NC 28803

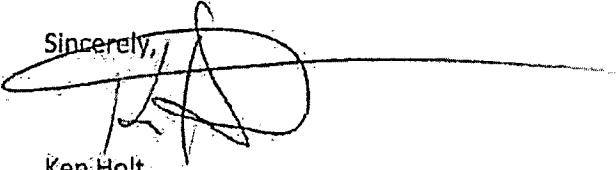
Re: PIN# 2387/R, 3318/R, 3365/R & 3929/R

Dear Ms. Matney:

In reference to the above, Fisher County does not require permits as stated in the enclosed minutes from Commissioners Court.

Should you have any questions, please let me know.

Sincerely,


Ken Holt
Fisher County Judge

Enclosure

KH/je

STATE OF TEXAS:

COUNTY OF FISHER:

Be it remembered that on Monday, the 8th day of August, 2016 the Commissioners' Court of Fisher County, Texas, convened in Regular Session in the Commissioners' Courtroom, Fisher County Courthouse, 112 N Concho, Roby, Texas, with the following member of the Court present, to-wit:

Ken Holt, County Judge

Gordon Pippin, Commissioner Precinct #1

Billy Henderson, Commissioner #2

Preston Martin, Commissioner #3

Scott Feagan, Commissioner Precinct #4-Absent

Pat Thomson, County Clerk

And the proclamation having been made the Court was in session, the following business came on to be considered:

#1 - CALL MEETING TO ORDER & ESTABLISH QUORUM - All Present

#2-Approve Consent Agenda Items--Motion by Commissioner Henderson, second by Commissioner Pippin to approve consent agenda items (see attached reports). This motion having been put to vote prevailed, the vote being unanimous.

#3-Approve Bids on Tax Foreclosure Property-Motion by Commissioner Pippin, second by Commissioner Henderson to approve bids on tax foreclosure properties (see attached). This motion having been put to vote prevailed, the vote being unanimous.

#4-Approve Line Item Transfers-Motion by Commissioner Henderson, second by Commissioner Pippin to approve line item transfers for several departments (see attached). This motion having been put to vote prevailed, the vote being unanimous.

#5-Appoint Justice of the Peace (unexpired term)-Motion by Commissioner Henderson, second by Commissioner Martin to appoint Angie Pippin as Justice of the Peace for the unexpired term (see attached). This motion having been put to vote prevailed with Commissioner Pippin abstaining.

#6-Approve Agreement with FCAD-Motion by Commissioner Pippin, second by Commissioner Martin to approve agreement with Fisher County Appraisal District for the assessment and collection of taxes (see attached). This motion having been put to vote prevailed, the vote being unanimous.

#7-Approve Construction of Retaining Wall-Motion was made by Commissioner Henderson, second by Commissioner Pippin to approve construction by Green's Concrete of a retaining wall around Courthouse paid for with donated monies. The cost is \$15,000 for the project not including delivery of tile (see attached). This motion having been put to vote prevailed, the vote being unanimous.

#8-Appointment of Local Health Authority-Motion by Commissioner Martin, second by Commissioner Pippin to appoint Dr. Joe Lampley as the local health authority (see attached). This motion having been put to vote prevailed, the vote being unanimous.

#9-Permit Fee for Solar Farm Zoning-Motion by Commissioner Pippin, second by Commissioner Martin stating that Fisher County does not have a zoning permit fee for a Solar Farm. This motion having been put to vote prevailed, the vote being unanimous.

#10-Approve Audit Engagement Letter with James E. Rodgers and Co.-Motion by Commissioner Pippin, second by Commissioner Henderson to approve audit engagement letter with James E. Rodgers and Company at a cost of \$19,750.00 (see attached). This motion having been put to vote prevailed, the vote being unanimous.

#11-Approve Paying Longevity at End of Fiscal Year-Motion by Commissioner Pippin, second by Commissioner Henderson to approve paying longevity at the end of fiscal year on September 30 of each year. This motion having been put to vote prevailed, the vote being unanimous.

#12-Order of Election November 8, 2016-Motion by Commissioner Pippin, second by Commissioner Henderson to Order the General Election for November 8, 2016 (see attached). This motion having been put to vote prevailed, the vote being unanimous.

#13-Approve Proposed Budget FY 2017-Motion by Commissioner Martin, second by Commissioner Pippin to approve proposed budget for FY 2017 (see attached). This motion having been put to vote prevailed, the vote being unanimous.

#14-Approve Proposed Tax Rate-Motion by Commissioner Martin, second by Commissioner Pippin to approve proposed effective tax rate of 0.946117 for FY 2017 (see attached). This motion having been put to vote prevailed, the vote being unanimous.

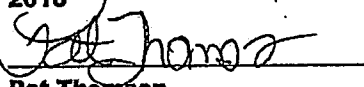
#15-Approve Proposed Drug Forfeiture Budget FY 2017-Motion by Commissioner Martin, second by Commissioner Pippin to approve proposed drug forfeiture budget FY 2017 (see attached). This motion having been put to vote prevailed, the vote being unanimous.

#16-Adjourn-Motion by Commissioner Henderson, second by Commissioner Martin to adjourn. This motion having been put to vote prevailed, the vote being unanimous.

State of Texas:

County of Fisher:

I, Pat Thomson, Fisher County Clerk, attest that the foregoing is a true and accurate accounting of the Commissioner Court's authorized proceedings for August 8, 2016



Pat Thomson

**County Clerk and Ex-Officio Member
Of Commissioners' Court, Fisher County, Texas**



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FISHER COUNTY, TEXAS

ANNUAL FINANCIAL REPORT PRESENTATION AND COMMUNICATION OF AUDIT RESULTS

FISCAL YEAR ENDED SEPTEMBER 30, 2018



The information in this presentation handout has been obtained from the current year and prior year Annual Financial Reports. This information is provided for presentation and discussion purposes only and is not to be considered as audited financial statements.

James E. Rodgers and Company, P.C.
Certified Public Accountants

FISHER COUNTY, TEXAS

Annual Financial and Compliance Audit For the Year Ended September 30, 2018

Financial Highlights

Governmental Fund Financial Statements

	General Fund	Other Funds	Total	
Modified Accrual for Budgetary & Control Purposes				
Beginning Fund Balance - All Governmental Funds	\$2,008,977	\$583,154	\$2,592,131	
Excess of Revenues Over Expenditures	525,785	(48,554)	477,231	
Ending Fund Balance - All Governmental Funds	\$2,534,762	\$534,600	\$3,069,362	Pgs. 21 - 25

Government Wide Statements

	Beginning Net Position	Revenues - Expenses	Ending Net Position	
Full Accrual for Overall Financial Condition				
Statement of Net Position	\$4,365,177	\$514,892	\$4,880,069	Pgs. 18 & 19
Statement of Net Position Without GASB 68 & 75 Effect	\$4,328,144	\$594,744	\$4,922,888	
Major Adjustments to Change From Modified Accrual to Full Accrual Accounting				Pgs. 23 & 26

Economic Factors and Demographic Data

	Years Ended September 30,						
	1900	1910	1950	1990	2000	2010	2018
County Population	3,708	12,596	11,023	4,842	4,344	3,974	3,839
County Appraised Value for Property Taxes					146,085,648	169,607,186	387,764,546
County Total Property Tax Rate				\$0.6280	\$0.8600	\$0.8100	\$0.8561
Persons 65 and Older							24.1%
Percent of Population in Poverty							14.7%

Financial Audit Findings

	Unmodified	
Type of opinion issued on financial statements	No	Pg. 3
GAO Report - Significant Deficiencies in Internal Control & Compliance material to financial statements.	No	Pg. 81
Material weaknesses in internal controls.	No	Pg. 81

Single Audit Findings

Type of report issued on compliance with "major" federal programs.	N/A	
Noncompliance findings relative to federal programs.	N/A	

Reports to Management & Those Charged with Governance

Report to Governance at Conclusion of the Audit - Significant Audit Finding and Other Matters	Separate Report
Management Letter	Separate Report

Other Financial Highlights

Total Long-term Debt was \$6,190,515 at year end compared to \$6,678,796 the previous year (decrease of \$488,281).	
The General Fund Transferred \$66,054 to Special Revenue Funds including Senior Citizens & Road and Bridge Funds.	
Revenue decreased 2.53% and Expenditures decreased 4.4%.	
TCDRS Pension/OPEB Liab. \$ 29,401	Deferred Inflow \$ 165,181
Deferred Outflow \$ 151,763	Net Position < \$ 42,819

James E. Rodgers and Company, P.C.
Certified Public Accountants
20 SW 3rd Street - Hamlin, Texas 79520

James E. Rodgers and Company, P.C.

Certified Public Accountants

20 Southwest Third Street • PO Box 669 • Hamlin, Texas 79520 • Tel: 325-576-2356 • Fax: 325-576-3525

E-mail: rodgerscpa@att.net

Member of Texas Society of CPA's and American Institute of CPA's

Richard E. Rodgers CPA • Gerald L. Rodgers CPA

May 28, 2019

Communication with Those Charged with Governance at the Conclusion of the Audit

To the Commissioners Court of Fisher County
Fisher County, Texas
Roby, Texas 79543

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fisher County, Texas for the year ended September 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 10, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Fisher County, Texas are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended September 30, 2018. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period to the extent that we could determine due to the lack of accounting records.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the District's financial statements were:

Management's estimate of the allowance for uncollectible taxes is based on historical property tax collections for the District. We evaluated the key factors and assumptions used to develop the allowance for uncollectible taxes in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of current litigation (if any) in Note IV-R to the financial statements. There were no issues or judgments in formulating the disclosure due to the lack of current litigation.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit other than the difficulties encountered due to the unreconciled bank accounts and failure by the County to distinguish between new assets purchased and payments made on loans from previously purchased assets.

James E. Rodgers and Company, P.C.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Some of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 28, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

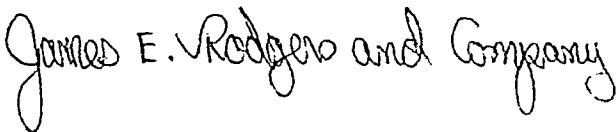
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the County's Commissioners Court, the audit committee, the administration, federal awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,



James E. Rodgers and Company, P.C.

James E. Rodgers and Company, P.C.

Certified Public Accountants

20 Southwest Third Street • PO Box 669 • Hamlin, Texas 79520 • Tel: 325-576-2356 • Fax: 325-576-3525

E-mail: rodgerscpa@att.net

Member of Texas Society of CPA's and American Institute of CPA's

Richard E. Rodgers CPA • Gerald L. Rodgers CPA

May 28, 2019

Communication of No Material Weaknesses in a Separate Report

**To the Commissioners Court of Fisher County, Texas
Fisher County, Texas
Roby, Texas 79543**

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fisher County, Texas as of and for the year ended September 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Fisher County, Texas's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fisher County, Texas's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fisher County, Texas's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

This information is intended solely for the use of the County's Commissioners Court, the audit committee, the administration, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

James E. Rodgers and Company

James E. Rodgers and Company, P.C.

James E. Rodgers and Company, P.C.

Certified Public Accountants

20 Southwest Third Street • PO Box 669 • Hamlin, Texas 79520 • Tel: 325-576-2356 • Fax: 325-576-3525

E-mail: rodgerscpa@att.net

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Richard E. Rodgers CPA • Gerald L. Rodgers CPA

May 28, 2019

Independent Auditor's Management Letter

**Commissioners Court of Fisher County
Fisher County, Texas
PO Box 308
Roby, Texas 79543**

Members of the Commissioners Court and Other County Officials:

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fisher County (the County) as of and for the year ended September 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Fisher County's internal control. Accordingly, we do not express an opinion on the effectiveness of Fisher County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of the deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Therefore, there can be no assurance that all such deficiencies have been identified. A separate letter dated May 28, 2019, has been reported to management and those charged with governance reporting significant deficiencies and or material weaknesses, if any.

However, we noted certain other matters involving the internal control and its operation that we consider to be clearly inconsequential and therefore not a significant deficiency or material weakness as noted below. These items that are not significant deficiencies or material weakness as well as the material weaknesses identified in the separate report are addressed below.

James E. Rodgers and Company, P.C.

- **Fund Accounting**

- a. A cash adjustment of \$5,773.50 was required to reconcile all general ledger funds cash in bank.
- b. No items were purchased with a loan or lease/purchase financing from a financial institution or John Deere Financial during the current year. To assist the County in making sure that all transactions are recorded in the accounting records, we recommend that Commissioners and All County employees deposit loans from the bank and then have the County write a check for the purchase of equipment.

- **FEMA Accounting**

- a. Due to the loss of accounting records for periods before September 30, 2017, the County should create a listing of the exact dates that FEMA funds were deposited and a listing of how those funds were expended during Fiscal Years 2016, 2017, 2018, and 2019. The County should make sure and review those transactions that were recorded in the FEMA fund accounting records as well as the transactions recorded in each of the Road and Bridge funds accounting records to provide an audit trail for those federal funds and improve communication in County Administration.

- **Budget Preparation**

The County should consider increasing the tax rate for Road & Bridge funds and lower the general operating rate to provide a reasonable budget for each Road & Bridge fund to operate with expected revenue equal to projected expenditures. Thus, unspent funds by each Road & Bridge fund will continue to carryover to future years for each commissioner.

The comments and recommendations documented in this letter have been presented for consideration in maintaining and improving internal controls and operating efficiency of Fisher County. We are required to review the status of these comments during our next audit engagement.

This report is intended solely for the information of the County's commissioners, judge, other elected officials within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Respectfully submitted,

James E. Rodgers and Company

James E. Rodgers and Company, P.C.

Fisher County Profile

Compiled by
The County Information Program, Texas Association of Counties

[The County Information Program](#) [County Profiles](#) [Advanced Search](#) [Town & City Search](#)

The information contained in this report was obtained from The County Information Program's on-line database. The data contained in the database are obtained from official sources and are not the product of the CIP. The CIP, therefore, does not expressly or impliedly warrant the accuracy of the data. Questions regarding the accuracy, methodology, etc. should be directed to the original source of the information. The sources may be obtained from the CIP by contacting the County Information Program, Texas Association of Counties at (512) 478-8753.

Click the More data link to open a table showing the data item for that row for all 254 Texas counties.

[Map of County](#)

Note: Corrected/updated 2013 property tax data for Anderson, Andrews, Angelina, Ector, Hale, Hood and Montgomery on April 29, 2015.

POPULATION (Census Bureau)		
County Population	«History»	«Group Quarters»
Estimate 2018:	3,839	More data
Estimate 2017:	3,904	
Estimate 2016:	3,894	
Estimate 2015:	3,893	
Estimate 2014:	3,887	
Estimate 2013:	3,873	
Estimate 2012:	3,852	
Estimate 2011:	3,961	
Census 2010:	3,974	More data
Census 2000:	4,344	More data
Population of the County Seat (Roby)		
Census 2010:	643	
Census 2000:	673	
POPULATION OF PLACES IN FISHER COUNTY - 2017 (Census Bureau)		
Note: City and town populations include only those parts of each place found within this county. Use our «Town & City Search» to find the total population of each place.		
Hamlin city (pt.):	0	More data
Roby city:	626	More data
Rotan city:	1,458	More data
GENERAL INFORMATION		
County Size in Square Miles (Census Bureau and EPA)		
Land Area:	898.9	More data
Water Area:	2.8	More data
Total Area:	901.8	More data
Population Density Per Square Mile		
2010:	4.42	More data
Urban and Rural Population of the County, 2010 (Census Bureau)		
Percent Urban:	0.00	More data
Percent Rural:	100.00	More data
DEMOGRAPHICS		
Ethnicity - 2017 (Census Bureau)		
Percent Hispanic:	28.4%	More data
Race - 2017 (Census Bureau)		
Percent White Alone:	91.8%	More data
Percent African American Alone:	4.1%	More data
Percent American Indian and Alaska Native Alone:	1.1%	More data
Percent Asian Alone:	0.5%	More data
Percent Native Hawaiian and Other Pacific Islander Alone:	0.2%	More data
Percent Multi-Racial:	2.2%	More data
Race and Ethnicity - 2017 (Census Bureau)		
Percent Not Hispanic White Alone:	66.2%	More data

Percent Not Hispanic Black Alone:	3.4%	More data
Age - 2017 (Census Bureau) «Age Groups»		
17 and Under:	20.7%	More data
65 and Older:	24.1%	More data
85 and Older:	3.3%	More data
Median Age:	46.0	More data
Income		
Per Capita Income - 2017 (BEA):	\$36,259	More data
Total Personal Income - 2017 (BEA):	\$140,685,000	More data
Median Household Income - 2017 (Census Bureau):	\$47,292	More data
Poverty - 2017 (Census Bureau)		
Percent of Population in Poverty:	14.7%	More data
Percent of Population under 18 in Poverty:	21.0%	More data
Educational Attainment (Census Bureau, 2012-2016 American Community Survey 5-Year Estimate)		
Percent high school graduate and higher:	82.8%	
Percent bachelor's degree or higher:	18.4%	
Pay (BLS)		
Average Annual Pay - 2017:	\$39,903	More data
Average Annual Pay - 2016:	\$38,145	
Average Annual Pay - 2015:	\$37,001	
Average Annual Pay - 2014:	\$36,554	
Average Annual Pay - 2013:	\$35,344	
Annual Unemployment Rate, Not Adjusted (Texas Workforce Commission)		
Unemployment Rate - 2018:	3.3	More data
Unemployment Rate - 2017:	3.6	
Unemployment Rate - 2016:	4.3	
Unemployment Rate - 2015:	3.8	
Unemployment Rate - 2014:	4.5	
COUNTY FINANCES (Texas Comptroller of Public Accounts)		
Property Taxes - 2017		
Total County Tax Rate: «Detailed Tax Rates»	\$0.856070	More data
Total Market Value: «Values and Levies»	\$1,047,695,280	More data
Total Appraised Value Available for County Taxation:	\$383,531,020	More data
Total Actual Levy:	\$3,283,294	More data
For property tax information about a specific property, contact the Appraisal District .		
Sales Tax Allocation History		
CY 2018:	\$N/A	More data
CY 2017:	\$N/A	
CY 2016:	\$N/A	
CY 2015:	\$N/A	
CY 2014:	\$N/A	
ROAD INVENTORY WITHIN FISHER COUNTY (TXDOT)		
Centerline Miles - 2016		
IH Highways:	0.000	More data
US Highways:	31.682	More data
State Highways, Spurs, Loops, Business Routes:	53.464	More data
Farm or Ranch to Market Roads and Spurs:	188.820	More data
Pass, Park and Recreation Roads:	0.000	More data
Frontage Roads:	0.000	More data
On-System Subtotal:	273.966	More data
City Streets:	36.734	More data
Certified County Roads:	637.499	More data
Toll Road Authority Roads:	0.000	More data
Federal Roads:	0.000	More data
Off-System Subtotal:	674.233	More data
Center Line Miles: County Total:	948.199	More data
Lane Miles - 2016		
IH Highways:	0.000	More data

US Highways:	68.568	More data
State Highways, Spurs, Loops, Business Routes:	108.572	More data
Farm or Ranch to Market Roads and Spurs:	377.980	More data
Pass, Park and Recreation Roads:	0.000	More data
Frontage Roads:	0.000	More data
On-System Subtotal:	555.120	More data
City Streets:	73.468	More data
Certified County Roads:	1,274.998	More data
Toll Road Authority Roads:	0.000	More data
Federal Roads:	0.000	More data
Off-System Subtotal:	1,348.466	More data
County Total:	1,903.586	More data

LINKS TO ADDITIONAL DATA

County Business Patterns (Census Bureau):	«CBP 2016»
County Agricultural Profile (USDA):	«Census of Agriculture 2012»
State & County QuickFacts (Census Bureau):	«Fisher County QuickFacts»
State & County Narrative Profiles (Census Bureau):	«Narrative Profiles (Beta)»
County History (Handbook of Texas Online):	«Fisher County History»
Texas Almanac (Texas State Historical Association):	«Fisher County»

Special Districts in Fisher County.
School Districts in Fisher County.
History of City Tax Rates in Fisher County.

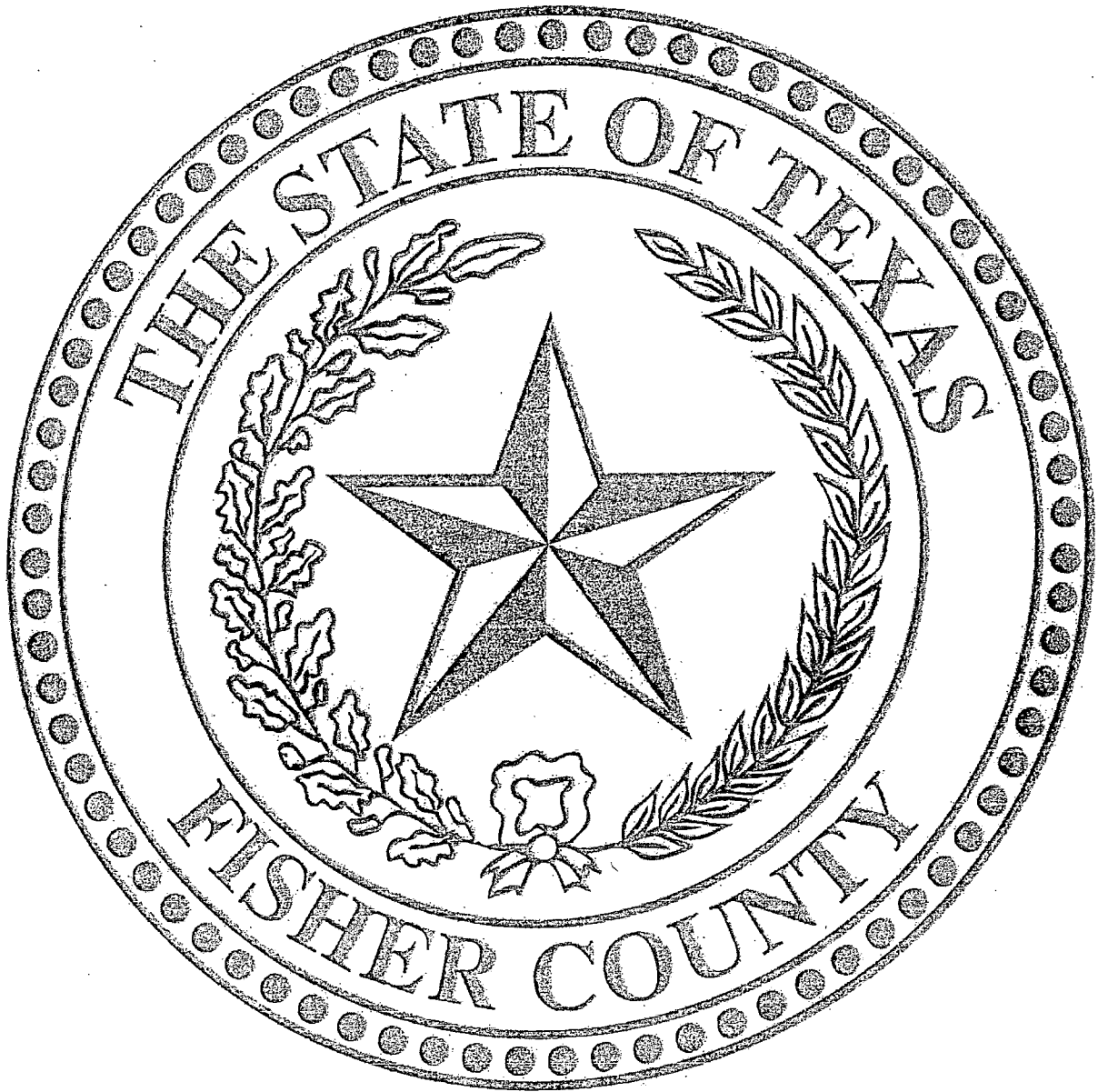
Airports in Fisher County.
Hospitals in Fisher County.
Prisons in Fisher County.

The County Information Program	County Profiles	Advanced Search	Town & City Search
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SUMMARY SCHEDULE OF CHANGES IN LONG TERM DEBT

FISHER COUNTY, TEXAS / SCHEDULE OF DEBT SERVICE REQUIREMENTS / 9.30.2018

ISSUE DESCRIPTION	Type (Term Bonds, Cdb Bonds, Motor Tax Notes, or Capital Lease)	Interest Payable Rate	Amounts Original Issue	Interest Current Year	Payable Amounts Outstanding Beg of Yr	Additions	Retired	Payable Amounts Outstanding End Of Yr	Original Issue Date	Due Next Year	
											2.00%-3.125%
Governmental Type Activities											
2015 SERIES GENERAL OBLIGATION BONDS											
2013 FIRST FINANCIAL BANK - SHERIFF	TERM BONDS	0.00%	\$ -	-	-	-	-	-	01.01.2015	\$305,000.00	
2012 JOHN DEERE FINANCIAL MOTORGRADER PCT 1	CAP LEASE	2.74%	\$ 216,000.00	-	11,481.58	-	(11,481.58)	-	02.07.2012	-	
2016 FNB ROTAN Two 2007 Freightliner Trucks- Pct. 1	GOVT LOAN	0.00%	\$ -	-	-	-	-	-	-	-	
2011 JOHN DEERE FINANCIAL MOTORGRADER PCT 2	CAP LEASE	2.95%	\$ 222,500.00	2,149.74	72,857.89	-	(27,694.26)	45,233.63	03.18.2011	28,439.18	
2016 FNB ROTAN 96 Freightliner Truck & CPS Trailer Pct 2	GOVT LOAN	0.00%	\$ -	-	-	-	-	-	-	-	
2013 FIRST FINANCIAL BANK - PCT 2	GOVT LOAN	0.00%	\$ -	-	-	-	-	-	-	-	
2014 FIRST FINANCIAL BANK ROTARY CUTTER PCT 3	GOVT LOAN	0.00%	\$ -	-	-	-	-	-	-	-	
2017 FIRST FINANCIAL BANK 2008 MACK TRUCK PCT 3	GOVT LOAN	0.04%	\$ 48,500.00	1,192.96	48,500.00	-	(48,500.00)	-	3/8/17	-	
2013 FIRST FINANCIAL BANK MOTORGRADER PCT 3	GOVT LOAN	3.00%	\$ 204,672.19	3,849.85	39,628.23	-	(39,628.23)	-	10.1.2013	-	
2013 FIRST FINANCIAL BANK WHEEL LOADER PCT 4	GOVT LOAN	0.00%	\$ -	-	-	-	-	-	-	-	
2017 JOHN DEERE FINANCIAL 2014 JD MOTORGRADER PCT 4	CAPITAL LEASE	2.75%	\$ 202,510.00	1,862.73	202,510.00	-	(41,287.42)	161,222.58	06.19.2017	38,660.21	
2017 FNB ROTAN JD TRACTOR SHREDDER PCT 1	GOVT LOAN	3.50%	\$ 58,818.37	767.05	58,818.37	-	(19,760.42)	39,057.95	6.12.2017	19,160.44	
Business Type Activities											
None											
Accreted Interest Payable (CAB Bonds):											
2016 FNB ROTAN Two 2007 Freightliner Trucks- Pct. 1			\$ -	-	-	-	-	-		\$ -	
2016 FNB ROTAN 96 Freightliner Truck & CPS Trailer Pct 2			\$ -	-	-	-	-	-		\$ -	
2017 FIRST FINANCIAL BANK 2008 MACK TRUCK PCT 3			\$ -	-	-	-	-	-		\$ -	
2013 FIRST FINANCIAL BANK WHEEL LOADER PCT 4			\$ -	-	-	-	-	-		\$ -	
Unamortized Bond Premiums/Discounts											
2005, 2007, 2008, 2011, 2014 & 2015 BONDS			\$ 107,603	-	-	-	(6,330)	\$ 101,273		\$ -	
Accrued Interest Payable (CIB/CAP LSE/MTN):											
2015 SERIES GENERAL OBLIGATION BONDS			\$ 107,603	-	-	-	(6,330)	\$ 101,273		\$ -	
2013 FIRST FINANCIAL BANK - SHERIFF			\$ 123,762	119,274	\$ (123,762)	\$ 119,274		\$ 119,274		\$ 119,273.89	
2012 JOHN DEERE FINANCIAL MOTORGRADER PCT 1			302	-	(302)	-		-		-	
2016 FNB ROTAN Two 2007 Freightliner Trucks- Pct. 1			-	-	-	-		-		-	
2011 JOHN DEERE FINANCIAL MOTORGRADER PCT 2			1,160	720	(1,160)	720		720		720.21	
2016 FNB ROTAN 96 Freightliner Truck & CPS Trailer Pct 2			-	-	-	-		-		-	
2013 FIRST FINANCIAL BANK - PCT 2			-	-	-	-		-		-	
2014 FIRST FINANCIAL BANK ROTARY CUTTER PCT 3			-	-	-	-		-		-	
2013 FIRST FINANCIAL BANK MOTORGRADER PCT 3			-	-	-	-		-		-	
2017 JOHN DEERE FINANCIAL 2014 JD MOTORGRADER PCT 4			1,246	1,251	(1,246)	1,251		1,251		1,251.13	
2017 FNB ROTAN JD TRACTOR SHREDDER PCT 1			-	1,311	-	1,311		1,311		1,310.85	
SUBTOTALS											
			\$ 126,469	\$ 122,556	\$ (126,469)	\$ 122,556		\$ 122,556		\$ 122,556.07	
GRAND TOTALS											
			\$ 7,698,001	\$ 344,582	\$ 6,912,868	\$ 122,556	\$ (621,080)	\$ 6,414,343		\$ 513,815.90	
DEFERRED OUTFLOWS OF RESOURCES											
Deferred Charge for Refunding											
2013 FIRST FINANCIAL BANK - PCT 2			\$ -	-	-	-	-	-	01.01.2015	\$ -	
SUBTOTALS											
			\$ -	-	-	-	-	-		\$ -	



Employee Handbook

~~January 2019~~

*Amended
May 2019*

Fisher County Employee Handbook

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FISHER COUNTY COMMISSIONERS COURT ORDER

WHEREAS the Fisher County Commissioners Court desires to provide the employees of Fisher County with a uniform format for dealing with various employment related issues; and

WHEREAS the Fisher County Commissioners Court wishes to adequately communicate to employees the policies and procedures of the county:

THEREFORE, BE IT RESOLVED that the Fisher County Commissioners Court hereby approve, and adopt, the FISHER COUNTY EMPLOYEE HANDBOOK.

ADOPTED THIS 5th DAY OF May, 2019

Gordon Pippin
Gordon Pippin Commissioner, Precinct 1

Dexter Elrod
Dexter Elrod Commissioner, Precinct 2

Preston Martin
Preston Martin Commissioner, Precinct 3

Kevin Stuart
Kevin Stuart Commissioner, Precinct 4

Ken Holt
Ken Holt County Judge

Witnessed and Attested By:

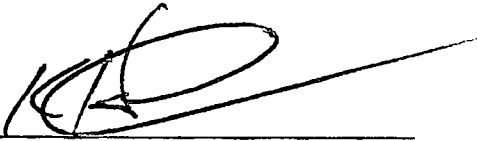
Becky Davis
Pat Thomson County Clerk, Deputy



RESOLUTION FOR FISHER COUNTY

I, the undersigned have read the Fisher County Employee Handbook that the Fisher County Commissioner's Court has adopted. As an ELECTED OFFICIAL of Fisher County, I endorse and approve the Employee Handbook. I approve the document as it reflects my commitment to Fisher County employees and it reflects my commitment to conform to appropriate state and federal laws.

I agree to be bound by the terms and conditions of the Fisher County Employee Handbook, as witnessed by my signature below.



Ken Holt Fisher County Judge

5-29-19

Date Signed

STATEMENT OF ETHICS

In keeping with the tradition of "Striving for Excellence", the Fisher County Commissioners Court desires to cultivate the characteristics of a high-performing team within its employee organization; one that values people, that is united in purpose, that it is known for its integrity, that values and provides outstanding service to its citizens, that is willing to build and maintain strong internal and external relationships, and is constantly looking for ways to improve and is always striving to make a difference.

The Fisher County Commissioners Court recognizes that it is essential to the proper governance and administration of Fisher County that its Elected and Appointed Officials, and employees perform their duties impartially and in the best interest of its citizens, community and government.

Therefore, Fisher County has established in and throughout this Employee Handbook clear and appropriate ethic principles and standards of conduct that apply to all County Officials and Employees (collectively referred to as "Personnel") unless otherwise specified.

Fisher County's Core Values

These values define who and what we are striving to be and sets forth guidelines and goals regarding our commitment to serving the citizens of Fisher County.

- 1) Honesty and integrity
- 2) Concern for others
- 3) Positive Attitude
- 4) Professional Conduct
- 5) Excellent Service to our Citizens and Community.

Welcome to Fisher County!

We are excited to have you as an employee of Fisher County. You were hired because the elected official, appointed official, or department head believes you can contribute to the success of Fisher County, and share our commitment to serving the public and our constituents with excellence.

Fisher County is committed to providing excellent service to the public in all of our county offices. As part of the team, we hope you will discover that the pursuit of excellence is a rewarding aspect of your career here.

This employee handbook contains some key policies, benefits, and expectations of Fisher County, and other information you will need. Each elected or appointed official may have detailed policy and procedures manuals for their office.

Your job is essential to fulfilling our mission of serving our county constituents every day and to meet or exceed their expectations. We achieve this through dedicated hard work and commitment from every Fisher County employee. You should use this handbook as a ready reference as you pursue your career with Fisher County. Please consult with your elected official, appointed official, department head or the county treasurer regarding questions you may have concerning this employee handbook.

Welcome aboard!

Sincerely,

Ken Holt	County Judge
Gordon Pippin	Commissioner, Precinct 1
Dexter Elrod	Commissioner, Precinct 2
Preston Martin	Commissioner, Precinct 3
Kevin Stuart	Commissioner, Precinct 4

History of Fisher County

- 1876 - The Texas legislature formed Fisher County from Bexar districts. The new county was named after Samuel Rhoads Fisher, a signer of the Texas Declaration of Independence and a Secretary of the Navy of the Republic of Texas
- 1880 - The census reported 136 inhabitants.
- 1885 - The town of Fisher was registered. Shortly after Fisher County was organized, a dispute arose between business partners M.L. and D.C. Roby from Mississippi and the town called Fisher. Both wanted their land to host the courthouse. The town of Fisher was now called North Roby.
- 1886 - The town of North Roby was registered. Roby eventually won the county seat election over Fisher, but one of the voters, a Mr. Bill Purp, was later discovered to have been actually a dog whose owner lived near Roby. Construction was begun on the new courthouse and a school and post office opened. Near the Double Mountain Fork of the Brazos in northwest Fisher County. A community called White Flat, named for the powdery white gypsum sand that lies near the surface of the land, was established at the site before county organization in 1886
- 1890 - The population of North Roby was estimated to be 300 people and the town had a hotel, two general stores, Baptist and Methodist churches, a restaurant, and a weekly newspaper, the Fisher County Call. Fisher county population estimated at 2996
- 1892 - Roby had no jail until 1892, when one was constructed out of stone.
- 1898 - The first bank was chartered and the Roby school district was formed. The area covered by the school district grew slowly over the years as it absorbed rural schools in the vicinity.
- 1900 - White Flat Community in Fisher County had a school that also served as a Methodist church.
- 1906 - The White Flat community struggled to survive until 1906, when lots were staked for rapid development after the Texas Central Railroad decided to locate its western terminus there.
- 1907 - Roby received its first railroad The Texas Central. The Texas Central built through the town in 1907 and the White Flat community. A post office application for the White Flat community that year necessitated a name change, as there was already another White Flat post office in Texas, and the community was renamed for Ed Rotan of Waco, a major investor in the railroad. Rotan grew rapidly as the trade center for northern and western Fisher County
- 1909 - Rotan incorporated in 1909, it had two banks, three hotels, three churches, telephone, water, and light service, an ice house, and a bottling works. Fisher County population 12,596. Many of the new settlers were farmers
- 1914 - Rotan had an estimated 500 inhabitants and a weekly newspaper, the Advance.
- 1915 - Roby and Northern laid 4.4-miles of track to connect Roby proper with North Roby. Roby incorporated and its population grew to 801
- 1923 - The Rotan Gypsum Plant was founded in 1923. A series of gins was built in the county, including the Rotan Gin, built in 1925 and the Farmers Gin, a cooperative established in 1935. Rotan grew to 1,638 inhabitants and 100 businesses by 1930.
- 1926 - Cotton became king, as 48,000 bales were ginned in the county. A new jail was built out of brick, and was still in use as of 2017.
- 1928 - Oil was discovered in the county.
- 1930 - The population actually increased during the Great Depression – reaching its highest for the 1940 Census. The Roby and Northern line were scrapped during World War II and its rails went to the war effort
- 1970 - The county's average annual farm income was evenly divided between livestock and crops.
- 1972 - Fisher County has had three different courthouses during its existence. The most recent courthouse was built in 1972
- 2017 - Fisher County population as of 2017 was 3,974. The county seat is still Roby, Tx.

FISHER COUNTY GOVERNMENT

Fisher County's government organization is established by the Constitution of the State of Texas and by state statutes. The County's operations are governed by state and federal law and by actions of the Commissioners Court.

COMMISSIONERS' COURT

Commissioners Court consists of four County commissioners; each elected by the voters of a Commissioners precinct, and a County judge, elected by all of the voters of the County. Officials are elected for a term of public service.

Commissioners Court is the chief policy, administrative or executive branch of the County government. Among its many functions, the Court:

- Sets the tax rate
- Adopts the annual budget
- Approves new programs or changes existing ones
- Adopts regulations and policies
- Approves and manages County facilities

The Court carries out these and other specific duties by meeting in regular sessions. Decisions of the Court require a majority vote.

COUNTY OPERATIONS

County operations are conducted through departments; each administered by an elected public official or an appointed department head.

INDEPENDENT ELECTED OFFICIALS

While Commissioners Court has the wider range of authority, in some areas, state law gives greater authority to other elected officials. These elected officials, whether they are Judges, the Tax Assessor-Collector, the County Clerk, the County Justice of the Peace, the County Treasurer or the County Sheriff, etc., all are directly responsible to the voters for performing the duties assigned to their offices.

Our responsibility is to provide fair, efficient service in a courteous manner and remember that we are here to serve the people of Fisher County.

Section A COUNTY EMPLOYMENT

A-1 APPLICATION FOR EMPLOYMENT

Job Announcements: Announcements for job openings with Fisher County may include, but are not limited to, advertisements in local newspapers, registration with the Texas Workforce Commission. Or posting on Fisher County Courthouse bulletin boards, or the official county website (co.fisher.tx.us).

Each official having a job opening shall be responsible for determining how that opening will be announced.

Application Procedure: Before an individual can be considered to be an applicant for employment with the county, he/she shall be required to complete a Fisher County employment application. Copies of Fisher County's employment application are available from the County Treasurer's Office and may be picked up at any time during the normal working hours for that office.

Selection: Each Elected or Appointed Official, or his/her designee, shall be responsible for selecting the applicant for the open position in his/her department.

Processing: The Treasurer's Office shall be notified of who is being hired, the proposed starting date, pay rate, and provided with the original employment application. The employee should be told to report to the Treasurer's office for processing **BEFORE** their first day of employment.

Disqualification: Reasons for which an applicant may be disqualified for consideration for employment may include, but not limited to, the following

1. Applicant does not meet minimum qualifications necessary to perform the duties of the position for which he/she is applying.
2. Applicant has made false statement on the application form or any other document related to or which has bearing on the selection process.
3. Applicant has committed or attempted to commit a fraudulent act at any stage of the application process
4. Applicant is not legally permitted to hold the position.

A-2 EMPLOYMENT AT-WILL

All employment with Fisher County will be on an "at-will" basis. No contract of employment will exist between any individual and Fisher County for any duration, either specified or unspecified. No provision of this employee handbook will be construed as modifying your employment at-will status. The county has no guarantee of employment by the employee. Likewise, the employee has no contract, assurances or guarantee of employment with the county.

Fisher County will have the right to terminate the employment of any employee for any legal reason, or no reason, at any time either with or without notice. Fisher County will also have the right to change any condition, benefit, policy, or privilege of employment at any time, with or without notice.

Employees of Fisher County will have the right to leave their employment with the county at any time, with or without notice.

A-3 CHANGES IN POLICIES

The information in this Employee Handbook is intended to provide an overview of the county human resource policies, but it is not intended as a complete and exhaustive listing of every policy and procedure.

Policies in this manual that are governed by applicable local, state and federal laws and regulations and will be interpreted in a way that is consistent with those laws and regulations. From time to time, changes may need to be made to policies. Fisher County has the right to modify anything in this manual at any time and for any reason. Compensation, hours of employment, work location, and all other terms and conditions of employment are subject to modification by the county.

Employees are to comply with policies contained in this handbook and any revisions or additions to these policies. Amendments or modifications of policies are effective immediately following Commissioners Court approval, unless policy itself states otherwise.

A-4 DISSEMINATION OF PERSONNEL POLICIES

A Master Fisher County Employee Handbook, which contains the original of all personnel policies of Fisher County, will be maintained in the County Treasurer's office. All employees will be given a copy on or before their first day of employment by the Treasurer's office. Each employee must sign an acknowledgement on the first day of employment which will be retained by the Treasurer in the employee's personnel file.

Section B EMPLOYEE PAYROLL

B-1 EMPLOYEE CLASSIFICATIONS

The Fair Labor Standards Act (FLSA) contains regulations regarding the minimum wage, eligibility for overtime payment, and recordkeeping requirements. Positions are classified as exempt or nonexempt from the minimum wage, overtime, and record keeping provisions of FLSA based on factors such as the duties and responsibilities against exemption tests set by the Department of Labor's Wage and Hour Division.

Exempt – There are multiple exemptions. The most common are salaried employees engaged in a bona fide executive, administrative, professional, computer, or outside sales capacity. These employees are exempt from the minimum wage, overtime, and record keeping provisions of FLSA. The exempt status of a position is determined by analyzing the job's entire set of responsibilities against exemption tests set by the Department of Labor's Wage and Hour Division.

Nonexempt – Any salaried or hourly employee whose compensation (with respect to minimum wage and overtime payment) and hours of work must be administered in accordance with FLSA. These employees must be paid at least the current minimum wage, have records maintained of their hours worked, and receive overtime pay for any hours worked over 40 hours in a work week.

The exempt or nonexempt status of a job has no bearing on participation in standard benefit programs.

AGE REQUIREMENTS: Persons under 18 years of age should not be employed in any fulltime position. Temporary employees may not be less than 16 years of age. Other age limitations will be only as required by State or Federal Law applicable to the county.

Employees are also classified into one of the following employment categories:

REGULAR FULL TIME: A full time employee is any employee regularly scheduled to work 40 or more hours per week. Full time employees are eligible for participation in the county benefit programs, as described in the descriptions of each of the individual benefits.

REGULAR PART TIME: A part time employee is any employee regularly scheduled to work less than 30 hours per week. Part time employees are only eligible for limited participation in certain county benefits as described in the descriptions of the individual benefits. For example, all regular part time employees must be placed on TCDRS retirement regardless of the number of hours worked per week.

TEMPORARY: A full or part time temporary employee is any employee who is hired into a position that is expected to last for a specific duration or until a specific project that is not on-going in nature is completed. Temporary employees are not eligible for participation in standard county benefit programs or TCDRS retirement, except as mandated by applicable law.

Each county position has an employee status that identifies how the position is paid and how benefits are granted by Commissioners Court.

B-2 COMPENSATION

Fisher County Commissioners Court annually sets the minimum compensation for each employee in accordance with Texas State Law and the county budget. Fisher County complies with the Fair Labor Standards Act as outlined in the Fair Labor Standards Safe Harbor policy. All employees will be paid by Direct Deposit.

Law Enforcement personnel are treated in accordance with the 207(k) exemption under the Fair Labor Standards Act. The Commissioners Court has adopted this exemption.

All non-exempt county employees will be paid an hourly wage. Temporary employees will be paid hourly at least the minimum wage established by the Fair Labor Standards Act, as amended.

B-3 WORK WEEKS AND WORK PERIODS

For purposes of recordkeeping and determining overtime in compliance with the Fair Labor Standards Act (FLSA), the work week for Fisher County will begin at 12:01 a.m. on each Sunday and end each Saturday, seven (7) consecutive days later, (168 hours). Law Enforcement employees who fall under the FLSA 207(k) exemption will have a work period of 14 days and 86 hours as established by the Fisher County Commissioners Court.

B-4 TIME SHEETS

Non-exempt employees must complete a Fisher County Time Sheet. Supervisor approval is required. The Treasurer's office (payroll department) must receive the approved time sheet no later than 8:30 a.m. on the Monday following the end of the pay period. Failure to complete a time sheet and submit it to the payroll department may cause the employee not to receive a timely paycheck.

The time sheets prepared by the employee will show an accurate record of all time worked including in and out times and leave taken, whether paid or unpaid, for the pay period. Fisher County time sheets are to be calculated and submitted using the 7-minute rule, rounding up or down to the nearest quarter hour.

Rounding Rule:

Round down to the nearest quarter hour if an employee is within the first 7 minutes of the interval

Round up if to the nearest quarter hour if an employee is within the last 7 minutes of the interval

Example:

If an employee reports/punches in at 8:07, their time should be rounded down to 8:00.

If an employee reports/punches in at 8:08, their time should be rounded up to 8:15.

The employee must submit the time sheet for their supervisor's approval. If the supervisor determines changes need to be made, the supervisor will deny approval and the employee must make the corrections and re-submit. Time sheets are governmental documents and as such require accurate and truthful information. Falsifying a time sheet, a governmental record, is a criminal offense.

Exempt employees on administrative leave, vacation, or personal time off, will be required to account for that time on a time sheet. Whether the leave is paid or unpaid, listing those days will clearly show when the time was taken.

B-5 PAY PERIODS

The pay period for Fisher County will be fourteen day pay period with the pay period dates established by the Commissioners Court. If a payday falls on a holiday or a weekend, paychecks will be issued on the last work day immediately preceding the holiday or weekend.

B-6 WORK SCHEDULES

Each department head will determine the exact working schedules for their employees. In order to meet the needs of the county, certain departments or employees may be required to work a schedule that varies from the normal work schedule, or they may be subject to call back in case of emergency or special need.

B-7 HOURS WORKED

Hours worked will include all time actually spent in the service of the county as defined in the Fair Labor Standards Act (FLSA) and its regulations. The workday for the county will begin at 12:01 a.m. each day and end 24 consecutive hours later.

B-8 OVERTIME CALCULATIONS AND RULES

Overtime will include all time actually worked for the county in excess of 40 hours in any workweek, with the exception of law enforcement (See policy B-9 on "Law Enforcement Pay and Overtime")

No compensatory time should be earned without prior approval from the Commissioner's Court. If an emergency situation arises and compensatory time is earned without prior consent of the Court, the department head will explain the situation at the next regular meeting of the Commissioner's Court.

Paid leave will not be counted in determining if overtime has been worked in any workweek. Except in emergencies, an employee will be required to have authorization from his/her supervisor before working overtime.

Overtime compensation will be paid in the form of compensatory time off in accordance with the provisions of the FLSA. Covered employees will receive paid compensatory time off at a rate of one and one-half (1 ½) times the amount of overtime worked.

The maximum amount of unused compensatory time an employee will be allowed to accrue at any one time is 40 hours. Accrued compensatory time must be used within 90 days or the department must pay out of their budgeted salary line item.

Employees will be allowed to use earned compensatory time within a reasonable period after it is requested provided that the employee's absence will not place an undue hardship on the operations of the department in which the employee works. Compensatory time may be used for any purpose desired by the employee with supervisor approval. Fisher County will have the right to require employees to use earned compensatory time at the convenience of the county.

If an employee terminates employment, for any reason, prior to using all earned FLSA compensatory time, they will be paid for all unused compensatory time in accordance with the requirements of the FLSA.

Each employee will be responsible for recording any compensatory time used within a pay period on a time sheet for that pay period. All earned compensatory time must be used prior to use of earned vacation time or personal leave time, and holidays.

B-9 LAW ENFORCEMENT PAY AND OVERTIME

Fisher County Commissioners Court has resolved to adopt the FLSA Section 207(k) exemption for the Sheriff's Department. The Fisher County Sheriff's Department will contain one work period each bi-weekly payroll. The work period will consist of 86 hours and begin at 12:01 AM on each Monday and end 14 consecutive calendar days later (336 hours). This establishes for Fisher County a 14 Day-86 Hour work period. The salary covers 86 hours for the work period. Overtime will be earned following the 86th hour and may be paid as compensatory time or paid time off as determined in the annual budget.

B-10 PAYROLL DEDUCTIONS

Deductions will be made from each employee's paycheck for Federal Withholding, Social Security, Medicare, Child Support and any other deductions required by State or Federal law.

All Full time and Part time employees eligible for membership in the Texas County and District Retirement System (TCDRS) will have their contributions to that system deducted from each paycheck.

Any optional deduction authorized by the Commissioners Court and approved by the employee will also be made from the employee's paycheck. No optional deduction will be made from an employee's paycheck unless the employee turns in written authorization for the deduction to the County Treasurer.

If an employee owes property taxes to Fisher County, the taxes will be deducted from the employee's paycheck pursuant to the Delinquent Fisher County Tax Payment Procedure Form.

B-11 SOCIAL SECURITY / MEDICARE

All county employees will participate in the Federal Social Security/Medicare program that provides certain retirement, disability, and other benefits. Deductions for these programs will be taken from each paycheck.

B-12 IRS FRINGE BENEFITS

Fisher County will comply with the IRS with regard to county provided fringe benefits such as county uniforms, county vehicle usage, county cell phones and day-trip meals. You may be responsible for paying payroll taxes on such fringe benefits.

Section C EMPLOYEE CONDUCT AND PERFORMANCE

C-1 BREAKS FOR NURSING MOTHERS

The Texas Right to Express Breast Milk in the Workplace Act and The Patient Protection and Affordable Care Act (ACA) amended the Fair Labor Standards Act to require reasonable breaks for nursing mothers to express breast milk following the birth of a child. Fisher County supports the practice of expressing breast milk.

Fisher County will provide reasonable paid or unpaid breaks for nursing mothers to express breast milk. The nursing mother will be allowed whatever time is needed to express breast milk, however, if the break is longer than 15 minutes in duration, the break time will be unpaid time off.

The mother will be given a private location, other than a bathroom. The location will be shielded from view, free from intrusion, and appropriate for expressing breast milk. The specific location will be determined on a case-by-case basis.

Fisher County does not allow any retaliation against nursing mothers for asking for this break. Nursing mothers are entitled to this break for the duration of the time they are expressing breast milk. A reasonable accommodation will be given for the needs of employees who express breast milk. Employees of the county who need to express breast milk may not be discriminated against.

All other employee breaks are determined by each department head and are not required to be given. If your department provides you with a break, they may not be accumulated or used for time off. The Fair Labor Standards Act does not require any breaks other than for nursing mothers, however if paid breaks are provided for employees, nursing mothers must be given the same amount of paid break time.

C-2 ATTENDANCE

As a Fisher County employee, you are expected to be punctual and demonstrate consistent attendance.

Each employee will report to work on each day they are scheduled to work and at the starting time set by their supervisor unless the supervisor gives prior approval for absence or the employee is unable to report for work because of circumstances beyond the control of the employee.

If an employee is unable to be at work at their normal reporting time, they will be responsible for notifying their supervisor at least 1 hour prior to the scheduled start of their shift or as soon as it is reasonably practicable in the case of an emergency. Calls to non-designated personnel, text messages, or messages left on voice mail will not be considered appropriate notification. Each supervisor must provide their employees with their personal cell phone and/or home phone number.

Each employee will remain on the job until the normal quitting time established by the supervisor unless permission to leave early is given by the supervisor.

Each supervisor is responsible for determining if an unscheduled absence or tardiness is to be classified as excused or unexcused, based on the circumstances causing the absence or tardiness.

Frequent unexcused absences or tardiness, as determined by your immediate supervisor, may make an employee subject to disciplinary measures, up to and including termination of employment.

Any employee who is unable to be at work due to illness for a period of three (3) consecutive days or longer must provide Fisher county with a medical excuse from a licensed physician on the third day verifying the absence as an excused absence. A medical release to return to work may also be requested by the county depending on the circumstance. Failure to provide medical absence excuse or return to work authorization, may make an employee subject to disciplinary measures, up to and including termination of employment.

An employee who does not report for work for two (2) consecutive scheduled work days, and who fails to notify his or her supervisor, will be considered to have resigned their position by abandonment.

C-3 DRESS CODE

Fisher County expects all employees to be well-groomed, clean, and neat at all times. Each department head will determine the type of attire that is acceptable based on the position and duties of that position.

You are required to act in a professional manner at all times and extend the highest courtesy to co-workers and to the public being served. A cheerful and positive attitude is essential to our commitment to those we serve.

C-4 UNIFORM POLICY

Uniforms may be furnished to Sheriff department employees for reasons such as county departmental identification, security, and the nature of the tasks in those areas without notice.

Employees are expected to wear issued uniforms in a presentable and professional manner on the job. No alterations or additions to this attire (such as patches or insignias) may be made without prior approval. Uniforms should be similar to identify the individuals as county employees. Employees should wear uniforms only when on county business.

If normal wear and tear necessitate replacement of a uniform, the employee is responsible to notify the department head. No replacement will be made for gross negligence or malicious intent.

In cases where an employee has altered (other than tailoring to fit) or damaged an article or has been careless or negligent in the loss or destruction of the uniform, the cost of replacement uniforms may be charged to the employee, at the discretion of the department manager.

Upon termination of employment whether voluntary or involuntary, all furnished uniforms are to be returned to the Fisher County department head or the cost of replacement may be charged against the employee's final paycheck at a value determined by the department head and/or Fisher County Judge and Commissioners.

C-5 TRAVEL AND EXPENSE REIMBURSEMENT

Employees traveling on county business are entitled to transportation, hotel accommodations, and services, as needed, which meet reasonable and adequate (not lavish) standards for convenience, safety, and comfort. Employees are expected to use discretion and good judgment regarding expenses. When a personal vehicle is used, reimbursement will be made at a cost-per-mile basis, in accordance with the current Internal Revenue Service rate. Employees traveling on county business are allowed a \$40 per day meal allowance for overnight trips. Lunch for day trips will be a maximum of \$15, with no meals paid for trips for supplies under 100 miles.

Personal expenses, traffic/parking fines or alcoholic beverages are not business expenses. Although the county is sales tax exempt, smaller amounts of sales tax are acceptable while traveling because it is simply not practical to carry proof of non-taxable status of the county while traveling. All expenses that are considered to be excessive or unreasonable will not be reimbursed.

All travel must be approved in advance by the elected official or department manager. The employee is responsible for preparing the Travel Report Form and submitting to elected official or department head for approval. Mileage calculations are to be individually calculated by use of a mapping tool such as Google Maps.

All expenses must be documented. All county credit card purchases for travel must be listed on a purchase voucher with itemized receipts attached. All expenses to be reimbursed are to be listed on the expense report

form with itemized receipts attached. Copy of the travel authorization and/or Travel Report Form must be included with all credit card and purchase receipts to provide a complete audit trail. All reports of expenses must be approved by the elected official or department head. Employee and their supervisor are responsible for ensuring that there are no ineligible expenses. Cardholders and supervisors are also responsible to make sure the approved information is submitted in a timely manner each month.

C-6 DISCIPLINE

The supervisor will have the authority to administer discipline to employees in their department for poor performance, violation of policies, disruptive behavior, or any other behavior or activity, which the supervisor feels, is not acceptable as it relates to the employee's job or the best interest of the department or county.

Depending on the severity of the situation, discipline may range from informal counseling up to and including immediate termination.

For investigation or disciplinary purposes an employee may be sent home up to five (5) days with or without pay.

Fisher County retains the right to terminate the employment of any individual at any time for any legal reason, or no reason, with or without notice. The county also retains the right to change any condition, benefit, privilege, or policy of employment at any time, with or without notice.

C-7 LICENSE AND CERTIFICATION

Fisher County has many positions that require licenses and certifications. It is the responsibility of each employee to maintain all required licenses and certifications. If an employee is unable to renew, fails a test or loses a license or certification, they must immediately notify their supervisor. If this license is a requirement for the position, the employee may be demoted, transferred or terminated. Under no circumstances will the employee be allowed to continue in the position where a license or certification is required if failure to have such license or certification is illegal under either Federal or State Law.

C-8 COUNTY PROPERTY USAGE

Each county employee will be responsible for the care, maintenance, proper use, and upkeep of any county equipment assigned to him/her at the county's expense. County employees will only use equipment, tools, and any other county property that they are authorized to use. Personal use of county equipment, supplies, tools, and any other county property is not permitted and may result in discipline up to and including termination. Improper use may subject you to criminal prosecution.

Office equipment is the property of the county. In the event you store any non-business information in the county's files or electronic data, then you will have waived any right to privacy with respect to that stored information and it is subject to review by the county. Office telephones are for business use. Personal telephone calls are to be kept to a minimum so that all lines are available for business use. Personal long-distance calls must not be charged to the county. The county mail facilities are for business usage. County postage will not be used on personal mail.

Employees are not to remove any item from the county premises, other than personal belongings, without prior approval of supervisor and department head.

C-9 COUNTY VEHICLE USAGE

Some employees may be required to use county vehicles as a part of their job. Employees who are assigned county vehicles will be responsible for the care, maintenance, proper use and upkeep of these vehicles. Employees may only use the vehicles they are authorized to use. Employees may not allow other individuals to operate the vehicles they have been assigned. Employees may not use tobacco in the vehicles.

If personal use of a county vehicle is permitted, the employee will be required to keep a log of all personal miles driven, including to and from work. These personal miles will be subject to payroll taxes at the current IRS rate in accordance with IRS rules and regulations. It is permissible to make stops that are incidental to the commute to and from work. For example, the employee can take a child to school if it is not out of the way to do so.

Employees who operate vehicles must maintain a current active license for the operation of that vehicle. If they have any change in status of their license, they must immediately notify their supervisor. An employee whose job involves operation of a vehicle requiring a license for its legal operation will be subject to possible job change, demotion or termination if that license is suspended or revoked.

Employees driving a county owned vehicle will have their driving record checked through the Department of Public Safety at least one time per year. A case-by-case determination will be at the discretion of the elected official or department head except with a suspended or revoked driver's license.

Employees who drive county owned vehicles or who routinely drive their own vehicle on county business are expected to maintain their personal driving record free from moving traffic violations, DUI and DWI's. Any violations should be reported to employee's supervisor or department head. Payment of any traffic citations is the responsibility of the employee.

Any driving record that establishes a pattern of unsafe driving practices that may endanger you or others, or impact your ability to perform your job duties, could subject you to disciplinary action and/or termination.

An employee whose job involves operation of a vehicle or equipment requiring a license for its legal operation, but who is deemed uninsurable by the county's vehicle liability carrier even though the employee's license has not been revoked or suspended, will be subject to possible job change, demotion or termination.

The primary responsibility of a driver is to operate a motor vehicle safely. The task of driving requires the driver's full attention and focus. Employees who are driving on county business are expected to follow all traffic regulations (including posted speed limits) and refrain from engaging in any activity that takes their eyes and attention off the road.

Seat belts must be worn and secured at all times when vehicle is moving. The driver must be responsible for assuring that all passengers are seated and properly secured before moving the vehicle.

Any employee involved in an accident while operating county equipment or vehicles will immediately report the accident to his or her supervisor and to the proper law enforcement and County Judge and/or Auditor immediately. A copy of all accident and incident reports prepared by the supervisor or employee will be sent to the County Judge and/or Auditor.

C-10 CELL PHONE USAGE AND ALLOWANCE

Fisher County determines on a case-by-case basis an employee's need for a cell phone for county business purposes. The elected official or department head is responsible for requesting the employee's participation in the cell phone allowance program. If approved, employees using their personal cell phones for business purposes while working for the county will be reimbursed a portion of a personal cell phone plan each month through payroll. The employee is responsible for any cost beyond what has been preapproved and for the

timely payment of the monthly plan amount.

During working time, the employee is expected to exercise the same discretion in using personal cell phones as is expected for the use of county phones. Placing calls, receiving calls, or texting on your personal cell phones for non-business purposes should be kept to a minimum and should never interfere with your job performance or the job performance of other employees. Use of personal cell phones and other personal electronic equipment should only be used by employees during authorized breaks and meal periods unless it is county business. For safety reasons, cell phones and other electronic devices may not be used while working with tools and machinery and must not distract co-workers with tools and machinery. Fisher County strongly discourages the use of any cell phone while operating any vehicle. Employees should plan calls to allow placement of calls either prior to traveling or while on rest breaks. As of September 1, 2017 Texas, Law will prohibit a driver to read, write or send an electronic message while driving.

Fisher County bans all employees from texting while operating any county owned vehicle. County employees who are driving their own personal vehicle are also banned from texting while driving on county business.

Federal law prohibits any CDL driver operating any vehicle over 10,000 GWR from texting with fines and penalties, up to and including loss of CDL. Texting violators are subject to immediate dismissal.

C-11 E-MAIL POLICY

Fisher County provides email addresses capability to its employees who use computers in order to conduct County business internally and externally. When email access is needed to conduct county business, Contact the county judge's office to request a county email address account, do not use an external private email account (such as Gmail, Yahoo, AT&T, SBC Global or AOL) for any county business.

The purpose of this policy is to set guidelines and expectations for use of County email addresses and use of County time to send/receive/respond/act on those emails.

Email Policy:

A County email address must be used when conducting official County business and the county email is not for any personal use.

1. Any employee who is authorized to use Internal Group Emails, such as but not limited to Everyone, Department Heads and/or Elected Officials, must have those emails approved beforehand by that employee's Office/Department head, unless that Office/Department head has given that specific employee authority to issue emails on his/her behalf. The Office/Department head, as well as the employee, will be considered responsible for the content of the email. All County emails, except those exempted by law, are subject to Open Records requests. It is the responsibility of each Elected Official/Department Head to ensure that all employees under his/her supervision are aware of, understand, and adhere to this policy.
2. While Fisher County acknowledges that employees will occasionally use County email to communicate internally and externally with business associates in the spirit of camaraderie and teamwork, employees are cautioned to refrain from sending any material that could be considered offensive to any person.
3. Internal and external emails should reflect County business or be directly related to County business or employees. For instance, announcing information about or benefits for County employees or their immediate relatives (as defined by Human Resources policies) are acceptable; information about or benefits for non-profit organizations funded fully or in part by the Fisher County Commissioners Court are acceptable; information about or benefits for private business, organizations, schools, etc., are not acceptable. When sharing information about a co-worker or co-worker's family member, ensure that person has authorized the sharing of the information.
4. Employees shall obey all local, state and federal laws, including but not limited to the Hatch Act when

using County email. Specifically, employees should avoid content that includes:

- a. Profane language or content,
 - b. Content that promotes, fosters, or perpetuates discrimination on the basis of race, creed, color, age, religion, gender, marital status, status with regard to public assistance national origin, physical or mental disability or sexual orientation,
 - c. Sexual content or links to sexual content,
 - d. Solicitations of commerce,
 - e. Conduct or encouragement of illegal activity,
 - f. Information that may tend to compromise the safety or security of the public or public systems, or
 - g. Content that violates a legal ownership interest of any other party.
5. Employees found in violation of this policy may be subject to disciplinary action, up to and including termination of employment.

C-12 COMPUTER AND INTERNET USAGE

Electronic information systems include computers, fax machines, smart phones, tablet computers, and all forms of internet/intranet access. The Fisher County electronic information system is for county business and for authorized purposes only. Brief and occasional personal use of the electronic mail system or the internet is acceptable as long as it is not excessive or inappropriate, occurs during personal time (lunch or other breaks), and does not result in any expense to the county.

Use is defined as "excessive" if it interferes with normal job functions, responsiveness, or the ability to perform daily job activities. Electronic communication should not be used to solicit or sell products or services that are unrelated to the county's business, nor should electronic communication distract, intimidate or harass coworkers or third parties; or disrupt the work place.

Use of Fisher County computers, networks, and internet access is a privilege granted by department heads and may be revoked at any time for inappropriate conduct carried out on such systems. Improper use may result in discipline up to and including termination.

The following guidelines should be followed for all electronic communication, whether external or internal:

1. All electronic communications should be written in a professional manner.
2. County electronic communication systems cannot be used to access, create, view, transmit, or receive abusive, racist, sexist, profane, maliciously false language, pornography or other inappropriate or illegal content whether public or private. Such material violates the county equal employment/anti-harassment policies. The county's electronic mail system, internet access, and computer systems must not be used to harm others or to violate the laws and regulations of federal, state or other local jurisdictions.
3. Employees are prohibited from maintaining, organizing, or participating in non-work-related web blogs, chat rooms, private/personal/instant messaging and recreational games on county systems and during work hours.
4. Employees cannot access networks, servers, drives, folders or files to which the employee has not been granted access or authorization. It is a violation of county policy for any employee, including administrators and supervisors to access electronic mail and computer systems to satisfy curiosity about the affairs of others, unless such access is directly related to that employee's job duties.

Fisher County owns the rights to all data and files in any computer, network, or other information system used in the county. Fisher County also reserves the right to monitor electronic mail messages (including personal/private/instant messaging systems, Facebook, Twitter, etc.) and their content, as well as any and all use of the internet and of computer equipment used to create, view, or access e-mail and internet

content. Employees must be aware that the electronic mail messages sent and received using county equipment are not private and are subject to viewing, downloading, inspection, release, and archiving by county officials at all times.

Fisher County has the right to inspect any and all files stored in private areas of the network or on individual computers or storage media in order to assure compliance with policy and state and federal laws. The county will comply with reasonable requests from law enforcement and regulatory agencies for logs, diaries, archives, or files on individual internet activities, e-mail use, and/or computer use.

No employee may access another employee's computer, computer files, or electronic mail messages without prior authorization from either the employee or an appropriate county official. No employee will break any copyright laws or download any illegal or unauthorized downloads. Fisher County monitors its entire informational systems and employees may be subject to discipline up to and including termination for any misuse of county informational systems.

Due to the significant risk of harm to the county's electronic resources, or loss of data from any unauthorized access, employees should not bring personal computers, data storage devices, "smart" phones or similar devices to the workplace and connect them to Fisher County electronic systems, unless expressly permitted to do so by their supervisor and the Information Technology Department. Violation of this policy may result in disciplinary action, up to and including termination of employment.

The County Judge's Secretary will be given in writing the information for a new employee email account. The elected official or department head will complete the New Hire Email Form, received from the County Judge's Secretary, to request the access to county email if email is required for any new employee. This will limit access to only what is needed and provide a record of access for the employee. Upon an employee's separation from the county, the elected official or department head will notify the County Judge's Secretary and complete a Separation Email Form stating what access needs to be disabled. The form will immediately be forwarded to TAC and disconnection will be completed.

C-13 CREDIT CARD USE POLICY

The County will issue county credit cards to certain employees for use in their jobs. Credit cards are issued in the name of the county and the individual cardholder. The cardholder is the only person entitled to use the card issued in their name and is responsible for all charges made against the card. This policy sets out the acceptable and unacceptable uses of such credit cards.

Use of county-issued credit cards is a privilege, which the county may withdraw in the event of serious or repeated abuse. Any credit card the county issues to an employee must be used for business purposes only, in conjunction with the employee's job duties. Spending limits that have been provided to each cardholder set the maximum dollar for each single purchase (Single Transaction Limit), daily number of transactions, and the total dollar amount for all purchases made with a credit card within a given billing cycle (30-day limit).

The employees with such credit cards should not use them for any non-business, non-essential purpose, i.e., for any personal purchase or any other transaction that is not authorized or needed to carry out their duties. Employees must pay for personal purchases (i.e., transactions for the benefit of anyone or anything other than the county) with their own funds or personal credit cards.

If any employee uses a county credit card for personal purchases or for any other type of unauthorized transaction in violation of this policy, i.e., incurs financial liability on the county's part that is not within the scope of the employee's duties or the employee's authorization to make business-related purchases, the cost of such purchase(s) or transaction(s) will be the financial responsibility of that employee. The cost of the unauthorized purchase will be considered an advance of future wages and the employee will be expected to reimburse the county via deductions from pay until the unauthorized amount is fully repaid. Such deductions will be the amount of the unauthorized purchase(s), but if a deduction for such amount would take the employee below minimum wage for the work week in question, the deductions will be in two or

more equal increments that will not take the employee's pay below minimum wage for any work week involved.

The county will not regard expenses for business travel and related expenses, such as lodging and meals while on county approved business trips, as personal purchases, as long as such expenses are consistent with the county's travel and expense reimbursement policy. When the county credit card purchases travel related items, the original receipt must be attached to the purchase order/voucher. A copy of the Travel Authorization and/or Travel Reimbursement Form must be included with all credit card receipts to provide a complete audit trail.

Any time a purchase is made using the credit card, whether it is done over the counter, over the internet, or by telephone, a detailed itemized receipt should be obtained by the cardholder. The cardholder must submit detailed receipts and a purchase order/voucher made payable to the credit card company to the elected official/department head. The elected official/department head will indicate on the purchase order/voucher the budget line item number to which each transaction is to be charged, and then submit the purchase order/voucher for payment following currently accepted procedures. Cardholders and their supervisor are responsible for ensuring that all expenses are eligible county purchases. Cardholders and supervisors are also responsible to make sure the approved information is submitted in a timely manner each month. This information will be used by the County Auditor to reconcile the credit card statement. Summary receipts that do not itemize what was purchased, including receipts for meals, are not acceptable. The cardholder will reimburse expenditures not supported with itemized receipts.

If the receipt has been misplaced or the receipt is not itemized, the amount of the expenditure will be charged to the cardholder through payroll deduction. The cardholder will then be required to submit the appropriate detailed and itemized receipt to the Auditor in order to be reimbursed. In the event there are disputed charges, the cardholder should complete the Cardholder Statement of Disputed Items form and present it to the elected official/department head, who will then forward it to the Auditor. In the event an item is returned, the cardholder will make a copy of the credit for the elected official/department head and give the original to the Auditor for reconciling back to the budget line from which the original invoice was paid.

Elected officials/department heads are responsible for requesting an employee's participation in the Credit Card Program. Whenever the employment of a cardholder ends, or the need for the credit card ends, the elected official/department head should make sure the card is returned to the County Auditor. The credit card program should be periodically reviewed by the elected official/department head to evaluate if the needs of the department are being met and whether the department should continue using the credit cards.

The county is tax-exempt. The cardholder should ensure that credit card purchases do not include sales tax. The county's tax exemption can be obtained from the County Auditor.

In order to help comply with IRS 1099 reporting requirements, the credit card should not be used to pay non-corporate entities for personal or professional services.

Should the cardholder lose or have their credit card stolen, it is the responsibility of the cardholder to notify the elected official/department head and the County Auditor immediately or within one (1) business day after discovery of the loss or theft of the card. The cardholder will be required to make a written report to the County Auditor on the Credit Card Lost/Stolen Report Form within five (5) business days that will include the complete information on the loss, the date the loss was discovered, the location where the loss occurred, if known, the purchases that the cardholder had made prior to the loss, and any other information that may be considered as needed.

Misuse and abuse of the credit card privilege may result in temporary suspension of card use or cancellation of the credit card. Depending on the severity and repeat nature of the offense, improper use of the card may be considered misappropriation of county funds that may result in disciplinary action, up to and including termination or referral to the Fisher County Sheriff for investigation.

The credit card may not be used to purchase the following items, including but not limited to:

1. Goods or services from a county employee or member of their immediate family Personal expenses except those incidental to travel and those that would be normally be reimbursed by the county
2. Expenses for birthdays, going away parties, gifts, flowers, boss's day, secretary's day or any other occasion that is not considered necessary to carry on business
3. Alcoholic beverages
4. Maintenance of equipment, where an agreement must be signed by the vendor.
5. Purchases under contracts, unless an emergency exists and the elected official/department head approve purchases.
6. Cash advances or refunds
Expenditures for entertainment
7. Transaction amounts greater than cardholder's limit
8. Separate, sequential and component purchases or transactions intended to circumvent state law or county policy.

C-14 SOCIAL MEDIA

For purposes of this policy "social media" includes, but is not limited to, online forums, blogs and social networking sites, such as Twitter, Facebook, LinkedIn, YouTube, Myspace, and Instagram.

Fisher County recognizes the importance of social media for its employees. However, use of social media by employees may become a problem if: it interferes with the employee's work; is used to harass supervisors, co-workers, customers or vendors; creates a hostile work environment; or harms the goodwill and reputation of Fisher County among the community at large. Fisher County encourages employees to use social media within the parameters of the following guidelines and in a way that does not produce the adverse consequences mentioned above.

Where no policy or guideline exists, employees are expected to use their best judgment and take the most prudent action possible. If you are uncertain about the appropriateness of a social media posting, check with your supervisor.

- If your posts on social media mention Fisher County, make clear that you are an employee of Fisher County and that the views posted are yours alone and do not represent the views of Fisher County.
- Do not mention Fisher County supervisors, employees, constituents, or vendors without their express consent.
- Do not pick fights. If you see a misrepresentation about Fisher County, respond respectfully with factual information, not inflammatory comments.
- Remember, you are responsible for what you write or present on social media. You can be sued by other employees, supervisors, constituents or vendors, and any individual that views your social media posts as defamatory, pornographic, proprietary, harassing, libelous or creating a hostile work environment. Employees can be subject to disciplinary action, up to and including termination for what they post on social media platforms, even if the employee did not use a county computer or if the post did not occur during work hours or on county property.
- Employees may not use Fisher County computer equipment for non-work-related activities without written permission. Social media activities should not interfere with your duties at work. Fisher County monitors its computers to ensure compliance with this restriction.
- You must comply with copyright laws, and cite or reference sources accurately.
- Do not link to Fisher County's website or post Fisher County material on a social media site without written permission from your supervisor.
- All Fisher County policies that regulate off-duty conduct apply to social media activity

- including, but not limited to, policies related to illegal harassment and code of conduct.
- Any confidential information that you obtained through your position at Fisher County is confidential and cannot be discussed in social media forum.

Violation of this policy may lead to discipline up to and including the immediate termination of employment. It is the policy of Fisher County that supervisors do not engage in social media activities with their employees.

C-15 PRIVACY

Fisher County retains basic employee information in individual personnel files. Due to the confidential nature of the employee files, and the county's desire to protect employee personal information, all access to personnel files is strictly controlled by the County Treasurer. Personnel files cannot be removed from the premises.

The Public Information Act allows county employees to keep their home addresses and telephone numbers, social security numbers, emergency contact information and information that reveals whether they have family members confidential. This information may be kept private by requesting in writing not to allow release of this information to the public no later than 14 days after your first day of employment.

Protected health information is any information (whether electronic, oral, or in paper form) that is used to identify an individual's physical or mental health condition, the health care services provided to an individual, or the payment of those services. This information is private and confidential. The county takes precautions to protect health information from inappropriate disclosure.

All employees have a responsibility to respect and maintain the privacy and confidentiality of another employee's protected health information. Anyone inappropriately disclosing such information, without prior authorization or permission, will be subject to the county's disciplinary procedures.

C-16 EMPLOYEE SAFETY

Fisher County is committed to providing a safe workplace for our employees. Each county employee must adhere to the general safety standards established for all employees as well as comply with their departmental safety requirements. Your supervisor will provide you with specific information pertaining to your position.

Failure to follow the safety standards set by the county or your supervisor subjects an employee to disciplinary action, up to and including termination.

Employees seeing unsafe working conditions will either take steps to correct those conditions or report the unsafe conditions to their supervisor.

C-17 WORKPLACE VIOLENCE

Fisher County is committed to providing a workplace free of violence. Fisher County will not tolerate or condone violence of any kind in the work place. The county will not tolerate or condone any threats of violence, direct or indirect, including jokes. All threats will be taken seriously and will be investigated. Employees must refrain from any conduct or comments that might make another employee suspicious or in fear for their safety. Employees are required to report all suspicious conduct or comments to their immediate supervisor. These situations may include knowledge of personal or family relationships that could bring violence into the workplace. Employees are required to notify department heads or supervisors of any active restraining orders they may have in place against another individual. Employees should be aware of their surroundings at all times and report any suspicious behavior from the public, former employees or current employees to their immediate supervisor or the sheriff's department.

If employees believe that a person is violating this policy, they should immediately report to their immediate supervisor or the sheriff's department. Employees found in violation of this policy may be subject to discipline up to and including immediate termination.

C-18 WEATHER CLOSINGS AND EMERGENCIES

As a general practice, Fisher County does not close its operations unless the health, safety, or security of county employees are seriously brought into question. When this happens because of severe weather conditions or other emergencies, the County Judge is responsible for initiating the closing.

The County Judge will notify the Elected Official of each department in situations of severe weather or other emergencies causing emergency closing, to the extent possible, and specify the starting and ending times of the closing. The Elected Official will notify their employees. However, each elected official controls the working hours of their employees, even in an emergency situation.

Many county departments are continuous operating public safety and service departments. Many county personnel will be required to work during emergency closings. Each department head is responsible for designating their own employees and providing information to personnel designated as essential during emergency closings. Public safety will be the primary concern in the development of departmental emergency action plans.

C-19 CONFIDENTIALITY

County employees will unavoidably receive and handle personal and private information about county employees, constituents, and county business.

Employees should lock or secure confidential information at all times. Confidential documents should be viewed on secure devices only. Employees should disclose information to other employees only when necessary and authorized. Confidential information cannot be used for any personal benefit or profit and should not be disclosed to anyone outside the Fisher County staff. Under no circumstances should confidential documents and files be replicated or stored on insecure devices.

Confidential information may occasionally have to be disclosed for legitimate reasons such as requests for such information by regulatory entities or other third parties as part of an investigation, legal procedure, or audit. In such cases, employees involved should document their disclosure procedure and collect all needed authorizations from the elected official, department head or county attorney.

This policy applies to all employees, including commissioners, elected officials, department heads and staff members and is binding on all employees even after separation of employment

C-20 OUTSIDE EMPLOYMENT

Fisher County employees are expected to give their full and undivided attention to their job duties. They should not use Fisher County facilities, equipment, or their association with Fisher County to carry on a private business or profession without express consent of Fisher County Commissioners' Court. Unless express approval is obtained in advance and in writing from their immediate supervisor, county employees should not engage in a profit-making business nor become involved with a non-profit organization outside of their employment with Fisher County that interferes with assigned duties with Fisher County or presents a conflict of interest.

Section D EMPLOYEE BENEFITS

D-1 HEALTH PLANS

All regular full-time employees of Fisher County will be eligible for the group medical, dental and vision insurance plans as approved annually by Commissioners' Court effective the 1st day of the month after completion of 90 days employment. Regular part time and temporary employees who work less than 40 hours a week will not be eligible for insurance.

Eligible employees may be required to pay a portion of their health insurance premium as determined annually by Commissioner's Court.

Eligible employees may cover their qualified dependents by paying the full premium for the dependents. Deductions for dependent coverage will be made through payroll deduction from the employee's paycheck each pay period. Details of coverage under the group medical insurance plan are available in the County Treasurer's office during the normal working hours for that office.

Additions, Changes or Cancellations to insurance plans are only available during the new hire process and during open enrollment unless you qualify under a life changing event such as marriage, divorce, birth of a child, adoption of a child or loss of coverage under another plan. Contact the Treasurer's office if you have questions regarding changes to insurance policies.

Employees who leave the employment of Fisher County or who lose their coverage eligibility may qualify for an extension of the medical plan for themselves and their eligible dependents under the Consolidated Omnibus Budget Reconciliation Act (COBRA). If an employee is unable to return to work following FMLA leave, if eligible, they will be offered COBRA. Information on extension of benefits under COBRA is available in the County Treasurer's Office and may be obtained during the normal working hours for that office. COBRA notifications will be provided to all employees within 30 days of their hire date. All eligible employees and qualified dependents will be provided with COBRA information following their termination.

D-2 LIFE INSURANCE PLANS

Fisher County All regular elected officials and full-time employees of Fisher County shall have a limited amount of life insurance as part of the group medical insurance coverage provided by Fisher County. Regular part time and temporary employees who work less than 40 hours a week will not be eligible for this coverage.

D-3 SUPPLEMENTAL INSURANCE PLANS

Fisher County makes available to all elected/appointed officials and regular full-time employees supplemental insurance coverages. All supplemental insurance premiums are the responsibility of the employee and are not paid for by the county, but can be payroll deducted bi-weekly to cover the costs. Information regarding these supplemental insurances may be obtained from the Treasurer's office and/or during open enrollment.

D-4 HIPPA

The health insurance portability and accountability act of 1996 (HIPAA) includes provisions of Federal law governing health coverage portability, health information privacy, administrative simplification, medical savings accounts, and long-term care insurance. The responsibility of the Department of Labor and the subject of this segment of the booklet are the law's portability and nondiscrimination requirements.

HIPAA's provisions affect group health plan coverage in the following ways:

(a) Provide certain individuals special enrollment rights in group health insurance when specific events occur, e.g., birth of a child (regardless of any open season);

(b) Prohibit discrimination in group health plan eligibility, benefits, and premiums based on specific health

factors; and

(c) While HIPAA previously provided for limits with respect to preexisting condition exclusions, new protections under the Affordable Care Act now prohibit preexisting condition exclusions for plan years beginning on or after January 1, 2014.

D-5 HOLIDAYS Except LAW ENFORCEMENT

All regular full-time five (5) day (Monday through Friday) employees will be eligible for the paid holiday benefit of 8 hours per holiday. The Fisher County Commissioners' Court will determine the county holidays.

If a paid holiday occurs during the vacation of an eligible employee, that day will be paid as a holiday and not be charged against the employee's vacation balance.

Special consideration will be given to employees requesting time off for religious or other special observances not designated as paid holidays for Fisher County. Each supervisor is responsible for granting this leave based on the needs of their individual departments. Vacation, compensatory time, or leave without pay may be used for special leave granted.

Holidays do not accrue. If they are not taken, they will not be paid at termination.

D-6 HOLIDAYS for ROAD CREW SHIFT EMPLOYEES Except LAW ENFORCEMENT

All regular full-time four (4) day (Monday through Thursday), ten (10) hour shift employees will be eligible for the paid holiday benefit of 10 hours per holiday providing said paid holiday falls on the regular scheduled 10-hour shift work day of Monday through Thursday.

For example;

1. When an observed holiday falls on a Monday (i/e Labor or Memorial Day) the employee will be off and it will be paid as Holiday pay to the shift employee;
2. When the holiday falls on a Friday (i/e Good Friday or the Friday after Thanksgiving), and that is already a normal scheduled day off for the employee, the Holiday will **NOT** be traded or observed on the Thursday prior nor paid as Holiday time.

Usage of Holiday time will never allow employees to exceed the 40-hour work week

The Fisher County Commissioners' Court yearly determines the county observed holidays.

If a paid holiday occurs during the vacation of an eligible employee, that day will be paid as a holiday and not be charged against the employee's vacation balance.

Holidays do not accrue. If they are not taken, they will not be paid at termination.

D-7 HOLIDAYS for LAW ENFORCEMENT

The holiday policy is modified for all dispatchers, deputies, and jailers of the Sheriff's Office. This modified holiday for law enforcement personnel will allow more effective scheduling during holidays.

Dispatchers, deputies and jailers will bank holidays according to their current shift; for example, if their normal work shift is 12 hours then the employee would receive 12 hours of holiday bank or pay. If their normal shift is 8 hours then the employee would receive 8 hours of holiday bank or pay.

For every holiday that is earned by the employees of the county, the same holiday is banked by law enforcement personnel when the holiday occurs. The holiday may be taken within one year of being earned. An expiration date of 365 days will be applied to each holiday and if not used will expire the next

time the holiday occurs. The maximum days will be the total number of holidays allowed by the court, determined each year.

An employee may take the holiday as they would a vacation day or a personal day. The time off will be charged against their holiday bank. However, if an employee has compensation time accrued, they must use that time prior to using holiday time off. Whether an employee leaves or is dismissed from the employment of the county voluntarily or involuntarily, no compensation will be made for unused holidays. Holidays are a time off benefit, not pay in lieu of time off.

D-8 SICK LEAVE

Fisher County no longer offers earned paid sick leave. However, if an employee had earned sick time accrued as per the previous Fisher County handbook policies, those accrued hours shall remain eligible to those employees as earned usable time until the accrued balance is zero. This was agreed upon by the County Commissioners on February 11, 2019.

Whether an employee leaves or is dismissed from the employment of the county voluntarily or involuntarily, no compensation will be made payable for unused sick time upon termination of employment.

Any employee who is unable to be at work due to illness or is sick for a period of three (3) consecutive days or longer must provide Fisher county with a medical excuse from a licensed physician verifying the absence as excused absence.

A medical release or return to work authorization may also be requested by the county from your physician depending on the circumstance. The department head or county official will verify with the Treasurer's office to determine if the requirement is necessary.

Failure to provide medical absence excuse or return to work authorization, may make an employee subject to disciplinary measures, up to and including termination of employment.

D-9 PERSONAL LEAVE (PTO)

Fisher County recognizes that employees may periodically need time off for sickness or to attend to personal business. To meet these needs, regular full-time employees who have been employed by the county one (1) year or more will be eligible for personal time off (PTO) and accrue PTO on **January 1st of each calendar year** at a rate of 80 hours.

Part-time and temporary employees are not eligible for paid personal hours.

Personal days of 80 hours are awarded to eligible employees employed a full year as of January 1st of each year for use during the upcoming year.

Employed 1 year or more	Number of PTO Hours	Effective
1+ year employee	80 hours	January 1st each year

Employees who have not completed a full consecutive year of employment as of January 1st will be awarded personal hours based on the following adjusted schedule:

Start Month <u>under</u> 1 year	Number of PTO Hours	Effective
QTR 1 January ~ March	40 hours	January 1st next year
QTR 2 April ~ June	32 hours	January 1st next year
QTR 3 July ~ September	24 hours	January 1st next year
QTR 4 October ~ December	16 hours	January 1st next year

PTO time is paid at an employee's regular rate of pay. Available hours may be taken in one (1) hour increments. Hours not actually worked for which a non-exempt employee receives pay for PTO will not be considered as hours worked in calculating eligibility for overtime pay.

Employees will not be allowed to borrow personal leave against future accruals.

PTO hours cannot be carried forward from year to year and must be used by December 31st of the year in which the time is awarded or they will be forfeited.

Employees will not be compensated for unused time on December 31st nor upon termination of employment, whether termination is voluntary or involuntary. Employees are not eligible to take paid PTO after they have given notice that they plan to voluntarily resign their employment, all PTO as of resignation is forfeited.

Personal time off (PTO) must be arranged in advance with the appropriate official, manager or supervisor. Approval of requested personal time off is at the sole discretion of the appropriate official, manager or supervisor.

D-10 VACATION (VAC)

All regular full-time employees will be eligible for vacation benefits. Part-time and temporary employees will not be eligible for vacation benefits.

Employees who work full-time at least 40 hours per week and have worked for the county a minimum of one (1) full year but less than 10 years in a position eligible to receive vacation will accrue vacation on **January 1st of each calendar year** at the rate of 80 hours per year.

Employed 1 year or more	Number of PTO Hours	Effective
1+ year employee	80 hours	January 1st each year

Employees who work at least 40 hours and have worked for the county ten (10) or more years in a position eligible to receive vacation will accrue vacation **January 1st of each calendar year** at the rate of 120 hours per year.

Employed 1 year or more	Number of PTO Hours	Effective
10+ year employee	120 hours	January 1st each year

Vacation may be used for paid vacation, personal business, religious observances, military leave, or paid time off for illnesses. Vacation may be taken in (1) hour increments. Scheduling of vacations will be at the discretion of the individual department heads. If a holiday falls during an employee's vacation then the employee will not be charged for the vacation.

Vacation will not be accrued while an employee is on leave without pay. Accrual of vacation will begin at the time an employee begins work in a position eligible to accrue vacation, but an employee must work for a minimum of 90 days (3 months) in such a position before being eligible to take any vacation.

Vacation time is a privilege allowed by the county to give the employee time away from the work environment. Vacation can be taken at any time during the calendar year. Vacation time is to be used in the calendar year in which it is awarded, or it can be rolled over to the next year. The maximum balance of vacation hours that can be accrued and rolled over is two times the annual accrual.

Employed Under 10 years	Maximum Accrual =	160 hours (4 weeks)
Employed Over 10+ years	Maximum Accrual =	240 hours (6 weeks)

When the maximum balance is reached, no more vacation can be accrued until some vacation is used. Employees will only be able to use vacation which has already been accrued and will not be allowed to borrow vacation against possible future accruals.

Employees will not be allowed to receive pay for vacation in lieu of taking time off. An employee whose employment is terminated, for any reason, voluntarily or involuntary, will not be paid for any unused accrued vacation time off.

Each employee will be responsible for accurately recording all vacation time used on their time sheet. The Department Head and Treasurer are responsible for accounting of vacation time accrued and used.

Vacation time cannot be used to extend employment for resigning employees. An employee's date of termination will be the last date the employee actually works. Use of time off will not be granted during an employee's notice period when their resignation has been tendered. At time of resignation notice all accrued time is forfeited by resigning employee

D-11 FAMILY MEDICAL LEAVE ACT (FMLA) / MILITARY FAMILY LEAVE (MFL)

ELIGIBILITY:

To be eligible for benefits under this policy, an employee must:

1. Have worked for Fisher County at least 12 months (it is not required that these 12 months be consecutive; however, a continuous break in service of seven (7) years or more will not be counted toward the 12 months; and
2. Have worked at least 1250 hours during the previous 12 months.

QUALIFYING EVENTS:

Family or medical leave under this policy may be taken for the following situations:

1. The birth of a child and in order to care for that child;
2. The placement of a child in the employee's home for adoption or foster care;
3. To care for a spouse, child (under the age of 18 or if over 18, incapable of self-care due to a disability), or parent with a serious health condition;
4. The serious health condition of the employee that makes the employee unable to perform the essential functions of their job;
5. A qualifying exigency arising out of the fact that an employee's spouse, child or parent is covered military member of the Armed Forces (Regular, Reserve or National Guard), deployed to a foreign country or has been notified of an impending call or order to active duty in a foreign country;
6. To care for a covered service member (Regular, Reserve or National Guard) with a serious injury or illness if the employee is the spouse, child, parent or next of kin (nearest blood relative) of the service member; or
7. To care for a covered veteran who is undergoing medical treatment, recuperation or
8. To care for a covered veteran who is undergoing medical treatment, recuperation or therapy, for a serious injury or illness and who was a member of the Armed Forces (Regular, Reserve or National Guard) at any time during the period of 5 years preceding the date on which the veteran began that medical treatment, recuperation or therapy.

SERIOUS HEALTH CONDITION:

Serious health condition of the employee is defined as a health condition that requires overnight inpatient care at a hospital, hospice, or residential care medical facility or continuing treatment by a health care provider.

Serious health condition of a spouse, child, or parent is defined as a condition that requires overnight inpatient care at a hospital, hospice, or residential care medical facility, or a condition that requires continuing care by a licensed health care provider.

A serious health condition involving continuing treatment by a health care provider includes any one or more of the following:

1. A period of incapacity of more than three consecutive, full calendar days, and any subsequent treatment or period of incapacity relating to the same condition, that also involves:
 - a. Treatment two or more times within 30 days of incapacity; or
 - b. Treatment by a health care provider on at least one occasion within the first seven days of incapacity that results in a regimen of continuing treatment by a health care provider.
2. Any period of incapacity due to pregnancy or pre-natal care.
3. Any period of incapacity or treatment due to a chronic serious health condition that requires periodic visits to a health care provider and continues over an extended period of time.
4. Any period of incapacity that is permanent or long term due to a condition for which treatment is not effective.

5. Any period of incapacity or absence to receive multiple treatments by a health care provider.

QUALIFYING EXIGENCY LEAVE:

Eligible employees may take FMLA/MFL exigency leave when an employee's covered military member (spouse, child of any age or parent) is on active duty or called to active duty status in a foreign country. Leave may be taken to:

- 1) Address any issue that arises because the covered military member was given seven or fewer days' notice for active duty deployment in support of a contingency operation. Eligible employee may take up to seven days beginning on the date the covered military member receives the call or order to active duty.
- 2) Attend any official ceremony, program or event sponsored by the military that is related to the active duty or call to active duty status in a foreign country of a covered military member.
- 3) Attend family support or assistance programs and informational briefings sponsored or promoted by the military, military service organizations or the American Red Cross that are related to active duty or call to active duty status in a foreign country of a covered military member.
- 4) Arrange for alternative childcare, provide childcare on an urgent basis (not as routine), to attend school or daycare meetings, to enroll or transfer covered children under age 19 when it is necessitated by the active duty or call to active duty status of a covered military member.
- 5) Make or update financial or legal arrangements to address the covered member's absence while on active duty or call to active duty status in a foreign country.
- 6) Act as the covered military member's representative before a governmental agency to obtain, arrange or appeal military service benefits while the covered military member is on active duty or call to active duty status in a foreign country, for a period of 90 days following the termination of the covered member's active duty status.
- 7) Attend counseling provided by someone other than a health care provider for oneself, for the covered military member or covered child if the need for counseling arises from the active duty status or call to active duty status in a foreign country of a covered military member.
- 8) For a maximum of 15 days each occurrence, to spend time with a covered military member who is on a short term, temporary, rest or recuperation leave during leave during the period of employment.
- 9) Attend post-deployment activities for the covered military member for a period of 90 days following the termination of the covered member's active duty status.
- 10) Address issues that arise from the death of a covered military member while on active duty status in a foreign country
- 11) Conduct certain activities related to the care of the military member's parent who is incapable of self-care where those activities arise from the military member's covered active duty.
- 12) Address any other additional events that may arise out of the covered military member's active duty or call to active duty status in a foreign country if the County agrees the leave qualifies as an exigency and to both the timing and the duration of the leave.

LENGTH OF LEAVE:

An employee may use up to 12 weeks leave per 12-month period under this policy. Fisher County sets the 12-month period used under this policy as a "rolling" 12-month period measured backward from the date an employee uses FMLA leave.

A married couple who both work for the county is entitled to a maximum combined leave of 12 weeks in any 12-month period for the birth or placement of a child, or care for a parent with a serious health condition. The combined limit for a married couple employed by the county is 26 weeks in a single 12-

month period if leave is to care for a covered service member or veteran with a serious injury or illness.

An eligible employee is entitled up to 26 weeks of leave to care for a covered service member or covered veteran with a serious injury or illness during a single 12-month period:

- 1) The single 12-month period begins on the first day the eligible employee takes FMLA to care for covered service member or covered veteran and ends 12 months after that date.
- 2) An employee forfeits unused leave under this section if the eligible employee does not take all of their 26 weeks during this 12-month period to care for the covered service member or covered veteran is forfeited;
- 3) Leave entitlement under this section is applied on a per-injury basis. An eligible employee may be entitled to take more than one period of 26 weeks of leave if the leave is to care for different covered service member or veteran or to care for the same covered service member or veteran with a subsequent serious illness or injury. An employee may not take more than 26 weeks in any single 12-month period.

WORK RELATED INJURY:

Fisher County will always designate work-related injuries with lost time as FMLA qualifying.

PAID AND UNPAID LEAVE:

Fisher County requires substitution of paid leave for all FMLA or MFL events. Employees must first use all of their earned compensatory time for FMLA or MFL events prior to using accrued vacation, personal or banked holiday leave. An employee must follow the vacation, personal and holiday policy guidelines. The balance of FMLA is unpaid leave. FMLA and MFL run concurrently with all substituted paid leave, including worker's compensation leave.

The maximum amount of paid and unpaid leave that may be used under this policy in a 12-month period is 12 weeks, except for qualifying leave to care for a covered military member with a serious injury or illness which is a maximum of 26-weeks in a 12-month period.

While an employee is on leave under this policy, the county will continue to pay the employee's medical plan premium at the same rate as if the employee had been actively at work. The employee is required to pay for dependent coverage and for any other coverage for which the employee would normally pay, or the coverage will be discontinued. An employee's obligation to pay for coverage will be made through regular payroll deduction while the employee is on paid leave status. While on unpaid leave, the employee is required to pay for premiums due to the county by personal check or money order payable to Fisher County and mailed or delivered to the Auditor's Office, P.O. Box 430, Roby, TX 79543 no later than 30 days after the date of the pay period in which the premium comes due. The county may cancel unpaid coverage by providing the employee advance written notice, not less than 15 days before the coverage will be cancelled for non-payment.

At the end of the 12-week leave period or the 26-week leave period in a single 12-month period to care for an injured covered military member, an eligible employee will be offered COBRA if they are unable to return to work.

INTERMITTENT LEAVE AND REDUCED SCHEDULE:

An employee may only take intermittent leave under this policy if it is necessary for the care and treatment of a serious health condition of the employee, the employee's eligible family member or the care of a covered military member or veteran.

An employee may only work a reduced schedule under this policy if it is necessary for the care and treatment of a serious health condition of the employee, the employee's eligible family member, or the care of a covered military member or veteran.

All work time missed as the result of intermittent leave or a reduced work schedule under this policy will be deducted from the employee's 12-week or 26-week leave eligibility in a single 12-month period.

CERTIFICATION REQUIREMENTS:

The county has the right to ask for certification of the serious health condition of the employee or the employee's eligible family member when the employee requestor is using leave under this policy.

The county may send a request for medical certification to an employee who has been out of work for three or more days to determine the employee's FMLA eligibility. The employee is requested to have his or her physician complete and return the medical certification within 15 days of the employee's receipt of the form to be eligible for FMLA. An employee's failure to return the medical certification may result in denial of FMLA by the county.

The employee must respond to the county's request for certification within 15 days of receipt of the request or provide a reasonable explanation for the delay in writing before the 15th day after receipt of the request. If an employee does not provide certification or otherwise respond, the county may deny leave under this policy.

An employee is required to provide certification of his or her serious health condition of the employee by having the employee's treating health care provider complete and submit an FMLA form WH-380-E. Also included with this form is the Genetic Information Non- Discrimination statement to be given to any and all health care providers.

An employee is required to provide certification of the serious health condition of an eligible family member by having the family member's treating health care provider complete and submit an FMLA form WH-380-F. Also included with this form is the Genetic Information Non- Discrimination statement to be given to any and all health care providers.

An employee is required to provide certification for leave taken because of a qualifying exigency by having the employee complete and submit an FMLA form WH-384.

An employee is required to provide certification for leave taken for a serious injury or illness of a covered military member or veteran by having the member's or veteran's Department of Defense treating health care provider complete and submit an FMLA form WH-385. The employee may also be required to provide the county with confirmation of the family or next of kin relationship to the seriously injured or ill covered military member or veteran.

If an employee requests intermittent leave or a reduced work schedule, the certification submitted must also include the dates and duration of treatment and a statement of medical necessity for taking intermittent leave or working a reduced schedule. The county may request re-certification for intermittent or reduced schedule leave every six months in connection with an eligible absence.

The county may ask for a second opinion from a health care provider of the county's choice, at the expense of the county, if the county has reason to question the certification, unless the leave is necessary to care for a seriously injured or ill covered service member supported by an invitational travel order (ITO) or invitational travel authorization (ITA) to join an injured or ill service member at his or her bedside.

If there is a conflict between the certification submitted by the employee and the second certification obtained by the county, the county may require a third certification, at the expense of the county, from a health care provider agreed upon by both the employee and the county. The third opinion is final and binding on the county and the employee.

REQUESTING LEAVE:

Unless FMLA leave is unforeseeable, an employee is required to submit a written request for leave under this policy to his or her immediate supervisor.

Where reasonably practicable, an employee should give his or her immediate supervisor a minimum of 30-days' notice before beginning leave under this policy. Where it is not reasonably practicable to give 30-days' notice, the employee is required to give as much notice as possible.

REINSTATEMENT:

An employee returning from leave under this policy, and who has not exceeded the 12-week maximum leave period allowed will be returned to the same job or a job equivalent to the job the employee held before going on FMLA leave. An employee who has not exceeded the 26-week maximum leave period in a single 12-month period, allowed to care for a seriously ill or injured covered military member, will be returned to the same job or a job equivalent to the job the employee held before going on leave.

If an employee is placed in a different position, it will be one with equivalent status, pay, benefits, and other employment terms and which entails substantially equivalent skill, effort, responsibility, and authority.

The county has no obligation to reinstate an employee who takes more than the 12 weeks of leave allowed under this policy, or who elects not to return to work after using the maximum leave allowed, including an employee with available personal or vacation leave.

REPAYMENT OF BENEFITS:

Unless an employee is unable to return to work because of the serious medical condition of the employee or an eligible family member, or another situation beyond the control of the employee, an employee who does not return to work after using the maximum leave allowed under this policy will be required to reimburse the county for all medical premiums and other benefits paid by the county while the employee was on leave without pay related to his or her FMLA leave.

OTHER BENEFITS:

While on leave without pay under this policy, an employee does not earn vacation or personal leave, is not eligible for holiday pay, and does not earn other benefits afforded to employees actively at work, except as stated in this policy, unless other employees who go on leave without pay are allowed to do so.

An employee who is out on approved FMLA leave may not take trips outside of the county unless the travel is related to the employee's own serious health condition, the serious health condition of the child, spouse or parent of the employee or to attend qualifying military events. An employee may ask his or her immediate supervisor for written permission to take other trips outside of the county which may be granted at the supervisor's sole discretion.

Employees on FMLA leave will be required to furnish their supervisor or the Human Resources Department with periodic reports with their status and intent to return to work every month.

REGULATION:

Any area or issue regarding family and medical leave that is not addressed in this policy is subject to the basic requirements of the FMLA and the regulations issued to implement it.

RETURN-TO-WORK:

An employee is required to provide a fitness-for-duty certification before the employee returns to work.

ENFORCEMENT:

An employee may file a complaint with the U.S. Department of Labor or may bring a private lawsuit against an employer for unlawful discrimination under the FMLA. The FMLA does not affect any federal or state law prohibiting discrimination or supersede any federal or state law that provides greater family medical leave rights.

D-12 BEREAVEMENT LEAVE

All eligible employees (employed a minimum of 6 months with the county) shall be allowed up to 3 days leave with pay, at 8 hours per day unless employee works less than a full 40-hour week, for a death in the immediate family.

For purposes of this policy, immediate family shall include the employee's spouse and the child, parent, brother, sister or grandparent of the employee or the employee's spouse. Employees may be allowed time off with pay, up to a maximum of 4 hours, to attend the funeral of a relative who is not a member of the immediate family. If leave is needed beyond the limits set in this policy, it may be charged to available compensatory, vacation, or personal time or to leave without pay.

D-13 MILITARY LEAVE

All Fisher County employees who are members of the National Guard or active reserve components of the United States Armed Forces will be allowed up to fifteen (15) days off per federal fiscal year with pay to attend authorized training sessions and exercises. The fifteen (15) day paid military leave will apply to the Federal fiscal year and any unused balance at the end of the year will not be carried forward into the next Federal fiscal year. Pay for attendance at Reserve or National Guard training sessions or exercises will be authorized only for periods which fall within the employee's normal work schedule. An employee may use annual leave, earned compensatory time, or personal time, or leave without pay if he/she must attend Reserve or National Guard Training sessions or exercises in excess of the fifteen day maximum.

An employee going on military leave will provide his or her supervisor with a set of orders within two (2) business days after receiving them.

Fisher County will provide upon request of employee a statement that contains the number of workdays used and the number of workdays left for use in a federal fiscal year.

Fisher County employees who leave their positions because of being called to active military service or who voluntarily enter the Armed Forces of the United States will be eligible for re-employment in accordance with state and federal laws in effect at the time of their release from duty.

D-14 LEAVE OR ABSENCE - OTHER

All regular full-time employees may request a personal leave of absence to a maximum of 90 days. Personal leaves of absence may include reasons such as extended vacations, continuing education, extended bereavement, or other personal matters. Personal leaves of absence are granted solely at the discretion of the elected official, appointed official, or department head. Employees on personal leaves of absence are converted to an inactive status and do not accrue any benefits. Employees may continue the county health plan but they are responsible for the entire premium. The employee must pay for the premium on the first of each month. Lack of payment will result in medical plan termination and the employee will become eligible for COBRA. Return to work on a personal leave of absence is not guaranteed and is subject to current business conditions and an appropriate job opening.

D-15 JURY DUTY

All employees of Fisher County who are called for jury duty will receive the irregular pay for the period they are called for jury duty, which includes both the jury selection process and, if selected, the time they actually serve on the jury. Pay for serving on a jury will only include the time the employee would have normally been scheduled to work and will not include extra pay if jury service involves time outside the employee's normal work schedule. Any fees paid for jury service may be kept by the employee. Employees cannot receive compensatory time for jury duty.

All employees who are subpoenaed or ordered to attend court to appear as a witness or to testify in some official capacity on behalf of the county will be entitled to leave with pay for such period as his/her court attendance may require. If an employee is absent from work to appear in private litigation in which he/she is a principal party, the time will be charged to vacation, other eligible paid leave, or leave without pay.

D-16 LONGEVITY PAY BENEFITS

All regular full-time employees will be eligible for the longevity pay benefit. An employee will be required to work a minimum of four years in an eligible position before receiving longevity pay. Longevity pay will be \$150 per year for each completed full year of employment as of the beginning of the fiscal year October 1.

When an employee becomes eligible for longevity pay, that pay will be paid on the last payroll in September of the closing the fiscal year.

Example:

4 years = \$600.00	10 years = \$1,500.00	16 years = \$2,400.00
5 years = \$750.00	11 years = \$1,650.00	17 years = \$2,550.00
6 years = \$900.00	12 years = \$1,800.00	18 years = \$2,700.00
7 years = \$1,050.00	13 years = \$1,950.00	19 years = \$2,850.00
8 years = \$1,200.00	14 years = \$2,100.00	20 years = \$3,000.00
9 years = \$1,350.00	15 years = \$2,250.00	21 years = \$3,150.00

D-17 WORKERS COMPENSATION

All Fisher County employees are covered by workers compensation coverage while on duty for the county. Workers compensation coverage pays for medical bills resulting from a covered injury or illness an employee incurs while carrying out the duties of his/her job. Workers compensation also pays Temporary Income Benefits (TIBS) for time lost from work in excess of seven (7) calendar days as the result of eligible work-related injuries or illnesses. Employees may use paid leave for all workers compensation time off less than 8 days.

All employees who are placed on workers' compensation leave will fall under the Family Medical Leave Act. Fisher County runs FMLA and workers compensation concurrently.

Any employee who suffers a job-related illness or injury is required to notify his/her supervisor and the County Treasurer as soon as possible. Failure to promptly report job related injuries or illnesses may affect an employee's eligibility for benefits or delay benefit payments. Employees on leave due to a work-related injury are to advise the department head or elected official of his or her status at least once per week.

An employee who has lost time because of a work-related accident or illness is required to provide a release from the attending physician before being allowed to return to work. An employee's workers

compensation benefits may be adversely affected if the employee is injured while under the influence of alcohol or drugs or while the employee is engaging in horseplay.

D-18 RETIREMENT

All regular full time and regular part time employees will be eligible for the retirement benefit offered through the Texas County and District Retirement System (TCDRS). Temporary employees will not be eligible for retirement benefits. Eligible employees will contribute to the retirement program through a system of payroll deductions. Fisher County will contribute to each eligible employee retirement account according to requirements of TCDRS. Information on the retirement program may be obtained at the County Treasurer office during the normal working hours for that office.

Section E EMPLOYEE POLICIES

E-1 EQUAL EMPLOYMENT OPPORTUNITY

Fisher County is an equal opportunity employer that maintains a policy of non-discrimination and non-retaliation with respect to all employees and applicants for employment. Race, color, religion, national origin, sex, age, genetic information, pregnancy, veteran status, disability, or any other condition or status protected by law will not be factors in hiring, promotion, demotion, raises, termination, training, discipline, use of employee facilities or programs, or any other benefit, condition, or privilege of employment except where required by law or where a bona fide occupational qualification (BFOQ) exists. Employment decisions are based solely on employee qualifications, merit, and performance.

Requests for accommodations will be reviewed for qualified individuals. Reasonable accommodations will be made in accordance with applicable law. If you desire any type of accommodation as a result of any condition or status protected by law, please advise your elected official, appointed official, department head, or the county attorney.

Any incident of prohibited discrimination or retaliation should be reported verbally or in writing to the department head, human resources, the elected or appointed official for the specific department, or the county attorney.

E-2 AMERICAN WITH DISABILITIES

It is Fisher County's policy to reasonably accommodate qualified individuals with disabilities unless the accommodation would impose an undue hardship on the county. In accordance with the Americans with Disabilities Act, as amended (ADAAA), reasonable accommodations may be provided to qualified individuals with disabilities when such accommodations are necessary to enable them to perform the essential functions of their jobs, or to enjoy the equal benefits and privileges of employment. For the employee to be entitled to a reasonable accommodation, the employee's medical condition must meet the definition of a disability. A covered disability includes impairments that substantially limit one or more major life activities. This policy applies to all applicants for employment, and all employees. If you require accommodation, please contact your elected official, appointed official, department head or the county attorney.

Eligibility for reasonable accommodation will be determined through an interactive and informal process between the individual and the county. Medical records or other documentation may be required to show that the employee has a covered disability. The documentation must be sufficient to substantiate that the employee has a covered disability and needs the reasonable accommodation requested.

Any harassment or discriminatory treatment of employees because of a disability or because an employee has requested a reasonable accommodation is prohibited by Fisher County. If an employee feels he or she has been subject to such treatment, or has witnessed such treatment, the situation should be reported to your elected official, appointed official, department head, or the County Attorney. All personal and medical information of the employee will be kept confidential. All elected officials, appointed officials, department heads and employees with responsibilities requiring knowledge are instructed to treat the employee's disability and personal records with confidentiality.

E-3 FEDERAL LABOR STANDARDS ACT (FLSA)

Fisher County makes every effort to pay its employees correctly. Occasionally, however, inadvertent mistakes can happen. When mistakes do happen and are brought to the attention of the Payroll Department, Fisher County will promptly make any corrections necessary. Please review your pay stub when you receive it to make sure it is correct. If you believe a mistake has occurred or if you have any questions, please use the reporting procedure outlined below. If you are overpaid the county will make the necessary corrections at the next payroll.

Employees who are classified as non-exempt employees must maintain an accurate record of the total hours worked each day. It is the responsibility of each employee to verify the accuracy of his or her time sheet. Your time sheet must accurately reflect all regular and overtime hours worked; any absences, late arrivals, early departures, and meal breaks. Do not submit your time sheet if it is not accurate. You will need to submit the time sheet when the discrepancy is resolved. When you receive each paycheck, please verify immediately that you were paid correctly for all regular and overtime hours worked each work week.

Non-exempt employees, unless authorized by your supervisor, should not work any hours that are not authorized. Do not start work early, finish work late, work during a meal break, or perform any other extra or overtime work unless you are authorized to do so. Time worked is to be recorded on your time sheet. Employees are prohibited from performing any "off-the-clock" work. "Off-the-clock" work means work you may perform but fail to report on your time sheet. Any employee who fails to report or inaccurately reports any hours worked will be subject to disciplinary action, up to and including termination.

It is a violation of Fisher County policy for any employee to falsify a time sheet, or to alter another employee's time sheet. It is also a serious violation of county policy for any employee, supervisor or official to instruct another employee to incorrectly or falsely report hours worked, or to alter another employee's time sheet to under- or over-report hours worked. If anyone instructs you to (1) incorrectly or falsely under-or- over-report your hours worked, or (2) alter another employee's time records to inaccurately or falsely report that employee's hours worked, you should report it immediately to Fisher County Auditor, P O Box 430, Roby, Texas 79543; (325)776-3255.

If you are classified as an exempt salaried employee, you will receive a salary that is intended to compensate you for all hours worked for the county. This salary will be established at the time of hire or when you become classified as an exempt employee. While it may be subject to review and modification from time to time, the salary will be a pre-determined amount that will not be subject to deductions for variations in the quantity or quality of the work you perform.

For exempt employees, your salary may also be reduced for certain types of deductions such as your portion of health, dental or life premiums; state, federal or local taxes, social security, retirement; voluntary contributions to a deferred compensation plan, or legally mandated garnishments. In any work week in which you performed any work, your wages may be reduced for any of the following reasons: 1) absence from work for one or more full days for personal reasons, other than sickness or disability; or 2) full day disciplinary suspensions for infractions of our written policies and procedures; or 3) full day for violating safety rules of a major significance; or 4) Family and Medical Leave or Military Leave absences; or 5) to offset amounts received as payment for jury and witness fees or military pay; or 6) the first or last week of employment in the event you work less than a full week.

If you are an exempt employee, in any workweek in which you performed any work, your salary will not be reduced for any of the following reasons: 1) partial day absences for personal reasons, sickness or disability; or 2) your absence because the facility is closed on a scheduled work day; or 3) your absence because of the county's operating requirements; or 4) absences for jury duty, attendance as a witness, or military leave in any week in which you have performed any work; or 5) any other deductions prohibited by state or federal law. Please note: it is not an improper deduction to reduce

an employee's accrued vacation, personal or other forms of paid time off for full or partial day absences for personal reasons, sickness or disability.

If you have questions about deductions from your pay, please immediately contact your supervisor. If you believe you have been subject to any improper deductions or your pay does not accurately reflect your hours worked, you should immediately report the matter to the County Treasurer at P.O. Box 126, Roby, Texas 79543; (325)776-3257. If you are unsure of who to contact or if you have not received a satisfactory response within five business days after reporting the incident, please immediately contact the County Attorney, P.O. Box 176, Roby, Texas 79543; (325) 776-3251. Every report will be fully investigated and corrective action will be taken where appropriate, up to and including discharge for any employee(s) who violates this policy. In addition, the county will not allow any form of retaliation against individuals who report alleged violations of this policy or who cooperate in the county's investigation of such reports. Retaliation is unacceptable, and any form of retaliation in violation of this policy may result in disciplinary action, up to and including termination.

E-4 PERSONNEL FILES

The Fisher County Treasurer will retain basic employee information in an individual personnel file. This file will include all pertinent employment documents such as resume, application, W-4, handbook acknowledgement, insurance documents and records concerning performance, discipline and compensation. Due to the confidential nature of personnel files, and the county's desire to protect an employee's personal information, all access to personnel files will be strictly controlled. Personnel files are not to be removed from the premises.

It is important that the personnel records of Fisher County be accurate at all times. In order to avoid issues, compromising your benefit eligibility or having W2's returned, Fisher County requests employees to promptly notify the County Treasurer of any change in name, home address, telephone number, marital status, number of dependents, or of any other pertinent information.

The Public Information Act allows county employees to keep their home addresses and telephone numbers, social security number, emergency contact information and information that reveals whether they have family members confidential. This information may be kept private by requesting in writing not to allow this information to be released to the public no later than 14 days after your first day of employment.

E-5 GREIVANCES

Any employee having a grievance related to his/her job should discuss the grievance with his/her immediate supervisor. If the discussion with the immediate supervisor does not resolve the grievance, and, if the immediate supervisor is not the elected or appointed official with final responsibility for the employee's department, the employee will have the right to discuss the grievance with that official. The decision of the elected or appointed official with final responsibility for the employee's department will be final in all grievances.

E-6 TOBACCO FREE WORKPLACE

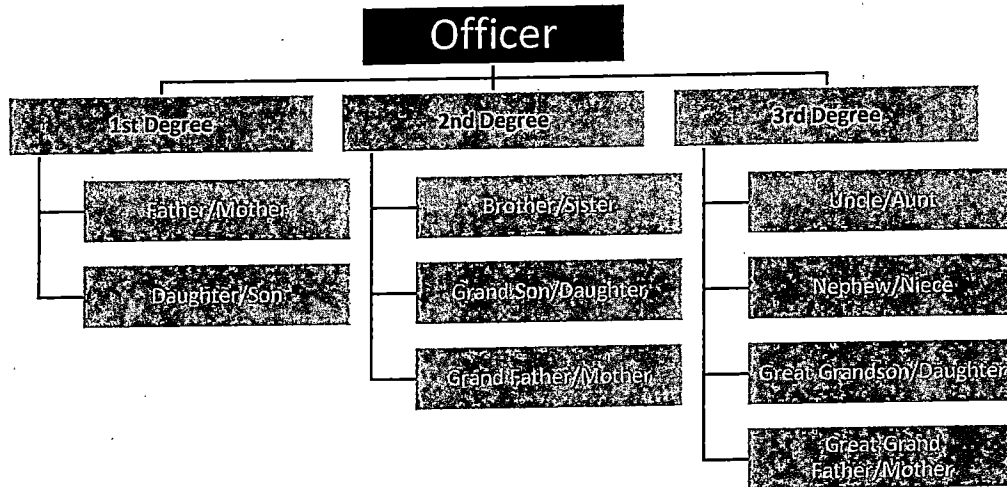
Fisher County endeavors to provide a healthy environment. Therefore, any form of tobacco consumed in county buildings is strictly prohibited. Additionally, no smoking is allowed within ten (10) feet of the main exterior entranceways and only allowed in the designated smoking areas. Additionally, no tobacco is allowed on or in any property owned by Fisher County. This policy applies to all visitors as well as to all employees. Visitors should be informed of this policy when necessary.

E-7 NEPOTISM

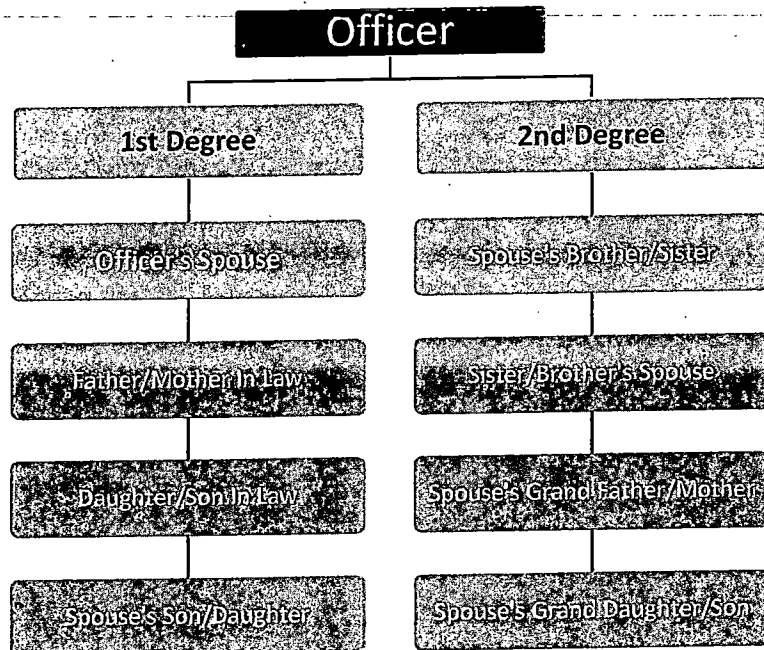
Texas Government Code Chapter 573, a Public Official of Fisher County is prohibited from hiring a relative related within the third degree of consanguinity (blood) or within the second degree of affinity (marriage) to work in a department that he or she supervises or exercises control over.

A degree of relationship is determined under Texas Government Code Chapter 573. (See the charts that follow.) "Step" relationships are included in the restrictions detailed in this policy.

CONSANGUINITY KINSHIP CHART (Relationship by Blood)



AFFINITY KINSHIP CHART (Relationship by Marriage)



E-8 HARASSMENT

Fisher County is committed to a workplace free of harassment. The county will not permit, tolerate, or condone harassment against any individual for any reason, including, but not limited to, sex, race, color, religion, national origin, age, genetic information, pregnancy, disability, family or military leave status, veteran's status or any other status protected by federal law or state law. Comments, conduct, or innuendoes that might be perceived by others as offensive or harassing are wholly inappropriate and are prohibited in the work place. Harassment is strictly prohibited by Fisher County whether committed by an elected official, appointed official, department head, co-worker, non-employees, or vendors with whom the county does business.

Harassment can include, but is not limited to, the following actions:

- **Inappropriate Communication** - Involves any language that is unnecessarily loud or degrades or berates, including, but not limited to, racial, religious, or sexual comments or jokes, sexual innuendoes, inappropriate personal questions, or threats of any kind, whether communicated verbally, in writing, or electronically. Also involves offensive or inappropriate written materials including, but not limited to, pictures, letters, email messages, graffiti, etc.
- **Physical Contact** - Includes, but is not limited to, inappropriate touching, hitting, kicking, or threatening another person, including restraining by force or blocking the path of another.
- **Interference of Hostile Environment** - Includes any behavior or action which interferes with an employee's ability to perform job duties and responsibilities, or which results in or creates a hostile or intimidating work environment.
- **Sexual Harassment**-Includes, but is not limited to, unwelcome sexual advances, requests for sexual acts or favors, and other verbal or physical conduct of a sexual nature which includes slurs, jokes, statements, gestures, touching, pictures, emails, or cartoons where;
 - 1) The submission to such conduct is made, either explicitly, a term or condition of employment;
 - 2) The submission to, or rejection of such conduct is used as the basis for an employment decision affecting such individual; or
 - 3) Such conduct creates an offensive, intimidating or hostile working environment or interferes with work performance.
- **Retaliation**-Includes any adverse action or threat of adverse action taken or made because an employee has exercised or attempted to exercise any rights under applicable laws or under the policies of the county. Retaliation includes, but is not limited to, threats or withholding or withdrawal of pay, promotions, training, or other employment opportunities.

It is important that employees clearly understand the serious effects of harassment. The employee's harassment behavior may result in personal liability, as well as liability to the county.

If employees feel they have been harassed or discriminated against, that employee is encouraged to immediately inform the alleged harasser that the behavior is unwelcome. In many instances, the person is unaware that their conduct is offensive and when so advised, can easily and willingly correct the conduct so that it does not reoccur. If this informal discussion with the alleged harasser is unsuccessful in remedying the problem, or if the employee does not feel comfortable with such an approach, the employee should immediately report the incident, verbally or in writing, to the elected or appointed official who is responsible for the department in which they work. If, for any reason, the employee feels that reporting the harassment to the department head may not be the best course of action, the report should be made to the County Judge or to the County Attorney. A complaint should contain the specific nature of the incident, the date(s) and place(s) such alleged harassment took place, and the name(s) of any individual(s) known to be involved or witnesses of the incident.

Every reported complaint will be investigated promptly and thoroughly. Investigators will conduct an objective investigation that strikes a balance between the county's need to conduct a full investigation and an employee's desire for privacy. The county limits the access to the information regarding the complaint and investigation to individuals with a legitimate "need to know". While all claims of harassment will be handled with discretion, there can be no complete assurance of full confidentiality.

Once the investigation is complete, the employee making the claim will be notified of the result of the investigation. If a thorough investigation reveals that unlawful harassment has occurred, Fisher County will take effective remedial action in accordance with the circumstances, up to and including termination.

Retaliation against an employee who reports harassment or who cooperates in the investigation is prohibited by law as well as this policy. Employees who feel they have been subjected to illegal retaliation should immediately report the situation to the elected or appointed official who is responsible for the department in which they work. If, for any reason, the employee feels that reporting the retaliation to the department head may not be the best course of action, the report should be made to the County Judge or to the County Attorney.

Reporting or failing to report claims in accordance with the procedure given in this policy will not limit other legal recourse an employee may have in regard to sexual harassment charges.

E-9 DRUG and ALCOHOL – ALL EMPLOYEES

Fisher County is a drug and alcohol-free workplace. A county employee may not be present at work during a period when the employee's ability to perform his or her duties is impaired by drugs or alcohol. The County believes that a drug and alcohol-free workplace will help ensure a healthy, safe, and secure work environment.

This policy applies to all employees of Fisher County regardless of rank or position and shall include full time, part time and temporary employees.

The only exception to this policy is the possession of controlled substances by law enforcement personnel as part of their law enforcement duties.

An employee may not unlawfully manufacture, distribute, dispense, possess, sell, purchase, or use a controlled substance or drug paraphernalia on County property or while conducting County business on County property.

An employee may not be under the influence of alcohol or illegal drugs while on County property or while on duty for the County.

An employee may not possess or use unauthorized prescription or over-the-counter drugs while on County property or while on duty for the County. An employee may not use prescription or over-the-counter drugs while on County property or while on duty for the County, in a manner other than that intended by the manufacturer or prescribed by a physician.

An employee may use prescription and over-the-counter drugs in standard dosage or according to a physician's prescription if the use will not impair the employee's ability to do his or her job safely and effectively. An employee must keep prescription medications used at work in their original container.

An employee taking prescribed or over-the-counter medications is responsible for consulting the prescribing physician or a pharmacist to determine if the medication could interfere with the safe and effective performance of his or her job duties.

If the use of a medication could compromise an employee's ability to do his or her job or the safety of the employee, fellow employees or the public, the employee must report the condition to his or her supervisor at the

start of the workday or use appropriate personnel procedures (e.g., call in sick, use leave, request change of duty)

A supervisor must treat any information related to an employee's authorized use of prescription medications and any other medical information provided by the employee as confidential information.

An employee having problems with drugs or alcohol is encouraged to seek treatment from a qualified professional. Information on benefits provided for treatment of alcohol and drug abuse problems provided by the County's health plan program is available in the employee's health plan booklet or from the Treasurer's Office.

Any employee who violates this policy shall be subject to disciplinary measures up to and including termination.

Any employee who admits to drug use may be terminated. An employee who voluntarily asks for time off to get treatment and recover from a drug or alcohol abuse problem will be given protections as required by law. Upon returning to work from a bona fide in treatment facility, the employee will be subjected to a volunteer drug testing program as often as monthly until there is evidence the employee no longer uses. Failure to comply with the requirements of the post rehabilitative program including refusing the volunteer testing program will result in termination. The post rehabilitative program will last for as long as two years. If at any time the employee tests positive, or refuses the volunteer drug test during this post rehabilitative program the employee will be terminated.

Fisher County will drug test employees who ARE NOT CDL license holders under the following conditions:

Pre-employment drug testing –

Fisher County may require a pre-employment drug test that must be passed post offer before an employee starts their first day of work. All offers of employment are conditional upon passing a drug and alcohol test. The employee will sign a consent waiver.

Suspicion-Based Testing –

Reasonable Suspicion – If an employee is having work performance problems or displaying behavior that may be alcohol or drug related, or is otherwise demonstrating conduct that may be in violation of this drug and alcohol policy where immediate action is necessary, the elected official or supervisor, will require that employee to submit to breathe test or urinalysis.

The following conditions might be signs of possible alcohol or drug use (not an all-inclusive list):

- Abnormally dilated or constricted pupils
- Glazed stare – redness of eyes (sclera)
- Flushed face
- Change of speech (faster, slower, slurred)
- Constant sniffing
- Increased absences
- Redness under nose
- Sudden weight loss
- Needle Marks
- Change in personality (i.e. paranoia)
- Increased appetite for sweets
- Forgetfulness, performance faltering, poor concentration
- Borrowing money from co-workers or seeking an advance of pay or other unusual display of need for money
- Constant fatigue or hyperactivity
- Smell of alcohol
- Difficulty walking

- Excessive, unexplained absences
- Dulled mental processes
- Slow reaction rate

Elected Officials or supervisors must take action if they have reason to believe one or more of the above listed conditions is indicated and that the substance abuse is affecting their employee's job performance or behavior. The following steps will be taken:

1. Confront the employee involved and keep him/her under direct observation until the situation is resolved. Inform the employee of the problem with his/her job performance and specific violations of the County Policy.
2. If the supervisor believes, after observing or talking to the employee, that the conduct or performance problem could be due to substance abuse, the employee will be immediately required to submit to a breath test or urinalysis. If the employee refuses to submit to testing for any reason, the employee may be terminated.
3. Employees will be asked to release any evidence relating to the observation for further testing. Failure to comply may subject the employee to subsequent discipline, up to and including termination. All confiscated evidence will be receipted for with signatures of either the elected officials or supervisors as well as the employee.
4. The elected official or supervisor will remove the employee from the county work station and ensure that the employee is transported to an appropriate collection site and thereafter to the employee's residence. Under no circumstances will the employee be allowed to drive a vehicle until a confirmed negative test result is received.
5. The elected official or supervisor shall, within 24 hours or before the results of the controlled substance test are released, document the particular facts related to the behavior or performance problems and present such documentation to the Treasurer's Office for filing.

Post-Accident Testing –

All employees directly involved in an on-the-job accident or incident resulting in property damage and/or medical treatment will be required to be tested immediately. This is not only county policy but a county insurance requirement.

Testing Procedures –

1. The employee will be escorted and driven to the designated facility for specimen collection and/or testing.
2. The employee will be required to follow the drug testing protocol of the medical facility providing the testing.
3. If the employee desires another test to be given, he/she may do so within 2 hours of the specimen being collected and the same specimen will be used. The cost of this request will be paid for by the employee. All initial costs will be paid for by Fisher County.
4. The employee will be placed on paid administrative leave until the results of the test are known. The elected official or supervisor will make arrangements to ensure that the employee is safely returned to his/her residence.
5. Under no circumstances, unless required or authorized by law, will alcohol or drug testing information be released without written consent from the employee.

Each employee is expected to cooperate and consent to a drug test when requested under the terms of this policy. Refusal to consent to a drug and/or alcohol test when requested is cause for termination.

Any employee who violates this drug and alcohol policy shall be terminated.

E-10 DRUG and ALCOHOL – CDL EMPLOYEES

CDL Drivers are an extremely valuable resource for Fisher County's business. Their health and safety are a serious county concern. Drug or alcohol use may pose a serious threat to driver health and safety. It is, therefore, the policy of the county to prohibit CDL employees from being under the influence of or using illegal drugs or alcohol during working hours.

The Federal Highway Administration ("FHWA") has issued regulations, which require the county to implement a controlled substance testing program. The county will comply with these. All CDL drivers are advised that remaining drug-free and medically qualified to drive are conditions of continued employment with the county.

Specifically, it is the policy of Fisher County that the use, sale, purchase, transfer, possession or presence in one's system of any controlled substance (including medically prescribed drugs) or alcohol by any CDL driver while on county premises, engaged in county business, while operating county equipment, or while under the authority of the county is strictly prohibited. Mandatory testing must apply to every person who operates a commercial motor vehicle in interstate or intrastate commerce and is subject to the CDL licensing requirement. Fisher County will conduct pre-employment, random, reasonable suspicion and post-accident drug testing in accordance with federal law. A detailed policy and procedure are available in the Treasurer's office.

Supervisors must contact the County Treasurer to get the details to determine if testing will be required.

E-11 DEMOTIONS

Demotions are the movement of an employee from one position to another with a decreased responsibility or complexity of job duties or to a lower salary. Elected officials, appointed officials or department heads may choose to demote or re-assign any employees who are unable to meet performance requirements, for disciplinary reasons or for any other reason as deemed necessary by the official. Upon demotion, an employee's salary may be adjusted downward.

E-12 TRANSFERS

Transfers are the lateral movement of an employee from one position to another with the same responsibility or complexity of job duties with no change in salary. Elected officials, appointed officials or department heads may transfer an employee in their department to a vacant position. All transfers must be handled in accordance with the budget adopted by Commissioners' Court.

E-13 PROMOTIONS

Promotions are the movement of an employee from one position to another with an increased responsibility or complexity of job duties, and to a higher salary. Elected officials, appointed officials or department heads may promote an employee in their department to a vacant position. All promotions must be handled in accordance with the budget adopted by Commissioners' Court.

E-14 SEPERATIONS

A separation will be defined as any situation in which the employer-employee relationship between the county and a county employee ends. All separations from Fisher County will be designated as one of the following types: 1) resignation; 2) retirement; 3) dismissal; 4) reduction in force; or 5) death.

A resignation will be classified as any situation in which an employee voluntarily leaves his/her employment with Fisher County and the separation does not fall in to one of the other categories. Employees who are resigning should submit a written notice of resignation to his/her supervisor and to the Fisher County Treasurer within 48 hours. An employee who does not report for work for two (2) consecutive scheduled workdays, and who fails to notify his or her supervisor, will be considered to have resigned their position by abandonment.

Retirement can be any situation where an employee meets the requirements to collect benefits under the county's retirement program and voluntarily elects to leave employment with the county. An employee who is retiring should notify his/her supervisor and the County Treasurer of that intent at least 30 days prior to the actual retirement date to help prevent delays in starting the payment of retirement benefits.

A dismissal will be any involuntary separation of employment that does not fall into one of the other categories of separation. Fisher County is an "at-will" employer and a supervisor may dismiss an employee at any time for any legal reason or no reason, with or without notice. The supervisor is required to submit notice to the County Treasurer within 48 hours of any dismissal of an employee.

An employee will be separated from employment because of a reduction in force, when his/her position is abolished, when there is a lack of funds to support the position or there is a lack of work to justify the position.

A separation by death will occur when an individual dies while currently employed by the county. If an employee dies while still employed by the county, their designated beneficiary or estate will receive all earned pay and payable benefits.

E-15 RETIREE REHIRES

Retired employees will be eligible to apply for open positions with Fisher County as long as the following provisions are met:

- 1) The retiree has been retired for at least one full calendar month and
- 2) No prior arrangement or agreement was made between Fisher County and the retiree for re-employment, and
- 3) Strict adherence to normal leaving employment procedures were followed at the time of the employee's retirement.

The retiree must have a bona fide separation of employment and have been retired for the minimum of one full calendar month. A bona fide separation means there is no prior agreement or understanding between Fisher County and the retiree that the retiree would be rehired after retirement. According to Rule 107.4 adopted by the TCDRS Board of Trustees, restrictions apply to elected officials, people employed for the same or different positions in the same or different department, employee status changes, and independent contractors.

Newly elected officials who have not gone through a bona fide separation and been rehired for a minimum of one full calendar month cannot draw their retirement because they have an arrangement to return to work for the county. Employees also cannot retire with an agreement to go to work in a different department or different position. Changing employee status does not matter when determining if someone is still working for the county. An employee cannot retire from the county with an arrangement to begin work as an independent contractor.

Rehired retirees who did not have a bona fide separation of employment may owe a 10 percent excise tax and be required to repay all of their monthly retirement payments. Abusing the retirement provisions in such a manner would violate a qualification requirement for retirement plans under Section 401(a) of the Internal Revenue Code, potentially resulting in significant tax consequences for the employer, its participating members, and those retired employees.

Any retiree who meets all other TCDRS requirements, who is rehired consistent with this policy, must establish a new membership with TCDRS and will be considered to be a new member for the purposes of beneficiary determination and benefit selections.

E-16 POLITICAL ACTIVITY

Employees of Fisher County shall have the right to support candidates of their choice and to engage in political activity during their personal time.

County employees shall not:

- 1) Use their official authority or influence to interfere with or affect the result of any election or nomination for office;
- 2) Directly or indirectly coerce, attempt to coerce, command, or advise another person to pay, lend, or contribute anything of value to a party, committee, organization, agency, or person for a political reason; or
- 3) Use any equipment, property or material owned by the county for political activity or engage in political activity while on duty for the county.

E-17 CONFLICT OF INTEREST

Employees of Fisher County shall not engage in any employment, relationship, or activity which could be viewed as a conflict of interest because of the potential or appearance of affecting the employee's job efficiency, or which would reduce his/her ability to make objective decisions in regard to his/her work and responsibility as a Fisher County employee.

Employees involved in conflict of interest situations shall be subject to discipline, up to and including termination and these actions may have criminal consequences for employees.

Activities which constitute a conflict of interest shall include but not be limited to:

- 1) Soliciting, accepting, or agreeing to accept a financial benefit, gift, or favor, other than from the county, that might reasonably tend to influence the employee's performance of duties for the county or that the employee knows or should know is offered with the intent to influence the employee's performance;
- 2) Accepting employment, compensation, gifts, or favors that might reasonably tend to induce the employee to disclose confidential information acquired in the performance of official duties;
- 3) Accepting outside employment, compensation, gifts, or favors that might reasonably tend to impair independence of judgment in performance of duties for the County;
- 4) Making any personal investment that might reasonably be expected to create a substantial conflict between the employee's private interest and his or her duties for the County; or

- 5) Soliciting, accepting, or agreeing to accept a financial benefit from another person in exchange for having performed duties as a county employee in favor of that person.

E-19 WHISTLEBLOWER

An employee may, in good faith, report an alleged violation of a Fisher County Policy or federal or state law to his or her supervisor, department head, unless all of these persons are the alleged perpetrators of the alleged violation of policy or law. If all of the listed persons are alleged to be involved in the violation, the employee may report the allegation to the County Judge or the County Attorney. The county will investigate the reported activity.

An official, supervisor, department head, or any other employee is prohibited from taking adverse employment action against an employee who, in good faith, reports an alleged violation of county policy or federal or state law to a designated person, pursuant to this policy.

An employee who intentionally makes a false report of wrongdoing may be subject to discipline up to and including termination.

An employee who, in good faith, believes he or she is being subjected to retaliation based on a report of alleged wrongdoing under this policy should immediately contact the County Judge or County Attorney.

An employee with a question regarding this policy should contact the County Treasurer.

The End

EMPLOYEE HANDBOOK ACKNOWLEDGEMENT

I have received a copy of the Fisher County Employee Handbook that outlines my benefits and obligations as a county employee. I understand that I am responsible for reading and familiarizing myself with the information in this manual and understand that it contains general personnel policies of the county. If I need clarification on any of the information in this manual, I will contact my immediate supervisor.

I further understand that the Fisher County Employee Handbook is not a contract of employment. I understand that I am an at-will employee and that my employment may be terminated by either myself or the county, at any time, with or without cause, and with or without notice.

I understand that this employee handbook is intended to provide guidance in understanding Fisher County's policies, practices and benefits. I understand that the County retains the right to change this handbook at any time, and to modify or cancel any of its employee benefits when the need for change is recognized. It is my responsibility to comply with policies contained in this handbook and any revisions to it. I further agree that if I remain as an employee of the County following any modifications to the handbook, I accept and agree to such changes.

I further understand that as a Fisher County employee, I am expected to provide quality service to the public; to work towards the highest degree of safety possible for my fellow workers, to continually make suggestions for improvements, and to display a spirit of team work and cooperation.

I understand that I will be granted compensatory time off in lieu of payment of overtime to the extent provided by law and I may be required to take earned compensatory time off at the county's discretion.

I understand that I may be subject to reasonable suspicion or post-accident drug and alcohol testing. If I am required to have a Commercial Driver's License (CDL) for my county position, I will be subject to random, reasonable suspicion and post-accident drug and alcohol testing.

I have read these policies and understand these policies and I agree to abide by and adhere to these policies. I understand that a copy of this acknowledgement will be retained in my personnel file.

Signature

Date

Full Name (please print)

**** Retain this copy for your reference. ****

**** Please sign and date one copy of this acknowledgement and return it to the Treasurer's Office. Retain a second copy for your reference.**